



Australian Government
Department of Industry,
Innovation and Science

Anti-Dumping
Commission

Exporter Questionnaire

Case number: 611

Product: Zinc Coated (Galvanised) Steel

From: The People's Republic of China (China)

Inquiry period: 1 July 2021 to 30 June 2022 (the period)

Response due by: 28 September 2022

Email response to: investigations4@adcommission.gov.au

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

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

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INSTRUCTIONS

Why you have been asked to fill out this questionnaire?

The Anti-Dumping Commission (the commission) is conducting continuation inquiry in respect of the anti-dumping measures applying to zinc coated (galvanised) steel exported to Australia from China, Korea and Taiwan.

The commission will use the information you provide to determine normal values and export prices over the inquiry period (the period). This information will determine whether zinc coated (galvanised) steel is dumped.

The commission will also use this information to determine whether zinc coated (galvanised) steel has been in receipt of countervailable subsidies over the period.

The commission will collect and use information in accordance with the commission's Collection and Use of Information Policy.

If you do not manufacture the goods

If you play a role in the export of the goods but do not produce or manufacture the goods (for example, you are a trading company, broker, or vendor dealing in the goods), it is important that you forward a copy of this questionnaire to the relevant manufacturers and inform the commission of the contact details for these manufacturers **immediately**.

The commission will still require your company to complete this exporter questionnaire except Section G – Cost to make and sell.

What happens if you do not respond to this questionnaire?

You do not have to complete the questionnaire. However, if you do not respond, do not provide all of the information sought, do not provide information within a reasonable time period, or do not allow the commission to verify the information, we may deem your company to be an uncooperative exporter. In that case the commission must determine a dumping margin and/or a subsidy margin having regard to all relevant information.

Therefore, it is in your interest to provide a complete and accurate response to this exporter questionnaire, capable of verification.

Extension requests

If you require a longer period to complete your response to this exporter questionnaire, you must submit a request to the commission, in writing, for an extension to the due date for all or part of the questionnaire. This request must be made prior to the due date. A request for extension will be rejected if received after the due date.

When considering the extension request, the commission will have regard to:

- the commission's responsibility to conduct the case in a timely and efficient manner;
- the reasons why you could not provide a response within the whole period and not only the period remaining between the request and the due date;
- ordinary business practices or commercial principles;
- the commission's understanding of the relevant industry;
- previous correspondence and previous dealings with your company; and
- information provided by other interested parties.

More information on extensions can be found in the Customs (Extension of Time and Non-cooperation) Direction 2015 at <https://www.legislation.gov.au/Details/F2015L01736>.

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You will be informed of the decision whether your request for an extension has been rejected, granted in full or granted in part. For example, you may be granted an extension to submit all sections except for Section A or you may be granted a shorter extension than you requested.

A summary of any requests and grants of extensions to submit a response to this exporter questionnaire will be published in the public record.

Submitting a response to the exporter questionnaire

Responses to the exporter questionnaire should be lodged via SIGBOX, a secure online document repository. Please contact the commission on the email address listed on the cover page to request access to SIGBOX.

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 considered as an uncooperative exporter.

Confidential and non-confidential responses

You are required to lodge a confidential version (OFFICIAL: Sensitive) and a non-confidential version (for publishing on the 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 "**OFFICIAL: Sensitive**" or "**PUBLIC RECORD**".

All information provided to the commission in confidence will be treated accordingly. The public record version of your questionnaire will be placed on the public record, and must contain sufficient detail to allow a reasonable understanding of the substance of the information without breaching confidentiality.

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 questionnaires are required to have a bracketed explanation of deleted or blacked out information for the public record version of the questionnaire. 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 requested to resubmit your response with the required level of detail or, if deadlines have passed, the commission may not have regard to it.

Verification of the information that you supply

The commission may wish to conduct a verification of your questionnaire response for completeness, relevance and accuracy of the information to your company's records.

The verification 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.

The verification may include commission staff visiting your company to conduct on site verification. Any on site verification typically commences approximately 2 to 4 weeks after the due date of the response to the exporter questionnaire. To assist with the planning of a verification, please contact the commission as soon as possible for a potential verification date to be scheduled.

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The onsite verification is usually conducted over 4 days. However, in complex cases, it may be scheduled over 5 days. A verification will include a detailed examination of your company's records and we will collect copies of relevant documents. The verification will require the participation of key staff, including your financial accountant, production manager and sales staff. A tour of the manufacturing facility may also be required during the verification.

The commission may elect to undertake an alternative verification methodology, rather than an onsite verification, to satisfy itself of the completeness, relevance and accuracy of the data.

Note that the commission may disregard any data or information that is not verified, including new or additional information provided after the verification visit.

A report will be prepared following the verification, 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 margin and/or subsidy margin. The commission considers that the dumping margin and/or 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. To the extent that the foreign language version differs, the English translation will be given priority as a matter of interpretation in Australia.
- 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 shared with the commission via SIGBOX, a secure online document repository. Please contact the commission to request access to SIGBOX if required.

CHECKLIST

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

Section	Please tick if you have responded to all questions
Section A Company information	<input checked="" type="checkbox"/>
Section B Export sales to Australia	<input checked="" type="checkbox"/>
Section C Exported goods & like goods	<input checked="" type="checkbox"/>
Section D Domestic sales	<input checked="" type="checkbox"/>
Section E Due allowance	<input checked="" type="checkbox"/>
Section F Third country sales	<input checked="" type="checkbox"/>
Section G Cost to make and sell	<input checked="" type="checkbox"/>
Section H Particular market situation	<input checked="" type="checkbox"/>
Section I Countervailing	<input checked="" type="checkbox"/>
Section J Domestic market	<input checked="" type="checkbox"/>
Section K Australian market	<input checked="" type="checkbox"/>
Exporter's declaration	<input checked="" type="checkbox"/>
Non-confidential version of this response	<input checked="" type="checkbox"/>

Attachments	Please tick if you have provided spreadsheet
B-2 Australian sales	<input type="checkbox"/>
B-4 Upwards sales	<input checked="" type="checkbox"/>
B-5 Upwards selling expenses	<input checked="" type="checkbox"/>
D-2 Domestic sales	<input checked="" type="checkbox"/>
F-2 Third country sales	<input checked="" type="checkbox"/>
G-3 Domestic CTM	<input checked="" type="checkbox"/>
G-4.1 SG&A listing	<input checked="" type="checkbox"/>
G-4.2 Dom SG&A calculation	<input checked="" type="checkbox"/>
G-5 Australian CTM	<input type="checkbox"/>
G-7.2 Raw material CTM	<input checked="" type="checkbox"/>
G-7.4 Raw material purchases	<input checked="" type="checkbox"/>
G-8 Upwards costs	<input checked="" type="checkbox"/>
G-10 Capacity Utilisation	<input checked="" type="checkbox"/>
I-1 Company Turnover	<input checked="" type="checkbox"/>
I-3 Income Tax	<input checked="" type="checkbox"/>

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I-4 Grants	<input type="checkbox"/>
I-5 VAT and Tariff Exemptions	<input type="checkbox"/>
I-6.1 Any other programs	<input type="checkbox"/>
I-6.2 Loans	<input type="checkbox"/>

GOODS UNDER CONSIDERATION / GOODS SUBJECT TO ANTI-DUMPING MEASURES

The goods subject to anti-dumping measures (the goods) are:

*Flat rolled products of iron and non-alloy steel of a width less than 600mm and equal to or greater than 600mm, plated or coated with zinc;
and Flat rolled products of alloyed steel of a width less than 600mm and equal to or greater than 600mm, plated or coated with zinc exported from:
- China by Angang Steel Co., Ltd or Benxi Iron and Steel (Group) International Economic & Trading Co.; or - Taiwan by Yieh Phui Enterprise Co., Ltd.*

Further information in regard to the goods is available in Anti Dumping Notice 2022/086, which is available on the electronic record for this case.

Model Control Code

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

Item	Category	Sub-Category	Identifier	Sales Data	Cost Data
1	Alloy content	Alloy	A	Mandatory	Not applicable
		Non-alloy	NA		
2	Prime	Prime	P	Mandatory	Not applicable
		Non – Prime	N		
3	Steel Base	Hot Rolled	H	Mandatory	Mandatory
		Cold Rolled	C		
4	Coating Type	Zinc Coated (Z)	Z	Mandatory	Mandatory
		Zinc / Iron Alloy Coating (ZF / F)	F		
5	Coating Mass	<= 100 g/m ²	1	Mandatory	Mandatory
		>100 g/m ² to <= 220 g/m ²	2		
		> 220 g/m ² to <= 300g/m ²	3		
		>Z300 g/m ² to <= 400 g/m ²	4		
		>400 g/m ²	5		
6	Steel Grade	G2 / SGCC / SGHC	A	Mandatory	Mandatory
		G3 / SGCD	B		
		G250 / SGC 340 / SGHC 340 / SGC 340 / SGHC 340	C		
		G300 / G350 / SGC 400 / SGHC 400 / SGC 440 / SGCH 440 / SGC 490 / SGHC 490	D		
		G450 / G500	E		
		G550 / SGC 570	F		
		Other	G		
7	Base Metal Thicknes	< 0.40 mm	1	Mandatory	Mandatory
		=> 0.40 mm to < 0.50 mm	2		
		=> 0.50 mm to < 0.75 mm	3		

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	s (BMT)	=> 0.75 mm to < 1.00 mm	4		
		=> 1.00 mm to < 1.50 mm	5		
		=> 1.50 mm to < 2.00 mm	6		
		=> 2.00 mm to <2.50 mm	7		
		=> 2.50 mm	8		
8	Width	< 600 mm	A	Mandatory	Optional
		=> 600 mm to <= 1220mm	B		
		> 1220mm	C		
9	Form	Coil	C	Mandatory	Optional
		Sheet	S	Mandatory	Optional

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

The MCCs will be used to 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 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 considered deficient.

SECTION A COMPANY INFORMATION

A-1 Company representative and location

1. Please nominate a contact person within your company:

Name: Young Lee
Position in the company: Sales Manager
Address: No.389, Zhenxing East Road, Guan County, Liaocheng, ShanDong China
Telephone: +86 18806355138
E-mail address of contact person: gzgfldy@126.com

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

Name: Tao Wang
Address: Room 916,09/F,Office Tower2,Kunsha Center,No.16 Xinyuanli,Chaoyang District, Beijing 100027, P.R.China.
Telephone: +86-13501092768
E-mail address: wangtao@rayyinlawyer.com / zhoulei@rayyinlawyer.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 your company's financial records are held.

ANSWER:
Financial records of the company are held at No.389, Zhenxing East Road, Guan County, Liaocheng, ShanDong China.

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

ANSWER:
Production records of the company are held at No.389, Zhenxing East Road, Guan County, Liaocheng, ShanDong China.

5. Please provide the location of your company's production plant manufacturing the goods under consideration.

ANSWER:
Production plant manufacturing the goods under consideration is located at No.389, Zhenxing East Road, Guan County, Liaocheng, ShanDong China.

A-2 Company information

1. What is the legal name of your business?

ANSWER:
The legal name of the company is Shandong Guanzhou Dingxin Plate Technology Co., Ltd. ("Dingxin" or "the company"), and the company type, according to Chinese corporation laws, is an "Other Limited Liability Corporation".
There are no other names being used when export and/or sell goods.

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

ANSWER:
Not applicable, the company doesn't trade under different name or brand.

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

ANSWER:

Not applicable, the company was not ever 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.

ANSWER:

Please refer to the list of board of directors: Mr. Zhao Zhang, Mr. Guangdong Wang, Mr. Zhenguo Zhao, Mr. Lifu Zhou, Mr. Zhangfeng Song, MS. Yuhua Shen.

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

ANSWER:

Please refer to Appendix A-2.5 Corporate Structure.

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.

ANSWER:

The company and its parent company are not publicly listed, and the principal shareholders are listed in Appendix A-2.5.

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

ANSWER:

The company is producer and exporter of different kinds of steel coils, including cold rolled steel coils, galvanized coils.

The company sold its products to Chinese domestic market, exported the goods to foreign market, specifically, the exports to Australia and other markets are made through affiliated trading company Guanxian Lianhao Metal Material Co., Ltd.

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.

ANSWER:

The company produces and make domestic sales of the subject goods, in the meantime, the company made exports through the affiliated trading company Guanxian Lianhao Metal Marterial Co., Ltd. (Lianhao) to Australia and other international markets. Lianhao is located at the same address with the company.

9. Provide your company's internal organisation chart.

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.

ANSWER:

Please refer to Appendix A-2.9 Organization Chart.

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

ANSWER:

Please refer to Appendix A-2.9 Organization Chart.

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

ANSWER:

Not applicable, the company doesn't produce brochures, pamphlets or other promotional material.

A-3 General accounting information

1. What is your financial accounting period?

ANSWER:

Financial accounting period is from 1st January to 31st December.

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

ANSWER:

The company's financial accounts were not audited during the period.

3. What currency are your accounts kept in?

ANSWER:

The accounts of the company are kept in RMB.

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

ANSWER:

Financial accounting system used by the company is UFIDA.

5. What is the name of your sales system?

ANSWER:

Sales system used by the company is UFIDA.

6. What is the name of your production system?

ANSWER:

Production system used by the company is UFIDA.

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.

ANSWER:

The company's accounting, sales and production systems are same and integrated system.

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

ANSWER:

Accounting practices are fully in line with 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.

ANSWER:

Negative, there have been no changes to the company's accounting practices.

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.

ANSWER:

Please refer to Appendix A-4.1 Financial Statements.

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.

ANSWER:

Please refer to Appendix A-4.2 Tax Returns.

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.

ANSWER:

Not applicable, the company doesn't 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.

ANSWER:

Please refer to Appendix A-4.4 Income Statements.

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

ANSWER:

Please refer to Appendix A-4.5 Trial Balances.

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

ANSWER:

Please refer to Appendix A-4.6 Chart of Accounts.

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

SECTION B EXPORT SALES TO AUSTRALIA

ANSWER:

This section is not applicable, since the company didn't make direct export to Australia during period of review, please refer to response provided by the exporter Guanxian Lianhao Metal Material Co., Ltd.

B-1 Australian export sales process

1. Provide details (and diagrams if appropriate) of the export sales process of your company and representatives (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
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?
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.
4. If sales are in accordance with price lists or price extras list, provide copies of these lists.
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.
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 and/or rebate.
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.
8. In establishing the date of sale, the commission will normally use the date of invoice as it best reflects the material terms 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?

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.
 - You must provide this list in electronic format using the template provided.

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- If you have used formulas to complete this worksheet, these formulas must be retained.
 - If there are any direct selling expenses incurred in respect of the exports to Australia not listed in the spreadsheet, add a column. For example, if the delivery terms make you responsible for arrival of the goods at an agreed point within Australia (e.g. delivered duty paid), insert additional columns in the spreadsheet for all other costs incurred.
2. Complete worksheet “B-2.2 Australian sales source” showing the relevant source of the data used for each column of worksheet “B-2 Australian sales”.

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.

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

B-4 Reconciliation of sales to financial accounts

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

B-5 Reconciliation of direct selling expenses to financial accounts

1. Please complete the worksheet named “B-5 Upwards selling expense” to demonstrate that the direct selling expenses (e.g. Inland transport) in B-2 and D-2 are complete.
- You must provide this list in electronic format using the template provided.
 - Please use the currency that your accounts are kept in.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
2. Please provide all documents, other than those in A-4, B-2 and D-2, required to complete the “B-5 Upwards selling expense” worksheet. If the documents include spreadsheets, all formulas used must be retained.
3. For any amount in the “B-5 Upwards selling expense” worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:

Public Record

- 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; and
- provide the account code and sub-account code (if applicable) at column D of the worksheet.

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.

ANSWER:

The company's exports to Australia were made via the trading company Lianhao, and goods exported to Australia are Zinc coated steel coils, with thickness 0.7~3.0mm, width 1000~1500mm, which are produced with hot rolled steel coils or cold rolled steel coils, coated with zinc.

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.

ANSWER:

The company made exports to Australia via Lianhao, and MCCs for goods exported to Australia are as following:

MCC	MCC	MCC
NA-P-C-Z-1-C-1-B-C	NA-P-C-Z-3-C-4-C-C	NA-P-C-Z-3-F-4-B-C
NA-P-C-Z-2-C-1-B-C	NA-P-C-Z-3-C-5-B-C	NA-P-C-Z-3-F-5-B-C
NA-P-C-Z-2-C-2-B-C	NA-P-C-Z-3-C-5-B-S	NA-P-C-Z-4-E-6-B-C
NA-P-C-Z-2-C-2-B-S	NA-P-C-Z-3-C-5-C-C	NA-P-C-Z-4-E-7-B-C
NA-P-C-Z-2-C-3-B-C	NA-P-C-Z-3-C-6-B-C	NA-P-H-Z-3-C-7-B-C
NA-P-C-Z-2-C-3-B-S	NA-P-C-Z-3-C-6-B-S	NA-P-H-Z-3-C-7-B-S
NA-P-C-Z-2-C-4-B-C	NA-P-C-Z-3-C-6-C-C	NA-P-H-Z-3-C-7-C-S
NA-P-C-Z-2-C-5-B-C	NA-P-C-Z-3-C-6-C-S	NA-P-H-Z-3-C-8-B-C
NA-P-C-Z-2-C-5-B-S	NA-P-C-Z-3-C-7-B-C	NA-P-H-Z-3-C-8-B-S
NA-P-C-Z-2-C-6-B-S	NA-P-C-Z-3-C-7-C-S	NA-P-H-Z-3-C-8-C-C
NA-P-C-Z-3-C-2-B-C	NA-P-C-Z-3-C-8-B-C	NA-P-H-Z-3-C-8-C-S
NA-P-C-Z-3-C-3-B-C	NA-P-C-Z-3-C-8-B-S	NA-P-H-Z-3-F-7-B-C
NA-P-C-Z-3-C-3-B-S	NA-P-C-Z-3-C-8-C-S	NA-P-H-Z-3-F-8-B-C
NA-P-C-Z-3-C-4-B-C	NA-P-C-Z-3-E-6-B-C	NA-P-H-Z-4-C-7-B-C
NA-P-C-Z-3-C-4-B-S	NA-P-C-Z-3-E-6-C-C	NA-P-C-Z-2-C-5-B-S

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.

ANSWER:

The company sold in domestic market similar products which are Zinc coated steel coils, with thickness 0.22~6mm, width 124~1500mm, which are produced with hot rolled steel coils or cold rolled steel coils, coated with zinc.

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.

ANSWER:

MCCs for goods sold domestically are as following:

MCC	MCC	MCC	MCC
A-P-C-Z-1-C-1-B-S	A-P-C-Z-2-C-4-B-S	A-P-C-Z-3-C-5-B-S	A-P-C-Z-3-F-5-B-S
A-P-C-Z-1-C-3-B-S	A-P-C-Z-2-C-5-B-S	A-P-C-Z-3-C-5-C-S	A-P-C-Z-4-E-6-B-S
A-P-C-Z-1-C-4-B-C	A-P-C-Z-2-C-6-B-S	A-P-C-Z-3-C-6-B-C	A-P-C-Z-5-D-5-B-C
A-P-C-Z-1-C-4-B-S	A-P-C-Z-3-C-1-B-C	A-P-C-Z-3-C-6-B-S	A-P-C-Z-5-D-6-B-C
A-P-C-Z-1-C-5-B-C	A-P-C-Z-3-C-2-B-C	A-P-C-Z-3-C-6-C-S	A-P-H-Z-3-C-7-B-S
A-P-C-Z-1-E-5-B-S	A-P-C-Z-3-C-2-B-S	A-P-C-Z-3-C-7-B-S	A-P-H-Z-3-C-8-B-C
A-P-C-Z-2-C-1-B-S	A-P-C-Z-3-C-3-B-C	A-P-C-Z-3-C-7-C-S	A-P-H-Z-3-C-8-B-S
A-P-C-Z-2-C-2-B-S	A-P-C-Z-3-C-3-B-S	A-P-C-Z-3-E-6-B-S	A-P-H-Z-3-C-8-C-C
A-P-C-Z-2-C-2-C-S	A-P-C-Z-3-C-4-B-C	A-P-C-Z-3-E-6-C-S	A-P-H-Z-3-C-8-C-S
A-P-C-Z-2-C-3-B-S	A-P-C-Z-3-C-4-B-S	A-P-C-Z-3-F-4-B-C	A-P-H-Z-4-C-7-B-S
A-P-C-Z-2-C-3-C-S	A-P-C-Z-3-C-4-C-S	A-P-C-Z-3-F-4-B-S	A-P-H-Z-4-E-7-B-S
A-P-C-Z-2-C-4-B-C	A-P-C-Z-3-C-5-B-C		

C-3 Internal product codes

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

If yes:

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

If no:

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

ANSWER:

(a) The company's product codes are not well-generated based on specification of the goods, first three codes represent the different workshop code, other codes are only used for sequence, each code represent a unique type of goods (Thickness, Width and Zinc coating) produced by the company.

(b) The company identified the MCCs manually by the sales department based on sales contracts.

For reconciliation between product codes with MCC, please refer to Appendix C-3 Product Codes.

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

ANSWER:

During the period, the company only had two domestic clients, sales to affiliated trading company Lianhao and the other client Guanxian Hongshun Material Co., Ltd.

For affiliated sales to Lianhao, goods sold are destined for export markets including Australia, in this process, the sales start from the negotiation between Lianhao and foreign clients, when the sales prices are finalized between Lianhao and foreign clients, Dingxin and Lianhao will determine the internal sales prices between the companies. From the order to the delivery of the goods, it normally needs at least 45 days. Delivery terms for Dingxin's domestic sales are made by EXW, payments are normally made by TT or bank acceptance bill before delivery of the goods. Dingxin normally issues the accounting invoices and VAT invoices after shipping the goods.

For sales to the other client, the company negotiate the prices and sales terms with it, and signed contracts, delivery terms are made on EXW, the lead time for the sales could be different based on order, normally it needs at least 30 days, and payments are normally made by TT or bank acceptance bill before delivery of the goods. Dingxin normally issues the accounting invoices and VAT invoices after shipping the goods.

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.

ANSWER:

The company sells the goods to two clients, one of them is Lianhao, selling prices between the company and Lianhao are determined as following:
Excluding small portion of profit (around 5 RMB/TON) from the final ex-work prices negotiated between Lianhao and foreign clients.

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

ANSWER:

Not applicable, the company doesn't use price lists.

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.

ANSWER:

Not applicable, domestic selling prices doesn't vary according to the distribution channel.

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 customer to obtain the discount and/or rebate.

ANSWER:

Not applicable, the company does not provide on-invoice discounts or off-invoice rebates to customers.

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.

ANSWER:

Not applicable, the company doesn't issue credit or debit notes to the customer.

7. In establishing the date of sale, the commission will normally use the date of invoice as it best reflects the material terms 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?

ANSWER:

Not applicable, the company use invoice dates as dates of sales.

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.

ANSWER:

Please refer to Appendix D-2 Domestic Sales.

2. Complete worksheet "D-2.2 domestic sales source" listing the source of the data used for each column in worksheet "D-2 domestic sales".

ANSWER:

Please refer to Appendix D-2.2 domestic sales source.

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

ANSWER:

Please refer to Appendix D-3.1 Sample Domestic Sales Documents.

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

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

ANSWER:

Please refer to Appendix D-3.2 Domestic Sales Documents Reconciliation.

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.

ANSWER:

Please refer to Appendix B-4 Upwards Sales.

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.

ANSWER:

Please refer to Appendix B-4.2 Supporting Documents For B-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; and
 - provide the account code and sub-account code (if applicable) at column E of the worksheet.

ANSWER:

Please refer to Appendix B-4 Upwards Sales.

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?

ANSWER:

In domestic sales, the clients are normally required to make the payment in advance, therefore, the company doesn't claim credit to domestic customers.

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 Australian customer (credit sales divided by the average accounts receivable).
 - ii. Calculate the average credit term for each Australian 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. Do you have 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?

ANSWER:

Not applicable, the company didn't make direct sales to Australia during the period of review.

E-2 Packaging

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

ANSWER:

Domestic sales of like goods are normally packed by packing belts and packing papers.

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

ANSWER:

Domestic sales of like goods are normally packed by packing belts and packing papers.

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

ANSWER:

Not applicable, there are no differences in packaging between domestic sales and those exported by Lianhao.

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?

ANSWER:

All domestic sales are made by EXW terms.

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

ANSWER:

FOB terms, please refer to responses by Lianhao.

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

ANSWER:

Please refer to Appendix B-2 in the responses by Lianhao.

4. If the delivery terms of the Australian sales includes port handling and other export charges, how were these expenses calculated in the Australian sales listing in B-2?

ANSWER:

Please refer to Appendix B-2 in the responses by Lianhao.

5. 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?

ANSWER:

Not applicable, Australian sales are on FOB terms, please refer to Appendix B-2 in the responses by Lianhao.

6. 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?

ANSWER:

Not applicable, Australian sales are on FOB terms, please refer to Appendix B-2 in the responses by Lianhao.

7. 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?

ANSWER:

Not applicable, Australian sales are on FOB terms, please refer to Appendix B-2 in the responses by Lianhao.

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.

ANSWER:

Not applicable, the company doesn't grant commissions for domestic sales or export sales.

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?

ANSWER:

- **Domestic sales of subject goods are subject to 13% VAT, and export of subject goods are exempt from VAT.**
- **VAT is registered to the account Tax payable – VAT – Sales VAT tax.**
- **VAT refund is received for sales made before August 2021 could claim VAT tax refund by 13%, while after the August 2021, the export VAT refund was terminated, in this regard, Lianhao has marked export to Australia claiming VAT refund.**
- **The company does not use imported 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

ANSWER:

Not applicable, there are no other direct selling expenses.

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

ANSWER:

Please refer to responses by Lianhao.

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 (December 2021)*² for more information.

ANSWER:

Negative, there are no other adjustments.

² Available on the commission website

SECTION F THIRD COUNTRY SALES

F-1 Third country sales process

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

ANSWER:

Not applicable, the company didn't make third country sales.

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.

ANSWER:

Not applicable, the company didn't make third country sales.

3. In establishing the date of sale, the commission will normally use the date of invoice as it best reflects the material terms 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?

ANSWER:

Not applicable, the company didn't make third country sales.

F-2 Third country sales listing

1. Complete the worksheet named "F-2 Third country sales"
 - This worksheet lists all export sales, summarised by country, customer and MCC, to third countries of like goods invoiced within the period.
 - While sales may be made in different currencies and on different shipping terms the sales listing also seeks to record an Ex-works value of these sales in your local currency.
 - 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.

ANSWER:

Not applicable, the company didn't make third country sales.

2. Complete worksheet "F-2.2 third country sales source" listing the source of the data for each column in the worksheet "F-2 third country sales".

ANSWER:

Not applicable, the company didn't make third country sales.

F-3 Differences in sales to third countries

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

ANSWER:

Not applicable, the company didn't make third country sales.

SECTION G COST TO MAKE AND SELL

G-1. Production process

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

ANSWER:

Please refer to Appendix G-1 Production Process.

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.

ANSWER:

Not applicable, no suppliers are related to the company.

G-2. Cost accounting practices

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

ANSWER:

The company'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.

ANSWER:

Not applicable, the company'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.

ANSWER:

Not applicable, the company doesn't use cost centres, cost of production is accounted based workshops or departments.

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

ANSWER:

The company accounts cost of production based on product codes, which covers the width, thickness and zinc coating (each product code represent the unique specification, namely, thickness, width and zinc coating) for the subject goods produced by the company.

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

ANSWER:

Not applicable, there are no 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:
- Describe in detail the start-up operation giving dates (actual or projected) of each stage of the start-up operation.
 - State the total cost of the start-up operation and the way that your company has treated the costs of the start-up operation in its accounting records.

ANSWER:

Not applicable, the company was not involved in the start-up operations in relation to the goods.

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

ANSWER:

The company uses Weight average method to value the raw material, and finished goods.

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

ANSWER:

The company does not separate costs for prime goods and sub-standard goods, from the other side, the company doesn't allocate cost incurred for damaged goods.

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

ANSWER:

The company sold out scrap generated from the production process, and doesn't account cost for scrap.

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

ANSWER:

Not applicable, there are no management fees / corporate allocate allocations charged to the 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.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
 - If you have claimed in B-1.8 and/or D-1.7 that the date of sale is one other than the invoice date, then provide the cost for the quarters that all domestic sales are made within your claimed date of sale, even if doing so means that such cost data predates the commencement of the period.

ANSWER:

Please refer to Appendix G-3 Domestic CTM.

Note:

1. The company's cost is not accounted based on MCC, but on product codes, therefore, the company can only report the Cost to make and sell based on product codes;

2. The company doesn't separate cost by destination market, therefore Appendix G-3 covers cost to make and sell for all the goods produced during the period, whether the goods are destined to domestic market or international markets.

2. Complete worksheet titled "G-3.2 domestic CTM source" listing the source of the data for each column of the worksheet "G-3 domestic CTM".

ANSWER:

Please refer to Appendix G-3.2 domestic CTM source.

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, including finance expenses, by account code for the most recent accounting period and the period.
 - The SG&A listing should reconcile to the trial balance and/or income statement.
 - 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.

ANSWER:

Please refer to Appendix G-4.1 SG&A Listing.

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.

ANSWER:

Please refer to Appendix G-4.2 Domestic SG&A Calculation.

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.

ANSWER:

Not applicable, the company doesn't make direct Australian sales, and therefore, Australia can't be separated from domestic CTM, and cost under same product code or MCC are same.

2. Complete worksheet titled "G-5.2 Australian CTM source" listing the source of the data for each column of worksheet "G-5 Australian CTM".

ANSWER:

Source of the data reported in G-5 are sourced from the costing table of the company.

G-6 Cost allocation method

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

ANSWER:

During the period, cost of production for subject goods includes cost of raw material (steel plates) and tolling cost for manufacturing.

The raw materials are accounted based on actual cost, and the tolling cost for manufacturing are agreed between the company and suppliers.

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

ANSWER:

Please refer to Appendix G-3.1 Domestic CTM.

G-7 Major raw material costs

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

ANSWER:

Major materials used in the manufacture of the goods are hot rolled steel coil.

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

ANSWER:

Not applicable, the hot rolled steel coils are purchased by the company from unrelated suppliers.

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.

ANSWER:

Please refer to Appendix G-3 Domestic CTM.

4. For each raw material identified in G-7.3 which individually account for 10% or more of the total cost to make, complete the worksheet named "G-7.4 Raw material purchases"
 - This worksheet lists all raw material purchases (i.e. transaction by transaction) purchased by your company within the period.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

ANSWER:

Please refer to Appendix G-7.4 Raw Material Purchases.

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

ANSWER:

Source of the data for G-7.4 are purchase invoices issued by the suppliers.

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

ANSWER:

Please refer to Appendix G-7.6(a) Sample Purchase Invoices.

Note:

1. Payment for purchase of invoices are not made exactly against invoices, but in a rolling method, therefore, it is not possible to find the payment proof for any specific purchase invoice.

2. Registry of purchase of materials are entered into the system with accounting system invoice number for digit invoices, not VAT invoice number, and the company doesn't record the VAT invoice number in normal accounting practice, therefore, the company selects the two largest value based on system invoice number.

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.

ANSWER:

Not applicable, no suppliers are related to the company.

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.

ANSWER:

Please refer to Appendix G-8 Upward Costs.

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.

ANSWER:

Please refer to Appendix G-8.2 Upward Costs Supporting Documents.

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; and
 - provide the account number and sub-account number (if applicable) at column E of the worksheet.

ANSWER:

Please refer to Appendix G-8 Upward Costs.

G-9 Production of the goods under consideration

1. Describe your company's practices for capturing the production quantities reported at worksheets "G-3 domestic CTM" and "G-5 Australian CTM". Consider using a flowchart in answering this question.

ANSWER:

The company has a ERP system which could register the production quantity for goods produced, in the meantime, the workshop also has staff recording the production quantity manually.

2. Outline the types of source documents kept by the company in relation to production quantities and how the production quantities are entered into the accounting system. Consider using a flowchart in answering this question.

ANSWER:

The company's ERP system are integrated with financial accounting system, therefore, all data recorded in the workshop could be accessed by financial accounting staff.

3. Briefly explain the reasons for any differences between:
 - (a) the production quantities reported at worksheet "G-3 domestic CTM" and the sales volumes reported at worksheet "D-2 domestic sales"; and
 - (b) the production quantities reported at worksheet "G-5 Australian CTM" and the sales volumes reported at worksheet "B-2 Australian sales".

ANSWER:

Quantities reported in G-3 are quantities of goods produced, while D-2 reports quantities of subject goods out of stock for sales, several factors could make the differences including beginning stock, goods produced but stayed in warehouse, goods for captive use.

4. 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?

ANSWER:

Generally, the company determines the volume by orders, and product mix for the production process is the production of Galvanization process.

5. What lead times are typically needed to adjust volumes of production for the goods?

ANSWER:

The company generally adjusted the volumes of production for the goods on a monthly basis.

G-10 Capacity Utilisation

1. Please complete the worksheet named "G-10 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.

ANSWER:

Please refer to Appendix G-10 Capacity Utilisation.

2. Explain how the production capacity and capacity utilisation has been calculated.

ANSWER:

Please refer to Appendix G-10 Capacity Utilisation.

3. Do you have warehousing facilities for the goods? If no, what do you do with excess inventory? If yes:
- (a) What is the 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)?

ANSWER:

The company owned warehousing facilities, normally the goods in stock could not reach the capacity of the warehousing capacities.

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.

ANSWER:

Nope, there are no such situation.

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.

ANSWER:

Not applicable, the company does not have plants capable of producing inputs.

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.

ANSWER:

Not applicable, the company did not make significant investments in the past five years.

SECTION H PARTICULAR MARKET SITUATION

H-1 Reporting requirements

1. Describe generally all interaction that your business has with the Government of China at all levels, including (but not limited to):
 - (a) reporting requirements
 - (b) payment of taxes
 - (c) senior management representation within your business
 - (d) supervision by the State-owned Assets Supervision and Administration Commission (SASAC) or a body under the control of SASAC
 - (e) approval/negotiation of business decisions (e.g. investment decisions, management decisions, pricing decisions, production decisions, sales decisions)
 - (f) licensing
 - (g) restrictions on land use
 - (h) provision of loans or
 - (i) provision of grants, awards or other funds

ANSWER:

The company is a small private company, and its normal interaction with the Government of China includes the following:

- **Applying the Business license and Foreign trade entity export record**
- **Filing the monthly financial statements, VAT tax returns, paying VAT taxes and additional taxes if any;**
- **Filing the quarterly income tax returns and paying corporate income taxes.**

As a private company, there is no representation from any levels of the government and the company does the business based on decisions of the Board of directors and Board of shareholders.

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).

ANSWER:

Not applicable, the company is a private company.

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

ANSWER:

**For board of shareholders, please refer to Appendix A-2.5 Corporate Structure.
For Board of directors, please refer to responses to question A-2.4.**

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

ANSWER:

There are no common directors and officers between your business and 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.

ANSWER:

Not applicable, there are no members of the company 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

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.

ANSWER:

Not applicable, the company's Board of Directors or Board of Shareholders doesn't have representatives 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.

ANSWER:

Not applicable, there are no such members.

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)

ANSWER:

For board of shareholders, please refer to Appendix A-2.5 Corporate Structure.

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

ANSWER:

Not applicable, there are no significant changes in the ownership structure during the period.

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

ANSWER:

Not applicable, there are no such positions.

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.

ANSWER:

As far as the company knows, there are no such requirements.

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.

ANSWER:

Not applicable, the company is a private company.

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

ANSWER:

Not applicable, the company is a small private company.

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

ANSWER:

Normally, board of shareholders and board of directors have full power to reward, fire or discipline your business' senior managers

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

ANSWER:

Not applicable, the company's senior managers don't hold any positions in any Government of China departments or organisations, associations or Chambers of Commerce.

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

ANSWER:

Not applicable, the company didn't have pricing committee, the prices are determined by the vice-president of the sales department, Mr. Zhangfeng Song.

H-3 Licensing

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

ANSWER:

Please refer to Appendix H-3.1 Business License.

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

ANSWER:

Guan County Market Supervision Administration

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

ANSWER:

Normal procedure for applying the license:

- 1. Applying preapproval of Company name to government;**
- 2. Renting a house as company address;**
- 3. Submitting Articles of Association for the company;**
- 4. Claiming Letter of bank inquiry from CPA;**
- 5. Opening bank account of the company;**
- 6. Claiming Capital verification report;**
- 7. Registering company before government;**

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

ANSWER:

No requirements or conditions must be met in order to obtain the license, provided that the company follows steps introduced above.

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

ANSWER:

The company could operate under business scope indicated in the Business license, please refer to Appendix H-3.

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

ANSWER:

If the company acts outside the scope of business license, the registration authority shall caution, impose a fine, confiscate illegal gains, order the company to stop doing business for internal rectification, withhold or even revoke the business license according to specific circumstances. Of course, we could apply for adding the business scope, then we could act according to the new business scope.

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

ANSWER:

Under the business license, the company could operate legally. In China, if someone do business without a business license, the department of administration for industry and commerce will ban it and confiscate illegal gains.

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

ANSWER:

The business license could be revoked under the following circumstances:

- (1) The company is declared bankrupt as provided by law;**
- (2) pursuant to the provisions of the company's articles of association, the term of operation of the company expires, or one of the other events which are grounds for dissolution occurs;**
- (3) A resolution of dissolution is passed by the shareholders;**
- (4) dissolution is necessary due to a merger or division of the company; or**
- (5) the company is ordered to close down in accordance with law.**

H-4 Decision-making, planning and reporting

1. Provide a description of your business' decision-making structure in general and in respect of the goods. This should identify the persons or bodies primarily responsible for deciding:
- 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.

ANSWER:

The company is private company, the chairman of the board and board of directors are responsible to make decisions of the company, including production, sales, distribution of profits.

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

ANSWER:

Not applicable, the company is a private company, none of any levels of government of China are involved in the company's business or management.

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

ANSWER:

Not applicable, the company is a private company, none of any levels of government of China are involved in the company's business or management.

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

ANSWER:

Not applicable, the company is a small private company, which are not required to submit reports to the Government of China.

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

ANSWER:

Not applicable, the company is a private company, which doesn't have such documents.

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

ANSWER:

Not applicable, the company didn't have five-year plans.

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

ANSWER:

Not applicable, the company didn't hold Board of directors and Board of shareholders meetings during the period.

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

ANSWER:

Pricing decisions on the goods under consideration are made by Vice president of the company, Mr. Zhangfeng Song based on its judgement over material prices and the market situation, and there are no company meetings involved.

H-5 Financial and investment activities

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

ANSWER:

Not applicable, the company has no debts.

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

ANSWER:

Not applicable, the company has no debts.

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

ANSWER:

Not applicable, the company has no debts.

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:
 - a. explain what instruments were used
 - b. identify the type (e.g government guarantee) and provider of the security and
 - c. explain the reasons for raising the capital.

ANSWER:

Not applicable, the company didn't raise any capital using ways described in the question.

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

ANSWER:

Not applicable, the company 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).

ANSWER:

Not applicable, the company didn't make such investments.

H-6 Government policy on the industry

1. Are there any Government of China opinions, directives, decrees, promulgations, measures, etc. concerning industry of the goods that were put in place or operating during the period? If yes, please provide:

- a. copy of the documentation and a translation in English
- b. 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.

ANSWER:

The company is a private company which has no access to such information.

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

- industrial policy and guidance on the industry
- market entry criteria for the industry
- environmental enforcement for the industry
- management of land utilization
- the China Banking Regulatory Commission for the industry
- investigation and inspection of expansion facilities
- the section in the National Development and Reform Commission that is responsible for the industry and
- import licensing for raw materials relating to the goods under consideration.

ANSWER:

The company is a private company which has no access to such information.

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?

ANSWER:

Not applicable, the company didn't play role in the development of government's industrial plans or policies.

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

ANSWER:

The company is a private company which has no access to such information.

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.

ANSWER:

Not applicable, the Government of China didn't grant the company such titles.

H-7 Taxation

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

ANSWER:

There are no export taxes on exports of the goods during the period.

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

ANSWER:

VAT refund is received for sales made before August 2021 by 13%, while after the August 2021, the export VAT refund was terminated.

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

ANSWER:

The VAT tax rebate rate was only changed in August 2022, please refer to Appendix H-7.3 VAT Rebate And Government Notices.

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

ANSWER:

None.

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.

ANSWER:

Mr. Zhangfeng Song, Vice president of Sale department, is the person who authorises the sales terms, prices and other contract provisions for the sale of the goods by the company.

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.

ANSWER:

Mr. Zhangfeng Song, Vice president of Sale department, is the person who authorises the sales terms, prices and other contract provisions for the sale of the goods by the company.

Public Record

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.

ANSWER:

Not applicable, the company doesn't coordinate the selling prices or supply of the goods with other domestic producers or any Government of China departments.

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.

ANSWER:

As a small private company, the company is not required to provide information or data to the Government of China.

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

ANSWER:

As a private company, the company doesn't provide data to any other person.

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

ANSWER:

Not applicable, the company didn't encounter price guidance or controls established by regional, provincial or special economic zone officials and/or organisations.

7. Explain whether your business has encountered any other restrictions, limitations, or other considerations imposed on your business.

ANSWER:

Not applicable, the company has not encountered these situation.

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

ANSWER:

As far as the company knows, the selling prices are determined by prices of raw materials and market situation, there are no such organization / business entity.

9. 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.

ANSWER:

Not applicable, the company doesn't have pricing committee.

10. 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.

ANSWER:

Not applicable, the company doesn't have pricing committee.

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

ANSWER:

The selling prices of the goods are determined by Mr. Zhangfeng Song, the Vice-president in charge of Sales department.

12. 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.

ANSWER:

Not applicable, the company's production of facility are only located in Shandong province.

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.

ANSWER:

Not applicable, the company is not a member of 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.

ANSWER:

Not applicable, the company is not a member of 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.

ANSWER:

Not applicable, the company doesn't make submissions to the Chinese Bureau of Statistics or any other government organization.

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.

ANSWER:

Not applicable, the company doesn't make submissions to the Chinese Bureau of Statistics or any other government organization.

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

ANSWER:

Not applicable, the company doesn't make submissions to the Chinese Bureau of Statistics or any other government organization.

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

ANSWER:

Not applicable, the company doesn't make submissions to the Chinese Bureau of Statistics or any other government organization.

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?

ANSWER:

Not applicable, the company, as a private company, is not subject to any national/regional industrial policy or guidance.

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

ANSWER:

Not applicable, the company doesn't respond to the policies/guidelines.

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

ANSWER:

Not applicable, there are no other restrictions to the sale of the goods 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.

ANSWER:

Please refer to the spreadsheet "List of Clients" in the Appendix D-2.

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.

ANSWER:

Not applicable, there are no restrictions or conditions in relation to the quality or quantity of the production of the goods placed upon our company.

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

ANSWER:

Chinese companies are required apply the Foreign Trade Company License Record Form before making exports.

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.

ANSWER:

Not applicable, there are no such restrictions.

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

ANSWER:

Not applicable, there are no changes for the company production capacity over the last 5 years.

9. 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?

ANSWER:

Not applicable, there are no such concessions.

H-12 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.

ANSWER:

As far as the company knows, adding capacity shall submit duly evaluation on the Environmental protection, Securities and land use to government of China.

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.

ANSWER:

The company doesn't know the relevant information.

H-13 Raw materials

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

ANSWER:

Not applicable, the company didn't have related or affiliated suppliers.

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

ANSWER:

Nope, the company has only one direct supplier, which is not a SIE, however, some of the manufactures for the materials are SIEs, which are identified in Appendix G-7.3.

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

ANSWER:

Not applicable, the company purchased the whole raw materials domestically.

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

ANSWER:

Different suppliers have different prices due to product qualification, specifications etc, it is nearly impossible that different suppliers have same prices.

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.

ANSWER:

The company purchase raw materials based on sales orders and prices of the raw materials, and the prices are generally determined the suppliers, and the company will select the suppliers with lowest prices.

6. 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.

ANSWER:

The company's business has not been subjected to any direct or indirect price guidance or controls by the GOC, with respect to raw material inputs.

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

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

ANSWER:

Not applicable, all raw materials are purchased domestically.

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

ANSWER:

The company sold, during the period, the picking steel sheets and cold rolled sheets which are semi-processed goods in domestic markets to unrelated clients.

SECTION I COUNTERVAILING

The following programs are being investigated:

No.	Program name	Type
1	Hot rolled steel provided by government at less than fair market value	Tax and raw material
2	Coking coal provided by government at less than adequate remuneration	Tax and raw material
3	Coke provided by government at less than adequate remuneration	Tax and raw material
4	Preferential tax policies enterprises with foreign investment established in the coastal economic open areas and in the economic and technological development zones	Tax
5	Preferential tax policies for foreign invested enterprises - reduced tax rate for productive FIEs scheduled to operate for a period of not less than 10 years	Tax
6	Preferential tax policies enterprises with foreign investment established in special economic zones (excluding Shanghai Pudong area)/ Preferential Tax Policies for Enterprises with Foreign Investment which are Technology- Intensive and Knowledge Intensive	Tax
7	Preferential tax policies enterprises with foreign investment established in Pudong area of Shanghai	Tax
8	Preferential Tax Policies for Western Development "Go West" strategy	Tax
9	Preferential Tax Policies for High and New Technology Enterprises	Tax
10	VAT and tariff exemptions on imported equipment	Tax
11	Land Use Tax Deduction	Grant
12	One-time Awards to Enterprises Whose Products Qualify for 'Well-Known Trademarks of China' and 'Famous Brands of China'	Grant
13	Matching Funds for International Market Development for Small and Medium Enterprises	Grant
14	Superstar Enterprise Grant	Grant
15	Research & Development (R&D) Assistance Grant	Grant
16	Patent Award of Guangdong Province	Grant
17	Innovative Experimental Enterprise Grant	Grant
18	Special Support Fund for Non-State-Owned Enterprises (NSOE)	Grant
19	Venture Investment Fund of Hi-Tech Industry	Grant
20	Grants for Encouraging the Establishment of Headquarters and Regional Headquarters with Foreign Investment	Grant
21	Grant for Key Enterprises in Equipment Manufacturing Industry of Zhongshan	Grant
22	Water Conservancy Fund Deduction	Grant
23	Wuxing District Freight Assistance	Grant
24	Huzhou City Public Listing Grant	Grant
25	Huzhou City Quality Award	Grant
26	Huzhou Industry Enterprise Transformation & Upgrade Development Fund	Grant
27	Wuxing District Public List Grant	Grant
29	Technology Project Assistance	Grant
30	Capital injection	Grant
31	Environmental Protection Grant	Grant
32	High and New Technology Enterprise Grant	Grant
33	Independent Innovation and High-Tech Industrialisation Program	Grant
34	VAT Refund on Domestic Sales by Local Tax Authority	Tax
35	Environmental Prize	Grant
36	Jinzhou District Research and Development Assistance Program	Grant
37	Assistance for fixed assets investment project	Grant

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38	Patent expenses assistance	Grant
39	High-tech achievement financial support fund	Grant
40	Funding for “research and development of control model and process key technology in metallurgical process”	Grant
41	Funding for “development and application research on slab continuous casting crystal multi-magnetic field control device”	Grant
42	Funding for “sintering machine intelligent multi-component pollutant flue gas treatment island”	Grant
43	Financial funds for the special adjustment of industrial enterprises structural adjustment	Tax
44	Promotion special funds of Shanghai	Grant
45	Trade remedy cases legal fee assistance	Grant
46	Funding for “research and development of continuous heat treatment of new heating and cooling technology”	Grant
47	Environmental protection assistance allocated from Shanghai Municipal Environmental Protection Bureau	Grant
48	Environmental protection special funds - mine OC, OD material C-type closed transformation and coal field E, F material conversion silo project in phase I and II	Grant
49	Decentralized jobs	Grant
50	Special funds by the Shanghai Municipal Human Resources and Social Security Bureau	Grant
51	Income tax return paid by the Shibao Mountain District Finance Bureau	Tax
52	2016 Shanghai Skills Master Studio construction and additional assistance by Shanghai Municipal Employment Promotion Centre	Grant
53	Sulfur dioxide over-emission awards	Grant
54	Funding for “steel products, energy conservation & environment protection comprehensive technology upgrade project”	Grant
55	Funding for “no. 3 sintering machine flue gas desulfurization project”	Grant
56	Industrial adjustment and revitalization special guidance fund	Grant
57	Stable employment assistance – good jobs subsidy	Grant
58	2016 government assistance (Yuhuatai District)	Grant
59	2016 scientific and technological achievements for industrialization fund	Grant
60	New industry guidance special fund	Grant
61	Patent special fund of Zhejiang Province	Grant
62	Matching Funds for International Market Development for small and medium size enterprises	Grant
63	Special Funds for Promoting Employment of Employment Management Service Office in Fuyang District of Hangzhou City	Grant
64	Capital market supporting fund	Grant
65	Patent special fund of Hangzhou City	Grant
66	Patent special fund of Hangzhou Fuyang	Grant
67	Foreign trade development fund of Central government	Grant
68	Open economy subsidy of Hangzhou Fuyang	Grant
69	Finance Subsidy Fund of Hangzhou Fuyang District Finance Bureau for the Pilot Project of Factory Internet of Things and Industrial Internet in 2017	Grant
70	Subsidy for 1,000,000 tonne precision cold rolled plate project	Grant
71	Subsidy for 1,000,000 tonne precision cold rolled plate project (Phase two)	Grant
72	Reconstruction of coal-fired borers with 10 or less tons of steam	Grant
73	Special Fund for the Creation, Protection and Management of Intellectual Property Rights in Zhejiang Province in 2018	Grant
74	Business Bureau of Fuyang District, Hangzhou (Special Fund for the Development of Foreign Trade and Economic Cooperation of the Central Government in 2018)	Grant
75	Water-saving subsidy in Zhejiang Province	Grant

76	Safety Production Standardization Level II	Grant
77	Patent Funding in 2018	Grant
78	Commendation fund	Grant
79	Special Subsidy Fund for Open Economy and Finance in 2018	Grant
80	Financial Support Funds for Key Industrial Inputs and Machine Replacement Projects in 2018	Grant
81	Employee Unemployment Insurance Fund	Grant

Table 1 - Zinc coated (galvanised) steel subsidy programs

I-1 General

1. Complete the worksheet named "I-1 Company turnover"
 - This worksheet is a table of the total company revenue over the period and split into:
 - Total revenue for Australian sales, domestic sales and third country sales
 - Revenue of the goods for Australian sales, domestic sales and third country sales
 - You must provide this table in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

ANSWER:

Please refer to Appendix I-1 Company Turnover.

I-2 Provision of goods at less than adequate remuneration

1. Describe the nature of your production process for the goods, including an itemised list of all raw materials used by your company in the process.

ANSWER:

Please refer to Appendix G-1 Production Process.

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.

ANSWER:

The company is a private company and purchased all materials with fair value in the market, never received any profits.

3. Did your business receive any reduction/reduced price for the purchase of these goods/services during the inquiry 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.

ANSWER:

The company is a private company and purchased all materials with fair value in the market, never received any profits.

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.

ANSWER:

The company is a private company and purchased all materials with fair value in the market, never received any profits.

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.

ANSWER:

Not applicable, the company didn't imported raw materials.

I-3 Preferential tax policies

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

ANSWER:

Please refer to Appendix I-3 Income Tax.

2. Did your business or any company/entity related to your business receive any benefit³ under the following income tax programs listed within Table 1 during the inquiry period (1 July 2021 to 30 June 2022):

ANSWER:

It is confirmed that the company and affiliated business did not receive any benefits under income tax programs listed above.

3. 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.

ANSWER:

Please refer to Appendix 3.3 Annual Tax Returns 2019-2021.

4. 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.

ANSWER:

Please refer to Appendix 3.3 Annual Tax Returns 2019-2021.

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

ANSWER:

General tax rate for enterprises are 25%.

6. Did your company pay less than the general tax rate for enterprises referred to in question I-2.4?
If yes:

- a. What tax rate did your company pay?
- b. Was the reduction in the tax paid or payable related to any of the preferential income tax programs in the table at the top of Section I Countervailing above?
- c. What is the name of the program?
- d. What is the name of the authority granting your company the reduced tax rate?
- e. What is the eligibility criteria to benefit from the reduced tax rate?
- f. Provide details of the application process
- g. Provide a copy of the blank application form. If the documents are not in English, please provide a translation of the documents.
- h. Provide a copy of your company's completed application form, including all attachments to the application form. If the documents are not in English, please provide a translation of the documents.
- i. Provide a copy of any confirmation or other correspondence from the authority approving your company for the reduction in tax rate. If the documents are not in English, please provide a translation of the documents.

³ Refer to the Glossary of Terms for a definition of benefit in this context.

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

ANSWER:

Not applicable, the company didn't pay income tax less than general tax rate for enterprises.

I-4 Financial grants

1. Complete the worksheet named "I-4 Grants"
 - This worksheet is a table of the grants received by company over the period plus the two preceding years.
 - You must provide this table in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

ANSWER:

Not applicable, the company didn't have such grants.

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.

ANSWER:

Please refer to Appendix I-4.2 Non-operating Income Ledger.

3. Did your company receive any grants (or any other financial contribution) from any level of government during the period plus the two preceding years?
If yes:
 - a. Were any of the grants related to any program listed in the table at the top of Section I above? If yes, identify the program.
 - b. Were any of the grants related to programs not listed in the table at the top of Section I above? If yes, provide the names of the programs.

ANSWER:

Not applicable, the company didn't have any grants.

4. For each of the grants listed in I-3.3:
 - a. What is the name of the grant?
 - b. What is the name of the authority providing the grant?
 - c. What is the eligibility criteria to receive the grant?
 - d. Is the grant directly related to the goods under consideration, export sales to Australia and/or export sales generally?
 - e. Provide details of the application process.
 - f. Provide a copy of the blank application form. If the documents are not in English, please provide a translation of the documents.
 - g. Provide a copy of your company's completed application form, including all attachments to the application form. If the documents are not in English, please provide a translation of the documents.
 - h. Provide a copy of any confirmation or other correspondence from the authority approving the grant. If the documents are not in English, please provide a translation of the documents.
 - i. Provide proof of payment of your company receiving the grant (e.g. bank statements).
 - j. Provide a copy of the accounting journal entries relating to the grant.
 - k. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the grant.

ANSWER:

Not applicable, the company didn't have any grants.

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

It is the Commission's understanding that certain enterprises in China are eligible for exemption from the payment of import duty and import VAT under the following program:

- **Program 10:** Tariff and value-added tax (VAT) Exemptions on Imported Materials and Equipments

If your business or any company/entity related to your business received benefits under any such program during the inquiry period, please answer the following questions.

ANSWER:

This section is not applicable, the company doesn't use imported materials and equipment.

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

Public Record

12. Has your company received exemption from payment of or refunds of import duty and import VAT for imported material inputs (e.g. hot rolled coil, coking coal and coke) at any time that were used in the production of the goods during the investigation period? If yes, provide the following information:
- (a) description of imported product;
 - (b) country of origin;
 - (c) quantity of imported product;
 - (d) purchase price;
 - (e) terms of purchase (e.g. FOB, CIF);
 - (f) ocean freight;
 - (g) value for duty of imported product;
 - (h) regular rate of taxes and duties;
 - (i) concessionary rate of taxes and duties;
 - (j) amount of duties and taxes normally applicable;
 - (k) amount of duties and taxes paid;
 - (l) amount of duties and taxes exempt;
 - (m) date of importation;
 - (n) tariff classification number;
 - (o) customs entry number; and
 - (p) application fee.

13. Explain if (and how) the 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).

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.

15. Provide a representative sample of copies of import entry documents (for example: bill of entry, invoice from supplier, etc.) for each type of importation covering duty-exempt inputs and duty-paid inputs imported for use in the manufacturing of the subject goods.
16. In addition to the import entry documents, you must also provide copies, if applicable, of any applications submitted to and/or approval document received from the 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.
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.
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.

I-6 Other Programs

ANSWER:

This section is not applicable, the company didn't receive benefits from other programs.

Public Record

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).

ANSWER:

The company is operated in Shandong province.

2. Are you aware of any programs of the Government of India, 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.)

ANSWER:

Not applicable, the company is not aware of programs of Government of China.

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

ANSWER:

Not applicable, the company is not aware of programs of Government of China, and the company never receive the program.

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

ANSWER:

Not applicable, the company is not aware of programs of Government of China, and the company never receive the program.

5. For each program and any additional programs that you have identified that are not listed in Section I, complete the worksheet "I-6.1 any other program", and answer the following questions below. For each loan and any additional loans that you have identified that are not listed in Section I, complete the worksheet "I-6.2 loans", and answer the following questions below.
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).

ANSWER:

Not applicable, the company never received the listed program.

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

ANSWER:

Not applicable, the company never received the listed program.

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

ANSWER:

Not applicable, the company never received the listed program.

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

ANSWER:

Not applicable, the company never received the listed program.

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

ANSWER:

Not applicable, the company never received the listed program.

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

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

ANSWER:

Not applicable, the company never received the listed program.

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.

ANSWER:

Not applicable, the company never received the listed program.

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.

ANSWER:

Not applicable, the company never received the listed program.

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

ANSWER:

Not applicable, the company never received the listed program.

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

ANSWER:

Not applicable, the company never received the listed program.

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 I-3.4 in relation to this programme.

ANSWER:

Not applicable, the company never received the listed program.

SECTION J DOMESTIC MARKET

J-1 Prevailing conditions of competition in the domestic market

1. Describe the domestic market for the goods and the prevailing conditions of competition within the market, including:
 - (a) Provide an overall description of the domestic market which explains its main characteristics and trends over the past five years;
 - (b) Provide the sources of demand for the goods in the domestic market, including the categories of customers, users or consumers of the product;
 - (c) Provide an estimated proportion (%) of sales revenue from each of those sources of demand listed in (b);
 - (d) Describe the factors that influence consumption/demand variability in the domestic market, such as seasonal fluctuations, factors contributing to overall market growth or decline, government regulation, and developments in technology affecting either demand or production;
 - (e) Describe any market segmentations in the domestic market; such as geographic or product segmentations;
 - (f) Provide an estimated proportion of sales revenue from each of the market segments listed in (e);
 - (g) Describe the way in which domestically produced goods and imported goods compete in the domestic market;
 - (h) Describe the ways that the goods are marketed and distributed in the domestic market; and
 - (i) Describe any other factors that are relevant to characteristics or influences on the domestic market for the goods.

ANSWER:

As far as the company knows, the market in the past five years, are generally stable, however, its shows growth at at low speed, especially since the outbreak of COVID-19, the overall market declined sharply in 2021.

The product is widely used by construction, home appliances, these sectors also show decline trend, which decrease the demand of the goods in Chinese market.

In past years, the price increases for the original material iron ore put great pressure on the manufacturers of Chinese markets.

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

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

ANSWER:

As far as the company knows, the goods in Chinese market are generally made by the manufacturers to the end users.

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

ANSWER:

Baoshan Iron & Steel Co., Ltd. is known the significant market participant in Chinese market, and it is manufacturer of the subject goods.

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

ANSWER:

The company does not get access to the information.

5. Describe the regulatory framework of the domestic 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.

ANSWER:

The company is not aware of the regulatory framework for the subject goods in Chinese market.

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

ANSWER:

There is no entry restrictions for new participants into the domestic market for the goods.

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

J-2 Goods in the domestic market

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

ANSWER:

As far as the company knows, there are no much differences for above factors.

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

ANSWER:

Subject goods used in domestic market for construction, production of steel pipe, home appliances, car industry etc.

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

ANSWER:

Price is the key product in most cases, while product quality and timing are also considered.

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

ANSWER:

There are some end use of subject goods could be replaced by the aluminium-zinc coated steel.

5. Have there been any changes in market or consumer preferences in the domestic 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.

ANSWER:

There are no such changes.

J-3 Relationship between price and cost in the domestic market

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

ANSWER:

Not applicable, the company did not make direct export sales, while the affiliated exporter Lianhao, whose revenues domestic market accounts 84% during the period, the profit accounts 80%.

In responding to question 1 please provide evidence supporting calculations.

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

ANSWER:

No, the company is only a small producer, which does not have ability to affect the market prices.

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 the domestic market. 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.

ANSWER:

The price is based on the production cost and reasonable profit. We set the price after negotiation and cooperation with customers.

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

ANSWER:

The price is based on the production cost and reasonable profit. We set the price after negotiation and cooperation with customers.

5. How frequently are your domestic 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.

ANSWER:

Price reviews basically are made due to the changes of the raw materials, and the frequency of review are also determined by the changes of raw material price. Mr. Zhangfeng Song, the vice president for Sales department is the general leader in the price review.

6. Rank the following factors in terms of their influence on your pricing decisions in the domestic 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]

ANSWER:

- **Purchase price of raw materials**
- **Desired profit**
- **Cost to make and sell the goods**
- **Volume of the order**
- **Value of the order**
- **Value of forward orders**
- **Volume of forward orders**
- **Customer relationship management**
- **Supplier relationship management**
- **Competitors' prices**
- **Level of inventory**
- **Brand attributes**

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

ANSWER:

The costs to make and sell goods is the main factor of selling price. Our company maintain a desired profit margin for goods.

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

ANSWER:

Negative. Our company does not offer such price reductions.

9. Do you offer bundled pricing in the domestic 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.

ANSWER:

Negative. Our company does not offer bundled pricing.

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

ANSWER:
Negative.

11. Does your organisation/business entity use sales contracts in the domestic market? If yes:
(a) What proportion of your sales revenue would come from contracted sales versus uncontracted sales?

ANSWER:
The sales of the company all come from contracted sales.

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

ANSWER:
Negative.

- (c) How frequently are sales contracts renegotiated?

ANSWER:
Generally, the company uses short-term contract which will only be effective for certain order, every time the contracts will be renegotiated.

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

ANSWER:
Generally, the company uses short-term contract which will only be effective for certain order, every time the contracts will be renegotiated.
Prices are renegotiated for every new contract.

- (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.

ANSWER:
Generally, the company does not take the initiative to provide price reviews, if the customer proposes to negotiate the price, it will see whether it can be implemented based on the specific situation.

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

ANSWER:
Yes. The main deciding factor is according to the cost of product or material price.

- (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.

ANSWER:
Please refer to Appendix D-3.
Note: Contracts used by the company are short-term or one-time contract, not those long-term contracts.

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

ANSWER:

We do not use price lists. The prices of such products are very transparent in the Chinese market.

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

ANSWER:

Generally, the company offers the selling prices based on cost of materials, specially for the hot rolled steel plates plus manufacturing cost and certain portion of profits. Selling prices could be different due to the different materials used, and the manufacturing cost due to the different specifications.

14. Do you tier or segment your domestic 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.

ANSWER:

We do not tier or segment our Chinese customers for the goods in terms of pricing.

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

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

ANSWER:

Dingxing's exports to Australia are firstly made domestically to Lianhao, the prices between Dingxin and Lianhao are determined by prices of Lianhao with Australian clients, normally Lianhao will keep a small amount of profit for each sales.

J-4 Marketing and sales support in the domestic market

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

ANSWER:

Generally, the company marketed its goods for its reliability of quality, competitive prices, the availability is also an important point considered by the customers.

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

ANSWER:

The company does not conduct brand segmentation in the domestic market for the goods.

Public Record

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

ANSWER:

General advertising used by the company is to participate in the different kinds of expos.

4. How many people are in your domestic 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.

ANSWER:

There are about twenty salesmen in the Sales Department of the company, all working in the same address mentioned above. Sales staff only get fix salary and at the end of the year may get some annual bonus according to the overall operation. As explained before, the main business is decided by the Chairman of the Board of the company, therefore customers relationship is mainly managed by the vice president. Sales department is responsible for the daily contacts and maintenance.

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.

ANSWER:

There are no such documents, prices are generally decided by the vice president of the company, Mr. Zhangfeng Song.

SECTION K AUSTRALIAN MARKET

K-1 Prevailing conditions of competition in the Australian market

1. Describe the Australian market for the goods and the prevailing conditions of competition within the market, including:
 - (a) Provide an overall description of the Australian market for the goods which explains its main characteristics and trends over the past five years;
 - (b) Provide the sources of demand for the goods in Australia, including the categories of customers, users or consumers of the product;
 - (c) Provide an estimated proportion (%) of sales revenue from each of those sources of demand listed in (b);
 - (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;
 - (e) Describe any market segmentations in Australia; such as geographic or product segmentations;
 - (f) Provide an estimated proportion of sales revenue from each of the market segments listed in (e);
 - (g) Describe the way in which Australian manufactured and other imported goods compete in the Australian market;
 - (h) Describe the ways that the goods are marketed and distributed in the Australian market; and
 - (i) Describe any other factors that are relevant to characteristics or influences on the market for the goods in Australia.

ANSWER:

The company only started its Australian business for the subject goods in recent years, and only has one client, who is a trading company, therefore, the company are not familiar with most of questions above.

From the company's views, the Australian market has been stable in recent years, the demand of the goods are generally for construction use.

Goods produced in Australian market has similar characteristics with those produced in China.

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.

ANSWER:

As mentioned above, the company only has one client, did not explore other clients in Australian market, and the company are not aware of the market structure for the goods.

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.

ANSWER:

As mentioned above, the company are not familiar with market situation in Australia, but the company understands the petitioner Bluescope is the general market participant and manufacturer in Australian market.

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.

ANSWER:

Except the client of the company, the company are not familiar with other importers.

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.

ANSWER:

As far as we understand, there are no regulatory framework in Australian that specifically regulate for the goods.

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).

ANSWER:

As far as we understand, there is no entry restriction for new participants into the Australian market for the goods.

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.

ANSWER:

Goods sold by the company are generally in line with Australian standard, the goods includes full range of products, goods sold by the company are generally galvanized steel sheet with thick base steel.

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

ANSWER:

The goods in the Australian market are for general construction use.

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.

ANSWER:

Prices and product quality are the main attributes which influence the purchasing decisions or purchaser preferences in Australian market.

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

ANSWER:

There are some end uses of subject goods could be replaced by the aluminium-zinc coated steel.

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

ANSWER:

There are no such changes.

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.

ANSWER:

There has not been any noticeable change in market or consumer preferences in the Australian market for the goods in the last five years.

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.

ANSWER:

Not applicable, the company did not make direct export sales, while the affiliated exporter Lianhao, whose revenues domestic market accounts 84% during the period, the profit accounts 80%.

In responding to question 1 please provide evidence supporting calculations.

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.

ANSWER:

No, the company is only a small producer, which does not have ability to affect the market prices.

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.

ANSWER:

The price is based on the production cost and reasonable profit. We set the price after negotiation and cooperation with customers.

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.

ANSWER:

Price reviews basically are made due to the changes of the raw materials, and the frequency of review are also determined by the changes of raw material price. Mr. Zhangfeng Song, the vice president for Sales department is the general leader in the price review.

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.

ANSWER:

Price reviews basically are made due to the changes of the raw materials, and the frequency of review are also determined by the changes of raw material price. Mr. Zhangfeng Song, the vice president for Sales department is the general leader in the price review.

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]

ANSWER:

- **Purchase price of raw materials**
- **Desired profit**
- **Cost to make and sell the goods**
- **Volume of the order**
- **Value of the order**
- **Value of forward orders**
- **Volume of forward orders**
- **Customer relationship management**
- **Supplier relationship management**
- **Competitors' prices**
- **Level of inventory**
- **Brand attributes**

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.

ANSWER:

The costs to make and sell goods is the main factor of selling price. Our company maintain a desired profit margin for goods.

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.

ANSWER:

Negative. Our company does not offer such 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.

ANSWER:

Negative. Our company does not offer bundled pricing.

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.

ANSWER:

Negative.

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?

ANSWER:

The sales of the company all come from contracted sales.

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

ANSWER:

Negative.

- (c) How frequently are sales contracts renegotiated?

ANSWER:

Generally, the company uses short-term contract which will only be effective for certain order, every time the contracts will be renegotiated.

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

ANSWER:

Generally, the company uses short-term contract which will only be effective for certain order, every time the contracts will be renegotiated. Prices are renegotiated for every new contract.

- (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.

ANSWER:

Generally, the company does not take the initiative to provide price reviews, if the customer proposes to negotiate the price, it will see whether it can be implemented based on the specific situation.

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

ANSWER:

Yes. The main deciding factor is according to the cost of product or material price.

- (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.

ANSWER:

Please refer to Appendix B-3.

Note: Contracts used by the company are short-term or one-time contract, not those long-term contracts.

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.

ANSWER:

We do not use price lists. The prices of such products are very transparent in the Chinese market.

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.

ANSWER:

Generally, the company offers the selling prices based on cost of materials, specifically for the hot rolled steel plates plus manufacturing cost and certain portion of profits.

Selling prices could be different due to the different materials used, and the manufacturing cost due to the different specifications.

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.

ANSWER:

We do not tier or segment our Chinese customers for the goods in terms of pricing.

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

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

ANSWER:

Not applicable, the company does not have related entities.

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.).

ANSWER:

Generally, the company marketed its goods for its reliability of quality, competitive prices, the availability is also an important point considered by the customers.

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.

ANSWER:

The company does not conduct brand segmentation in the domestic 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.

ANSWER:

The company does not advertising in Australian market.

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.

ANSWER:

There is only one salesman for Australian market, who works in the same address mentioned above. Sales staff only get fix salary and at the end of the year may get some annual bonus according to the overall operation.

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.

ANSWER:

There are no such documents, prices are generally decided by the vice president of the company, Mr. Zhangfeng Song.

EXPORTER'S DECLARATION

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

Name :.....

Signature :.....

Position in

Company :.....

Date :.....

APPENDIX GLOSSARY OF TERMS

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

Adjustments

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

Examples of adjustments that may be made include: *sales occurring at different times* (it is sometimes necessary to compare domestic and export sales made at different times - in these circumstances an adjustment may be made to reflect price movements during that time); *specification differences; packaging; taxes; level of trade; advertising; after sales services; 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) the terms CFR and CIF are only used where goods are carried by sea or waterway transport
CPT	carriage paid to
CIP	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.