



Australian Government
Department of Industry, Science,
Energy and Resources

Anti-Dumping
Commission

9

Exporter Questionnaire

Case number: 542

Product: Aluminium Micro-Extrusions

From: The People's Republic of China

Exported by: Guangdong Jiangsheng Aluminium Co Ltd and
Guangdong Zhongya Aluminium Co Ltd

Investigation period: 01 January 2019 to 31 December 2019 (the
period)

Response due by: 25 March 2020

Case manager: Heidi Yang

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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 investigation into alleged dumping of aluminium micro-extrusions exported to Australia from the People's Republic of China by Guangdong Jiangsheng Aluminium Co Ltd (Guangdong Jiangsheng) and Guangdong Zhongya Aluminium Co Ltd (Guangdong Zhongya) .

The Commission will use the information you provide to determine normal values and export prices over the investigation period (the period). This information will determine whether aluminium micro-extrusions are dumped.

If you do not manufacture the goods

If you play a role in the export of the goods but do not produce or manufacture the goods (for example, you are a trading company, broker, or vendor dealing in the goods), it is important that you forward a copy of this questionnaire to the relevant manufacturers and inform the case manager of the contact details for these manufacturers **immediately**.

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

What happens if you do not respond to this questionnaire?

You do not have to complete the questionnaire. However, if you do not respond, do not provide all of the information sought, do not provide information within a reasonable time period, or do not allow the Commission to verify the information, we may deem your company to be an uncooperative exporter. In that case the Commission must determine a dumping margin having regard to all relevant information.

Therefore, it is in your interest to provide a complete and accurate response to this exporter questionnaire, capable of verification.

Extension requests

If you require a longer period to complete your response to this exporter questionnaire, you must submit a request to the case manager, in writing, for an extension to the due date for all or part of the questionnaire. This request must be made prior to the due date. A request for extension will be rejected if received after the due date.

When considering the extension request, the Commission will have regard to:

- the Commission's responsibility to conduct the case in a timely and efficient manner;
- the reasons why you could not provide a response within the whole period and not only the period remaining between the request and the due date;
- ordinary business practices or commercial principles;
- the Commission's understanding of the relevant industry;
- previous correspondence and previous dealings with your company; and
- information provided by other interested parties.

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

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

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

Submitting a response to the exporter questionnaire

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 VERSION

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	<input type="checkbox"/>
Section B Export sales to Australia	<input type="checkbox"/>
Section C Exported goods & like goods	<input type="checkbox"/>
Section D Domestic sales	<input type="checkbox"/>
Section E Due allowance	<input type="checkbox"/>
Section F Third country sales	<input type="checkbox"/>
Section G Cost to make and sell	<input type="checkbox"/>
Section H Particular market situation	<input type="checkbox"/>
Exporter's declaration	<input type="checkbox"/>
Non-confidential version of this response	<input type="checkbox"/>

Attachments	Please tick if you have provided spreadsheet
B-2 Australian sales	<input type="checkbox"/>
B-4 Upwards sales	<input type="checkbox"/>
B-5 Upwards selling expenses	<input type="checkbox"/>
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	<input type="checkbox"/>
G-7.2 Raw material CTM	<input type="checkbox"/>
G-7.4 Raw material purchases	<input type="checkbox"/>
G-8 Upwards costs	<input type="checkbox"/>

GOODS UNDER CONSIDERATION

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

Aluminium micro-extrusions, in the form of hollow profiles, weighing less than 200 grams per metre (<0.2kg/m) in length, whether or not alloyed, mill finish, powder coated, anodised, or further coated.

Furrrther information

Examples of hollow aluminium micro-extrusions in end use applications include flyscreen frame profiles (as used for domestic window flyscreens) and tubes (as used for television aerials).

Aluminium micro-extrusions are typically made from aluminium alloys 6060, 6063, 6005 and 6106. The temper of the alloy is typically T5, although some T6 may also be used in micro-extrusion production. Solid aluminium micro-extrusions (including angles, rectangles, solid rounds and squares) are not covered by this application.

Tariff Classification

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

Tariff Classification	Statistical Code	Unit	Description
7604.10.00	06	Kg	Non alloyed aluminium bars, rods and profiles
7604.21.00	07	Kg	Aluminium alloy hollow angles and other shapes
	08	Kg	Aluminium alloy hollow profiles
7604.29.00	09	Kg	Aluminium alloy non hollow angles and other shapes
	10	Kg	Aluminium alloy non hollow profiles
7608.10.00	09	Kg	Aluminium tubes and pipes, not alloyed
7608.20.00	10	Kg	Aluminium tubes and pipes, alloyed
7610.10.00	12	Kg	Aluminium structures and parts thereof (including profiles and tubes)
7610.90.00	13	Kg	Other aluminium structures and parts thereof

These tariff classifications and statistical codes may include goods that are both subject and not subject to this investigation.

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
1	Form	Flyscreen	F	Mandatory	Mandatory
		Hollow tube	H		
2	Finish	Mill	M	Mandatory	Mandatory
		Powder coated	P		
		Anodised	A		

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In constructing a MCC, use a "-" between each category. For example: "F-M" for flyscreen mill finish product.

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: **Alex Chen**
Position in the company: **Manager**
Telephone: **86 750 5586383**
E-mail address: Alex@taiaoal.com.cn
2. If you have appointed a representative, provide the their contact details:
Name: **John Bracic**
Address: **PO BOX 3026, MANUKA ACT 2603**
Telephone: **+61 499056729**
E-mail address: john@jbracic.com.au

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

3. Please provide the location of the where the company's financial records are held.
**No. 11-13 Xihu Ave, Xihu Demonstrative Development Zone,
Taishan, Guang Dong Province,
P.R. China**
4. Please provide the location of the where the company's production records are held.
Same as above.

A-2 Company information

1. What is the legal name of your business?
Guangdong Jiangsheng Aluminium Co. Ltd. (hereafter referred to as "JS").
2. Does your company trade under a different name and/or brand? If yes, provide details.
No.
3. Was your company ever known by a different legal and/or trading name? If yes, provide details
TaiAo Aluminium Co. Ltd.
4. Provide a list of your current board of directors and any changes in the last two years.
[REDACTED] is the sole legal person of JS. There were no board of directors and there were no changes in the last two years.
5. Is your company part of a group (e.g. parent company with subsidiaries, common ownership, joint-ventures)? If yes, provide:
(a) A diagram showing the complete ownership structure; and
(b) A list of all related companies and its functions
Please refer to Exhibit A-2.5 – Extended Share Structure.
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.

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.

N/A.

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.
JS is a producer and manufacture of aluminium extrusion and have been supplying domestic and oversea markets.
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.**JS does perform all of the aboce functions.**
9. Provide your company's internal organisation chart.
Please refer to Exhibit A-2.9 – Org chart.
10. Describe the functions performed by each group within the organisation.
Please refer to Exhibit A-2.9 – Org chart..
11. Does your company produce brochures, pamphlets or other promotional material? If yes, please provide them.
No Company brochures.

A-3 General accounting information

1. What is your financial accounting period?
From 1st January to 31st December.
2. Are your financial accounts audited? If yes, who is the auditor?
It will be audited by [REDACTED].
3. What currency are your accounts kept in?
Chinese RMB.
4. What is the name of your financial accounting system?
[REDACTED] accounting system.
5. What is the name of your sales system?
[REDACTED].
6. What is the name of your production system?
[REDACTED].
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.
N/A.
8. Do your accounting practices differ in any way from the generally accepted accounting principles in your country? If yes, please provide details.
No we are using the same system and following the same principles.
9. Have there been any changes to your accounting practices and/or policies over the last two years? If yes, please provide details.
No.

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.
Please refer to Exhibit A-4.1 – 2018 and 2019 Financial Reports.

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.

N/A.

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.

No.

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.

The period under investigation is the our financial period. Please refer to Exhibit A-4.4 – Income Statement.

5. Please provide a copy of your company's trial balance (in Excel) covering the period and the most recent financial year.
Please refer to Exhibit A-4.5 – Trial Balance.

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

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

Price: [REDACTED] negotiates with Customers. The price basis is the [REDACTED], which is all [REDACTED].

Orders: Customers place orders with [REDACTED]. JS factory then produces the goods and arranges shipping to Australia.

Lead time: It depends on the complexity of the products and finishes, but JS does provide a general guideline for individual customer.

Delivery: The majority of exports to Australia are [REDACTED] sales, which means the goods will be [REDACTED].

Invoice: Issued within [REDACTED] after shipment.

Payment: [REDACTED] after shipment.

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?

The majority of our invoices were issued in [REDACTED], with some others in [REDACTED]. Customers pay directly into our [REDACTED]. JS used the exchange rate published by [REDACTED] and we will update it on a monthly basis.

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.
No.
4. If sales are in accordance with price lists or price extras list, provide copies of these lists.
JS negotiates price with customers on case-by-case basis. As B-2 shows, most sales were [REDACTED] to customers, and payments were made after various credit terms. There are no price 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.
No.

PUBLIC VERSION

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.

Please refer to Exhibit B-2 – Australian sales.

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.

Please refer to Exhibit B-2 – Australian sales.

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?

N/A.

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.
 - 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.

Please refer to Exhibit B-2 – Australian sales.

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

Please refer to Exhibit 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.

Please refer to Exhibit B-3 – Sample Australian sales.

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.

Please refer to Exhibit B-3 – Sample 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.

Please refer to Exhibit B-4 - Upwards sales.

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.

Please refer to Exhibit B-5 - Upwards selling expense.

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

SECTION C EXPORTED GOODS & LIKE GOODS

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

C-1 Models exported to Australia

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

Refer to Exhibit C-1 - Product characteristics.

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.

Refer to Exhibit C-2 – Export and domestic MCC Listing.

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.

Refer to Exhibit C-1 - Product characteristics.

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.

Refer to Exhibit C-2 – Export and domestic MCC Listing.

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.

JS use section numbers to identify the MCC in the sales spreadsheet, for instance, we use section [REDACTED] which stand for [REDACTED].

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

JS negotiates price with customers on case-by-case basis. As attachment D-2 shows, most sales were [REDACTED] to customers, and payments were made after various credit terms.

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.
[REDACTED] is owned by [REDACTED] who own [REDACTED] % of JS.
3. If sales are in accordance with price lists or price extras list, provide copies of these lists.
There are no price lists.
4. Do your domestic selling prices vary according to the distribution channel identified? If yes, provide details. Real differences in trade levels are characterised by consistent and distinct differences in functions and prices.
Please refer to above.
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.
Please refer to Exhibit D-2 – Domestic sales.
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.
Please refer to Exhibit D-2 – Domestic sales.
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?**N/A.**

D-2 Domestic sales listing

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

2. Provide a table listing the source of the data for each column in the “D-2 domestic sales” listing.
Please refer to Exhibit D-2 – Domestic sales.

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.

Please refer to Exhibit D-3 – Sample domestic sales.

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.
Please refer to Exhibit D-3 – Sample domestic sales.

D-4 Reconciliation of sales to financial accounts

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

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

SECTION E DUE ALLOWANCE

E-1 Credit expense

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

Yes we have calculated the credit expense to reflect our interest cost on accounts receivable. The cost of credit (Credit Cost column) included in Exhibit D-2 is the number of days of credit/365 x the average short-term credit rate x invoice value. The average S/T RMB borrowing interest rate during the IP was [REDACTED] % p.a.

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?

Yes we have provided credit to some of our customers. The cost of credit included in Exhibit B-2 is the number of days of credit/365 x the average short-term credit rate x invoice value. The average S/T RMB borrowing interest rate during the IP was [REDACTED] % p.a.

E-2 Packaging

1. What is the packaging used for your domestic sales of like goods?
The goods are usually put into [REDACTED], [REDACTED]. Then we use [REDACTED] before putting it on a [REDACTED].
2. What is the packaging used for your export sales of the goods to Australia?
In addition to point 1 we will put the [REDACTED] onto the [REDACTED] before we load it into the container.
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**We don't use [REDACTED] for the domestic packaging.**

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?
The majority of domestic sales of like goods were delivered to customer's premise. The transportation cost is allocated to each transaction by weight.
2. What are the delivery terms of the export sales of the goods to Australia?
Almost all exports to Australia are [REDACTED] sales.
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?
Inland transportation costs and port charges are actual costs according to invoices charged by transport companies on container-by-container basis. They are all located in the selling expense account in the general ledger. Amount reported in Exhibit B-2 is allocated to each transaction (export invoice) by weight.
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?
Ocean freight amount reported in Exhibit B-2 is allocated to each transaction (export invoice) by weight.
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?
Same as above
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?
Same as above

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.
N/A
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?**For domestic sales JS will issues VAT invoice to their customers. Our current VAT IS 13%. For export sales JS can't issue VAT invoice, we instead issue Pro-Forma invoice. JS only receive VAT refund when their Tax Deductible amount is greater than their Input VAT Credit.**
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**Please refer to Exhibit G-4.1 - SG&A listing.**
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**Please refer to Exhibit G-4.1 - SG&A listing.**

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.

N/A.

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.
No.
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.
No.
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?**N/A.**

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.
2. Provide a table listing the source of the data for each column in the export sales listing (F-2.1).
Please refer to Exhibit F-2 – Third country sales.

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.
Types of extrusions, shipping terms, payment terms, market prices.

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.

Please refer to Exhibit G-1 – Production Flowchart.

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.

No.

G-2. Cost accounting practices

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

JS uses actual cost accounting system.

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.

N/A

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.

Each production stage is a cost centre, It has its own cost record, in which materials, labours and overhead are actual costs. As products are manufactured through different production stages, the manufacturing cost of a product is the cost in LAST production stage. A mill finishing extrusion, for example, its cost is one as recorded in extrusion workshop/stage. An extrusion with anodizing/powder coating and fabrication, its cost is one as recorded in fabrication workshop/stage, which shall be accumulation of costs in costs of production of smelting, extrusion, anodizing/powder coating and fabrication.

Within the cost centre, materials, labours and overhead are usually allocated by weight, with two exceptions. One is in production stage of [REDACTED], materials are actual cost, while labours and overhead are allocated by [REDACTED]. The other is in the stage of [REDACTED], [REDACTED] are allocated by [REDACTED], while other materials, labours and overhead are allocated by weight.

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

JS records production costs based on production stages of four finishes: [REDACTED], [REDACTED], [REDACTED] and [REDACTED].

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

No.

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.

No.

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)?
Weighted Average.
8. What are the valuation methods for damaged or sub-standard goods generated at the various stages of production?
For those generated at the final stage, the valuation follows the cost of finished products in last month. For those generated at other stages, the valuation follows [REDACTED].
9. What are the valuation methods for scrap, by products, or joint products?
Production generates scrap only, without by products and joint products. Valuation of scrap follows [REDACTED].
10. Are any management fees/corporate allocations charged to your company by your parent or related company? If yes, provide details
No.

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.

Please refer to Exhibit G-3 - Domestic CTM.

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

Please refer to attachment G-4.1 - SG&A listing.

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

Please refer to attachment G-4.2 - Domestic SG&A calculation.

G-5 Cost to make the goods exported to Australia

1. Complete the worksheet named "G-5 Australian CTM".
 - This worksheet lists the quarterly cost to make the Australian models of the goods under consideration by MCC manufactured within the period.

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- 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.

Please refer to Exhibit G-5 - Australian CTM.

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

For G-3 and G-5 CTM, Raw materials, Labour and Manufacturing overheads are allocated by production weight, with two exceptions. One is in production stage of [REDACTED], materials are actual cost, while labours and overhead are allocated by [REDACTED]. The other is in the stage of [REDACTED], [REDACTED] are allocated by [REDACTED], while other materials, labours and overhead are allocated by 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.
Refer to Exhibit G-6 – CTM allocation for detailed allocation methodology for all reported costs.

G-7 Major raw material costs

1. What are the major raw materials used in the manufacture of the goods?
The major raw materials are Aluminium Ingot and Billet.
2. Are any raw materials sourced as part of an integrated production process or from a subsidiary company which your company exercise control? If yes, complete the worksheet named "G-7.2 Raw material CTM" for these raw materials.
 - This worksheet lists the quarterly cost to make the raw material manufactured within the period.
 - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold).
 - If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture the raw material, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as 'other costs' if not already included, for example, under material costs.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

No.
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.

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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.**Please refer to Exhibit G-7.4 - Raw material purchases.**
5. Provide a table listing the source of the data for each column of the “G-7.4 Raw material purchases” listing.
6. 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.**Please refer to Exhibit G-7.6 – Sample raw material purchases.**
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.
No.

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

G-9 Capacity Utilisation

4. Please complete the worksheet named “G-9 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.**Please refer to attachment G-9 Capacity Utilisation.**

SECTION H PARTICULAR MARKET SITUATION

H-1 Reporting requirements

1. Describe generally all interaction that your business has with the Government of China at all levels, including (but not limited to):
 - (a) reporting requirements;
 - (b) payment of taxes;
 - (c) senior management representation within your business;
 - (d) supervision by the State-owned Assets Supervision and Administration Commission (SASAC) or a body under the control of SASAC.
 - (e) approval/negotiation of business decisions (e.g. investment decisions, management decisions, pricing decisions, production decisions, sales decisions);
 - (f) licensing;
 - (g) restrictions on land use;
 - (h) provision of loans; or
 - (i) provision of grants, awards or other funds.

N/A

H-2 Business structure, ownership and management

1. Indicate whether your company is a state-owned or state-invested enterprise (SIE)
 - A state owned enterprise refers to any company or enterprise that is wholly or partially owned by the GOC (either through direct ownership or through association).

JS is a privately owned company.
2. List the Board of Directors and Board of Shareholders of your business and all other entities/businesses your business is related to.

JS has no Board of Directors. [REDACTED] is our sole legal person.
3. Indicate the names of common directors and officers between your business and related businesses, where applicable.

N/A.
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.

No.
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.

No.
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.

No.
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).

Please refer to our share structure at Exhibit A-2.5 – Extended share structure.

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8. Provide the details of any significant changes in the ownership structure of your business during the period.
There were no changes during the period.
9. Identify any positions within your business that are appointments or designated to act on behalf of Government of China authorities.
N/A.
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.
No.
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.
No.
12. Provide the monthly trading volume and average monthly trading price of your listed security over the period.
N/A.
13. Who has the ability to reward, fire or discipline your business' senior managers?
General Manager
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.
No.
15. Provide the names and positions of your company's pricing committee.
[REDACTED], General Manager.

H-3 Licensing

1. Provide a copy of your business license(s).
Please refer to Exhibit H-3 – Business License.
2. Identify the Government of China departments or offices responsible for issuing the license(s).
For H-3.2 to 3.4. The license was issued by Taishan Administration for Industry and Commerce. As a Limited Liability Company (Natural Person Investment), JS must present the administration of the identifications of investor(s), the articles of association, certificate of capital investment issued by certified public accountant which must contain bank statement and approval by State Administration for Industry and Commerce.
3. Describe the procedures involved in applying for the license(s).
4. Describe any requirements or conditions that must be met in order to obtain the license(s).
5. Describe and explain any restrictions imposed on your business by the business license(s).
For H-3.5 to 3.7. Business license is sole legitimate certificate for a company to engage in business operation. Companies shall run business within the business scope defined by the license. In its operation, JS is often asked to present the license to prove its standing, such as conclusion of agreements with others, payment of taxes and making customs declaration etc. Sanctions are imposed for abusing licenses as described below.
6. Describe any sanctions imposed on your business if you act outside the scope of your business license(s).
7. Describe and explain any rights or benefits conferred to your business under the license(s).

8. Describe the circumstances under which your business license(s) can be revoked, and who has the authority to revoke the license(s).
The authorities may also, in light of the circumstances, penalise a registered enterprise by warning, fine, confiscation of illegal earnings, suspension of business, or revoking the Business License, if it is involved in any of the following activities:
- (1) Concealing the true situation and resorting to deception in the course of registration or starting operations before the approval of its registration;**
 - (2) Altering major items in the registration without permission or engaging in business operations beyond the scope of business as approved in the registration;**
 - (3) Failing to cancel the registration according to the applicable rules or failing to submit the renewal report or receive the annual renewal;**
 - (4) Forging, altering, leasing, lending, transferring, selling or reproducing the Business License for Enterprise as a Legal Person or its duplicates without permission;**
 - (5) Withdrawing or transferring capital, concealing assets or eluding liabilities;**
 - (6) Engaging in illegal business operations.**

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.**As a Limited Liability Company, the JS board make business decisions. [REDACTED], General Manager of JS, makes business plan and decision of all aspect of company operation.**
2. Provide a description of any Government of China input into the decision-making process respecting your manufacture, marketing and sale of the goods.
No government input at all to the decision-making process in JS.
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.
N/A.
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.
Like any other companies, JS has to submit financial statements to Taishan tax bureau and Taishan administration for industry and commerce.
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.
JS has no such business Five Year Plans, nor is it aware of the existence of 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).
JS has no such plan.
7. Provide copies of the minutes of your Board of Directors and Board of Shareholders meetings over the period.
There were no shareholders meetings over the investigation period.
8. Provide copies of the notes to company meetings where pricing decisions on the goods under consideration have been made over the period.
N/A.

H-5 Financial and investment activities

1. Is your business debt funded? If yes, provide a list of all major lenders.
Yes, JS currently have [REDACTED] loans with the banks:
[REDACTED] – Amount: [REDACTED], Rate: [REDACTED]%,
[REDACTED];
[REDACTED] – Amount: [REDACTED], Rate: [REDACTED]%,
[REDACTED].
2. What is the rate of interest paid by your business on all debt instruments over the last 5 years?
2019, [REDACTED] %
2018, [REDACTED] %
2017, [REDACTED] %
2016, [REDACTED] %
2015, N/A
3. Has your business benefited from any concessional interest rates for your loans/debts in the last 5 years? If yes, provide details.
No.
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.**No.**
5. Does your business have policies on how cash reserves are to be invested? If yes, provide details.
No.
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).
No.

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.**JS is not aware of the above.**
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.

PUBLIC VERSION

JS is merely a manufacturing plant, without attention to policy-makers in governmental departments, particularly in the central government. To its best knowledge, JS assumes that Bureau of Development and Reform in Taishan, where JS is located, and Bureau of Economic and Trade of Taishan, as well as their superior counterparts in Provincial Municipality, are responsible for policy concerning aluminium industry. JS has no more idea about specific departments at provincial and central government levels.

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?

N/A.

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

N/A.

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.

- Explain the purpose of these designations, the criteria for receiving any such designation, and the benefits or obligations that arise from each such designation.
- Is there any connection between these designations and five-year plans or other industrial and/or economic policies or administrative measures?
- Describe any instances in which your company cited Government of China plans, policies, or measures as support for receiving the financing that you report.

No.

H-7 Taxation

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

No export tax was paid by JS on its exports to Australia during the investigation period.

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

The VAT is 16% from January to March, 2019. From 1st of April, 2019 the VAT has changed to 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 detailed chronological history of the value-added tax rebate rates;
- products affected;
- the effective dates of the rate changes;
- fully translated copies of any Government of China notices regarding these changes, including the relevant appendices.

No.

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

No.

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.

[REDACTED], General Manager of JS.

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.

JS sets selling price based on cost and commercial considerations. The whole price-setting process has no intervention from government.

PUBLIC VERSION

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.
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.
No.
5. Explain whether your business provides price data to any other person at the provincial, regional or special economic zone level of government.
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.
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.
N/A.

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.
Like any other companies, JS has to submit financial statements to Taishan tax bureau and Taishan administration for industry and commerce.
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.
N/A.
3. Do the organisations approve or assess your submission? If yes, provide a detailed explanation.
N/A.
4. Do the organisations provide feedback on your submission? If yes, provide a detailed explanation.
N/A.

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?
No.
2. Where applicable, how did your business respond to the policies/guidelines?
N/A.
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.
N/A.
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.
Please refer to Exhibit D-2 – Domestic sales.

PUBLIC VERSION

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.
N/A.
6. Does your business require an export licence? If yes, provide details.
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.
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.
No.
9. Have there been any changes to your production capacity over the last 5 years? If yes, provide details.
No.
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?
No.

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.
No.
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.
No.
3. Explain whether your business has encountered any price guidance or controls established by regional, provincial or special economic zone officials and/or organisations.
No.
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.
JS sets selling price based on cost and commercial considerations.
5. Which organisation/business entity do you consider as the price leader of the goods?
N/A.
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.
[REDACTED], General Manager of JS.
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.
N/A.
8. Identify the person who authorises the sales terms, prices and other contract provisions for the sale of the goods by your business.
[REDACTED], General Manager of JS.

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.

N/A.

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.

N/A. JS has not increased its capacity with respect to the government approval process. It is a Limited Liability Company rather than a joint venture

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.

N/A.

H-14 Raw materials

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

No.

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

No.

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

N/A.

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

Yes, apart from the spot price which is available publicly, each supplier will quote slightly different premium.

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.

Further to H-14.4, JS would ask quotation from at lease [REDACTED] suppliers before they could decide the best one to be purchased from. JS would sometimes negotiate with supplier to get the best offer.

6. If any of your raw materials for the goods and/or like goods are imported by your business, or related businesses:

- Provide details including a description of the raw material imported, the supplier and country of origin.
- Explain the process required to import the raw materials (e.g. obtaining an import licence, import declarations).
- Provide details of any conditions to importing the raw materials (e.g. customs and/or quarantine).
- Are you eligible for a duty drawback? If yes, provide details.

N/A.

7. Do you, or a business associated with you, sell any of the raw materials used to manufacture the goods and/or like goods, or sell the semi-processed goods?

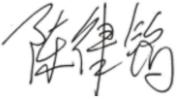
- Please provide a description of the raw material or semi-processed goods which are sold, including whether they are domestic or export transactions, to related or unrelated parties, and how the selling price is determined.
- If there is a difference in selling prices between related and unrelated parties, please provide reasons as to why.

No.

EXPORTER'S DECLARATION

I hereby declare that **Guangdong Jiangsheng Aluminium Co. Ltd.** have completed the attached questionnaire and, having made due inquiry, certify that the information contained in this submission is complete and correct to the best of my knowledge and belief.

Name : Mr Alex Chen

Signature : 

Position in

Company : Manager

Date : 25 May 2020