



Australian Government
Department of Industry, Science,
Energy and Resources

PUBLIC RECORD

Anti-Dumping
Commission

Exporter Questionnaire THE PEOPLE'S REPUBLIC OF CHINA

Case number: 553

Product: Painted steel strapping

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

Investigation period: 1 April 2019 to 31 March 2020

Response due by: Friday 3 July 2020 (Extension to 14 August 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 painted steel strapping(the goods) exported to Australia from the People's Republic of China (China) 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 painted steel strappingis dumped. The Commission will also use the information you provide to determine whether painted steel strapping exported to Australia from China 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 goodsbut 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 marginhaving regard to all relevant information.

Therefore, it is in your interest to provide a complete and accurateresponse 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.

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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

¹[https://www.industry.gov.au/sites/default/files/adc/public-record/notice_adn - adn 2020-029 - temporary suspension of international onsite verification 0.pdf](https://www.industry.gov.au/sites/default/files/adc/public-record/notice_adn_-_adn_2020-029_-_temporary_suspension_of_international_onsite_verification_0.pdf)

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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.

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

Attachments	Please tick if you have provided spreadsheet
B-2 Australian sales	✓
B-4 Upwards sales	✓
B-5 Upwards selling expenses	✓
B-6 Historical sales	✓
D-2 Domestic sales	✓
F-2 Third country sales	✓
G-3 Domestic CTM	✓
G-4.1 SG&A listing	✓
G-4.2 Dom SG&A calculation	✓
G-5 Australian CTM	✓
G-7.2 Raw material CTM	Not applicable
G-7.4 Raw material purchases	✓
G-8 Upwards costs	✓
G-9 Capacity utilisation	✓

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L-1 Company turnover	✓
L-3 Income tax	✓
L-4 Grants	✓
L-5 VAT and tariff transactions	✓
L-6 Preferential Loans	✓

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:

Painted steel strapping, of carbon steel, whether or not in coils, whether or not waxed, with a nominal width of 12 mm to 32 mm, a nominal thickness of 0.5 mm to 1.5mm.

Stainless steel strapping and galvanised steel strapping 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
7212	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 mm, CLAD, PLATED OR COATED:	
7212.40.00	Painted, varnished or coated with plastics:	
	62	Of a width not exceeding 32 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	Hot rolled coil carbon content	≤0.22 %	C1	Mandatory	Mandatory
		>0.22 % to ≤0.37 %	C2		
		>0.37 % to ≤0.54 %	C3		
		≥0.54 %	C4		
2	Width	≤12.7 mm	W1	Mandatory	Optional
		>12.7 mm to ≤16.0 mm	W2		
		>16.0 mm to ≤19.1 mm	W3		
		>19.1 mm to ≤32.0 mm	W4		
3	Thickness	≤0.7 mm	T1	Mandatory	Optional
		>0.7 mm to ≤1.0 mm	T2		
		>1.0 mm	T3		
4	Break force	≤10 KN	B1	Mandatory	Optional
		≥10 to <15 KN	B2		
		≥15 KN to <25 KN	B3		
		≥25 KN	B4		
5	Metres per kilogram	≤5 m/kg	S	Mandatory	Optional
		≥5 m/kg to <10 m/kg	M		
		≥10 m/kg	L		
6	Coil winding*	Ribbon wound	R	Optional	Optional
		Mill/rope wound	M		
		Other (including not in coils)	O		

In constructing a MCC, use a "-" between each category. For example: **C1-W2-T1-B1-L-R**

The MCCs will be used to model match export models to the identical or comparable domestic models. In addition, the MCCs will be used to determine the profitability of domestic sales in the ordinary course of trade test by comparing domestic selling prices to the corresponding cost to make and sell. The MCC may also be used to compare the export price to the cost to make the exported model as part of the constructed normal value.

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

SECTION A COMPANY INFORMATION

A-1 Company representative and location

1. Please nominate a contact person within your company:

Name: [CONFIDENTIAL, personal information]
Position in the company: [CONFIDENTIAL, personal information]
Telephone: [CONFIDENTIAL, personal information]
E-mail address: [CONFIDENTIAL, personal information]

2. If you have appointed two representatives, provide the their contact details:

Name: [CONFIDENTIAL, personal information]
Address: [CONFIDENTIAL, personal information]
Telephone: [CONFIDENTIAL, personal information]
E-mail address: [CONFIDENTIAL, personal information]

Name: [CONFIDENTIAL, personal information]
Address: [CONFIDENTIAL, personal information]
Telephone: [CONFIDENTIAL, personal information]
E-mail address: [CONFIDENTIAL, personal information]

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

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

Response:

North side of Guihua Branch Road, East side of Longcheng Road, Lulong Economic Development Zone, Qinhuangdao City, Hebei province, China.

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

Response:

North side of Guihua Branch Road, East side of Longcheng Road, Lulong Economic Development Zone, Qinhuangdao City, Hebei province, China.

A-2 Company information

1. What is the legal name of your business?

Response:

QINHUANGDAO JIASHILUN PACKAGING MATERIALS CO., LTD. ("JIASHILUN", Chinese name "秦皇岛佳士伦包装材料有限公司")

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

Response:

Not applicable, JIASHILUN only trades under the above name.

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

Response:

Not applicable, JIASHILUN has and only has the above name.

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

Response:

In the last two years, the board of directors in JIASHILUN has changed twice, the resolution times of the shareholders' meeting for the first change is May 26, 2020 and the second change is July 1, 2020.

The following is the details of the changes in the members of the board of directors:

After July 1, 2020	Before July 1, 2020	Before May 26, 2020
[CONFIDENTIAL, personal name]	[CONFIDENTIAL, personal name]	[CONFIDENTIAL, personal name]
[CONFIDENTIAL, personal name]	[CONFIDENTIAL, personal name]	[CONFIDENTIAL, personal name]
[CONFIDENTIAL, personal name]	[CONFIDENTIAL, personal name]	[CONFIDENTIAL, personal name]
[CONFIDENTIAL, personal name]	[CONFIDENTIAL, personal name]	[CONFIDENTIAL, personal name]
[CONFIDENTIAL, personal name]	[CONFIDENTIAL, personal name]	[CONFIDENTIAL, personal name]
[CONFIDENTIAL, personal name]	[CONFIDENTIAL, personal name]	[CONFIDENTIAL, personal name]
[CONFIDENTIAL, personal name]	[CONFIDENTIAL, personal name]	[CONFIDENTIAL, personal name]

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

Response:

Not applicable, JIASHILUN is an independent private enterprise.

6. Is your company or parent company publically listed?
- If yes, please provide:
- The stock exchange where it is listed; and
 - Any principle shareholders²
- If no, please provide:
- A list of all principal shareholders and the shareholding percentages.

Response:

Not applicable, JIASHILUN is not publically listed.

Current board of directors	Amount of contribution	Proportion of contribution
[CONFIDENTIAL, personal name]	¥1,712,500	34.25%

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.

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[CONFIDENTIAL, personal name]	¥1,337,500	26.75%
[CONFIDENTIAL, personal name]	¥650,000	13%
[CONFIDENTIAL, personal name]	¥325,000	6.5%
[CONFIDENTIAL, personal name]	¥325,000	6.5%
[CONFIDENTIAL, personal name]	¥325,000	6.5%
[CONFIDENTIAL, personal name]	¥325,000	6.5%

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.

Response:

We specialized in producing steel strapping and related products, which is widely used in ferrous metallurgy, non-ferrous metals, glass and building materials, wood industry and other industries.

Our sale market includes domestic and abroad market, we mainly export to Southeast Asia, South Africa, Middle east for abroad market.

Our [CONFIDENTIAL, business information], and our [CONFIDENTIAL, business information].

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

Response:

Not applicable, JIASHILUN is the manufacturer and distributor of the goods under consideration, whose sale market includes domestic and abroad market including Australia.

9. Provide your company's internal organisation chart.

Response:

**Please see the follow internal organisation chart.
[CONFIDENTIAL, company's internal organisation]**

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

Response:

[CONFIDENTIAL, company's internal operation and management]

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

Response:

Not applicable, Because JIASHILUN is a small company, sales method is simple, such promotional material is not needed.

A-3 General accounting information

1. What is your financial accounting period?

Response:

The financial accounting period in JIASHILUN is same as calendar year. From 1st,Jan to 31th,Dec of every year

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

Response:

Not applicable,Because JIASHILUN is a small company and not a listed company, so usually does not need to produce audit reports.

3. What currency are your accounts kept in?

Response:

JIASHILUN uses YUAN(RMB) in accounting system.

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

Response:

JIASHILUN uses UFIDA as its accounting system.

5. What is the name of your sales system?

Response:

Not applicable, Because JIASHILUN is a small company, who records and arranges production and sales data through Excel.

6. What is the name of your production system?

Response:

Not applicable, Because JIASHILUN is a small company, who records and arranges production and sales data through Excel.

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

Response:

Not applicable, JIASHILUN uses UFIDA as our financial accounting system,it's electronical, as mentioned above, the sales and production system is calculated by manual excel.

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

Response:

Not applicable, JIASHILUN accounts under the generally accepted accounting principles in China

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

Response:

Not applicable, these was no change to JIASHILUN's accounting practices or policies over the last two years

A-4 Financial Documents

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

Response:

Plese see Attachment A-4.1: *Balance sheet2018, Balance sheet2019, Income statements2018 and Income statements2019*[CONFIDENTIAL, company's financial data]

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

Response:

Plese see Attachment A-4.2: *Annual corporate income tax return 2018-2109 and Reconciliation between the financial statements and tax returns.* [CONFIDENTIAL, company's financial data]

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

Response:

Not applicable, JIASHILUN does not maintain different profit centres.

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

Response:

Plese see Attachment A-4.4: *Income statements 2019 and Income statements 2020(Jan-Mar).* [CONFIDENTIAL, company's financial data]

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

Response:

Plese see Attachment A-4.5: *Trial balance 2019(Apr to Dec) and Trial balance 2020(Jan to Mar).* [CONFIDENTIAL, company's financial data]

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

Response:

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Plese see Attachment A-4.6: *Chart of accounts.* [CONFIDENTIAL, company's financial data]

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

SECTION B

EXPORT SALES TO AUSTRALIA

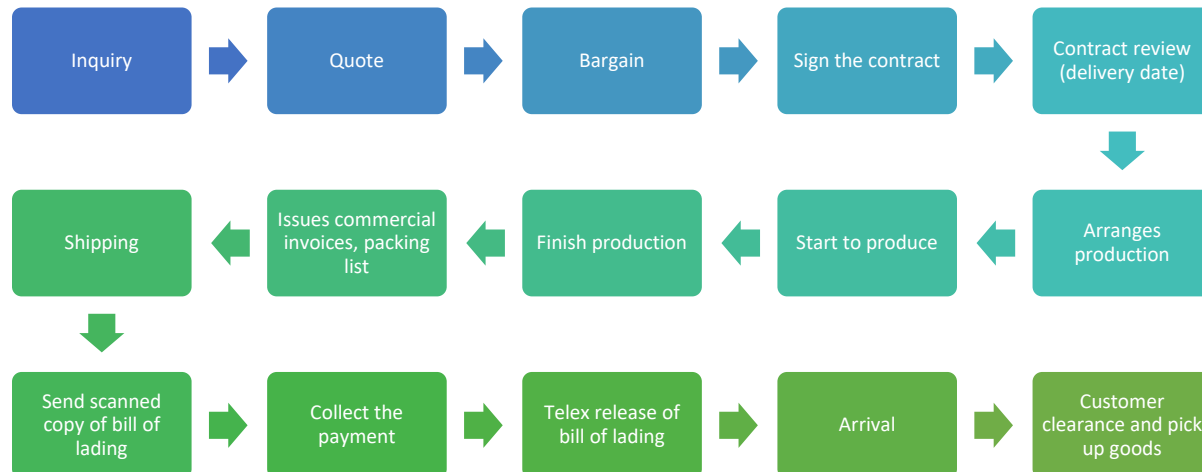
B-1 Australian export sales process

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

Response:

JIASHILUN has only one Australian customer during the period of investigation (“POI”). Once JIASHILUN and the customer reached an agreement on a transaction, a contract is signed. After JIASHILUN receives a purchase order from the customer, it arranges production. After production is completed, JIASHILUN issues the relevant commercial invoices, packing list and arranges for the goods to be shipped based on the agreed shipping terms, only CIF was used during the POI. After shipping, JIASHILUN sent the bill of lading and collect the the rest of payment for goods. [CONFIDENTIAL, business information]

Please refer to the sales flow chart of the Australian market below.



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

Response:

All Australian sales are made in US dollar.

Jiashilun has only one Australian customer during the POI and the payment is settled after each sale. Forward contracts were not used to lock in the foreign exchange rate relating to the export sales.

JIASHILUN's accounting system adopts the exchange rate [CONFIDENTIAL, business information].

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

Response:

None of the Australian customers are related to JIASHILUN.

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

Response:

Not applicable, As advised in B-1.1 prices are negotiated with each customer in Australia individually. JIASHILUN does not use price lists or price extras list.

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

Response:

No, JIASHILUN's export selling prices do not vary according to the distribution channel identified.

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

Response:

No, JIASHILUN did not provide such discounts or rebates in relation to the Australian sales of the goods during the POI.

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

Response:

No, JIASHILUN did not provide such discounts or rebates in relation to the Australian sales of the goods during the POI.

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

Response:

JIASHILUN reported the Australian sales based on the date of the commercial invoice.

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.

Response:

Please refer to the worksheet Attachment B-2 Australian sales [CONFIDENTIAL, business information] for all goods invoiced during the POI. JIASHILUN itself is a small company with only one customer in Australia, so it has no other direct selling expenses except for those already filled in the questionnaire.

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

Response:

JIASHILUN prepared the Australian sales listing based on information from the sell documents and the financial system.

Column	Source Document
1-8	Commercial invoice
3-4	Commercial invoice, Product quality certificate
9	Collection of payments
10-16	Commercial invoice
17-18	Ocean invoice
20	[CONFIDENTIAL, business information].
23-24	Pre-port fee invoice and detailed bill

Please refer to Attachment B-2.2 for [CONFIDENTIAL, business information], which is also the exchange rate used by the financial system of JIASHILUN for us dollar accounting.

B-3 Sample export documents

1. Select the two largest invoices by value and provide the following documentation:

- Contracts
- Purchase order and order confirmation
- Commercial invoice and packing list
- Proof of payment and accounts receivable ledger
- Documents showing bank charges
- Invoices for inland transport
- Invoices for port handling and other export charges
- Bill of lading
- Invoices for ocean freight & marine insurance (if applicable)
- Country of origin certificates (if applicable)

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

Response:

Please refer to Attachment B-3.1 for two sets of Australian sales documentations [CONFIDENTIAL, business information], which are the two largest invoices by value.

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.

Response:

Please refer to Attachment B-4.2 table reconciling the details in the "B-2 Australian sales" listing to the source documents in B-3.1 [CONFIDENTIAL, business information].

B-4 Reconciliation of sales to financial accounts

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

Response:

Please refer to worksheet Attachment B-4 Upwards sales [CONFIDENTIAL, company's financial data].

2. Please provide all documents, other than those in A-4, B-2 and D-2, required to complete the "B-4 Upwards sales" worksheet. If the documents include spreadsheets, all formulas used must be retained.

Response:

Please refer to Attachment B-4.2 Operating income subledger [CONFIDENTIAL, company's financial data].

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

Response:

All information and documents have been provided as required, Please refer to Attachment B-4 and Attachment B-4.2 [CONFIDENTIAL, company's financial data].

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.

Response:

Please refer to the worksheet B-5 Upwards selling expense [CONFIDENTIAL, company's financial data].

2. Please provide all documents, other than those in A-4, B-2 and D-2, required to complete the "B-5 Upwards selling expense" worksheet. If the documents include spreadsheets, all formulas used must be retained.

Response:

Please refer to Attachment B-5.2 sales expenses subledger [CONFIDENTIAL, company's financial data].

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.

Response:

All information and documents have been provided as required, Please refer to Attachment B-5 and Attachment B-5.1 [CONFIDENTIAL, company's financial data].

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.

Response:

Please refer to Attachment B-6.2. 2016-2018 main business sub ledger [CONFIDENTIAL, company's financial data]. Even though we did not receive the worksheet, in order to provide complete information you may want, we have provided the main business sub ledger for 2016-2018 [CONFIDENTIAL, company's financial data].

2. Provide a table listing the source of the data for each column in the "B-6 Historical sales" listing.

Response:

Please refer to Attachment B-6.2. 2016-2018 main business sub ledger [CONFIDENTIAL, company's financial data]. Even though we did not receive the worksheet, in order to provide complete information you may want, we have provided the main business sub ledger for 2016-2018 [CONFIDENTIAL, company's financial data].

SECTION C

EXPORTED GOODS& LIKE GOODS

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

C-1 Models exported to Australia

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

Response:

The goods exported to Australia during the POI were Painted steel strapping, of carbon steel, ribbon or mill, with a nominal width from 12.7mm to 32 mm, a nominal thickness from 0.5 mm to 0.8mm. A steel strapping product catalogue of JIASHILUN is provided at Attachment C-1.1 (But only some of the products were ordered during the POI). Specific technical information is provided in worksheet Attachment B-2 Australian sales spreadsheet [CONFIDENTIAL, company's financial data].

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

Response:

Please refer to the following list of MCCs of the goods exported to Australia.

MCCs of the goods exported to Australia
C1-W1-T1-B1-L-R
C1-W2-T1-B1-L-R
C1-W3-T1-B1-L-R
C1-W3-T2-B2-M-M
C1-W4-T2-B3-S-R

C-2 Models sold in the domestic market

1. Fully describe all like goods your company sold on the domestic market during the period. Include specification details and any technical and illustrative material that may be helpful in identifying, or classifying, the like goods sold on the domestic market.

Response:

There is no substantial difference between the painted steel strapping sold in the Chinese market and the Australian market. There may be differences in size due to the size requirements of the specific order, but these differences will not have any impact on the cost.

All like goods sold in the domestic market during the POI were painted steel strapping, of carbon steel, ribbon or mill, with a nominal width from 12.7mm to 31.75 mm, a nominal thickness from 0.5 mm to 0.9mm. A steel strapping product catalogue of JIASHILUN is provided in Attachment C-1.1. Specific technical information is provided within worksheet Attachment D-2 domestic sales [CONFIDENTIAL, company's financial data].

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

Response:

Please refer to the following list of MCCs of the goods sold on the domestic market.

List of MCCs of the goods sold on the domestic market	
C1-W1-T1-B1-L-M	C1-W3-T2-B3-M-R
C1-W2-T1-B1-L-M	C1-W4-T1-B3-M-M
C1-W2-T1-B1-L-R	C1-W4-T1-B3-M-R
C1-W2-T1-B1-S-M	C1-W4-T1-B3-S-R
C1-W3-T1-B1-L-M	C1-W4-T2-B3-5-R
C1-W3-T1-B1-L-R	C1-W4-T2-B3-M-M
C1-W3-T1-B1-M-M	C1-W4-T2-B3-M-R
C1-W3-T1-B1-M-R	C1-W4-T2-B3-S-R
C1-W3-T1-B1-S-M	C1-W4-T2-B4-S-M
C1-W3-T1-B1-S-R	C1-W4-T2-B4-S-R
C1-W3-T1-B2-L-M	C2-W4-T2-B3-M-R
C1-W3-T1-B2-L-R	C2-W4-T2-B4-M-M
C1-W3-T2-B2-M-M	C2-W4-T2-B4-S-M
C1-W3-T2-B2-M-R	C2-W4-T2-B4-S-R
C1-W3-T2-B3-M-M	

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.

Response:

JIASHILUN does not use product codes or stock keeping unit (SKU) codes. JIASHILUN classifies the factors MCC by product sales documents and product quality certificate.

SECTION D

DOMESTIC SALES

D-1 Domestic sales process

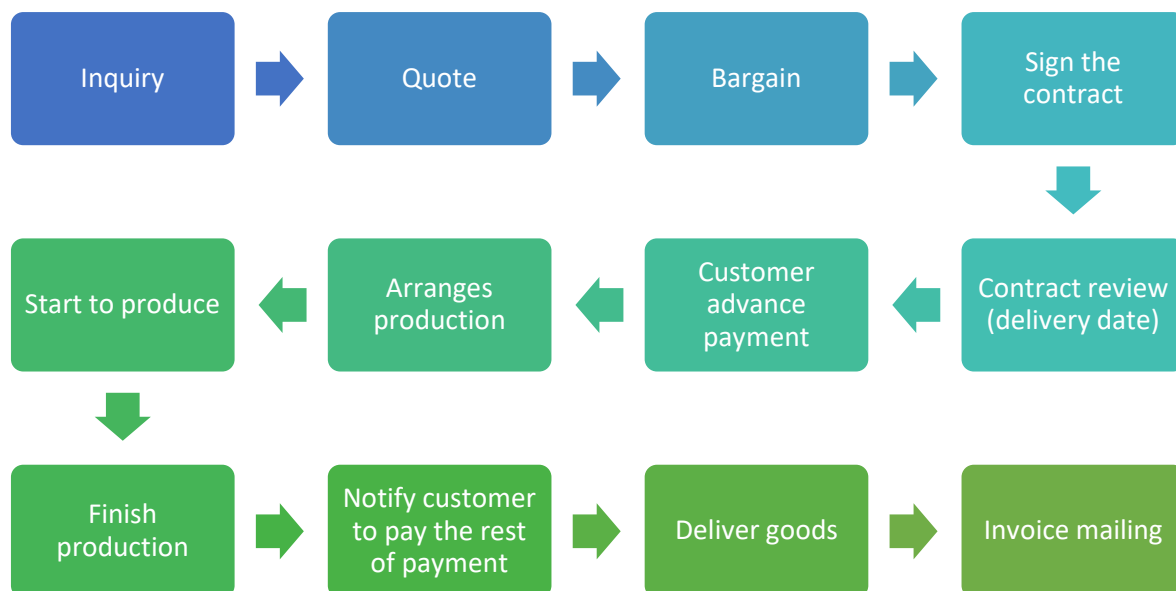
1. Provide details (and diagrams if appropriate) of the domestic sales process of your company and any other related entities including:
 - (a) Marketing and advertising activities
 - (b) Price determination and/or negotiation process
 - (c) Order placement process
 - (d) Order fulfilment process and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

Response:

China's painted Steel Strapping market is a completely competitive market, where companies rely on quality, service, distribution channels and other factors, rather than relying solely on price to compete.

Once JIASHILUN and the customer reach an agreement on a transaction, a contract is signed and the advance payment is transferred. After JIASHILUN receives a purchase order from the customer, it arranges production. After production is completed, JIASHILUN notify customer to pay the rest of payment and arranges for the goods to be delivered based on the agreed shipping terms, both DDP and EXW was used during the POI. After deliverring, JIASHILUN issue the VAT invoice. It takes 15-20 days from receiving the order to deliverring.

Please refer to the sales flow chart of the Australian market below.



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

Response:

No. JIASHILUN does not have any related domestic customers.

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

Response:

Domestic sales are negotiated on a transaction by transaction basis, rather than made in accordance with price list.

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

Response:

No, JIASHILUN's export selling prices do not vary according to the distribution channel identified.

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

Response:

No, JIASHILUN did not provide such discounts or rebates in relation to customers or their associates in relation to the sale of the like goods during the POI.

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

Response:

No, JIASHILUN did not issue any credit or debit notes (directly or indirectly) to customers or their associates in relation to the sale of the like goods during the POI.

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

Response:

JIASHILUN reported domestic sales based on the invoice date.

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.

Response:

PUBLIC RECORD

Please refer to the worksheet Attachment D-2 Domestic sales [CONFIDENTIAL, company's financial data] for all JIASHILUN's domestic sales of like goods invoiced within the POI.

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

Response:

Column	Source Document
1-8	Commercial invoice
3-4	Commercial invoice, Product quality certificate
9	Collection of payments
10-16	Commercial invoice
17-18	Ocean invoice

D-3 Sample domestic sales documents

1. Select the two largest invoices by value and provide the following documentation:
 - Contracts
 - Purchase order and order confirmation
 - Commercial invoice and packing list
 - Proof of payment and accounts receivable ledger
 - Documents showing bank charges
 - Delivery invoices

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

Response:

Please refer to Attachment D-3.1 for two sets of domestic sales sample documents [CONFIDENTIAL, business information], which are the two largest invoices by value.

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

Response:

Please refer to Attachment D-3.2 table reconciling the details [CONFIDENTIAL, business information] 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.

Response: Please refer to B-4.

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.

Response: Please refer to B-4.

PUBLIC RECORD

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

Response: Please refer to B-4.

SECTION E

DUE ALLOWANCE

E-1 Credit expense

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

Response:

No, JIASHILUN does not provide credit to any domestic customers in relation to sales of like goods.

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

Response:

No, JIASHILUN does not provide credit to any Australian customers in relation to sales of the goods

E-2 Packaging

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

Response:

Antirust papers, Antirust films, Steel pallet are generally used for packaging of domestic sales of like goods.

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

Response:

Same as domestic sales.

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

Response:

There are no distinct differences in packaging between JIASHILUN's domestic and export 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?

Response:

Some domestic sales need to be transported to customers. Since the business habits of JIASHILUN is to settle the freight with the transportation company [CONFIDENTIAL, business information] according to the weight of like goods.

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

Response:

As identified in worksheet Attachment B-2 Australian sales [CONFIDENTIAL, company's financial data], only CIF term was used in relation to Australian sales.

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

Response:

Such expenses are reported based on the actual costs incurred, quoted by freight forwarder.

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

Response:

Such expenses are reported based on the actual costs incurred, quoted by freight forwarder.

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

Response:

Such expenses are reported based on the actual costs incurred, quoted by freight forwarder.

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

Response:

JIASHILUN only uses CIF terms during the POI.

E-4 Other direct selling expenses

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

Response:

No. JIASHILUN does not provide sales commissions for domestic sales of like goods and/or export sales of the goods.

2. Are there any differences in tax liability between domestic and export sales? If yes, provide details, for example:
 - What is the rate of value-added tax (VAT) on sales of the goods and like goods?
 - How is VAT accounted for in your records in relation to sales of the goods and like goods?
 - Do you receive a VAT refund in relation to sales of the goods and/or like goods?
 - Do you receive a remission or drawback of import duties on inputs consumed in the productions of the goods or like goods?

Response:

VAT is applicable for domestic sales of the goods and like goods and a VAT refund is received in relation to export sales of the goods and like goods. Please refer to table below for rate of VAT and VAT refund to the POI.

Month	Value-added tax rate	VAT rebate rate
Apr-19	13%	10%
May-19	13%	10%
Jun-19	13%	10%
Jul-19	13%	10%
Aug-19	13%	10%
Sep-19	13%	10%
Oct-19	13%	10%
Nov-19	13%	10%
Dec-19	13%	10%
Jan-20	13%	10%
Feb-20	13%	10%
Mar-20	13%	10% (after March 22th is 13%)

JIASHILUN did not purchase any imported raw materials

3. Are there any other direct selling expenses incurred by your company in relation to domestic sales of like goods?
 - These direct selling expenses must be included in the reconciliation of direct selling expenses in B-5

Response:

No, there are no other direct selling expenses incurred by JIASHILUN in relation to domestic sales of like goods except the content filled in the questionnaire attachment.

4. Are there any other direct selling expenses incurred by your company in relation to export sales of the goods to Australia?
 - These direct selling expenses must be included in the reconciliation of direct selling expenses in B-5

Response:

No, there are no other direct selling expenses incurred by JIASHILUN in relation to export sales of the goods to Australia except the content filled in the questionnaire attachment.

E-5 Other adjustment claims

1. Are there any other adjustments required to ensure a fair comparison between the export price and the normal value (based on domestic sales, costs and/or third country sales)? If yes, provide details.
 - An adjustment will only be made where there is evidence that the difference affects price comparability.
 - Refer to Chapter 15 of the *Dumping and Subsidy Manual (November 2018)* for more information.

Response:

JIASHILUN has not identified any other required adjustments at this stage except the content filled in the questionnaire attachment.

SECTION F

THIRD COUNTRY SALES

F-1 Third country sales process

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

Response:

JIASHILUN's third country sales process is the same as that of Australia.

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

Response:

No, JIASHILUN does not have any third country customers related.

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

Response:

JIASHILUN reported third country sales based on the invoice date.

F-2 Third country sales listing

- 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.

Response:

Please refer to the worksheet Attachment F-2 Third country sales [CONFIDENTIAL, company's financial data].

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

Response:

Please refer to the below table listing the source of the data for each column in the export sales listing.

Column	Source Document
1-8	Commercial invoice

F-3 Differences in sales to third countries

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

Response:

There is no substantial difference between sales to third countries and Australia.

SECTION G

COST TO MAKE AND SELL

G-1. Production process

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

Response:

Please refer to the production flow chart below. [CONFIDENTIAL, business information].

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

Response:

No, JIASHILUN does not have any suppliers related.

G-2. Cost accounting practices

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

Response:

JIASHILUN's cost accounting system is based on actual costs.

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

Response:

Not applicable, since JIASHILUN's cost accounting system is based on actual costs.

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

Response:

No, JIASHILUN does not have different cost centres in company's cost accounting system

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

Response:

JIASHILUN is a small company, the accounting system is also very simple. There is no information on product specificity but the product name in the financial system. However, the sales data of painted steel strapping are very clear to the accounting personnel and sales personnel, so they can find the corresponding documents and provide relevant accurate information.

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

Response:

No, JIASHILUN does not have any costs for management accounting purposes valued differently to financial accounting purposes.

6. Has your company engaged in any start-up operations in relation to the goods? If yes:
- (a) Describe in detail the start-up operation giving dates (actual or projected) of each stage of the start-up operation.
 - (b) State the total cost of the start-up operation and the way that your company has treated the costs of the start-up operation in its accounting records.

Response:

No, JIASHILUN has not engaged in any start-up operations in relation to the goods.

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

Response:

The method of valuation for raw material and finished goods inventories is weighted average. Because the production line of JIASHILUN is very simple, there is no work-in-process.

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

Response:

The value for damaged or sub-standard goods generated at the various stages of production is separately booked as “scrap” which is sold at market value. The cost of scrap is valued on actual basis.

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

Response:

There is no by products or joint products generated in manufacturing. The scraps are sold at market value, its cost of scrap is valued on actual basis.

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

Response:

Not applicable, JIASHILUN does not have parent or related company.

G-3 Cost to make on domestic market

1. Complete the worksheet named "G-3 Domestic CTM".
- This worksheet lists the quarterly cost to make the domestic models of like goods by MCC manufactured within the period, even if they are models not exported to Australia.
 - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold) for each MCC.
 - If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture like goods, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as 'other costs' if not already included, for example, under material costs.

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- 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 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.

Response:

Please refer to the worksheet Attachment G-3 Domestic CTM as requested [CONFIDENTIAL, company's financial data].

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

Response:

Please refer to the table below

Column	Source Document
Raw material cost	Monthly Cost calculation worksheet Raw Material Sub-ledger
Other material costs	Monthly Cost calculation worksheet Other materials Sub-ledger
Direct labour cost	Monthly Cost calculation worksheet Labor cost sub-ledger
Manufacturing overheads cost	Monthly Cost calculation worksheet Manufacture Overhead sub-ledger (Trail Balance)
Production quantity	Monthly Cost calculation worksheet Finished goods sub-ledger

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.

Response:

Please refer to the worksheet Attachment G-4.1 SG&A listing [CONFIDENTIAL, company's financial data].

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

Response:

Please refer to the worksheet Attachment G-4.2 Domestic SG&A [CONFIDENTIAL, company's financial data] calculation which has been prepared in strict compliance with the above instructions.

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.

Response:

Please refer to the worksheet Attachment G-5 Australian CTM as requested [CONFIDENTIAL, company's financial data].

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

Response:

Please refer to the table below

Column	Source Document
Raw material cost	Monthly Cost calculation worksheet Raw Material Sub-ledger
Other material costs	Monthly Cost calculation worksheet Other materials Sub-ledger
Direct labour cost	Monthly Cost calculation worksheet Labor cost sub-ledger
Manufacturing overheads cost	Monthly Cost calculation worksheet Manufacture Overhead sub-ledger (Trail Balance)
Production quantity	Monthly Cost calculation worksheet Finished goods sub-ledger

G-6 Cost allocation methodology

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

Response:

For raw materials: it is calculated according to the actual consumption of raw materials, and the apportionment method is not used;

For labor: it is apportioned among different categories of products by sharing equally according to the output (weight);

For manufacturing overheads: it is apportioned among different categories of products by sharing equally according to the output (weight).

2. Select the domestic model (export model if you have no domestic production of like goods) with the largest production volume over the period and provide worksheets demonstrating the

allocation methodology described in G-6.1 from your normal cost accounting system to the cost for that model reported in G-3.1.

Response:

Please refer to the Attachment G-6.2 Manufacture overhead allocation of November 2019 [CONFIDENTIAL, company's financial data] for sample as required.

G-7 Major raw material costs

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

Response:

The major raw material used for the production of the goods is Cold Roll Steel (Cold hardening strip, "CRS").

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

Response:

Not applicable, JIASHILUN does not have such raw materials.

3. Using the domestic cost data in "G-3 Domestic CTM" (use "G-5 Australian CTM" if you have no domestic production of like goods), calculate the weighted average percentage of each raw material cost (listed in G-7.1) as a proportion of total cost to make.

Response:

Based on cost data in G-3, calculate out the weighted average percentage of raw material Cold Roll Steel (Cold hardening strip) is [CONFIDENTIAL, business information].

4. For each raw material identified in G-7.3which 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.

Response:

Please refer to the worksheet Attachment G-7.4 Raw material purchases [CONFIDENTIAL, business information] as requested.

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

Response:

The source data for each column of the worksheet Attachment G-7.4 is the raw material subledger, raw material invoices, and purchase documents.

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

Response:

Please refer to the Attachment G-7.6 Copies of documents for 7 kinds of raw material and Raw Material subledger [CONFIDENTIAL, business information]. Chinese enterprises do not use commercial invoices in their domestic sales activities, but take VAT invoices as the basis for tax payment and collection.

In the Raw Material subledger, the "description" in column F can be used to screen the raw materials, so as to find the corresponding quantity and amount in "G-7.4 Raw material purchases".

7. Are any of the suppliers in "G-7.4 Raw material purchases" listing related to your company? If yes, please provide details on how the price is set.

Response:

No, JIASHILUN does not have any suppliers related.

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.

Response:

Please refer to worksheet Attachment G-8 Upwards costs [CONFIDENTIAL, company's financial data].

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.

Response:

Please refer to Attachment A-4.4, Attachment A-4.5 for the Income statement and Trail Balance [CONFIDENTIAL, company's financial data].

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

Response:

Please refer to Attachment G-8 Upwards costs [CONFIDENTIAL, company's financial data].

G-9 Capacity Utilisation

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

Response:

Please refer to the worksheet Attachment G-9 Capacity Utilisation [CONFIDENTIAL, business information].

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 Chinese and Australian markets and to assess whether sales in the Chinese 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 China (GOC) at all levels, including (but not limited to):

(a) reporting requirements;

Response:

JIASHILUN is not required to report to the GOC in relation to its normal business operations. JIASHILUN is a private company and all its business decisions are made by the senior management of the company.

(b) payment of taxes;

Response:

JIASHILUN pays taxes in accordance with the relevant laws of China. These are paid on a regular monthly or quarterly basis. Final tax liabilities are reconciled and paid at the end of each year as per Chinese legal requirements.

(c) senior management representation within your business;

Response:

JIASHILUN is a wholly private-owned company. The GOC has no senior management representation within JIASHILUN's business. Senior management within the business are recruited from the employment market and are hired according to Chinese law and the company's operational procedures.

(d) supervision by the State-owned Assets Supervision and Administration Commission (SASAC) or a body under the control of SASAC.

Response:

As stated above, JIASHILUN is a private company wholly in control and command of its operations. It is not supervised by SASAC or by any other body under the control of SASAC or the GOC.

(e) approval/negotiation of business decisions (e.g. investment decisions, management decisions, pricing decisions, production decisions, sales decisions);

Response:

The GOC has nothing to do with JIASHILUN's business decisions. All JIASHILUN's business decisions are made and resolved by its executive director, senior management and/or general manager.

(f) licensing;

Response:

JIASHILUN's only interaction with the GOC in this regard is the issuance of its business license. No other licensing is needed for the operational activities of the company.

(g) restrictions on land use;

Response:

JIASHILUN faces no direction or restrictions from the GOC in its land usage apart from land zoning and development laws.

(h) provision of loans; or

Response:

JIASHILUN's loans are provided by commercial banks. The terms and conditions of JIASHILUN's borrowings are decided by commercial negotiation with its lenders.

(i) provision of grants, awards or other funds.

Response:

JIASHILUN received grants and commercial loans during POI. The grants were obtained from local government and the loans were obtained from state-owned banks. Please refer to section L for detail information.

H-2 Business structure, ownership and management

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

Response:

JIASHILUN is not a State-owned (SOE) or State-invested enterprise (SIE).

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

Response:

JIASHILUN is a private company with 7 natural person shareholders and does not has any entities/businesses related.

Current board of directors/shareholders	Proportion of contribution
[CONFIDENTIAL, personal name]	34.25%
[CONFIDENTIAL, personal name]	26.75%
[CONFIDENTIAL, personal name]	13%
[CONFIDENTIAL, personal name]	6.5%
[CONFIDENTIAL, personal name]	6.5%
[CONFIDENTIAL, personal name]	6.5%
[CONFIDENTIAL, personal name]	6.5%

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

Response:

Not applicable, JIASHILUN does not has any related businesses.

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

Response:

JIASHILUN and Board of Directors and shareholders are not representatives or employees of, or otherwise affiliated with, the Government of China.

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

Response:

JIASHILUN and Board of Directors and shareholders are not representatives of or from the Chinese Communist Party (CCP).

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

Response:

JIASHILUN and Board of Directors and shareholders are not appointed, managed or recommended by the GOC.

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

Response:

JIASHILUN is a private company with 7 natural person shareholders, none of them (including previous shareholders) is a foreign investor or an affiliate, representative, agency or otherwise representative of the Government of China. Except for CONFIDENTIAL, personal name] as the chairman of the board who also serves as the general manager, the other shareholders are only directors and have no corporate positions.

Current board of directors/shareholders	Proportion of contribution
CONFIDENTIAL, personal name]	34.25%
CONFIDENTIAL, personal name]	26.75%
CONFIDENTIAL, personal name]	13%
CONFIDENTIAL, personal name]	6.5%
CONFIDENTIAL, personal name]	6.5%
CONFIDENTIAL, personal name]	6.5%
CONFIDENTIAL, personal name]	6.5%

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

Response:

No changes in the ownership structure of JIASHILUN occurred during the period.

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

Response:

No persons appointed to positions within JIASHILUN are appointments by GOC authorities or designated to act on behalf of GOC authorities.

10. Explain whether there are requirements in law and in practice to have government representation at any level of your business. If there is such a requirement, explain the role of government representatives appointed to any level of your business.

Response:

There are no requirements of law or practice requiring or mandating government representation at any level of JIASHILUN's business.

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

Response:

Not applicable. JIASHILUN is not a publicly-traded company.

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

Response:

Not applicable. JIASHILUN is not a publicly-traded company.

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

Response:

JIASHILUN's chairman of the board/general manager have the ability to reward, fire or discipline the senior managers at different levels.

14. Do any of your company's senior managers hold positions in any Government of China departments or organisations, associations or Chambers of Commerce? If yes, describe the nature of these positions.

Response:

JIASHILUN's senior managers do not hold positions in any GOC departments or organisations, associations or Chambers of Commerce.

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

Response:

JIASHILUN does not have a "pricing committee". Selling prices are negotiated taking into account costs of production and all relevant market factors.

H-3 Licensing

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

Response:

Please refer to Attachment H-3.1 for JIASHILUN's business license.

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

Response:

JIASHILUN's business license was issued by the Lulong County Market Supervision and Administration Bureau.

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

Response:

The procedures involved for any company to apply for a business license are as follows:

(1) apply to reserve the proposed company name;

(2) a representative or agent of the shareholders applies to the registration authority for registration of the incorporation of the company; and

(3) all relevant documents as requested by laws and regulations, such as application form of registration of incorporation, articles of association, identity of each shareholder, and certificate of company residence etc., will be checked by the authority.

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

Response:

JIASHILUN is a limited liability company. The requirements or conditions for incorporation of a limited liability company are as follows:

(1) application for registration of establishment signed by the chairman of the board of directors or executive of the company;

(2) certificate of representation by jointly entrusted agent by all the shareholders;

(3) articles of association;

(4) legal person qualification certificates of the shareholders or identity certificates of natural persons;

(5) documents indicating the names and residence of the company's directors, supervisors and managers, and the certificates relating to their appointments, elections or engagements;

(6) documents of tenure of office and identity certificate of the company's legal representative;

(7) notification of pre-approval of the company's name; and

(8) domicile certificate of the company.

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

Response:

There are no restrictions imposed on JIASHILUN by its business license. In relation to business scope, Article 12 of the Company Law provides as follows:

The scope of business of a company shall be specified in the articles of association of the company and shall be registered according to the law. A company may amend its articles of association and change the scope of business, provided that it shall carry out change registration.

Thus, companies in China apply for registration to carry out their requested business scope, and may change that business scope.

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

Response:

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

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

Response:

Obtaining a business license is a standard aspect of company registration in China. A business license establishes that the company concerned is a legal person. In that capacity the company is able to operate legally and freely carry out its business.

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

Response:

The relevant Market Supervision and Administration Bureau (formerly the Administration for Industry and Commerce) who issued the business license to the company would be the competent authority to revoke it. Types of circumstances that could cause a business license to be revoked include:

(1) dissolution after liquidation;

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

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

(5) failure to commence business more than six months after incorporation without good reason, or ceasing business operations for more than six months consecutively after opening business;

(6) where the business scope of a company changes such that it exceeds the originally registered scope and the change to the scope has not been registered, and the circumstance is serious;

(7) failure to annually renew registration according to legal provisions and after the competent authority give a prescribed time limit, the company still fails to renew within the prescribed time limit;

(8) fraudulent behaviour relating to the licence, or allowing it to be used by unauthorised third parties, and the circumstance is serious; and

(9) engaging in serious illegal activities in the name of the company, such as might compromise the public interest.

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;
 - b. how the goods are produced;
 - c. how levels of inputs such as raw materials, labour and energy are set and secured;
 - d. how the use of your outputs, such as product mix, is determined; and
 - e. how your business' profit is distributed.
- Provide a description of any Government of China input into the decision-making process respecting your manufacture, marketing and sale of the goods.

Response:

According to the practice of JIASHILUN, significant business decisions are proposed by chairman of the board and further approved by the board of shareholders. The general manager shall decide other decisions in the normal business operations in a commercial manner.

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

Response:

There is no GOC input, guidance or interference in the decision-making process regarding manufacturing, marketing and sale of painted steel strapping by JIASHILUN.

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

Response:

No reports need to be submitted to the GOC periodically by JIASHILUN apart from the required tax reporting to the State Administration of Taxation and annual renewal of registration and financial reporting to the State Administration of Industry and Commerce.

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

Response:

As a small local business, JIASHILUN it has never been aware of the existence of such documents.

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

Response:

JIASHILUN does not develop any five-year plans or similar planning documents. JIASHILUN does not have to submit any business planning documents to GOC authorities.

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

Response:

As stated above, JIASHILUN has an chairman of the board (is also the general manager) in place. Because the company is small,there is also a good personal relationship between directors,so a formal board of directors is generally not adopted. No Board of Shareholders meetings were held during the period.

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

Response:

JIASHILUN does not have notes of company meetings where pricing decisions on steel products have been made since JIASHILUN is a small private company. JIASHILUN's general and senior managers will consider costs of production and market conditions for the purposes of obtaining the best price in negotiations with customers and issue relevant guidances.

H-5 Financial and investment activities

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

Response:

JIASHILUN's business debt is funded via commercial loans from commercial banks. JIASHILUN and the bank mutually determine the terms and conditions of loans. JIASHILUN only have two lenders, one is POSTAL SAVINGS BANK OF CHINA (PSBC), another is China Construction Bank (CCB).

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

Response:

The interest rates applicable to JIASHILUN's commercial loans are negotiated with commercial banks. The interest rate of JIASHILUN loans generally [CONFIDENTIAL, business information].

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

Response:

JIASHILUN has not benefited from any concessional interest rates for loans/debts in the last five years.

4. Has your business raised any capital using issuance of shares, preferential shares, rights issue, bonds, warrants, debentures, sub-ordinate loans or any other debt and/or equity instruments in the last 5 years? If yes:
- explain what instruments were used;
 - identify the type (e.g. government guarantee) and provider of the security; and
 - explain the reasons for raising the capital.

Response:

JIASHILUN has not raised any capital using issuance of shares, preferential shares, rights issue, bonds, warrants, debentures, sub-ordinate loans or any other debt and/or equity instruments in the last five years.

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

Response:

JIASHILUN has no such policies.

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

Response:

JIASHILUN has not invested in government or non-government debt securities.

H-6 Government policy on the industry

1. Are there any Government of China opinions, directives, decrees, promulgations, measures, etc. concerning the industry of the goods that were put in place or operating during the period? If yes, please provide:
- copy of the documentation and a translation in English;
 - documentation concerning the Government of China or any association of the Government of China's notification of the measures concerning the goods to your company during the period.

Response:

JIASHILUN has no awareness of such GOC opinions, directives, decrees, promulgations, measures, etc. concerning the goods that were put in place or operating during the investigation period.

2. Provide information concerning the name of any Government of China departments, bureaus or agencies responsible for the administration of all Government of China measures concerning the industry of the goods in the regions, provinces or special economic zones where your company is located, including contact information regarding the following areas:

- industrial policy and guidance on the industry;
- market entry criteria for the industry;
- environmental enforcement for the industry;
- management of land utilisation;
- the China Banking Regulatory Commission for the industry;

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- investigation and inspection of expansion facilities;

To the best knowledge of JIASHILUN, there are no departments or sections in the Chinese government in charge of investigation and inspection of expansion facilities.

- the section in the National Development and Reform Commission that is responsible for the industry; and
- import licensing for raw materials relating to the goods under consideration.

Response:

As a local small private company, JIASHILUN' business scope is traditional manufacturing and JIASHILUN have never imported raw materials. Therefore, since the business activities are very simple and the business scale is small, JIASHILUN is not aware or has never contact with these government departments.

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

Response:

As a local small private company, JIASHILUN is not aware of the government's industrial plans or policies at any level of government. JIASHILUN is not involved in or provided with any information for such plans or policies.

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

Response:

JIASHILUN has never provided any information relating to assessments of the implementation of plans, policies or measures.

5. Has the Government of China designated your company and/or industry as "pillar," "encouraged," "honourable," or any other designation? If yes, please answer the following questions.
 - 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 China plans, policies, or measures as support for receiving the financing that you report.

Response:

JIASHILUN is not aware of it being designated with any of the above.

H-7 Taxation

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

Response:

No, there were no export taxes on the exports of the goods during the POI.

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

Response:

Please refer to table below for rate of VAT and VAT refund to the POI.

PUBLIC RECORD

Month	Value-added tax rate	VAT rebate rate
Apr-19	13%	10%
May-19	13%	10%
Jun-19	13%	10%
Jul-19	13%	10%
Aug-19	13%	10%
Sep-19	13%	10%
Oct-19	13%	10%
Nov-19	13%	10%
Dec-19	13%	10%
Jan-20	13%	10%
Feb-20	13%	10%
Mar-20	13%	10% (after March 22th is 13%)

3. Have there been any changes to the value-added tax rebate applicable to exports of the goods in the last 5 years? If yes, provide:
- a detailed chronological history of the value-added tax rebate rates;
 - products affected;
 - the effective dates of the rate changes;
 - fully translated copies of any Government of China notices regarding these changes, including the relevant appendices.

Response:

Please refer to table below for rate changes of VAT and VAT refund to exports of the goods in the last 5 years.

Date	Value-added tax rate	VAT rebate rate
2015-2018.4.30	17%	0%
2018.5.1-2018.9.14	16%	0%
2018.9.15-2018.10.31	16%	9%
2018.11.1-2019.3.31	16%	10%
2019.4.1-2020.3.19	13%	10%
2020.3.20-	13%	13%

Fully translated copies of any Government of China notices regarding these changes, including the relevant annexes can be found in attachment H-7.3.

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

Response:

JIASHILUN is not aware of any tax changes being planned that would impact the industry at this stage.

H-8 Sales Terms

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

Response:

JIASHILUN's sales terms, prices and other contract provisions are decided by negotiation with customers and authorised by JIASHILUN's sales manager and general manager.

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

Response:

JIASHILUN's selling prices are determined by negotiation with customers with regard to the cost level of the company and market conditions. The GOC is not involved in the setting of selling prices nor does it have any guidance role of any sort.

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

Response:

JIASHILUN does not coordinate its selling prices or supply of the goods with other domestic producers or any Government of China departments. JIASHILUN is in vigorous competition with other producers in both its domestic and export markets.

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

Response:

JIASHILUN does not provide goods price information or data to the Government of China, or other government officials or commercial/industry organisations, including those outside of China, which report on the industry.

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

Response:

JIASHILUN does not provide goods price information or data to any persons at the provincial, regional or special economic zone level of government.

H-9 Industry associations

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

Response:

No, JIASHILUN is not a member of any business or industry associations.

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

Response:

Not applicable, because JIASHILUN is not a member of any business or industry associations.

H-10 Statistics submission/recording

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

Response:

JIASHILUN does not make submissions to the Chinese Bureau of Statistics or to any other government organisation.

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

Response:

Not applicable, because JIASHILUN does not make submissions to the Chinese Bureau of Statistics or to any other government organisation.

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

Response:

Not applicable, because JIASHILUN does not make submissions to the Chinese Bureau of Statistics or to any other government organisation.

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

Response:

Not applicable, because JIASHILUN does not make submissions to the Chinese Bureau of Statistics or to any other government organisation.

H-11 Production/output

1. Is any part of your production subject to any national/regional industrial policy or guidance? If yes, provide details including a background of the policy/guidance and explain any restriction imposed by the policy/guidance. To what extent are any of the policies/guidelines applicable to your business?

Response:

JIASHILUN is not aware that its productions is not subject to any national/regional industrial policy or guidance.

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

Response:

Not applicable, since JIASHILUN's productions is not subject to any national/regional industrial policy or guidance.

3. Provide details regarding any other restrictions (e.g., geographic/regional, downstream, use, etc.) to the sale of the goods and/or like goods that may be imposed by the Government of China.

Response:

There are no restrictions on the sale of the goods and/or like goods imposed by the Government of China.

4. Provide a list of all your domestic customers of the like goods, include the location (city and province) of the customer and indicate whether each customer is an SIE.

Response:

Please refer to Attachment H-11.4 for a list of domestic customers [CONFIDENTIAL, business information] as requested.

5. Are there any restrictions and/or conditions in relation to the quality or quantity of the production of the goods placed upon your business? If yes, provide details.

Response:

There are no restrictions and/or conditions placed upon JIASHILUN in relation to the quality or quantity of the production of the goods.

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

Response:

JIASHILUN does not require an export license.

7. Are the goods sold by your business subject to any export restrictions and/or limits during the previous 5 year? If yes, provide details.

Response:

Painted steel strapping sold by JIASHILUN have not been subject to any export restrictions and/or limits during the previous five years.

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

Response:

There are no restrictions placed upon JIASHILUN in relation to the sale of the goods.

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

Response:

No, JIASHILUN' production capacity has not changed over the last 5 years.

10. Does your business benefit from any concession on the purchase of any utility services (e.g. electricity, gas, etc.)? If yes explain the nature and the amount of the concession?

Response:

No, JIASHILUN does not benefit from any concession on the purchase of any utility services.

H-12 Sales price

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

Response:

JIASHILUN has not been subject to any direct or indirect price guidance or controls by the Government of China during the period.

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

Response:

JIASHILUN has not been subject to any direct or indirect price guidance or controls by the Government of China during the period with respect to raw material inputs.

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

Response:

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

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

Response:

The selling price of the goods is determined by negotiation with the customers with reference to market conditions, including costs, supply, demand, customer preference, service provision and profitability requirements. There are no restrictions, limitations, or other considerations imposed on JIASHILUN in forming its selling prices.

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

Response:

Market competition between painted steel strapping producers is vigorous. In this circumstance no individual manufacturer or seller is in a position to exercise price leadership in relation to sales of the goods in the market.

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

Response:

JIASHILUN does not have a pricing committee in respect of the goods.

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

Response:

Not applicable, since JIASHILUN does not have a pricing committee in respect of the goods.

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

Response:

JIASHILUN's sales manager is responsible for the sales terms, prices and other contract provisions for the sale of the goods.

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

Response:

JIASHILUN is not aware of the laws and regulations in different regions of China being any different with respect to pricing of the goods.

H-13 Adding capacity and/or joint ventures

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

Response:

JIASHILUN has no recent plan to add capacity or establish a joint venture, and no knowledge of the current approval processes.

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

Response:

Not applicable, since JIASHILUN has not encountered such request during the POI.

H-14 Raw materials

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

Response:

No, JIASHILUN does not have any suppliers related or affiliated.

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

Response:

Yes. JIASHILUN purchased some raw materials on the open market from State invested enterprises. When purchasing, JIASHILUN considers a supplier's selling prices and product quality, regardless of the nature of the supplier's business.

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

Response:

Not applicable, since JIASHILUN's suppliers are not based outside of China.

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

Response:

Price differences come about by reason of separate negotiations being carried out by JIASHILUN with different suppliers. Price differences will be wider, or narrower, depending on the positions of the two parties (JIASHILUN and its supplier) in any individual negotiation.

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.

Response:

Similar to JIASHILUN' sales activities, the selection of suppliers and related procurement activities are conducted through one by one negotiation. JIASHILUN consider the comprehensive conditions of suppliers, including product quality, price and other factors.

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

Response:

Not applicable, since JIASHILUN's suppliers are not based outside of China and JIASHILUN does not have any related businesses.

7. Do you, or a business associated with you, sell any of the raw materials used to manufacture the goods and/or like goods, or sell the semi-processed goods?
- Please provide a description of the raw material or semi-processed goods which are sold, including whether they are domestic or export transactions, to related or unrelated parties, and how the selling price is determined.
 - If there is a difference in selling prices between related and unrelated parties, please provide reasons as to why.

Response:

Yes, JIASHILUN had only sold the raw materials, CRS, used to manufacture the goods and/or like goods in domestic market to unrelated parties, since JIASHILUN does not have any related businesses and the production process of color steel strip is very short.

SECTION I CHINESE MARKET

I-1 Prevailing conditions of competition in the Chinese market

1. Describe the Chinese market for the goods and the prevailing conditions of competition within the market, including:

Response:

- (a) Provide an overall description of the market in China which explains its main characteristics and trends over the past five years;

As a small local business, JIASHILUN has no ability to provide such information about the entire Chinese market.

- (b) Provide the sources of demand for the goods in China, including the categories of customers, users or consumers of the product;

As a small local business, JIASHILUN has no ability to provide such information about the entire Chinese market, since China is a country with a population of more than 1.4 billion. Even the Chinese government may not be able to accurately record how many enterprises in China produce painted steel strapping.

- (c) Provide an estimated proportion (%) of sales revenue from each of those sources of demand listed in (b);

As a small local business, JIASHILUN has no ability to provide such information about the entire Chinese market.

- (d) Describe the factors that influence consumption/demand variability in China, such as seasonal fluctuations, factors contributing to overall market growth or decline, government regulation, and developments in technology affecting either demand or production;

As a small local business, JIASHILUN has no ability to provide such information about the entire Chinese market. However, according to our understanding, painted steel strapping, as a basic steel product, should be less affected by season.

- (e) Describe any market segmentations in China; such as geographic or product segmentations;

As a small local business, JIASHILUN has no ability to provide such information.

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

As a small local business, JIASHILUN has no ability to provide such information.

- (g) Describe the way in which Chinese and imported goods compete in the Chinese market;

As a small local business, JIASHILUN does not know the status of the imported products, but according to the information we have learned from our sales, the painted steel strapping market in China is a completely competitive market.

- (h) Describe the ways that the goods are marketed and distributed in the Chinese market; and

As a small local business, JIASHILUN has no ability to provide such information about the entire Chinese market.

- (i) Describe any other factors that are relevant to characteristics or influences on the Chinese market for the goods.

As a small local business, JIASHILUN has no ability to provide such information about the entire Chinese market.

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

2. Provide a diagram which describes the Chinese 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 Chinese market.

Response:

As a small local business, JIASHILUN has no ability to provide such information about the entire Chinese market.

3. Describe the commercially significant market participants in the Chinese 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.

Response:

As a small local business, JIASHILUN has no ability to provide such information about the entire Chinese market.

4. Identify the names of commercially significant importers in the Chinese 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 Chinese market, if known.

Response:

As a small local business, JIASHILUN does not know the status of the imported products.

5. Describe the regulatory framework of the Chinese 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.

Response:

JIASHILUN is not aware of such regulatory framework for painted steel strapping in our past business activities.

6. Describe any entry restrictions for new participants into the Chinese 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).

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

Response:

JIASHILUN is not aware of such entry restrictions for new participants into the Chinese market for painted steel strapping in our past business activities.

I-2 Goods in the Chinese market

1. Generally describe the range of goods offered for sale in the Chinese 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.

Response:

In the Chinese market, the only products sold by JIASHILUN are packing strapping and strapping seal. There is no difference in the quality of these products in all markets. They all use the same raw materials and processes and are sold in the name of JIASHILUN itself. All transaction terms such as sales price are also determined on a case by case basis.

2. Describe the end uses of the goods in the Chinese market from all sources.

Response:

Painted steel strapping is generally used as packing material for packing steel, wood and building materials. But as far as JIASHILUN knows, there are other ways to use painted steel strapping as a part of medical devices, but these demand for this purpose is very small.

3. Describe the key product attributes that influence purchasing decisions or purchaser preferences in the Chinese market. Rank these preferences or purchasing influencers in order of importance.

Response:

Because the terms of the transaction between JIASHILUN's and its customers are determined based on commercial negotiations, it is difficult for JIASHILUN to clearly rank or distinguish the key product attributes because various factors will be considered in the negotiation. However, according to the feelings of the sales staff of JIASHILUN, customers generally care about product quality, timely performance, good cooperation experience in the past, product price and other factors.

4. Identify if there are any commercially significant market substitutes in the Chinese market for the goods.

Response:

As far as JIASHILUN knows, there is no such substitute. Although some things may be packed with plastic packing belt, but the plastic packing belt is not as strong as painted steel strapping, so painted steel strapping can not be completely replaced.

5. Identify if there are any commercially significant market complements in the Chinese market for the goods.

Response:

Painted steel strapping, as a product mainly used as packing material, is usually used with the packing buckle.

6. Have there been any changes in market or consumer preferences in the Chinese 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.

Response:

As far as JIASHILUN knows, the market or consumer preferences of painted steel strapping, as a basic packaging material, is always very stable.

I-3 Relationship between price and cost

1. Describe the importance of the Chinese 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 China; and
 - (b) The proportion of your company's profit derived from sales of the goods in China.

In responding to question 1 please provide evidence supporting calculations.

Response:

Please refer to worksheet Attachment B-4, the proportion of JIASHILUN's sales revenue derived from sales of the goods in China is [CONFIDENTIAL, business information].

2. Is your organisation/business entity the price leader for the goods in the Chinese market? If no, please explain the reasons behind your response and specify the name(s) of the price leaders.

Response:

No, JIASHILUN is not the price leader in the Chinese market, since the Chinese market is a completely competitive 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 China. 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.

Response:

None of the nature of product pricing listed are appropriate, JIASHILUN sales price in the Chinese market is determined on the basis of one by one negotiation with customers. The main factors considered by JIASHILUN during the negotiations is cost, so the price strategies may be competition-based pricing and cost-plus pricing.

4. Explain the process for how the selling prices of the goods for the Chinese market by your business are determined. Provide copies of internal documents which support how pricing is determined.

Response:

JIASHILUN sales price in the Chinese market is determined on the basis of one by one negotiation with customers, which is the usual practice for small company. So as JIASHILUN, since JIASHILUN does not need to make such documents in daily operation.

5. How frequently are your Chinese 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.

Response:

Not applicable, JIASHILUN sales price in the Chinese market is determined on the basis of one by one negotiation with customers. Once a transaction is contracted, the selling price does not change. If the next transaction is made, the selling price will be agreed again.

6. Rank the following factors in terms of their influence on your pricing decisions in the Chinese market, with the most important factor ranked first and the least important factor ranked last:
- Competitors' prices
 - Purchase price of raw materials
 - Cost to make and sell the goods
 - Level of inventory
 - Value of the order
 - Volume of the order
 - Value of forward orders
 - Volume of forward orders
 - Customer relationship management
 - Supplier relationship management
 - Desired profit
 - Brand attributes
 - Other [please define what this factor is in your response]

Response:

[CONFIDENTIAL, business information].

7. Describe the relationship between selling price and costs to make and sell in the Chinese market. Does your company maintain a desired profit margin for the goods?

Response:

JIASHILUN' sales price in the Chinese market is determined on the basis of one by one negotiation with customers. The main factors considered by JIASHILUN during the negotiations is cost.

JIASHILUN will strive for profits as much as possible, which is also the reason why JIASHILUN conducted the negotiation. The specific amount of profit needs to be determined according to the negotiation situation.

8. Do you offer price reductions (e.g., commissions, discounts, rebates, allowances or credit notes) in the Chinese 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.

Response:

No, JIASHILUN does not offer price reductions.

9. Do you offer bundled pricing in the Chinese 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.

Response:

No, JIASHILUN does not offer bundled pricing in the Chinese market.

10. Does the volume of sales to a customer or the size of an order influence your selling price in China? 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.

Response:

The volume of sales will affect the sales price. The volume is also part of the negotiations between JIASHILUN and its customers on terms of transactions. When customer orders are large, the general manager of JIASHILUN will directly participate in the negotiation. The quotation may be lower, but there is no standard, which is directly determined by the general manager.

11. Does your organisation/business entity use sales contracts in the Chinese market? If yes:
- (a) What proportion of your sales revenue would come from contracted sales versus uncontracted sales?
 - (b) Do you offer exclusivity contracts? If yes, what proportion of your sales revenue would come from exclusivity contracts?
 - (c) How frequently are sales contracts renegotiated?
 - (d) How frequently are price reviews conducted between contracts?
 - (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.
 - (f) Do changes in your costs to make and sell enable you to review prices for customers within contracts?
 - (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.

Response:

Yes, all sales activities in the Chinese market have contracts. But JIASHILUN never use exclusivity contracts. Once the contract is signed, the selling price of the goods is determined. If there is a next sale, negotiate again to determine a new price and sign a new contract.

Please refer to attachment H-11.4 list of the customers under contract and attachment I-3.11 copies of the two largest contracts in terms of sales revenue [CONFIDENTIAL, business information].

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

Response:

JIASHILUN did not have any price lists for the goods used in the Chinese market during the POI, since sales price in the Chinese market is determined on the basis of one by one negotiation with customers.

13. How do you differentiate pricing for different products/models of the goods in the Chinese 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.

Response:

Painted steel strapping is a very simple product, no matter any market or any sizes, there is no substantial cost difference.

14. Do you tier or segment your Chinese 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.

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

Response:

JIASHILUN does not tier or segment Chinese customers for the goods in terms of pricing, because according to JIASHILUN 's pricing strategy of each transaction, the sale price is determined by negotiation, the price of each customer is not fixed.

15. Do you sell the goods to related entities in China? 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.

Response:

Not applicable, JIASHILUN does not have related entities in China.

I-4 Marketing and sales support in the Chinese market

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

Response:

Because China's painted steel strapping market is a completely competitive market, which determines that Chinese enterprises including JIASHILUN must rely on various conditions for comprehensive competition. All these factors, competitive price, superior quality, reliability, availability, etc, will be considered in the negotiation.

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

Response:

No, JIASHILUN does not conduct brand segmentation in the Chinese market for the goods

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

Response:

Not applicable, JIASHILUN's never advertised.

4. How many people are in your Chinese 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.

Response:

There are [CONFIDENTIAL, business information].

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.

Response:

There is no such parameters, the transaction price of JIASHILUN is determined by negotiation. After initial contact with customers, the sales staff will conduct preliminary negotiation according to the previous sales price, and finally the general manager and the customer will determine the specific price.

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.

Response:

JIASHILUN does not have fixed production plan. All production activities are determined according to the sales situation, the production department arranges the production according to the order requirements.

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.

Response:

JIASHILUN does not have fixed production plan. All production activities are determined according to the sales situation, the production department arranges the production according to the order requirements.

3. Do you have warehousing facilities for the goods? If no, what do you do with excess inventory? If yes:
 - (a) What is the volume capacity of these facilities?
 - (b) What was the monthly amount of inventory maintained during the investigation period?
 - (c) What is the average period of time that inventory is retained (describe how this is calculated)?

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

Response:

Yes, JIASHILUN has a warehouse workshop, which can [CONFIDENTIAL, business information] of inventory. During the POI, the monthly inventory is [CONFIDENTIAL, business information], and the average storage time of the inventory is [CONFIDENTIAL, business information].

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.

Response:

No, JIASHILUN did not have any changes to the type of capital or technology utilised in the manufacturing of the goods in the last five years

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.

Response:

Please refer to the following table for the production capacity of JIASHILUN. Because no such data has been specially kept by JIASHILUN, the amount is estimated from the historical sales information of the enterprise.

PUBLIC RECORD

Year	Self produced (ton)
2015	[CONFIDENTIAL, business information]
2016	[CONFIDENTIAL, business information]
2017	[CONFIDENTIAL, business information]
2018	[CONFIDENTIAL, business information]
2019	[CONFIDENTIAL, business information]

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.

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

Response:

There is no such investment from 2015 to 2019.

7. Confirm whether management reports are prepared on production costs. If yes:
- (a) specify how often these cost reports are prepared;
 - (b) describe the level of detail in those reports and whether they enable the establishment of costs of producing the goods; and
 - (c) specify to whom within the company these reports are provided; and
 - (d) provide copies of these reports for each month of the investigation period.

Response:

Not applicable, JIASHILUN does not prepared management reports.

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:

Response:

- (a) Provide an overall description of the Australian market for the goods which explains its main characteristics and trends over the past five years;

As a small Chinese company, JIASHILUN has no ability to provide such information about the entire Australian market.

- (b) Provide the sources of demand for the goods in Australia, including the categories of customers, users or consumers of the product;

As a small Chinese company, JIASHILUN had only one Australian customer and has no ability to provide such information about the entire Australian market.

- (c) Provide an estimated proportion (%) of sales revenue from each of those sources of demand listed in (b);

As a small Chinese company, JIASHILUN has no ability to provide such information about the entire Australian market.

- (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;

As a small Chinese company, JIASHILUN has no ability to provide such information about the entire Australian market. However, according to our understanding, painted steel strapping, as a basic steel product, should be less affected by season.

- (e) Describe any market segmentations in Australia; such as geographic or product segmentations;

As a small Chinese company, JIASHILUN has no ability to provide such information.

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

As a small Chinese company, JIASHILUN has no ability to provide such information.

- (g) Describe the way in which Australian manufactured, Chinese and other imported goods compete in the Australian market;

As a small Chinese company, JIASHILUN has no ability to provide such information about the entire Australian market.

- (h) Describe the ways that the goods are marketed and distributed in the Australian market; and

As a small Chinese company, JIASHILUN has no ability to provide such information about the entire Australian market.

- (i) Describe any other factors that are relevant to characteristics or influences on the market for the goods in Australia.

As a small Chinese company, JIASHILUN has no ability to provide such information about the entire Australian market.

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.

Response:

As a small Chinese company, JIASHILUN has no ability to provide such information about the entire Australian market,since JIASHILUN had only one Australian customer.

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.

Response:

As a small Chinese company, JIASHILUN has no ability to provide such information about the entire Australian market,since JIASHILUN had only one Australian customer.

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.

Response:

As a small Chinese company, JIASHILUN has no ability to provide such information about the entire Australian market,since JIASHILUN had only one Australian customer.

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.

Response:

As a small Chinese company, JIASHILUN has no ability to provide such information about the entire Australian market.

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).

Response:

JIASHILUN is not aware of such entry restrictions for new participants into the Chinese market for painted steel strapping in our past business activities.

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;
 - 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.

Response:

In the Australian market, the only products sold by JIASHILUN are packing strapping (painted steel strapping). There is no difference in the quality of these products in all markets. They all use the same raw materials and processes and are sold in the name of JIASHILUN itself. All transaction terms such as sales price are also determined on a case by case basis.

2. Describe the end uses of the goods in the Australian market from all sources.

Response:

Painted steel strapping is generally used as packing material for packing steel, wood and building materials.

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.

Response:

Because the terms of the transaction between JIASHILUN's and its customers are determined based on commercial negotiations, it is difficult for JIASHILUN to clearly rank or distinguish the key product attributes because various factors will be considered in the negotiation. However, according to the feelings of the sales staff of JIASHILUN, customers generally care about product quality, timely performance, good cooperation experience in the past, product price and other factors.

4. Identify if there are any commercially significant market substitutes in the Australian market for the goods.

Response:

As far as JIASHILUN knows, there is no such substitute. Although some things may be packed with plastic packing belt, but the plastic packing belt is not as strong as painted steel strapping, so painted steel strapping can not be completely replaced.

5. Identify if there are any commercially significant market complements in the Australian market for the goods.

Response:

Painted steel strapping, as a product mainly used as packing material, is usually used with the packing buckle.

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.

Response:

As far as JIASHILUN knows, the market or consumer preferences of painted steel strapping, as a basic packaging material, is always very stable.

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
- (b) The proportion of your company's profit derived from sales of the goods in Australia.

In responding to question 1 please provide evidence supporting calculations.

Response:

Please refer to worksheet Attachment B-4, the proportion of your JIASHILUN's sales revenue derived from sales of the goods in Australia is [CONFIDENTIAL, business information]

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.

Response:

No, JIASHILUN is not the price leader in the Australian market and does not know whether there is such leader, JIASHILUN had only one Australian customer.

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.

Response:

Similar to Chinese market, none of the nature of product pricing listed are appropriate. JIASHILUN' sales price in the Australian market is determined on the basis of negotiations with customer. The main factors considered by JIASHILUN during the negotiations is cost, so the price strategies may be competition-based pricing and cost-plus pricing.

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.

Response:

JIASHILUN sales price in the Australian market is determined on the basis of one by one negotiation with customers, which is the usual practice for small company. So as JIASHILUN, since JIASHILUN does not need to make such documents in daily operation.

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.

Response:

Not applicable, JIASHILUN' sales price in the Australian market is determined on the basis of negotiations with customer. Once a transaction is contracted, the selling price does not change. If the next transaction is made, the selling price will be negotiated again.

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:
- Competitors' prices
 - Purchase price of raw materials
 - Cost to make and sell the goods
 - Level of inventory
 - Value of the order
 - Volume of the order
 - Value of forward orders
 - Volume of forward orders
 - Customer relationship management
 - Supplier relationship management
 - Desired profit
 - Brand attributes
 - Other [please define what this factor is in your response]

Response:

[CONFIDENTIAL, business information]

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.

Response:

JIASHILUN' sales price in the Australian market is determined on the basis of negotiations with customer. The main factors considered by JIASHILUN during the negotiations is cost.

JIASHILUN will strive for profits as much as possible, which is also the reason why JIASHILUN conducted the negotiation. The specific amount of profit needs to be determined according to the negotiation situation.

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.

Response:

No, JIASHILUN does not offer price reductions.

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.

Response:

No, JIASHILUN does not offer bundled pricing in the Australian market.

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.

Response:

The volume of sales will affect the sales price. The volume is also part of the negotiations between JIASHILUN and its customers on terms of transactions. When customer orders are large, the general manager of JIASHILUN will directly participate in the negotiation. The quotation may be lower, but there is no standard, which is directly determined by the general manager.

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?
 - (b) Do you offer exclusivity contracts? If yes, what proportion of your sales revenue would come from exclusivity contracts?
 - (c) How frequently are sales contracts renegotiated?
 - (d) How frequently are price reviews conducted between contracts?
 - (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.
 - (f) Do changes in your costs to make and sell enable you to review prices for customers within contracts?
 - (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.

Response:

Yes, all sales activities in the Australian market have contracts. But JIASHILUN never use exclusivity contracts. Once the contract is signed, the selling price of the goods is determined. If there is a next sale, negotiate again to determine a new price and sign a new contract.

During the POI, JIASHILUN had only one Australian customer, ABL DISTRIBUTION PTY LTD. The copies of the two largest contracts in terms of sales revenue can be found in attachment B-3.1 [CONFIDENTIAL, business information].

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.

Response:

JIASHILUN did not have any price lists for the goods used in the Australian market during the POI, since sales price in the Australian market is determined on the basis of negotiations with customer.

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.

Response:

Painted steel strapping is a very simple product, no matter any market or any sizes, there is no substantial cost difference.

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.

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

Response:

JIASHILUN had only one Australian customer and the sale price is determined by negotiation ,so JIASHILUN does not tier or segment Australian customer for the goods in terms of pricing,

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.

Response:

Not applicable, JIASHILUN does not have related entities in Australia.

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.).

Response:

JIASHILUN had only one Australian customer, but according to our experience in cooperation and negotiation with this customer, JIASHILUN assess that the Australian market should be similar to the Chinese market, both of which are fully competitive. This may explain why all these factors, competitive price, superior quality, reliability, availability, etc, were considered in the negotiation.

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.

Response:

No, JIASHILUN does not conduct brand segmentation in the Australian market for the goods.

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.

Response:

Not applicable, JIASHILUN's never advertised.

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.

Response:

There is [CONFIDENTIAL, business information].

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.

Response:

There is no such parameters, the transaction price of JIASHILUN is determined by negotiation. After initial contact with customers, the sales staff will conduct preliminary negotiation according to the previous sales price, and finally the general manager and the customer will determine the specific price.

SECTION L COUNTERVAILING

The following programs are being investigated:

Category	Program number	Program name
Less than adequate remuneration (LTAR)	20	Hot rolled steel provided by government at less than fair market value
Grant	2	One-time Awards to Enterprises Whose Products Qualify for 'Well-Known Trademarks of China' and 'Famous Brands of China'
	5	Matching Funds for International Market Development for Small and Medium Enterprises
	6	Superstar Enterprise Grant
	7	Research & Development (R&D) Assistance Grant
	8	Patent Award of Guangdong Province
	15	Innovative Experimental Enterprise Grant
	16	Special Support Fund for Non State-Owned Enterprises
	17	Venture Investment Fund of Hi-Tech Industry
	18	Grants for Encouraging the Establishment of Headquarters and Regional Headquarters with Foreign Investment
	19	Grant for key enterprises in equipment manufacturing industry of Zhongshan
	21	Water Conservancy Fund Deduction
	22	Wuxing District Freight Assistance
	23	Huzhou City Public Listing Grant
	27	Huzhou City Quality Award
	28	Huzhou Industry Enterprise Transformation & Upgrade Development Fund
	30	Wuxing District Public Listing Grant
	31	Anti-dumping Respondent Assistance
	32	Technology Project Assistance
	34	Balidian Town Public Listing Award
	40	Dining lampblack governance subsidy of Jinghai County Environmental Protection Bureau
	41	Discount interest fund for technological innovation
	42	Energy conservation and emission reduction special fund project in 2015
	43	Enterprise famous brand reward of Fengnan Finance Bureau
	44	Government subsidy for construction
	45	Infrastructure Construction Costs Of Road In Front Of No.5 Factory
	46	New Type Entrepreneur Cultivation Engineering Training Fee Of Jinghai County Science And Technology Commission
	47	Subsidy for Coal-Fired Boiler of Fengnan Subtreasury

Category	Program number	Program name
	48	Subsidy for Coal-Fired Boiler Rectification
	49	Subsidy for District Level Technological Project
	50	Subsidy For Pollution Control Of Fengnan Environmental Protection Bureau
	51	Subsidy from Science and Technology Bureau of Jinghai County
	52	Subsidy of Environment Bureau transferred from Shiyou
Tax	1	Preferential Tax Policies for Enterprises with Foreign Investment Established in the Coastal Economic Open Areas and Economic and Technological Development Zones
	10	Preferential Tax Policies for Foreign Invested Enterprises– Reduced Tax Rate for Productive Foreign Invested Enterprises scheduled to operate for a period of not less than 10 years
	11	Preferential Tax Policies for Enterprises with Foreign Investment Established in Special Economic Zones (excluding Shanghai Pudong area)
	12	Preferential Tax Policies for Enterprises with Foreign Investment Established in Pudong area of Shanghai
	13	Preferential Tax Policies in the Western Regions
	14	Tariff and VAT Exemptions on Imported Materials and Equipment
	29	Land Use Tax Deduction
	35	Preferential Tax Policies for High and New Technology Enterprises
	36	Local Tax Bureau Refund
	37	Return of Farmland Use Tax
	38	Return of Land Transfer Fee
	39	Return of Land Transfer Fee From Shiyou

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.

Response:

Please refer to spreadsheet L-1: Company turnover [CONFIDENTIAL, company's financial data].

L-2 Provision of goods at less than adequate remuneration

- Describe the nature of your production process for the goods, including an itemised list of all raw materials (including electricity and gas, if applicable) used by your company in the process.

Response:

The product is made from cold rolled steel strips and paint via electric heating, blueing and waxing. With regard to raw material list, please refer to the Attachment L-2.1: itemised list of all raw materials [CONFIDENTIAL, company's financial data].

2. Did your business or any company/entity related to your business receive any benefit under the above programs during the period? If yes, provide details, including:
- (a) the name of any Government of China opinions, directives, decrees, promulgations, measures, or any other official documentation governing the program;
 - (b) copy of any application form or relevant official governing documentation (including opinions, directives, decrees, promulgations, measures, etc.) and a translation in English;³
 - (c) documentation concerning the Government of China or any association of the Government of China's notification of the measures concerning the goods to your company during the period.

Response:

Not applicable. JIASHILUN did not receive any benefit under the above programs during the period.

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

Response:

Not applicable. JIASHILUN did not receive any reduction/reduced price for the purchase of these goods/services during the investigation period

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

Response:

Not applicable. JIASHILUN did not sign such contractual agreements.

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

Response:

Not applicable. JIASHILUN did not purchase imported raw materials.

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.

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

Response:

Please refer to spreadsheet L-3: Income Tax [CONFIDENTIAL, company's financial data].

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

Response:

Please refer to the Attachment L-3.2: Annual tax return [CONFIDENTIAL, company's financial data].

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

Response:

Please refer to the Attachment L-3.3: Proof of company's tax payments [CONFIDENTIAL, company's financial data].

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

Response:

The general corporate tax rate was [CONFIDENTIAL, business information] during the previous two financial years.

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?

Response:

The company paid less than the general tax rate during 2019 and 2020, and the preferential rate is shown as below:

Date	Tax rate
2019.12.31	[CONFIDENTIAL, business information]
2020.03.31	[CONFIDENTIAL, business information]

- (b) Was the reduction in the tax paid or payable related to any of the preferential income tax programs in the table at the top of Section I Countervailing above?

Response:

The reduction is not related to any of the preferential income tax programs in the table at the top of Section I Countervailing above, but it is related to other program, the Income Tax Relief for Small Low-profit Enterprises.

- (c) What is the name of the program?

Response:

The name of the program is *Income Tax Relief for Small Low-profit Enterprises*.

- (d) What is the name of the authority granting your company the reduced tax rate?

Response:

The authority that granted the reduced tax rate is the Local Taxation Bureau.

(e) What is the eligibility criteria to benefit from the reduced tax rate?

Response:

Pursuant to Article 5 of the Announcement of the State Administration of Taxation on Issues Relating to Implementation of Inclusive Income Tax Relief Policy for Small Low-profit Enterprises, when a small low-profit enterprise makes prepayment, computation and settlement of enterprise income tax, it may enjoy income tax relief policy for small low-profit enterprises, through completing the relevant contents in the tax declaration form. And Pursuant to Article 2, Small low-profit enterprises shall mean enterprises engaging in non-restricted and non-prohibited businesses, which satisfy three criteria simultaneously, namely, annual taxable income amount does not exceed RMB3 million, staff headcount does not exceed 300 and total assets do not exceed RMB50 million. Please refer to Attachment L-3.5: Announcement of the State Administration of Taxation on Issues Relating to Implementation of Inclusive Income Tax Relief Policy for Small Low-profit Enterprises.

(f) Provide details of the application process

Response:

The company should complete the relevant contents in the tax declaration form to enjoy income tax relief policy for small low-profit enterprises.

(g) Provide a copy of the blank application form. If the documents are not in English, please provide a translation of the documents.

Response:

Please refer to the Attachment L-3.6 : Blank *tax declaration form*. [CONFIDENTIAL, business information]

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

Response:

Please refer to the Attachment L-3.2: Annual tax return [CONFIDENTIAL, business information].

(i) Provide a copy of any confirmation or other correspondence from the authority approving your company for the reduction in tax rate. If the documents are not in English, please provide a translation of the documents.

Response:

Please refer to the Attachment L-3.3: Proof of company's tax payments [CONFIDENTIAL, business information].

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

Response:

Not applicable. No fees charged or expenses incurred for purposes of receiving the program.

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.

Response:

Please refer to spreadsheet L-4: Grants [CONFIDENTIAL, business information].

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

Response:

Please refer to Attachment L-4.2: non-operating income [CONFIDENTIAL, business information].

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.

Response:

No, JIASHILUN did not receive any grants related to any program listed in the table at the top of Section I above.

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

Response:

The grants not listed in the table are as follows:

- **Reward for export collection**
- **Patent subsidy**
- **Industrial support funds**
- **Special fund for industrial transformation and upgrading in 2019**
- **Exemption and reduction of social insurance payments for enterprises during the epidemic period**

4. For each of the grants listed in L-4.3:
 - (a) What is the name of the grant?

Response:

Please refer to the answer to L-4.3.(b).

- (b) What is the name of the authority providing the grant?

Response:

PUBLIC RECORD

Local Bureau of Finance provided the grants listed in L-4.3 [CONFIDENTIAL, business information].

(c) What is the eligibility criteria to receive the grant?

Response:

The eligibility criteria for each grant is as follows:

Name	Eligibility criteria
Industrial support funds	Located in designated Economic Development Zone
Special fund for industrial transformation and upgrading in 2019	<p>Qin Gong Xin Zi [2019] No.67</p> <ol style="list-style-type: none"> 1. The main body of declaration is the enterprise registered in Qinhuangdao City, with independent legal personality, sound financial management organization and financial management system; 2. The application project is implemented in Qinhuangdao city; 3. The application project has gone through the approval or filing procedures according to the relevant provisions; 4. The project is in line with the relevant laws and regulations of the state and province on fixed assets investment, and has completed the necessary procedures (planning permission, land examination and approval, EIA approval) before the commencement of the project, and has started construction; 5. The investment invoice of industrial projects is three million yuan or more, and the investment invoice of platform projects is one million yuan or more, and there are no less than five enterprises that provide cloud service project service;
Exemption and reduction of social insurance payments for enterprises during the epidemic period	<p>Received automatically.</p> <p>Small and micro enterprises</p> <p>Based on the epidemic impact and the fund threshold, the Ministry of Human Resources and Social Security, the Ministry of Finance and the State Taxation Administration exempt medium, small and micro enterprises from contributions to the three social security items, the exemption period shall not exceed five months. Please refer to Attachment L-4.4: Notice of the Ministry of Human Resources and Social Security, the Ministry of Finance and the State Taxation Administration on the Reduction/Exemption of Enterprises' Social Security Contributions in Phases.</p>
Reward for export collection	Based on 1% of the collection amount
Patent subsidy	Successful patent application

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

PUBLIC RECORD

Response:

No, the grants is not related to the goods under consideration, export sales to Australia and/or export sales generally.

(e) Provide details of the application process.

Response:

The application process for each grant is as follows:

Name	Application process
Industrial support funds	No formal application, and it is received directly.
Special fund for industrial transformation and upgrading in 2019	Qin Gong Xin Zi [2019] No.67 Local industry and information technology departments and financial departments shall identify qualified projects and organize the application materials and recommend them to the municipal bureau of industry and information technology and the Municipal Finance Bureau for review -- the Municipal Bureau of industry and information technology and the municipal Finance Bureau shall verify the supporting projects and the amount of funds to be approved by the Municipal Bureau of industry and information technology and the Municipal Finance Bureau. And then it will be reported to the municipal government. Later, the government will formulate the fund plan and submit the fund appropriation application to the Municipal Finance Bureau and then the bureau will allocate funds according to the procedures.
Exemption and reduction of social insurance payments for enterprises during the epidemic period	<i>Received automatically.</i> <i>Based on the epidemic impact and the fund threshold, the Ministry of Human Resources and Social Security, the Ministry of Finance and the State Taxation Administration exempt medium, small and micro enterprises from contributions to the three social security items, the exemption period shall not exceed five months.</i> Please refer to Attachment L-4.4: Notice of the Ministry of Human Resources and Social Security, the Ministry of Finance and the State Taxation Administration on the Reduction/Exemption of Enterprises' Social Security Contributions in Phases.
Reward for export collection	No formal application, and it is received directly.
Patent subsidy	No formal application, and it is received directly.

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

Response:

The application form for each grant is provided as follows:

Name	Application form
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PUBLIC RECORD

Special fund for industrial transformation and upgrading in 2019	Please refer to Attachment L-4.5: Blank application form for Special fund for industrial transformation and upgrading in 2019.
Industrial support funds	No formal application form.
Reward for export collection	
Patent subsidy	
Exemption and reduction of social insurance payments for enterprises during the epidemic period	<p><i>Received automatically.</i></p> <p><i>Based on the epidemic impact and the fund threshold, the Ministry of Human Resources and Social Security, the Ministry of Finance and the State Taxation Administration exempt medium, small and micro enterprises from contributions to the three social security items, the exemption period shall not exceed five months.</i></p> <p>Please refer to Attachment L-4.4: Notice of the Ministry of Human Resources and Social Security, the Ministry of Finance and the State Taxation Administration on the Reduction/Exemption of Enterprises' Social Security Contributions in Phases.</p>

- (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.

Response:

The company's completed application form for each grant is provided as follows:

Name	Completed application form
Special fund for industrial transformation and upgrading in 2019	Please refer to Attachment L-4.6: Completed application form for Special fund for industrial transformation and upgrading in 2019 [CONFIDENTIAL, business information].
Industrial support funds	Not applicable. No formal application form.
Reward for export collection	
Patent subsidy	
Exemption and reduction of social insurance payments for enterprises during the epidemic period	<p><i>Received automatically.</i></p> <p><i>Based on the epidemic impact and the fund threshold, the Ministry of Human Resources and Social Security, the Ministry of Finance and the State Taxation Administration exempt medium, small and micro enterprises from contributions to the three social security items, the exemption period shall not exceed five months.</i></p> <p>Please refer to Attachment L-4.4: Notice of the Ministry of Human Resources and Social Security, the Ministry of Finance and the State Taxation Administration on the Reduction/Exemption of Enterprises' Social Security Contributions in Phases.</p>

- (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.

Response:

PUBLIC RECORD

The confirmation or other correspondence from the authority approving the grant for each grant is provided as follows:

Name	Confirmation
Industrial support funds	Not available
Special fund for industrial transformation and upgrading in 2019	Please refer to Attachment L-4.7: Approval of Special fund for industrial transformation and upgrading in 2019 [CONFIDENTIAL, business information]
Exemption and reduction of social insurance payments for enterprises during the epidemic period	<i>Received automatically.</i> <i>Based on the epidemic impact and the fund threshold, the Ministry of Human Resources and Social Security, the Ministry of Finance and the State Taxation Administration exempt medium, small and micro enterprises from contributions to the three social security items, the exemption period shall not exceed five months.</i> Please refer to Attachment L-4.4: Notice of the Ministry of Human Resources and Social Security, the Ministry of Finance and the State Taxation Administration on the Reduction/Exemption of Enterprises' Social Security Contributions in Phases.
Reward for export collection	Not available
Patent subsidy	Not available

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

Response:

The proof of payment for each grant is provided as follows:

Name	Proof of payment
Industrial support funds	Please refer to Attachment L-4.8: Proof of payment for each grant [CONFIDENTIAL, business information].
Special fund for industrial transformation and upgrading in 2019	
Reward for export collection	
Patent subsidy	
Exemption and reduction of social insurance payments for enterprises during the epidemic period	<i>Received automatically.</i> <i>Based on the epidemic impact and the fund threshold, the Ministry of Human Resources and Social Security, the Ministry of Finance and the State Taxation Administration exempt medium, small and micro enterprises from contributions to the three social security items, the exemption period shall not exceed five months.</i> Please refer to Attachment L-4.4: Notice of the Ministry of Human Resources and Social Security, the Ministry of Finance and the State Taxation Administration on the Reduction/Exemption of Enterprises' Social Security Contributions in Phases.

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

Response:

Please refer to Attachment L-4.2: non-operating income [CONFIDENTIAL, company's financial data].

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

Response:

No fees were charged, or expenses incurred for purposes of receiving the grant.

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 investigation period, please answer the following questions.

1. Please complete worksheet "L-5 VAT and tariff transactions".

Response:

Not applicable. JIASHILUN did not use any imported materials and equipment.

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.

Response:

Not applicable. JIASHILUN did not use any imported materials and equipment.

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

Response:

Not applicable. JIASHILUN did not use any imported materials and equipment.

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 GOC in relation to the program.

Response:

Not applicable. JIASHILUN did not use any imported materials and equipment.

5. Outline the fees charged to or expenses incurred by your business in receiving the program.

Response:

Not applicable. JIASHILUN did not use any imported materials and equipment.

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

Response:

Not applicable. JIASHILUN did not use any imported materials and equipment.

PUBLIC RECORD

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.

Response:

Not applicable. JIASHILUN did not use any imported materials and equipment.

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.

Response:

Not applicable. JIASHILUN did not use any imported materials and equipment.

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.

Response:

Not applicable. JIASHILUN did not use any imported materials and equipment.

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

Response:

Not applicable. JIASHILUN did not use any imported materials and equipment.

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.

Response:

Not applicable. JIASHILUN did not use any imported materials and equipment.

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.

Response:

Not applicable. JIASHILUN did not use any imported materials and equipment.

13. Explain if (and how) the GOC 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).

Response:

Not applicable. JIASHILUN did not use any imported materials and equipment.

14. Explain how the GOC 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.

Response:

Not applicable. JIASHILUN did not use any imported materials and equipment.

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.

Response:

Not applicable. JIASHILUN did not use any imported materials and equipment.

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 GOC 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.

Response:

Not applicable. JIASHILUN did not use any imported materials and equipment.

17. Provide copies of reports and audits by the GOC 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.

Response:

Not applicable. JIASHILUN did not use any imported materials and equipment.

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.

Response:

Not applicable. JIASHILUN did not use any imported materials and equipment.

L-6 Preferential Loans/Financial Assistance

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

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".

Response:

Please refer to spreadsheet L-6 Preferential Loans [CONFIDENTIAL, company's financial data].

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.

Response:

Response:

Please refer to Attachment L-6.2: Loans not been fully reimbursed [CONFIDENTIAL, company's financial data].

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.

Response:

Not applicable. No loan has been redrawn by JIASHILUN. But JIASHILUN provides the details of its repayments of all the loans to Commission for the purpose of cooperation. Please refer to spreadsheet L-6 Preferential Loans.

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).

Response:

JIASHILUN obtained loans from two Chinese banks, and the nature or structure of these bank is as follows:

Name	Nature	Government ownership
China Construction Bank (Lulong sub-branch)	Domestically	Ultimate shareholder 57.11%
Postal Savings Bank of China (Lulong sub-branch)	Domestically	Ultimate shareholder 64.83%

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?

Response:

The reason to obtain loans from these banks is as follows:

Name	Reason to obtain
China Construction Bank (Lulong sub-branch)	It is the opening bank and the bank has such business.
Postal Savings Bank of China (Lulong sub-branch)	Active promotion of the bank

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.

Response:

JIASHILUN obtained two types of short-term loans to purchase raw materials. The criteria of these loans is as follows:

Name	Criteria	Process to apply
Credit Loans	Operate in accordance with law, stable income and repayment ability.	Application- Credit review- Examination and approval- Contact signing- Loan disbursement under prescribed amount or proportion-grant loans
Small business real estate mortgage loan	1. The business type meets the bank's access requirements of small business 2. The collateral meets the bank's access requirements.	Application- Credit review- Examination and approval- Contact signing- Loan disbursement under prescribed amount or proportion-grant loans

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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.*

Response:

Please refer to Attachment L-6.7: loan agreements and loan application forms [CONFIDENTIAL, business information].

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.

Response:

No, the granting of the loans is not depended on the link between the purpose of the loan and the goals specified in any government plan or development program.

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.

Response:

No, no third parties involved 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.

Response:

Please refer to spreadsheet L-6 Preferential Loans [CONFIDENTIAL, company's financial data].

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.

Response:

Not applicable. All the application of JIASHILUN has been approved.

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.

Response:

Please refer to spreadsheet L-6 Preferential Loans [CONFIDENTIAL, company's financial data].

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).

Response:

Not applicable ,we have reported all the subsidies received under Section L-3 and L-4.

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

Response:

Not applicable ,we have reported all the subsidies received under Section L-3, L-4 and L-6.

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

Response:

Not applicable ,we have reported all the subsidies received under Section L-3, L-4 and L-6.

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.

Response:

Not applicable ,we have reported all the subsidies received under Section L-3, L-4 and L-6.

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

Response:

Not applicable ,we have reported all the subsidies received under Section L-3, L-4 and L-6.

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

Response:

Not applicable ,we have reported all the subsidies received under Section L-3, L-4 and L-6.

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

Response:

Not applicable ,we have reported all the subsidies received under Section L-3, L-4 and L-6.

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 China and any other official governing documentation in relation to the program⁴ (including a translation in English).

Response:

Not applicable ,we have reported all the subsidies received under Section L-3, L-4 and L-6.

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

Response:

Not applicable ,we have reported all the subsidies received under Section L-3, L-4 and L-6.

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

Response:

Not applicable ,we have reported all the subsidies received under Section L-3, L-4 and L-6.

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

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

Response:

Not applicable ,we have reported all the subsidies received under Section L-3, L-4 and L-6.

⁴ A link to an active website setting out the relevant official governing documentation is also acceptable.

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

Response:

Not applicable ,we have reported all the subsidies received under Section L-3, L-4 and L-6.

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

Response:

Not applicable ,we have reported all the subsidies received under Section L-3, L-4 and L-6.

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

Response:

Not applicable ,we have reported all the subsidies received under Section L-3, L-4 and L-6.

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

Response:

Not applicable ,we have reported all the subsidies received under Section L-3, L-4 and L-6.

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.

Response:

Not applicable ,we have reported all the subsidies received under Section L-3, L-4 and L-6.

EXPORTER'S DECLARATION

I hereby declare that QINHUANGDAO JIASHILUN PACKAGING MATERIALS CO., LTD.(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 : Junhai Qi

Signature : 

Position in

Company : General Manager

Date : 2020.8.13

APPENDIX

GLOSSARY OF TERMS

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

Adjustments

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

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

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

Arms length

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

Constructed value

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

Cost of production/manufacturing

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

Cost to make and sell

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

Country of origin

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

Date of sale

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

Direct labour cost

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

Dumping

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

Dumping margin

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

Export price

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

Exporting country

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

Factory overheads

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

Goods under consideration (the goods)

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

Incoterms

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

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

	at the frontier. Pay costs until delivered at the frontier plus any discharge costs incurred to place the goods at the customer's disposal)
DES	delivered ex ship (goods made available to the buyer on board the ship uncleared for import at the named port of destination. Pay all costs incurred in placed at the disposal of the buyer, pay customs formalities, taxes etc. payable upon exportation, and where necessary for transit through another country)
DDU	delivered duty unpaid (Pay all costs for carriage to the agreed point, pay customs formalities, taxes etc. payable upon exportation, and where necessary for transit through another country)
DDP	delivered duty paid (goods made available at the named place in the country of importation – all risks and costs being incurred by the seller including duties, taxes etc. incurred upon importation)

The period

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

Like goods

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

Normal value

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

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

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

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

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

Ordinary course of trade

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

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

Unprofitable sales are to be taken to have occurred in substantial quantities during an extended period where the unprofitable sales amount to 20% or more of the total volume of sales of the goods by the exporter over the period. An extended period of time is usually taken to be a period not less than 12 months. Where

unprofitable sales are rejected, normal value is based upon remaining profitable sales provided they occur in sufficient number. Where all sales have been made at a loss, or profitable sales are insufficient, the normal value may be constructed from costs to make and sell.

Selling, general and administration expenses (SG&A)

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

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

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