



Australian Government
Department of Industry, Science,
Energy and Resources

Public Version-YONGYA

**Anti-Dumping
Commission**

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: Monday 23 March 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	√ <input type="checkbox"/>
Section B Export sales to Australia	√ <input type="checkbox"/>
YONGYA wishes to keep this information confidential <i>as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.</i> Section C Exported goods & like goods	√ <input type="checkbox"/>
Section D Domestic sales	√ <input type="checkbox"/>
This confidential information is <i>provided to the subject authority for investigation; as such data is classified as highly sensitive commercial information. Please refer to a summary of the information in an indexed form. Please refer to Table.B-4 for reconciliation of sale to financial accounts.</i> Section E Due allowance	√ <input type="checkbox"/>
Section F Third country sales	√ <input type="checkbox"/>
Section G Cost to make and sell	√ <input type="checkbox"/>
Section H Particular market situation	√ <input type="checkbox"/>
Section I Countervailing	√ <input type="checkbox"/>
Exporter's declaration	√ <input type="checkbox"/>
Non-confidential version of this response	√ <input type="checkbox"/>

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

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G-5 Australian CTM	√ <input type="checkbox"/>
G-7.2 Raw material CTM	√ <input type="checkbox"/>
G-7.4 Raw material purchases	√ <input type="checkbox"/>
G-8 Upwards costs	√ <input type="checkbox"/>
I-1 Company Turnover	√ <input type="checkbox"/>
I-2 Raw Material Purchases	√ <input type="checkbox"/>
I-3 Income Tax	√ <input type="checkbox"/>
I-4 Grants	√ <input type="checkbox"/>

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: *Zhang Jinfeng*
Position in the company: *Manager of Sale*
Telephone: *86-757-87390007*
E-mail address of contact person: *2847964680@qq.COM*

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

Name: *Zhong Wen Law Firm*
Address: *Floor 18, Easyhome tower, A3 Dongzhimen South Avenue, Dongcheng District, Beijing, China*

Telephone: *+86 186-1298-7819*
E-mail address: *chenhong8009@163.com*

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

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

Response:

YONGYA's financial record is kept at the address of No.5 East Xile Avenue, Leping Area A, Central Technology and Industry Park, Sanshui District, Foshan, Guangdong Province.

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

Response:

YONGYA's production records are kept at the address of No.5 East Xile Avenue, Leping Area A, Central Technology and Industry Park, Sanshui District, Foshan, Guangdong Province.

A-2 Company information

1. What is the legal name of your business?

Response:

The legal name is Foshan Sanshui Yongya Co., Ltd ("YONGYA"). YONGYA is a limited liability company without any state-owned share. There is no other name being used to export or sell goods.

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

Response:

YONGYA never uses other name or brand in its activities.

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

Response:

Not applicable because YONGYA never uses other name or brand in its activities.

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

Response:

YONGYA just has only an executive director who is Chen Run Qiu, Yongya does not set up the board of directors because YONGYA is just a small size private company.

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

Response:

Not applicable because YONGYA is a limited liability company invested by two individuals and it does not own any other company and it is not related with any other companies.

The shareholders of YONGYA are Chen Runqiu and Chen Lihua.

The percentages of two shareholders are stated as follows:

Chen Runqiu: 90%;

Chen Lihua: 10%.

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.

Response:

Not applicable because YONGYA is a limited liability company invested by two individuals and it does not own any other company and it is not related with any other companies.

The shareholders of YONGYA are Chen Runqiu and Chen Lihua.

The percentages of two shareholders are stated as follows:

Chen Runqiu: 90%;

Chen Lihua: 10%.

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

Response:

Yongya is a limited liability company invested by two individuals and Yongya is a producer of aluminium products, just sells products in domestic market and foreign market.

8. If your business does not perform all of the following functions in relation to the goods under consideration, then please provide names and addresses of the companies which perform each function:
- (a) produce or manufacture;
 - (b) sell in the domestic market;
 - (c) export to Australia; and
 - (d) export to countries other than Australia.

Response:

- *YONGYA wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*

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.

9. Provide your company's internal organisation chart.

Response:

Please refer to Exhibit 1. A-3.9 Internal organization chart.

The executive director is responsible for company's long-term operation strategy and other important matters. Financial department is in charge of all financial work including but not limited to producing financial statement, maintaining and keeping all financial records. Production department is responsible for producing products upon the request of company's management level. Marketing department is responsible for selling products produced by the company

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

Response:

Not applicable because YONGYA is a limited liability company invested by two individuals and it does not own any other company and it is not related with any other companies.

The shareholders of YONGYA are Chen Runqiu and Chen Lihua.

The percentages of two shareholders are stated as follows:

Chen Runqiu: 90%;

Chen Lihua: 10%.

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

Response:

Not applicable because YONGYA has not prepared such documents.

A-3 General accounting information

1. What is your financial accounting period?

Response:

The accounting period is from January 1 to December 31 of the calendar year.

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

Response:

As for financial statement in 2019, it has not been audited yet because audit will generally be finished in May 2020.

3. What currency are your accounts kept in?

Response:

RMB is the currency used in the accounting system.

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

Response:

"Kingdee" is the financial software system used in YONGYA.

5. What is the name of your sales system?

Response:

Not applicable because there is no separate system for sale. Sale was recorded manually by sale department.

6. What is the name of your production system?

Response:

Not applicable because there is no separate system for production.

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

Response:

There is no exclusive software system for sale or production department. Generally, production department and sale department record relevant information manually and forward to financial department which will process all data by using software system.

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

Response:

There is no difference between YONGYA's accounting practices and the generally accepted accounting principles in China.

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

Response:

Not applicable because there is no such change.

A-4 Financial Documents

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

Response:

- *YONGYA wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*

2. If the financial statements in A-4.1 are unaudited, provide for each company:

- (a) the tax returns relating to the same period; and
(b) reconciliation of the revenue, cost of goods sold, and net profit before tax between the financial statements and tax returns.

Response:

- *YONGYA wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*

3. Does your company maintain different profit centres? If yes, provide profit & loss statements for the profit centre that the goods falls into for:

- (a) the most recent financial year; and
(b) the period.

Response:

YONGYA has just one profit centres which mean itself is regarded as profit centre, however it has 4 production workshops which maintain different and separate cost records. Three workshops include extrusion workshop, coating workshop, anodizing workshop and electrophoresis workshop.

4. If the period is different to your financial period, please provide:

- (a) Income statements directly from your accounting information system covering the most recent financial period and the period; or
(b) Quarterly or half yearly income statements directly from your accounting system covering the most recent financial period and the period.

Response:

Not applicable because financial period is same as the investigation period.

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

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- *YONGYA wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*
6. Please provide your company's chart of accounts (in Excel).
- *Response:*
 - *Please refer to Exhibit 5. 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

- *Response:*

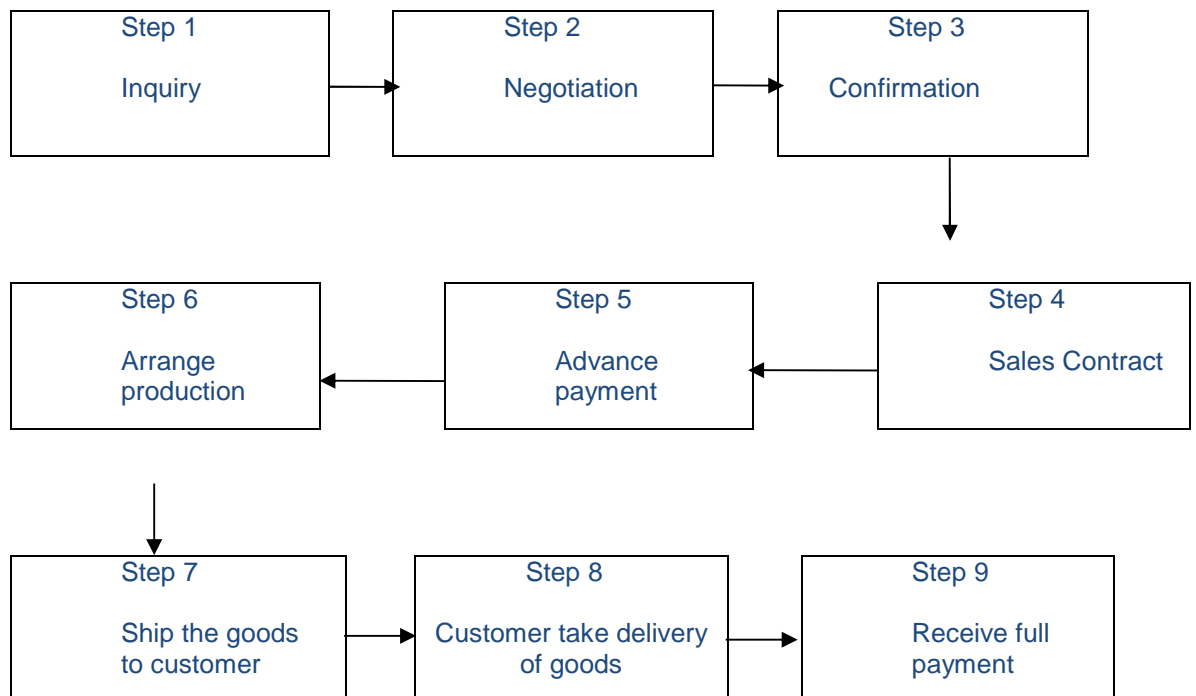
- *The channel of distribution is rather simple: from our company to Trading company which is also the first independent customer, then to Australia importers.*

Australian customer and Trading company

- *Upon the customer's inquiry, Trading company negotiate regarding the price, quantity and the specification of the product concerned through telephone, email or fax with importer. Once the terms are mutually agreed, trading company will sign the sales contract with the customer. After the contract is signed, sometimes purchase order will be treated as contract by both parties.*

Trading company and YONGYA

- *Trading company will contact Guangdong YONGYA and negotiate specific terms. Guangdong YONGYA will arrange for the production and then ship the goods to the trading company*



Therefore, as the result of direct price negotiations with the customers, the prices set are not subject to review by any governmental organization

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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?

Response:

As explained in the question 1, YONGYA sell its products to the trading companies which then export products to Australia so YONGYA uses RMB to record.

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.

Response:

Not applicable since YONGYA is not related to any Australian customer.

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

Response:

No price list is prepared because YONGYA' sale department negotiates the price with its customers on the basis of the cost of production and price of raw material.

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.

Response:

Not applicable since YONGYA just negotiate with the trading companies.

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.

Response:

Not applicable because there is no discount or rebate in the YONGYA's sale activity.

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.

Response:

Not applicable because YONGYA has not issued any credit or debit note in its sale activity.

8. The invoice date will normally be taken to be the date of sale. If you are making a claim that a different date should be taken as the date of sale:

- (a) What date are you claiming as the date of sale?
- (b) Why does this date best reflect the material terms of sale?

Response:

Not applicable because YONGYA will use the invoice of date as sale of date.

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.

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

Response:

- *YONGYA wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*

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.

Response:

- *YONGYA wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*

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

B-4 Reconciliation of sales to financial accounts

1. Please complete the worksheet named "B-4 Upwards sales" to demonstrate that the sales listings in B-2, D-2 and F-2 are complete.
 - You must provide this list in electronic format using the template provided.
 - Please use the currency that your accounts are kept in.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Response:

*This confidential information is provided to the subject authority for investigation; as such data is classified as highly sensitive commercial information. Please refer to a summary of the information in an indexed form. Please refer to **Table.B-4** for reconciliation of sale to financial accounts.*

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.

Response:

*This confidential information is provided to the subject authority for investigation; as such data is classified as highly sensitive commercial information. Please refer to a summary of the information in an indexed form. Please refer to **Table.B-4** for reconciliation of sale to financial accounts.*

3. For any amount in the "B-4 Upwards sales" worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:
 - the name of the source document, including the relevant page number, in column D of the worksheet; and
 - highlight or annotate the amount shown in the source document.

Response:

*This confidential information is provided to the subject authority for investigation; as such data is classified as highly sensitive commercial information. Please refer to a summary of the information in an indexed form. Please refer to **Table.B-4** for reconciliation of sale to financial accounts.*

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.
- *YONGYA wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*

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.

Response:

- *YONGYA wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*
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.

Response:

- *YONGYA wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*

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.

Response:

YONGYA just sold Mill finished to Australian during the period of continuation.

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.

Response:

*Please refer to the **Exhibit-7 List of MCC** exported to Australia and domestic sale.*

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.

Response:

YONGYA produces Mill finished, Anode Oxidation, Electrophoresis and Powder coating and sells them in 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.

Response:

*Please refer to the **Exhibit-7 List of MCC** exported to Australia and domestic sale*

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.

Response:

YONGYA does not use any internal product codes but it will divide all products into Mill finished, Anode Oxidation, Electrophoresis and Powder coating. All different products will be calculated in terms of cost.

SECTION D DOMESTIC SALES

D-1 Domestic sales process

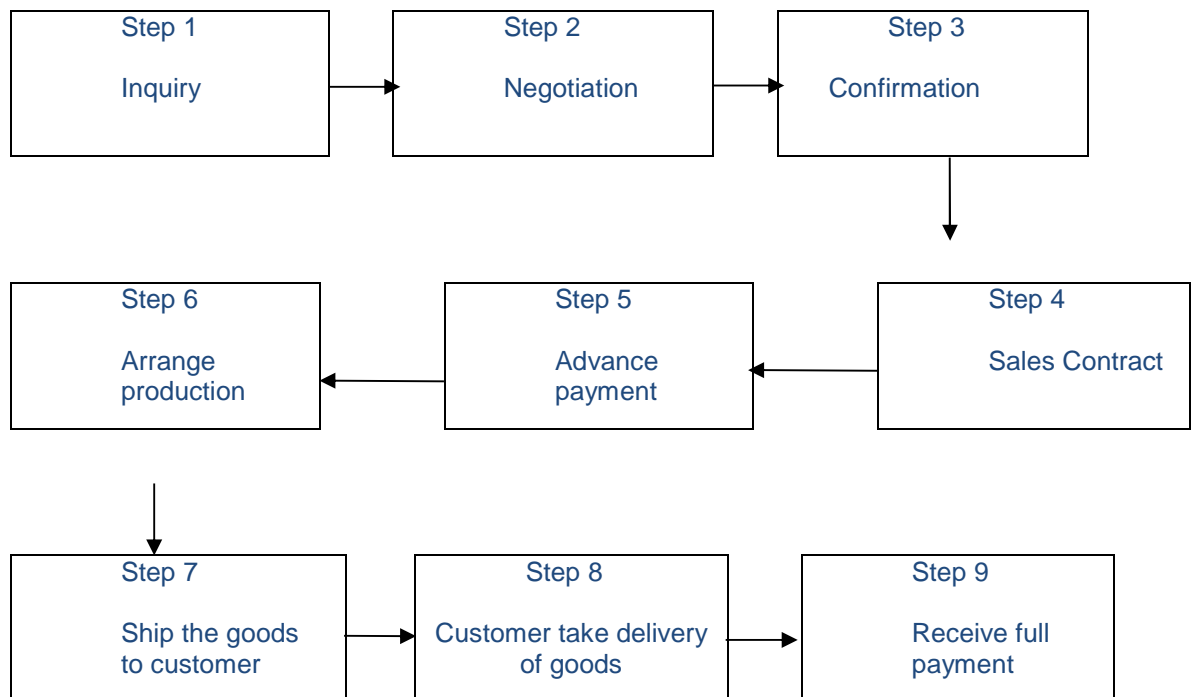
1. Provide details (and diagrams if appropriate) of the domestic sales process of your company and any other related entities including:
 - (a) Marketing and advertising activities
 - (b) Price determination and/or negotiation process
 - (c) Order placement process
 - (d) Order fulfilment process and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

Response:

The domestic customers of YONGYA include trading companies and end users, and most products were sold to trading companies, little percentage of products was sold to end users. Sales department contacts customers or is contacted by customers, then negotiates with customers about contract terms finally enters into agreement with customers.

Domestic customers and YONGYA

- *customers will contact YONGYA and negotiate specific terms. YONGYA will arrange for the production and then ship the goods to the trading company*



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

Response:

There is no customer is associated with YONGYA, all customers are totally independent with YONGYA.

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

Response:

No price list is prepared because YONGYA's sale department negotiates the price with its customers on the basis of the cost of production and price of raw material.

4. Do your domestic selling prices vary according to the distribution channel identified? If yes, provide details. Real differences in trade levels are characterised by consistent and distinct differences in functions and prices.

Response:

There is no such variance even if there are two type of customers including trading companies and end-users in domestic market.

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

Response:

Not applicable because there is no discount or rebate in the YONGYA's sale activity

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

Response:

Not applicable because YONGYA has not issued any credit or debit note in its sale activity.

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 reflects the material terms of sale?

Response:

Not applicable because YONGYA will use the invoice of date as sale of date.

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.

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

Response:

- YONGYA wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*

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.

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

Response:

- *YONGYA wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*

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.

Response:

*This confidential information is provided to the subject authority for investigation; as such data is classified as highly sensitive commercial information. Please refer to a summary of the information in an indexed form. Please refer to **Table.B-4** for reconciliation of sale to financial accounts.*

SECTION E DUE ALLOWANCE

E-1 Credit expense

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

Response:

Generally, some sales were delivered after payment, therefore there is no credit to customers, meanwhile some sales were delivered before payment. YONGYA has some short-term loan with interest rate of around 4.48% to 5.34.

2. Do you provide credit to any Australian customers in relation to sales of the goods (i.e. payment terms that are not on a cash or pre-payment basis)? If yes:
 - (a) Do you provide a rolling credit facility to your Australian customers (i.e. no specific payment terms agreed at the time of sale)? If yes:
 - i. Calculate the accounts receivable turnover for each domestic customer (credit sales divided by the average accounts receivable).
 - ii. Calculate the average credit term for each domestic customer by dividing 365 by the accounts receivable turnover
 - (b) If your Australian customers pay you into a foreign currency denominated account (question B-1.2(a) refers):
 - i. Do you have short term borrowings or an overdraft facility denominated in the same foreign currency? If yes, what is the interest rate, or average of interest rates?
 - ii. What is the interest rate, or average of interest rates, applying to term deposits or other cash product (e.g. bonds) denominated in the same foreign currency? If yes, what is the interest rate, or average of interest rates?

Response:

There was no credit cost since payment term was delivery after payment, that means products were shipped after payment was received.

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

Response:

Not applicable since there is no difference on packing cost of each product for different specific market. Packing cost vary from transaction to transaction because it depends on the requirement of each transaction. Therefore, packing cost is calculated in terms of kind of products not instead of different market.

E-3 Delivery

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

Response:

There is no transportation since all customers pick up product from YONGYA.

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

Response:

As for the export sale to Australia, there was no such kind expense since delivery term was EXW, trading company picked goods up at factory, all such expense was born by trading company or Australian customer.

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

Response:

Not applicable because the delivery term was EXW which means trading company picked goods up at factory, all such expense was born by trading company or Australian customer.

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

Response:

Not applicable because the delivery term was EXW which means trading company picked goods up at factory, all such expense was born by trading company or Australian customer.

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

Response:

Not applicable because the delivery term was EXW which means trading company picked goods up at factory, all such expense was born by trading company or Australian customer.

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

Response:

Not applicable because the delivery term was EXW which means trading company picked goods up at factory, all such expense was born by trading company or Australian customer.

E-4 Other direct selling expenses

1. Do you provide sales commissions for domestic sales of like goods and/or export sales of the goods? If yes, provide details.

Response:

Not applicable because no commission occurs in the sale of YONGYA.

2. Are there any differences in tax liability between domestic and export sales? If yes, provide details, for example:

- What is the rate of value-added tax (VAT) on sales of the goods and like goods?
- How is VAT accounted for in your records in relation to sales of the goods and like goods?
- Do you receive a VAT refund in relation to sales of the goods and/or like goods?
- Do you receive a remission or drawback of import duties on inputs consumed in the productions of the goods or like goods?

Response:

Not applicable because YONGYA sell products to trading company which export to Australia so there is no difference between domestic sale and export sale for YONGYA.

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

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

Response:

No other direct selling expense incurred in relation to domestic sale 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

Response:

No other direct selling expense incurred in relation to export sale 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.

Response:

No other factors that affect the price comparability exist and require an adjustment.

SECTION F

THIRD COUNTRY SALES

F-1 Third country sales process

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

Response:

Not applicable because YONGYA just sells its products to domestic customers and has no idea where its product will be put other than Australia. So, all sales are treated as domestic sale other than export sale to Australia.

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

Response:

Not applicable because YONGYA just sells its products to domestic customers and has no idea where its product will be put other than Australia. So, all sales are treated as domestic sale other than export sale to Australia.

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?

Response:

Not applicable because YONGYA just sells its products to domestic customers and has no idea where its product will be put other than Australia. So, all sales are treated as domestic sale other than export sale to Australia.

F-2 Third country sales listing

1. Complete the worksheet named "F-2 Third country sales"
 - This worksheet lists all export sales, summarised by country and customer, to third countries of like goods invoiced within the period.
 - If you have claimed in F-1.3 that the date of sale is one other than the invoice date, then add sales with your claimed date of sale.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
2. Provide a table listing the source of the data for each column in the export sales listing (F-2.1).

Response:

Not applicable because YONGYA just sells its products to domestic customers and has no idea where its product will be put other than Australia. So, all sales are treated as domestic sale other than export sale to Australia.

F-3 Differences in sales to third countries

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

Response:

Not applicable because YONGYA just sells its products to domestic customers and has no idea where its product will be put other than Australia. So, all sales are treated as domestic sale other than export sale 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.

Response:

- *YONGYA wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*

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

Response:

No any supplier is related to YONGYA.

G-2. Cost accounting practices

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

Response:

YONGYA does use actual cost accounting system.

2. If your company uses standard costs:

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

Response:

Not applicable because YONGYA does use actual cost accounting system.

3. Do you have different cost centres in your company's cost accounting system? If yes, list the cost centres, provide a description of each cost centre and the allocation methodology used in your accounting system.

Response:

There are 4 workshops in the company, they are respectively extrusion workshop, coating workshop, anodizing workshop and Electrophoresis workshop. Cost and expense are calculated and assigned to different workshop, so each workshop has its own cost which consist of different items like raw material, direct labour, energy and other items. YONGYA will produce production cost statement each month. Depreciation from fixed assets will be amortised into monthly cost evenly according to straight line method. YONGYA records the raw material, work-in-process, and finished product inventories and cost of goods sold at actual cost. The valuation of inventory out of raw materials, work-in-process and finished product is weighted average method.

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

Response:

Production cost is calculated in terms of kind of products like mill finish, anodizing and power coating. There is no division by grade for cost calculation because most products are in good grades.

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

Response:

No situation occurs in YONGYA.

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

- (a) Describe in detail the start-up operation giving dates (actual or projected) of each stage of the start-up operation.
- (b) State the total cost of the start-up operation and the way that your company has treated the costs of the start-up operation in its accounting records.

Response:

Not applicable since there was no situation occurred during the period of review.

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

Response:

The inventory is divided into raw materials, finished products, unfinished products, work in process and so on. The price shall be determined according to the weighted average method when shipping inventories.

Inventory falling price provision shall be provided or adjusted subject to the lower of cost and net realizable value of inventory after completely checking inventories at the end of the period.

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

Response:

- Generally, there is no damaged or sub-standard goods other than scrap in the production activities. The prices of scrap products are 15 percent of the price of aluminium material.

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

Response:

Scrap is valued according to price of raw materials, like 85% percent of current price of raw material which includes aluminium ingot and aluminium billet.

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

Response:

No management fees/corporate allocations charged to my business by parent or related companies.

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

Response:

- *YONGYA wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*

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

Response:

- *YONGYA wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*

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

Response:

- *YONGYA wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*

G-6 Cost allocation methodology

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

Response:

There are 4 workshops in the company, they are respectively extrusion workshop, coating workshop, anodizing workshop and Electrophoresis workshop. Cost and expense are calculated and assigned to different workshop, so each workshop has its own cost which consist of different items like raw material, direct labour, energy and other items. YONGYA will produce production cost statement each month. Depreciation from fixed assets will be amortised into monthly cost evenly according to straight line method. YONGYA records the raw material, work-in-process, and finished product inventories and cost of goods sold at actual cost. The valuation of inventory out of raw materials, work-in-process and finished product is weighted average method.

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

Response:

There are 4 workshops in the company, they are respectively extrusion workshop, coating workshop, anodizing workshop and Electrophoresis workshop. Cost and expense are calculated and assigned to different workshop, so each workshop has its own cost which consist of different items like raw material, direct labour, energy and other items. YONGYA will produce production cost statement each month. Depreciation from fixed assets will be amortised into monthly cost evenly according to straight line method. YONGYA records the raw material, work-in-process, and finished product inventories and cost of goods sold at actual cost. The valuation of inventory out of raw materials, work-in-process and finished product is weighted average method.

G-7 Major raw material costs

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

Response:

The major raw material is aluminium billet.

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

Response:

Not applicable because no any supplier is related to YONGYA.

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.

Response:

- *YONGYA wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*

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.

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

Response:

- *YONGYA wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*

6. For each raw material:

- (a) Select the two largest invoices by value and provide the commercial invoice and proof of payment.
- (b) Reconcile the total value listed in “G-7.4 Raw material purchases” listing to relevant purchase ledgers or trial balances in your accounting system. Provide copies of all documents used to demonstrate the reconciliation.

Response:

- *YONGYA wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*

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.

Response:

No any supplier for raw material purchase is related to YONGYA.

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.
2. Please provide any documents, other than those in A-4, G-3 and G-5, required to complete the “G-8 Upwards costs” worksheet.
3. For any amount that is hard coded (i.e. not a formula), please cross-reference by providing:
 - the name of the source document, including the relevant page number, in column D of the worksheet; and
 - highlight or annotate the amount shown in the source document.

Response:

- *YONGYA wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*

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.

Response:

*This confidential information is provided to the subject authority for investigation; as such data is classified as highly sensitive commercial information. Please refer to a summary of the information in an indexed form. Please refer to **Table 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.

Response:

In its normal operations, YONGYA isn't required reporting to GOC and all business decisions are decided by the senior managements of the company.

Except for regular taxation purpose, business license annual review, statistic Bureau submission and Environment pollution issue, YONGYA doesn't have any interactions with the GOC in its business operation. land and the quality of the land; 2) the type of the land use right (commercial, industrial, tourism).

YONGYA is required to report tax to taxation authority in line with regulations and laws timely and pay tax in time.

YONGYA is a totally private company, so there is no senior management representation from any level of government.

YONGYA has 100% authority over any business decisions as a totally private company, there is no any approval from any government.

*YONGYA is required to obtain business license, please refer to **Exhibit 12. H-1.1. for business license of YONGYA.***

YONGYA purchased the land use rights without being required to fulfil any special conditions.

Regarding the procedure by which the price of land use rights is established, the Company provides the following information: in accordance with applicable laws and regulations concerning land use rights and by taking into account the term of the land use right, land usage and fair price, the Company enters into negotiation with the local authority in charge of the land administration, signs the land use right contract, pays land use right granting fees and handles the formalities for obtaining of the land use right certificate. The fixation of the land price essentially takes the following elements into account: 1) the location of the land and the quality of the land; 2) the type of the land use right (commercial, industrial, tourism).

Normally, the application and approval process through which YONGYA went to receive the loans is the following:

The company submits its initial borrowing needs to different banks;

Based on the loan amount and cost proposals made by the banks, the company compares these proposals and selects the better offers, then the company implements its internal borrowing approval procedure pursuant to relevant rules of the company;

The company and the selected bank engage into negotiations on the loan contract;

After both parties have reached agreement over the loan contract, they will execute the internal procedures separately and sign the loan contract.

Within the knowledge of YONGYA, it did not get any grants, award or other funds from any government from Jan 1th, 2019 to Dec 31, 2019 since YONGYA is a small company, it would be very difficult for it to get any grants.

H-2 Business structure, ownership and management

1. Indicate whether your company is a state-owned or state-invested enterprise (SIE)

Public Version -YONGYA

- 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).

Response:

YONGYA is a totally private company from beginning to now.

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

Response:

YONGYA has not set up the board of directors.

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

Response:

No common director because YONGYA has no related company.

4. Are any members of your business' (and/or all other entities your business is related to) Board of Directors or Board of Shareholders representatives, employees, or otherwise affiliated with the Government of China (at any level, from any agency, party, or otherwise associated entity, including SASAC)? If yes, identify the individuals, their role on that Board and their affiliation with the Government of China.

Response:

There is no director or shareholders affiliated with GOC within the knowledge of YONGYA.

5. Does your business' (and/or all other entities your business is related to) Board of Directors or Board of Shareholders have a representative from the Chinese Communist Party (CCP)? If yes, identify their name and title and indicate their position at the board level.

Response:

There is no director or shareholders who is a representative of Chinese Communist party within the knowledge of YONGYA.

6. Are any members of your business' (and/or all other entities your business is related to) Board of Directors or Board of Shareholders appointed, managed or recommended by the Government of China? If yes, identify any relevant government department(s) they are affiliated with.

Response:

There is no director or shareholders who is appointed, managed or recommended by the GOC.

7. Indicate who owns what percentage of all shares in your business and identify whether they are:
- an affiliate, representative, agency or otherwise representative of the Government of China;
 - employees of your business;
 - foreign investors; or
 - other (please specify).

Response:

The shareholders of YONGYA are Chen Runqiu and Chen Lihua.

The percentages of two shareholders are stated as follows:

Chen Runqiu: 90%;

Chen Lihua: 10%.

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

Response:

There is no any change in the ownership structure of YONGYA during the review period.

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

Response:

There is position in YONGYA during the review period, which is appointment to act on behalf of GOC 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.

Response:

Not applicable since YONGYA is a totally private company.

11. If your business is a publicly-traded company, what are the rules regarding the issuance of shares by your business? Identify any stock exchanges on which your business is listed.

Response:

YONGYA is not a publicly-traded company.

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

Response:

Not applicable since YONGYA is not a publicly-traded company.

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

Response:

Directors and shareholders have such ability to fire or reward 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.

Response:

There is no senior manager hold position in any GOC departments or organisations, associations or Chambers of Commerce.

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

Response:

Not applicable since there is no pricing committee in YONGYA.

H-3 Licensing

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

Response:

Please refer to Exhibit 12. H-1.1: business license of YONGYA.

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

Response:

The business license of YONGYA is issued by Foshan Administration for Industry and Commerce.

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

Response:

*(1) to form a company, an application shall be filed for the pre-approval of the company name;
(2) a representative designated or an agent jointly authorized by all the shareholders shall apply for registration of incorporation to the company registration authority; and
(3) to submit relevant documents as requested by laws and regulations, such as application form of registration of incorporation, articles of association, capital verification report, identity of each shareholder, and certificate of company residence etc.*

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

Response:

As a private company, YONGYA describes all the requirements in application of business license of such company as following:

To incorporate a limited company, the board of directors of the company shall apply for registration of incorporation to the company registration authority. To apply for incorporating a limited company, an applicant shall submit the following documents to the company registration authority:

- (1) a written application for registration of incorporation, which is signed by the legal representative of the company;
(2) articles of association of the company;
(3) a capital verification report issued by a legally formed capital verification institution;
(4) documents stating the names and residences of the directors, supervisors and managers and certificates of the relevant appointment, election or employment;
(5) an appointment document and a certificate of identification of the legal representative of the*

company;
(6) a notice of pre-approval of enterprise;
(7) a certificate of residence of the company; and
(8) any other document as required.

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

Response:

There is no restriction imposed on business license, YONGYA could do any business within the scope of license.

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

Response:

The registration authority may, depending on the circumstances, issue a warning, impose a fine, confiscate illegal income, order the suspension of business operations until the matter is rectified, or confiscate or revoke the business licence if the company acts outside the scope of the business license.

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

Response:

Any company intends to conduct business operations in China shall first acquire the business license. Enterprise legal person's business license is the proof that the enterprise has obtained the qualification of an enterprise legal person and to operate legally, and those companies who get such qualification can freely decide its operations.

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

Response:

The relevant Administration for Industry and Commerce, which issued the business license to the company, is the competent authority to revoke the business license. The types of legal requirements that would cause the license to be revoked mainly include:

(1) dissolution after liquidation;

(2) bankruptcy;

(3) acquired the business license by falsification of the registered capital and the circumstance is serious;

(4) acquired the business license by false submissions or other fraudulent means and the circumstance is serious;

(5) a company fails to open business more than six months after its incorporation without good reasons, or ceases business operation for more than six months consecutively after opening business;

(6) where the business scope of a company to be modified includes any item which must be subject to approval according to a law, administrative regulation or decision of the State Council and such an approval is not acquired, if the company engages in the relevant business operation without the approval and the circumstance is serious;

(7) where a company fails to accept the annual inspection according to legal provisions and after the competent authority give a prescribed time limit, the company still fails to accept the annual inspection within the prescribed time limit;

(8) where a company forges, alters, leases, lends or transfers its business license and the circumstance is serious; and

(9) where a company engages in serious illegal activities in the name of the company, which compromises the national security or public interest.

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

Response:

YONGYA is a private company, and its authority and function is relatively simple, the shareholders are responsible for company's plan and significant strategy, meanwhile the general manager is responsible

to carry out its plan.

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

Response:

Not applicable since there is no involvement of any GOC in the decision-making.

3. Provide a list of all government departments/offices that are involved, either directly or indirectly, in your manufacture, sale or purchase of the goods.

Response:

Not applicable since there is no involvement of any GOC in the decision-making.

4. List and describe all reports that must be submitted to the Government of China periodically by your company, and identify the government department/office where each report is filed.

Response:

YONGYA does not have to report to GOC with regard to its normal business operations except the annual financial statements and tax application form to Tax Bureau, "Industry and Commerce Bureau" and "Statistics Bureau".

5. Provide a copy of the last two Provincial/City Five Year Plans (including the appendices) for the province/city in which your business is located, whichever is applicable. The copies should be fully translated including the appendices, along with the original Chinese version.

Response:

YONGYA is not able to provide such documents since it is just a private company, especially this kind of policy just focus on macro issues like economy increase rate and environment protection.

6. Does your business develop any five-year plans or similar planning documents? If yes, provide copies of these plans and advise whether these plans have been submitted, reviewed or approved by the Government of China (including the National Development and Reform Commission).

Response:

Not applicable since YONGYA has ever never developed 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.

Response:

There is no minutes of Board Directors and Board of Shareholders as YONGYA is a totally family companies with all shareholders being family members.

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

Response:

The price is generally decided by negotiation on a transaction basis with reference to the market situation. Thus, no such notes to business meeting concerning pricing exist.

H-5 Financial and investment activities

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

Response:

During the period of investigation, YONGYA got some loans from local banks which are Industrial and Commercial Bank of China and Agricultural Bank of China.

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

Response:

The interest rates are 4.48% and 5.34% respectively from Agricultural Bank of China and Industrial and Commercial Bank of China.

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

Response:

YONGYA did not get any benefit from any concessional interest rate for loan in the last five years because it has generally pay higher interest rate than certain big-sized companies.

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.

Response:

YONGYA has not raised any capital by using above methods because it is a small company which is not qualified for the requirement of such above activities.

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

Response:

So far, YONGYA has no such policies on this issue.

6. Has your business invested in either government or non-government debt securities (such as bonds, quasi-government bonds)? If yes, provide details (e.g. type of instrument, amount invested and the expected rate of return).

Response:

YONGYA has no any such investment.

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.

Response:

There is no any GOC opinions, directive, decrees and other documents like this concerning the aluminium industry which really affects YONGYA's operation since it mainly addresses macro issue like environment protection policy within the knowledge of YONGYA.

2. Provide information concerning the name of any Government of China departments, bureaus or agencies responsible for the administration of all Government of China measures concerning the industry of the goods in the regions, provinces or special economic zones where your company is located, including contact information regarding the following areas:
- industrial policy and guidance on the industry;
 - market entry criteria for the industry;
 - environmental enforcement for the industry;
 - management of land utilization;
 - the China Banking Regulatory Commission for the industry;
 - investigation and inspection of expansion facilities;
 - the section in the National Development and Reform Commission that is responsible for the industry; and
 - import licensing for raw materials relating to the goods under consideration.

Response:

Not applicable since there is no specific decree or directive which really affects YONGYA 's business. As far as YONGYA 's knowledge, these kinds documents just affect up-stream industry like electrolytic aluminium industry.

3. Describe any role your company plays in the development of government's industrial plans and/or policies at all levels of government. For example, does your company provide information for, or request inclusion in, any plans, policies, or measures?

Response:

Not applicable since YONGYA is a small private company which has not such chance to influence the macro policy.

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

Response:

Not applicable since YONGYA is a small private company which has not such chance to influence the macro policy.

5. Has the Government of China designated your company and/or industry as “pillar,” “encouraged,” “honourable,” or any other designation? If yes, please answer the following questions.
- Explain the purpose of these designations, the criteria for receiving any such designation, and the benefits or obligations that arise from each such designation.
 - Is there any connection between these designations and five-year plans or other industrial and/or economic policies or administrative measures?
 - Describe any instances in which your company cited Government of China plans, policies, or measures as support for receiving the financing that you report.

Response:

Not applicable since YONGYA is a small private company which has not such chance to influence the macro policy.

H-7 Taxation

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

Response:

Not applicable since all sale to Australia were made by trading company, so all sale were same as domestic sale for YONGYA.

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

Response:

The rebate rate is 13% during the review period.

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

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

Response:

Within the knowledge of Yongya, there is no change of rate for VAT rebate in the last 5 years.

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

Response:

YONGYA has no such news about tax change.

H-8 Sales Terms

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

Response:

As the sales terms are negotiated between the sales staff of the company and the customers, the sales manager will have a final confirmation to the sales conditions. If all the sales terms are acceptable, the contract will then be concluded and the purchase order will be confirmed.

2. Explain how the selling prices of the goods under consideration by your business are determined, including any Government of China involvement in your business' pricing decisions, and indicate if the goods are subject to Government of China direct or indirect pricing or government guidance pricing.

Response:

As stated above, the selling price of the goods is determined by negotiation between the companies and their customers with a reference to the market price. There are no restrictions, limitations, or other considerations imposed on the business.

3. Does your business coordinate the selling prices or supply of the goods with other domestic producers or any Government of China departments? If yes, provide details.

Response:

There is no any coordination of the selling prices with other domestic aluminium and aluminium product producers, any GOC departments, or the China Iron and Aluminium Association.

4. Explain whether your business provides information or data to the Government of China, other government officials or commercial/industry organisations, including those outside of China, which report on the industry.

Response:

YONGYA has never reported information regarding aluminium extrusions price to the GOC, other government officials or commercial/industry organisations.

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

Response:

Please refer to the answer to the question above.

H-9 Industry associations

1. Is your business a member of any business or industry associations? If yes, explain your business' relationship with the association and the involvement of the Government of China with the associations.

Response:

YONGYA is not the member of any Association.

2. If your business is a member of an industry association, indicate whether this membership is voluntary or compulsory. Explain the functions that the association provides for your business. Explain in detail the role of the association with respect to the directives as provided by the Government of China concerning the industry.

Response:

Not applicable because YONGYA is not the member of any Association.

H-10 Statistics submission/recording

1. Indicate if your business makes submissions to the Chinese Bureau of Statistics and/or any other government organisation. If yes, explain the purpose of these submissions and the type of information submitted.

Response:

YONGYA needs report economic data to Statistics Bureau every month, the purpose of this submissions is to help Statistics Bureau know the economic situation of relevant area. The type of information submitted is status of asset and profit.

2. Provide a recent example of a submission that has been made to the Bureau of Statistics and/or any other government organisation. For example, monthly data relating to sales, production and costs.

Response:

- *YONGYA wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*

3. Do the organisations approve or assess your submission? If yes, provide a detailed explanation.
Response:
No, Statistics Bureau just gathers economic data, there is no approval.
4. Do the organisations provide feedback on your submission? If yes, provide a detailed explanation.
Response:
No, Statistics Bureau just gathers economic data, there is no approval.

H-11 Production/output

1. Is any part of your production subject to any national/regional industrial policy or guidance? If yes, provide details including a background of the policy/guidance and explain any restriction imposed by the policy/guidance. To what extent are any of the policies/guidelines applicable to your business?
Response:
Within knowledge of YONGYA, there is no regional industrial policy affects its business other than environment protection policy.
2. Where applicable, how did your business respond to the policies/guidelines?
Response:
YONGYA has to make sure that requirements of environment protection should be met.
3. Provide details regarding any other restrictions (e.g., geographic/regional, downstream, use, etc.) to the sale of the goods and/or like goods that may be imposed by the Government of China.
Response:
Within knowledge of YONGYA, there is no regional industrial policy affects its business other than environment protection policy.
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.
5. Are there any restrictions and/or conditions in relation to the quality or quantity of the production of the goods placed upon your business? If yes, provide details.
Response:
Within knowledge of YONGYA, there is no regional industrial policy affects its business other than environment protection policy.
6. Does your business require an export licence? If yes, provide details.
Response:
No because YONGYA does not directly export its products to other foreign countries.
7. Are the goods sold by your business subject to any export restrictions and/or limits during the previous 5 year? If yes, provide details.
Response:
Within knowledge of YONGYA, there is no such restriction.
8. Provide details regarding any other restrictions (e.g., geographic/regional, downstream, end use) placed upon your business on the sale of the goods.
Response:
Within knowledge of YONGYA, there is no such restriction.
9. Have there been any changes to your production capacity over the last 5 years? If yes, provide details.
Response:
Not applicable because there is no change of production capacity over the last 5 years.
10. Does your business benefit from any concession on the purchase of any utility services (e.g. electricity, gas, etc.)? If yes explain the nature and the amount of the concession?
Response:
YONGYA has not benefited from any concession.

H-12 Sales price

1. Explain whether your business has been subjected to any direct or indirect price guidance or controls by the Government of China during the period.

Response:

No price guideline or control imposed on YONGYA by GOC since the selling price of the goods is determined by negotiation between the companies and their customers with a reference to the market price. There are no restrictions, limitations, or other considerations imposed on the business.

2. Explain whether your business has been subjected to any direct or indirect price guidance or controls by the Government of China during the period, with respect to raw material inputs.

Response:

No price guideline or control imposed on YONGYA by GOC since the selling price of the goods is determined by negotiation between the companies and their customers with a reference to the market price. There are no restrictions, limitations, or other considerations imposed on the business.

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

Response:

No price guideline or control imposed on YONGYA by GOC since the selling price of the goods is determined by negotiation between the companies and their customers with a reference to the market price. There are no restrictions, limitations, or other considerations imposed on the business.

4. Describe in detail how the selling price of the goods is determined. In particular, provide details of any restrictions, limitations, or other considerations imposed on your business.

Response:

No price guideline or control imposed on YONGYA by GOC since the selling price of the goods is determined by negotiation between the companies and their customers with a reference to the market price. There are no restrictions, limitations, or other considerations imposed on the business.

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

Response:

Not applicable because there is no such price guideline or control imposed on YONGYA by GOC.

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

Response:

Not applicable because there is no such price guideline or control imposed on YONGYA by GOC.

7. How often does the pricing committee meet to discuss selling prices of the goods? Provide the minutes or any other relevant documents of all meetings of the pricing committee during the period.

Response:

Not applicable because there is no such price guideline or control imposed on YONGYA by GOC.

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

Response:

Not applicable because there is no such price guideline or control imposed on YONGYA by GOC.

9. If you have production facilities of the goods in more than one region and/or province, are the laws and regulations in each region the same with respect to pricing of the goods? If no, provide details on the differences.

Response:

Not applicable because there is no such price guideline or control imposed on YONGYA by GOC.

H-13 Adding capacity and/or joint ventures

1. Provide a detailed explanation with respect to the government approval process on adding capacity and/or joint ventures in relation to your business.

Response:

There is no requirement of approval process for adding capacity and or joint venture and all relevant procedures are same as other industry.

2. Does the government have the right to request modifications in the terms of adding capacity and/or joint ventures? If yes, provide a detailed explanation.

Response:

Not applicable since there is no requirement of approval process for adding capacity and or joint venture.

H-14 Raw materials

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

Response:

No supplier is related to YONGYA.

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

Response:

All raw materials were purchased from private enterprise.

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

Response:

Not applicable since YONGYA purchased all materials in China.

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

Response:

There is a price difference in purchase price since the purchase price of raw material is determined by negotiation between the companies and their suppliers with a reference to the market price. There are no restrictions, limitations, or other considerations imposed on the business.

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 criteria/conditions.

Response:

Price is the most important consideration when company is selecting suppliers. The second important factor is the service such as quick delivery.

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

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

Response:

Not applicable since YONGYA purchased all materials in China.

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

- a. Please provide a description of the raw material or semi-processed goods which are sold, including whether they are domestic or export transactions, to related or unrelated parties, and how the selling price is determined.

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- b. If there is a difference in selling prices between related and unrelated parties, please provide reasons as to why.

Response:

YONGYA does not sell raw material like aluminium billet to any company.

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

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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.

Response:

This confidential information is provided to the subject authority for investigation; as such data is classified as

*highly sensitive commercial information. Please refer to a summary of the information in an indexed form. Please refer to **Table 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.

Response:

Major raw materials are aluminium billets. Aluminium billets are used to produce mill finish which can be further produced to anodizing and powder coating products.

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

Response:

Not applicable since purchases are all made according to the prevailing market prices, and there is no any granting and receipt of the assistance.

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

Response:

Major raw materials are aluminium billets.

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

Response:

YONGYA wishes to keep this information confidential as it is private company and information confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

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.

Response:

Not applicable since purchases are all made according to the prevailing market prices, and there is no any granting and receipt of the assistance.

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.

Response:

YONGYA wishes to keep this information confidential as it is private company and information confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

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.

Response:

No because YONGYA did not imported raw material during the review period, since it is a small company.

There are mainly two reasons for purchasing imported raw materials over domestic produced raw materials, the first one is required by the customers and the other is the prices for the imported raw materials are lower than the domestic prices.

I-3 Preferential tax policies

1. Complete the worksheet named "I-3 Income Tax"

- This worksheet is a table of your company's income tax liability over the last three financial years.

- You must provide this table in electronic format using the template provided.
- If you have used formulas to complete this worksheet, these formulas must be retained.

Response:

YONGYA wishes to keep this information confidential as it is private company and information confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

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.

Response:

YONGYA wishes to keep this information confidential as it is private company and information confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

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.

Response:

YONGYA wishes to keep this information confidential as it is private company and information confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

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?

Response:

General tax rate for enterprises in China during the review period was 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.

Response:

Not applicable since YONGYA enjoy the general tax rate of 25%.

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.

Response:

Not applicable because Yongya has not received any grant during the last three years.

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.

Response:

YONGYA wishes to keep this information confidential as it is private company and information confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

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.

Response:

Not applicable because Yongya has not received any grant during the last three years.

4. For each of the grants listed in I-4.3:
 - a. What is the name of the grant?
 - b. What is the name of the authority providing the grant?
 - c. What is the eligibility criteria to receive the grant?
 - d. Is the grant directly related to the goods under consideration, export sales to Australia and/or export sales generally?
 - e. Provide details of the application process.
 - f. Provide a copy of the blank application form. If the documents are not in English, please provide a translation of the documents.
 - g. Provide a copy of your company's completed application form, including all attachments to the application form. If the documents are not in English, please provide a translation of the documents.
 - h. Provide a copy of any confirmation or other correspondence from the authority approving the grant. If the documents are not in English, please provide a translation of the documents.
 - i. Provide proof of payment of your company receiving the grant (e.g. bank statements).
 - j. Provide a copy of the accounting journal entries relating to the grant.
 - k. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the grant.

Response:

Not applicable because Yongya has not received any grant during the last three years.

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).

Response:

Not applicable since YONGYA did not receive any benefit from other programs.

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

Response:

Not applicable since YONGYA did not receive any benefit from other programs.

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

Response:

Not applicable since YONGYA did not receive any benefit from other programs.

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

Response:

Not applicable since YONGYA did not receive any benefit from other programs.

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.

Response:

Not applicable since YONGYA did not receive any benefit from other programs.

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).

Response:

Not applicable since YONGYA did not receive any benefit from other programs.

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

Response:

Not applicable since YONGYA did not receive any benefit from other programs.

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

Response:

Not applicable since YONGYA did not receive any benefit from other programs.

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

Response:

Not applicable since YONGYA did not receive any benefit from other programs.

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

Response:

Not applicable since YONGYA did not receive any benefit from other programs.

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

- a) whether or not your business exports or has increased its exports;
- b) the use of domestic rather than imported inputs;
- c) the industry to which your business belongs; or
- d) the region in which your business is located.

Response:

Not applicable since YONGYA did not receive any benefit from other programs.

12. If the benefit was provided in relation to a specific activity or project of your entity, please identify the activity and provide supporting documentation.

Response:

Not applicable since YONGYA did not receive any benefit from other programs.

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

Response:

Not applicable since YONGYA did not receive any benefit from other programs.

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

Response:

Not applicable since YONGYA did not receive any benefit from other programs.

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

Response:

Not applicable since YONGYA did not receive any benefit from other programs.

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?

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.

Response:

Not applicable since YONGYA did not receive any benefit from other programs.

EXPORTER'S DECLARATION

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

Name :.....

Signature :.....

Position in

Company :.....

Date :.....

APPENDIX

GLOSSARY OF TERMS

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

Adjustments

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

Examples of adjustments that may be made include: *sales occurring at different times*

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

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

Arms length

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

Constructed value

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

Cost of production/manufacturing

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

Cost to make and sell

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

Country of origin

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

Date of sale

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

Direct labour cost

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

Dumping

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

Dumping margin

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

Export price

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

Exporting country

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

Factory overheads

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

Goods under consideration (the goods)

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

Incoterms

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

EXW	ex works (the seller's minimum obligation as costs relate to goods being made available at the sellers premises)
FCA	free carrier (main carriage not paid by seller. Pay costs until such time that the goods have been delivered at the named point into custody of a carrier named by the seller. Customs formalities, taxes etc. paid if required)
FAS	free alongside ship (main carriage not paid by seller. Deliver the goods alongside the ship)
FOB	free on board (main carriage not paid by seller. Deliver the goods on board, provide export clearance if required, pay loading costs to the point the goods have passed the ship's rail, pay customs formalities, taxes etc. payable upon exportation)
CFR	cost and freight (main carriage paid by seller. Pay all costs until delivered as well as freight, loading and unloading, pay customs formalities, taxes etc. payable upon exportation)
CIF	cost, insurance and freight (main carriage paid by seller. Pay all costs as under CFR as well as marine insurance)
CPT	the terms CFR and CIF are only used where goods are carried by sea or waterway transport
CIP	carriage paid to carriage and insurance paid to the terms CPT and CIP are used as alternatives to CFR and CIF where the goods are carried by air, road, rail etc.
DAF	delivered at frontier (goods carried by rail or road and cleared for export at the named place at the frontier. Pay costs until delivered at the frontier plus any discharge costs incurred to place the goods at the customer's disposal)
DES	delivered ex ship (goods made available to the buyer on board the ship uncleared for import at

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

The period

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

Like goods

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

Normal value

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

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

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

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

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

Ordinary course of trade

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

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

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

Selling, general and administration expenses (SG&A)

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

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

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