



Exporter Questionnaire: the People's Republic of China

Greenpoint Global Macao



Case number: 551

Product: A4 copy paper

From: the Federative Republic of Brazil, the People's Republic of China, the Republic of Indonesia (except PT. Indah Kiat Pulp & Paper Mills, PT. Pabrik Kertas Tjiwi Kimia Tbk and PT. Pindo Deli Pulp & Paper Mills) and the Kingdom of Thailand

Review period: 1 January 2019 to 31 December 2019

Response due by: **12 June 2020**

Return completed questionnaire to: investigations2@adcommission.gov.au

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

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CHECKLIST

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

Section	Please tick if you have responded to all questions
Section A Company information	✓
Section B Export sales to Australia	✓
Section C Exported goods & like goods	✓
Section D Domestic sales	✓
Section E Due allowance	✓
Section F Third country sales	✓
Section G Cost to make and sell	✓
Section H Countervailing	N/A
Exporter's declaration	✓
Non-confidential version of this response	✓

Attachments	Please tick if you have provided spreadsheet
B-2 Australian sales	✓
B-4 Upwards sales	✓
B-5 Upwards selling expenses	✓
D-2 Domestic sales	✓
F-2 Third country sales	✓
G-3 Domestic CTM	✓
G-3.A Domestic CTM – Pulp	✓
G-3.B Domestic CTM – Wood chip	✓

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G-4.1 SG&A listing	✓
G-4.2 Dom SG&A calculation	✓
G-5 Australian CTM	✓
G-5.A Australian CTM – Pulp	✓
G-5.B Australian CTM – Wood chip	✓
G-7 Raw material purchases	✓
G-8 Upwards costs	✓
G-9 Capacity utilisation	✓
H-1 Company Turnover	N/A
H-2 Loans	N/A
H-3 Income Tax	N/A
H-4 Grants	N/A

GOODS SUBJECT TO ANTI-DUMPING MEASURES

The goods subject to the anti-dumping measures are:

uncoated white paper of a type used for writing, printing or other graphic purposes, in the nominal basis weight range of 70 to 100 gsm and cut to sheets of metric size A4 (210mm x 297mm) (also commonly referred to as cut sheet paper, copy paper, office paper or laser paper).

At the time of the original investigation, the applicant provided the following additional information to clarify the scope of the goods description:

The paper is not coated, watermarked or embossed and is subjectively white. It is made mainly from bleached chemical pulp and/or from pulp obtained by a mechanical or chemi-mechanical process and/or from recycled pulp.

Tariff classification

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

Tariff Subheading	Statistical Code	Description
4802		UNCOATED PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, AND NON PERFORATED PUNCH-CARDS AND PUNCH TAPE PAPER, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS, OF ANY SIZE, OTHER THAN PAPER OF 4801 OR 4803; HAND-MADE PAPER AND PAPERBOARD:
4802.56		Weighing 40 g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm, in the unfolded state:
4802.56.10		Printing and writing paper, 297 mm x 210 mm (A4 paper)): Weighing 40 g/m ² or more but less than 90 g/m ² :
	03	White
	09	Weighing 90 g/m ² or more but not more than 150 g/m ²

These tariff classifications and statistical codes may include goods that are both subject and not subject to the anti-dumping measures. The listing of these tariff classifications and statistical codes is for reference only and do not form part of the goods description.

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Model Control Code

Details of the model control code (MCC) structure for the goods are provided in the table below. Export sales data (Section B-2), domestic sales data (Section D-2) and cost to make and sell data (Section G-3, G-4 & G-5) submitted in this response must follow this MCC structure. At a minimum, the data must report sales and cost data separately for each of the mandatory MCC categories identified by the Commission.

Category	Sub-category	Identifier	Sales data	Cost data
Weight (grams per square metre (gsm))	70 gsm	70	Mandatory	Mandatory
	> 71 gsm to 80 gsm	80		
	> 81 gsm to 85 gsm	85		
	> 85 gsm to 90 gsm	90		
	> 91 gsm to 100 gsm	100		
Recycled content	100%	R100	Mandatory	Mandatory
	50% to 99%	R50		
	30% to 49%	R30		
	1% to 29%	R10		
	0%	N		

In constructing a MCC, use a "-" between each category. For example: 70-R100.

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 domestic sales in the ordinary course of trade by comparing domestic selling prices to the corresponding cost to make and sell. The MCCs may also be used to compare the export price to the cost to make the exported model as part of the constructed normal value.

If there are models manufactured and sold by your company that do not align within the MCC structure above, this should be raised by lodging a submission with the Commission as soon as is practicable, but no later than the time this questionnaire is due, otherwise the response may be deemed deficient.

SECTION A COMPANY INFORMATION

A-1 Company representative and location

1. Please nominate a contact person within your company:

Exporter: Greenpoint Global Trading (Macao Commercial Offshore) Ltd (“Greenpoint”)

Name	Steven Wong
Position in the company	Sales Manager
Address	Avenida Doutor Mario Soares, s/n, Edificio Finance and IT Center of Macau, 10 andar F, em Macau
Telephone	[CONFIDENTIAL TEXT DELETED]
E-mail address	[CONFIDENTIAL TEXT DELETED]

Producer: Asia Symbol (Guangdong) Paper Co., Ltd (“Asia Symbol”)

Name	Hong Wei Li
Position in the company	Finance Director
Address	No. 1, Ruifeng Industry Zone, Shalu Village, Shuangshui Town, Xinhui District, Jiangmen City, Guangdong Province
Telephone	[CONFIDENTIAL TEXT DELETED]
E-mail address	[CONFIDENTIAL TEXT DELETED]

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

Name	Charles Zhan
Position in the company	Senior Associate Moulis Legal
Address	6/2 Brindabella Circuit Brindabella Business Park Canberra Airport ACT 2609
Telephone	+61 2 6163 1000
E-mail address	charles.zhan@moulislegal.com
All communications in relation to this matter should be directed to Moulis Legal in the first instance.	

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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.

Asia Symbol and Greenpoint's financial records are held at their respective addresses as indicated above at A-1.1.

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

The production records are held by Asia Symbol and Greenpoint at their respective premises as indicated above at A-1.1.

A-2 Company information

1. What is the legal name of your business?

The legal name of Greenpoint is Greenpoint Global Trading (Macao Commercial Offshore) Ltd, being a company registered in Macao.

The legal name of Asia Symbol is Asia Symbol (Guangdong) Paper Co., Limited, being a company registered in China.

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

No.

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

No.

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

The current board of directors of Asia Symbol consists of [CONFIDENTIAL TEXT DELETED – corporate information].

For Greenpoint, its board of directors consists of [CONFIDENTIAL TEXT DELETED –corporate information].

5. Is your company part of a group (e.g. parent company with subsidiaries, common ownership, joint-ventures)? If yes, provide:

- (a) A diagram showing the complete ownership structure; and
- (b) A list of all related companies and its functions

Please refer to Attachment A-2.5a – Asia Symbol Group Chart and Attachment A-2.5b for a presentation of the functions of relevant related companies. [CONFIDENTIAL ATTACHMENT]

6. Is your company or parent company publically listed?

If yes, please provide:

- (a) The stock exchange where it is listed; and

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(b) Any principle shareholders¹

If no, please provide:

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

Asia Symbol Group is not publicly listed. Please refer to Attachment A-2.5a for details on principal shareholders and the shareholding percentages.

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

The nature of Greenpoint's business is to engage in trading paper, pulp and board, and to arrange toll manufacturing with related companies for exportation of those goods by Greenpoint.

Asia Symbol is a full manufacturer and seller of paper products.

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.

Asia Symbol and Greenpoint together perform all of the above functions. [CONFIDENTIAL TEXT DELETED – commercial arrangement] Asia Symbol performs the following functions in relation to the GUC:

- **provide toll manufacturing service for goods exported by Greenpoint to Australia and other countries; and**
- **manufacture and sale of paper products in the Chinese domestic market.**

9. Provide your company's internal organisation chart.

Please see Attachment A-2.9 – Internal organisation charts for Asia Symbol and Greenpoint. [CONFIDENTIAL ATTACHMENT]

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

Please see Attachment A-2.9 – Internal organisation charts for Asia Symbol and Greenpoint. The functions performed by each group within the organisation is self-explanatory.

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

Please refer to Attachment A-2.11. [CONFIDENTIAL ATTACHMENT]

¹ Principal shareholders are those who are able to cast, or control the casting of, 5% or more of the maximum amount of votes that could be cast at a general meeting of your company.

A-3 General accounting information

1. What is your financial accounting period?

Both Greenpoint and Asia Symbol use the calendar year as their accounting period, that is, from 1 January to 31 December.

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

The auditor for Greenpoint is [CONFIDENTIAL TEXT DELETED - auditor]. The auditor for Asia Symbol is [CONFIDENTIAL TEXT DELETED – auditor].

3. What currency are your accounts kept in?

Greenpoint's accounts are kept in US Dollar. Asia Symbol's accounts are kept in RMB.

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

[CONFIDENTIAL TEXT DELETED – proprietary system].

5. What is the name of your sales system?

[CONFIDENTIAL TEXT DELETED – proprietary system]

6. What is the name of your production system?

[CONFIDENTIAL TEXT DELETED – proprietary system]

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

[CONFIDENTIAL TEXT DELETED – proprietary system].

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

The accounting practices of Asia Symbol and Greenpoint are in accordance with the generally accepted accounting principles of their respective residing country.

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

No.

A-4 Financial Documents

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

Please refer to the financial reports for Greenpoint at Attachments A-4.1a and

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A-4.1b. [CONFIDENTIAL ATTACHMENTS]

Please refer to the audited financial reports of Asia Symbol and the translation at Attachments A-4.1c and A-4.1d. [CONFIDENTIAL ATTACHMENTS]

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.

Not applicable.

3. Does your company maintain different profit centres? If yes, provide profit and loss statements for the profit centre that the goods fall into for:
- (a) the most recent financial year; and
 - (b) the review period.

[CONFIDENTIAL TEXT DELETED – accounting system]

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

Not applicable.

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

Please refer to Attachments A-4.5a and A-4.5b. [CONFIDENTIAL ATTACHMENTS]

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

Please refer to Attachment A-4.6a and Attachment A-4.6b [CONFIDENTIAL ATTACHMENTS] for the charts of accounts for Greenpoint and Asia Symbol.

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

SECTION B

EXPORT SALES TO AUSTRALIA

If your company exported low or no volumes of the goods to Australia during the review period, please contact the Commission as soon as possible. You may be required to complete this section (and G-5) as it relates to export sales to a country other than Australia. You may also be asked other supplementary questions. Extensions will not be granted as a result of delays in contacting the Commission in this regard.

B-1 Australian export sales process

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

Greenpoint is [CONFIDENTIAL TEXT DELETED – commercial arrangements and sales practices].

Export prices are determined by [CONFIDENTIAL TEXT DELETED – commercial arrangements and sales practices].

Asia Symbol is [CONFIDENTIAL TEXT DELETED – commercial arrangements and sales practices].

When the goods are ready to be shipped to Australia, they are transported to the port, and are then shipped to the relevant port in Australia.

Greenpoint [CONFIDENTIAL TEXT DELETED – commercial arrangements and sales practices].

Payment terms vary [CONFIDENTIAL TEXT DELETED – commercial arrangements and sales practices].

Please refer to Attachment B-1.1 for an example of the sales process. [CONFIDENTIAL ATTACHMENT]

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?

[CONFIDENTIAL TEXT DELETED – commercial arrangements].

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

No.

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

[CONFIDENTIAL TEXT DELETED – commercial arrangements and sales practices].

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.

[CONFIDENTIAL TEXT DELETED – level of trade].

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 review period? If yes, provide a description and explain the terms and conditions that must be met by the customer to obtain the discount.

[CONFIDENTIAL TEXT DELETED – commercial arrangements and sales practices].

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 review period? If yes, provide details of the credit/debit notes including the reasons the credit/debit notes were issued.

[CONFIDENTIAL TEXT DELETED – commercial arrangements and sales practices]

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

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

Greenpoint has reported the invoice date as the date of sale.

B-2 Australian sales listing

1. Complete the worksheet named “B-2 Australian sales”
 - This worksheet lists all sales (i.e. transaction by transaction) exported to Australia of the goods invoiced within the review 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

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for arrival of the goods at an agreed point within Australia (e.g. delivered duty paid), insert additional columns in the spreadsheet for all other costs incurred.

Please refer to Worksheet B-2 Australian sales in the attached Greenpoint and Asia Symbol – EQ Spreadsheets (“EQ Spreadsheet”) [CONFIDENTIAL ATTACHMENT].

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

Please refer to Attachment B-2.2 List of Source Documents for AU Sales. [CONFIDENTIAL ATTACHMENT]

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 and marine insurance (if applicable)
- Country of origin certificates (if applicable)

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

Please see Attachments B-3.1a and B-3.1b for two selected samples. [CONFIDENTIAL ATTACHMENTS]

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

Please refer see Attachment B-3.2. [CONFIDENTIAL ATTACHMENT]

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.

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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.

Please refer to Worksheet B-4 Upwards sales included in the EQ Spreadsheets.
[CONFIDENTIAL ATTACHMENT]

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

Please refer to worksheet B-5 Upwards selling expense included in the EQ Spreadsheets. [CONFIDENTIAL ATTACHMENT]

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 review period. Include specification details and any technical and illustrative material that may be helpful in identifying, or classifying, the goods exported to Australia.

The goods exported by Greenpoint to Australia during the review period were uncoated A4 sized copy paper in 70gsm and 80gsm.

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.

The goods exported by Greenpoint to Australia during the review period fall into the following MCCs:

- 70-N
- 80-N

C-2 Models sold in the domestic market

1. Fully describe all like goods your company sold on the domestic market during the review 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.

During the review period, Asia Symbol sold A4 sized copy paper at a range of gsm.

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.

Please see below for a list of MCCs of like goods sold by Asia Symbol on the domestic market:

- 70-N
- 80-N
- 85-N
- 100-N.

C-3 Internal product codes

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

If yes:

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- (a) Provide details of the product or SKU coding system for the goods, such as a legend or key of the meaning for each code within the product or SKU code.
- (b) Provide details on how you mapped the product or SKU codes to the MCC for the purpose of completing this questionnaire.
- (c) Provide a table of showing the product or SKU codes for each MCC.

If no:

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

Please see Attachment C-3 [CONFIDENTIAL ATTACHMENT] for the product code key. As Asia Symbol does not use recycled content, the product codes have been mapped to the MCC using the product code digit for GSM, and for A4 sized copy paper.

SECTION D DOMESTIC SALES

D-1 Domestic sales process

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

Asia Symbol conducts marketing activities through exhibitions, promotions, outdoor and internet advertising for domestic sales.

Domestic sales are made from Asia Symbol's head sales office as well as its four regional sale offices located in Guangzhou, Wuhan, Suzhou and Beijing, each handling the sale areas of South China, Central China, East China and North China respectively. E-commerce customers are handled by Asia Symbol's head sale office.

Prices were negotiated between the customers and Asia Symbol's salespersons [CONFIDENTIAL TEXT DELETED – commercial arrangement and sales practices].

Payment terms are as determined under the sales agreement, range [CONFIDENTIAL TEXT DELETED – commercial arrangement and sales practices].

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

No.

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

[CONFIDENTIAL TEXT DELETED – commercial arrangement and sales practices].

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

In the domestic market, [CONFIDENTIAL TEXT DELETED – sales practices and level of trade].

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

[CONFIDENTIAL TEXT DELETED – commercial arrangement and sales practices].

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

[CONFIDENTIAL TEXT DELETED – commercial arrangement and sales practices].

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

Asia Symbol has reported the invoice date as the date 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 review 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.

Please refer to Worksheet D-2 Domestic sales in the EQ Spreadsheets. [CONFIDENTIAL ATTACHMENT]

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

Please refer to Attachment D-2.2 for Source Documents for domestic sale. [CONFIDENTIAL ATTACHMENT]

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

Please refer to Attachments D-3.1a and D-3.1b for sample domestic sales document.
[CONFIDENTIAL ATTACHMENTS]

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

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.

Please refer to worksheet D-4 Upwards sales included in the EQ Spreadsheets with respect to the domestic sales by Asia Symbol. [CONFIDENTIAL ATTACHMENT]

SECTION E DUE ALLOWANCE

E-1 Credit expense

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

Domestic customers are generally given a [CONFIDENTIAL TEXT DELETED – commercial arrangement and sales practices]. Asia Symbol has calculated the credit expenses based on the agreed credit terms with its domestic customers, and reported such in Worksheet D-2 Domestic Sales.

Asia Symbol has short term borrowing during the review period, with the average interest rate [CONFIDENTIAL TEXT DELETED – number]% for the review period.

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

GP has calculated credit expense based on the contracted payment terms reported in B-2. Greenpoint has short term borrowings denominated in USD, the average interest rate was [CONFIDENTIAL TEXT DELETED – number]% for the review period.

E-2 Packaging

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

[CONFIDENTIAL TEXT DELETED – packing methods].

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

The goods were packed in the same way as the domestic sales explained above.

3. If there are distinct differences in packaging between your domestic and export sales: -
 - (a) Provide details of the differences
 - (b) Calculate the weighted average packaging cost for each model sold on the domestic market
 - (c) Calculate the weighted average packaging cost for each model exported to Australia

There is no distinct difference in packaging between the domestic sale and Australian sales.

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?

Most domestic sales are made on [CONFIDENTIAL TEXT DELETED – delivery terms] basis. Asia Symbol records the transportation cost for different customers, and allocates such cost to different transactions for different customers as reported in D-2.

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

The delivery terms are [CONFIDENTIAL TEXT DELETED – delivery terms] for exports of the goods to Australia.

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?

The actual transaction by transaction inland freight costs is recorded by Greenpoint and reported in B-2 Australian sales spreadsheet. Exchange rate has been adopted for calculating the inland freight for Greenpoint.

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?

The actual transaction by transaction ocean freight is recorded by Greenpoint and reported in B-2 Australian sales spreadsheet.

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?

[CONFIDENTIAL TEXT DELETED – marine insurance], Greenpoint calculates the marine insurance and reports it in the Australian sales listing in B-2.

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.

[CONFIDENTIAL TEXT DELETED – commercial arrangement and sales practices].

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

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

During the review period, the VAT rate for domestic sale of GUC was 16% from January to March 2019, and 13% from April to December 2019. The VAT amount and net price are both reflected in the VAT invoice, and separately recorded in the accounting system.

The Australian sales of goods [CONFIDENTIAL TEXT DELETED – VAT implications].

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

Asia Symbol also reported warehouse expense, promotion/advertising, credit expense and credit insurance fee as “other direct selling expense” in D-2. As these expenses are incurred by Asia Symbol in relation to domestic sales of like products, a separate reconciliation worksheet is prepared. Please see B-5 Upwards selling expenses for Asia Symbol.

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

Direct selling expenses in relation to export sales to Australian are reconciled to B-5 Upwards selling expenses of Greenpoint.

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.

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- 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.

To ensure a fair comparison between the export price and the normal value, the following adjustments has been identified:

1 Warehouse expense in domestic sales

[CONFIDENTIAL TEXT DELETED – warehousing arrangements]. The “warehouse expenses” are reported in worksheet D-2 Domestic Sales listing.

2 Promotion/Advertising Expense in domestic sales:

Asia Symbol incurs some promotion and advertising expense only for domestic sales. Such expense should be considered when comparing the domestic sale price with Australian export sale price.

3 Credit Expense:

[CONFIDENTIAL TEXT DELETED – commercial arrangement and sales practices]. Asia Symbol calculates a credit expense based on the agreed credit terms with its domestic customers and the short term interest rate, and reported such amount in worksheet D-2 Domestic Sales listing.

4 [CONFIDENTIAL TEXT DELETED – other credit expenses]:

[CONFIDENTIAL TEXT DELETED – commercial arrangement relating to credit expenses]. Such fees should be considered when comparing the domestic sale price with Australian export sale price.

5 Level of Trade Adjustment:

The Australian exports of the goods were all made to trader/distributors. This is comparable to Asia Symbol’s domestic sales to distributor/wholesalers, but not comparable to Asia Symbol’s domestic sales to the [CONFIDENTIAL TEXT DELETED – level of trade].

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 third countries of Greenpoint do not differ from the sales process described in B-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.

One customer, being [CONFIDENTIAL TEXT DELETED – related party sales] is related to Greenpoint. The selling price is set according to the market price.

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

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

Greenpoint has used invoice date to report the third country sales.

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 review 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.

Please refer to Worksheet F-2 Third country sales included in the EQ Spreadsheets. [CONFIDENTIAL ATTACHMENT]

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

Please refer to Worksheet F-2 Third country sales.

F-3 Differences in sales to third countries

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

Prices in sales to different markets and to different customers in those markets vary depending on market circumstances, terms of trade (including freight terms), mix of

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customers. It is not possible to identify and account for all differences in sales to third countries which would affect their comparison with export sales to Australia.

In any case Asia Symbol and Greenpoint are fully cooperative with this review and trusts that the Commission will be able to undertake normal value determination for comparison with export prices to Australia without reference to third country export sales.

Section G

Cost to make and sell

G-1 Production process

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

Please refer to Attachment G-1.1 for the production flow chart and production process description. [CONFIDENTIAL ATTACHMENT] All products manufactured using the same production facilities, as well as scraps and by-products that result from producing the goods, are identified in this attachment.

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.

Yes. Please see detailed information relating to suppliers at Worksheet G-7 Raw material purchases included in the EQ Spreadsheet.

G-2 Cost accounting practices

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

[CONFIDENTIAL TEXT DELETED – cost accounting practices].

2. If your company uses standard costs:

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

[CONFIDENTIAL TEXT DELETED – cost accounting practices].

There were not significant or unusual cost variances that occurred during the review period.

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

[CONFIDENTIAL TEXT DELETED – cost accounting practices]. Please refer attachment G-2.3 for a cost centre list. [CONFIDENTIAL ATTACHMENT]

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

Production cost is recorded on a product code level in the cost accounting system.

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

The cost accounting is integral part of financial accounting. There is no difference between the costs in the two systems.

6. Has your company engaged in any start-up operations in relation to the goods? If yes:
- Describe in detail the start-up operation giving dates (actual or projected) of each stage of the start-up operation.
 - 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.

Asia Symbol did not engage in any start-up operation in relation to the GUC.

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)?

Both Asia Symbol and Greenpoint adopt the monthly weighted average valuation method. Raw materials are stated at cost when acquired.

Cost is based on the weighted-average cost method. The cost of finished goods and work in progress comprise raw materials, direct labour and systematically allocated production overhead based on the normal production capacity.

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

If there is any damaged product, it will be recycled for reproduction.

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

If there is any scrap, it will be recycled in normal production. There is no by products or joint products generated in the production.

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

**Yes. Please see list of management fees at Attachments G-2.10a and G-2.10b.
[CONFIDENTIAL ATTACHMENT]**

G-3 Cost to make on domestic market

- 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 review 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

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(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 review period.

**Please refer to the Worksheet G-3 Domestic CTM included in the EQ Spreadsheet.
[CONFIDENTIAL ATTACHMENT]**

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

Please see Attachment G-3.2 Cost Calculation Worksheets for detailed calculations for G-3 Domestic CTM listing [CONFIDENTIAL ATTACHMENTS]. [CONFIDENTIAL TEXT DELETED – cost accounting practices].

G-3.A Cost to make pulp

1. Complete the worksheet named "G-3.A Domestic CTM - Pulp" if you are a fully integrated producer using self-produced pulp to manufacture A4 copy paper. This worksheet is for reporting of your costs of converting wood chips to pulp. This spreadsheet should feed into the raw material costs to manufacture A4 copy paper (G-3 Domestic CTM).
- Raw material costs should be reported at the wood chip level in this worksheet.
 - This worksheet lists the monthly cost to make pulp used in the manufacture of domestic A4 copy paper within the review period, even if the A4 copy paper models are not exported to Australia.
 - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold)
 - If any imputation tax (e.g., value-added tax) is payable on the purchase of goods or services to manufacture like goods, report the costs excluding the imputation tax. All other taxes payable (e.g., import duty) must be included as 'other costs' if not already included, e.g., 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 months 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 review period.

Not applicable, in that Asia Symbol did not produce pulp during the review period.

G-3.B Cost to make wood chips

1. Complete the worksheet named "G-3.B Domestic CTM - Wood Chip" if you are a fully integrated producer using self-produced wood chips to manufacture A4 copy paper. This worksheet is for reporting of your costs of converting logs to wood chips. This spreadsheet should feed into the raw material costs to manufacture pulp (G-3.A Domestic CTM Pulp).
 - Raw material costs should be reported at the log level in this worksheet.
 - This worksheet lists the monthly cost to make wood chips used in the manufacture of domestic A4 copy paper within the review period, even if the A4 copy paper models are not exported to Australia.
 - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold)
 - If any imputation tax (e.g., value-added tax) is payable on the purchase of goods or services to manufacture like goods, report the costs excluding the imputation tax. All other taxes payable (e.g., import duty) must be included as 'other costs' if not already included, e.g., 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 months 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 review period.

Not applicable, in that Asia Symbol did not wood log during the review period.

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

Please refer to the Worksheet G-4.1 SG&A listing in the attached EQ Spreadsheet. [CONFIDENTIAL ATTACHMENT]

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

Please refer to the Worksheet G-4.2 Domestic SG&A Calculation in the attached EQ Spreadsheet. [CONFIDENTIAL ATTACHMENT]

G-5 Cost to make the goods exported to Australia

1. Complete the worksheet named "G-5 Australian CTM".

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- 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 review period.

Please refer to the Worksheet G-5 Australian CTM included in the EQ Spreadsheet. [CONFIDENTIAL ATTACHMENT]

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

Please see Attachment G-3.2 Cost Calculation Worksheets with detailed calculations for "G-5 Australian CTM" listing. [CONFIDENTIAL ATTACHMENT]

G-5.A Cost to make pulp

1. Complete the worksheet named "G-5.A Australian CTM - Pulp" if you are a fully integrated producer using self-produced pulp to manufacture A4 copy paper. This worksheet is for reporting of your costs of converting wood chips to pulp. This spreadsheet should feed into the raw material costs to manufacture A4 copy paper (G-5 Australian CTM).
 - Raw material costs should be reported at the wood chip level in this worksheet.
 - This worksheet lists the monthly cost to make pulp used in the manufacture of Australian exported A4 copy paper within the review 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 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, e.g., 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 review period.

Not applicable, in that Asia Symbol did not produce pulp during the review period.

G-5.B Cost to make wood chips

1. Complete the worksheet named "G-5.B Australian CTM – Wood Chip" if you are a fully integrated producer using self-produced wood chips to manufacture A4 Copy paper. This worksheet is for reporting of your costs of converting logs to wood chip. This spreadsheet should feed into the raw material costs to manufacture pulp (G-5.A Australian CTM – Pulp).
 - Raw material costs should be reported at the log level in this worksheet.
 - This worksheet lists the monthly cost to make wood chips used in the manufacture of A4 copy paper exported to Australia within the review 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 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, e.g., 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 review period.

Not applicable, in that Asia Symbol did not wood log during the review period.

G-6 Cost allocation methodology

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

[CONFIDENTIAL TEXT DELETED – cost accounting practices].

2. Select the domestic model (export model if you have no domestic production of like goods) with the largest production volume over the review 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.

Please refer to Attachment G-3.2 Cost Calculation Worksheets, which provide detailed cost calculations for all production model, including the model with the largest production volume over the review period.

G-7 Major raw material costs

1. For each major raw material (pulp, wood chips or logs) which individually account for 10% or more of the total cost to make, complete the worksheet named "G-7 Raw material purchases".

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- This worksheet lists all raw material purchases (i.e. transaction by transaction) purchased by your company within the review 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.

The only major raw materials for the production of the GUC which account for more than 10% of the total cost of production are the various type of pulp. Both Greenpoint and Asia Symbol procured pulp from suppliers. Please refer to Attachment G-7 Raw material purchases for Greenpoint and Asia Symbol respectively. [CONFIDENTIAL ATTACHMENT]

2. Provide a table listing the source of the data for each column of the “G-7 Raw material purchases” listing.

[CONFIDENTIAL TEXT DELETED – information concerning confidential spreadsheet].

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

The invoice and proof of payment for the two largest invoices are provided at Attachment G-7.3a with respect to the raw material purchases of Greenpoint, and at Attachment G-7.3b and G-7.3c for Asia Symbol. [CONFIDENTIAL ATTACHMENTS]

- (b) Reconcile the total value listed in “G-7 Raw material purchases” listing to relevant purchase ledgers or trial balances in your accounting system. Provide copies of all documents used to demonstrate the reconciliation.

The reconciling worksheets from the G-7 Raw material purchases listing to relevant purchase ledgers and supporting documents are provided at Attachment G-7.3d for Greenpoint and at Attachment G-7.3e for Asia Symbol. [CONFIDENTIAL ATTACHMENTS]

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

Both Greenpoint and Asia Symbol procured pulp from a mix of affiliated and non-affiliated companies. In every case, Greenpoint and Asia Symbol purchased pulp according to the market price regardless of whether it was procured from an affiliated or unaffiliated supplier.

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.

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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.

Please see G-8 Upwards costs for Asia Symbol and Greenpoint included in the EQ Spreadsheet. [CONFIDENTIAL ATTACHMENT]

G-9 Capacity Utilisation

1. Please complete the worksheet named "G-9 Capacity Utilisation".
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Please see G-9 Capacity Utilisation included in the EQ Spreadsheet. [CONFIDENTIAL ATTACHMENT]

SECTION H COUNTERVAILING

Not applicable to Asia Symbol and Greenpoint, who are not subject to the countervailing duty.

EXPORTER'S DECLARATION

I hereby declare that **Greenpoint Global Trading (Macao Commercial Offshore) Ltd** have completed the attached questionnaire and, having made due inquiry, certify that the information contained in this submission is complete and correct to the best of my knowledge and belief.

Name : Steven Wong

Signature : 

Position in

Company : Sales Manager

Date : 12 Jun, 2020

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

Name : *AO WENG HONG*

Signature : 

Position in

Company : *Head of FATL*

Date : *2020-6-12*