**Government Questionnaire —**

**People’s Republic of China**

**Case numbers:** 611

**Product:** Zinc coated (galvanised) steel

**From:** the People’s Republic of China

**Inquiry period:** 1 July 2021 to 30 June 2022 (the period)1-November-99

**Response due by:** 28 September 2022

**Case manager**: Nicholas Kong

**Phone:** +61 2 6276 1013

**Return completed questionnaire to:** [investigations4@adcommission.gov.au](mailto:investigations4@adcommission.gov.au)

**Anti-Dumping Commission website:** [www.adcommission.gov.au](http://www.adcommission.gov.au)

# Table of contents

[Table of contents 2](#_Toc17360095)

[Section A: Background and General Instructions 3](#_Toc17360096)

[A-1 Background 3](#_Toc17360097)

[A-2 Products concerned 4](#_Toc17360098)

[A-3 Review period 6](#_Toc17360099)

[A-4 Purpose of this questionnaire 6](#_Toc17360100)

[A-5 Response to this questionnaire 6](#_Toc17360101)

[A-6 If you decide to respond 6](#_Toc17360102)

[Section B: General Questions 9](#_Toc17360104)

[Section C: Particular Market Situation 12](#_Toc17360105)

[Section D: Subsidies 16](#_Toc17360106)

[D-1 Introduction 16](#_Toc17360107)

[D-2 Any other programs not previously addressed 17](#_Toc17360108)

[D-3 General questions 17](#_Toc17360109)

[D-4 Specific questions: Preferential tax policies 19](#_Toc17360110)

[D-5 Specific questions: Enterprises with state investment 19](#_Toc17360111)

[Section E: Declaration 25](#_Toc17360112)

[Appendix A List of identified exporters of aluminium zinc coated steel and zinc coated (galvanised) steel 26](#_Toc17360113)

[Appendix B Glossary of terms 27](#_Toc17360114)

# Section A: Background and General Instructions

## Background

On 22 August 2022, following applications by BlueScope Steel Limited, the Commissioner of the Anti-Dumping Commission (the Commissioner) initiated a continuation inquiry applied to zinc coated (galvanised) steel exported to Australia from the People’s Republic of China (China), the Republic of Korea (Korea), and Taiwan (Continuation 611);

Anti-Dumping Notice (ADN) No. 2022/086 outlining the details of the inquiry and the procedures to be followed was published on 22 August 2022 on the Anti-Dumping Commission’s (the commission) website at [www.industry.gov.au](http://www.industry.gov.au).

The following table summarises the existing measures with respect to Chinese exporters.

| **Zinc Coated (Galvanised) Steel** | | | |
| --- | --- | --- | --- |
| **Exporter** | **Measure** | **Form of measures** | **Effective rate of duty** |
| Jiangyin Zongcheng Steel Co. Ltd  supplied directly or through:  Duferco Asia Pte Ltd | IDD | Combination | 8.9% |
| Shandong Guanzhou Dingxin Plate Technology Co. Ltd  supplied directly or through:  Guanxian Lianhao Metal Material Co. Ltd | IDD | Floor price | 0.0% |
| Guanxian HongShun Composite Material Co Ltd | Floor price & ICD | Floor price | 0.0% |
| All other exporters | IDD & ICD | Combination | 24.1% |

Further details on the goods and existing measures is available on the Dumping Commodity Register at [www.industry.gov.au](http://www.industry.gov.au).

## Product concerned

|  |
| --- |
| **Full description of the goods the subject of the application** |
| In relation to China, Korea and Taiwan, the goods description is:  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 iron or steel products containing alloys 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. |
| **Tariff classification** |
| The goods are generally, but not exclusively, classified to the following tariff subheadings of Schedule 3 to the *Customs Tariff Act 1995*:[[1]](#footnote-2)   * 7210.49.00 (statistical codes 55, 56, 57 and 58) * 7212.30.00 (statistical code 61) * 7225.92.00 (statistical code 38) * 7226.99.00 (statistical code 71). |

**Table 2: Goods description and tariff classifications of zinc coated (galvanised) steel**

## Inquiry period

The existence and amount of any dumping or countervailing subsidy in relation to the goods exported to Australia from China will be determined on the basis of the period of **1 July 2021 to 30 June 2022** (the inquiry period).

## Purpose of this questionnaire

The purpose of this questionnaire is to assist the commission to obtain information from the Government of the People’s Republic of China (GOC) it considers necessary for the review into dumping and countervailable subsidies received by exporters of the goods from China.

Please note that the subsidy/countervailing sections of this questionnaire focus on the programs alleged in the application. The commission may also investigate any additional subsidy program(s) if additional information becomes available.

Any additional questions will be posed to the GOC using supplementary questionnaires.

Separate questionnaires have been sent to identified exporters of the goods from China. These exporter questionnaires also request information on subsidies.

## Response to this questionnaire

The GOC may elect not to respond to and complete the questionnaire.

However, if the GOC does not respond the commission may be required to rely on:

* information supplied by other parties (possibly information supplied by the Australian industry)
* previous findings and information before the commission in previous investigations, inquiries and reviews into zinc coated (galvanised) steel exported from China or which considered the market for hot rolled coil or the steel industry in China generally
* any other available information which the Commissioner considers relevant.

Therefore, it may be in the GOC interests, and the interest of Chinese exporters of aluminium zinc coated steel, to provide a complete response.

If the GOC elects to respond to this questionnaire, the response is due by   
**28 September 2022.**

## If you decide to respond

Should the GOC elect to provide a response to this questionnaire, please note the following.

### Confidential and non-confidential versions

If the GOC elects to respond to this questionnaire, you are required to lodge a confidential and a non-confidential version of your submission by the due date.

In submitting these versions, please ensure that each page of the information you provide is clearly marked either “**IN-CONFIDENCE**” or “**NON-CONFIDENTIAL**” in the header and footer.

All information provided to the commission in confidence will be treated accordingly. The non-confidential version of your submission will be placed on the Public Record, which all interested parties can access.

Your non-confidential submission must contain sufficient detail to allow a reasonable understanding of the substance of the confidential version. If, for some reason, you cannot produce a non-confidential summary, contact the investigation case officer (see contact details on Page 1 of this questionnaire).

### Declaration

You are required to make a declaration that the information contained in the GOC’s response is complete and correct. You must return the signed declaration of an authorised GOC official at Section D of this questionnaire with the GOC’s response.

### Coordination of responses

In completing the questionnaire, if a question requires information from other authorities (e.g. provincial or local governments, state owned entities, etc.) please forward the questions to the correct source.

However, it is the responsibility of the GOC to ensure that a full and complete response to all sections of the questionnaire is submitted, and that responses from all levels of governments, agencies and/or other applicable entities are collated and coordinated in the one response.

### Consultants/parties acting on your behalf

If you intend to have another party acting on your behalf please advise the commission of the relevant details.

The commission will generally require a written authorisation from the GOC for any party acting on its behalf.

### Provision of documents

Numerous documents are requested from the GOC throughout this questionnaire. In many cases, the titles or description of these documents within the questionnaire may not correlate to the official title that the GOC has granted each document, but is rather a descriptor of the document to the best of the commission’s knowledge.

If the listed title is unknown to the GOC but a document that appears to be similar to the requested document, relates to a similar topic area, or otherwise would be considered to contain useful information is identified by the GOC, please provide this document.

Further, when providing requested documents, please indicate whether the documents:

* are current/in force;
* were current/in force during the investigation period; or
* have been repealed, revised or superseded.

Where the documents have been repealed, revised or superseded, where applicable:

* indicate when this revision occurred;
* provide any notice of repeal;
* provide the revised version;
* provide the document that supersedes the requested document; and
* indicate whether the revised version was in force during the investigation period.

### Lodgement

You may lodge your response by mailing it to the address for lodgement shown on the front cover of this questionnaire.

Alternatively, you are welcome to lodge your response by email. The email address for lodgement is shown on the front cover of this questionnaire. If you lodge by email you are still required to provide a confidential and a non-confidential version of your submission by the due date.

In completing any lists of names and addresses requested throughout this questionnaire, electronic responses in a Microsoft Excel spreadsheet would be preferred. If lodging your response in hard copy, please include these lists in electronic format.

### General matters

Responses to questions should:

* be as accurate and complete as possible, and attach all relevant supporting documents,[[2]](#footnote-3) even where not specifically requested in this questionnaire;
* be in English (with fully translated versions of all requested and other applicable documents submitted);
* list your source(s) of information for each question;
* identify all units of measurement used in any tables, lists and calculations;
* show any amounts in the currency in which they were originally denominated.

Please note that references throughout this questionnaire to companies benefiting from a particular program should be read as including any parent and associated companies, and, if the company has been subject to merger or acquisition, any former associated companies or former parent companies.

Please note that answers such as "Not Applicable", or an answer that only refers to an exhibit or an attachment without any explanation, may be considered to be inadequate by the commission. We therefore suggest that in answering the questions you outline the key elements of your response in the primary submission document, and not merely refer to supporting documents the relevance and reliability of which has not been explained in your answer.

### Clarification

If you have any difficulties in completing the questionnaire, or require clarification on any questions asked, contact the case manager as soon as possible (contact details are provided on the cover page of this questionnaire).

# Section B: General Questions

#### Identify the administration co-ordinating the response to this questionnaire and provide the names and contact details of the official(s) (including email addresses). Please note that the commission may have further inquiries concerning the questionnaire response and a contact must be available to respond to any further information requests.

#### Describe the nature and structure of zinc coated (galvanised) steel market sector in China.

Without limiting your response, include information concerning:

1. the size and output (value and quantity) of these industries for the period of 1 July 2021 to 30 June 2022, indicating:
2. Details regarding the following:
   1. domestic production by type of enterprise (e.g. state-invested, foreign invested, domestic private);
   2. total imports (including source of imports);
   3. total exports;
   4. the identity of key domestic manufacturers;
   5. growth indications;
   6. the extent of vertical integration in the industries;
   7. the extent of the reliance on imported stainless steel coil and steel making raw materials (including upstream raw materials such as iron ore and coking coal); and
   8. government involvement at each level of the industry including the extent of any restrictions, quotas or limits on the production volumes of these industries.

#### Provide a list of all Chinese zinc coated (galvanised) steel producers and/or exporters that have produced and/or exported zinc coated (galvanised) steel destined for Australia during the inquiry period. If possible, please provide this listing in Microsoft Excel format.

This listing will be referred to as ‘your response to Question B-3’ throughout this questionnaire.

Within this list, indicate the following:

* the business’ address (including the city/town and province);
* whether the business is a producer, producer/exporter or trader of aluminium zinc coated steel and zinc coated (galvanised) steel; and
* the ownership structure of the business, including indirect ownership through associated companies (i.e. SIE, private, co-operative, FIE or joint venture); and if the business is not an SIE, whether it is otherwise associated with the GOC.

For all companies that are SIEs, indicate the percentage ownership held by the GOC during the inquiry period.

For all companies that are otherwise associated with the GOC, explain this association as it was during the inquiry period.

#### Provide a list of all manufacturers/producers of Hot Rolled Coil (HRC) in China that produced HRC during the inquiry period. If possible, please provide this listing in Microsoft Excel format

This listing will be referred to as ‘your response to Question B4’ throughout this questionnaire.

Within this list, indicate the following:

* the business’ address (including the city/town and province);
* the ownership structure of the business, including indirect ownership through associated companies (i.e. SIE, private, co-operative, FIE or joint venture); and
* if the business is not an SIE, whether it is otherwise associated with the GOC.

For all companies that are SIEs, indicate the percentage ownership held by the GOC during the inquiry period.  
  
For all companies that are otherwise associated with the GOC, explain this association as it was during the inquiry period.

#### Are any of the companies listed in are any of the entities listed in your response to Question B3 located in an area or *economic zone which entitles them to preferential tax or other preferential policies provided* by the GOC including those provided by regional, provincial or municipal authorities?

If so provide the following information:

* a listing of the names of all such zones, areas, or other regions in China;
* an explanation of each such type of zone, area or other region in China; and
* a listing and explanation of what location in each zone makes businesses eligible for (including any GOC assistance or differential treatment).

#### Are any of the entities listed in your response to Question B3 located in an area, zone or other region listed in your response to B-4 above? If so identify which entities and which particular zone or area the entity is located in.

#### Provide the names and addresses of all national, provincial and regional producer organisations that represent the interests of zinc coated (galvanised) steel manufacturers and traders in China.

#### Provide total volume and value of the following (sourced from official government statistics) for the period **1 July 2021 to 30 June 2022**, in domestic currency and Australian dollars.

Indicate the source of the information

1. exports of aluminium zinc coated steel and zinc coated (galvanised) steel to Australia, in total;
2. exports of aluminium zinc coated steel and zinc coated (galvanised) steel to Australia, by company;
3. all exports of Hot Rolled Coil (HRC); and
4. all imports of HRC.

For export and import values, specify if the value is based on ex-factory, F.O.B. (port, shipping point, etc.), C.I.F. or some other value.

#### Specify and provide supporting documentation for the standard corporate tax rate during the investigation period for:

1. companies that manufacture zinc coated (galvanised) steel;
2. companies that trade in zinc coated (galvanised) steel;
3. companies that manufacture steel;
4. companies that trade in steel.

#### Specify and provide supporting documentation for the corporate tax rates applicable in all provincial or local jurisdictions in China for those types of companies listed in (a) to (d) of Question B-8 above.

# Section C: Particular Market Situation

*The Minister has previously found that there was a situation in the Chinese zinc coated (galvanised) steel market such that sales within that market were unsuitable for determining normal values under section 269TAC(1) of the Customs Act 1901 (the Act).[[3]](#footnote-4)*

*This inquiry will seek to determine whether, during the inquiry period, there remained a situation in the Chinese zinc coated (galvanised) steel market such that sales within that market are unsuitable for determining normal values.*

*This assessment is also relevant in making recommendations to the Minister regarding the lesser duty rule, should the measures continue.*

**ORGANISATION OF THE GOVERNMENT**

#### Identify and provide an explanation of the specific roles and responsibilities of government departments, agencies or institutions, which are either directly or indirectly involved in economic policy development, economic regulation and decision-making activities with respect to zinc coated (galvanised) steel and HRC steel industries. In particular, if these roles and responsibilities have changed since the Commissioner’s findings in *Review 521*, please describe and provide evidence of these changes.

#### Identify any government departments, agencies or institutions that are involved in the manufacture, sale, purchase or acquisition of zinc coated (galvanised) steel and HRC steel and explain the nature of their involvement. In particular, if their involvement has changed since the Commissioner’s findings in *Review 521*, please describe and provide evidence of these changes.

#### Provide details of any GOC policies that require different corporate tax rates to be applied to producers within the zinc coated (galvanised) steel and HRC steel sectors. For example, for producers in any of these specific sectors, do taxation rates differ due to sales revenue, location, export / domestic market orientation etc. Detail any industry specific tax exemptions or tax rebates such as R&D expenditures. If such GOC policies have changed since the Commissioner’s findings in *Review 521*, please describe and provide evidence of these changes.

#### Provide a detailed description of the domestic Chinese aluminium zinc coated steel and zinc coated (galvanised) steel industry and the relevant upstream industries, including the steel industries. The response should include details of:

1. distribution channels
2. any vertical integration
3. any changes over the last 5 years (such as mergers and acquisitions)
4. any changes to the government laws and regulations after 1 January 2011.

In addition, describe and provide evidence of any changes in these industries since the Commissioner’s findings in *Review 521*.

#### Provide quarterly data (using Microsoft Excel format) over the last 5 calendar years of:

1. import quantity (by volume and value) of
   * 1. iron ore
     2. coking coal
     3. coke
     4. HRC
     5. scrap metal
     6. galvanised steel
2. export quantity (by volume and value) of
3. iron ore
4. coking coal
5. coke
6. HRC
7. scrap metal
8. galvanised steel

For export and import values, specify if the value is based on ex-factory, F.O.B. (port, shipping point, etc), C.I.F. or some other value.

#### Provide a schedule for the last 5 years of:

1. the corporate tax rate in relation to:
2. the iron ore, coke and coking coal miners/importers/traders
3. coke and HRC manufacturers/traders
4. scrap metal traders
5. galvanised steel coated steel manufacturers/traders
6. import tariff rates and/or import quotas applicable to:
7. iron ore
8. coking coal
9. coke
10. HRC
11. scrap metal
12. galvanised steel
13. export tariff rates and/or export quotas applicable to:
14. iron ore
15. coking coal
16. coke
17. HRC
18. scrap metal
19. galvanised steel
20. aluminium zinc coated steel
21. value added tax (VAT) export rebates applicable to exports of:
22. iron ore
23. coke
24. coking coal
25. HRC
26. scrap metal
27. galvanised steel

#### If export quotas applied to any of the items at Question 6(c) above, identify which agency of the GOC legislates and monitors the quotas.

#### The following series of questions concern the *Price Law of the People’s Republic of China* (the Price Law).These questions are based on the text of the Price Law, as provided to the commission by the GOC in the past.

1. For completeness, please provide a translated copy of the Price Law.
2. Have there been amendments to the Price Law since last being provided to the commission (or its predecessors)? If so, in the copy provided of the current Price Law, highlight all such amendments.
3. Article 27 of the Price Law *states that the government shall ‘…establish a price regulation fund to control and stabilise the market’.*
4. What form does the ‘price regulation fund’ take generally and what department of the GOC is responsible for the fund?
5. What ‘price regulation fund’ regulations have applied to zinc coated (galvanised) steel or the iron and steel industries since 1 July 2006?
6. What ‘price regulation fund’ regulations have applied to zinc coated (galvanised) and HRC since 1 July 2006?
7. Article 28 states that ‘in order to better control prices government price departments shall establish a price monitoring system to monitor changes in the prices of major merchandises and services’.
8. What price monitoring system has been established generally and what department is responsible?
9. What ‘price monitoring’ has applied to zinc coated (galvanised) steel and HRC since 1 July 2006?

If the Price Law does not apply to the zinc coated (galvanised) steel industry, or any of the raw materials used in its manufacture, including HRC steel, please provide evidence of this.

#### Provide a list and copies of any specific laws, decrees, rules, promulgations, edicts, opinions, measures, regulations and/or directives regarding:

1. The regulation of the price of zinc coated galvanised steel, or any of the raw materials used to manufacture those products; and
2. Investment in projects related to zinc coated galvanised steel, or any of the raw materials used to manufacture those products:
3. Identify the specific government department or institution responsible for the above-mentioned laws and regulations above.

#### Identify and document any financial assistance provided by the GOC since 2014 in support of the zinc coated galvanised steel and HRC steel industry.

#### Has the GOC (at any level of government) issued or participated in the issuance of any debt or equity instruments[[4]](#footnote-5) in any business entity associated with zinc coated galvanised steel and HRC steel industries in the last 5 years?

If so:

1. provide the names and address of the business entities
2. explain the reasons for using a particular financial instrument(s);
3. provide full details (such as number of shares and value of bonds), including the period of investments and the rate of return(s) (and/or expected yields)
4. are any of these instruments or securities listed in any securities exchange in China or overseas?

If so:

1. provide the name(s) of the securities of exchange
2. identify any trading restrictions by the business entity and/or the securities exchange

#### Provide details (quantify the value) of any government guarantee provided for any commercial loans by a business entity associated with zinc coated galvanised steel and HRC steel industries in the last 5 years.

#### Do enterprises need to be verified by the GOC prior to being approved entry to zinc coated galvanised steel and HRC steel industries?

#### Are zinc coated galvanised steel and HRC steel producers in China required to hold any types of licences for production? If so, provide details and documentary evidence.

#### Are there any production limits and/or export limits placed on zinc coated galvanised steel and HRC steel producers? If so, provide documentary evidence.

#### Are there any price restrictions on zinc coated galvanised steel and HRC domestic sales? If so, provide details.

#### Identify any GOC initiatives and/or policies that affect the zinc coated galvanised steel and HRC steel industries, including raw materials. Provide all documentary evidence. In particular, if these initiatives and/or policies have changed since the Commissioner’s findings in *Review 521*, please describe and provide evidence of such changes.

#### Describe and explain whether the national, provincial or local governments (including ministries or offices of those governments, or any quasi-governmental organisation identified) explicitly or implicitly recognises the industries that produces zinc coated galvanised steel, HRC, and/or the iron and steel industries more generally, as a national provincial and/or local development objective, or otherwise directs the development of any of those industries.

#### Provide copies of the following documents:

1. Directory Catalogue on Readjustment of Industrial Structure
2. China Nonferrous Metals Yearbooks for the years 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021 and 2022
3. 13th and 14th Five-Year plans including:
   * 13th and 14th Five-Year Plans for the Raw Materials Industry;
   * 13th and 14th Five-Year Plans for Further Promoting the Economy of the Western Regions; and
   * the two most recent five-year plans at all levels of the GOC (including, central, regional, provincial and for any special zones, areas or other such regions), as well as the original Chinese versions.

#### What percentage of total production capacity in the zinc coated (galvanised) steel and HRC steel industries have SOEs and SIEs accounted for over the last 5 years?

#### Describe the process for transferring shares in SOEs in the HRC steel industry and the involvement of the State-owned Assets Supervision and Administration Commission (SASAC) in this process.

#### What percentage of the total volume of sales of HRC steel by SOEs and SIEs over the last 5 years have been unprofitable?

#### What has been the percentage share of loss-making SOEs and SIEs in the HRC steel industry over the last 5 years?

#### What has been the percentage share of loss-making enterprises generally in the HRC steel industry over the last 5 years?

#### Describe any support provided by the GOC to loss-making enterprises in the HRC steel industry in the last 5 years.

#### Please describe the situation with respect to capacity utilisation in the HRC steel industry over the last 5 years.

#### Have there been any other changes to GOC policies and practices that impact the zinc coated (galvanised) steel and HRC steel industries since August 2013 that support the view that the factors leading to the Minister’s finding in Rep 521 of a particular market situation in the zinc coated (galvanised) steel industry as outlined in REP 521 no longer exists. For example, have there been:

1. changes to the text or implementation of the National Steel Policy, National or State Five-Year Plans relating to iron and steel industries, or the Blueprint for Steel Industry Adjustment and Revitalization; or
2. changes to the various measures identified by the Commissioner as implementing the goals and aims of the GOC plans and policies?

If so, provide details and relevant evidence.

# Section D: Subsidies

## Introduction

The applicant alleges that producers of aluminium zinc coated steel in China have benefited from a number of subsidies granted by the GOC, and that these subsidies are countervailable.

In Reviews of Measures Nos. 521 and 522, the commission identified the following 81 subsidy programs listed in the table below as being countervailable. As a result, the following subsidy programs are being investigated during this inquiry.

|  |  |  |
| --- | --- | --- |
| **No.[[5]](#footnote-6)** | **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 |
| 28 | Anti-dumping Respondent Assistance | 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 |
| 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 C-1 Zinc coated (galvanised) steel subsidy programs**

*Note: the above titles of programs are to the best of the commission’s knowledge and in some cases may simply be descriptions of the program. Consequently, the below titles may not exactly reflect any official titles that the GOC has in place*.

## Any other programs not previously addressed

Please identify any programs where the GOC, any of its agencies, or any other authorised non-Governmental body, provides any other assistance programs not previously addressed (including market development assistance programs or any domestic support programs related to the manufacture of subject goods) to manufacturers of zinc coated (galvanised) steel in China.

Such assistance programs are those that constitute a subsidy as defined in the Glossary of Terms.

Please provide the information requested in the following Section D-3 for each program identified above and any additional programs you have identified. In addition, please respond to the program-specific information requested.

## General questions

*For each program identified above in Table C-1, and any other additional programs that the GOC identifies, answer the following questions.*

*Note: In responding to the questions in this part you are required to provide information on each program, regardless of the year the benefit was granted by the GOC or the year that the benefit was received by the recipient company, as well as those further identified by the GOC, where the program benefits impact on the production and sale of rebar during the investigation period.*

*For the programs identified above it is only necessary to answer the questions and provide documents to the extent that there has been a change in the answer since Investigation No. 190.*

#### Provide details of the program including the following.

1. Title of the program.
2. Policy objective and/or purpose of the program.
3. Legislation under which the subsidy is granted.
4. Nature or form of the subsidy.
5. When the program was established.
6. Duration of the program.
7. How the program is administered and how it operates.
8. To whom and how the program is provided.
9. The eligibility criteria in order to receive benefits under the program.

#### Provide translated copies in English of the decrees, laws and regulations relating to the program and any reports pertaining to the program published during or since the inquiry period. Specify the sections that govern the program.

#### Provide copies together with translations in English of all legislative, regulatory, administrative and public documents relating to this program.

#### Identify the GOC department or agency administering the program.

#### Identify and explain the types of records maintained by the relevant Government or agency (e.g., accounting records, company-specific files, databases, budget authorisations, etc.) regarding the program.

#### Indicate whether any of the companies listed in your response to Question B3 applied for, accrued, or received benefits under the program during the inquiry period.

#### Answer the following questions regarding the application process:

1. Describe the application process (including any application fees charged by the Government agency or authority) for the program and provide a blank copy of the application form (translated, if necessary).
2. After an application is submitted, describe the procedures by which an application is analysed and eventually approved or refused.
3. If the application is approved, provide the approval documents together with any conditions or criteria subject to which the approval is made.
4. If the application is refused, provide the refusal documents together with the reasons for refusal.

#### Answer the following questions regarding eligibility for and actual use of the benefits provided under this program.

1. Is eligibility for, or actual use of this program contingent, whether solely or as one of several other conditions, upon export performance? If so, please describe.
2. Is eligibility for this program contingent, whether solely or as one of several other conditions, upon the use of domestic over imported goods? If so, please describe.
3. Is eligibility for the subsidy limited to enterprises or industries located within designated regions? If so, specify the enterprises or industries and the designated regions.
4. Is eligibility limited, by law, to any enterprise or group of enterprises, or to any industry or group of industries? If so, describe and specify the eligible enterprises or industries.

#### Respond to the following questions regarding the criteria governing the eligibility for and receipt of any benefit under this program.

1. Describe the criteria governing the size of the benefit provided.
2. Provide a copy of any law, regulation or other official document detailing these criteria.
3. If the eligibility criteria as listed in the applicable law, regulation or other official documents are met, will the applicant always receive a benefit or is final approval contingent upon the Government agency or authority that administers the program?
4. Is the amount of the benefit provided exclusively determined by established criteria found in the law, regulation or other official document or does the Government agency or authority that administers the program determine the benefit amount?
5. Provide any contractual agreements between the GOC and the companies that are receiving the benefits under the program (e.g., loan contracts, grant contracts, etc.).

#### Provide a list by industry and by region of the companies that have received benefits under this program in the year the provision of benefits was approved and in each of the years 2017, 2018 and 2019.

#### How many applicants have received financial assistance/benefit and how many applicants have been rejected in the year the financial assistance/benefit was approved and in each of the years 2017, 2018 and 2019? Provide the main reasons why applicants have been rejected.

#### Describe any anticipated changes in the program. Provide documentation substantiating your answer. If the program has been terminated, state the last date that a company could apply for or claim benefits under the program. When is the last date that a company could receive benefits under the program?

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

#### If assistance under the program was provided by an entity other than a national, state or local Government entity, please respond to the following questions:

1. What is the legal status of the entity e.g. is it a separately incorporated entity and/or a Government corporation, Government lending institution, commercial entity?
2. Please explain how the entity was established and whether the entity operates pursuant to statutes, decrees and/or regulations. Please explain the relevant statute, decrees and regulations under which the entity was established and operates.
3. What is the legal basis that governs the entity’s provision of assistance under the program? Please provide translated copies of the relevant legal measures.
4. Has the entity received any direct or indirect funding or support from a Government entity? Please specify if the Government provided any such direct or indirect funding for the purpose of providing assistance under this program.
5. Did the entity provide assistance under the program pursuant to specific guidelines and/or criteria under this program? Please describe those guidelines and/or criteria.
6. Please provide the ownership structure of each such entity and specify the amount of any direct or indirect Government ownership during the inquiry period (and for each year in which the assistance was provided).
7. Please provide the translated annual report during the inquiry period (and for each year in which the assistance was provided) for each such entity.
8. What are the core activities and functions of each entity that provided the assistance under the program?
9. Explain why the assistance under this program was provided by this entity rather than directly by the Government.

## Specific questions: Preferential tax policies

#### In addition to the general questions above, please answer the following specific questions in relation to any tax programs.

#### If any of the companies listed in your response to Question B3 used the program to take deductions from taxable income, to receive credit towards taxes payable, to take exemptions from taxes owed, to reduce the tax rate, to defer payment of taxes, to carry forward losses from previous tax years, to use accelerated depreciation, or to benefit from other tax advantages on the tax return filed during the investigation period, please respond to the following questions.

#### Explain whether the assistance is a deduction from taxable income, a credit towards taxes payable, an exemption from taxes owed, a reduction in the tax rate, a deferral of taxes, a loss carry-forward from previous tax years, accelerated depreciation, or other tax benefit.

#### How do companies using this program calculate the tax benefit they claim? Please be specific and provide a sample calculation using a blank tax form.

#### If the company carried forward a loss from prior years and used that loss to offset taxes due on the tax return filed during the investigation period, demonstrate that this loss was not generated by use of any countervailable tax program.

#### If the program involves a deferral of taxes owed, please provide the amount and length of the deferral, and the details of any interest charged on the deferral.

#### If the tax assistance results in negative income for tax purposes, for example through accelerated depreciation, is the company able to carry forward this loss?

#### For a program that provides a reduction in the tax rate or an exemption from taxes payable, please report the tax rate that was paid under the program and the tax rate that would have applied in absence of the program.

## Specific questions: Enterprises with state investment

**General questions**

#### Have there been any changes to the arrangements governing the activities of SIEs since the GOC last responded to the commission (or the ACBPS)?

#### Is there any legislation, guidelines, decrees, circulars, directives or other government-issued documents concerning the GOC’s role or involvement with respect to SIEs. Provide copies of these documents?

#### Provide all relevant legislation, guidelines, decrees, circulars, directives or other government-issued documents which provide for the existence, guidance, or administration of SIEs involved in the zinc coated (galvanised) and HRC industries.

#### Explain how relevant GOC laws, policies, opinions, guidelines, etc. are communicated to SIEs.

Provide an explanation of repercussions or penalties (if any) for an SIE if they do not adhere to the GOCs laws, policies, opinions, guidelines etc.

#### What advantages, if any, do SIEs enjoy compared with private (non-state) enterprises in the zinc coated (galvanised) sector in China (e.g. reduced income tax rates, easier access to capital, different reporting requirements, etc.)?

**The Law on State-Owned Assets**

#### Have there been any changes to the content or operation of The Law on State-Owned Assets since the GOC last responded to the Anti-Dumping commission (or the ACBPS).

**The State-owned Assets Supervision and Administration Commission (SASAC)**

#### Have there been any changes to the role, purpose, and operations of SASAC (and its equivalents at the national, provincial and local levels), which the commission understands has responsibility for the supervision and administration of all SIEs in China, at a national, provincial and local government level?

Please confirm whether SASAC is still the body responsible for the supervision and administration of all SIEs in China and indicate if any other GOC entity has a role with respect to SIEs.

If any other GOC entity plays such a role, provide a detailed explanation of this entity, and the role it plays with regard to SIEs.

**Core features of SIEs in the steel sector in China**

#### For each entity identified in your response to Question B-3 that is an SIE, answer the following questions regarding **ownership**.

1. Describe the legal structure of the enterprise showing the percentage of ownership by the GOC and other entities; the ownership of all entities including subsidiaries and parent companies, and the ownership of these entities (also indicate the functions and roles of each associated entity including whether they are involved in the production of zinc coated (galvanised) steel, HRC or any other steel product).
2. Describe how GOC categorises the enterprise (for example, wholly state-owned enterprise, wholly state-owned company, majority holding company, minority state-holding company, important state invested asset or other category).
3. Indicate which GOC agency or entity plays the role of ‘capital contributor’ for this enterprise.
4. Explain what rights share ownership confers to shareholders, including any voting rights and debt liabilities.
5. Explain the rules for share ownership in the enterprise.
6. Does the GOC restrict the level of ownership by parties outside government? Provide details of any such limitations, and the reason for this.

#### For each entity identified in your response to Question B-3 that is an SIE, answer the following questions regarding **governance**.

1. Provide the relevant statute, law, regulation, direction, letter of incorporation or other instrument which creates, authorises or provides for the existence of the enterprise.
2. Provide all statutes, laws, regulations, directions, circulars or other government issued documents which guide, administer or otherwise relate to the operations of the enterprise.
3. Provide an organisation chart showing the reporting hierarchy of the enterprise. Provide details of who directs, manages and controls different operations of the entity.
4. Explain the requirements in law, and in practice, to have government representation at any level of the enterprise.
5. Explain the role of Chinese Communist Party government representatives (CCP representatives) at any level of the enterprise, including, how these representatives are selected, areas of responsibility and involvement in decision making processes and operational decisions of the enterprise.
6. Indicate whether the enterprise is under the supervision, administration, monitoring or guidance of SASAC or a provincial or local equivalent, or any other government entity.   
     
   If so, provide contact information for the SASAC division or other government entity responsible for the enterprise.
7. Identify and provide details of any guidance, control, influence or power of approval/rejection that SASAC or any other GOC entity has on any of the activities of the enterprise.
8. Is the agency performing the role of capital contributor for this enterprise instructed by any other part of the GOC to exercise its ownership rights in any particular manner? If so, describe the mechanism or systems used to communicate these instructions.
9. Who selects and/or approves the members of the Board of Directors (include the criteria for selection of members of the Board of Directors)?
10. Indicate whether any member of the Board of Directors is an employee or affiliate of SASAC or has any other affiliation with the GOC.
11. Indicate whether any member of the Board of Directors is a member of the CCP.
12. Describe the roles and responsibilities of the Board of Directors.
13. How is the Board of Shareholders formed?
14. Indicate whether any member of the Board of Shareholders is an employee or affiliate of SASAC or has any other affiliation with the GOC.
15. Describe the roles and responsibilities of the Board of Shareholders.
16. Indicate whether the entity has a ‘shareholder representative’ (refer to Article 13 of the Law on State Owned Assets). Explain the role and responsibilities of the shareholder representative and who appoints this representative.
17. Indicate whether the enterprise has a Board of Supervisors or Supervisory Panel.
18. Describe the role and responsibilities of the Supervisory Panel and/or Board of Supervisors.
19. Detail the membership of the Supervisory Panel or Board of Supervisors including whether any members of this board are employees or otherwise affiliated with SASAC or have any other affiliation with the GOC and explain the nature of this affiliation.
20. If the enterprise has a Board of Supervisors or Panels provide examples of the activities of the Board or Panel over the past 5 years in respect of the entity.
21. Do any major management decisions/actions of the enterprise require approval from or reporting to SASAC or any other government entity (for example, investment decisions)? Provide details.
22. Provide an explanation of what are the “major matters” that must be submitted to the people’s government for approval for this enterprise (refer to Article 12 of the Law on State Owned Assets). Provide details of any major matters that have been put to the people’s government for approval over the past 10 years by this enterprise.
23. Outline how each of the following are determined/set for the entity:

* suppliers of raw material inputs (including any restrictions as to what entities can supply raw materials);
* purchase prices of raw material inputs;
* allocation of inputs into production process, including raw materials, energy and labour costs;
* quality and safety standards;
* selling prices;
* customers (including restrictions on entities that can purchase goods produced from the enterprise);
* production output (detail any restrictions on production output);
* safety standards; and
* energy costs.

In your explanation outline the role of the Board of Directors, Board of Shareholders, Supervisory Panel and/or Supervisory Board, Shareholder Representative, any other management personnel and SASAC (or its regional equivalent) have.   
  
Where the GOC in any form, influences, controls, guides or approves these decisions, provide details, including the mechanisms/systems used.

#### For each entity identified in the response to Question B-3 that is an SIE, answer the following questions regarding **performance and profits**.

1. How are the operations of the enterprise funded?
2. Provide details of any debts or other liabilities the enterprise has with any banks or financial institutions in which the GOC holds an interest.
3. How is the performance of the enterprise measured? For example, profitability, employment, output, social wellbeing, etc.
4. Provide details and explain how SASAC or any other government entity inspects or evaluates enterprise performance, including:

* output and quality performance;
* performance of employees/directors/managers; and
* financial performance.

1. Provide details of any official reporting mechanisms that the enterprise must comply with.

1. Provide an explanation of the systems that exist for assessing the performance of administrators of SIEs. Provide examples of recent appraisals of SIE administrators of the enterprise (refer to Article 27 of the Law on State Owned Assets).
2. How are profits of the enterprise distributed and to whom?
3. Are dividends/ other payments made to SASAC or any other GOC entity?
4. Outline what action, if any, is taken by SASAC or any other government entity if the enterprises makes a loss or under-performs.
5. Over the past 10 years, has the GOC provided any payment or made any injection of funds to the enterprise, including but not limited to:

* grants;
* prizes;
* awards;
* stimulus payments and rescue type payments;
* injected capital funds; and or
* the purchase of shares.

1. If so, provide details including name of program, indicating the amount, circumstance, and purpose of any such payment or injection of funds, as well as whether they were tied to any past or future performance, direction or action of the enterprise.

#### For each entity identified in the response to Question B-3 that is an SIE, answer the following questions regarding **enterprise functions**:

1. Provide a list of functions the enterprise performs.
2. Provide details of any government policies the enterprise administers or carries out on behalf of the GOC.
3. Indicate whether any of the enterprise’s functions are considered to be governmental in nature.
4. Indicate whether the enterprise has been trusted, tasked, vested with any government authority (which includes the authority to execute, administer and oversee a policy, program, initiative or scheme of government). Provide details of this authority including how it is exercised or administered, as well as copies of relevant statutes or other legal instruments that vest this authority.
5. Indicate whether the enterprise has the authority or power to entrust or direct a private body to undertake responsibilities or functions.
6. Explain whether the enterprise is in pursuit of, or required to support governmental policies or interests.
7. Provide examples of any ‘social responsibilities’ the enterprise undertakes or is involved in (refer to Article 17 of the Law on State Owned Assets).

# Section E: Declaration

The undersigned certifies that all information supplied herein in response to the questionnaire (including any data supplied in an electronic format) is complete and correct to the best of his/her knowledge and belief.

|  |  |  |
| --- | --- | --- |
| **Date** |  | **Signature of authorised official** |
|  |  |  |
|  |  | **Name of authorised official** |
|  |  |  |
|  |  | **Title of authorised official** |

# Appendix Glossary of terms

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

***Associated Persons and/or Companies***

Persons shall be deemed to be associates of each other if:

1. both being natural persons:
2. they are connected by a blood relationship or by marriage or adoption; or
3. one of them is an officer or director of a body corporate controlled, directly or indirectly, by the other;
4. both being bodies corporate:
5. both of them are controlled, directly or indirectly, by a third person (whether or not a body corporate); or
6. both of them together control, directly or indirectly, a third body corporate; or
7. the same person (whether or not a body corporate) is in a position to cast, or control the casting of, 5% or more of the maximum number of votes that might be cast at a general meeting of each of them; or
8. one of them, being a body corporate, is, directly or indirectly, controlled by the other (whether or not a body corporate); or
9. one of them, being a natural person, is an employee, officer or director of the other (whether or not a body corporate); or
10. they are members of the same partnership.

***Enterprise***

“Enterprise" includes a group of enterprises, an industry and a group of industries.

***Foreign Invested Enterprise (FIE)***

An FIE may be:

1. Chinese-foreign equity joint venture:

Joint venture between a Chinese company, enterprise, or other business organisation and a foreign company, enterprise, business organisation or individual set up in the form of a Chinese limited liability company.

The characteristics of a Chinese-foreign equity joint venture are joint investment, joint operation, and the participants share profits, risks and losses in proportion to their respective contributions to the registered capital of the joint venture.

The proportion of the investment by the foreign party is no less than 25% in the registered capital of equity joint venture.

2. Chinese-foreign contractual joint venture:

A joint venture established between foreign enterprises and other economic organisations or individuals, and Chinese enterprises or other economic organisations within the territory of China. The rights and obligations of each party are determined in accordance with the agreement specified in the contractual joint venture contract. The investment or conditions for cooperation contributed by the Chinese and foreign parties may be provided in cash or in kind, or may include the right to the use of land, industrial property rights, non‑patent technology or other property rights.

3. Wholly foreign owned enterprises:

A wholly foreign owned enterprise is established by foreign enterprises and other economic organisations or by individuals pursuant to the Chinese laws within the territory of China. All of the wholly foreign owned enterprise’s capital is invested by foreign investors. It may also be referred to as a Foreign Enterprise (FE).

***Government of the People’s Republic of China (GOC)***

For the purposes of this questionnaire, GOC refers to all levels of Government, i.e., central, provincial, regional, city, special economic zone, municipal, township, village, local, legislative, administrative or judicial, singular, collective, elected or appointed.

It also includes any person, agency, enterprise, or institution acting for, on behalf of, or under the authority of any law passed by, the Government of that country or that provincial, state or municipal or other local or regional Government.

***Program(s)***

The term “program”, as used throughout this questionnaire in reference to alleged subsidies, refers to broad categories of subsidies that the commission has reason to believe may be available to exporters of the goods.

In this regard, the term “program” as used in this questionnaire should not be taken to necessarily refer to formal programs maintained by the GOC, nor should it be taken to refer to one specific subsidy. Rather, “program” as used in this questionnaire can refer to informal subsidies provided by the GOC, and can also refer to multiple individual, albeit similar, subsidies.

***State Invested Enterprises (SIE), also known as a State Owned Enterprises (SOE)***

For the purposes of this questionnaire, SIE refers to any company or enterprise that is wholly or partially owned by the GOC as defined above (either through direct ownership or through association) including:

* ‘enterprises with state investment’
* ‘state-owned assets’
* ‘state-invested enterprises’
* ‘enterprises under the supervision of SASAC’

For the purposes of this questionnaire, SIE refers to any and all of the above types of enterprises.

***Subsidy***

Subsidy, in respect of goods exported to Australia, means:

1. a financial contribution:
2. by a Government of the country of export or country of origin of the goods; or
3. by a public body of that country or a public body of which that Government is a member; or
4. by a private body entrusted or directed by that Government or public body to carry out a Governmental function;

that involves:

1. a direct transfer of funds from that Government or body; or
2. the acceptance of liabilities, whether actual or potential, by that Government or body; or
3. the forgoing, or non‑collection, of revenue (other than an allowable exemption or remission) due to that Government or body; or
4. the provision by that Government or body of goods or services otherwise than in the course of providing normal infrastructure; or
5. the purchase by that Government or body of goods or services; or
6. any form of income or price support as referred to in Article XVI of the General Agreement on Tariffs and Trade 1994 that is received from such a Government or body;

if that financial contribution or income or price support confers a benefit (whether directly or indirectly) in relation to the goods exported to Australia.

1. These tariff classifications and statistical codes may include goods that are both subject and not subject to the anti-dumping measures. The listing of these tariff classifications and statistical codes are for convenience or reference only and do not form part of the goods description. Please refer to the goods description for authoritative detail regarding goods subject to the anti-dumping measures. [↑](#footnote-ref-2)
2. This includes, but is not limited to, any laws, decrees, regulations, statements of policy, or other administrative guidelines. In each case, include any legislative history as well as other descriptive materials and explanations of the criteria underlying the decisions relating to each of the programmes mentioned in this questionnaire. If applicable, a sample of each of the applications that a company must complete to participate in each of the programs should also be included. [↑](#footnote-ref-3)
3. *International Trade Remedies Report No. 190*, *Anti-Dumping Commission Report Nos. 365, 366, 368, 371, 374, 376, 449, 521*. All legislative references in this questionnaire are to the *Customs Act 1901* unless otherwise specified. [↑](#footnote-ref-4)
4. Examples of such instruments include ordinary shares (including initial public offers), preferential shares, rights issue, bonds, quasi-government bonds warrants, debentures, sub-ordinate loans. [↑](#footnote-ref-5)
5. [↑](#footnote-ref-6)