



Exporter Questionnaire

THE SOCIALIST REPUBLIC OF VIETNAM

Case number: 550

Product: Precision pipe and tube steel

From: The People's Republic of China, the Republic of Korea, Taiwan and the Socialist Republic of Vietnam

Investigation period: 1 January 2019 to 31 December 2019

Response due by: Thursday 7 May 2020

Return completed questionnaire to:
investigations3@adcommission.gov.au

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

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INSTRUCTIONS

Why you have been asked to fill out this questionnaire?

The Anti-Dumping Commission (the Commission) is conducting an investigation into precision pipe and tube steel (the goods) exported to Australia from the People's Republic of China (China), the Republic of Korea (Korea), Taiwan and the Socialist Republic of Vietnam (Vietnam).

The Commission will use the information you provide to determine normal values and export prices over the investigation period (the period). This information will determine whether precision pipe and tube steel is dumped. The Commission will also use the information you provide to determine whether precision pipe and tube steel exported to Australia from Vietnam has been in receipt of countervailable subsidies over the period.

If you do not manufacture the goods

If you play a role in the export of the goods but do not produce or manufacture the goods (for example, you are a trading company, broker, or vendor dealing in the goods), it is important that you forward a copy of this questionnaire to the relevant manufacturers and inform the 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 (dumping) and or non-cooperative exporter (countervailing).

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, if this option is available to the Commission, to your company to verify your questionnaire response for completeness, relevance and accuracy.

However, on 20 March 2020, the Commission published *Anti-Dumping Notice No. 2020/029*,¹ advising that onsite exporter verification activities have been temporarily suspended until further notice as a result of the COVID-19 pandemic.

The Commission remains committed to ensuring that data submitted by parties is complete, relevant and accurate. If an onsite visit is not possible, the Commission may elect to undertake alternative verification activities. This includes but is not limited to remote verification, desktop assessments or delaying verification activities until such time as onsite verification is possible. The Commission will continue to monitor current events and assess when the suspension of onsite exporter verification activities can be lifted.

A verification visit, or any verification activity 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.

¹ [https://www.industry.gov.au/sites/default/files/adcp/public-record/notice_adn - adn_2020-029 - temporary_suspension_of_international_onsite_verification_0.pdf](https://www.industry.gov.au/sites/default/files/adcp/public-record/notice_adn_-_adn_2020-029_-_temporary_suspension_of_international_onsite_verification_0.pdf)

Onsite verification is usually conducted over 4 days, remote and desktop verification may take a longer period of time. In complex cases, a verification visit, if conducted, may be scheduled over 5 days. A desktop verification may require a longer period.

Any verification activity 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, should an onsite visit be possible, 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 activity.

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

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

Attachments	Please tick if you have provided spreadsheet
B-2 Australian sales	<input checked="" type="checkbox"/>
B-4 Upwards sales	<input checked="" type="checkbox"/>
B-5 Upwards selling expenses	<input checked="" type="checkbox"/>
B-6 Historical sales	<input checked="" type="checkbox"/>
D-2 Domestic sales	<input checked="" type="checkbox"/>
F-2 Third country sales	<input checked="" type="checkbox"/>
G-3 Domestic CTM	<input checked="" type="checkbox"/>
G-4.1 SG&A listing	<input checked="" type="checkbox"/>
G-4.2 Dom SG&A calculation	<input checked="" type="checkbox"/>
G-5 Australian CTM	<input checked="" type="checkbox"/>
G-7.2 Raw material CTM	<input checked="" type="checkbox"/>
G-7.4 Raw material purchases	<input checked="" type="checkbox"/>
G-8 Upwards costs	<input checked="" type="checkbox"/>
G-9 Capacity utilisation	<input checked="" type="checkbox"/>
L-1 Company turnover	<input checked="" type="checkbox"/>
L-2 Provision of goods	<input checked="" type="checkbox"/>
L-3 Income tax	<input checked="" type="checkbox"/>
L-4 Grants	<input checked="" type="checkbox"/>
L-5 VAT and tariff transactions	<input checked="" type="checkbox"/>

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L-6 Preferential loans	<input checked="checked" type="checkbox"/>
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NON-CONFIDENTIAL

GOODS UNDER CONSIDERATION

The goods under consideration (the goods) i.e. the goods exported to Australia, allegedly at dumped prices and/or in receipt of countervailable subsidies, are:

Certain electric resistance welded pipe and tube made of carbon steel, whether or not including alloys, comprising circular, rectangular and square hollow sections in metallic coated and non-metallic coated finishes. Metallic finish types for the goods include galvanised and aluminised. Non-metallic finishes include hot-rolled and cold-rolled.

Sizes of the goods are, for circular products, those equal to or less than 21 millimetre ("mm") in outside diameter. Also included are air heater tubes to Australian Standard (AS) 2556, up to and including 101.6 mm outside diameter.

For rectangular and square products, those with a thickness of less than 1.6 mm (being a perimeter up to and including 260 mm).

Included within the goods are end-configurations such as plain, square-faced and other (e.g. threaded, swaged and shouldered).

The goods include all electric resistance welded pipe and tube made of steel meeting the above description of the goods (and inclusions), including whether the pipe or tube meets a specific structural standard or is used in structural applications.

Oval and other shaped hollow sections which are not circular, rectangular or square, are excluded from the goods.

Tariff Classification

The goods may be classified in Schedule 3 to the *Customs Tariff Act 1995* as follows:

Tariff Subheading	Statistical Code	Description
7306		OTHER TUBES, PIPES AND HOLLOW PROFILES (FOR EXAMPLE, OPEN SEAM OR WELDED, RIVETED OR SIMILARLY CLOSED), OF IRON OR STEEL:
7306.30.00		Other, welded, of circular cross-section, of iron or non-alloy steel:
	30	Not exceeding 21 mm external diameter
7306.50.00		
	45	Other, welded, of circular cross-section, of other alloy steel
7306.6		Other, welded, of non-circular cross-section
7306.61.00		Of square or rectangular cross-section, of iron or non-alloy steel, not exceeding 279.4 mm perimeter:
	21	Wall thickness not exceeding 2 mm

Model Control Code

Details of the model control code (MCC) structure for the goods are 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.

	Category	Sub-Category	Identifier	Sales Data	Cost Data
1	Prime	Prime	P	Mandatory	Not applicable
		Non-Prime	N		
2	Steel Base/Type * Batch Hot Dipped Galvanised abbreviated as 'Batch HDG'; Electro Galvanised abbreviated as 'EG'; Continuously Galvanised abbreviated as 'CG'; Mild Steel Galvabond as 'MSGB'.	Hot Roll	H	Mandatory	Mandatory
		Cold roll (Semi Bright)	C		
		Galvanised (Batch HDG, EG, CG or MSGB)	G		
		Other (e.g. alloy steel)	A		
3	Steel Grade	C200	1	Mandatory	Mandatory
		C250	2		
		C350	3		
		C450	4		
		Other	5		
4	Surface Protection	Oiled	O	Mandatory	Mandatory
		Clear or painted	P		
		No oil or paint	N		
5	Coating Mass	<20 g/m ² (including none)	1	Mandatory	Mandatory
		≥20 g/m ² to <100 g/m ²	2		
		≥100 g/m ² to <275 g/m ²	3		
		≥275 g/m ²	4		
6	Shape	Circular	C	Mandatory	Mandatory
		Rectangular or Square	R		
7	Circular size * outside diameter ** Circular products with an outside diameter between >21 mm to ≤101.6 mm which are not air heater tubes are not the goods.	Not circular	N	Mandatory	Mandatory
		≤16 mm	1		
		>16 mm to ≤21 mm	2		
		>21 mm to ≤101.6 mm (Air Heater Tubes)	3		
8	Rectangular/Square size * outside perimeter	Not rectangular/square	N	Mandatory	Mandatory
		≤40 mm	1		
		>40 mm to ≤80 mm	2		
		>80 mm to ≤260 mm	3		
9	Thickness	<1.6 mm	A	Mandatory	Mandatory
		≥1.6 mm to <3.2 mm	B		
		≥3.2 mm	C		
10	Length	≤4 m	1	Mandatory	Optional
		>4m to ≤8 m	2		
		>8 m to ≤12.0 m	3		
		>12.0 m	4		
11	End configuration	Plain end	P	Optional	Optional
		Threaded/flanged/swaged	T		
		Other (e.g. square faced)	O		

In constructing a MCC, use a "-" between each category. For example: **P-H-2-O-1-C-1-N-A-3-P**

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.

NON-CONFIDENTIAL

SECTION A COMPANY INFORMATION

A-1 Company representative and location

1. Please nominate a contact person within your company:

Name: NGUYEN MINH HUY

Position in the company: General Director

Telephone: +84 73012345

E-mail address: huynguyen@nmisteel.com

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

Name:

Address:

Telephone:

E-mail address:

⇒ No, it is not

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.

⇒ Lot D1-9 to D1-22, Vinh Loc 2 Industrial Zone, VL2 Street, Voi La Hamlet, Long Hiep Village, Ben Luc District, Long An Province, Vietnam

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

⇒ Lot D1-9 to D1-22, Vinh Loc 2 Industrial Zone, VL2 Street, Voi La Hamlet, Long Hiep Village, Ben Luc District, Long An Province, Vietnam

A-2 Company information

1. What is the legal name of your business?

⇒ NGUYEN MINH STEEL GROUP JOINT STOCK COMPANY

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

⇒ No, it does not

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

⇒ No, it was not

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

N0	Full Name	Position	BOD	BOM	Date of birth	Starting Job date	Certificate
1	Nguyen Minh Vien	Chairman	x		12/12/1966		BA Technical
2	Tran Ngoc Linh	Vice General Director	x		2/20/1968		BA Business & Management
3	Nguyen Minh Huy	General Director	x		12/22/1990		MBA - USA
4	Nguyen Minh Phat	Vice General Director	x		11/28/1993		MBA - USA
4	Huynh Phuoc Dat	Vice General Director		x	10/21/1978	5/1/2001	BA Food & Technical
5	Nguyen Ngoc Duc	Chief Financial Officer		x	12/27/1969	4/1/2016	BA Financial & Accounting
6	Phạm Thị Kim Oanh	Vice General Director		x	11/13/1957	8/1/2010	BA Accountant

7	Nguyễn Tuấn Khanh	Human Resources Manager		x	2/17/1982	8/12/2019	BA The Law
8	Do Thanh Nhan	Chief of Engineer		x	1/8/1980	10/1/2006	BA Creating Engineer

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

⇒ We are the joint stock company (one company only)

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 shareholders²

If no, please provide:

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

⇒ No, it isn't. Here is the list of principle shareholders and shareholding percentages:

No.	Shareholder's name	Kinds of shares	Number of shares	Value of shares, VND; Equivalent value in foreign currency, if any	Proportion
1	NGUYEN MINH VIEN	common shares	95.000.000	950.000.000.000	50
		Total	95.000.000	950.000.000.000	50
2	TRAN NGOC LINH	common shares	66.500.000	665.000.000.000	35
		Total	66.500.000	665.000.000.000	35
3	NGUYEN MINH HUY	common shares	19.000.000	19.000.000.000	10
		Total	19.000.000	19.000.000.000	10
4	NGUYEN MINH PHAT	common shares	9.500.000	95.000.000.000	5
		Total	9.500.000	95.000.000.000	5

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.

⇒ We are a manufacturer.

Manufacturing the steel pipes. Specializing in producing household pipes, industrial pipes, hollow steel pipe, construction, C purlin and steel plate.

Providing the products into the United States, Thailand, Australia, Myanmar, Indonesia, Cambodia, Malaysia, Philippine, India, Korea and Lao

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:

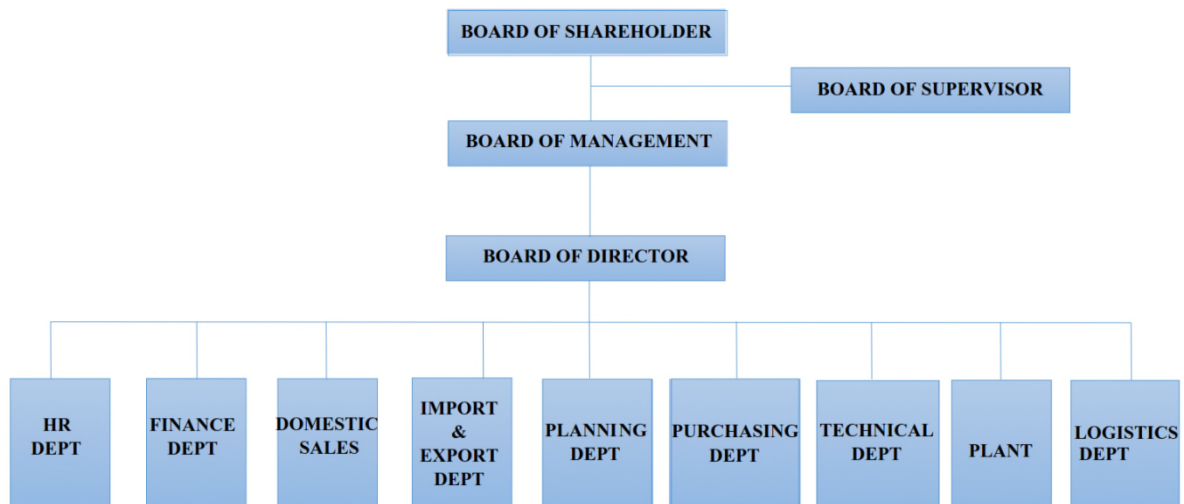
- (a) produce or manufacture;
(b) sell in the domestic market;
(c) export to Australia; and
(d) export to countries other than Australia.

⇒ Our company perform all of the mentioned functions in relation to the goods under consideration

9. Provide your company's internal organisation chart.

⇒ Internal organization chart

² 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.



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

✓ **HR Department**

- Human resource planning
- Recruitment.
- Training and developing human resource.
- Evaluating the staffs
- Salary management, bonus and welfare
- Labor relationship.
- Public relations and build up the Company's corporate image
- Handling documents.
- Administrators.

✓ **Finance Department**

- Strictly performing professional accounting and finance jobs according to the State's regulations on accounting standards and accounting principles.
- Monitoring, reflecting the movement of the Company's business capital in all forms and advising the Board of Directors on relevant issues.
- Accounting promptly and fully all assets, equity, liabilities; financial revenue and expenditure activities and business results according to the internal regulations of the Company, ensuring good service for business activities.
- Making financial planning of the company.
- Advising the leaders in order to direct and perform the inspection and supervision of the management and compliance with the State's and internal financial and accounting regimes.

✓ **Domestic Sales**

- Planning and implementing the business strategy.
- Researching and developing the steel industry market
- Supplying all the products from the factory to the customers.
- Customer service
- Exploiting investment opportunities and developing steel products in line with the Company's vision.

✓ **Import & Export Department**

- Planning and implementing the business strategy of import and export.
- Organizing and managing international market activities, finding export and import markets
- Organizing, monitoring and managing the import and export process
- Doing the foreign trade operations (opening L/C, Certificate of Origin, Custom declaration)

✓ **Planning Department**

- Establishing and deploying the production plans on a quarterly, monthly and weekly basis on the production capacity and expected orders.
 - According to the orders to plan raw materials and auxiliary materials and implement the production plan in each stage
 - Checking, monitoring and adjusting the production plan to suit the actual situation
- ✓ **Purchasing Department**
- Planning the strategies of purchasing raw materials, accessories, equipment, materials, machinery and spare parts for the whole company
 - Purchasing raw materials, auxiliary materials, equipment and supplies in accordance with the process and regulations of the company.
 - Checking and supervising the distribution of equipment and supplies for units / individuals according to regulations.
- ✓ **Technical Department**
- Advising the Management Board in the field of technical management and production technology
 - Managing the entire system of machines and equipment at the production lines
 - Proposing and solving technical problems related to the production process.
 - Researching and applying the advanced techniques of new technologies into production in order to improve product quality, increase productivity and develop new types of products
- ✓ **Plant**
- Producing the all the goods based on the production plan.
 - Ensuring the products to be manufactured according to the process, quality requirements and achieved high productivity efficiency
 - Maintaining the machinery and equipment and ensuring to meet the requirements of the production plan.
- ✓ **Logistics Department**
- Planning transportation to reach the requirements of freight and raw materials
 - Transporting the goods and raw materials in the required time.
 - Arranging, managing and dispatching the fleet effectively and safely
11. Does your company produce brochures, pamphlets or other promotional material? If yes, please provide them.
- ⇒ Yes, we do. See attached file A-2.11_Brochure

A-3 General accounting information

1. What is your financial accounting period?
⇒ 12 months
2. Are your financial accounts audited? If yes, who is the auditor?
⇒ Yes, they are audited. The auditor is Deloitte company
3. What currency are your accounts kept in?
⇒ VND
4. What is the name of your financial accounting system?
⇒ Enterprise Resource Planning
5. What is the name of your sales system?
⇒ Enterprise Resource Planning
6. What is the name of your production system?
⇒ Enterprise Resource Planning
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.

- ⇒ Our financial accounting, sales and production systems are general system. We interact by the internal number and internal group chat by social applications. The Chief Executive Officer can manage all the work flow in system from the order collection, stock of products, stock of inputs, manufacturing requests, production cost valuation and finance and accounting inspection.
8. Do your accounting practices differ in any way from the generally accepted accounting principles in your country? If yes, please provide details.
⇒ No, it doesn't. our accounting practices is followed by the accounting principles in Vietnam.
9. Have there been any changes to your accounting practices and/or policies over the last two years? If yes, please provide details.
⇒ No, our accounting practices/policies remain the same.

A-4 Financial Documents

1. Please provide the two most recently completed annual reports and/or financial statements for your company and any other related companies involved in the production and sale of the goods
⇒ *Please see attached file (A-4.1_Financial Statement 2019 Audited)*
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.
⇒ The financial statements are audited.
3. Does your company maintain different profit centres? If yes, provide profit & loss statements for the profit centre that the goods falls into for:
(a) the most recent financial year; and
(b) the period.
⇒ No, it does not
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.
⇒ No, it is not.
5. Please provide a copy of your company's trial balance (in Excel) covering the period and the most recent financial year.
⇒ *See attached file (A-4.5 _Trial Balance sheet 2019)*
6. Please provide your company's chart of accounts (in Excel).
⇒ It's the same the answer in no. 5 (A-4.6 _Trial Balance sheet 2019)

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
 - ⇒ Marketing on Alibaba.com and our website .
 - Advertising by the billboard
 - (b) Price determination and/or negotiation process
 - ⇒ Price determination is made by our directors
 - Negotiation process is last 3-5 days. They buyer can make the bid price and we will counter the final price within the valid negotiation time.
 - (c) Order placement process
 - ⇒ After confirming the price, both parties will sign contract. The Seller will proceed the manufacturing request after receiving the deposit payment or/and opening letter of credit (L/C). This process is carried within 3 days
 - (d) Order fulfilment process and lead time
 - ⇒ After receiving the manufacturing request from the sale department, the production department will take around 30-40days for fulfilment the order. They need to select and input the material, slit steel coils, then form and weld the pipes and pack them in bundle.
 - (e) Delivery terms and process
 - ⇒ When the production is finished, we can load the goods to the customers. There are multiple delivery terms that we can apply. The most terms are FOB, CFR, CIF trading term. This delivery process will take 5-7 days for stuffing the goods.
 - (f) Invoicing process
 - ⇒ Invoicing will be made after finishing the delivery of goods. It will be done in 1 day.
 - (g) Payment terms and process
 - ⇒ There is 2 kinds of payment terms: Telegraphic transfers (T/T) and Letter of Credit (L/C).
 - + Payment by T/T will be done within 3-5 working days
 - + Payment by L/C will be done within 5-7 working days
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?
 - ⇒ We make the invoice to our customers for goods exported to Australia in US dollar (USD).
 - ⇒ (a) Yes, our customers pay us into a foreign currency. As mentioned above, all Australian export sales are in US dollar currency. All Australian exporting payment transactions are made into our foreign currency account.
 - ⇒ (b) No. we do not
 - ⇒ (c) The exchange rate is determined according to the issuing date of invoice and exchange rate of the bank on that day. It is updated daily.
3. Are there any customers of the goods exported to Australia related to your company? If yes, please provide a list of each related customer and provide details on how the selling price is set.
 - ⇒ No, there aren't.
4. If sales are in accordance with price lists or price extras list, provide copies of these lists.
 - ⇒ We attached the copies of the price lists and price extra list

5. Do your export selling prices vary according to the distribution channel identified? If yes, provide details. Real differences in trade levels are characterised by consistent and distinct differences in functions and prices.
⇒ No, it does not. Because the prices vary on destined country's current market price and requirement market.
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.
⇒ No, we did not
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.
⇒ No, we do not.
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?
⇒ the date of sale is the date, which we receive PO (Purchase Order)

(b) Why does this date best reflects the material terms of sale?
⇒ Because this date reflect the price of raw material + current production cost at the moment of sale.

B-2 Australian sales listing

1. Complete the worksheet named "B-2 Australian sales"
 - This worksheet lists all sales (i.e. transaction by transaction) exported to Australia of the goods invoiced within the period. This includes exports to Australia sold through a domestic customer.
 - If you have claimed in B-1.8 that the date of sale is one other than the invoice date, then add the sales within your claimed date of sale.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
 - If there are any direct selling expenses incurred in respect of the exports to Australia not listed in the spreadsheet, add a column. For example, if the delivery terms make you responsible for arrival of the goods at an agreed point within Australia (e.g. delivered duty paid), insert additional columns in the spreadsheet for all other costs incurred.⇒ See the worksheet named B-2 Australian sales
2. Provide a table listing the source of the data for each column in the "B-2 Australian sales" listing.
⇒ See attached files B-2.2_Unit handling and other charges 1 + B-2.2_Unit handling and other charges 2 +

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)⇒ See attached file B-3_Sample export documents of contract NMI.BBS090919 (lot 1 + 2) and NMI.MIS210619

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

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

B-4 Reconciliation of sales to financial accounts

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

⇒ See spreadsheet B-4_Upwards sales reconciliation

B-5 Reconciliation of direct selling expenses to financial accounts

1. Please complete the worksheet named “B-5 Upwards selling expense” to demonstrate that the direct selling expenses (e.g. Inland transport) in B-2 and D-2 are complete.
 - You must provide this list in electronic format using the template provided.
 - Please use the currency that your accounts are kept in.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
2. Please provide all documents, other than those in A-4, B-2 and D-2, required to complete the “B-5 Upwards selling expense” worksheet. If the documents include spreadsheets, all formulas used must be retained.
3. For any amount in the “B-5 Upwards selling expenses” 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.

⇒ See spreadsheet B-5_Upwards Selling Expense Reconciliation

B-6 Historical sales listing

1. Complete the worksheet named “B-6 Historical sales”
 - This worksheet lists the totals of all sales for each product code exported to Australia of the goods in each calendar year for 2016, 2017 and 2018. This includes exports to Australia sold through a domestic customer.
 - You must provide this list in electronic format using the template provided.

⇒ See spreadsheet B-6 Historical sales summary
2. Provide a table listing the source of the data for each column in the “B-6 Historical sales” listing.

⇒ The source of the data for each column in B-6 is from custom declaration

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.

⇒ Rectangular Hollow Section Pre Zinc (RHS PRE ZINC), Pre- galvanized C Purlin and Pre-galvanized Steel Pipe are exported to Australia in 2019. All mentioned group of products are produced by Electric Resistance Welding Tube Mill (ERW Tube Mill) Technology. AS1163:2009 and ASTM A500 which are applied grades by customers. Material is the main factor to identify Australia products. Zinc Coating and Minimum Yield Strength of material are the significant criteria to identify differences of products which exported to Australia and others.

NO.	NAME OF PRODUCT	GRADE	TECHNICAL	MATERIAL		
				STEEL SHEET IN COIL	ZINC COATING (GR/M2)	MINIMUM YIELD STRENGTH (Mpa)
1	RHS PRE ZINC	AS1163:2009	ERW TUBE MILL	GALVANIZED STEEL SHEET	275	350
				GALVANIZED STEEL SHEET	270	350
				GALVANIZED STEEL SHEET	60-80	250
2	PRE-GALVANIZED STEEL PIPE	ASTM A500, GRADE A	ERW TUBE MILL	GALVANIZED STEEL SHEET	60-80	250
2	PRE-GALVANIZED C PURLIN	ASTM A500, GRADE A		GALVANIZED STEEL SHEET	275	350

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.

No.	MCCs
1	P-G-3-O-3-R-N-3-B-2-P
2	P-G-3-P-3-R-N-3-B-2-P
3	P-G-3-O-3-R-N-3-B-1-P
4	P-G-2-O-3-R-N-3-B-1-P
5	P-G-3-O-4-R-N-3-A-1-P
6	P-G-3-O-4-R-N-3-A-2-P
7	P-G-2-O-2-C-2-N-A-2-P
8	P-G-2-O-2-R-N-3-A-2-P
9	P-G-2-O-2-R-N-3-A-1-P

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.

⇒ Rectangular Hollow Section Pre Zinc (RHS PRE ZINC), Black Steel Hollow Section, Pre-galvanized C Purlin, Black C Purlin, Black Steel Pipe and Pre-galvanized Steel Pipe are sold in

domestic market in 2019. All mentioned group of products are produced under Electric Resistance Welding Tube Mill (ERW Tube Mill) Technology, exception C Purlin (using Universal Steel Forming Profile technology). ASTM A500 is applied standard by our company for domestic market. Material is the main factor to identify domestic products compared to exported products to Australia.. Zinc Coating and Minimum Yield Strength are the significant criteria to identify differences of domestic products and exported products to Australia.

NO.	NAME OF PRODUCT	GRADE	TECHNICAL	MATERIAL			
				STEEL SHEET IN COIL		ZINC COATING (GR/M2)	MINIMUM YIELD STRENGTH (Mpa)
1	RHS PRE ZINC	ASTM A500, GRADE A	ERW TUBE MILL	GALVANIZED		60-80	250
2	PRE-GALVANIZED STEEL PIPE	ASTM A500, GRADE A	ERW TUBE MILL	GALVANIZED		60-80	250
3	PRE-GALVANIZED C PURLIN	ASTM A500, GRADE A		GALVANIZED		60-80	250
4	BLACK STEEL HOLLOW SECTION	ASTM A500, GRADE A	ERW TUBE MILL		HOT ROLL	0	250
5	BLACK STEEL PIPE	ASTM A500, GRADE A	ERW TUBE MILL		HOT ROLL	0	250
6	BLACK C PURLIN	ASTM A500, GRADE A			HOT ROLL	0	250

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.

No.	MCCs
1	P-G-3-O-4-R-N-3-A-2-P
2	P-G-3-O-3-R-N-3-B-2-P
3	P-G-3-O-3-R-N-3-A-2-P
4	P-G-2-O-2-R-N-3-A-2-P

⇒

C-3 Internal product codes

1. Does your company use product codes or stock keeping unit (SKU) codes?

If yes:

- 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.
- Provide details on how you mapped the product or SKU codes to the MCC for the purpose of completing this questionnaire.
- Provide a table of showing the product or SKU codes for each MCC.

If no:

- Provide details on the method used to identify the MCC in the sales and cost spreadsheets.

⇒ Yes, it does.

- SKU format: SHAPE - MATERIAL- SIZE - THICKNESS – FPT

SKU FORMAT	LETTER	MEANING
SHAPE	VG	Square
	H	Rectangular
	O	Round
MATERIAL	K	Galvanized
	D	Hot roll
SIZE		Outside dimension with unit: mm
THICKNESS		Wall thickness with unit: mm
FPT		Data base

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For example: VGK25x1.2xFPT means: Pre-galvanized Square hollow section with outside dimension is 25mm x 25mm and wall thickness is 1.2mm

(b) SKU codes mapped to 5 Category as table.

SKU	MCCs
SHAPE	Category 6
MATERIAL	Category 2
SIZE	Category 7 and 8
THICKNESS	Category 9

Contract specifications and Term show information which mapped to Category 1 & 3 & 4 & 5 & 10 & 11 of MCC

(c) The table of showing the product or SKU codes for each MCC

No.	MCCs	SKU codes
1	P-G-3-O-3-R-N-3-B-2-P	HK38X76X1.6XFPT
2	P-G-3-P-3-R-N-3-B-2-P	HK38X76X1.6XFPT
3	P-G-3-O-3-R-N-3-B-1-P	VGK50X1.6XFPT
4	P-G-2-O-3-R-N-3-B-1-P	VGK50X1.6XFPT
5	P-G-3-O-4-R-N-3-A-1-P	HK25X30X1.0XFPT
		VGK25X1.0XFPT
6	P-G-3-O-4-R-N-3-A-2-P	VGK50X1.5XFPT
7	P-G-2-O-2-C-2-N-A-2-P	OK19.1X1.2XFPT
8	P-G-2-O-2-R-N-3-A-2-P	HK25X38X1.2XFPT
9	P-G-2-O-2-R-N-3-A-1-P	VGK50X1.5XFPT

SECTION D

DOMESTIC SALES

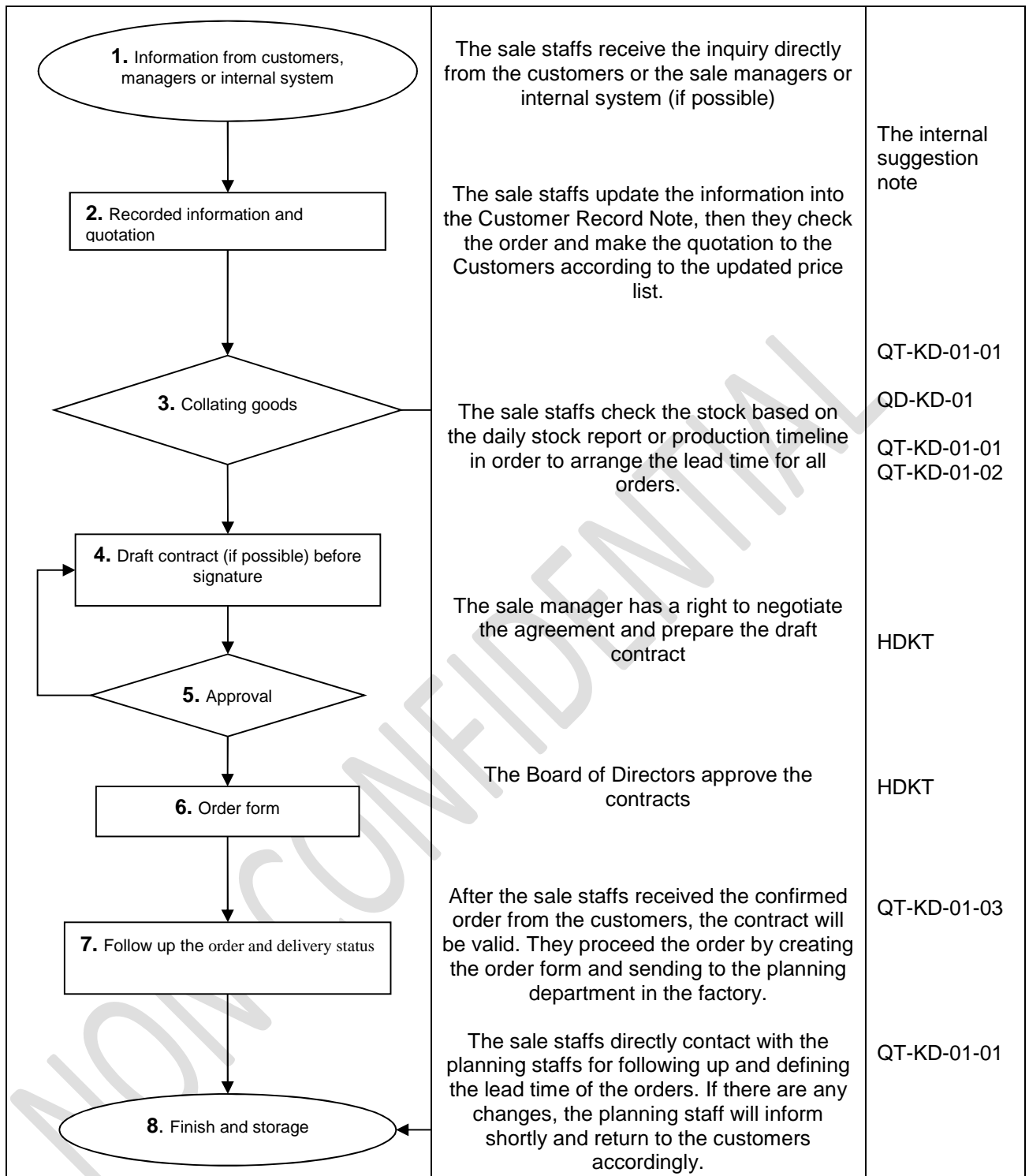
D-1 Domestic sales process

2. 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

⇒ The details of the domestic sales process is as below:

Flowchart	Description	Relevant Documents
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3. 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.
⇒ No, it is not
4. If sales are in accordance with price lists or price extras list, provide copies of these lists.
⇒ No, it is not
5. 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.
⇒ No, it does not.

6. 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.
⇒ No, it did not
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 like goods during the period? If yes, provide details of the credit/debit notes including the reasons the credit/debit notes were issued.
⇒ No, it did not
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?
⇒ the date of sale is the date, which we receive PO
 - (b) Why does this date best reflects the material terms of sale?
⇒ Because this date reflect the price of material at the moment of sale.

D-2 Domestic sales listing

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

D-3 Sample domestic sales documents

1. Select the two largest invoices by value and provide the following documentation:
 - Contracts
 - Purchase order and order confirmation
 - Commercial invoice and packing list
 - Proof of payment and accounts receivable ledger
 - Documents showing bank charges
 - Delivery invoices⇒ See attached file D-3.1_Sample domestic sales documents_CHẾ TẠO T&T and D-3.1_Sample domestic sales documents_TM ĐẠI DÙNG

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.

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.
- ⇒ See spreadsheet B-4_Upwards sales

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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:
 - ⇒ Yes, we do
 - i. Calculate the accounts receivable turnover for each domestic customer (credit sales divided by the average accounts receivable).
 - ⇒ No, it is not
 - ii. Calculate the average credit term for each domestic customer by dividing 365 by the accounts receivable turnover
 - ⇒ In FY2019 109 days (such as: 7 days, 15 days, 30 days and max 120 days).
 - (b) Do you have short term borrowings or an overdraft facility? If yes, what is the interest rate, or average of interest rates?
 - ⇒ Yes, we have. The short term borrowings are 180 days, The average of interest rates are 7%/year.
 - (c) Do you have term deposits or other cash product (e.g. bonds)? If yes, what is the interest rate, or average of interest rates?
 - ⇒ Yes, we have term deposits. The average of interest rates are 4%.
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:
 - ⇒ No, we do not.
 - (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?

E-2 Packaging

1. What is the packaging used for your domestic sales of like goods?
 - ⇒ Regularly packing 6 steel straps per bundle
2. What is the packaging used for your export sales of the goods to Australia?
 - ⇒ Mostly packaging full length wrap with PE per bundle and 6+ steel straps per bundle
3. If there are distinct differences in packaging between your domestic and export sales:
 - (a) Provide details of the differences
 - ⇒ Number of steel strap and the packing method
 - (b) Calculate the weighted average packaging cost for each model sold on the domestic market
 - ⇒ The weighted average packaging cost for each model sold on the domestic market: \$0.80/mt
 - (c) Calculate the weighted average packaging cost for each model exported to Australia
 - ⇒ The weighted average packaging cost for each model exported to Australia: \$1.92/mt

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?
⇒ No, they are not
2. What are the delivery terms of the export sales of the goods to Australia?
⇒ Delivery terms: FOB, CFR, CIF
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?
⇒ See attached file E-3.3_Delivery to the port
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?
⇒ Not applicable in B-2
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?
⇒ See attached file E-3.5_Delivery term including marine insurance
6. If the delivery terms of the Australian sales includes delivered duty paid, how were the Australian importation and delivery costs calculated in the Australian sales listing in B-2?
⇒ Not applicable

E-4 Other direct selling expenses

1. Do you provide sales commissions for domestic sales of like goods and/or export sales of the goods? If yes, provide details.
⇒ No, we do not
2. Are there any differences in tax liability between domestic and export sales? If yes, provide details, for example:
⇒ Yes, there are
 - What is the rate of value-added tax (VAT) on sales of the goods and like goods?
⇒ The VAT tax domestic is 10% and VAT tax export is 0%.
 - How is VAT accounted for in your records in relation to sales of the goods and like goods?
⇒ The VAT tax domestic is 10% and VAT tax export is 0%.
 - Do you receive a VAT refund in relation to sales of the goods and/or like goods?
⇒ Yes, we do
 - Do you receive a remission or drawback of import duties on inputs consumed in the productions of the goods or like goods?
⇒ No, we do not.
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⇒ No, there are not
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⇒ No, there are not

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.
⇒ No, there are not

- 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.

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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.
⇒ The sales processes to any third country are the same the description in B-1.1
2. Are there any third country customers related to your company? If yes, please provide a list of each related customer and provide details on how the selling price is set.
⇒ No, there are not.
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?
⇒ the date of sale is the date, which we receive PO
 - (b) Why does this date best reflects the material terms of sale?
⇒ Because this date reflect the price of material at the moment of sale.

F-2 Third country sales listing

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

F-3 Differences in sales to third countries

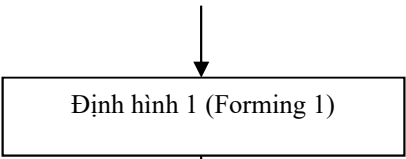
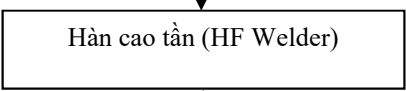
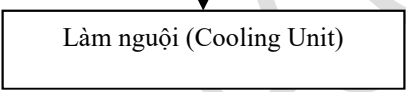
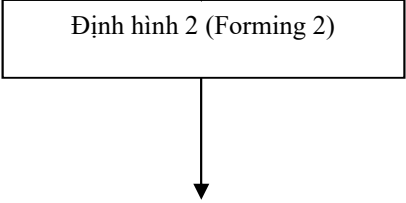
1. Are there any differences in sales to third countries which may affect their comparison to export sales to Australia? If yes, provide details.
⇒ No, there are not

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.

Bước (Step)	Lưu đồ (Flowchat)	Trách nhiệm (Responsibility)	TL, HS liên quan (Document, profile)
1		<ul style="list-style-type: none"> - Trưởng ca/ người đứng máy (Ganger/ Staff) - Thủ kho (Storekeepers) - Nhân viên QC (Staff QC) 	<ul style="list-style-type: none"> - Bảng theo dõi tình hình máy móc hàng ngày (Daily monitoring sheet of machinery) (BM-QT-SX-01-01) - Quy trình lập KHSX (Production planning process) (QT-KH-01)
2		<ul style="list-style-type: none"> -Trưởng ca/ người phụ trách công đoạn (Ganger/ Staff in charge segment) 	<ul style="list-style-type: none"> - HD vận hành cuộn nạp băng (The guideline of the loading coil) (HD-SX-09) - Bảng theo dõi và giám sát thông số quá trình hoạt động của máy cuộn (Monitor the operation sheet of the machine parameters) (BM-QT-SX-02-01)
3		<ul style="list-style-type: none"> - Nhân viên QC (Staff QC) - Thủ kho (Storekeepers) -Trưởng ca/ người phụ trách công đoạn (Ganger/ Staff in charge segment) - Người điều khiển cầu (Crane' driver) 	<ul style="list-style-type: none"> - Quy trình lập KHSX (Production planning process) (QT-KH-01) - Quy trình kiểm soát sự không phù hợp (Non-conformance control process) (QT-IO-04)
4		<ul style="list-style-type: none"> -Trưởng ca/ người phụ trách công đoạn (Ganger/ Staff in charge segment) 	<ul style="list-style-type: none"> - HD vận hành lồng nhót băng (Horizontal spiral accumulator's Operating instructions) (HD-SX-010) - BM-QT-SX-02-01
5		<ul style="list-style-type: none"> -Trưởng ca/ người phụ trách công đoạn (Ganger/ Staff in charge segment) 	

Bước (Step)	Lưu đồ (Flowchat)	Trách nhiệm (Responsibility)	TL, HS liên quan (Document, profile)
6		-Trưởng ca/ người phụ trách công đoạn (Ganger/ Staff in charge segment)	<ul style="list-style-type: none"> - QĐ lắp đặt khuôn (Mold assembly regulations) (QĐ-SX-01) - HD vận hành cụm máy chính (Work instruction for machine operation) (HD-SX-014)
7		-Trưởng ca/ người phụ trách công đoạn (Ganger/ Staff in charge segment)	<ul style="list-style-type: none"> - QĐ đường kính than - ống đồng (The guideline of operating impeder and copper tube diameter) (QĐ-SX-06) - QĐ vol - amp hàn cao tần (The guideline of operating voltage - amperage High frequency welder) (QĐ-SX-07) - QĐ mài - thay dao (The guideline of operating outside and inside scarfing) (QĐ-SX-02) - BM-QT-SX-02-01
8		-Trưởng ca/ người phụ trách công đoạn (Ganger/ Staff in charge segment)	- Bảng kiểm tra nồng độ dung dịch ALMAREPGE B1 (Check the solution concentration of LMAREPGE B1) (BM-QT-SX-02-02)
9		-Trưởng ca/ người phụ trách công đoạn (Ganger/ Staff in charge segment)	BM-QT-SX-02-01 BM-QT-SX-02-02

Bước (Step)	Lưu đồ (Flowchat)	Trách nhiệm (Responsibility)	TL, HS liên quan (Document, profile)
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10	<pre> graph TD 10[Chinh kích thước chuẩn (Turk heads)] --> 11[In ấn (Marking/ Stenciling)] 11 --> 12[Cắt (Cutting)] 12 --> Test{Kiểm tra (Test)} Test -- YES --> End(()) Test -- NO --> QTIO04[QT-IO-04] QTIO04 --> 12 </pre>	<p>-Trưởng ca/ người phụ trách công đoạn (Ganger/ Staff in charge segment)</p>	<p>HD điều chỉnh cụm chữ thập (The guideline of operating the turk head stands) (HD-SX-011)</p> <p>- Quy định in trên sản phẩm (QĐ-SX-08) (Production Marking regulation)</p> <p>- Bảng theo dõi quá trình in (Marking/ Stenciling monitor table) (BM-QT-SX-02-03)</p> <p>- Hướng dẫn sử dụng máy in phun (Inkjet printer's intrucions)</p> <p>- HD vận hành cụm cắt (Instruction cutoff) (HD-SX-012)</p> <p>- QĐ lập trình kích thước của bàn cắt Servo (Rules of operating setup of parameter of Servo-motor cutoff) (QĐ-SX-10)</p> <p>- Bảng theo dõi quá trình cắt (Monitor the operation sheet of the cutting processes) (BM-QT-SX-02-04)</p> <p>- QĐ lưới cửa và áp suất cắt (Rules of operating flying cutoff and pressure) (QĐ-SX-05)</p> <p>- Quy trình quản lý kho thành phẩm (Warehouse production-entring process) (QT-KO-01)</p> <p>- Quy trình kiểm tra chất lượng sản phẩm máy cuộn ống (Quality control of pipe manufacturing process) (QT-QC-01)</p> <p>- QT-IO-04</p>
11	In ấn (Marking/ Stenciling)	<p>-Trưởng ca/ người phụ trách công đoạn (Ganger/ Staff in charge segment)</p>	<p>- Bảng theo dõi quá trình in (Marking/ Stenciling monitor table) (BM-QT-SX-02-03)</p> <p>- Hướng dẫn sử dụng máy in phun (Inkjet printer's intrucions)</p>
12	Cắt (Cutting)	<p>-Trưởng ca/ người phụ trách công đoạn (Ganger/ Staff in charge segment)</p>	<p>- HD vận hành cụm cắt (Instruction cutoff) (HD-SX-012)</p> <p>- QĐ lập trình kích thước của bàn cắt Servo (Rules of operating setup of parameter of Servo-motor cutoff) (QĐ-SX-10)</p> <p>- Bảng theo dõi quá trình cắt (Monitor the operation sheet of the cutting processes) (BM-QT-SX-02-04)</p> <p>- QĐ lưới cửa và áp suất cắt (Rules of operating flying cutoff and pressure) (QĐ-SX-05)</p>
13	<p>Kiểm tra (Test)</p> <p>YES</p> <p>NO</p> <p>QT-IO-04</p>	<p>-Trưởng ca/ người phụ trách công đoạn (Ganger/ Staff in charge segment)</p>	<p>- Quy trình quản lý kho thành phẩm (Warehouse production-entring process) (QT-KO-01)</p> <p>- Quy trình kiểm tra chất lượng sản phẩm máy cuộn ống (Quality control of pipe manufacturing process) (QT-QC-01)</p> <p>- QT-IO-04</p>

Bước (Step)	Lưu đồ (Flowchat)	Trách nhiệm (Reponsibility)	TL, HS liên quan (Document, profile)
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14	↓ Cột bó (Packaging)	- Trưởng ca/ người phụ trách công đoạn (Ganger/ Staff in charge segment)	QĐ đóng gói (Packing processes) (QĐ-SX-04)
15	↓ Nhập kho (Finished goods Warehouse)	- Bộ phận sản xuất máy cuốn ống (Pipe manufacturing department) - Nhân viên QC (Staff QC) - Thủ kho (Storekeeper)	- QĐ xếp dỡ (Loading regulation) (QĐ-SX-03)
16	↓ Kết thúc, lưu thông tin dạng văn bản (Recording End)	- Thủ kho (Storekeepers) - Kế toán kho (Accounting store) - Nhân viên QC (Staff QC)	- BM-QT-SX-01-01 - BM-QT-SX-02-01 - BM-QT-SX-02-02 - BM-QT-SX-02-03 - BM-QT-SX-02-04

2. Are any of your suppliers related to your company (regardless of whether it is relevant to the manufacture of the goods)? If yes, please provide details including the product or services supplied by the related company.
⇒ No, it is not

G-2. Cost accounting practices

- Is your company's cost accounting system based on actual or standard costs (budgeted)?
⇒ It is based on actual costs. It depends on every market.
- If your company uses standard costs:
 - Were standard costs used as the basis of actual costs in your responses G-3.1 & G-5.1?
⇒ See attached file G-2.2a_Norm of material loss and G-2.2a_Table of distribution of production costs to price
 - Have all variances (i.e. differences between standard and actual production costs) been allocated to the goods?
⇒ No, they have not
 - How were those variances allocated?
⇒ Not applicable
 - Provide details of any significant or unusual cost variances that occurred during the period.
⇒ Not applicable
- 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.
⇒ No, we do not have different cost centres in our company's cost accounting system.
- To what level of product specificity (models, grades etc.) does your company's cost accounting system normally record production costs?
⇒ It is the same answer in No 2.1(b)

5. Are there any costs for management accounting purposes valued differently to financial accounting purposes? If yes, provide details of the differences.
⇒ No, there are not.
6. Has your company engaged in any start-up operations in relation to the goods ? If yes:
⇒ No, it has not.
 - (a) Describe in detail the start-up operation giving dates (actual or projected) of each stage of the start-up operation.
 - (b) State the total cost of the start-up operation and the way that your company has treated the costs of the start-up operation in its accounting records.
7. What is the method of valuation for raw material, work-in-process, and finished goods inventories (e.g. last in first out –LIFO, first in first out- FIFO, weighted average)?
⇒ It is the weighted average
8. What are the valuation methods for damaged or sub-standard goods generated at the various stages of production?
⇒ We put in other income on the income statement.
9. What are the valuation methods for scrap, by products, or joint products?
⇒ It is the weighted average
10. Are any management fees/corporate allocations charged to your company by your parent or related company? If yes, provide details
⇒ No, they are not.

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.
⇒ See spreadsheet G-3_ Cost To Make And Sell - Domestic Sales Of The Goods

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.⇒ See spreadsheet D-4.1_ Selling, General And Administrative Expenses
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.⇒ See spreadsheet D-4.2_ Selling, General And Administrative Expenses

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.
 - ⇒ See spreadsheet G-5_ Cost To Make And Sell - Domestic Sales Of The Goods

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
 - ⇒ Allocated by Sets of estimated
 - (b) Labour
 - ⇒ Allocated by Volume production
 - (c) Manufacturing overheads
 - ⇒ Allocated by Volume production
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.
 - ⇒ See attached file G-6.2_Cost allocation methodology

G-7 Major raw material costs

1. What are the major raw materials used in the manufacture of the goods?
 - ⇒ Hot roll steel coils and Galvanized Steel coils.
2. Are any raw materials sourced as part of an integrated production process or from a subsidiary company which your company exercise control? If yes, complete the worksheet named "G-7.2 Raw material CTM" for these raw materials.
 - This worksheet lists the quarterly cost to make the raw material manufactured within the period.
 - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold).
 - If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture the raw material, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as 'other costs' if not already included, for example, under material costs.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
 - ⇒ No, they are not
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.
 - ⇒ 93%-95% of Total Cost to make

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.⇒ See spreadsheet G-7.4_Raw material purchases
5. Provide a table listing the source of the data for each column of the "G-7.4 Raw material purchases" listing.
⇒ See attached file G-7.5_Table listing the source date of Major raw material costs
6. For each raw material:
 - (a) Select the two largest invoices by value and provide the commercial invoice and proof of payment.
⇒ See attached zip file G-7.6a_Commercial invoice and proof of payment
 - (b) Reconcile the total value listed of the purchases listed in "G-7.4 Raw material purchases" to relevant purchase ledgers or trial balances in your accounting system. Provide copies of all documents used to demonstrate the reconciliation.
⇒ See attached file G-7.6b_General Ledger
7. Are any of the suppliers in "G-7.4 Raw material purchases" listing related to your company? If yes, please provide details on how the price is set.
⇒ No, it is not

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.⇒ See spreadsheet G-8 Upwards costs reconciliation

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.⇒ See spreadsheet G-9 Capacity Utilisation

SECTION H

PARTICULAR MARKET SITUATION

The applicant has claimed that the situation in the market of the country of export is such that sales in that market are not suitable for use in determining normal value. The information provided in sections H, I J and K will assist the Commission to better understand the Vietnamese and Australian markets and to assess whether sales in the Vietnamese market are suitable for determining a normal value.

H-1 Reporting requirements

1. Describe generally all interaction that your business has with the Government of Vietnam at all levels, including (but not limited to):
 - (a) reporting requirements;
 - ⇒ Social insurance, Health Insurance, Unemployment insurance, import and export statistics.
 - (b) payment of taxes;
 - ⇒ VAT tax, CIT tax, PIT tax
 - (c) senior management representation within your business;
 - ⇒ Income statement
 - (d) approval/negotiation of business decisions (e.g. investment decisions, management decisions, pricing decisions, production decisions, sales decisions);
 - ⇒ No, it is not
 - (e) licensing;
 - ⇒ Yes, there is
 - (f) restrictions on land use;
 - ⇒ No, there is not
 - (g) provision of loans; or
 - ⇒ Yes, there is
 - (h) provision of grants, awards or other funds.
 - ⇒ No, it is not

H-2 Business structure, ownership and management

1. Indicate whether your company is a state-owned or state-invested enterprise (SIE)
 - A state owned enterprise refers to any company or enterprise that is wholly or partially owned by the Government of Vietnam (either through direct ownership or through association).
 - ⇒ We are the joint stock company
2. List the Board of Directors and Board of Shareholders of your business and all other entities/businesses your business is related to.
 - ⇒ List of the Board of Directors and Board of Shareholders of our business:
 - Nguyen Minh Vien – Chairman
 - Tran Ngoc Linh – Member
 - Nguyen Minh Huy – Member
 - Nguyen Minh Phat – Member
3. Indicate the names of common directors and officers between your business and related businesses, where applicable.
 - ⇒ Not applicable
4. Are any members of your business' (and/or all other entities your business is related to) Board of Directors or Board of Shareholders representatives, employees, or otherwise affiliated with the Government of Vietnam (at any level, from any agency, party, or otherwise associated entity)? If yes, identify the individuals, their role on that Board and their affiliation with the Government of Vietnam.
 - ⇒ No, they are not.

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 Government of Vietnam? If yes, identify their name and title and indicate their position at the board level.
⇒ No, it does not.
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 Vietnam? If yes, identify any relevant government department(s) they are affiliated with.
⇒ No, they are not.
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 Vietnam;
 - employees of your business;
 - foreign investors; or
 - other (please specify).⇒ Not applicable
8. Provide the details of any significant changes in the ownership structure of your business during the period.
⇒ Not applicable
9. Identify any positions within your business that are appointments or designated to act on behalf of Government of Vietnam authorities.
⇒ The position within your business that are appointments or designated to act on behalf of Government of Vietnam authorities are General Director and Business Development Director
10. Explain whether there are requirements in law and in practice to have government representation at any level of your business. If there is such a requirement, explain the role of government representatives appointed to any level of your business.
⇒ No, there are not.
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.
⇒ We are not a publicly-traded company yet, so we do not issue the bonds now
12. Provide the monthly trading volume and average monthly trading price of your listed security over the period. =>
⇒ In 2019: the monthly trading volume is 116,000,000 kg. The average monthly trading price is: 13,000 vnd/kg – 18,000 vnd/kg.
13. Who has the ability to reward, fire or discipline your business' senior managers?
⇒ The management Board and General Director
14. Do any of your company's senior managers hold positions in any Government of Vietnam departments or organisations, associations or Chambers of Commerce? If yes, describe the nature of these positions.
⇒ No, they do not
15. Provide the names and positions of your company's pricing committee.
⇒ The pricing management board:
 - Nguyen Minh Huy – General Director
 - Tran Ngoc Linh – Director
 - Nguyen Ngoc Duc – Chief Financial Officer

H-3 Licensing

1. Provide a copy of your business license(s).
⇒ see attached file H-3.1_Business License
2. Identify the Government of Vietnam departments or offices responsible for issuing the license(s).
⇒ Business Registration - Department of Planning and Investment in Long An Province, Vietnam
3. Describe the procedures involved in applying for the license(s).
=> The procedures are below:

1. Business registration form at Annex I-4 Circular no.: 02/2019/TT-BKHĐT;
2. Company regulations (full name and signature of the founder who is the legal representative or the authorised representative of the founder);
3. List of the founders and the foreign investors. List of the authorised representative of the foreign shareholder of the organization.

List of shareholders in the joint stock company Form at Annex I-7 Circular no.: 02/2019/TT-BKHĐT;

List of shareholders who is foreign investors Form at Annex I-8 Circular no.: 02/2019/TT-BKHĐT;

List of the authorized representative (from shareholders of foreign investors) Form at Annex I-10 Circular no.: 02/2019/TT-BKHĐT.

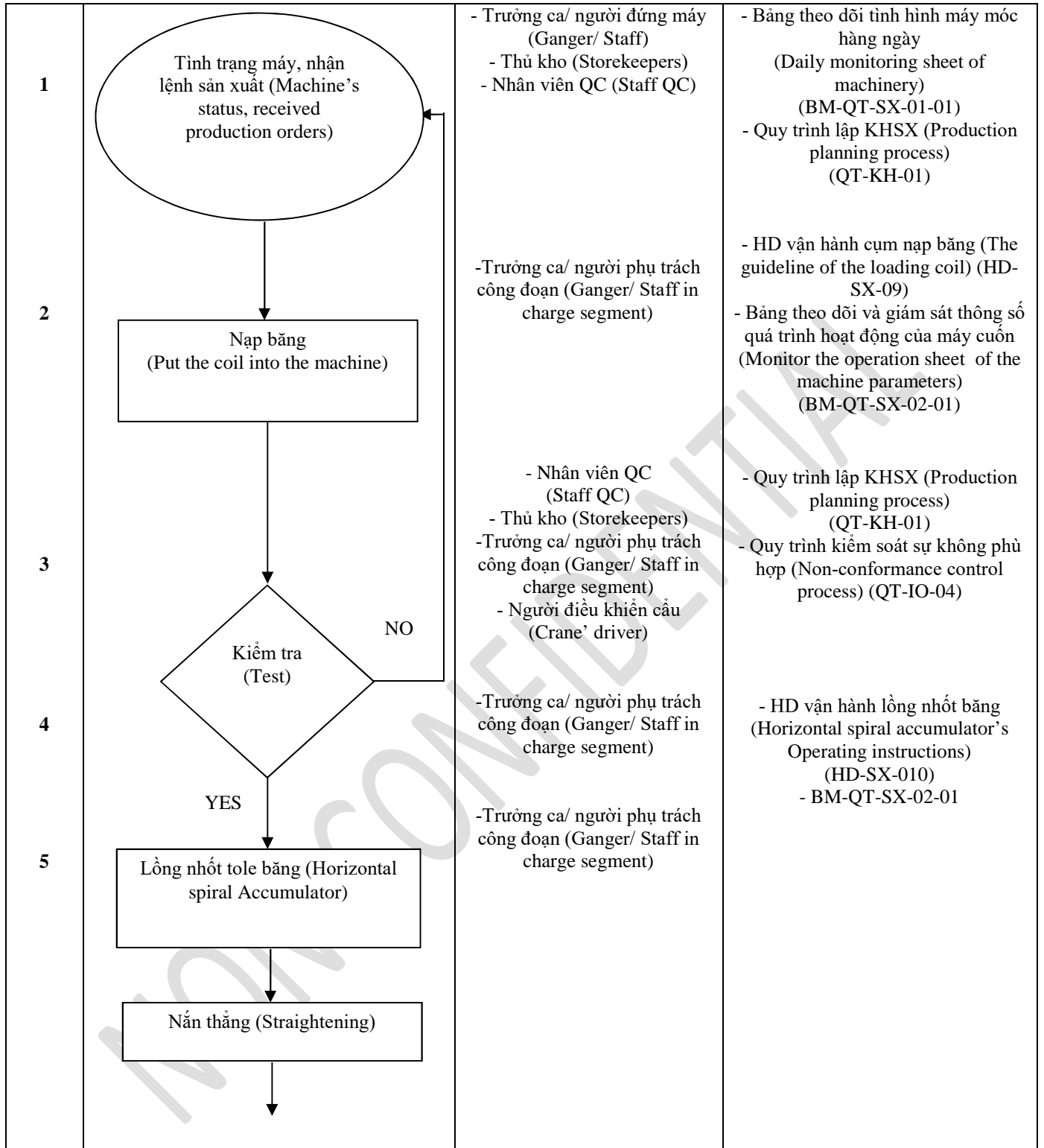
4. Copy of the relevant documents:
 - a. One of the personal testimonials according to Item 10 Decree no.: 78/2015/NĐ-CP for personal business founder;
 - b. Establishment Decision or Business Registration or equivalent documents, one of the personal testimonials according to Item 10 Decree no.: 78/2015/NĐ-CP of the authorised representative and authorised statement for organizational founder;
 - c. Investment Certificate for the business which is founded by foreign investors or economic organization with foreign direct investment according to Regulations at Investment Law.
4. Describe any requirements or conditions that must be met in order to obtain the license(s).
 - ⇒ The main requirements or conditions in order to obtain the license:
 - At least 3 founding shareholders
 - Clearly have the head office and locate in Vietnam
 - The charter capital is regulated in details within the company regulations
5. Describe and explain any restrictions imposed on your business by the business license(s).
 - ⇒ Vietnam Law allows the enterprise freely doing business of all industries, which are legal.
6. Describe any sanctions imposed on your business if you act outside the scope of your business license(s).
 - ⇒ The sanctions imposed only in case of illegal industries or special condition industry. It will be imposed from administrative violation to the criminal which depends on the case.
7. Describe and explain any rights or benefits conferred to your business under the license(s).
 - ⇒ The rights or benefits conferred to your business under the license:
 - Company name is protected by preventing the copying and any confusion by other enterprises
 - Charter capital: the total initial registered investment of all shareholders to plan the operations and also the commitment of their responsibilities to the customers equivalent to the capital.
 - The legal representative: on the behalf of company who conducts the transactions with the individual organizations in accordance with the company's regulations. These transactions will bring up the rights and obligations of the company with the relevant individuals and organizations.
8. Describe the circumstances under which your business license(s) can be revoked, and who has the authority to revoke the license(s).
 - ⇒ The the circumstances under which your business license(s) can be revoked in case:
 - The declaration of business registration is spurious;
 - The enterprise is established by the people who is banned;
 - The enterprise stops operating for one year without notifying to the business registration departments and tax offices;
 - The enterprise does not submit the reports upon the receipt of a request to the business registration agency with 6 months from the expiry date of the report submission or in writing;
 - Other cases are decided by the Court

- ⇒ The authority to revoke the license is Business Registration Office under the Department of Planning and Investment, where the enterprise has its authority to revoke.

H-4 Decision-making, planning and reporting

- Provide a description of your business' decision-making structure in general and in respect of the goods. This should identify the persons or bodies primarily responsible for deciding:
 - a. what goods are produced;
- ⇒ The produced goods is the goods that is produced according to the specific order and is the popular goods that is within the production capacity of factory.
- b. how the goods are produced;

Bước (Step)	Lưu đồ (Flowchat)	Trách nhiệm (Reponsibility)	TL, HS liên quan (Document, profile)
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Bước (Step)	Lưu đồ (Flowchat)	Trách nhiệm (Responsibility)	TL, HS liên quan (Document, profile)
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6	↓ Định hình 1 (Forming 1) ↓	-Trưởng ca/ người phụ trách công đoạn (Ganger/ Staff in charge segment)	- QĐ lắp đặt khuôn (Mold assembly regulations) (QĐ-SX-01) - HD vận hành cụm máy chính (Work instruction for machine operation) (HD-SX-014)
7	↓ Hàn cao tần (HF Welder) ↓	-Trưởng ca/ người phụ trách công đoạn (Ganger/ Staff in charge segment)	- QĐ đường kính than - ống đồng (The guideline of operating impeder and copper tube diameter) (QĐ-SX-06) - QĐ vol - amp hàn cao tần (The guideline of operating voltage - amperage High frequency welder) (QĐ-SX-07) - QĐ mài - thay dao (The guideline of operating outside and inside scarfing) (QĐ-SX-02) - BM-QT-SX-02-01
8	↓ Làm nguội (Cooling Unit) ↓	-Trưởng ca/ người phụ trách công đoạn (Ganger/ Staff in charge segment)	- Bảng kiểm tra nồng độ dung dịch ALMAREPGE B1 (Check the solution concentration of LMAREPGE B1) (BM-QT-SX-02-02)
9	↓ Định hình 2 (Forming 2) ↓	-Trưởng ca/ người phụ trách công đoạn (Ganger/ Staff in charge segment)	BM-QT-SX-02-01 BM-QT-SX-02-02

- c. how levels of inputs such as raw materials, labour and energy are set and secured;
⇒ The planning department must check the material stock or suggest to purchase the material before proceeding the proper manufacturing request for all the orders (production time, available number of machines, and available capability).

- d. how the use of your outputs, such as product mix, is determined; and
⇒ The output products are the finished goods which are used for delivering to the specific orders or other retailed customers with the excess quantity.

- e. how your business' profit is distributed.
 - ⇒ The business' profit is reserving to support the owner's equity
- Provide a description of any Government of Vietnam input into the decision-making process respecting your manufacture, marketing and sale of the goods.
 - ⇒ According to Article 7 Law on Enterprise in Vietnam, enterprise has a right and guarantee from Government as follows:
 - Freedom to do business in all industries that is not prohibited by Law
 - Business autonomy and choice of form of business organization; proactively select business lines, areas, forms of business; proactively adjust the scale and business lines.
 - Select the form and method of mobilizing, allocating and using capital
 - Proactively looking for markets, customers and signing contracts
 - Export and import business
 - Recruiting, hiring and employing employees according to business requirements.
 - Proactively applying science and technology to improve business efficiency and competitiveness
 - Possession, use and disposition of assets of an enterprise
 - Refuse requests to provide resources not in accordance with law.
 - Make any complaints and denunciations in accordance with the law on complaints and denunciations
 - Participate in legal proceedings.
 - Other rights in accordance with the relevant law
- Provide a list of all government departments/offices that are involved, either directly or indirectly, in your manufacture, sale or purchase of the goods.
 - ⇒ The government departments/offices that are not involved, either directly or indirectly, in your manufacture, sale or purchase of the goods. According to Article 208 Law on enterprise in Vietnam, The Government assigns ministries, ministerial-level agencies and local governments to manage enterprises on the basis of state management in the aspect of examining and supervising the implementation and compliance with law provisions of enterprises.
- List and describe all reports that must be submitted to the Government of Vietnam periodically by your company, and identify the government department/office where each report is filed.
 - ⇒ Here is the list:

No.	Description	Period	Recipients
1	Working report ATVSLĐ	01 time/year	Department of Labour, War Invalids and Social Affairs, Health Service Department
2	Employment report	02 times/year	Labour, War Invalids and Social Affairs
3	Summary report TNLĐ	02 times/year	Department of Labour, War Invalids and Social Affairs
4	Labour health report	02 times/year	Preventative Medicine Center Province
5	Environmental monitoring report	Environmental Impact Assessment	Department Of Natural Resources And Environment
6	Hazardous waste report	01 time/year	Department Of Natural Resources And Environment

- Provide copies of the minutes of your Board of Directors and Board of Shareholders meetings over the period.
 - ⇒ See attached file H-4_Minute of the general meeting of Shareholders
- Provide copies of the notes to company meetings where pricing decisions on the goods under consideration have been made over the period.
 - ⇒ Not applicable

H-5 Financial and investment activities

1. Is your business debt funded? If yes, provide a list of all major lenders.
⇒ Yes, it is (see attached file H-5.1 BankList)
2. What is the rate of interest paid by your business on all debt instruments over the last 5 years?
⇒ From 7% to 9.5%.
3. Has your business benefited from any concessional interest rates for your loans/debts in the last 5 years? If yes, provide details.
⇒ No, it has not
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:
⇒ No, it has not
 - a. explain what instruments were used;
 - b. identify the type (e.g. government guarantee) and provider of the security; and
 - c. explain the reasons for raising the capital.
5. Does your business have policies on how cash reserves are to be invested? If yes, provide details.
⇒ No, it does not.
6. Has your business invested in either government or non-government debt securities (such as bonds, quasi-government bonds)? If yes, provide details (e.g. type of instrument, amount invested and the expected rate of return).
⇒ No, it has not

H-6 Government policy on the industry

1. Are there any Government of Vietnam opinions, directives, decrees, promulgations, measures, etc. concerning the industry of the goods that were put in place or operating during the period? If yes, please provide:
 - (a) copy of the documentation and a translation in English;
 - (b) documentation concerning the Government of Vietnam or any association of the Government of Vietnam's notification of the measures concerning the goods to your company during the period.⇒ No, there are not.
2. Provide information concerning the name of any Government of Vietnam departments, bureaus or agencies responsible for the administration of all Government of Vietnam 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;
⇒ Yes, it is (see the attached file H-6.2_InvestmentLicense)
 - market entry criteria for the industry;
⇒ No, it is not
 - environmental enforcement for the industry;
⇒ No, it is not
 - management of land utilisation;
⇒ No, it is not
 - investigation and inspection of expansion facilities;
⇒ No, it is not
 - import licensing for raw materials relating to the goods under consideration.
⇒ No, it is not

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?
⇒ Not applicable
4. Does your company provide information relating to assessments of the implementation of the plan, policy or measure?
⇒ No, it does not
5. Has the Government of Vietnam recognised your company and/or industry as one of priority (for example, designated as a "pillar," "encouraged," or "honourable" company and/or industry?). If yes, please answer the following questions.
 - (a) Explain the purpose of these designations, the criteria for receiving any such designation, and the benefits or obligations that arise from each such designation.
 - (b) Is there any connection between these designations and five-year plans or other industrial and/or economic policies or administrative measures?
 - (c) Describe any instances in which your company cited Government of Vietnam plans, policies, or measures as support for receiving the financing that you report.⇒ No, it has not
6. How has the Government of Vietnam's *Steel Master Plan* or *Industrial Development Strategy* impacted on your business and how do you ensure compliance with this policy?
⇒ The Government of Vietnam's Steel Master Plan or Industrial Development Strategy has not impacted on our business much.

H-7 Taxation

1. Were there any export taxes on the exports of the goods during the period?
⇒ No, there were not
2. What was the value-added tax rebate applicable to exports of the goods during the period?
⇒ The value-added tax was 0%. (Not rebate)
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:
⇒ No, there have not
 - (a) a detailed chronological history of the value-added tax rebate rates;
 - (b) products affected;
 - (c) the effective dates of the rate changes;
 - (d) fully translated copies of any Government of Vietnam notices regarding these changes, including the relevant appendices.
4. Are you aware of any tax changes being planned that would impact the industry?
⇒ No, we are not

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.
⇒ Sales Director
2. Explain how the selling prices of the goods under consideration by your business are determined, including any Government of Vietnam involvement in your business' pricing decisions, and indicate if the goods are subject to Government of Vietnam direct or indirect pricing or government guidance pricing.
⇒ We decided independently. (the Government has no involvement in our selling price consideration).
3. Does your business coordinate the selling prices or supply of the goods with other domestic producers or any Government of Vietnam departments? If yes, provide details.
⇒ No, it does not

4. Explain whether your business provides information or data to the Government of Vietnam, other government officials or commercial/industry organisations, including those outside of Vietnam, which report on the industry.
⇒ No, it does not
5. Explain whether your business provides price data to any other person at any level of government.
⇒ No, it does not

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 Vietnam with the associations.
⇒ No, it is not
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 Vietnam concerning the industry.
⇒ No, it is not

H-10 Statistics submission/recording

1. Indicate if your business makes submissions to the General Statistics Office of Vietnam and/or any other government organisation. If yes, explain the purpose of these submissions and the type of information submitted.
⇒ We submit the report to the Province Statistics Department about the import material volume and the export goods volume.
2. Provide a recent example of a submission that has been made to the General Statistics Office of Vietnam and/or any other government organisation. For example, monthly data relating to sales, production and costs.
⇒ See attached file H-10.2_StatisticsReport
3. Do the organisations approve or assess your submission? If yes, provide a detailed explanation.
⇒ No, it does not
4. Do the organisations provide feedback on your submission? If yes, provide a detailed explanation.
⇒ No, it does not

H-11 Production/output

1. Is any part of your production subject to any national/regional industrial policy or guidance? If yes, provide details including a background of the policy/guidance and explain any restriction imposed by the policy/guidance. To what extent are any of the policies/guidelines applicable to your business?
⇒ No, it is not
2. Where applicable, how did your business respond to the policies/guidelines?
⇒ Not applicable
3. Provide details regarding any other restrictions (e.g., geographic/regional, downstream, use, etc.) to the sale of the goods and/or like goods that may be imposed by the Government of Vietnam.
⇒ No, there is no restrictions
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.
⇒ List of all the domestic customers of the like goods:

No.	Domestic customers	The location
1	CÔNG TY CỔ PHẦN CƠ KHÍ ĐẠI DŨNG III	LONG AN province
2	Công Ty Cổ Phần Cơ Khí Xây Dựng Thương Mại Đại Dũng	Ho Chi Minh city
3	Công Ty Cổ Phần Sản Xuất Thương Mại Xuất Nhập Khẩu Minh Ngọc	Ho Chi Minh city

4	CÔNG TY CỔ PHẦN THƯƠNG MẠI THÉP KIM SƠN	Ho Chi Minh city
5	CÔNG TY CỔ PHẦN VẬT TƯ TỔNG HỢP THÀNH PHỐ HỒ CHÍ MINH	Ho Chi Minh city
6	CÔNG TY CỔ PHẦN XÂY DỰNG VÀ KẾT CẤU THÉP ĐẠI TÍN	LONG AN province
7	CÔNG TY CP ĐẦU TƯ XÂY DỰNG BÀNG AN	Nghệ An province
8	CÔNG TY TNHH CHẾ TẠO T&T	Ho Chi Minh city
9	CÔNG TY TNHH CƠ KHÍ MINH QUỐC	Ho Chi Minh city
10	CÔNG TY TNHH CƠ KHÍ VĨNH SANH	Ho Chi Minh city
11	CÔNG TY TNHH CƠ KHÍ XÂY DỰNG HOÀNG TÂM	Ho Chi Minh city
12	CÔNG TY TNHH KỸ NGHỆ ECO	Bình Định province
13	CÔNG TY TNHH MÀN SÁO KIM HƯNG THUẬN	Ho Chi Minh city
14	CÔNG TY TNHH MỘT THÀNH VIÊN Ô TÔ ÚT	Ho Chi Minh city
15	CÔNG TY TNHH MỘT THÀNH VIÊN THƯƠNG MẠI DỊCH VỤ ĐẠI ĐÔNG HỒ	Bình Dương province
16	CÔNG TY TNHH MTV SẢN XUẤT - THƯƠNG MẠI - DỊCH VỤ QUANG DŨNG	Bình Định province
17	CÔNG TY TNHH NGUYỄN MINH THU	Ho Chi Minh city
18	CÔNG TY TNHH SẢN XUẤT THƯƠNG MẠI VÀ DỊCH VỤ VƯƠNG THÁI BÌNH	LONG AN province
19	CÔNG TY TNHH SẢN XUẤT THƯƠNG MẠI XUẤT NHẬP KHẨU THÉP VISA	LONG AN province
20	CÔNG TY TNHH TÂM THÀNH TÀI	Ho Chi Minh city
21	CÔNG TY TNHH THƯƠNG MẠI BA XUYỀN	AN GIANG province
22	CÔNG TY TNHH THƯƠNG MẠI BA XUYỀN TRI TÔN	AN GIANG province
23	CÔNG TY TNHH THƯƠNG MẠI HẰNG LƯƠNG	Ho Chi Minh city
24	CÔNG TY TNHH THƯƠNG MẠI XÂY DỰNG TÍN HOA	Ho Chi Minh city
25	CÔNG TY TNHH XÂY DỰNG THƯƠNG MẠI BÁCH CƯỜNG	Bình Dương province
26	CÔNG TY TRÁCH NHIỆM HỮU HẠN HỒNG HẢI NGÂN	Kiên Giang province
27	DOANH NGHIỆP TƯ NHÂN TRUNG THÀNH HOA	Ho Chi Minh city
28	DOANH NGHIỆP TƯ NHÂN THƯƠNG MẠI XUẤT NHẬP KHẨU UYÊN VY	Ho Chi Minh city
29	HTX NÔNG NGHIỆP CHIẾN THẮNG	Ho Chi Minh city

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.
⇒ No, there are not
6. Does your business require an export licence? If yes, provide details.
⇒ Yes, it is. The export license is included in the business registration.
7. Are the goods sold by your business subject to any export restrictions and/or limits during the previous 5 years? If yes, provide details.
⇒ No, they are not
8. Provide details regarding any other restrictions (e.g., geographic/regional, downstream, end use) placed upon your business on the sale of the goods.
⇒ No, there are not
9. Have there been any changes to your production capacity over the last 5 years? If yes, provide details.
⇒ Yes, there is. See attached file H-11.9_Changes in the Production capacity
10. Does your business benefit from any concession on the purchase of any utility services (e.g. electricity, gas, etc.)? If yes explain the nature and the amount of the concession?
⇒ No, it does not

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 Vietnam during the period.
⇒ No, it has not
2. Explain whether your business has been subjected to any direct or indirect price guidance or controls by the Government of Vietnam during the period, with respect to raw material inputs.
⇒ No, it has not
3. Explain whether your business has encountered any price guidance or controls established by regional or provincial officials and/or organisations.
⇒ No, it has not
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.
⇒ We sell by price listed on the systems chains. Our selling price of good is determined by these factors: current raw material price, direct production cost, indirect production cost, and profit. The substitution of these factors determine our selling prices.
5. Which organisation/business entity do you consider as the price leader of the goods?
⇒ For Vietnamese domestic steel tubular manufacturers, we are being considered as the price leader of the goods.
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.
⇒ Yes, it has. The member is Ms. Tran Ngoc Linh – Sale pricing Director
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.
⇒ No, it does not
8. Identify the person who authorises the sales terms, prices and other contract provisions for the sale of the goods by your business.
⇒ Sales Director
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.
⇒ No, we don't. We have one factory only in Long An province

H-13 Adding capacity and/or joint ventures

1. Provide a detailed explanation with respect to the government approval process on adding capacity and/or joint ventures in relation to your business.
⇒ No, it does not.
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.
⇒ No, it does not

H-15 Raw materials

1. Are any of the suppliers related or affiliated with you? If yes, provide details.
⇒ No, it is not
2. Do you purchase from State Invested Enterprises? If yes, provide a details.
⇒ No, we do not
3. If your supplier is based outside Vietnam, what import duty rate is applied on the raw materials?
⇒ The duty rate of galvanized raw material import is from 12% to 14%.

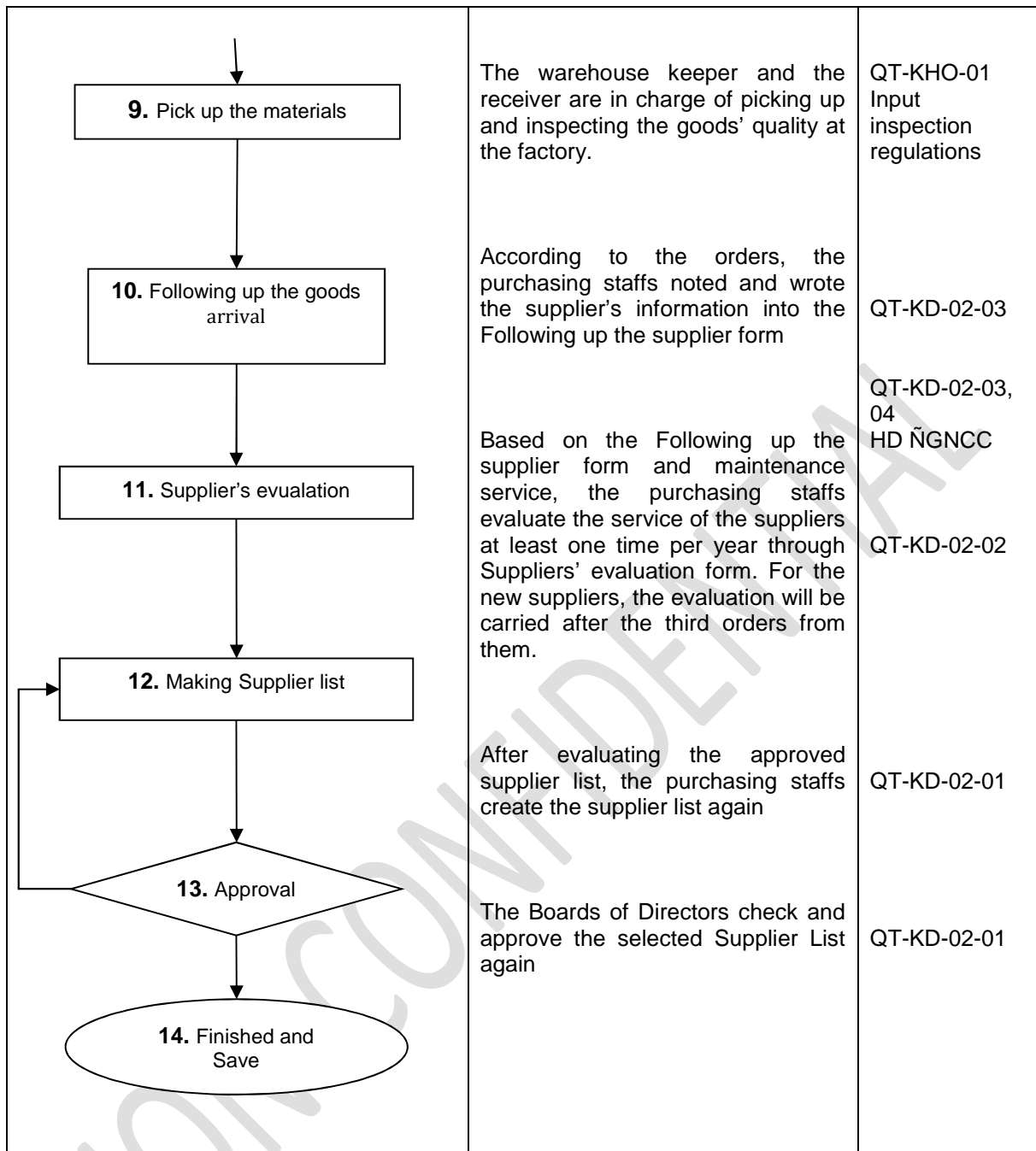
4. Is there a price difference in purchase price for raw materials between your suppliers? If yes, provide a detailed explanation.
⇒ Yes, there is. The raw material price difference is depended on quantity demand of current market and standard quality requirement.
5. Describe in detail your business' purchase procedures of the raw materials, the considerations in selecting a supplier and how the price of the raw materials is determined between you and your suppliers. If it is by tenders, provide details of the criterions/conditions.

Flowchart	Description	Relevant Documents
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NON-CONFIDENTIAL

<pre> graph TD Start([1. Material demand, equipment and machine for manufacturing]) --> S2[2. Selecting a supplier] S2 --> S3[3. Negotiating with the suppliers] S3 --> S4[4. Prepare the contract (if any)] S4 --> D5{5. Approval} D5 --> S4 D5 --> S6[6. Proceeding a contract] S6 --> S7[7. Prepare appendix (if any)] S7 --> D8{8. Approval} D8 --> S7 D8 --> End[] </pre>	<p>The purchasing staff select the suppliers which provide the requirements based on the approved Supplier's list. For the new supplier, the decision will be made by the Board of Management through the Supplier's evaluation form.</p> <p>The requirements of the order (price, lead time, quality, dimension...) will be used to work with the suppliers through telephone or fax or email (if any)</p> <p>The staffs prepare the draft agreements between the buyer and the seller</p> <p>The Board of Directors check and approve the agreement from the suppliers</p> <p>The purchasing staffs are responsible for following up the contract. They have to confirm if any information changes</p> <p>The purchasing staffs will make the appendix if any amendment compared to the contract</p> <p>The Boards of Directors check and approve the appendix</p>	<p>QT-KD-02-01</p> <p>QT-KD-02-02</p> <p>Relevant order documents</p> <p>Contract</p> <p>Contract</p> <p>Contract</p> <p>Appendix</p> <p>Appendix</p>
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Flowchart	Description	Relevant Documents
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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.

No	Supplier	Commodity	Origin
1	Chengtong Internatonal Ltd	Hot Rolled Steel Coils Pre-Galvanized Steel Coils	China
2	Salzgitter Mannesmann Int'l (Asia) Pte Ltd	Hot Rolled Steel Coils Pre-Galvanized Steel Coils	China/ Turkey
	Salzgitter Mannesmann Int'l Gmbh		
3	Macsteel International Far East Ltd	Hot Rolled Steel Coils Cold Rolled Steel Coils	China/ India/ Turkey/ Taiwan
4	Marubeni - Itochu Steel Pte Ltd	Hot Rolled Steel Coils Pre-Galvanized Steel Coils	China/ India/ Taiwan
5	Samsung C&T Corporation	Hot Rolled Steel Coils	China/ Russia

		Pre-Galvanized Steel Coils Cold Rolled Steel Coils	
6	Cargill International Trading Pte Ltd	Hot Rolled Steel Coils	China/ India/ Russia
	Cargill Gmbh		
7	Rhodium International Trading Pte Ltd	Hot Rolled Steel Coils Pre-Galvanized Steel Coils	China/ Turkey
8	Hangzhou Cogeneration (Hk) Co., Ltd	Hot Rolled Steel Coils Pre-Galvanized Steel Coils	China
9	Win Faith Trading Limited	Hot Rolled Steel Coils Pre-Galvanized Steel Coils	China
10	Formosa Ha Tinh Steel Corporation	Hot Rolled Steel Coils	Vietnam

- b. Explain the process required to import the raw materials (e.g. obtaining an import licence, import declarations).
- ⇒ The business licence include the import licence
- c. Provide details of any conditions to importing the raw materials (e.g. customs and/or quarantine).
- ⇒ Not applicable
- d. Are you eligible for a duty drawback? If yes, provide details.
- ⇒ Not applicable
7. Do you, or a business associated with you, sell any of the raw materials used to manufacture the goods and/or like goods, or sell the semi-processed goods?
- ⇒ No, we do not
- a. Please provide a description of the raw material or semi-processed goods which are sold, including whether they are domestic or export transactions, to related or unrelated parties, and how the selling price is determined.
- b. If there is a difference in selling prices between related and unrelated parties, please provide reasons as to why.

SECTION I VIETNAMESE MARKET

I-1 Prevailing conditions of competition in the Vietnamese market

1. Describe the Vietnamese market for the goods and the prevailing conditions of competition within the market, including:
 - (a) Provide an overall description of the market in Vietnam which explains its main characteristics and trends over the past five years;
⇒ The Vietnamese steel tubular industry has been developed stably in the last 5 years. There are various domestic and foreign investment of multiple industries, which has moderate demand of steel tubular products. These industries are household product manufacturers, industrial product manufacturers, construction industry, etc. They are developing over the last few year according to the Vietnamese economic growth. The steel tubular product standard depends on each customers's requirement. In addition, for gavanized steel tubes, the overall requirement of coating weight is about Z40-Z80 and "low strength" steel material (below or equal to C250 Austrialian specs).
 - (b) Provide the sources of demand for the goods in Vietnam, including the categories of customers, users or consumers of the product;
⇒ They are construction company, household renovation, interior decoration manufacture, fire sprinkler
 - (c) Provide an estimated proportion (%) of sales revenue from each of those sources of demand listed in (b);
⇒ 13%-14% depending on the specific size which is compertitive in the market or not
 - (d) Describe the factors that influence consumption/demand variability in Vietnam, such as seasonal fluctuations, factors contributing to overall market growth or decline, government regulation, and developments in technology affecting either demand or production;
⇒ These factors is dermined on industries. The demand of contruction steel tubular products tends to be high during "dry" season (between January to May and between November to December). During the "rain" season, the demand of this products becomes low. For household tubular products and others, the demand is moderate constant throughout the year.
 - (e) Describe any market segmentations in Vietnam; such as geographic or product segmentations;
⇒ Most major steel tubular manufacturers are located in the north and south Vietnam, whereas major construction projects; and industries, which demand steel tubular products.
 - (f) Provide an estimated proportion of sales revenue from each of the market segments listed in (e);
⇒ 13%-14%
 - (g) Describe the way in which Vietnamese and imported goods compete in the Vietnamese market;
⇒ The Vietnamese steel tubular products has an advangtage against imported steel tubular products due to import tax (applied for general steel tubular products only).
 - (h) Describe the ways that the goods are marketed and distributed in the Vietnamese market;
⇒ The goods are being marketed and distributed by traditional methods such as: TV-ad, Radio-ad, Billboard, Yellow Pages, Website, Internet-ad, and phonecall.
 - (i) Describe any other factors that are relevant to characteristics or influences on the Vietnamese market for the goods.
⇒ There is no other factors.

Provide documentary evidence to support the responses made to questions 1(a) to (i).

2. Provide a diagram which describes the Vietnamese market structure for the goods, ensuring that all categories of participants are included. In this diagram use linkages to illustrate the different levels of trade and distribution channels within the Vietnamese market.

	Perfect Competition	Monopolistic Competition	Oligopoly	Monopoly
Number of firms	Many	None	Four	One
Variety of goods	Moderate	None	Some	Some
Control over prices	None	None	Some	Complete
Barrier to entry and exit	Low	None	Two	Complete
Examples	Products for light construction		Heavy industry products, oil industry products and heavy application for construction	Interior decoration products

3. Describe the commercially significant market participants in the Vietnamese market for the goods at each level of trade over the investigation period. Include in your description:
 - names of the participants;
 - the level of trade for each market participant (e.g., manufacturer, reseller, original equipment manufacturer (EOM), retailer, corporate stationer, importer, etc.);
 - a description of the degree of integration (either vertical or horizontal) for each market participant; and
 - an estimation of the market share of each participant.
 ⇒ Not applicable
4. Identify the names of commercially significant importers in the Vietnamese market for the goods over the investigation period and estimate their market share. Specify the country each importer imports from and their level of trade in the Vietnamese market, if known.
 ⇒ Not applicable
5. Describe the regulatory framework of the Vietnamese market for the goods as it relates to competition policy, taxation, product standards and the range of the goods. Provide a copy of any regulation described, if available.
 ⇒ Not applicable
6. Describe any entry restrictions for new participants into the Vietnamese market for the goods. Your response could include information on:
 - resource ownership;
 - patents and copyrights;
 - licenses;
 - barriers to entry;
 - import restrictions; and
 - government regulations(including the effect of those government regulations).
 ⇒ Not applicable

In responding to question 6 ensure that relevant regulations are referenced.

I-2 Goods in the Vietnamese market

1. Generally describe the range of goods offered for sale in the Vietnamese market. The description should include all like goods, including those produced by your company. Your description could include information about:
 - quality differences;
 - price differences;
 - supply/availability differences;
 - technical support differences;
 - the prevalence of private labels/customer brands;
 - the prevalence of generic or plain labels;

- the prevalence of premium labels; and
 - product segmentation.
- ⇒ Vietnam market demand on kind of product is various. Product category is basing on material and shape. Black and Galvanized material is different from surface coating. Domestic customer requests minimum yield strength about 250Mpa. The zinc coating is 60-80 gram per square meter. C Purlin is demanded highly. The main difference between domestic and Australian market are strength of material and coating. We use the same technology to product for export and domestic market. Technology is following ERW TUBE MILL with Grade ASTM GRADE A500. The product which is for both exporting and domestic is premium quality, we do not classify segmentation. That is the reason why our company's brandname is popular so we use the same brandname and the same format of printing for all customers.
2. Describe the end uses of the goods in the Vietnamese market from all sources.
- ⇒ Construction applications: steel frame, scaffolding, reinforced material, etc
Household applications: exterior and interior decoration material, house-building light frame (patio frame).
Industrial application: machine equipment frame, low-pressure pipes, sprinkler pipes
3. Describe the key product attributes that influence purchasing decisions or purchaser preferences in the Vietnamese market. Rank these preferences or purchasing influencers in order of importance.
- ⇒ Price is the most important factor during the purchasing decisions. The Vietnamese domestic customers tend to compare prices from other domestic suppliers but overall, the price level are stable and relatively change according to raw material price from domestic and global raw material market.
- ⇒ Quality is second factor. The acceptable quality is depending on purchaser preferences. The manufacturer, that has high mill quality standard tends to have good reputation in domestic market.
- ⇒ Availability and Customer service are third and forth factors. The customers looks for just-in-time products and good customer service. The purchasing decision can be made more quickly if the manufaturer carry most or all products, that the customers wants to buy.
4. Identify if there are any commercially significant market substitutes in the Vietnamese market for the goods.
- ⇒ Not applicable.
5. Identify if there are any commercially significant market complements in the Vietnamese market for the goods.
- ⇒ Not applicable.
6. Have there been any changes in market or consumer preferences in the Vietnamese market for the goods in the last five years? If yes, provide details including any relevant research or commentary on the industry/sector that supports your response.
- ⇒ The consumer preferences remain the same in the last 5 years.

I-3 Relationship between price and cost

1. Describe the importance of the Vietnamese market to your company's operations. In your response describe:
- (a) The proportion of your company's sales revenue derived from sales of the goods in Vietnam; and
- ⇒ 83%
- (b) The proportion of your company's profit derived from sales of the goods in Vietnam.
- ⇒ 2%
- In responding to question 1 please provide evidence supporting calculations.*
- ⇒ See attached file I-3.1_Proportion of sale revenue and profit calculation
2. Is your organisation/business entity the price leader for the goods in the Vietnamese market? If no, please explain the reasons behind your response and specify the name(s) of the price leaders.
- ⇒ Yes, we are considered as price leader in Vietnamese domestic market.

3. Describe the nature of your product pricing (e.g., market penetration, inventory clearance, product positioning, price taker, price maker, etc.) and your price strategies (e.g., competition-based pricing, cost-plus pricing, dynamic pricing, price skimming, value pricing, penetration pricing, bundle pricing, etc.) in Vietnam. If there are multiple strategies applied, please rank these by importance. If there are different strategies for different products, please specify these. Provide copies of internal documents which support the nature of your product pricing.
 - ⇒ Our products pricing is based on material thickness and current market raw material price level at the moment. The thinner product material, the higher price is applied. In addition, the product extra is also applied.
Please related this to our domestic price sheet I-3.3_Domestic price list and product-extra sheet I-3.3_Product extra sheet
4. Explain the process for how the selling prices of the goods for the Vietnamese market by your business are determined. Provide copies of internal documents which support how pricing is determined.
 - ⇒ Our selling prices are determined by material thickness and standard-extra.
5. How frequently are your Vietnamese selling prices reviewed? Describe the process of price review and the factors that initiate and contribute to a review. Provide the names and positions of all persons involved.
 - ⇒ Our Vietnamese selling prices are reviewed monthly by our Director – Ms. Tran Ngoc Linh. The process and factors are current raw material price, production cost, and profit.
6. Rank the following factors in terms of their influence on your pricing decisions in the Vietnamese market, with the most important factor ranked first and the least important factor ranked last:
 - ⇒
 1. Purchase price of raw materials
 2. Cost to make and sell the goods
 3. Desired profit
 4. Volume of the order
 5. Value of the order
 6. Brand attributes
 7. Customer relationship management
 8. Level of inventory
 9. Supplier relationship management
 10. Value of forward orders
 11. Volume of forward orders
 12. Competitors' prices
 - Other [please define what this factor is in your response]
7. Describe the relationship between selling price and costs to make and sell in the Vietnamese market. Does your company maintain a desired profit margin for the goods?
 - ⇒ Yes, we do maintain a desired profit at constant range (from 40 to 100USD/metric ton). The selling price and COGS has a positive correlation relationship; mainly due to the raw material price, which has major affected on the change of the selling price.
8. Do you offer price reductions (e.g., commissions, discounts, rebates, allowances or credit notes) in the Vietnamese market? If yes, provide a description and explain the terms and conditions that must be met by the customer to qualify. Explain how the cost to make and sell are considered in establishing these price reductions. Provide copies of internal documents which support your claims in response to this question.
 - ⇒ No, we do not offer any price reductions.
9. Do you offer bundled pricing in the Vietnamese market? If yes, explain how the pricing for bundled sales is determined. Explain how the costs to make and sell are considered in establishing these bundled prices for the goods. Provide copies of internal documents which support your claims in response to this question.
 - ⇒ No, we do not.
10. Does the volume of sales to a customer or the size of an order influence your selling price in Vietnam? If yes, advise how volume is used to determine selling prices. Explain how the costs to

make and sell are considered in establishing volume based prices for the goods. Provide copies of internal documents which support your claims in response to this question.

⇒ No, it does not.

11. Does your organisation/business entity use sales contracts in the Vietnamese market? If yes:

(a) What proportion of your sales revenue would come from contracted sales versus uncontracted sales?

⇒ The proportion of your sales revenue could be 50%

(b) Do you offer exclusivity contracts? If yes, what proportion of your sales revenue would come from exclusivity contracts?

⇒ No, we do not

(c) How frequently are sales contracts renegotiated?

⇒ Not applicable

(d) How frequently are price reviews conducted between contracts?

⇒ Not applicable

(e) Do you provide opportunities for price reviews for customers within contracts? If yes, provide a description of the process and an explanation of the circumstances that might lead to a price review.

⇒ Not applicable

(f) Do changes in your costs to make and sell enable you to review prices for customers within contracts?

⇒ Yes, they do. The changes of the price of raw material or transportation or packaging

(g) Provide a list of the customers under contract during the investigation period and copies of the two largest contracts in terms of sales revenue. Provide a complete translation of the documents.

⇒ See customer list in attached file I-3.11g_customer list under contract

⇒ See attached files of the two largest contracts D-3.1_Sample domestic sales documents_TM ĐAI DŨNG and D-3.1_Sample domestic sales documents_CHẾ TẠO T&T

12. Provide copies of any price lists for the goods used in the Vietnamese market during the investigation period. If you do not use price lists, describe the transparency of your prices in the Vietnamese market.

⇒ See attached file I-3.12_Domestic price list

13. How do you differentiate pricing for different products/models of the goods in the Vietnamese market? Describe how your products are grouped for price differentiation and the methodology used. Describe any cost to make or selling cost differences between differentiated products. Describe how these cost differences (if any) influence pricing decisions. Provide copies of internal documents which support your claims in response to this question.

⇒ Our pricing differentiation is based on material thickness and product coating. Regular mild steel material is cheaper than galvanized steel material. The thin material has higher price than thick material. In addition, the special material has price extra due to raw material extra.

14. Do you tier or segment your Vietnamese customers for the goods in terms of pricing? If yes, provide:

(a) a general description of how this is done;

(b) list the factors that influence pricing differentiation in different tiers or segments; and

(c) explain how cost to make and selling costs are considered in making pricing decisions for different tiers or segments.

⇒ No, we do not.

Provide copies of internal documents which support your claims in response to this question.

15. Do you sell the goods to related entities in Vietnam? If yes, describe how prices are set for related party transactions and specify what proportion of your sales in terms of sales revenue are to related party entities. If available, provide a copy of any internal document relevant to establishing pricing to related parties.

⇒ No, we do not.

I-4 Marketing and sales support in the Vietnamese market

1. How does your company market the goods in the Vietnamese market? Include in your response the value proposition used (e.g., competitive price, superior quality, reliability, availability, etc.).
⇒ Our products has good reputation in domestic market for superior quality and availability in product range.
2. Does your company conduct brand segmentation in the Vietnamese market for the goods? If yes, describe the brand segmentation used and provide the proportion of sales revenue derived from each brand segment.
⇒ No, we do not.
3. Provide examples of your Vietnamese advertising of the goods over the past five years. If you have not used advertising in Vietnam, provide examples of any other promotion campaigns for the goods you have conducted over the investigation period.
⇒ We only use traditional Yellow Page (Vietnamese) and Billboard.
4. How many people are in your Vietnamese market sales team and where are they located? In general terms, how are they remunerated? If they are offered performance pay based on sales, describe the performance indicators used to establish the performance pay. Provide copies of internal documents which support your claims in response to this question.
⇒ There are 12 employees in our domestic sales department and they are working at our HQ. They are having a fixed salary. See attached list I-4.4_Domestic sale staff list
5. Describe what parameters are provided to sales staff to assist in establishing pricing for the goods when negotiating sales with customers. Provide copies of internal documents which support your claims in response to this question.
⇒ The parameters which are provided to sales staff to assist in establishing pricing for the goods when negotiating sales with customers are not allowed. The price is fixed. It could be occurred just in special case.

SECTION J

PRODUCTION AND PRODUCTION COSTS

J-1 Production of the goods

1. Describe how your company determines its volume of production for the goods, product mix of production and the factors that contribute to these decisions. How frequently are production volumes determined for the goods? How frequently is the product mix determined for the goods? Provide copies of internal documents which support your claims in response to this question.
 - ⇒ The volume of production is determined at the beginning of investment of machine. The derermination will be adjusted depending on the markets.

2. What lead times are typically needed to adjust volumes of production for the goods? Provide copies of internal documents which support your claims in response to this question.

⇒ The lead time for domestic market is 15-30days. The lead time for export markets is 60-90days.

3. Do you have warehousing facilities for the goods? If no, what do you do with excess inventory? If yes:

⇒ Yes, we have

(a) What is the volume capacity of these facilities?

⇒ Our max volume capacity is about 45,000 tonnes of steel tubes. + 38,000 tonnes materials

(b) What was the monthly amount of inventory maintained during the investigation period?

⇒ Inventory of pipes: 18,000 tonnes and materials: 25,000 tonnes

(c) What is the average period of time that inventory is retained (describe how this is calculated)?

⇒ The average period of time for domestic market is 15-30days and for export market is 3-15days

Provide copies of internal documents which support your claims in response to this question.

4. Have there been any changes to the type of capital or technology utilised by your company in the manufacturing of the goods in the last five years? If yes, provide details.

⇒ No, there are no changes.

5. For each plant capable of producing inputs that could be utilised to make the goods, provide the date that production facility came into operation and the production capacity of the plant over the past five years. The production capacity should be based on an actual production capacity, not a budgeted production capacity. Provide copies of internal documents which support your claims in response to this question.

⇒ See attached file J-1.5_Production capacity of the plant 2018 and J-1.5_Production capacity of the plant 2019

6. List any significant investments in the past five years to either upgrade, refurbish or build any of the plants used in the production of the goods.

⇒ The list is as below:

Year	Significant investments
2014 (Expanded Production Line 4 th)	Installed and operated onr push-pull picking line, two reversible cold rolling mills, and sixteen electric bell annealing furnace
2015 (Expanded Production Line 5 th)	Installed and operated Italian pipe line TM8" - OD219mm x 10mm and tandem continuous 4-Hi cold rolling mill
2016 Expanded Production Line 6 th)	Installed and operated skinn-pass tension leveler mill and Taiwanese slitting lines Installed and operated three Taiwanese pipe lines Installed and operated Italian pipe line TM2.5"" - OD76mm x 4 mm Installed and operated 750mm coil galvanizing line

Provide copies of internal documents which support your claims in response to this question.

⇒ It is from our brochure.

7. Confirm whether management reports are prepared on production costs. If yes:

⇒ Not applicable

(a) specify how often these cost reports are prepared;hang thansg

(b) describe the level of detail in those reports and whether they enable the establishment of costs of producing the goods; and=> tuyen

(c) specify to whom within the company these reports are provided; and => ke toan truong va cfo

(d) provide copies of these reports for each month of the investigation period.

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SECTION K AUSTRALIAN MARKET

K-1 Prevailing conditions of competition in the Australian market

1. Describe the Australian market for the goods and the prevailing conditions of competition within the market, including:
 - (a) Provide an overall description of the Australian market for the goods which explains its main characteristics and trends over the past five years;
⇒ The Australian market is a stable market in term of quantity demand and quality standard. The market are supplied by Australian manufacturers and imported steel tubular products from many other countries such as: Taiwan, Japan, Korea, India, etc. According to our market study, the product standard of Australia (AS1163 and AS1074) is very high comparing to current Vietnamese domestic steel tubular manufacturers' technology and knowledge to meet the requirement standard. The raw material, which satisfied the Australian standard is still unavailable to source from Vietnam, which means the barrier of entry of Vietnamese products to Australian market is quite high. Although the major application of steel tubular product are household fencing and argicultural light structure, the quality standard is still significantly higher than current available technology in Vietnam.
 - (b) Provide the sources of demand for the goods in Australia, including the categories of customers, users or consumers of the product;
⇒ Not applicable because we sell through the trading companies.
 - (c) Provide an estimated proportion (%) of sales revenue from each of those sources of demand listed in (b);
⇒ Not applicable
 - (d) Describe the factors that influence consumption/demand variability in Australia, such as seasonal fluctuations, factors contributing to overall market growth or decline, government regulation, and developments in technology affecting either demand or production;
⇒ The most factors that influence consumption/ demand in Australia is pricing and developments in technology.
 - (e) Describe any market segmentations in Australia; such as geographic or product segmentations;
⇒ The market segmentations in Australia according to the products. They focus on the standardized products and follow the specification of pipe. The demand is not large but they fullfil the market regularly.
 - (f) Provide an estimated proportion of sales revenue from each of the market segments listed in (e);
⇒ 8%-10%
 - (g) Describe the way in which Australian manufactured, Vietnamese and other imported goods compete in the Australian market;
⇒ The competition is based on lead time, price and customer service
 - (h) Describe the ways that the goods are marketed and distributed in the Australian market; and
⇒ The goods are marketed and distributed through the local traders or financial trading companies. They collect the demands from the customers and send the inquiry to the factory.
 - (i) Describe any other factors that are relevant to characteristics or influences on the market for the goods in Australia.
⇒ The other factors that are relevant to influences on the market is the source of material.

Provide documentary evidence to support the responses made to questions 1(a) to (i).

2. Provide a diagram which describes the Australian market structure for the goods, ensuring that all the categories of participants are included. In this diagram use linkages to illustrate the different levels of trade and distribution channels within the Australian market.

- ⇒ Not applicable because we do not study deeply about this market
3. Describe the commercially significant market participants in the Australian market for the goods at each level of trade over the investigation period. Include in your description:
- names of the participants;
 - the level of trade for each market participant (e.g., manufacturer, reseller, original equipment manufacturer (EOM), retailer, corporate stationer, importer, etc.);
 - a description of the degree of integration (either vertical or horizontal) for each market participant; and
 - an estimation of the market share of each participant.
- ⇒ Not applicable
4. Identify the names of commercially significant importers in the Australian market for the goods over the investigation period and estimate their market share. Specify the country each importer imports from and their level of trade in the Australian market, if known.
- ⇒ Not applicable
5. Describe the regulatory framework of the Australian market for the goods as it relates to competition policy, taxation, product standards and the range of the goods. Provide a copy of any regulation described, if available.
- ⇒ Not applicable
6. Describe any entry restrictions for new participants into the Australian market for the goods. Your response could include information on:
- resource ownership;
 - patents and copyrights;
 - licenses;
 - barriers to entry;
 - import restrictions; and
 - government regulations (including the effect of those government regulations).
- ⇒ Not applicable

In responding to question 6 ensure that relevant regulations are referenced.

K-2 Goods in the Australian market

1. Generally describe the range of the goods offered for sale in the Australian market. The description should include all goods under consideration including those produced by your company. Your description could include information about:
- quality differences;
 - ⇒ All of our exported products to Australia meets the quality requirements of Australian customers. Most of our available sizes are satisfied the Australian customers' size requirements.
 - price differences;
 - ⇒ All prices are negotiable with the customers at the point of sales.
 - supply/availability differences;
 - ⇒ Lead time is about 60 days to 90 days.
 - technical support differences;
 - ⇒ Our technical team studied the Australian standard and customer requirements of products (technical sizes, quantity, quality and packaging) in order to meet the Australian market acceptance.
 - the prevalence of private labels/customer brands;
 - the prevalence of generic or plain labels;
 - the prevalence of premium labels; and
 - ⇒ Labels are custom design upon customer's requests.
 - product segmentation.
 - ⇒ Typical AS1163 tubular products.
2. Describe the end uses of the goods in the Australian market from all sources.
- ⇒ Our end uses are stockist in Australia.

3. Describe the key product attributes that influence purchasing decisions or purchaser preferences in the Australian market. Rank these preferences or purchasing influencers in order of importance.
⇒ Our key product attribute are well understanding the Australian standard and our current technology can produce Australian standard steel tubular products.
4. Identify if there are any commercially significant market substitutes in the Australian market for the goods.
⇒ No, there is not
5. Identify if there are any commercially significant market complements in the Australian market for the goods.
⇒ No, there is not
6. Have there been any changes in market or consumer preferences in the Australian market for the goods in the last five years? If yes, provide details including any relevant research or commentary on the industry/sector that supports your response.
⇒ No, there have been not

K-3 Relationship between price and cost in Australia

1. Describe the importance of the Australian market to your company's operations. In your response describe:
 - (a) The proportion of your company's sales revenue derived from sales of the goods in Australia; and
⇒ 0.2%
 - (b) The proportion of your company's profit derived from sales of the goods in Australia.
⇒ 12%

In responding to question 1 please provide evidence supporting calculations.
⇒ See attached file K-3.1_Proportion of sale revenue and profit calculation
2. Is your organisation/business entity the price leader for the goods in the Australian market? If no, please explain the reasons behind your response and specify the name(s) of the price leaders.
⇒ No, there are other many manufacturers from other countries, who exported to Australia for many years.
3. Describe the nature of your product pricing (e.g., market penetration, inventory clearance, product positioning, price taker, price maker, etc.) and your price strategies (e.g., competition-based pricing, cost-plus pricing, dynamic pricing, price skimming, value pricing, penetration pricing, bundle pricing, etc.) in Australia. If there are multiple strategies applied, please rank these by importance. If there are different strategies for different products, please specify these. Provide copies of internal documents which support the nature of your product pricing.
⇒ The nature of the product pricing is very simple. When we receive inquiry, we will calculate all cost factor and desired profit and make offer to the customers. Traders or customers tends to provide us their current acceptable prices for Australian market. We will neigotiate from our offer price with their price.
4. Explain the process for how the selling prices of the goods for the Australian market by your business are determined. Provide copies of internal documents which support how pricing is determined.
⇒ Inquiry -> Making an ofer -> Confirmed PO -> Signed contract
See attached file K-3.4_Sample document of contract NMI.BBS090919
5. How frequently are your Australian selling prices reviewed? Describe the process of price review and the factors that initiate and contribute to a review. Provide the names and positions of all persons involved.
⇒ All Australian sales are order by order.
6. Rank the following factors in terms of their influence on your pricing decisions in the Australian market, with the most important factor ranked first and the least important factor ranked last:
 1. Purchase price of raw materials
 2. Cost to make and sell the goods

3. Desired profit
4. Value of the order
5. Volume of the order
6. Brand attributes
7. Customer relationship management
8. Supplier relationship management
9. Level of inventory
10. Value of forward orders
11. Volume of forward orders
12. Competitors' prices

Other [please define what this factor is in your response]

7. Describe the relationship between selling price and costs to make and sell in the Australian market. Does your company maintain a desired profit margin for the goods? If not, does your company seek to maintain a desired profit margin for the goods? Provide copies of internal documents which support your response to this question.
⇒ Yes, it is the same as relationship as our current domestic prices and cost. However, the exported to Australian market's desired profit margin is higher than domestic desired profit. Please related to our domestic sales records and Australian exported sales records.
8. Do you offer price reductions (e.g., commissions, discounts, rebates, allowances or credit notes) in the Australian market? If yes, provide a description and explain the terms and conditions that must be met by the customer to qualify. Explain how the cost to make and sell are considered in establishing these price reductions. Provide copies of internal documents which support your claims in response to this question.
⇒ No, we do not.
9. Do you offer bundled pricing in the Australian market? If yes, explain how the pricing for bundled sales is determined. Explain how the costs to make and sell are considered in establishing these bundled prices for the goods. Provide copies of internal documents which support your claims in response to this question.
⇒ No, we do not.
10. Does the volume of sales to a customer or the size of an order influence the selling price? If yes, advise how volume is used to determine selling prices. Explain how the costs to make and sell are considered in establishing volume based prices for the goods. Provide copies of internal documents which support your claims in response to this question.
⇒ No, it is not.
11. Does your organisation/business entity use sales contracts in the Australian market? If yes:
 - (a) What proportion of your sales revenue would come from contracted sales versus uncontracted sales?
⇒ 100% sales revenue come from contracted sales
 - (b) Do you offer exclusivity contracts? If yes, what proportion of your sales revenue would come from exclusivity contracts?
⇒ No, we do not
 - (c) How frequently are sales contracts renegotiated?
⇒ We only negotiate the contract just case by case.
 - (d) How frequently are price reviews conducted between contracts?
⇒ Monthly
 - (e) Do you provide opportunities for price reviews for customers within contracts? If yes, provide a description of the process and an explanation of the circumstances that might lead to a price review.
⇒ No, we do not
 - (f) Do changes in your costs to make and sell enable you to review prices for customers within contracts?

⇒ Yes, they do

(g) Provide a list of the customers under contract during the investigation period and copies of the two largest contracts in terms of sales revenue.

⇒ The list of the customers under contract:

No.	Customers
1	BEST BUY STEEL
2	MARUBENI-ITOCHU STEEL OCEANIA PTY LTD
3	MITSUBISHI AUSTRALIA LTD
4	TIZCCO PTY LTD
5	VAN FENCING AND STEEL SUPPLY

⇒ See attached file B-3_Sample export documents of contract NMI.BBS090919 (lot 1 + 2) and NMI.MIS210619

12. Provide copies of any price lists for the goods used in the Australian market during the investigation period. If you do not use price lists, describe the transparency of your prices in the Australian market.

⇒ Under case by case, we make the quotation for each inquiry

13. How do you differentiate pricing for different products/models of the goods in the Australian market? Describe how your products are grouped for price differentiation and the methodology used. Describe any cost to make or selling cost differences between differentiated products. Describe how these cost differences (if any) influence pricing decisions. Provide copies of internal documents which support your claims in response to this question.

⇒ The only factor, which is influent our offer Australian price are Australian standard is much higher than our domestic market standard. Cost to make is higher due to much higher strength material requirement, which leads to hard to source the raw material and difficult to produce. It requires deep knowledge of mechanical properties and chemical composition, forming and welding operations as well as stable packaging for long period of ocean transportation.

14. Do you tier or segment your Australian customers for the goods in terms of pricing? If yes, provide:
 (a) a general description of how this is done;
 (b) list the factors that influence pricing differentiation in different tiers or segments; and
 (c) explain how cost to make and selling costs are considered in making pricing decisions for different tiers or segments.

⇒ No, we do not

Provide copies of internal documents which support your claims in response to this question.

15. Do you sell the goods to related entities in Australia? If yes, describe how prices are set for related party transactions and specify what proportion of your sales in terms of sales revenue are to related party entities. If available, provide copies of any internal documents relevant to establishing pricing to related parties.

⇒ No, we do not.

K-4 Marketing and sales support in the Australian market

1. How does your company market the goods in the Australian market? Include in your response the value proposition used (e.g., competitive price, superior quality, reliability, availability, etc.).

⇒ Our company just informed to our customers that our products are met the Australian standard and they can do quality inspection before loading to cargo.

2. Does your company conduct brand segmentation in the Australian market for the goods? If yes, describe the brand segmentation used and provide the proportion of sales revenue derived from each brand segment.

⇒ No, we are not.

3. Provide examples of your Australian advertising of the goods over the past five years. If you have not used advertising in Australia, provide examples of any other promotion campaigns you have conducted over the investigation period.

⇒ We do not promote any advertise campaigns in Australia.

4. How many people are in your Australian sales team and where are they located? In general terms, how are they remunerated? If they are offered performance pay based on sales, describe the performance indicators used to establish the performance pay. Provide copies of internal documents which support your claims in response to this question.
 - ⇒ We have 3 people in Asutralian sales team. We are received the salary per month and bonus based on sales performance.
5. Describe what parameters are provided to sales staff to assist in establishing pricing for the goods when negotiating sales with customers. Provide copies of internal documents which support your claims in response to this question.
 - ⇒ The parameters are provided to sales staff to assist in establishing pricing for the goods when negotiating sales with customers are \$5/mt. The further negotiation will be double checked with my Sale pricing Director for consideration.

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SECTION L COUNTERVAILING

The following programs are being investigated:

Category	Program number	Program name
Less than adequate remuneration (LTAR)	22	Acquisition of State Assets at Less Than Fair Market Value
Grant	2	Support for the Implementation of Projects Manufacturing Priority Industrial Products (Updating Programme III of 2003-2004)
	3	Investment Incentives Contingent upon Export Performance For Domestic Businesses (Updating Programme IV of 2003-2004)
	4	Other Investment Incentives for Domestic Businesses (Updating Program V of Period 2003-2004)
	5	Investment Incentives Contingent upon Export Performance for Foreign Invested Enterprises (Updating Programme VI of the Period 2003-2004)
	6	Other Investment Incentives for Foreign Invested Enterprises (Updating Programme VII for Period 2003-2004)
	7	Preferential Investment Credit for Development Contingent upon Export Criteria (Updating Programme VIII of Period 2003-2004)
	8	Preferential Development Credit for Investment Contingent Upon Localisation Ratios (Updating Programme IX of Period 2003-2004)
	9	Other Preferential Investment Credit for Development (Updating Program X of Period 2003-2004)
	10	Export Promotion
	11	Trade Promotion (Updating of Programme XIII of Period 2003-2004)
	12	Support for Mechanical Products (Updating Program XV of Period 2003-2004)
	13	Support for Shipbuilding Industry (Updating of Programme XV of Period 2003-2004)
	14	Assistance for Commercial Development in Mountainous, Island and Ethnic Minority Areas (Updating Programme XVI of Period 2003-2004)
	15	Assistance to Enterprises Facing Difficulties due to objective reasons
	16	Incentives for Investment Projects in Science and Technology (Updating Programme XVIII of Period 2003-2004)
	20	Grants to Firms that Employ More than 50 Employees
	21	Investment Support (consisting of two separate programs)
Preferential Loan	23	Export & Import Support in the Form of Preferential Loans, Guarantees, and Factoring (consisting of five separate programs)
	24	Export Support Loans at Preferential Rates
	25	Interest Rate Support Program under the State Bank of Vietnam
	26	Preferential Lending under the Viet Bank Export Loan Program
Tax	18	Incentives on corporate income tax for enterprises operating in regions or sectors entitled to incentives
	19	Incentives on non-agricultural land use
	27	Accelerated Depreciation of Fixed Assets
	28	Additional Income Tax Preferences for Exporters
	29	Enterprise Income Tax Exemption/Reduction for Business Expansion and Intensive Investment Projects

Category	Program number	Program name
	30	Enterprise Income Tax Preferences, Exemptions, and Reductions (consisting of seven separate programs)
	31	Establishments Dealing with Exported Goods
	32	Exemption of Import Tax on Equipment and Machinery Imported to Create Fixed Assets
	33	Exemptions/reductions of Land Rent, Tax, and Levies (consisting of five separate programs)
	34	Land-Use Levy Exemptions/Reductions
	35	Preferential Income Tax Rates for Enterprises within Economic Zones or Industrial Parks
	36	Preferential Provisions for Carry-forward of Losses
	37	Tax Exemptions and Reductions for Encouraged Sectors
	38	Tax Exemptions and Reductions for Foreign-Invested Enterprises
	39	Tax Exemptions and Reductions for Investment in Disadvantaged Regions
	40	Tax Exemptions and Reductions for Investments in Economic Zones or High-Tech Industrial Parks
	41	Tax Preferences for Investors Producing and/or Dealing in Export Goods
Tariff Policy	1	Preferential Import Tariff Rates contingent upon Localisation Ratios with respect to products and Parts of Mechanical-Electric-Electronic Industries (updating Programme II of Notification of Subsidies period 2003-2004)
	17	Preferential Import Tariff Rates for enterprises investing in regions or sectors entitled to investment incentives
	42	Excessive Duty Exemptions for Imported Raw Materials for Exported Goods
	43	Exemptions of Import Duty (consisting of seven separate programs)
	44	Refund of Import Duties

L-1 General

- Complete the worksheet named "L-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.
- ⇒ See spreadsheet L-1 Company turnover

L-2 Provision of goods

The Commission understands that the Government of Vietnam has supported a program entitled Acquisition of State Assets at Less Than Fair Market Value.

⇒ Not applicable

- Complete the worksheet named "L-2 Provision of goods"
 - This worksheet is a table of the assets (land, equipment, etc.) purchased by the 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.
- For the assets identified in L-2.1:
 - Indicate which goods you produced that benefited from the purchase of the assets.
 - Provide a copy of the contract and application form, or any other documentation, relevant to the purchase of the assets.
 - Provide evidence of the purchase of the asset.

- d. Provide evidence of the valuation of the market value of the assets.

L-3 Preferential tax programs

1. Complete the worksheet named "L-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.

⇒ See spreadsheet L-3 Income tax
2. Provide a copy of your company's annual tax return for the last three financial years. If the documents are not in English, please provide a translation of the documents.

⇒ See attached files L-3.2_Tax declaration 2017 + 2018 + 2019
3. Provide proof of your company's tax payments to your tax authority over the last three financial years, including any progress payments made and related forms submitted to reconcile the annual tax return.

⇒ See attached files L-3.3_Tax receipt - general tax rate for enterprise 2017 + 2018 and L-3.3_Tax refund decree 02.2016 - 04.2018
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?

⇒ 20% general tax rate for enterprises
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?

⇒ The tax rate is calculated and followed by the instruction of calculating the tax rate under decree no.:
 - 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 Vietnamese Market

I-1 Prevailing conditions of competition in the Vietnamese market

7. Describe the Vietnamese market for the goods and the prevailing conditions of competition within the market, including:
 - (j) Provide an overall description of the market in Vietnam which explains its main characteristics and trends over the past five years;

⇒ The Vietnamese steel tubular industry has been developed stably in the last 5 years. There are various domestic and foreign investment of multiple industries, which has moderate demand of steel tubular products. These industries are household product manufacturers, industrial product manufacturers, construction industry, etc. They are developing over the last few year according to the Vietnamese economic growth. The steel tubular product standard depends on each customers's requirement. In addition, for gavanized steel tubes, the overall requirement of coating weight is about Z40-Z80 and "low strength" steel material (below or equal to C250 Austrialian specs).
 - (k) Provide the sources of demand for the goods in Vietnam, including the categories of customers, users or consumers of the product;

⇒ They are construction company, household renovation, interior decoration manufacture, fire sprinkler
 - (l) Provide an estimated proportion (%) of sales revenue from each of those sources of demand listed in (b);

⇒ 13%-14% depending on the specific size which is compertitive in the market or not
 - (m) Describe the factors that influence consumption/demand variability in Vietnam, such as seasonal fluctuations, factors contributing to overall market growth or decline, government regulation, and developments in technology affecting either demand or production;

⇒ These factors is dermined on industries. The demand of contruction steel tubular products tends to be high during “dry” season (between January to May and between November to December). During the “rain” season, the demand of this products becomes low. For household tubular products and others, the demand is moderate constant throughout the year.

(n) Describe any market segmentations in Vietnam; such as geographic or product segmentations;

⇒ Most major steel tubular manufaturers are located in the north and south Vietnam, whereas major construction projects; and industries, which demand steel tubular products.

(o) Provide an estimated proportion of sales revenue from each of the market segments listed in (e);

⇒ 13%-14%

(p) Describe the way in which Vietnamese and imported goods compete in the Vietnamese market;

⇒ The Vietnamese steel tubular products has an advangtage against imported steel tubular products due to import tax (applied for general steel tubular products only).

(q) Describe the ways that the goods are marketed and distributed in the Vietnamese market;

⇒ The goods are being marketed and distributed by traditional methods such as: TV-ad, Radio-ad, Billboard, Yellow Pages, Website, Internet-ad, and phonecall.

(r) Describe any other factors that are relevant to characteristics or influences on the Vietnamese market for the goods.

⇒ There is no other factors.

Provide documentary evidence to support the responses made to questions 1(a) to (i).

8. Provide a diagram which describes the Vietnamese market structure for the goods, ensuring that all categories of participants are included. In this diagram use linkages to illustrate the different levels of trade and distribution channels within the Vietnamese market.

	Perfect Competition	Monopolistic Competition	Oligopoly	Monopoly
Number of firms	Many	None	Four	One
Variety of goods	Moderate	None	Some	Some
Control over prices	None	None	Some	Complete
Barrier to entry and exit	Low	None	Two	Complete
Examples	Products for light construction		Heavy industry products, oil industry products and heavy application for construction	Interior decoration products

9. Describe the commercially significant market participants in the Vietnamese market for the goods at each level of trade over the investigation period. Include in your description:

- names of the participants;
- the level of trade for each market participant (e.g., manufacturer, reseller, original equipment manufacturer (EOM), retailer, corporate stationer, importer, etc.);
- a description of the degree of integration (either vertical or horizontal) for each market participant; and
- an estimation of the market share of each participant.

⇒ Not applicable

10. Identify the names of commercially significant importers in the Vietnamese market for the goods over the investigation period and estimate their market share. Specify the country each importer imports from and their level of trade in the Vietnamese market, if known.
⇒ Not applicable
11. Describe the regulatory framework of the Vietnamese market for the goods as it relates to competition policy, taxation, product standards and the range of the goods. Provide a copy of any regulation described, if available.
⇒ Not applicable
12. Describe any entry restrictions for new participants into the Vietnamese market for the goods. Your response could include information on:
 - resource ownership;
 - patents and copyrights;
 - licenses;
 - barriers to entry;
 - import restrictions; and
 - government regulations(including the effect of those government regulations).⇒ Not applicable

In responding to question 6 ensure that relevant regulations are referenced.

I-2 Goods in the Vietnamese market

7. Generally describe the range of goods offered for sale in the Vietnamese market. The description should include all like goods, including those produced by your company. Your description could include information about:
 - quality differences;
 - price differences;
 - supply/availability differences;
 - technical support differences;
 - the prevalence of private labels/customer brands;
 - the prevalence of generic or plain labels;
 - the prevalence of premium labels; and
 - product segmentation.⇒ Vietnam market demand on kind of product is various. Product category is basing on material and shape. Black and Galvanized material is different from surface coating. Domestic customer requests minimum yield strength about 250Mpa. The zinc coating is 60-80 gram per square meter. C Purlin is demanded highly. The main difference between domestic and Australian market are strength of material and coating. We use the same technology to product for export and domestic market. Technology is following ERW TUBE MILL with Grade ASTM GRADE A500. The product which is for both exporting and domestic is premium quality, we do not classify segmentation. That is the reason why our company's brandname is popular so we use the same brandname and the same format of printing for all customers.
8. Describe the end uses of the goods in the Vietnamese market from all sources.
⇒ Construction applications: steel frame, scarfing, reinforced material, etc
Household applications: exterior and interior decoration material, house-building light frame (patio frame).
Industrial application: machine equipment frame, low-pressure pipes, sprinkler pipes
9. Describe the key product attributes that influence purchasing decisions or purchaser preferences in the Vietnamese market. Rank these preferences or purchasing influencers in order of importance.
⇒ Price is the most important factor during the purchasing decisions. The Vietnamese domestic customers tend to compare prices from other domestic suppliers but overall, the price level are stable and relatively change according to raw material price from domestic and global raw material market.
⇒ Quality is second factor. The acceptable quality is depending on purchaser preferences. The manufacturer, that has high mill quality standard tends to have good reputation in domestic market.

- ⇒ Availability and Customer service are third and forth factors. The customers looks for just-in-time products and good customer service. The purchasing decision can be made more quickly if the manufaturer carry most or all products, that the customers wants to buy.
10. Identify if there are any commercially significant market substitutes in the Vietnamese market for the goods.
⇒ Not applicable.
11. Identify if there are any commercially significant market complements in the Vietnamese market for the goods.
⇒ Not applicable.
12. Have there been any changes in market or consumer preferences in the Vietnamese market for the goods in the last five years? If yes, provide details including any relevant research or commentary on the industry/sector that supports your response.
⇒ The consumer preferences remain the same in the last 5 years.

I-3 Relationship between price and cost

16. Describe the importance of the Vietnamese market to your company's operations. In your response describe:
(c) The proportion of your company's sales revenue derived from sales of the goods in Vietnam; and
⇒ 83%
(d) The proportion of your company's profit derived from sales of the goods in Vietnam.
⇒ 2%
In responding to question 1 please provide evidence supporting calculations.
⇒ See attached file I-3.1_Proportion of sale revenue and profit calculation
17. Is your organisation/business entity the price leader for the goods in the Vietnamese market? If no, please explain the reasons behind your response and specify the name(s) of the price leaders.
⇒ Yes, we are considered as price leader in Vietnamese domestic market.
18. Describe the nature of your product pricing (e.g., market penetration, inventory clearance, product positioning, price taker, price maker, etc.) and your price strategies (e.g., competition-based pricing, cost-plus pricing, dynamic pricing, price skimming, value pricing, penetration pricing, bundle pricing, etc.) in Vietnam. If there are multiple strategies applied, please rank these by importance. If there are different strategies for different products, please specify these. Provide copies of internal documents which support the nature of your product pricing.
⇒ Our products pricing is based on material thickness and current market raw material price level at the moment. The thinner product material, the higher price is applied. In addition, the product extra is also applied.
Please related this to our domestic price sheet I-3.3_Domestic price list and product-extra sheet I-3.3_Product extra sheet
19. Explain the process for how the selling prices of the goods for the Vietnamese market by your business are determined. Provide copies of internal documents which support how pricing is determined.
⇒ Our selling prices are determined by material thickness and standard-extra.
20. How frequently are your Vietnamese selling prices reviewed? Describe the process of price review and the factors that initiate and contribute to a review. Provide the names and positions of all persons involved.
⇒ Our Vietnamese selling prices are reviewed monthly by our Director – Ms. Tran Ngoc Linh. The process and factors are current raw material price, production cost, and profit.
21. Rank the following factors in terms of their influence on your pricing decisions in the Vietnamese market, with the most important factor ranked first and the least important factor ranked last:
⇒
1. Purchase price of raw materials
2. Cost to make and sell the goods

3. Desired profit
4. Volume of the order
5. Value of the order
6. Brand attributes
7. Customer relationship management
8. Level of inventory
9. Supplier relationship management
10. Value of forward orders
11. Volume of forward orders
12. Competitors' prices

Other [please define what this factor is in your response]

22. Describe the relationship between selling price and costs to make and sell in the Vietnamese market. Does your company maintain a desired profit margin for the goods?
⇒ Yes, we do maintain a desired profit at constant range (from 40 to 100USD/metric ton). The selling price and COGS has a positive correlation relationship; mainly due to the raw material price, which has major affected on the change of the selling price.
23. Do you offer price reductions (e.g., commissions, discounts, rebates, allowances or credit notes) in the Vietnamese market? If yes, provide a description and explain the terms and conditions that must be met by the customer to qualify. Explain how the cost to make and sell are considered in establishing these price reductions. Provide copies of internal documents which support your claims in response to this question.
⇒ No, we do not offer any price reductions.
24. Do you offer bundled pricing in the Vietnamese market? If yes, explain how the pricing for bundled sales is determined. Explain how the costs to make and sell are considered in establishing these bundled prices for the goods. Provide copies of internal documents which support your claims in response to this question.
⇒ No, we do not.
25. Does the volume of sales to a customer or the size of an order influence your selling price in Vietnam? If yes, advise how volume is used to determine selling prices. Explain how the costs to make and sell are considered in establishing volume based prices for the goods. Provide copies of internal documents which support your claims in response to this question.
⇒ No, it does not.
26. Does your organisation/business entity use sales contracts in the Vietnamese market? If yes:
 - (h) What proportion of your sales revenue would come from contracted sales versus uncontracted sales?
⇒ The proportion of your sales revenue could be 50%
 - (i) Do you offer exclusivity contracts? If yes, what proportion of your sales revenue would come from exclusivity contracts?
⇒ No, we do not
 - (j) How frequently are sales contracts renegotiated?
⇒ Not applicable
 - (k) How frequently are price reviews conducted between contracts?
⇒ Not applicable
 - (l) Do you provide opportunities for price reviews for customers within contracts? If yes, provide a description of the process and an explanation of the circumstances that might lead to a price review.
⇒ Not applicable
 - (m) Do changes in your costs to make and sell enable you to review prices for customers within contracts?
⇒ Yes, they do. The changes of the price of raw material or transportation or packaging

- (n) Provide a list of the customers under contract during the investigation period and copies of the two largest contracts in terms of sales revenue. Provide a complete translation of the documents.
- ⇒ See customer list in attached file I-3.11g_customer list under contract
 - ⇒ See attached files of the two largest contracts D-3.1_Sample domestic sales documents_TM ĐẠI DŨNG and D-3.1_Sample domestic sales documents_CHE TẠO T&T
27. Provide copies of any price lists for the goods used in the Vietnamese market during the investigation period. If you do not use price lists, describe the transparency of your prices in the Vietnamese market.
- ⇒ See attached file I-3.12_Domestic price list
28. How do you differentiate pricing for different products/models of the goods in the Vietnamese market? Describe how your products are grouped for price differentiation and the methodology used. Describe any cost to make or selling cost differences between differentiated products. Describe how these cost differences (if any) influence pricing decisions. Provide copies of internal documents which support your claims in response to this question.
- ⇒ Our pricing differentiation is based on material thickness and product coating. Regular mild steel material is cheaper than galvanized steel material. The thin material has higher price than thick material. In addition, the special material has price extra due to raw material extra.
29. Do you tier or segment your Vietnamese customers for the goods in terms of pricing? If yes, provide:
- (d) a general description of how this is done;
 - (e) list the factors that influence pricing differentiation in different tiers or segments; and
 - (f) explain how cost to make and selling costs are considered in making pricing decisions for different tiers or segments.
- ⇒ No, we do not.
- Provide copies of internal documents which support your claims in response to this question.*
30. Do you sell the goods to related entities in Vietnam? If yes, describe how prices are set for related party transactions and specify what proportion of your sales in terms of sales revenue are to related party entities. If available, provide a copy of any internal document relevant to establishing pricing to related parties.
- ⇒ No, we do not.

I-4 Marketing and sales support in the Vietnamese market

6. How does your company market the goods in the Vietnamese market? Include in your response the value proposition used (e.g., competitive price, superior quality, reliability, availability, etc.).
- ⇒ Our products has good reputation in domestic market for superior quality and availability in product range.
7. Does your company conduct brand segmentation in the Vietnamese market for the goods? If yes, describe the brand segmentation used and provide the proportion of sales revenue derived from each brand segment.
- ⇒ No, we do not.
8. Provide examples of your Vietnamese advertising of the goods over the past five years. If you have not used advertising in Vietnam, provide examples of any other promotion campaigns for the goods you have conducted over the investigation period.
- ⇒ We only use traditional Yellow Page (Vietnamese) and Billboard.
9. How many people are in your Vietnamese market sales team and where are they located? In general terms, how are they remunerated? If they are offered performance pay based on sales, describe the performance indicators used to establish the performance pay. Provide copies of internal documents which support your claims in response to this question.
- ⇒ There are 12 employees in our domestic sales department and they are working at our HQ. They are having a fixed salary. See attached list I-4.4_Domestic sale staff list
10. Describe what parameters are provided to sales staff to assist in establishing pricing for the goods when negotiating sales with customers. Provide copies of internal documents which support your claims in response to this question.

- ⇒ The parameters which are provided to sales staff to assist in establishing pricing for the goods when negotiating sales with customers are not allowed. The price is fixed. It could be occurred just in special case.

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SECTION J

PRODUCTION AND PRODUCTION COSTS

J-1 Production of the goods

8. Describe how your company determines its volume of production for the goods, product mix of production and the factors that contribute to these decisions. How frequently are production volumes determined for the goods? How frequently is the product mix determined for the goods? Provide copies of internal documents which support your claims in response to this question.
- ⇒ The volume of production is determined at the beginning of investment of machine. The derermination will be adjusted depending on the markets.
9. What lead times are typically needed to adjust volumes of production for the goods? Provide copies of internal documents which support your claims in response to this question.
- ⇒ The lead time for domestic market is 15-30days. The lead time for export markets is 60-90days.
10. Do you have warehousing facilities for the goods? If no, what do you do with excess inventory? If yes:
- ⇒ Yes, we have
- (d) What is the volume capacity of these facilities?
- ⇒ Our max volume capacity is about 45,000 tonnes of steel tubes. + 38,000 tonnes materials
- (e) What was the monthly amount of inventory maintained during the investigation period?
- ⇒ Inventory of pipes: 18,000 tonnes and materials: 25,000 tonnes
- (f) What is the average period of time that inventory is retained (describe how this is calculated)?
- ⇒ The average period of time for domestic market is 15-30days and for export market is 3-15days
- Provide copies of internal documents which support your claims in response to this question.*
11. Have there been any changes to the type of capital or technology utilised by your company in the manufacturing of the goods in the last five years? If yes, provide details.
- ⇒ No, there are no changes.
12. For each plant capable of producing inputs that could be utilised to make the goods, provide the date that production facility came into operation and the production capacity of the plant over the past five years. The production capacity should be based on an actual production capacity, not a budgeted production capacity. Provide copies of internal documents which support your claims in response to this question.
- ⇒ See attached file J-1.5_Production capacity of the plant 2018 and J-1.5_Production capacity of the plant 2019
13. List any significant investments in the past five years to either upgrade, refurbish or build any of the plants used in the production of the goods.
- ⇒ The list is as below:

Year	Significant investments
2014 (Expanded Production Line 4 th)	Installed and operated onr push-pull picking line, two reversible cold rolling mills, and sixteen electric bell annealing furnace
2015 (Expanded Production Line 5 th)	Installed and operated Italian pipe line TM8" - OD219mm x 10mm and tandem continuous 4-Hi cold rolling mill
2016 Expanded Production Line 6 th)	Installed and operated skinn-pass tension leveler mill and Taiwanese slitting lines Installed and operated three Taiwanese pipe lines Installed and operated Italian pipe line TM2.5"" - OD76mm x 4 mm Installed and operated 750mm coil galvanizing line

Provide copies of internal documents which support your claims in response to this question.

⇒ It is from our brochure.

14. Confirm whether management reports are prepared on production costs. If yes:

⇒ Not applicable

(e) specify how often these cost reports are prepared;hang thansg

(f) describe the level of detail in those reports and whether they enable the establishment of costs of producing the goods; and=> tuyen

(g) specify to whom within the company these reports are provided; and => ke toan truong va cfo

(h) provide copies of these reports for each month of the investigation period.

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SECTION K AUSTRALIAN MARKET

K-1 Prevailing conditions of competition in the Australian market

7. Describe the Australian market for the goods and the prevailing conditions of competition within the market, including:

- (j) Provide an overall description of the Australian market for the goods which explains its main characteristics and trends over the past five years;
 - ⇒ The Australian market is a stable market in term of quantity demand and quality standard. The market are supplied by Australian manufacturers and imported steel tubular products from many other countries such as: Taiwan, Japan, Korea, India, etc. According to our market study, the product standard of Australia (AS1163 and AS1074) is very high comparing to current Vietnamese domestic steel tubular manufacturers' technology and knowledge to meet the requirement standard. The raw material, which satisfied the Australian standard is still unavailable to source from Vietnam, which means the barrier of entry of Vietnamese products to Australian market is quite high. Although the major application of steel tubular product are household fencing and argicultural light structure, the quality standard is still significantly higher than current available technology in Vietnam.
- (k) Provide the sources of demand for the goods in Australia, including the categories of customers, users or consumers of the product;
 - ⇒ Not applicable because we sell through the trading companies.
- (l) Provide an estimated proportion (%) of sales revenue from each of those sources of demand listed in (b);
 - ⇒ Not applicable
- (m) Describe the factors that influence consumption/demand variability in Australia, such as seasonal fluctuations, factors contributing to overall market growth or decline, government regulation, and developments in technology affecting either demand or production;
 - ⇒ The most factors that influence consumption/ demand in Australia is pricing and developments in technology.
- (n) Describe any market segmentations in Australia; such as geographic or product segmentations;
 - ⇒ The market segmentations in Australia according to the products. They focus on the standardized products and follow the specification of pipe. The demand is not large but they fullfil the market regularly.
- (o) Provide an estimated proportion of sales revenue from each of the market segments listed in (e);
 - ⇒ 8%-10%
- (p) Describe the way in which Australian manufactured, Vietnamese and other imported goods compete in the Australian market;
 - ⇒ The competition is based on lead time, price and customer service
- (q) Describe the ways that the goods are marketed and distributed in the Australian market; and
 - ⇒ The goods are marketed and distributed through the local traders or financial trading companies. They collect the demands from the customers and send the inquiry to the factory.
- (r) Describe any other factors that are relevant to characteristics or influences on the market for the goods in Australia.
 - ⇒ The other factors that are relevant to influences on the market is the source of material.

Provide documentary evidence to support the responses made to questions 1(a) to (i).

8. Provide a diagram which describes the Australian market structure for the goods, ensuring that all the categories of participants are included. In this diagram use linkages to illustrate the different levels of trade and distribution channels within the Australian market.

- ⇒ Not applicable because we do not study deeply about this market
9. Describe the commercially significant market participants in the Australian market for the goods at each level of trade over the investigation period. Include in your description:
- names of the participants;
 - the level of trade for each market participant (e.g., manufacturer, reseller, original equipment manufacturer (EOM), retailer, corporate stationer, importer, etc.);
 - a description of the degree of integration (either vertical or horizontal) for each market participant; and
 - an estimation of the market share of each participant.
- ⇒ Not applicable
10. Identify the names of commercially significant importers in the Australian market for the goods over the investigation period and estimate their market share. Specify the country each importer imports from and their level of trade in the Australian market, if known.
- ⇒ Not applicable
11. Describe the regulatory framework of the Australian market for the goods as it relates to competition policy, taxation, product standards and the range of the goods. Provide a copy of any regulation described, if available.
- ⇒ Not applicable
12. Describe any entry restrictions for new participants into the Australian market for the goods. Your response could include information on:
- resource ownership;
 - patents and copyrights;
 - licenses;
 - barriers to entry;
 - import restrictions; and
 - government regulations (including the effect of those government regulations).
- ⇒ Not applicable

In responding to question 6 ensure that relevant regulations are referenced.

K-2 Goods in the Australian market

7. Generally describe the range of the goods offered for sale in the Australian market. The description should include all goods under consideration including those produced by your company. Your description could include information about:
- quality differences;
 - ⇒ All of our exported products to Australia meets the quality requirements of Australian customers. Most of our available sizes are satisfied the Australian customers' size requirements.
 - price differences;
 - ⇒ All prices are negotiable with the customers at the point of sales.
 - supply/availability differences;
 - ⇒ Lead time is about 60 days to 90 days.
 - technical support differences;
 - ⇒ Our technical team studied the Australian standard and customer requirements of products (technical sizes, quantity, quality and packaging) in order to meet the Australian market acceptance.
 - the prevalence of private labels/customer brands;
 - the prevalence of generic or plain labels;
 - the prevalence of premium labels; and
 - ⇒ Labels are custom design upon customer's requests.
 - product segmentation.
 - ⇒ Typical AS1163 tubular products.
8. Describe the end uses of the goods in the Australian market from all sources.
- ⇒ Our end uses are stockist in Australia.

9. Describe the key product attributes that influence purchasing decisions or purchaser preferences in the Australian market. Rank these preferences or purchasing influencers in order of importance.
⇒ Our key product attribute are well understanding the Australian standard and our current technology can produce Australian standard steel tubular products.
10. Identify if there are any commercially significant market substitutes in the Australian market for the goods.
⇒ No, there is not
11. Identify if there are any commercially significant market complements in the Australian market for the goods.
⇒ No, there is not
12. Have there been any changes in market or consumer preferences in the Australian market for the goods in the last five years? If yes, provide details including any relevant research or commentary on the industry/sector that supports your response.
⇒ No, there have been not

K-3 Relationship between price and cost in Australia

16. Describe the importance of the Australian market to your company's operations. In your response describe:
 - (c) The proportion of your company's sales revenue derived from sales of the goods in Australia; and
⇒ 0.2%
 - (d) The proportion of your company's profit derived from sales of the goods in Australia.
⇒ 12%

In responding to question 1 please provide evidence supporting calculations.
⇒ See attached file K-3.1_Proportion of sale revenue and profit calculation
17. Is your organisation/business entity the price leader for the goods in the Australian market? If no, please explain the reasons behind your response and specify the name(s) of the price leaders.
⇒ No, there are other many manufacturers from other countries, who exported to Australia for many years.
18. Describe the nature of your product pricing (e.g., market penetration, inventory clearance, product positioning, price taker, price maker, etc.) and your price strategies (e.g., competition-based pricing, cost-plus pricing, dynamic pricing, price skimming, value pricing, penetration pricing, bundle pricing, etc.) in Australia. If there are multiple strategies applied, please rank these by importance. If there are different strategies for different products, please specify these. Provide copies of internal documents which support the nature of your product pricing.
⇒ The nature of the product pricing is very simple. When we receive inquiry, we will calculate all cost factor and desired profit and make offer to the customers. Traders or customers tends to provide us their current acceptable prices for Australian market. We will neigotiate from our offer price with their price.
19. Explain the process for how the selling prices of the goods for the Australian market by your business are determined. Provide copies of internal documents which support how pricing is determined.
⇒ Inquiry -> Making an ofer -> Confirmed PO -> Signed contract
See attached file K-3.4_Sample document of contract NMI.BBS090919
20. How frequently are your Australian selling prices reviewed? Describe the process of price review and the factors that initiate and contribute to a review. Provide the names and positions of all persons involved.
⇒ All Australian sales are order by order.
21. Rank the following factors in terms of their influence on your pricing decisions in the Australian market, with the most important factor ranked first and the least important factor ranked last:
 1. Purchase price of raw materials
 2. Cost to make and sell the goods

3. Desired profit
4. Value of the order
5. Volume of the order
6. Brand attributes
7. Customer relationship management
8. Supplier relationship management
9. Level of inventory
10. Value of forward orders
11. Volume of forward orders
12. Competitors' prices

Other [please define what this factor is in your response]

22. Describe the relationship between selling price and costs to make and sell in the Australian market. Does your company maintain a desired profit margin for the goods? If not, does your company seek to maintain a desired profit margin for the goods? Provide copies of internal documents which support your response to this question.
⇒ Yes, it is the same as relationship as our current domestic prices and cost. However, the exported to Australian market's desired profit margin is higher than domestic desired profit. Please related to our domestic sales records and Australian exported sales records.
23. Do you offer price reductions (e.g., commissions, discounts, rebates, allowances or credit notes) in the Australian market? If yes, provide a description and explain the terms and conditions that must be met by the customer to qualify. Explain how the cost to make and sell are considered in establishing these price reductions. Provide copies of internal documents which support your claims in response to this question.
⇒ No, we do not.
24. Do you offer bundled pricing in the Australian market? If yes, explain how the pricing for bundled sales is determined. Explain how the costs to make and sell are considered in establishing these bundled prices for the goods. Provide copies of internal documents which support your claims in response to this question.
⇒ No, we do not.
25. Does the volume of sales to a customer or the size of an order influence the selling price? If yes, advise how volume is used to determine selling prices. Explain how the costs to make and sell are considered in establishing volume based prices for the goods. Provide copies of internal documents which support your claims in response to this question.
⇒ No, it is not.
26. Does your organisation/business entity use sales contracts in the Australian market? If yes:
 - (h) What proportion of your sales revenue would come from contracted sales versus uncontracted sales?
⇒ 100% sales revenue come from contracted sales
 - (i) Do you offer exclusivity contracts? If yes, what proportion of your sales revenue would come from exclusivity contracts?
⇒ No, we do not
 - (j) How frequently are sales contracts renegotiated?
⇒ We only negotiate the contract just case by case.
 - (k) How frequently are price reviews conducted between contracts?
⇒ Monthly
 - (l) Do you provide opportunities for price reviews for customers within contracts? If yes, provide a description of the process and an explanation of the circumstances that might lead to a price review.
⇒ No, we do not
 - (m) Do changes in your costs to make and sell enable you to review prices for customers within contracts?

⇒ Yes, they do

(n) Provide a list of the customers under contract during the investigation period and copies of the two largest contracts in terms of sales revenue.

⇒ The list of the customers under contract:

No.	Customers
1	BEST BUY STEEL
2	MARUBENI-ITOCHU STEEL OCEANIA PTY LTD
3	MITSUBISHI AUSTRALIA LTD
4	TIZCCO PTY LTD
5	VAN FENCING AND STEEL SUPPLY

⇒ See attached file B-3_Sample export documents of contract NMI.BBS090919 (lot 1 + 2) and NMI.MIS210619

27. Provide copies of any price lists for the goods used in the Australian market during the investigation period. If you do not use price lists, describe the transparency of your prices in the Australian market.

⇒ Under case by case, we make the quotation for each inquiry

28. How do you differentiate pricing for different products/models of the goods in the Australian market? Describe how your products are grouped for price differentiation and the methodology used. Describe any cost to make or selling cost differences between differentiated products. Describe how these cost differences (if any) influence pricing decisions. Provide copies of internal documents which support your claims in response to this question.

⇒ The only factor, which is influent our offer Australian price are Australian standard is much higher than our domestic market standard. Cost to make is higher due to much higher strength material requirement, which leads to hard to source the raw material and difficult to produce. It requires deep knowledge of mechanical properties and chemical composition, forming and welding operations as well as stable packaging for long period of ocean transportation.

29. Do you tier or segment your Australian customers for the goods in terms of pricing? If yes, provide:
(d) a general description of how this is done;
(e) list the factors that influence pricing differentiation in different tiers or segments; and
(f) explain how cost to make and selling costs are considered in making pricing decisions for different tiers or segments.

⇒ No, we do not

Provide copies of internal documents which support your claims in response to this question.

30. Do you sell the goods to related entities in Australia? If yes, describe how prices are set for related party transactions and specify what proportion of your sales in terms of sales revenue are to related party entities. If available, provide copies of any internal documents relevant to establishing pricing to related parties.

⇒ No, we do not.

K-4 Marketing and sales support in the Australian market

6. How does your company market the goods in the Australian market? Include in your response the value proposition used (e.g., competitive price, superior quality, reliability, availability, etc.).

⇒ Our company just informed to our customers that our products are met the Australian standard and they can do quality inspection before loading to cargo.

7. Does your company conduct brand segmentation in the Australian market for the goods? If yes, describe the brand segmentation used and provide the proportion of sales revenue derived from each brand segment.

⇒ No, we are not.

8. Provide examples of your Australian advertising of the goods over the past five years. If you have not used advertising in Australia, provide examples of any other promotion campaigns you have conducted over the investigation period.

⇒ We do not promote any advertise campaigns in Australia.

9. How many people are in your Australian sales team and where are they located? In general terms, how are they remunerated? If they are offered performance pay based on sales, describe the performance indicators used to establish the performance pay. Provide copies of internal documents which support your claims in response to this question.
 - ⇒ We have 3 people in Asutralian sales team. We are received the salary per month and bonus based on sales performance.
10. Describe what parameters are provided to sales staff to assist in establishing pricing for the goods when negotiating sales with customers. Provide copies of internal documents which support your claims in response to this question.
 - ⇒ The parameters are provided to sales staff to assist in establishing pricing for the goods when negotiating sales with customers are \$5/mt. The further negotiation will be double checked with my Sale pricing Director for consideration.
 - c. Section L
Countervailing above?
 - ⇒ No, it was not
 - d. What is the name of the program?
 - ⇒ 29 Enterprise Income Tax Exemption/Reduction for Business Expansion and Intensive Investment Projects
 - e. What is the name of the authority granting your company the reduced tax rate?
 - ⇒ Long An Porvince Tax Department of the Socialist Republic of Vietnam
 - f. What is the eligibility criteria to benefit from the reduced tax rate?
 - ⇒ Our factory is in the region in which our business is located.
 - g. Provide details of the application process
 - ⇒ The Government approved for us because we are in the region that our business is located. So, they just proceed it accordingly.
 - h. Provide a copy of the blank application from. If the documents are not in English, please provide a translation of the documents.
 - i. Provide a copy of your company's completed application from, including all attachments to the application form. If the documents are not in English, please provide a translation of the documents.
 - j. 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.
 - k. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.
 - ⇒ Item g, h, i, j are not applicable

L-4 Financial grants

1. Complete the worksheet named "L-4 Grants"
 - This worksheet is a table of the grants received by company over the period plus the two preceding years.
 - You must provide this table in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
2. Provide a copy of your company's non-operating income and/or other business income ledgers, extracted directly from your accounting system, for the period covering the period plus the 2 preceding years.
3. Did your company receive any grants (or any other financial contribution) from any level of government during the period plus the two preceding years?

If yes:

 - a. Were any of the grants related to any program listed in the table at the top of Section I above? If yes, identify the program.
 - b. Were any of the grants related to programs not listed in the table at the top of Section I above? If yes, provide the names of the programs.

4. For each of the grants listed in L-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.
- ⇒ Not applicable

L-5 Tariff and VAT exemptions on imported materials and equipment

If your business or any company/entity related to your business received benefits under any program that provided an exemption from the payment of import duty and import VAT during the review period, please answer the following questions.

- ⇒ Not applicable
1. Please complete worksheet "L-5 VAT and tariff transactions".
2. Provide complete details involving the amount of the VAT refund received, including whether the refund was received in a lump sum or multiple instalments.
3. Describe the application and approval procedures for obtaining a benefit under the program.
4. Where applicable, provide copies of the application form or other documentation used to apply for the program, all attachments and all contractual agreements entered into between your business and the Government of Vietnam in relation to the program.
5. Outline the fees charged to or expenses incurred by your business in receiving the program.
6. Outline the eligibility criteria your business had to meet in order to receive benefits under this program.
7. State whether your eligibility for the program was conditional on one or more of the following criteria:
 - (a) whether or not your business exports internationally, or has increased its exports;
 - (b) the use of domestic rather than imported inputs;
 - (c) the industry to which your business belongs; or
 - (d) the region in which your business is located.
8. If the benefit was provided in relation to a specific activity or project of your entity, please identify the activity and provide supporting documentation.
9. What records does your business keep regarding each of the benefits received under this program? Provide copies of any records kept in relation to the program.
10. Indicate where benefits under this program can be found in your accounting system (i.e. specify the ledgers or journals) and financial statements.

11. Were the materials and/or equipment that were entitled to a refund of VAT used in the production of the goods during the investigation period? If yes, provide the following information:

- (a) type of inputs;
- (b) cost of inputs;
- (c) quantity of inputs; and
- (d) amount of VAT refunded.

12. Has your company received exemption from payment of or refunds of import duty and import VAT for imported material inputs (e.g. hot rolled coil, coking coal and coke) at any time that were used in the production of the goods during the investigation period? If yes, provide the following information:

- (a) description of imported product;
- (b) country of origin;
- (c) quantity of imported product;
- (d) purchase price;
- (e) terms of purchase (e.g. FOB, CIF);
- (f) ocean freight;
- (g) value for duty of imported product;
- (h) regular rate of taxes and duties;
- (i) concessionary rate of taxes and duties;
- (j) amount of duties and taxes normally applicable;
- (k) amount of duties and taxes paid;
- (l) amount of duties and taxes exempt;
- (m) date of importation;
- (n) tariff classification number;
- (o) customs entry number; and
- (p) application fee.

13. Explain if (and how) the Government of Vietnam determines which imported inputs are consumed by your business in the production of the subject goods and in what amounts, and the amount of duty paid or payable on the inputs (including any allowance for waste).

14. Explain how the Government of Vietnam determined the percentage rate of duty exemption.

Please note that goods consumed in the production of exported goods (inputs) include:

- (a) goods incorporated into the exported goods; and
- (b) energy, fuel, oil and catalysts that are used or consumed in the production of the exported goods.

15. Provide a representative sample of copies of import entry documents (for example: bill of entry, invoice from supplier, etc.) for each type of importation covering duty-exempt inputs and duty-paid inputs imported for use in the manufacturing of the subject goods.

16. In addition to the import entry documents, you must also provide copies, if applicable, of any applications submitted to and/or approval document received from the Government of Vietnam relating to the exemption from the payment of import duty and import VAT on imported inputs and in relation to the VAT that is refunded on the exportation of the subject goods.

17. Provide copies of reports and audits by the Government of Vietnam authority responsible for administering the duty rebate or duty drawback scheme with respect to the verification of the importation and use of inputs and the remittance or drawback of the related duty paid or payable.

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

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

If the program terminated has been substituted for by another program, identify the program.

L-6 Preferential Loans/Financial Assistance

It is the Commission's understanding that certain enterprises in Vietnam benefit from low (subsidised) interest rates or credit facilities from state owned commercial banks and government banks.

⇒ Not applicable

1. Provide a general overview of how your company secures necessary financial resources on the financial market (e.g. Loans, issuance of bonds etc.)

Provide answers to the following questions in the worksheet "L-6 Preferential Loans".

2. Provide a list of all the loans provided to your company from banks and financial institutions which have not been fully reimbursed by the end of the investigation period.
3. Provide specific details of the loan, including the start date of the loan, the principal amount of the loan, terms and conditions of the loan, purpose of the loan, the repayment terms/frequency, repayment amount, interest rate, interest type (e.g. fixed, variable etc.), if the loan has been redrawn any time during its duration, please provide the redraw date, amount and the reason for redraw.
4. Indicate whether each bank is domestically or foreign-owned and give the percentage of government ownership of each bank (including ownership by entities owned or controlled by a government).
5. In the case of each loan from a government-owned or controlled bank, please explain the reason for borrowing from such a bank rather than a commercial bank. What are the differences in the terms and conditions of loans between the government and commercial banks?
6. Explain how the decisions to grant the loan or its conditions are dependent on the purpose of the loan and give details on the process your company went through to apply for the loan. Please provide detail on what conditions or criteria your company needed to fulfil to be granted the loan.
7. For each of the loans listed, provide copies of signed loan agreements between the bank which provided the loan and company which was the addressee of the loan specifying the conditions of the loan such as amount, term of repayment, interest rate etc. Also provide a copy of your application for the loan.

*Note: If your company has more than one loan from same bank/financial Institution which were not repaid by the end of the investigation period and the loan agreements for these loans are standardised, it is sufficient **at this stage** to provide an English translation for one of them only (e.g. If your company has multiple loans from one particular bank which only differ in amounts you only need to translate one of them into English for your questionnaire response. However it is necessary to translate all credit line agreements from which loans not repaid by the end of the investigation period were drawn.*

8. Please explain whether the granting of the specific loan depended on the link between the purpose of the loan and the goals specified in any government plan or development program. Provide a copy of the laws, regulations, administrative guidelines and any other acts relevant for the operation of this lending with any subsequent amendments. Also include a copy of any governmental or development plan of which the scheme represents a direct implementation.
9. For each loan application, please explain the involvement of third parties such as government departments, local councils, party committees in the whole process since the application for the loan up to the decision whether the loan is granted or not.
10. In the "L-6 Preferential Loans" spreadsheet, provide the information requested on guarantees for the loans provided to your company.
11. Please give details of all loan applications during the investigation period which were refused. Provide the name of the bank, the amount of the loan requested and the reasons for refusal.

12. Provide any other information you may deem necessary for the Commission to make an assessment on the subsidisation of producers/exporters of the product under investigation. You may adjust the table in the "Loans" tab as necessary to include this additional information.

L-7 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).
2. Are you aware of any programs of the Government of Vietnam, 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.)
3. Indicate the location of the program by region, province or municipal level.
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 at below-market rates; or
 - any other form of assistance.

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.
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).
7. Describe the application and approval procedures for obtaining a benefit under the program.
8. Where applicable, provide copies of the application form or other documentation used to apply for the program, all attachments, all contractual agreements entered into between your business and the Government of Vietnam and any other official governing documentation in relation to the program³ (including a translation in English).
9. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.
10. Outline the eligibility criteria your business had to meet in order to receive benefits under this program.
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.
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.
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.

³ A link to an active website setting out the relevant official governing documentation is also acceptable.

14. Indicate where benefits under this program can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements.
15. To your knowledge, does the program still operate or has it been terminated?
16. If the program has been terminated, please provide details (including when and why). When is the last date that your business could apply for or claim benefits under the program? When is the last date that your business could receive benefits under the program?

If the program terminated has been substituted for by another program, identify the program and answer all the questions in Part L-7 in relation to this programme.

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EXPORTER'S DECLARATION

I hereby declare that *Nguyen Minh Steel Joint Stock 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 : NGUYEN MINH HUY

Signature :

Position in

Company : GENERAL DIRECTOR

Date : 2020 – 05 – 28

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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,

DDP taxes etc. payable upon exportation, and where necessary for transit through another country) 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.

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