



Australian Government
Department of Industry, Science,
Energy and Resources

Anti-Dumping Commission

Trader Questionnaire

Case number: 557

Product: Certain Copper Tube

From: The People's Republic of China and the Republic of Korea

Investigation period: 1 July 2019 to 30 June 2020 (the period)

Response due by: Wednesday 3 March 2021

Email enquiries to: investigations2@adcommission.gov.au

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

Responses to the trader questionnaire must be submitted via SIGBOX. Please contact the Commission on the above email address to request access to SIGBOX.

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CHECKLIST

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

Section	Please tick if you have responded to all questions
Section A Company information	<input checked="" type="checkbox"/>
Section B Export sales to Australia	<input checked="" type="checkbox"/>
Section C Exported goods & like goods	<input checked="" type="checkbox"/>
Section D Third Country sales	<input checked="" type="checkbox"/>
Section E Cost to sell	<input checked="" type="checkbox"/>
Company Declaration	<input checked="" type="checkbox"/>
Non-confidential version of this response	<input checked="" type="checkbox"/>

Attachments	Please tick if you have provided spreadsheet
B-2 Australian sales	<input checked="" type="checkbox"/>
B-4 Upwards sales	<input checked="" type="checkbox"/>
B-5 Upwards selling expenses	<input checked="" type="checkbox"/>
D-2 Third country sales	<input checked="" type="checkbox"/>
E-3.1 SG&A listing	<input checked="" type="checkbox"/>
E-3.2 Dom SG&A calculation	<input checked="" type="checkbox"/>

SECTION A COMPANY INFORMATION

A-1 Company representative and location

1. Please nominate a contact person within your company:

Name: [Xu Haiying](#)

Position in the company: [Managing Director](#)

Telephone: []

E-mail address: []

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

Name: [John Bracic \(J. Bracic & Associates Pty Ltd.\)](#)

Address: [PO Box 3026, Manuka, ACT 2603, Australia](#)

Telephone: [61-0499-056-729](#)

E-mail address: john@jbracic.com.au

Name: [Michael Li](#)

Address: [10th Floor, China World Tower A, No. 1 Jianguo Menwai Avenue , Beijing 100004, China](#)

Telephone: [0086-18611015960](#)

E-mail address: lilin@jtnfa.com

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

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

RESPONSE:

[Financial records are held at the company's domicile.](#)

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

RESPONSE:

[Hailiang HK is a trader which does not have its own production.](#)

A-2 Company information

1. What is the legal name of your business?

RESPONSE:

[Hong Kong Hailiang Metal Trading Limited. \("Hailiang HK"\)](#)

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

RESPONSE:

[Hailiang HK does not trade under a different name or brand.](#)

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

RESPONSE:

[Hailiang HK was not known by a different legal or trading name.](#)

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

RESPONSE:

[The executive director is Jiang Lirong.](#)

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

RESPONSE:

Hailiang HK is 100% held by Zhejiang Hailiang Co., Ltd. ("Zhejiang Hailiang"). **Attachment A-2.5(a)** is Affiliation Chart showing Zhejiang Hailiang's ownership structure. For a detailed list of related companies and their functions, please refer to **Attachment A-2.5(b)**.

6. Is your company or parent company publically listed?
- If yes, please provide:
- (a) The stock exchange where it is listed; and
 - (b) Any principle shareholders¹
- If no, please provide:
- (a) A list of all principal shareholders and the shareholding percentages.

RESPONSE:

The parent company of Hailiang HK , i.e. Zhejiang Hailiang, is a public company listed on Shenzhen Stock Exchange.

At the end of POI, principle shareholders of Zhejiang Hailiang are:

Shareholder	Holding ratio (%)
Hailiang Group Co., Ltd.	40.01%
Z & P Enterprises LLC	10.92%
Zhejiang Hailiang Charity Fundation	5.14%

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:

Hailiang HK is a trader. It purchased and resold copper products such as [].

Hailiang HK mainly sells to []

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:

Hailiang HK does not have production facilities. The goods under consideration sold by Hailiang HK are from the producer including Zhejiang Hailiang.

9. Provide your company's internal organisation chart.

RESPONSE:

Hailiang HK is a simple structure company which does not have internal organization structure.

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

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

RESPONSE:

Please kindly refer to the response to section A-2.10.

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

RESPONSE:

Hailiang HK does not have brochures, pamphlets or other promotional material.

A-3 General accounting information

1. What is your financial accounting period?

RESPONSE:

The financial accounting period starts on January 1st, ends on December 31st.

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

RESPONSE:

The financial accounts of Hailiang HK are audited by PKF Hong Kong Limited.

3. What currency are your accounts kept in?

RESPONSE:

The accounts are kept in USD.

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

RESPONSE:

Hailiang HK uses SAP system.

5. What is the name of your sales system?

RESPONSE:

Hailiang HK uses SAP system.

6. What is the name of your production system?

RESPONSE:

Hailiang HK is not a producer.

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:

Data of financial accounting, sales, and production are recorded in SAP system.

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

RESPONSE:

Hailiang HK follows the generally accepted accounting principles of Hong Kong.

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

RESPONSE:

The changes to accounting policies are explained in details in auditor's reports. Please refer to Attachment A-4.1.

A-4 Financial Documents

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

RESPONSE:

Please refer to **Attachment A-4.1** in which the auditor's reports for 2018 and 2019 of Hailiang HK, are provided.

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:

Financial statements of Hailiang HK are audited and auditor's reports are provided as Attachment A-4.1, therefore, this question is not applicable.

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:

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

RESPONSE:

Please kindly refer to **Attachment A-4.4**.

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

RESPONSE:

Please kindly refer to **Attachment A-4.5**.

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

RESPONSE:

Please kindly refer to **Attachment A-4.6**.

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:

To illustrate the export channel to Australia, Hailiang HK provides the **Attachment B-1 Australian Export Channel**.

[

].

During the POI, Hailiang HK has [

].

Hailiang HK usually adopts [] when exports to Australia. [

].

2. What is the function of your company in the export sales process for the goods? Is your company involved in the negotiation of prices to end customers?

RESPONSE:

As explained in response to the previous question, Hailiang HK [].

3. 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:

Hailiang HK invoices to Australian customers in US dollar ("USD"). [], Hailiang HK would also adopt Australian dollar ("AUD").

Australian customers pay to Hailiang HK in invoiced currency. Hailiang HK has different bank accounts to accept remittance in different currencies.

Exchange rate in accounting system is the one published by People's Bank of China ("PBOC") on the first working day of each month, and monthly updated.

4. 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:

Hailiang HK has one related customer in Australia, i.e. []. The selling price offered to [] has no difference with that to unrelated customer.

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

RESPONSE:

Sales are not made according to price list.

6. 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:

Hailiang HK does not offer different selling prices to different distribution channels.

7. 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:

Hailiang HK did not provide on-invoice discount or off-invoice rebates to its Australian customer during the POI.

8. 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:

Hailiang HK did not provide credit or debit notes to its Australian customer during the POI.

9. 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:

Hailiang HK does not challenge the use of invoice date as the date of sale.

B-2 Australian sales listing

1. Complete the worksheet named "**B-2 Australian sales**"
 - This worksheet lists all sales (i.e. transaction by transaction) exported to Australia of the goods invoiced within the 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 kindly refer to **Attachment B-2**.

During the POI, [

].

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

RESPONSE:

Please kindly refer to **Attachment B-2.2**.

B-3 Sample export documents

1. Select the two largest transactions and provide the following documentation (in relation to the purchase and sale):
 - Contracts
 - Purchase order and order confirmation
 - Commercial invoice and packing list
 - Proof of payment and accounts receivable ledger
 - Documents showing bank charges
 - Invoices for any selling fees incurred by your company
 - 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 kindly refer to **Attachment B-3**.

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 kindly refer to annotations in Attachment B-3.

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 kindly refer to Attachment B-4.

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

RESPONSE:

Income statement of Hailing HK is provided as Attachment A-4.4.

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 kindly refer to Attachment A-4.4 and column D in Attachment B-4.

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 is 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:

During the export sales process, [

].

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

RESPONSE:

Please kindly refer to Attachment A-4.4 and Attachment B-5.

3. For any amount in the "B-5 Upwards selling expense" worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:
 - the name of the source document, including the relevant page number, in column C of the worksheet; and
 - highlight or annotate the amount shown in the source document.
 - provide the account code and sub-account code (if applicable) at column D of the worksheet.

RESPONSE:

Please kindly refer to Attachment A-4.4 and Attachment B-5.

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 from exporters including Zhejiang Hailiang, through Hailiang HK, to Australia include plumbing tubes, refrigeration tubes and engineering tubes.

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:

MCCs of the goods exported to Australia by exporters including Zhejiang Hailiang, through Hailiang HK, during the POI are:

SN	MCC
1	P-B-U-U-S-P
2	P-B-L-U-S-P
3	P-H-U-U-S-P
4	R-H-U-C-S-P
5	P-B-U-C-S-P
6	P-H-U-C-S-P
7	P-B-L-C-S-P
8	R-H-U-U-S-P
9	R-B-U-C-S-P
10	E-H-U-U-S-P
11	E-S-U-U-S-P
12	R-S-U-C-S-P

C-2 Internal product codes

1. Does your company use product codes or stock keeping unit (SKU) codes?
 - If yes:
 - (a) Provide details of the product or SKU coding system for the goods, such as a legend or key of the meaning for each code within the product or SKU code.
 - (b) Provide details on how you mapped the product or SKU codes to the MCC for the purpose of completing this questionnaire.
 - (c) Provide a table of showing the product or SKU codes for each MCC.
 - If no:
 - (a) Provide details on the method used to identify the MCC in the sales and cost spreadsheets.

RESPONSE:

Hailiang HK adopts SAP system. In SAP system, the product code, i.e. material code, is adopted. The coding system designed in Hailiang HK's SAP system is the same as that of Zhejiang Hailiang.

C-3 Delivery

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

RESPONSE:

The delivery terms adopted include FOB and CIF.

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

RESPONSE:

Inland freight and port charges are borne by Zhejiang Hailiang, and are therefore reported in Zhejiang Hailiang's Attachment B-2. Please kindly refer to Zhejiang Hailiang's response.

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

RESPONSE:

Ocean freight is borne by Zhejiang Hailiang, and are therefore reported in Zhejiang Hailiang's Attachment B-2. Please kindly refer to Zhejiang Hailiang's response.

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

RESPONSE:

Marine insurance is borne by Zhejiang Hailiang, and are therefore reported in Zhejiang Hailiang's Attachment B-2. Please kindly refer to Zhejiang Hailiang's response.

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

RESPONSE:

Hailiang HK does not adopt the delivery terms which include delivered duty, therefore, this question is not applicable.

C-4 Direct selling expenses

1. Describe all costs that are incurred post by your company in relation to the sales of the goods (export or import costs);

RESPONSE:

As explained before, Hailiang HK undertakes [].

2. 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; and

RESPONSE:

Apart from [], Hailiang HK does not undertake any other expenses in relation to export sales of the goods to Australia.

3. For any costs incurred, describe whether the company is reimbursed for these expenses.

RESPONSE:

Hailiang HK is not reimbursed for these expenses.

SECTION D THIRD COUNTRY SALES

D-1 Third country sales process

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

RESPONSE:

Sales processes to third countries are not different from that to Australia.

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

RESPONSE:

There are [].

The selling prices to related customer have no difference from that to unrelated customers. The exporter adopts pricing method [].

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

RESPONSE:

Hailiang HK does not challenge the use of invoice date as the date of sale.

D-2 Third country sales listing

1. Complete the worksheet named “D-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 D-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 kindly refer to **Attachment D-2**.

During the POI, [

].

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

RESPONSE:

Please kindly refer to **Attachment D-2.2**.

D-3 Differences in sales to third countries

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

RESPONSE:

There are no such differences.

SECTION E COST TO SELL

E-1 Purchase process from suppliers

1. Please describe your company's purchasing processes from your suppliers of the goods, including the roles of all parties involved in the ordering of the goods from your suppliers.

RESPONSE:

As explained in response to section B-1 in the questionnaire, [

].

2. For each supplier from who supplied the goods during the investigation period, please list:
 - a. The name of the supplier;
 - b. Is the supplier the manufacturer of the goods: Yes/No;
 - c. Is the supplier related to your company? If yes, provide details including the product or services supplied by the related company.

RESPONSE:

As explained in response to the previous question, [

].

Regarding the exporter, as elaborated before, [

].

3. What terms of trade are provided to you by your suppliers, including:
 - (a) shipping terms
 - (b) any credit terms provided; and/or
 - (c) financing arrangements made.

RESPONSE:

The exporters do not provide Hailiang HK with any credit terms or financing arrangements. For shipping terms, please kindly refer to Attachment B-2.

4. Are there any rebate programs and discounts received from your suppliers and how are they determined and paid, including any relevant eligibility requirements; and

RESPONSE:

There are no rebates programs or discounts received by Hailiang HK from the exporters.

5. Describe all costs incurred by your company in relation to the exports of the goods (eg. selling expenses, importation costs).

RESPONSE:

As explained before, Hailiang HK undertakes [

].

E-2 Accounting practices

1. 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:

Hailiang HK is not a producer, and no cost centres were set in the financial system.

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

RESPONSE:

There were no management fees/corporate allocations charged to Hailiang HK by parent or related companies.

E-3 Selling, General & Administration expenses

1. Complete the worksheet named "**E-3.1 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 kindly refer to **Attachment E-3**.

2. Complete the worksheet named "**E-3.2 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 kindly refer to Attachment E-3.