



Exporter Questionnaire

Case number: 543

Product: Aluminium extrusions

From: The People's Republic of China

Inquiry period: 1 January 2019 – 31 December 2019 (the period)

Response due by: Tuesday 14 April 2020

Return completed questionnaire to:
investigations4@adcommission.gov.au

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

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INSTRUCTIONS

Why you have been asked to fill out this questionnaire?

The Anti-Dumping Commission (the Commission) is conducting a continuation inquiry into aluminium extrusions exported to Australia from the People's Republic of China (China).

The Commission will use the information you provide to determine normal values and export prices over the inquiry period (the period). This information will determine whether aluminium extrusions sinks are dumped. The Commission will also use this information to determine whether aluminium extrusions have been in receipt of countervailable subsidies over the period.

If you do not manufacture the goods

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

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

What happens if you do not respond to this questionnaire?

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

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

Extension requests

If you require a longer period to complete your response to this exporter questionnaire, you must submit a request to the Commission, 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 Commission as soon as possible for a potential verification date to be scheduled.

Verification is usually conducted over 4 days. However, in complex cases, a verification visit may be scheduled over 5 days. A verification visit will include a detailed examination of your company's records and we will collect copies of relevant documents. The verification will require the participation of key staff, including your financial accountant, production manager and sales staff. A tour of the manufacturing facility may also be required during the verification visit.

Note that the Commission may disregard any data or information that is not verified, including new or additional information provided after the verification visit.

A report will be prepared following the verification visit, which details the outcomes of the visit. This report will be placed on the public record and may include the publication of the preliminarily-

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

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

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

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

Important instructions for preparing your response

- All questions in this exporter questionnaire must be completed. If a question is not applicable to your situation, please answer the question with "Not Applicable" and provide an explanation as to why.
- All questions must be answered in English. An English translation must be provided for documents not originally in English.
- Clearly identify all units of measurement (e.g. KG) and currencies (e.g. AUD) used. Apply the same measurement consistently throughout your response to the questionnaire.
- Label all attachments to your response according to the section of the questionnaire it relates to (e.g. label the chart of accounts as Attachment A-4.6)
- The data must be created as spreadsheet files in Microsoft Excel.
- If you have used formulas to complete spreadsheets, these formulas must be retained and not hard-coded.
- You must retain all worksheets used in answering the questionnaire. Be prepared to provide these worksheets during the Commission's verification of your data.
- If you cannot present electronic data in the requested format contact the case officer as soon as possible.
- Where possible, electronic data should be emailed or shared with the Commission via SIGBOX, a secure online document repository. Please contact the Commission 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	✓
Section H Particular market situation	✓
Section I Countervailing	✓
Exporter's declaration	✓
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	
G-7.4 Raw material purchases	✓
G-8 Upwards costs	✓
I-1 Company Turnover	✓
I-2 Raw Material Purchases	✓
I-3 Income Tax	✓
I-4 Grants	✓

GOODS SUBJECT TO ANTI-DUMPING MEASURES

The goods subject to anti-dumping measures (the goods) are:

Aluminium extrusions produced via an extrusion process, of alloys having metallic elements falling within the alloy designations published by The Aluminium Association commencing with 1, 2, 3, 5, 6 or 7 (or proprietary or other certifying body equivalents), with the finish being as extruded (mill), mechanical, anodized or painted or otherwise coated, whether or not worked, having a wall thickness or diameter greater than 0.5 mm, with a maximum weight per metre of 27 kilograms and a profile or cross-section which fits within a circle having a diameter of 421 mm.

The goods include aluminium extrusion products that have been further processed or fabricated to a limited extent, after aluminium has been extruded through a die. Aluminium extrusion products that have been painted, anodised, or otherwise coated, or worked (e.g. precision cut, machined, punched or drilled) fall within the scope of the goods.

The goods do not extend to intermediate or finished products that are processed or fabricated to such an extent that they no longer possess the nature and physical characteristics of an aluminium extrusion, but have become a different product.

Consistent with previous investigations, the review will also rely upon the information shown in the table below in its assessment of the goods under consideration and like goods.

< GUC >				< Non GUC >		
1	2	3	4	5	6	7
Aluminium extrusions	Aluminium extrusions with minor working	Aluminium extrusions that are parts intended for use in intermediate or finished products	Aluminium extrusions that are themselves finished products	Unassembled products containing aluminium extrusions, e.g. 'kits' that at time of import comprise all necessary parts to assemble finished goods	Intermediate or partly assembled products containing aluminium extrusions	Fully assembled finished products containing aluminium extrusions
< Examples >						
Mill finish, painted, powder coated, anodised, or otherwise coated aluminium extrusions	Precision cut, machined, punched or drilled aluminium extrusions	Aluminium extrusions designed for use in a door or window	Carpet liner, fence posts, heat sinks	Shower frame kits, window kits, unassembled unitised curtain walls	Unglazed window or door frames	Windows, doors

The goods subject to the anti-dumping measures may be classified to the following subheadings in Schedule 3 of the *Customs Tariff Act 1995*:

7604.10.00/06	non alloyed aluminium bars, rods and profiles
7604.21.00/07	aluminium alloy hollow angles and other shapes
7604.21.00/08	aluminium alloy hollow profiles
7604.29.00/09	aluminium alloy non hollow angles and other shapes
7604.29.00/10	aluminium alloy non hollow profiles
7608.10.00/09	non alloyed aluminium tubes and pipes
7608.20.00/10	aluminium alloy tubes and pipes
7610.10.00/12	doors, windows and their frames and thresholds for doors
7610.90.00/13	Other

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.

Category	Sub-category		Sales data	Cost data
Finish	A	Anodise	Mandatory	Mandatory
	BD	Bright dip		
	M	Mill		
	PC	Powder coating		
Alloy code	6A	6060, 6063	Mandatory	Optional
	6B	6106		
	6C	6101, 1350, 6082, 6351, 6061		
	6D	6005A		
	O	Other*		
Temper code	T1	T1, T4, T5, T6	Optional	Optional
	T50	T591, T595, T52		
	O	Other*		
Anodising microns	0	Not anodised	Optional	Optional
	1	<20µm		
	2	>20µm		

* Specify alloy code and temper code

In constructing a MCC, use a "-" between each category. For example, a powder coated aluminium extrusion with alloy code 6060 and temper code T5 will have an MCC of **PC-6A-T1-0**.

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	Mr. Chen Conghui
Position in the company	Director of International Trade
Telephone	86-595-86355996
E-mail address	sales03@goomax.cn

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 address where the financial records are held is Goomax Industrial Park, Dongtian Town, Nanan City, Fujian Province, China.

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

A-2 Company information

1. What is the legal name of your business?

Answer:

The legal name of the company is GOOMAX METAL CO., LTD FUJIAN (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 trade under a different name and/or brand.

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

Answer:

The Respondent was not ever known by a different legal and/or trading name.

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

Answer:

Please refer to [Annex A-2.4](#) for the current list of board of directors and the list of board of directors in 2017 and 2018.

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\(a\)](#) for the ownership structure.

Please refer to [Annex A-2.5\(b\)](#) for the list of all related companies and 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 is not publically listed, and it does not have a parent company.

Please refer to [Annex A-2.6](#) for the list of shareholders and the shareholding percentages.

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:

The Respondent is a producer and exporter of the goods under consideration. The Respondent manufactures and sells aluminium extrusions with different finishes in the domestic market, to Australia and other countries or regions.

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.

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.

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:

The Board of Directors is in charge of the general management and critical decision-making of the whole company.

There is a manager for each department who is in charge of the daily work of this department.

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 company brochure.

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 Respondent's financial accounts are not audited.

3. What currency are your accounts kept in?

Answer:

The Respondent's accounts are kept in RMB.

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

Answer:

The name of financial accounting system is Kingdee.

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 financial accounting 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:

Not applicable. The Respondent's accounting practices and/or policies have not changed 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.\(1\)](#) for the financial statements of the Respondent for 2018 and 2019.

The Respondent has a related company involved in the sale of the goods under consideration, named **【Confidential】. Please refer to [Annex A-4.1.\(2\)](#) for the financial statements of **【Confidential】** for 2018 and 2019.**

[【Confidential information regarding name of related company】](#)

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

Answer:

Please refer to [Annex A-4.2.\(a\)](#) for the VAT Tax Returns and Income Tax Returns for 2018 and 2019 for the Respondent and **【Confidential】.**

Please refer to [Annex A-4.2.\(b\)](#) for the reconciliation of the revenue, cost of goods sold, and net profit before tax between the financial statements and tax returns.

[【Confidential information regarding name of related company】](#)

3. Does your company maintain different profit centres? If yes, provide profit & loss statements for the profit centre that the goods falls into for:
- the most recent financial year; and
 - 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:

Answer:

Not applicable. The period is the same as the Respondent's financial period.

- (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.
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 years of 2018 and 2019.

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:
 - (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

Answer:

The customers knew the Respondent **【Confidential】**. The customers asked the price and the Respondent then quoted. The Respondent made samples and send them to the customers. If the customers were satisfied with the samples, they placed orders to the Respondent and the Respondent arranged the production. The Respondent issued the commercial invoice to the customers and arranged the delivery. The customers paid to the Respondent.

Please refer to [Annex B-1.1](#) for Australian Sales Flowchart.

【Confidential information regarding sales process】

2. In what currency do you invoice your customers for goods exported to Australia? If it is not in your local currency:
 - (a) Do your customers pay you into a foreign currency denominated account? If yes, provide details;
 - (b) Do you use forward contracts to lock in the foreign exchange rate relating to the export sales? If yes, provide details;
 - (c) How is the exchange rate determined in your accounting system and how often is it updated?

Answer:

The Respondent invoiced the customers for goods exported to Australia in AUD or USD.

The customers paid the Respondent into a foreign currency denominated account.

The Respondent doesn't use forward contracts to lock in the foreign exchange rate relating to the export sales.

The Respondent uses the exchange rate published by the People's Bank of China at the first day of each month to convert sales in foreign currency into RMB in its accounting system.

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:

There's no customer of the goods exported to Australia 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 Respondent does not have 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:

The export selling prices don't vary according to the distribution channel identified.

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. There's no discount or rebate offered on export sales to Australia.

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. No credit notes were issued directly or indirectly to the customers in Australia.

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:

Not applicable. The invoice date is taken to be the date of sale.

B-2 Australian sales listing

1. Complete the worksheet named "B-2 Australian sales"
- This worksheet lists all sales (i.e. transaction by transaction) exported to Australia of the goods invoiced within the period. This includes exports to Australia sold through a domestic customer.
 - 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 the worksheet "B-2 Australian sales".

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.\(1\)](#) for the table listing the source of the data.

【Confidential】 Please refer to [Annex B-2.2.\(2\)](#) for the worksheet of the calculation of average inland freight and handling & other expenses.

【Confidential information regarding calculation method】

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 two sets of documents related to the export 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.

Answer:

Please refer to [Annex B-3.1](#) for the annotations in the documents.

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 worksheet 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.

Answer:

Please refer to [Annex B-4.2](#) for the list of export sales to Australia falling beyond the RIP but being recorded in the accounting system in the RIP.

Please refer to Annex A-4.1.1 for the Income Statement of Goomax for 2019.

Please refer to Annex A-4.5 for the trial balance for 2019.

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 column D of Annex B-4.1 for the relevant position 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.

Answer:

Please refer to Annex B-5.1 for worksheet 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.

Answer:

Please refer to Annex A-4.5 for the trial balance for 2019.

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 column D of Annex B-5.1 for the relevant position 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.

Answer:

【Confidential】 .

【Confidential information regarding the description about goods exported to Australia】

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

Answer:

Please refer to [Annex C-1.2](#) for the list of MCCs of goods exported to Australia.

【Confidential】

【Confidential information regarding the explanation about MCC】

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:

【Confidential】 .

【Confidential information regarding the description about goods sold on the domestic market】

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

Answer:

Please refer to [Annex C-2.2](#) for the list of MCCs of goods sold on domestic market.

【Confidential】

【Confidential information regarding the explanation about MCC】

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.

Answer:

Not applicable. The Respondent doesn't use product codes or stock keeping unit codes.

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

Answer:

The customers first enquire the price, and then the sales people quote. The price is determined by negotiation. If there are goods required in the stock, the Respondent will deliver the goods directly. If there is no stock, the Respondent will arrange production.

There are two ways for the customers to arrange payment: (1) payment in advance; (2) rolling payment. In most cases, the Respondent issues the invoices to customers after receipt of payment; sometimes, the Respondent issues the invoices to customers before receipt of payment.

The payment terms of the domestic sales are **【Confidential】** .

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

【Confidential information regarding the payment terms of the domestic sales】

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:

Not applicable. There're no domestic customers related to the Respondent.

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

Answer

No price list is used for the goods sold in domestic market.

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 don't vary according to the distribution channel identified.

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:

Not applicable. There is no discount or rebate offered on 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.

Answer:

Not applicable. No credit notes or debit notes were issued directly or indirectly to the customers.

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 invoice date is taken to be the date of 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 the worksheet "D-2 Domestic Sales".

- 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 table listing the source of the data.

【Confidential】 Please refer to [Annex B-2.2.\(b\)](#) for the worksheet of the calculation of average inland freight and handling & other expenses.

【Confidential information regarding the calculation method】

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 two sets of documents related to the 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.

Answer:

Please refer to [Annex D-2.2](#) for the table listing the source of the data.

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.

Answer:

Please refer to the responses to the above questions B-4.

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?

Answer:

Not applicable. There's no cost of credit incurred.

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?

Answer:

Not applicable. There's no cost of credit incurred.

E-2 Packaging

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

Answer:

Not applicable. The packing costs are included in the manufacturing overheads.

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:

Some of the domestic sales of like goods were delivered to the customer. **【Confidential】**

【Confidential information regarding the calculation method】

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

Answer:

The delivery terms of the export sales of the goods to Australia are **【Confidential】** .

【Confidential information regarding the delivery terms】

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:

【Confidential】 .

【Confidential information regarding the calculation method】

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:

【Confidential】 .

【Confidential information regarding the reporting method】

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:

【Confidential】 .

【Confidential information regarding the reporting method】

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 terms of the Australian sales don't 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. The Respondent didn't provide sales commissions for domestic sales of like goods 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?
 - 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?

Answer:

Not applicable. There's no differences in tax liability between domestic and export sales.

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:

Not applicable. There're 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:

Not applicable. There're 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:

There're 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:

【Confidential】 .

【Confidential information regarding the difference between sales process to the third country and 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:

【Confidential】 .

【Confidential information regarding details on the related customers and selling price】

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 invoice date is taken to be the date of 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 the spreadsheet "F-2 Third country sales".

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 table listing the source of the data.

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:

There're no differences in sales to third countries which may affect their comparison to export sales to Australia.

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 flowchart.

The products manufactured using the same production facilities as those used for the goods are finished doors and window, fence panels and solar frameworks.

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:

Not applicable. There are no suppliers related to the Respondent.

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 based on actual costs.

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

Answer:

Not applicable. The Respondent does not use standard costs.

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:

【Confidential】 .

【Confidential information regarding the financial information】

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

Answer:

The Respondent records costs for goods by models, such as aluminium products and stainless steel products. For each model of goods, the cost is specified by different finish or materials, such as 【Confidential】 .

【Confidential information regarding the name of finish and materials】

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

Answer:

Not applicable. There are no costs for management accounting purposes valued differently to financial accounting purposes.

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.

Answer:

The Respondent has not engaged in any start-up operations in relation to the goods under consideration.

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 are not valued separately.

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

Answer:

There are no scrap, 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:

There are no management fees/corporate allocations charged to the Respondent by related company.

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.

Answer:

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

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 table listing the source of the data for the "G-3 Domestic CTM" listing.

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 the worksheet "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.

Answer:

Please refer to [Annex G-4.2](#) for the worksheet "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.
 - 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.

Answer:

Please refer to [Annex G-5.1](#) for the worksheet “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 table listing the source of the data for the “G-5 Australian CTM” listing.

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:

【Confidential】

【Confidential information regarding the allocation methodology used to complete in G-3 domestic CTM and G-5 Australian CTM】

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:

The domestic model with the largest production volume over the period is **【Confidential】**.

【Confidential information regarding the domestic model with the largest production volume over the period】

Please refer to [Annex G-6.2](#) for worksheets demonstrating the allocation methodology described in G-6.1.

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 aluminium rods and aluminium ingots.

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.

Answer:

Not applicable. There are no raw materials sourced as part of an integrated production process or from a subsidiary company.

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 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 the worksheet “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.

Answer:

Please refer to [Annex G-7.5](#) for the list of sources of the data for G-7.4 Raw material purchases.

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 two largest invoices 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.

Answer:

Please refer to [Annex G-7.6\(b\)](#) for the document demonstrating the reconciliation between the total value listed in “G-7.4 Raw material purchases” listing and the trial balance.

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:

None of the suppliers in “G-7.4 Raw material purchases” listing are related to the Respondent.

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 the worksheet “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.

Answer:

Please refer to [Annex G-8.2](#) for the documents 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.

Answer:

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

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.

Answer:

Please refer to [Annex G-9.4](#) for the worksheet “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.

Answer:

Generally, the interaction that the Respondent has with the Government of China are as follows:

- The Respondent normally needs to report taxes such as income tax and VAT tax to the government and complete the payment of the same.
- Besides, the Respondent need to achieve certain license for business operation such as business license.
- In addition, there is certain restriction on land use.
- As last, the government would provide grants, awards or other funds to the Respondent, which is described in detail in the following response.

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).

Answer:

Not applicable. The Respondent is a private enterprise.

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

Answer:

Please refer to Annex A-2.4 for the list of board of directors.

Please refer to Annex A-2.6 for the list of board of shareholders.

Please refer to Annex A-2.5.(b) for the entities the Respondent is related to.

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

Answer:

【 Confidential 】 .

【 Confidential information regarding the names and positions of common directors and officers between the Respondent and related companies 】

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.

Answer:

Not applicable. There are no members of the Respondent's (and/or all other entities is related to) Board of Directors or Board of Shareholders representatives, employees, or otherwise affiliated with the Government of China.

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.

Answer:

Not applicable. Board of Directors or Board of Shareholders have no representative from the Chinese Communist Party.

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.

Answer:

Not applicable. There are no members of the Respondent's Board of Directors or Board of Shareholders appointed, managed or recommended by the Government of China.

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).

Answer:

Please refer to Annex A-2.6 for the shareholders of the Respondents.

Both shareholders of the Respondent are natural people, who are employees of the Respondent.

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

Answer:

Not applicable. There are no significant changes in the ownership structure of the Respondent during the period.

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

Answer:

Not applicable. There are no positions within the Respondent that are appointments or designated to act on behalf of Government of China authorities.

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.

Answer:

There are no requirements in law and in practice to have government representation at any level of the Respondent.

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.

Answer:

Not applicable. The Respondent is not a publicly-traded company.

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

Answer:

Not applicable. As mentioned above, the Respondent is not a publicly-traded company and has no listed security.

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

Answer:

The Board of Directors has the ability to reward, fire or discipline the senior managers.

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.

Answer:

None.

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

Answer:

Not applicable. The Respondent does not have pricing committee.

H-3 Licensing

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

Answer:

Please refer to [Annex H-3.1](#) for the copy of business license.

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

Answer:

The State Administration for Market Regulation is responsible for issuing the license.

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

Answer:

The procedures involved in applying for the business license are as follows:

Pre-approval of company name ⇒ approval ⇒ register of establishment

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

Answer:

According to Article 7 of Company Law, "For a lawfully established company, the company registration authority shall issue a company business license to the company."

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

Answer:

The business scope operated by the Respondent should fall within the business scope approved by the business license.

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

Answer:

If the Respondent acts outside the scope of business license, the sanctions imposed would be subject to the provision of Article 60(IV) of *Detailed Rules for the Implementation of the Regulation of the People's Republic of China on the Administration of Registration of Enterprises Legal Person*, which states as follows:

"Where it engages in business activities beyond the confirmed and registered business scope or the mode of operation, in light of the seriousness of circumstances, it shall be given a warning, its illegal gains shall be confiscated, and it shall be imposed on a fine of not more than three times the amount of illegal gains, which shall not exceed 30,000 yuan, or if there are no illegal gains, it shall be imposed on a fine of not more than 10,000 yuan. Where it violates other relevant provisions of the state at the same time, and engages in unlawful business operation, it shall be ordered to cease business operation for rectification, its illegal gains shall be confiscated, and it shall be imposed on a fine of not more than three times the amount of illegal gains, which shall not exceed 30,000 yuan, or if there are no illegal gains, it shall be imposed on a fine of not more than 10,000 yuan; and if the circumstances are serious, its business license shall be suspended."

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

Answer:

The business license confers the Respondent the rights to operate legally per the business license.

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

Answer:

According to the Regulation of the People's Republic of China on the Administration of Company Registration, the business license of a company could be revoked under the following circumstances:

1. the registration of a company is achieved by falsification of its registered capital and the circumstance is serious;
2. the registration of a company is achieved by submission of false materials or any other fraudulent means, and the circumstance is serious;
3. failing to commence business within six months after its formation without good reasons or ceases business of its own initiative for more than six consecutive months after commencing business;
4. If the company's modified business scope includes any item which must be reported for approval in accordance with any law, administrative regulation, or decision of the State Council, the company engages in the relevant business without obtaining such an approval, and the circumstances of the violation are serious;
5. forging, altering, leasing, lending or transferring its business license and the circumstance is serious; and
6. engaging in serious illegal acts that may threaten the state security and social public interests taking advantage of the name of a company.

The Nan'an administration for market regulation has the authority to revoke license.

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.

Answer:

The Board of Directors is primarily responsible for deciding the above-mentioned issues.

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

Answer:

Not applicable. There is not any Government of China having input into the decision-making process respecting the Respondent's manufacture, marketing and sale of the goods.

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.

Answer:

Not applicable. There are no government departments/offices involved in the Respondent's manufacture, sale or purchase of the goods.

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.

Answer:

Not applicable. There are no reports that must be submitted to the Government of China periodically by the Respondent.

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.

Answer:

Please refer to [Annex H-4.5](#) for the Provincial/City Five Year 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).

Answer:

Not applicable. The Respondent does not develop any five-year plans or similar planning documents.

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

Answer:

Not applicable. The Respondent does not have minutes of Board of Directors and Board of Shareholders meeting over the period.

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

Answer:

Not applicable. There are no notes to company meetings where pricing decisions on the goods under consideration have been made over the period.

H-5 Financial and investment activities

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

Answer:

The business debt of the Respondent is funded through land real estate mortgage and secured financing. The major lenders are **【Confidential】.**

【Confidential information regarding major lenders】

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

Answer:

The average rate of interest paid by the Respondent on all debt instruments over the last 5 years is **【Confidential】.**

【Confidential information regarding average rate of interest】

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

Answer:

Not applicable. The Respondent has not benefited from any concessional interest rates for loans/debts in the last five years.

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:
- explain what instruments were used;
 - identify the type (e.g government guarantee) and provider of the security; and
 - explain the reasons for raising the capital.

Answer:

The Respondent has not 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.

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

Answer:

The Respondent does not have policies on how cash reserves are to be invested.

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).

Answer:

The Respondent has not invested in either government or non-government debt securities.

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:
- copy of the documentation and a translation in English;
 - 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.

Answer:

None.

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.

Answer:

The government concerning the industrial policy and guidance on the industry is Fujian Development and Reform Commission. The contact information is 86-591- 86303788.

The government concerning the market entry criteria for the industry is State Administration for Market Regulation. The contact information is 86-10-88650000.

The government concerning the environmental enforcement for the industry is Fujian Provincial Department of Ecology and Environment. The contact information is 86- 591-87866778.

The government concerning the management of land utilization is Department of Natural Resources of Fujian Province. The contact information is 86-591-87665600.

The government concerning the China Banking Regulatory Commission for the industry is China Banking and Insurance Regulatory Commission. The contact information is 86-10-66279113.

The government concerning the investigation and inspection of expansion facilities is State Administration for Market Regulation. The contact information is 86-10-88650000.

The Respondent does not import raw materials relating to the goods under consideration.

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?

Answer:

The Respondent does not play any role in the development of government's industrial plans and/or policies at all levels of government.

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

Answer:

The Respondent does not provide information relating to assessments of the implementation of the plan, policy or measure.

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.

Answer:

The Government of Fujian designated the Respondent as "Fujian provincial leading enterprises"

- a. Explain the purpose of these designations, the criteria for receiving any such designation, and the benefits or obligations that arise from each such designation.

Answer:

The purpose of the above-mentioned designation is to enhance the confidence of enterprise. The obligation of the Respondent arises from such designation is to play a leading and exemplary role.

- b. Is there any connection between these designations and five-year plans or other industrial and/or economic policies or administrative measures?

Answer:

None.

- c. Describe any instances in which your company cited Government of China plans, policies, or measures as support for receiving the financing that you report.

Answer:

None.

H-7 Taxation

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

Answer:

None.

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

Answer:

The Value-added tax rebate applicable to exports of the goods during the period is 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:

Answer:

Not applicable. The value-added tax rebate applicable to exports of the good has not changed in the last 5 years.

- a. a detailed chronological history of the value-added tax rebate rates;
b. products affected;
c. the effective dates of the rate changes;
d. fully translated copies of any Government of China notices regarding these changes, including the relevant appendices.
4. Are you aware of any tax changes being planned that would impact the industry?

Answer:

None.

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.

Answer:

The Board of Directors authorises the sales terms, prices and other contract provisions for the sale of the goods.

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.

Answer:

The selling prices of the goods under consideration are proposed by the salesman, and determined by the sales director and approved by the Board of Directors.

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.

Answer:

The Respondent does not coordinate the selling process or supply of the goods with other domestic producers or any Government of China departments.

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.

Answer:

The Respondent does not provide 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.

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

Answer:

The Respondent does not provide price data to any other person at the provincial, regional or special economic zone level of government.

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.

Answer:

【Confidential】 .

【Confidential information regarding the industry associations and the relationship and involvement with the same】

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.

Answer:

The membership between the Respondent and 【Confidential】 is voluntary.

【Confidential】 .

【Confidential information regarding the name of the association and the explanation about the functions and the role of the same】

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.

Answer:

The Respondent does not make submissions to the Chinese Bureau of Statistics and/or any other government organisation.

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.

Answer:

Not applicable. As mentioned above, the Respondent does not make submissions to the Chinese Bureau of Statistics and/or any other government organisation.

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

Answer:

Not applicable. As mentioned above, the Respondent does not make submissions to the Chinese Bureau of Statistics and/or any other government organisation.

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

Answer:

Not applicable. As mentioned above, the Respondent does not make submissions to the Chinese Bureau of Statistics and/or any other government organisation.

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?

Answer:

None of the Respondent's production is subject to any national/regional industrial policy or guidance.

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

Answer:

Not applicable. As mentioned above, none of the Respondent's production is subject to any national/regional industrial policy or guidance.

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.

Answer:

There are no restrictions to the sale of good and/or like goods that may be imposed by the Government of China.

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.

Answer:

Please refer to Annex H-11.4 for the list of domestic customers.

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.

Answer:

Not applicable. There are no restrictions and/or conditions in relation to the quality or quantity of the production of the goods placed upon the Respondent.

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

Answer:

The Respondent's business does not require an export licence.

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.

Answer:

The goods sold by the Respondent are not subject to any export restrictions and/or limits during the previous 5 year.

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

Answer:

Not applicable. There is no restriction placed upon the Respondent on the sale of the goods.

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

Answer:

There have been changes to the Respondent's production capacity over the last 5 years.

【 Confidential 】 .

【Confidential information regarding the changes to the production capacity】

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?

Answer:

Not applicable. The Respondent's business does not benefit from any concession on the purchase of any utility services.

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.

Answer:

Not applicable. The Respondent has not been subjected to any direct or indirect price guidance or controls by the Government of China during the period.

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.

Answer:

Not applicable. The Respondent has not 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.

3. Explain whether your business has encountered any price guidance or controls established by regional, provincial or special economic zone officials and/or organisations.

Answer:

Not applicable. The Respondent has not encountered any price guidance or controls established by regional, provincial or special economic zone officials and/or organisations.

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.

Answer:

The selling prices of the goods under consideration are proposed by the salesman, and determined by the sales director and approved by the Board of Directors.

There are no restrictions, limitations, or other considerations imposed on the Respondent.

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

Answer:

Not applicable.

6. Does your business have a pricing committee in respect of the goods? If yes, provide the names and positions of all members of the committee.

Answer:

Not applicable. The Respondent does not have a pricing committee.

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.

Answer:

Not applicable. The Respondent does not have a pricing committee.

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

Answer:

The Board of Director authorises the sales terms, prices and other contract provisions for the sale of the goods by your business.

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.

Answer:

Not applicable. The Respondent does not have production facilities of the goods in more than one region and/or province.

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.

Answer:

Not applicable. There is no need to obtain the approval on adding capacity and/or joint ventures from the government.

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.

Answer:

Not applicable. As mentioned above, there is no need to obtain the approval on adding capacity and/or joint ventures from the government.

H-14 Raw materials

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

Answer:

None of the suppliers is related or affiliated with the Respondent.

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

Answer:

The Respondent does not purchase from State Invested Enterprises.

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

Answer:

Not applicable. The Respondent does not import raw materials outside China.

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

Answer:

There is a price difference in purchase price for raw materials between suppliers due to the quality of raw materials.

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.

Answer:

The purchase procedures of the raw materials usually begin by inquiries from the Respondent, and then the supplier quotes, after both parties agree on the terms, they sign the contract for confirmation. After the contract is signed, the supplier arranges the delivery after the payment of deposit by the Respondent, and finally, the Respondent makes the balance payment.

When selecting a supplier, the Respondent considers the sales condition and scale of production of the supplier, the Respondent prefers the supplier with large sales volume and large production scale.

【Confidential】 .

【Confidential information regarding the method about the determination of the price of the raw materials】

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.

Answer:

Not applicable. None of the raw materials for the goods and/or like goods are imported.

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.

Answer:

Not applicable. Neither the Respondent nor the related companies sell any of the raw materials used to manufacture the goods and/or like goods, or sell the semi-processed goods.

SECTION I COUNTERVAILING

In the most recent Review of Measures into aluminium extrusions (Review No. 482) conducted by the Anti-Dumping Commission, the following programs were found to be countervailable in respect of aluminium extrusions exported from China to Australia:

Program Number	Program Name	Program Type	Countervailable in relation to the goods (Yes/No)
2	One-time Awards to Enterprises Whose Products Qualify for 'Well-Known Trademarks of China' and 'Famous Brands of China'	Grant	Yes
3	Provincial Scientific Development Plan Fund	Grant	Yes
4	Export Brand Development Fund	Grant	Yes
5	Matching Funds for International Market Development for Small and Medium Enterprises (SME)	Grant	Yes
6	Superstar Enterprise Grant	Grant	Yes
7	Research & Development (R&D) Assistance Grant	Grant	Yes
8	Patent Award of Guangdong Province	Grant	Yes
9	Training Program for Rural Surplus Labour Force Transfer Employment	Grant	Yes
15	Aluminium provided at less than adequate remuneration	Less than adequate remuneration	Yes
18	Preferential tax policies in the Western Regions	Tax	Yes
21	Tariff and Value Added Tax (VAT) Exemptions on Imported Materials and Equipment	Tariff and VAT Exemptions	Yes
26	Innovative Experimental Enterprise Grant	Grant	Yes
29	Special Support Fund for Non-State-Owned Enterprises	Grant	Yes
32	Venture Investment Fund of Hi-Tech Industry	Grant	Yes
35	Grants for Encouraging the Establishment of Headquarters and Regional Headquarters with Foreign Investment	Grant	Yes
47	Preferential tax policies for high and new technology enterprises	Tax	Yes
48	Provincial Government of Guangdong (PGOG) tax offset for R&D	Tax	Yes
56	PGOG special fund for energy saving technology reform	Grant	Yes
58	Development assistance grants from the Zhaoqing New and High Tech Industrial Development Zone (ZHTDZ)	Grant	Yes
59	Processing trade special fund	Grant	Yes

Program Number	Program Name	Program Type	Countervailable in relation to the goods (Yes/No)
60	Trade insurance support fund	Grant	Yes
61	Enterprise employment fixed point monitoring work subsidy	Grant	Yes
62	Special funds for provincial enterprises to transfer and upgrade equipment	Grant	Yes
63	Reserve funds for enterprise development	Grant	Yes
64	High integrity enterprise award 2014	Grant	Yes
65	Jiangmen engineering technology research centre award	Grant	Yes
66	2016 Shanghai Automotive Commodities Exhibition special fee subsidy	Grant	Yes
67	Corporate remuneration survey subsidy	Grant	Yes
68	Energy saving project subsidy	Grant	Yes
69	Science and technology project subsidy	Grant	Yes
70	Provincial engineering and technology research centre 2016	Grant	Yes
71	Foreign trade development fund subsidy of Jiangmen City	Grant	Yes
72	2015 Special Funds of Technology Renovation technical renovation project with environmental protection	Grant	Yes
73	Provincial Market Development Grant for foreign trade exhibitions and SMEs International market development	Grant	Yes
75	Subsidy for Supporting Foreign Trade Enterprises of Nan'an city in 2017	Grant	Yes
76	Fund for Supporting Foreign Trade Export in 2017 of Nan'an Municipal Bureau of Financial	Grant	Yes
77	Power consumption award for production and efficiency increase in December 2016	Grant	Yes
78	integration of informationization and industrialization management system (Note changed from market development due to info provided from Goomax)	Grant	Yes
79	Subsidy for invention patents	Grant	Yes
80	No. 269: Special project for technology reform- subsidy for technology reform	Grant	Yes
81	Madrid Trademark grant by Fujian Provincial Administration for Industry and Commerce	Grant	Yes
82	2016 Award for brand value from Finance Bureau	Grant	Yes
83	Social security fund Guangzhou Social Insurance Fund	Grant	Yes
84	Patent supporting fund	Grant	Yes

Program Number	Program Name	Program Type	Countervailable in relation to the goods (Yes/No)
85	Unemployment fund Guangzhou Social Insurance Fund	Grant	Yes
86	Technology supporting fund	Grant	Yes
87	Special fund Industry technology development and research	Grant	Yes
88	Industry technology R&D fund	Grant	Yes
89	Technology innovation fund	Grant	Yes
90	Social security fund Zencheng City	Grant	Yes
91	2016 Jiangmen support fund for technology development	Grant	Yes
92	Funds for EFT16 technical reform	Grant	Yes
93	Funds for 2016 technical renovation	Grant	Yes
94	EFT provincial Industry and informatization Special research expenses supplement fund	Grant	Yes
95	2017 Enterprise Compensation Survey Fund	Grant	Yes
96	VOCs treatment fund for the process of injection workshop	Grant	Yes
97	Economic investigation fund	Grant	Yes
98	2017 Provincial Motor Energy Efficiency Promotion Special Fund	Grant	Yes
99	2017 Jiangmen Enterprise Major technology platform construction Fund	Grant	Yes
100	Receiving the payment from Taishan Finance Bureau	Grant	Yes
101	2017 Jiangmen Enterprise Research and Development Financial Aid Fund	Grant	Yes
102	Taishan High-integrity enterprise project fund	Grant	Yes
103	2017 Provincial Enterprise Research and Development Fund	Grant	Yes
104	Special funds for enterprises in large equipment manufacturing industry	Grant	Yes
105	2017 Provincial New enterprise Technology Reform Fund	Grant	Yes

I-1 General

- Complete the worksheet named "I-1 Company turnover"
 - This worksheet is a table of the total company revenue over the period and split into:
 - Total revenue for Australian sales, domestic sales and third country sales
 - Revenue of the goods for Australian sales, domestic sales and third country sales
 - You must provide this table in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Answer:

Please refer to [Annex I-1.1](#) for the worksheet “I-1 Company turnover”.

I-2 Provision of goods at less than adequate remuneration

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

Answer:

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

Please refer to [Annex I-2.1](#) for the list of all raw materials used in the process.

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

Answer:

The Respondent and the companies related to it did not receive any benefit under the above detailed preferential income tax programs during the period.

3. 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 aluminium rods and aluminium ingots.

4. Complete the worksheet named “I-2 Raw Material Purchases” for your purchases of raw materials

Answer:

Please refer to [Annex I-2.4](#) for the worksheet “I-2 Raw Material Purchases”.

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

Answer:

The Respondent did not receive any reduction/reduced price for the purchase of these goods during the review period.

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

Answer:

Not applicable. There are no contractual agreements with the SIE.

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

Answer:

Not applicable. As mentioned above, the Respondent does not import raw materials.

I-3 Preferential tax policies

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

Answer:

Please refer to [Annex I-3.1](#) for the worksheet "I-3 Income Tax".

2. Provide a copy of your company's annual tax return for the last three financial years. If the documents are not in English, please provide a translation of the documents.

Answer:

Please refer to [Annex I-3.2](#) for income tax returns for 2017, 2018 and 2019.

3. Provide proof of your company's tax payments to your tax authority over the last three financial years, including any progress payments made and related forms submitted to reconcile the annual tax return.

Answer:

Please refer to [Annex I-3.3](#) for the proof of tax payments to the tax authority for 2017, 2018 and 2019.

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

Answer:

The general income tax rate for enterprises in China during the review period is 25%.

5. Did your company pay less than the general tax rate for enterprises referred to in question I-3.4?
If yes:
 - a. What tax rate did your company pay?
 - b. Was the reduction in the tax paid or payable related to any of the preferential income tax programs in the table at the top of Section I Countervailing above?
 - c. What is the name of the program?
 - d. What is the name of the authority granting your company the reduced tax rate?
 - e. What is the eligibility criteria to benefit from the reduced tax rate?
 - f. Provide details of the application process
 - g. Provide a copy of the blank application form. If the documents are not in English, please provide a translation of the documents.
 - h. Provide a copy of your company's completed application form, including all attachments to the application form. If the documents are not in English, please provide a translation of the documents.
 - i. Provide a copy of any confirmation or other correspondence from the authority approving your company for the reduction in tax rate. If the documents are not in English, please provide a translation of the documents.
 - j. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.

Answer:

The Respondent did not pay less than the general tax rate for enterprises referred to in question I-3.4.

I-4 Financial grants

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

Answer:

Please refer to [Annex I-4.1](#) for the worksheet "I-4 Grants".

2. Provide a copy of your company's non-operating income and/or other business income ledgers, extracted directly from your accounting system, for the period covering the period plus the 2 preceding years.

Answer:

Please refer to [Annex I-4.2](#) for the non-operating income extracted directly from the accounting system, for 2017-2019.

3. Did your company receive any grants (or any other financial contribution) from any level of government during the period plus the two preceding years?
If yes:
 - a. Were any of the grants related to any program listed in the table at the top of Section I above? If yes, identify the program.
 - b. Were any of the grants related to programs not listed in the table at the top of Section I above? If yes, provide the names of the programs.

Answer:

The Respondent has received several grants during the years 2017-2019. Please refer to [Annex I-4.1](#) for the worksheet "I-4 Grants" with the grants listed. For the grants related to the programs listed in the table at the top of Section I above, the program numbers have been identified in the worksheet "I-4 Grants", and the other grants are related to programs not listed in the table at the top of Section I above.

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

The year of 2017

I 2017-Trademark Grant

- a. What is the name of the grant?

Answer:

The Respondent received two grants for trademark and brand value.

The first one is **【Confidential】** (Hereinafter referred to as "2017-trademark grant A").

The second one is **【Confidential】** (Hereinafter referred to as "2017-trademark grant B").

【Confidential information regarding the names of the grants】

- b. What is the name of the authority providing the grant?

Answer:

For 2017-trademark grant A, **【Confidential】** was responsible for providing the grant, but the payment was made through **【Confidential】** .

For 2017-trademark grant B, **【Confidential】** was responsible for providing the award, but the payment was made through **【Confidential】** .

【Confidential information regarding the names of relevant authorities】

- c. What is the eligibility criteria to receive the grant?

Answer:

For 2017-trademark grant A, the eligibility criteria are: **【Confidential】** .

For 2017-trademark grant B, the eligibility criteria are: **【Confidential】** .

【Confidential information regarding the eligibility criteria】

- d. Is the grant directly related to the goods under consideration, export sales to Australia and/or export sales generally?

Answer:

The two grants are related to the whole company.

- e. Provide details of the application process.

Answer:

For the two trademark grants, the Respondent submitted relevant documents to **【Confidential】** to make the application.

【Confidential information regarding the name of the authority】

- f. Provide a copy of the blank application form. If the documents are not in English, please provide a translation of the documents.

Answer:

The Respondent did not retain the blank applicable form for 2017-trademark grant A and B.

- g. Provide a copy of your company's completed application form, including all attachments to the application form. If the documents are not in English, please provide a translation of the documents.

Answer:

For 2017-trademark grant A and B, the Respondent did not retain the application documents.

- h. Provide a copy of any confirmation or other correspondence from the authority approving the grant. If the documents are not in English, please provide a translation of the documents.

Answer:

Please refer to [Annex I-4.4.h-2017](#) for the document approving 2017-trademark grant B.

- i. Provide proof of payment of your company receiving the grant (e.g. bank statements).

Answer:

Please refer to [Annex I-4.4.i-2017](#) for the proof of payment of receiving the grant.

- j. Provide a copy of the accounting journal entries relating to the grant.

Answer:

Please refer to [Annex I-4.4.j-2017](#) for the accounting journal entries.

- k. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the grant.

Answer:

For 2017-trademark grant A, there were no expenses incurred by the Respondent for purposes of receiving the grant.

For 2017-trademark grant B, the Respondent **【 Confidential 】** .

【 Confidential information regarding the fees incurred 】

II 2017-Grant for market development

- a. What is the name of the grant?

Answer:

The Respondent received four grants for market development.

The first one is **【 Confidential 】** (Hereinafter referred to as “2017-market development grant A”).

The second one is **【 Confidential 】** (Hereinafter referred to as “2017-market development grant B”).

The third one is **【 Confidential 】** (Hereinafter referred to as “2017-market development grant C”).

The fourth one is **【 Confidential 】** (Hereinafter referred to as “2017-market development grant D”).

【 Confidential information regarding the names of the grants 】

- b. What is the name of the authority providing the grant?

Answer:

For 2017-market development grant A, B and D, **【 Confidential 】** was responsible for providing the grant, but the payment was made through **【 Confidential 】** .

For 2017-market development grant C, **【 Confidential 】** was responsible for providing the grant, but the payment was made through **【 Confidential 】** .

【 Confidential information regarding the names of relevant authorities 】

- c. What is the eligibility criteria to receive the grant?

Answer:

For 2017-market development grant A, the eligibility criterion to receive benefits is **【 Confidential 】** .

For 2017-market development grant B, there is no specific eligibility criterion to meet.

For 2017-market development grant C, the eligibility criteria to receive benefits are: **【 Confidential 】**

For 2017-market development grant D, the eligibility criterion to receive benefits is **【 Confidential 】** .

【 Confidential information regarding the eligibility criteria 】

- d. Is the grant directly related to the goods under consideration, export sales to Australia and/or export sales generally?

Answer:

2017-market development grant A, B and C are related to export sales generally.

2017-market development grant D is related to the whole company.

- e. Provide details of the application process.

Answer:

For the four market development grants, the Respondent submitted relevant documents to **【 Confidential 】** to make the application.

【 Confidential information regarding the name of the authority 】

- f. Provide a copy of the blank application form. If the documents are not in English, please provide a translation of the documents.

Answer:

Please refer to [Annex I-4.4.f-2017](#) for the blank application form for 2017-market development grant A and D.

The Respondent didn't retain the blank application form for 2017-market development grant B and C.

- g. Provide a copy of your company's completed application form, including all attachments to the application form. If the documents are not in English, please provide a translation of the documents.

Answer:

Please refer to [Annex I-4.4-g-2017](#) for the application documents for 2017-market development grant A and D.

The Respondent didn't retain the application form for 2017-market development grant B and C.

- h. Provide a copy of any confirmation or other correspondence from the authority approving the grant. If the documents are not in English, please provide a translation of the documents.

Answer:

Not applicable.

- i. Provide proof of payment of your company receiving the grant (e.g. bank statements).

Answer:

Please refer to [Annex I-4.4.i-2017](#) for the proof of payment of receiving the grant.

- j. Provide a copy of the accounting journal entries relating to the grant.

Answer:

Please refer to [Annex I-4.4.j-2017](#) for the accounting journal entries.

- k. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the grant.

Answer:

There were no expenses incurred by the Respondent for purposes of receiving the grant.

III 2017-Grant for patent

- a. What is the name of the grant?

Answer:

The Respondent received three grants for patents.

The first one is **【Confidential】** (Hereinafter referred to as "2017-patent grant A").

The second one is **【Confidential】** (Hereinafter referred to as "2017-patent grant B").

The third one is **【Confidential】** (Hereinafter referred to as “2017-patent grant C”).

【Confidential information regarding the names of the grants】

- b. What is the name of the authority providing the grant?

Answer:

For 2017-patent grant A and C, **【Confidential】** was responsible for providing the grant and making the payment.

For 2017-patent grant B, **【Confidential】** was responsible for providing the grant, but the payment was made through **【Confidential】**.

【Confidential information regarding the names of the relevant authorities】

- c. What is the eligibility criteria to receive the grant?

Answer:

The eligibility criterion to receive benefits under 2017-patent grant A, B and C is **【Confidential】**.

【Confidential information regarding the eligibility criterion】

- d. Is the grant directly related to the goods under consideration, export sales to Australia and/or export sales generally?

Answer:

The grants are related to non-goods under consideration.

- e. Provide details of the application process.

Answer:

For 2017-patent grant A, the Respondent submitted the application documents to **【Confidential】**.

For 2017-patent grants B and C, the Respondent submitted the application documents to **【Confidential】**.

【Confidential information regarding the names of the authorities】

- f. Provide a copy of the blank application form. If the documents are not in English, please provide a translation of the documents.

Answer:

The Respondent did not retain the documents of blank application form.

- g. Provide a copy of your company's completed application form, including all attachments to the application form. If the documents are not in English, please provide a translation of the documents.

Answer:

The Respondent did not retain the application documents.

- h. Provide a copy of any confirmation or other correspondence from the authority approving the grant. If the documents are not in English, please provide a translation of the documents.

Answer:

Not applicable.

- i. Provide proof of payment of your company receiving the grant (e.g. bank statements).

Answer:

Please refer to Annex I-4.4.i-2017 for the proof of payment of receiving the grant.

- j. Provide a copy of the accounting journal entries relating to the grant.

Answer:

Please refer to Annex I-4.4.j-2017 for the accounting journal entries.

- k. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the grant.

Answer:

There were no expenses incurred by the Respondent for purposes of receiving the grant.

IV 2017-Grant for technology reform

- a. What is the name of the grant?

Answer:

The Respondent received one grant for technology reform.

This is **【Confidential】 (Hereinafter referred to as “2017-technology reform grant A”).**

****【Confidential information regarding the names of the grants】****

- b. What is the name of the authority providing the grant?

Answer:

****【Confidential】** was responsible for providing the grant, but the payment was made through **【Confidential】** .**

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

- c. What is the eligibility criteria to receive the grant?

Answer:

The eligibility criterion to receive benefits of 2017-technology reform grant A is that **【Confidential】 .**

【Confidential information regarding the eligibility criterion】

- d. Is the grant directly related to the goods under consideration, export sales to Australia and/or export sales generally?

Answer:

The grant is related to the whole company.

- e. Provide details of the application process.

Answer:

The Respondent submitted the application materials to 【Confidential】 .

【Confidential information regarding the name of the authority】

- f. Provide a copy of the blank application form. If the documents are not in English, please provide a translation of the documents.

Answer:

The Respondent did not retain the blank application form.

- g. Provide a copy of your company's completed application form, including all attachments to the application form. If the documents are not in English, please provide a translation of the documents.

Answer:

The Respondent did not retain the application documents for 2017-technology reform grant A.

- h. Provide a copy of any confirmation or other correspondence from the authority approving the grant. If the documents are not in English, please provide a translation of the documents.

Answer:

Not applicable.

- i. Provide proof of payment of your company receiving the grant (e.g. bank statements).

Answer:

Please refer to [Annex I-4.4.i-2017](#) for the proof of payment of receiving the grant.

- j. Provide a copy of the accounting journal entries relating to the grant.

Answer:

Please refer to [Annex I-4.4.j-2017](#) for the accounting journal entries.

- k. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the grant.

Answer:

There were no expenses incurred by the Respondent for purposes of receiving the grant.

V 2017-Other grants

- a. What is the name of the grant?

Answer:

The Respondent received five other grants.

The first one is **【Confidential】** (Hereinafter referred to as “2017-other grant A”).

The second one is **【Confidential】** (Hereinafter referred to as “2017-other grant B”).

The third one is **【Confidential】** (Hereinafter referred to as “2017-other grant C”).

The fourth one is **【Confidential】** (Hereinafter referred to as “2017-other grant D”).

The fifth one is **【Confidential】** (Hereinafter referred to as “2017-other grant E”).

【Confidential information regarding the names of the grants】

- b. What is the name of the authority providing the grant?

Answer:

For 2017-other grant A, **【Confidential】** was responsible for providing the grant, but the payment was made through **【Confidential】** .

For 2017-other grant B, **【Confidential】** were responsible for providing the grant, but the payment was made through **【Confidential】** .

For 2017-other grant C, **【Confidential】** was responsible for providing the grant and making the payment.

For 2017-other grant D, **【Confidential】** was responsible for providing the grant, but the payment was made through **【Confidential】** .

For 2017-other grant E, **【Confidential】** was responsible for providing the grant, but the payment was made through the **【Confidential】** .

【Confidential information regarding the names of relevant authorities】

- c. What is the eligibility criteria to receive the grant?

Answer:

For 2017-other grant A, the eligibility criteria to receive benefits were: **【Confidential】** .

For 2017-other grant B, the eligibility criterion to receive benefits is **【Confidential】** .

For 2017-other grant C, the eligibility criterion to receive benefits is **【Confidential】** .

For 2017-other grant D, the eligibility criteria to receive benefits are: **【Confidential】**

For 2017-other grant E, the eligibility criterion to receive benefits is **【Confidential】** .

【Confidential information regarding the eligibility criterion】

- d. Is the grant directly related to the goods under consideration, export sales to Australia and/or export sales generally?

Answer:

The grants are related to the whole company.

- e. Provide details of the application process.

Answer:

For 2017-other grant A and B, there was no specific application process for obtaining a benefit under the program.

For 2017-other grant C, the Respondent submitted relevant documents to **【Confidential】** to make the submission.

For 2017-other grant D, the Respondent submitted application documents to **【Confidential】** .

For 2017-other grant E, the Respondent submitted relevant documents to **【Confidential】** to make the submission.

【Confidential information regarding the names of relevant authorities】

- f. Provide a copy of the blank application form. If the documents are not in English, please provide a translation of the documents.

Answer:

The Respondent did not retain the blank application form.

- g. Provide a copy of your company's completed application form, including all attachments to the application form. If the documents are not in English, please provide a translation of the documents.

Answer:

The Respondent did not retain the application documents for 2017-other grant A, B, C, D and E.

- h. Provide a copy of any confirmation or other correspondence from the authority approving the grant. If the documents are not in English, please provide a translation of the documents.

Answer:

Not applicable.

- i. Provide proof of payment of your company receiving the grant (e.g. bank statements).

Answer:

Please refer to [Annex I-4.4.i-2017](#) for the proof of payment of receiving the grant.

- j. Provide a copy of the accounting journal entries relating to the grant.

Answer:

Please refer to [Annex I-4.4.j-2017](#) for the accounting journal entries.

- k. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the grant.

Answer:

For 2017-other grant A, B and E, there were no expenses incurred by the Respondent for purposes of receiving the grant.

For 2017-other grant C, the Respondent paid some fees for **【 Confidential 】** .

For 2017-other grant D, the Respondent paid some fees for **【 Confidential 】** .

【 Confidential information regarding the fees incurred 】

The year of 2018

I 2018-Grant for market development

- a. What is the name of the grant?

Answer:

The Respondent received five grants for market development.

The first one is **【 Confidential 】** (Hereinafter referred to as “2018-market development grant A”).

The second one is **【 Confidential 】** (Hereinafter referred to as “2018-market development grant B”).

The third one is **【 Confidential 】** (Hereinafter referred to as “2018-market development grant C”).

The fourth one is **【 Confidential 】** (Hereinafter referred to as “2018-market development grant D”).

The fifth one is **【 Confidential 】** (Hereinafter referred to as “2018-market development grant E”).

【 Confidential information regarding the names of the grants 】

- b. What is the name of the authority providing the grant?

Answer:

For 2018-market development grant A, B and D, **【 Confidential 】** was responsible for providing the grant, but the payment was made through **【 Confidential 】** .

For 2018-market development grant C, **【 Confidential 】** was responsible for providing the grant, but the payment was made through **【 Confidential 】** .

For 2018-market development grant E, **【 Confidential 】** were responsible for providing the grant, but the payment was made through **【 Confidential 】** .

【 Confidential information regarding the names of relevant authorities 】

- c. What is the eligibility criteria to receive the grant?

Answer:

For 2018-market development grant A, C and D, there is no specific eligibility criterion to meet.

For 2018-market development grant B, the eligibility criterion to receive benefits is **【 Confidential 】** .

For 2018-market development grant E, the eligibility criterion to receive benefits is **【 Confidential 】** .

【 Confidential information regarding the eligibility criteria 】

- d. Is the grant directly related to the goods under consideration, export sales to Australia and/or export sales generally?

Answer:

2018-market development grants A, B, C, D are related to export sales generally.

2018-market development grant E is related to the whole company.

- e. Provide details of the application process.

Answer:

For 2018-market development grant A, B, C, D and E, the Respondent submitted relevant documents to **【 Confidential 】** to make the submission.

【 Confidential information regarding the name of authority 】

- f. Provide a copy of the blank application form. If the documents are not in English, please provide a translation of the documents.

Answer:

Please refer to [Annex I-4.4.f-2018](#) for the blank application form for 2018-market development grant E.

The Respondent did not retain the blank application form for 2018-market development grant A, B, C, D.

- g. Provide a copy of your company's completed application form, including all attachments to the application form. If the documents are not in English, please provide a translation of the documents.

Answer:

Please refer to [Annex I-4.4.g-2018](#) for the application document for 2018-market development grant E.

The Respondent did not retain the application documents for 2018-market development grant A, B, C, D.

- h. Provide a copy of any confirmation or other correspondence from the authority approving the grant. If the documents are not in English, please provide a translation of the documents.

Answer:

Not applicable.

- i. Provide proof of payment of your company receiving the grant (e.g. bank statements).

Answer:

Please refer to [Annex I-4.4.i-2018](#) for the proof of payment of receiving the grant.

- j. Provide a copy of the accounting journal entries relating to the grant.

Answer:

Please refer to [Annex I-4.4.j-2018](#) for the accounting journal entries.

- k. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the grant.

Answer:

There were no expenses incurred by the Respondent for purposes of receiving the grant.

II 2018-Grants for patent

- a. What is the name of the grant?

Answer:

The Respondent received three grants for patents.

The first one is 【Confidential】 (Hereinafter referred to as "2018-patent grant A").

The second one is **【Confidential】** (Hereinafter referred to as “2018-patent grant B”).

The third one is **【Confidential】** (Hereinafter referred to as “2018-patent grant C”).

【Confidential information regarding the names of the grants】

- b. What is the name of the authority providing the grant?

Answer:

For 2018-patent grant A, **【Confidential】** was responsible for providing the grant and making the payment.

For 2018-patent grant B and C, **【Confidential】** was responsible for providing the grant, but the payment was made through **【Confidential】** .

【Confidential information regarding the name of authority】

- c. What is the eligibility criteria to receive the grant?

Answer:

For 2018-patent grant A, the eligibility criterion to receive the grant is as follows:
【Confidential】

For 2018-patent grant B, the eligibility criterion to receive the grant is as follows:
【Confidential】

For 2018-patent grant C, the eligibility criterion to receive the grant is
【Confidential】 .

【Confidential information regarding the eligibility criteria】

- d. Is the grant directly related to the goods under consideration, export sales to Australia and/or export sales generally?

Answer:

The grants are related to non-goods under consideration.

- e. Provide details of the application process.

Answer:

For 2018-patent grant A, the Respondent submitted relevant documents to the **【Confidential】** to make the application.

For 2018-patent grant B, the Respondent did not need to make the application.

For 2018-patent grant C, the Respondent submitted relevant documents to the **【Confidential】** to make the application.

【Confidential information regarding the names of relevant authorities】

- f. Provide a copy of the blank application form. If the documents are not in English, please provide a translation of the documents.

Answer:

For 2018-patent grant A and C, the Respondent did not retain the blank application form.

For 2018-patent grant B, the Respondent did not need to make the application.

- g. Provide a copy of your company's completed application form, including all attachments to the application form. If the documents are not in English, please provide a translation of the documents.

Answer:

For 2018-patent grant A and C, the Respondent did not retain the application documents.

For 2018-patent grants B, the Respondent did not need to make the application.

- h. Provide a copy of any confirmation or other correspondence from the authority approving the grant. If the documents are not in English, please provide a translation of the documents.

Answer:

Please refer to [Annex I-4.4.h-2018](#) for the document approving 2018-patent grant B and C.

- i. Provide proof of payment of your company receiving the grant (e.g. bank statements).

Answer:

Please refer to [Annex I-4.4.i-2018](#) for the proof of payment of receiving the grants.

- j. Provide a copy of the accounting journal entries relating to the grant.

Answer:

Please refer to [Annex I-4.4.j-2018](#) for the accounting journal entries.

- k. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the grant.

Answer:

There were no expenses incurred by the Respondent for purposes of receiving the grant.

III 2018-Other grants

- a. What is the name of the grant?

Answer:

The Respondent received three other grants.

The first one is **【Confidential】** (Hereinafter referred to as “2018-other grant A”).

The second one is **【Confidential】** (Hereinafter referred to as “2018-other grant B”).

The third one is **【Confidential】** (Hereinafter referred to as “2018-other grant C”).

【Confidential information regarding the names of the grants】

- b. What is the name of the authority providing the grant?

Answer:

For 2018-other grant A, **【Confidential】** was responsible for providing the grant, but the payment was made through **【Confidential】** .

For 2018-other grant B, **【Confidential】** was responsible for providing the grant, but the payment was made through **【Confidential】** .

For 2018-other grant C, **【Confidential】** was responsible for providing the grant, but the payment was made through **【Confidential】** .

【Confidential information regarding the names of relevant authorities】

- c. What is the eligibility criteria to receive the grant?

Answer:

For 2018-other grant A, the eligibility criteria to receive benefits were: **【Confidential】** .

For 2018-other grant B, the eligibility criterion to receive benefits is **【Confidential】** .

For 2018-other grant C, there was no specific eligibility criteria to receive the grant.

【Confidential information regarding the eligibility criteria】

- d. Is the grant directly related to the goods under consideration, export sales to Australia and/or export sales generally?

Answer:

These grants are related to the whole company.

- e. Provide details of the application process.

Answer:

For 2018-other grant A and C, there was no specific application process.

For 2018-other grant B, the Respondent submitted the application documents to **【Confidential】** .

【Confidential information regarding the name of authority】

- f. Provide a copy of the blank application form. If the documents are not in English, please provide a translation of the documents.

Answer:

Please refer to [Annex I-4.4.f-2018](#) for the blank application form for 2018-other grant B.

- g. Provide a copy of your company's completed application form, including all attachments to the application form. If the documents are not in English, please provide a translation of the documents.

Answer:

The Respondent did not retain the application documents for 2018-other grant A.

Please refer to [Annex I-4.4.g-2018](#) for the application form for 2018-other grant B.

There was no need to apply for 2018-other grant C.

- h. Provide a copy of any confirmation or other correspondence from the authority approving the grant. If the documents are not in English, please provide a translation of the documents.

Answer:

Not applicable.

- i. Provide proof of payment of your company receiving the grant (e.g. bank statements).

Answer:

Please refer to [Annex I-4.4.i-2018](#) for the proof of payment of receiving the grant.

- j. Provide a copy of the accounting journal entries relating to the grant.

Answer:

Please refer to [Annex I-4.4.j-2018](#) for the accounting journal entries.

- k. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the grant.

Answer:

For 2018-other grant A and C, there were no expenses incurred by the Respondent for purposes of receiving the grant.

For 2018-other grant B, the Respondent **【Confidential】** .

【Confidential information regarding the fees incurred】

The year of 2019

I 2019-Grant for market development

- a. What is the name of the grant?

Answer:

The Respondent received three grants for market development.

The first one is **【 Confidential 】** (Hereinafter referred to as “2019-market development grant A”).

The second one is **【 Confidential 】** (Hereinafter referred to as “2019-market development grant B”).

The third one is **【 Confidential 】** (Hereinafter referred to as “2019-market development grant C”).

【 Confidential information regarding the names of grants 】

- b. What is the name of the authority providing the grant?

Answer:

For 2019-market development grant A and B, **【 Confidential 】** was responsible for providing the grant, but the payment was made through **【 Confidential 】** .

For 2019-market development grant C, **【 Confidential 】** was responsible for providing the grant, but the payment was made through **【 Confidential 】** .

【 Confidential information regarding the names of relevant authorities 】

- c. What is the eligibility criteria to receive the grant?

Answer:

For 2019-market development grant A, the eligibility criteria to receive the grant is as follows: **【 Confidential 】**

For 2019-market development grant B, the eligibility criteria to receive the grant is as follows: **【 Confidential 】**

For 2019-market development grant C, there is no specific eligibility criteria to receive the grant.

【 Confidential information regarding the eligibility criteria 】

- d. Is the grant directly related to the goods under consideration, export sales to Australia and/or export sales generally?

Answer:

2019-market development grants A, B, C are related to export sales generally.

- e. Provide details of the application process.

Answer:

For 2019-market development grant A, the Respondent applied to **【Confidential】**.

For 2019-market development grant B and C, the Respondent applied to **【Confidential】**.

【Confidential information regarding the names of relevant authorities】

- f. Provide a copy of the blank application form. If the documents are not in English, please provide a translation of the documents.

Answer:

Please refer to [Annex I-4.4.f-2019](#) for the blank application form for 2019-market development grant B.

There is no blank application form for 2019-market development grant A.

The Respondent did not retain the blank application form for 2019-market development grant C.

- g. Provide a copy of your company's completed application form, including all attachments to the application form. If the documents are not in English, please provide a translation of the documents.

Answer:

Please refer to [Annex I-4.4.g-2019](#) for the application documents for 2019-market development grant A and B.

The Respondent did not retain the application documents for 2019-market development grant C.

- h. Provide a copy of any confirmation or other correspondence from the authority approving the grant. If the documents are not in English, please provide a translation of the documents.

Answer:

Not applicable.

- i. Provide proof of payment of your company receiving the grant (e.g. bank statements).

Answer:

Please refer to [Annex I-4.4.i-2019](#) for the proof of payment of receiving the grant.

- j. Provide a copy of the accounting journal entries relating to the grant.

Answer:

Please refer to [Annex I-4.4.j-2019](#) for the accounting journal entries.

- k. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the grant.

Answer:

There were no expenses incurred by the Respondent for purposes of receiving the grant.

II 2019-Grants for patent

- a. What is the name of the grant?

Answer:

The Respondent received three grants for patents.

The first one is **【Confidential】** (Hereinafter referred to as “2019-patent grant A”).

The second one is **【Confidential】** (Hereinafter referred to as “2019-patent grant B”).

The third one is **【Confidential】** (Hereinafter referred to as “2019-patent grant C”).

【Confidential information regarding the names of grants】

- b. What is the name of the authority providing the grant?

Answer:

For 2019-patent grant A and C, **【Confidential】** was responsible for providing the grant and making the payment.

For 2019-patent grant B, **【Confidential】** was responsible for providing the grant, but the payment was made through **【Confidential】** .

【Confidential information regarding the names of relevant authorities】

- c. What is the eligibility criteria to receive the grant?

Answer:

For 2019-patent grant A and C, the eligibility criteria to receive the grant is as follows: **【Confidential】**

For 2019-patent grant B, the eligibility criterion to receive the grant is **【Confidential】** .

【Confidential information regarding the eligibility criteria】

- d. Is the grant directly related to the goods under consideration, export sales to Australia and/or export sales generally?

Answer:

The grants are related to non-goods under consideration.

- e. Provide details of the application process.

Answer:

For 2019-patent grant A and C, the Respondent submitted relevant documents to **【Confidential】 to make the application.**

For 2019-patent grant B, the Respondent did not need to make the application.

【Confidential information regarding the name of authority】

- f. Provide a copy of the blank application form. If the documents are not in English, please provide a translation of the documents.

Answer:

For 2019-patent grant A and C, the Respondent did not retain the blank application form.

For 2019-patent grant B, the Respondent did not need to make the application.

- g. Provide a copy of your company's completed application form, including all attachments to the application form. If the documents are not in English, please provide a translation of the documents.

Answer:

For 2019-patent grant A and C, the Respondent did not retain the application documents.

For 2019-patent grant B, the Respondent did not need to make the application.

- h. Provide a copy of any confirmation or other correspondence from the authority approving the grant. If the documents are not in English, please provide a translation of the documents.

Answer:

Please refer to [Annex I-4.4.h-2019](#) for the document approving 2019-patent grant B.

- i. Provide proof of payment of your company receiving the grant (e.g. bank statements).

Answer:

Please refer to [Annex I-4.4.i-2019](#) for the proof of payment of receiving the grants.

- j. Provide a copy of the accounting journal entries relating to the grant.

Answer:

Please refer to [Annex I-4.4.j-2019](#) for the accounting journal entries.

- k. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the grant.

Answer:

There were no expenses incurred by the Respondent for purposes of receiving the grant.

III 2019-Other grants

- a. What is the name of the grant?

Answer:

The Respondent received five other grants.

The first one is **【Confidential】** (Hereinafter referred to as “2019-other grant A”).

The second one is **【Confidential】** (Hereinafter referred to as “2019-other grant B”).

The third one is **【Confidential】** (Hereinafter referred to as “2019-other grant C”).

The fourth one is **【Confidential】** (Hereinafter referred to as “2019-other grant D”).

The fifth one is **【Confidential】** (Hereinafter referred to as “2019-other grant E”).

【Confidential information regarding the names of grants】

- b. What is the name of the authority providing the grant?

Answer:

For 2019-other grant A, **【Confidential】** was responsible for providing the grant, but the payment was made through **【Confidential】** .

For 2019-other grant B and E, **【Confidential】** was responsible for providing the grant, but the payment was made through **【Confidential】** .

For 2019-other grant C, **【Confidential】** was responsible for providing the grant, and the payment was made through **【Confidential】** .

For 2019-other grant D, **【Confidential】** was responsible for providing the grant, but the payment was made through **【Confidential】** .

【Confidential information regarding the names of relevant authorities】

- c. What is the eligibility criteria to receive the grant?

Answer:

For 2019-other grant A and C, there was no specific eligibility criteria to receive the grant.

For 2019-other grant B, the eligibility criteria to receive the grant is **【Confidential】** .

For 2019-other grant D, the eligibility criteria to receive the grant is as follows:
【Confidential】

For 2019-other grant E, the eligibility criteria to receive the grant is as follows:
【Confidential】

【Confidential information regarding eligibility criteria】

- d. Is the grant directly related to the goods under consideration, export sales to Australia and/or export sales generally?

Answer:

These grants are related to the whole company.

- e. Provide details of the application process.

Answer:

For 2019-other grant A, the Respondent applied to 【Confidential】 .

For 2019-other grant B and C, there was no need to make the application.

For 2019-other grant D, the Respondent first 【Confidential】 , and 【Confidential】 .

For 2019-other grant E, the Respondent applied to 【Confidential】 .

【Confidential information regarding the names of relevant authorities and application process】

- f. Provide a copy of the blank application form. If the documents are not in English, please provide a translation of the documents.

Answer:

Please refer to [Annex I-4.4.f-2019](#) for the blank application form for 2019-other grant D.

- g. Provide a copy of your company's completed application form, including all attachments to the application form. If the documents are not in English, please provide a translation of the documents.

Answer:

The Respondent did not retain the application documents for 2019-other grant A.

There was no need to apply for 2019-other grant B and C.

Please refer to [Annex I-4.4.g-2019](#) for the application form for 2019-other grant D and E.

- h. Provide a copy of any confirmation or other correspondence from the authority approving the grant. If the documents are not in English, please provide a translation of the documents.

Answer:

Please refer to [Annex I-4.4.h-2019](#) for the document approving 2019-other grant B.

- i. Provide proof of payment of your company receiving the grant (e.g. bank statements).

Answer:

Please refer to [Annex I-4.4.i-2019](#) for the proof of payment of receiving the grant.

- j. Provide a copy of the accounting journal entries relating to the grant.

Answer:

Please refer to [Annex I-4.4.j-2019](#) for the accounting journal entries.

- k. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the grant.

Answer:

There were no expenses incurred by the Respondent for purposes of receiving these grants.

I-5 Other Programs

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

Answer:

The Respondent only has business operations in Fujian Province.

2. Are you aware of any programs of the Government of China, any of its agencies or any other authorised body, that benefits manufacturers of the goods that have not been accounted for in this questionnaire? Provide the name of those programs you are aware of (even if your company is not eligible to receive benefit under the program.)

Answer:

The Respondent is aware of **【Confidential】** .

【Confidential information regarding the name of the program】

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

Answer:

The program is a nationwide program in China.

4. Indicate the type of program, for example:
- the provision of grants, awards or prizes;
 - the provision of goods or services at a reduced price (e.g. electricity, gas, transport);
 - the reduction of tax payable including income tax and VAT;
 - reduction in land use fees;
 - loans from Policy Banks at below-market rates; or
 - any other form of assistance.

Answer:

The type of the program is **【 Confidential 】** .

【 Confidential information regarding the type of the program 】

For **each program** that you have identified, answer the following.

5. Indicate whether your company benefited from any of the listed programs during the period.

Answer:

The Respondent benefited from the **【 Confidential 】** .

【 Confidential information regarding the name of the program 】

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

Answer:

The program has benefited all production.

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

Answer:

【 Confidential 】

【 Confidential information regarding the application and approval procedures 】

8. Where applicable, provide copies of the application form or other documentation used to apply for the program, all attachments and all contractual agreements entered into between your business and the Government of China in relation to the program.

Answer:

Not applicable.

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

Answer:

None.

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

Answer:

The Respondent should **【 Confidential 】** .

【 Confidential information regarding the eligibility criteria 】

11. State whether your eligibility for the program was conditional on one or more of the following criteria:

Answer:

The Respondent's eligibility for the program was not conditional on any of the following criteria

- a) whether or not your business exports or has increased its exports;
 - b) the use of domestic rather than imported inputs;
 - c) the industry to which your business belongs; or
 - d) the region in which your business is located.
12. If the benefit was provided in relation to a specific activity or project of your entity, please identify the activity and provide supporting documentation.

Answer:

Not applicable.

13. What records does your business keep regarding each of the benefits received under this program? Provide copies of any records kept in relation to the program.

Answer:

Please refer to Annex I-5.13 for records kept in relation to the program, i.e. relevant booking vouchers.

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

Answer:

Benefits under this program can be found in **【Confidential】 in the Respondent's accounting system.**

【Confidential information regarding the financial information】

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

Answer:

The program has been terminated.

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

Answer:

The program has been terminated due to **【Confidential】 .**

【Confidential information regarding the reason for the termination of the program】

If the program terminated has been substituted for by another program, identify the program and answer all the questions in Part H-4 in relation to this programme.

Answer:

There is no substituted program for the terminated program.