



Australian Government
Department of Industry,
Innovation and Science

**Anti-Dumping
Commission**

Exporter Questionnaire

Case number: 538

Product: Wind Towers

From: The People's Republic of China

Review period: 1 October 2018 to 30 September 2019 (the period)

Response due by: 16 January 2020

Case manager: [REDACTED]

Phone: +61 3 8539 2419

Return completed questionnaire to:
Investigations1@adcommission.gov.au

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

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INSTRUCTIONS

Why you have been asked to fill out this questionnaire?

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

The Commission will use the information you provide to determine normal values and export prices over the review period (the period).

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.

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.

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

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

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

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

Important instructions for preparing your response

- All questions in this exporter questionnaire must be completed. If a question is not applicable to your situation, please answer the question with "Not Applicable" and provide an explanation as to why.
- All questions must be answered in English. An English translation must be provided for documents not originally in English.
- Clearly identify all units of measurement (e.g. KG) and currencies (e.g. AUD) used. Apply the same measurement consistently throughout your response to the questionnaire.
- Label all attachments to your response according to the section of the questionnaire it relates to (e.g. label the chart of accounts as Attachment A-4.6)
- The data must be created as spreadsheet files in Microsoft Excel.
- If you have used formulas to complete spreadsheets, these formulas must be retained and not hard-coded.
- You must retain all worksheets used in answering the questionnaire. Be prepared to provide these worksheets during the Commission's verification of your data.
- If you cannot present electronic data in the requested format contact the case officer as soon as possible.
- Where possible, electronic data should be emailed or shared with the Commission via SIGBOX, a secure online document repository. Please contact the case manager to request access to SIGBOX if required.

CHECKLIST

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

Section	Please tick if you have responded to all questions
Section A Company information	✓
Section B Export sales to Australia	✓
Section C Exported goods & like goods	✓
Section D Domestic sales	✓
Section E Due allowance	✓
Section F Third country sales	✓
Section G Cost to make and sell	✓
Error! Reference source not found.	✓
Non-confidential version of this response	✓

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

GOODS UNDER CONSIDERATION / GOODS SUBJECT TO ANTI-DUMPING MEASURES

The goods under consideration (the goods) i.e. the goods exported to Australia, are:

Certain utility scale wind towers, whether or not tapered, and sections thereof (whether exported assembled or unassembled), and whether or not including an embed being a tower foundation section.

Wind turbines that have electrical power generation capacities equal to or in excess of 1.00 megawatt (MW) and with a minimum height of 50 metres measured from the base of the tower to the bottom of the nacelle (i.e. where the top of the tower and nacelle are joined) when fully assembled.

A wind tower section consists of, at a minimum, multiple steel plates rolled into cylindrical or conical shapes and welded together (or otherwise attached) to form a steel shell, regardless of coating, end-finish, painting, treatment or method of manufacture, and with or without flanges, doors, or internal or external components (e.g., flooring/decking, ladders, lifts, electrical junction boxes, electrical cabling, conduit, cable harness for nacelle generator, interior lighting, tool and storage lockers) attached to the wind tower section.

Additional information

Goods specifically excluded from the scope are nacelles and rotor blades, regardless of whether they are attached to the wind tower. Any internal or external components which are not attached to the wind towers or sections thereof are also excluded.

The goods may be classified to 7308.20.00 in Schedule 3 to the Customs Tariff Act 1995 (see below). This applies to complete towers, unassembled or assembled, and applies to a basic tower that includes doors, ladders, landings and embed or tower foundation. Steel tower sections, including sections with doors etc. are classified to 7308.90.00, assembled or disassembled, provided there aren't enough in a shipment to be judged to be a complete tower.

Combinations of towers and tower sections may vary on a case by case basis for assessment of tariff classification. Classification may vary when there is more of one item than another, for example a tower section and lift or a tower section with lift, electrical junction boxes and other equipment. An assembled complete wind powered generator is a composite machine consisting of two or more machines fitted together to form a whole; wind engine, generator, gearbox, yaw controls etc. fitted in a steel tower and nacelle, and has a classification to subheading 8502.31.10.

Tariff classifications

The goods, as per the description above, may be classified to tariff subheadings 7308.20.00 (statistical codes 03 and 04); 7308.90.00 (statistical codes 52, 53, 54, 55, 56, 63 and 65); and 8502.31.10 (statistical code 31) in Schedule 3 to the *Customs Tariff Act 1995*.

SECTION A COMPANY INFORMATION

A-1 Company representative and location

1. Please nominate a contact person within your company:

Name: Ms. Yu Yonghong
Position in the company: 【Confidential】
Telephone: 【Confidential】
E-mail address: 【Confidential】

[Confidential information regarding the personal information of the contact person]

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

Name: East & Concord Partners
Address: 20th/F, Landmark Tower 1, 8 North Dongsanhuan Road,
Beijing 100004 China
Telephone: (86.10) 6510.7050
E-mail address: vivian_wang@east-concord.com

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

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

Answer:

The location where the Respondent's financial records are held is 28 Yangjiang Road, Economic and Technological Development Zone, Taicang port, Jiangsu PR. China

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

Answer:

The location where the Respondent's production records are held is 28 Yangjiang Road, Economic and Technological Development Zone, Taicang port, Jiangsu PR.China

A-2 Company information

1. What is the legal name of your business?

Answer:

The legal name of the company is Suzhou Titan New Energy Technology Co., Ltd (Hereinafter referred to as "the Respondent").

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

Answer:

The Respondent does not use other business names to export and/or sell goods.

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

Answer:

The Respondent has never been known by different legal and/or trading names since its establishment.

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

Answer:

Currently the Respondent does not have a board of directors, and it only has an executive director, whose name is **【Confidential】 .**

Please refer to [Annex A-2.4](#) for changes of board of directors in the last two years.

****【Confidential information regarding the name of the executive】****

5. Is your company part of a group (e.g. parent company with subsidiaries, common ownership, joint-ventures)? If yes, provide:
- (a) A diagram showing the complete ownership structure; and
 - (b) A list of all related companies and its functions

Answer:

Please refer to [Annex A-2.5.1](#) for the worldwide corporate structure.

Please refer to [Annex A-2.5.2](#) for the list of all related companies and their functions.

6. Is your company or parent company publically listed?

If yes, please provide:

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

If no, please provide:

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

Answer:

The Respondent's parent company, Titan Wind Energy (Suzhou) Co., Ltd. (hereinafter to be referred as "Titan Wind"), is a publically listed company. It is listed on Shenzhen Stock Exchange.

Please refer to [Annex A-2.6](#) for principle shareholders of Titan Wind.

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

Answer:

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.

The Respondent manufactures and sells wind towers, electric power towers and components domestically, to Australia and other countries.

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.

Answer:

Not applicable. The Respondent performs all the above functions in relation to the goods under consideration.

9. Provide your company's internal organisation chart.

Answer:

Please refer to Annex A-2.9 for the internal organisation chart.

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

Answer:

Please refer to Annex A-2.9 for the internal organisation chart which includes functions performed by each group within the organisation.

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

Answer:

Please refer to Annex A-2.11 for the promotional material.

A-3 General accounting information

1. What is your financial accounting period?

Answer:

The Respondent's accounting period is the calendar year starting from January 1st to December 31st.

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

Answer:

The financial accounts of the Respondent have been audited.

The auditors are **[Confidential] .**

[Confidential information regarding the names of the auditors.]

3. What currency are your accounts kept in?

Answer:

The accounts of the Respondent are kept in RMB.

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

Answer:

The name of the Respondent's financial accounting system is YON YOU.

5. What is the name of your sales system?

Answer:

Not applicable. The Respondent does not have sales system.

6. What is the name of your production system?

Answer:

Not applicable. The Respondent does not have production system.

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

Answer:

Not applicable. The Respondent only has one system.

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

Answer:

The Respondent's accounting practices are in accordance with China's generally accepted accounting practices.

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

Answer:

There are no changes to the Respondent's accounting practice and/or policies over the last two years.

A-4 Financial Documents

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

Answer:

Please refer to [Annex A-4.1](#) for the audited reports of 2017 and 2018 for the Respondent and its related companies **[Confidential] , which are involved in the production and sale of the goods.**

[Confidential information regarding the names of related companies]

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

Answer:

Not applicable. The Respondent's financial statements in A-4.1 have been audited.

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.

Answer:

Not applicable. The Respondent does not maintain different profit centres.

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

Answer:

Please refer to Annex-4.4 for income statement of 2018 and quarterly income statements of the investigation period.

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

Answer:

Please refer to Annex A-4.5 for the trial balance covering the period and the most recent financial year.

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

Answer:

Please refer to Annex A-4.6 for the 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

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:

Answer:

Please refer to [Annex B-1.1](#) for the export sales process.

- (a) Marketing and advertising activities

Answer:

None.

- (b) Price determination and/or negotiation process

Answer:

The price determination process is the customer inquire → the Respondent quotes → to parties negotiate and determine the price.

- (c) Order placement process

Answer:

After price determined, the customer places the order.

- (d) Order fulfilment process and lead time

Answer:

After order placement, the Respondent arranges purchases of raw material, then arrange production and after **【Confidential】** weeks, deliver the goods to the customer.

【Confidential information regarding the lead time】

- (e) Delivery terms and process

Answer:

The delivery term is FAS and the customer is responsible for arranging the delivery.

- (f) Invoicing process

Answer:

The Respondent issues commercial invoices before delivery.

- (g) Payment terms and process

Answer:

The payment term is **【Confidential】** .

【Confidential information regarding the payment term of the Respondent】

2. In what currency do you invoice your customers for goods exported to Australia? If it is not in your local currency:

Answer:

The Respondent use USD to invoice the customers for goods exported to Australia.

- (a) Do your customers pay you into a foreign currency denominated account? If yes, provide details;

Answer:

The customer pays the Respondent into a foreign currency denominated account.

- (b) Do you use forward contracts to lock in the foreign exchange rate relating to the export sales? If yes, provide details;

Answer:

The Respondent does not use forward contracts to lock in the foreign exchange rate relating to the export sales.

- (c) How is the exchange rate determined in your accounting system and how often is it updated?

Answer:

The exchange rate in the Respondent's accounting system is the exchange rate published by the State Administration of Foreign Exchange at the beginning of each month. It is updated once a month.

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.

Answer:

Not applicable. The customer of the goods exported to Australia is not related to the Respondent.

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

Answer:

Not applicable. The sales are not in accordance with price lists or price extras list.

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.

Answer:

Not applicable. The Respondent only has one category of the customer (i.e. distributor) for Australia sales.

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.

Answer:

Not applicable. The Respondent did not 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

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.

Answer:

Not applicable. The Respondent did not 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.

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

Answer:

The Respondent claims the date of delivery as the date of sale, because it is in the same quarter with the date of the goods entering into Australia.

B-2 Australian sales listing

- 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.
 - 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.

Answer:

Please refer to [Annex B-2.1](#) for B-2 Australian sales worksheet.

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

Answer:

Please refer to [Annex B-2.2](#) for the list of data source for B-2 Australian sales.

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.

Answer:

Please refer to [Annex B-3.1](#) for the set of documents related to the Australian sale.

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.

Answer:

Please refer to [Annex B-3.2](#) for the reconciliation table for documents and B-2 Australian sales.

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.

Answer:

Please refer to [Annex B-4.1](#) for B-4 Upwards sales worksheet.

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.

Answer:

Please refer to [Annex B-4.2](#) for the supporting documents of B-4 Upwards sales worksheet.

3. For any amount in the “B-4 Upwards sales” worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:

- the name of the source document, including the relevant page number, in column D of the worksheet; and
- highlight or annotate the amount shown in the source document.

Answer:

Please refer to [Annex B-4.1](#) and [Annex B-4.2](#) for the documents requested.

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.

Answer:

Please refer to [Annex B-5.1](#) for B-5 Upwards selling expense worksheet.

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.

Answer:

Please refer to [Annex B-5.2](#) for the supporting documents of B-5 Upwards selling expense worksheet.

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.

Answer:

Please refer to [Annex B-5.1](#) and [Annex B-5.2](#) for the documents requested.

SECTION C

EXPORTED GOODS & LIKE GOODS

C-1 Models exported to Australia

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

Answer:

Please refer to [Annex C-1.1](#) for the description of the goods exported to Australia during the period.

2. Provide a list of the goods exported to Australia. This must cover all goods listed in the Australian sales listing in B-2.
 - This list must be disclosed in the public record version of the response.

Answer:

The good exported to Australia is the complete tower.

C-2 Models sold in the domestic market

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

Answer:

Please refer to [Annex C-2.1](#) for the description of the goods sold on the domestic market during the period.

2. Provide a list of the goods sold on the domestic market. This must cover all goods listed in the domestic sales listing in D-2.
 - This list must be disclosed in the public record version of the response.

Answer:

The goods sold on the domestic market are the complete tower and the tower section.

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 for the purpose of completing this questionnaire.
- (c) Provide a table of showing the product or SKU codes for each goods.

If no:

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

Answer:

Please refer to [Annex C-3.1.a](#)) for the product coding system.

Please refer to [Annex C-3.1.b](#)) for the table of product codes for the goods exported to Australia and sold domestically.

SECTION D DOMESTIC SALES

NOTE: If your company did not sell like goods on the domestic market during the review period, please contact the case manager as soon as possible. You may be required to complete this section (and G-3) as it relates to export sales to third countries. 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.

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:

Answer:

Please refer to [Annex D-1.1](#) for domestic sales process.

- (a) Marketing and advertising activities

Answer:

None.

- (b) Price determination and/or negotiation process

Answer:

The price determination process is the customer inquire → the Respondent quotes → to parties negotiate and determine the price.

- (c) Order placement process

Answer:

After price determined, the customer and the Respondent sign the contract.

- (d) Order fulfilment process and lead time

Answer:

After signing the contract, the Respondent arranges purchases of raw material, then arranges production and after **【Confidential】** weeks, deliver the goods to the customer.

【Confidential information regarding lead time】

- (e) Delivery terms and process

Answer:

The delivery terms and process differ from customers to customers on the domestic market.

- (f) Invoicing process

Answer:

The Respondent issues the invoices according to the contract terms.

- (g) Payment terms and process

Answer:

The payment terms and process are based on the contract.

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

Answer:

One of the domestic customers is related to the Respondent, which is 【Confidential】 . The selling price is set based on 【Confidential】 .

[Confidential information regarding the name of a related company and the basis for the price]

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

Answer:

Not applicable. The sales are not in accordance with price lists or price extras 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.

Answer:

The domestic selling prices do not vary according to the distribution channel.

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

Answer:

The Respondent does not 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

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

Answer:

The Respondent does not issue credit or debit notes (directly or indirectly) to the customer or associate of the customer in relation to the sale of the like goods during the period

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

Answer:

The Respondent claims the date of delivery as the date of sale, to be consistent with the Australian sale.

D-2 Domestic sales listing

- Complete the worksheet named "D-2 Domestic sales"
 - This worksheet lists all domestic sales (i.e. transaction by transaction) of like goods invoiced within the period, even if they are models not exported to Australia
 - If you have claimed in B-1.8 and/or D-1.7 that the date of sale is one other than the invoice date, then add the sales within your claimed date of sale.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
 - If there are any other costs, charges or expenses incurred in respect of the sales listed which have not been identified in the table in question D-2 above, add a column for each item. For example, certain other selling expenses incurred.

Answer:

Please refer to [Annex D-2.1](#) for D-2 Domestic sales worksheet.

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

Answer:

Please refer to [Annex D-2.2](#) for the list of data source for D-2 Domestic sales.

D-3 Sample domestic sales documents

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

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

Answer:

Please refer to [Annex D-3.1](#) for the two sets of documents related to domestic sales.

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

Answer:

Please refer to [Annex B-3.2](#) for the reconciliation table for documents and D-2 Domestic sales.

D-4 Reconciliation of sales to financial accounts

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

Answer:

Since the Respondent have completed B-4, this section is not applicable.

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

SECTION E DUE ALLOWANCE

E-1 Credit expense

1. Do you provide credit to any domestic customers in relation to sales of like goods (i.e. payment terms that are not on a cash or pre-payment basis)? If yes:

Answer:

The Respondent provides credit to some of domestic customers in relation to sales of like goods.

- (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:

Answer:

The Respondent does not provide rolling credit facilities to its domestic customers; therefore, the following questions are not applicable.

- 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?

Answer:

**The Respondent has [Confidential] and the average of interest rates is [Confidential] .
[Confidential information regarding a kind of overdraft facility and its average interest rate]**

- (c) Do you have term deposits or other cash product (e.g. bonds)? If yes, what is the interest rate, or average of interest rates?

Answer:

**The Respondent has [Confidential] , and the interest rate is [Confidential]
[Confidential information regarding a kind of cash product and its interest rate]**

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:

Answer:

The Respondent provides credit to the Australian customer in relation to sales of like goods.

- (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:

Answer:

The Respondent does not provide a rolling credit facility to the Australian customers. Therefore, the following questions are not applicable.

- 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?

Answer:

The Respondent has **【Confidential】** , and the interest rate is **【Confidential】** .

【Confidential information regarding a kind of overdraft facility and its interest rate】

- ii. What is the interest rate, or average of interest rates, applying to term deposits or other cash product (e.g. bonds) denominated in the same foreign currency? If yes, what is the interest rate, or average of interest rates?

Answer:

Not applicable. The Respondent does not have term deposit or other cash product denominated in USD.

E-2 Packaging

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

Answer:

The packaging used for domestic sales of like goods is **【Confidential】** .

【Confidential information regarding packaging materials for domestic sales of like goods】

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

Answer:

The packaging used for export sales of the goods to Australia is **【Confidential】** .

【Confidential information regarding packaging materials for export sales of the goods to Australia】

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

Answer:

There are no distinct differences in packaging between domestic and export sales; therefore, the following questions are not applicable.

- (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

E-3 Delivery

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

Answer:

Domestic sales of like goods are delivered to the customers. The transportation costs in the domestic sales listing in D-2 are the actual transportation costs for each transaction.

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

Answer:

The delivery term is FAS and the customer is responsible for arranging the delivery.

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

Answer:

The delivery term of the Australian sales is FAS, which includes delivery to the port. The inland transport and port charges in the Australian sales listing in B-2 are the actual charges for the transaction.

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

Answer:

Not applicable. The delivery term of the Australian sales is FAS, which does not include ocean freight.

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

Answer:

Not applicable. The delivery term of the Australian sales is FAS, which does not include marine insurance.

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

Answer:

Not applicable. The delivery term of the Australian sales is FAS, which does not include delivered duty paid.

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.

Answer:

Not applicable. There are no sales commissions for domestic sales of like goods and/or export sales of the goods.

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?

Answer:

There is no value-added tax on export sales of the goods.

The rate of value-added tax on sales of like goods on the domestic market was 16% before April, 2019, and then it has been changed to 13% after April, 2019

- How is VAT accounted for in your records in relation to sales of the goods and like goods?

Answer:

The sales revenue in the Respondent's records does not include VAT.

- Do you receive a VAT refund in relation to sales of the goods and/or like goods?

Answer:

The Respondent has received a VAT refund in relation the Australia sales of the goods, the rate of VAT refund is 16%.

- Do you receive a remission or drawback of import duties on inputs consumed in the productions of the goods or like goods?

Answer:

Not applicable. The Respondent has not paid for import duties on inputs consumed in the productions of the goods or like goods.

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

Answer:

There are no other direct selling expenses incurred by the Respondent in relation to domestic sales of like goods.

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

Answer:

There are no other direct selling expenses incurred by the Respondent in relation to export sales of the goods to Australia.

E-5 Other adjustment claims

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

Answer:

Not applicable. There are no other adjustments required to ensure a fair comparison between the export price and the normal value.

SECTION F THIRD COUNTRY SALES

F-1 Third country sales process

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

Answer:

There is no difference between sales processes to any third country and the sales process described in B-1.1.

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

Answer:

There are no third country customers related to the Respondent.

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

Answer:

The Respondent claims the date of delivery as the date of sale, to be consistent with the Australian sale.

F-2 Third country sales listing

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

Answer:

Please refer to [Annex F-2.1](#) for F-2 Third country sales worksheet.

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

Answer:

Please refer to [Annex F-2.2](#) for the list of data source for the third country sales listing.

F-3 Differences in sales to third countries

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

Answer:

None.

SECTION G

COST TO MAKE AND SELL

G-1. Production process

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

Answer:

Please refer to [Annex G-1.1](#) for the production process the goods.

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

Answer:

One of the Respondent's suppliers is related to the Respondent, which is **【Confidential】**. **【Confidential】** supplies raw materials of the goods to the Respondent, such as steel plate, flanges and internal components. **[Confidential information regarding the name of a related company]**

G-2. Cost accounting practices

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

Answer:

The Respondent's cost accounting system is not based on standard costs.

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

Answer:

The Respondent's cost accounting system is not based on standard costs. Thus, the questions are 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.

Answer:

The Respondent accounts costs for each project separately.

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

Answer:

The Respondent accounts costs for each project separately.

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

Answer:

There is no difference between costs for management accounting purposes and financial accounting purposes.

6. Has your company engaged in any start-up operations in relation to the goods? If yes:

Answer:

The Respondent is not engaged in the start-up operation in relation to the goods; therefore, the following questions are not applicable.

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

Answer:

Weighted average method is used for valuation for raw material, work-in-process, and finished goods inventories.

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

Answer:

Damaged or sub-standard goods generated from production will be dealt as **【Confidential】 .
【Confidential information regarding the valuation methods for damaged or sub-standard goods】**

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

Answer:

The scrap is valued based on the market price of steel scrap. There are no by products or joint products.

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

Answer:

None.

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 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).
- If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture like goods, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as 'other costs' if not already included, for example, under material costs.
- You must provide this list in electronic format using the template provided.
- If you have used formulas to complete this worksheet, these formulas must be retained.
- If you have claimed in B-1.8 and/or D-1.7 that the date of sale is one other than the invoice date, then provide the cost for the quarters that all domestic sales are made within your claimed date of sale, even if doing so means that such cost data predates the commencement of the period.

Answer:

Please refer to [Annex G-3.1](#) for G-3 Domestic CTM worksheet.

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

Answer:

Please refer to [Annex G-3.2](#) for the data source for G-3 Domestic CTM.

G-4 Selling, General & Administration expenses

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

Answer:

Please refer to [Annex G-4.1](#) for G-4.1 SG&A listing worksheet.

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

Answer:

Please refer to [Annex G-4.2](#) for G-4.2 Domestic SG&A calculation.

G-5 Cost to make the goods exported to Australia

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

Answer:

Please refer to [Annex G-5.1](#) for G-5 Australian CTM.

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

Answer:

Please refer to [Annex G-5.2](#) for the data source for G-5 Australian CTM.

G-6 Cost allocation methodology

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

Answer:

The costs for raw materials are the actual costs. The labour costs are calculated based on the unit price and production quantity (weight). The manufacturing overheads are allocated based on production quantity (weight).

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

Answer:

Please refer to [Annex G-6.2](#) for the supporting documents of allocation methodology.

G-7 Major raw material costs

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

Answer:

The major raw materials used in the manufacture of the goods are as follows:

[Confidential]

[Confidential information regarding major raw materials used in the manufacture of the goods]

2. Are any raw materials sourced as part of an integrated production process or from a subsidiary company which your company exercise control? If yes, complete the worksheet named “G-7.2 Raw material CTM” for these raw materials.

Answer:

The raw materials are not sourced as part of an integrated production process or from a subsidiary company. Therefore, the following questions are not applicable.

- 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.
3. Using the domestic cost data in "G-3 Domestic CTM" (use "G-5 Australian CTM" if you have no domestic production of like goods), calculate the weighted average percentage of each raw material cost (listed in G-7.1) as a proportion of total cost to make.

Answer:

The weighted average percentage of each raw material cost (listed in G-7.1) as a proportion of total cost to make is as follows:

【Confidential】

[Confidential information regarding weighted average percentage of each raw material cost]

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

Answer:

Please refer to Annex G-7.4 for G-7.4 Raw material purchases worksheet.

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

Answer:

The source of data of the "G-7.4 Raw material purchases" listing is **【Confidential】 .**

[Confidential information regarding the source of the data]

6. For each raw material:
- (a) Select the two largest invoices by value and provide the commercial invoice and proof of payment.

Answer:

Please refer to Annex G-7.6. a) for the documents related to raw material purchase.

- (b) Reconcile the total value listed in "G-7.4 Raw material purchases" listing to relevant purchase ledgers or trial balances in your accounting system. Provide copies of all documents used to demonstrate the reconciliation.

Answer:

[Confidential information regarding the source of the data]

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

Answer:

One of the suppliers in “G-7.4 Raw material purchases” listing is related to the Respondent, which is **【Confidential】** . The price is set on the basis of **【Confidential】** .
[Confidential information regarding the name of a related company and the basis of the price]

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

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

Answer:

Please refer to [Annex G-8.1](#) for G-8 Upwards costs worksheet.

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

Answer:

Please refer to [Annex G-8.2](#) for the supporting documents for G-8 Upwards costs worksheet.

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

Answer:

Please refer to [Annex G-8.1](#) for G-8 Upwards costs worksheet which has been replied as requested.

G-9 Capacity Utilisation

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

Answer:

Please refer to [Annex G-9](#) for G-9 Capacity Utilisation worksheet.