

Received
11 Jan 2013**SECTION A - COMPANY STRUCTURE AND OPERATIONS**

This section requests information relating to company details and financial reports.

NOTE – If you have already provided the following information as part of your response to the questionnaire for the dumping investigations (INV 190a and/or INV 190b) you do not need to provide it again. Please just advise this fact in your response.

A-1 IDENTITY AND COMMUNICATION

Please nominate a person within your company who can be contacted for the purposes of this investigation:

Head office:

Name: William Cai

Position in the company: General Manager

Address:

10 Tongfa Road, Wangqingtu Town, Wuqing Distric , Tianjin China

Telephone: +61 2 9721 6770

Facsimile number: +61 2 9721 6788

E-mail address of contact person: william.cai@jinshengde.com

Factory:

Address: 10 Tongfa Rd, Wangqingtu Town, Wuqing District, Tianjin China

Telephone: +86 22 2952 5020

Facsimile number: +86 22 2952 5130

E-mail address of contact person: william.cai@jinshengde.com

A-2 REPRESENTATIVE OF THE COMPANY FOR THE PURPOSE OF INVESTIGATION

If you wish to appoint a representative to assist you in this investigation, provide the following details:

Name: Joey Zhou

Organisation: William Enterprise Group

Position: Executive Assistant

Address: 11 Ferndell St, South Granville NSW 2142

Telephone: +61 2 9721 6770

Facsimile/Telex number: +61 2 9721 6788

E-mail address of contact person:

joey.zhou@williamenterprise.com

Note that in nominating a representative, Customs and Border Protection will assume that confidential material relating to your company in this investigation may be freely released to, or discussed with, that representative.

A-3 COMPANY INFORMATION

1. What is the legal name of your business? What kind of entity is it (eg. company, partnership, sole trader)? Please provide details of any other business names that you use to export and/or sell goods.

PUBLIC RECORD VERSION

Answer:

Business name: Tianjin Jinshengde Steel Tube Product Co Ltd

Kind of Entity: Company

Other business names: Not applicable

2. Who are the owners and/or principal shareholders? Provide details of shareholding percentages for joint owners and/or principal shareholders. (List all shareholders 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:

[REDACTED]

Shareholding percentage: 60%

[REDACTED]

Shareholding percentage: 20%

[REDACTED]

Shareholding percentage: 20%

3. If your company is a subsidiary of another company list the principal shareholders of that company.

Answer: Not applicable, as the company is not a subsidiary of any other company

4. If your parent company is a subsidiary of another company, list the principal shareholders of that company.

Answer: Not applicable, as the company has not parent company

5. Provide a diagram showing all associated or affiliated companies and your company's place within that corporate structure.

Answer: Not applicable, as the company has not associated or affiliated companies

6. Are any management fees/corporate allocations charged to your company by your parent or related company.

Answer: Not applicable, as the company has not parent or related company and paid no management fees

7. Describe the nature of your company's business. Explain whether you are a producer or manufacturer, distributor, trading company, etc.

Answer: The company purchases raw materials such as steel bands, produces and sells steel pipes self-manufactured to both domestic and overseas customers

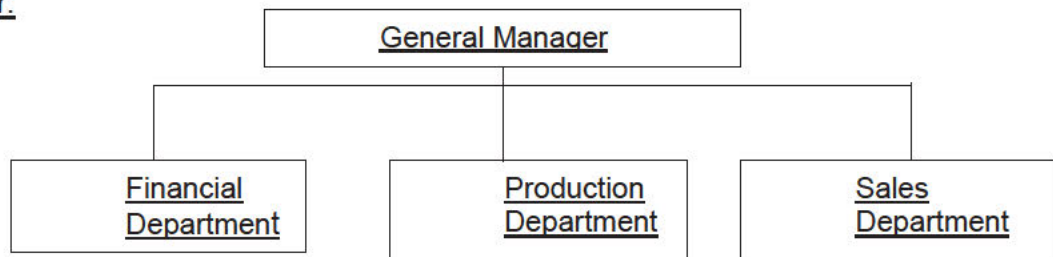
8. If your business does not perform all of the following functions in relation to the goods, then please provide names and addresses of the companies which perform each function:

- produce or manufacture
- sell in the domestic market
- export to Australia, and
- export to countries other than Australia.

Answer: The company performed the listed functions by itself, but it does not export to countries other than Australia at all, because it has not customers in the countries other than Australia at all during the investigation period

9. Provide your company's internal organisation chart. Describe the functions performed by each group within the organisation.

Answer:



10. Provide a list of your business' Board of Directors, Managing Director (or CEO) and Senior Executives.

Answer:



11. Provide a copy of your most recent annual report together with any relevant brochures or pamphlets on your business activities.

and for financial information, please find it in other parts of the questionnaire

12. Are any of your company's operations in a Special Economic Area, Economic and Technical Development Zone, Bonded Zone, Export Processing Zone, High Technology Industrial Development Zone, the Western Regions, or any other similarly designated area?

Answer: no operation of this company belongs to any of the above nominated area/zone or any other similar designated area

13. If your answer to question A-3.12 above is 'yes':

- advise if any benefits (e.g. grants, reduced liabilities on commercial interest rates, etc) from the GOC (including central, provincial, municipal, county or any other level of government) accrue to your company because of being located in such an area;
- please explain the nature of the operations, identify the specific zone(s) [or other area(s)] and provide a brief overview of all of the benefits of operating within the specified zone(s) or area(s).

Answer: Not applicable

14. Provide details of all transactions between your company and all related parties. For example:

- Suppling/selling completed or partially completed products.
- Suppling/selling raw materials.
- Performing management functions (including any financial functions).
- Processing (including toll processing) of any raw materials, intermediary or completed products.
- Trading in products/materials supplied by related parties.

Answer: Not applicable, as the Company has no related party

A-4 GENERAL ACCOUNTING/ADMINISTRATION INFORMATION

1. Indicate your accounting period. 1 January ~ 31 December

2. Indicate the address where the financial records are held.

No 10, Tongfa Road, Wangqingtu Town, Tianjin, China

3. Provide the following financial documents for the two most recently completed financial years plus all subsequent monthly, quarterly or half yearly statements:

- chart of accounts;



[REDACTED]

[REDACTED]

[REDACTED]

- audited consolidated and unconsolidated financial statements (including all footnotes and the auditor's opinion);

Answer: The company is not required to and did not have its financial statements audited

- internal financial statements, income statements (profit and loss reports), or management accounts, that are prepared and maintained in the normal course of business for the goods under investigation.

Answer: Please refer to the attached spreadsheet

These documents should relate to:

- the division or section/s of your business responsible for the production and sale of the goods under investigation, and
- the company overall.

4. If you are not required to have the accounts audited, provide the unaudited financial statements for the two most recently completed financial years, together with your relevant taxation returns. Any subsequent monthly, quarterly or half yearly statements should also be provided.

Answer: Please refer to the attached spreadsheet

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

Answer: There does not exist material deviation of accounting policies compared the company's with the accepted one

6. Describe:

The significant accounting policies that govern your system of accounting, in particular:

- the method of valuation for raw material, work-in-process, and finished goods inventories (eg last in first out –LIFO, first in first out- FIFO, weighted average);
Answer: the company adopts [REDACTED]
- costing methods, including the method (eg by tonnes, units, revenue, direct costs etc) of allocating costs shared with other goods or processes (such as front office cost, infrastructure cost etc);
Answer: production cost is allocated by [REDACTED] between products, front office and infrastructure cost is recorded as [REDACTED], so that it is not allocated among products
- valuation methods for damaged or sub-standard goods generated at the various stages of production;
Answer: damaged or sub-standard goods' cost are set according to [REDACTED], that means [REDACTED] remain as breakeven
- valuation methods for scrap, by products, or joint products;
 • Answer: scrap, by products or joint products are set according to the market price, that means the sales margins for those goods remain as breakeven
- valuation and revaluation methods for fixed assets;
 [REDACTED]
- average useful life for each class of production equipment and depreciation method and rate used for each;
Answer: average useful life of production equipment is [REDACTED] years, and the rate used for the production equipment is [REDACTED] per year
- treatment of foreign exchange gains and losses arising from transactions;
Answers: exchange gains and losses are recorded as financial expenses (of profit and loss statement)
- treatment of foreign exchange gains/losses arising from the translation of balance sheet items;
Answers: exchange gains and losses are recorded as financial expenses (of profit and loss statement)
- inclusion of general expenses and/or interest;
Answers: general expenses and interest are recorded as 'general & administrative expenses' and 'financial expense respectively'
- provisions for bad or doubtful debts, and treatment thereof in your accounts;
Answer: balance of receivables are reviewed monthly for recognizing doubtful debts. Bad debt expenses are recognised and receivables are written off when sufficient evidence of the collectability is collected and recognised by general manager

- expenses for idle equipment and/or plant shut-downs;
Answer: Not applicable as the company never experience such problem
- costs of plant closure;
Answer: Not applicable as the company never experience such problem
- restructuring costs;
Answer: Not applicable as the company never experience such problem
- by-products and scrap materials resulting from your company's production process; and
Answer: scrap, by products or joint products are set according to the market price, that means the sales margins for those goods remain as breakeven
- effects of inflation on financial statement information.
Answer: the company adopts no special treatment for inflation, as China's GAAP (Generally Accepted Accounting Principle) does not require the companies in China to do it, and China is not experiencing vicious inflation

7. In the event that any of the accounting methods used by your company have changed over the last two years provide an explanation of the changes, the date of change, and the reasons for it.

Answer: the company did not change accounting methods over the past two years

A-5 INCOME STATEMENT

Complete the spreadsheet entitled '**Income statement**' within the '*Exporter Questionnaire – Galvanised Steel and Aluminium Zinc Coated Steel* provided alongside this questionnaire.

Answer: Finished, please refer to the attached spreadsheet

Provide the completed spreadsheet in electronic format on CD-ROM (or via email) with your response. If formulas are used to calculate the field within this sheet, please ensure they remain included in the submitted version.

Explain how costs have been allocated between all products and the goods within these calculations.

Answer:



This information will be used to verify the completeness of cost data that you provide. If, because of your company's structure, the allocations would not be helpful in this process, please explain why this is the case.

Note: if your financial information does not permit you to present information in accordance with this table please present the information in a form that closely matches the table.

A-6 SALES

Complete the spreadsheet entitled '**Turnover**' within the '*Exporter Questionnaire – Galvanised Steel and Aluminium Zinc Coated Steel* provided alongside this questionnaire.

Answer: Finished

Provide the completed spreadsheet in electronic format on CD-ROM (or via email) with your response. If formulas are used to calculate the field within this sheet, please ensure they remain included in the submitted version.

In completing the sheet, use the currency in which your accounts are kept. This information will be used to verify the cost allocations to the goods.

Also, you should be prepared to demonstrate that sales data shown for the goods is a complete record by linking total sales of these goods to relevant financial statements.

A-7 PRODUCTION PROCESS AND CAPACITY

1. Describe the production process for the GUC. 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.
2. Complete the spreadsheet entitled '**Production**' within the '*Exporter Questionnaire – Galvanised Steel and Aluminium Zinc Coated Steel* provided alongside this questionnaire.'

Provide the completed spreadsheet in electronic format on CD-ROM (or via email) with your response. If formulas are used to calculate the field within this sheet, please ensure they remain included in the submitted version.

Completed

SECTION B - SALES TO AUSTRALIA (EXPORT PRICE)

NOTE – If you have already provided the following information as part of your response to the questionnaire for the dumping investigations (INV 190a and/or INV 190b) you do not need to provide it again. Please just advise this fact in your response.

This section requests information concerning your export practices and prices to Australia. You should include costs incurred beyond ex-factory.

Export prices are usually assessed at FOB point, but Customs and Border Protection may also compare prices at another level (e.g. ex factory).

You should report prices of all GUC shipped to Australia during the investigation period.

B-1 For each customer in Australia to whom you shipped goods in the investigation period list:

name; [REDACTED]
 address;
 contact name and phone/fax number where known;
 trade level (for example: distributor, wholesaler, retailer, end user, original equipment). [REDACTED]

name; [REDACTED]
 address;
 contact name and phone/fax number
 trade level (for example: distributor, wholesaler, retailer, end user, original equipment). [REDACTED]

name; [REDACTED]
 address; contact name and phone/fax number where known; and
 trade level (for example: distributor, wholesaler, retailer, end user, original equipment). [REDACTED]

name; [REDACTED]
 address;
 contact name and phone/fax number where known;
 trade level (for example: distributor, wholesaler, retailer, end user, original equipment). [REDACTED]

B-2 For each customer identified in B1 please provide the following information.

(a) Describe how the goods are sent to each customer in Australia, including a diagram if required.

Answer: Mill → (cartage) → Tianjin (China) port → (shipment) → Singapore/Ningbo (China)/Foshan (China)/Hong Kong (China SAR) port → (shipment) → Sydney/Melbourne/Perth port → Customers

- (b) Identify each party in the distribution chain and describe the functions performed by them. Where commissions are paid indicate whether it is a pre or post exportation expense having regard to the date of sale.

Answer: Custom agent in exporter's country: booking container spaces, transporting goods from factory to port, custom clearance. Commission are paid by exporter every month end

Shipping company: marine transportation

Custom agent in importer's country: communication with shipping companies and custom clearance. Commission to shipping company and custom agent in importer's country are paid by customers when they receive the goods. Commission to shipping company is paid by customer to custom agent in advance and the latter paid that to the shipping company on the customers' behalf

Cartage company: transporting goods from Australian ports to the customers. Commission is paid by customers when they receive the goods

- (c) Explain who retains ownership of the goods at each stage of the distribution chain. In the case of delivered duty paid (DDP) sales, explain who retains ownership when the goods enter Australia.

Answer: The transfer of ownership is recognized according to international trade regulations without exemptions. For example, the ownership of FOB deals transfers from seller to buyer when the goods cross the shipboard, etc. For DDP, when goods enter Australia, the buyer retains the ownership

- (d) Describe any agency or distributor agreements or other contracts entered into in relation to the Australian market (supply copy of the agreement if possible).

Answer: We don't have agency or distributor agreements because we just export our goods to Australia customers and did not contract with any company about resale or distribution in the Australian market

- (e) Explain in detail the process by which you negotiate price, receive orders, deliver, invoice and receive payment. If export prices are based on price lists supply copies of those lists.

Answer: The prices are negotiated with customers through emails or phones, the orders are received by emails or faxes, the invoices are issued by emails (proforma copies) and with goods together (formal copies). The payment are made by T/T (telegraphic transfer). We do not have price lists

- (f) State whether your firm is related to any of its Australian customers. Give details of any financial or other arrangements (e.g. free goods, rebates, or promotional subsidies) with the customers in Australia (including parties representing either your firm or the customers).

Answer: We do not have relationship with the above customers. We do not have abovementioned arrangements with the above customers

- (g) Details of the forward orders of the GUC (include quantities, values and scheduled shipping dates).

Answer: All the goods under consideration (GUC), we do not have special treatment with non-GUC

- B-3** Do your export selling prices vary according to the distribution channel identified? If so, provide details. Real differences in trade levels are characterised by consistent and distinct differences in functions and prices.

Answer: We do not differentiate price according to distribution channel

- B-4** Complete the spreadsheet entitled '**Australian sales**' within the *Galvanised steel and aluminium zinc coated steel Exporter Questionnaire – accompanying spreadsheet* provided alongside this questionnaire.

Answer: Please refer to the spread sheet which includes the information needed by self-tailored format

This spreadsheet is to list **all** shipments (i.e. transaction by transaction) to Australia **of the GUC** (do not include non-GUC items) in the investigation period.

Provide the completed spreadsheet in electronic format on CD-ROM (or via email) with your response. If formulas are used to calculate the field within this sheet, please ensure they remain included in the submitted version.

The below table provides information as to what is meant by each column heading within the spreadsheet.

Column heading	Explanation
Customer name	names of your customers
Level of trade	the level of trade of your customers in Australia
Model/grade/type	commercial model/grade or type
Product code	code used in your records for the model/grade/type identified. Explain the product codes in your submission.
Product type	identify the finish product of the Galvanised steel and aluminium zinc coated steel sold
Invoice number	invoice number

Invoice date	invoice date
Date of sale	refer to the explanation at the beginning of this section. If you consider that a date <i>other than</i> the invoice date best establishes the material terms of sale, report that date. For example, order confirmation, contract, or purchase order date.
Order number	if applicable, show order confirmation, contract or purchase order number if you have shown a date other than invoice date as being the date of sale.
Shipping terms	Delivery terms e.g. CIF, C&F, FOB, DDP (in accordance with Incoterms)
Payment terms	agreed payment terms e.g. 60 days=60 etc
Quantity	Quantity in units shown on the invoice. Show basis e.g. kg.
Gross invoice value	gross invoice value shown on invoice <i>in the currency of sale, excluding taxes.</i>
Discounts	if applicable, the amount of any discount deducted on the invoice on each transaction. If a % discount applies show that % discount applying in another column.
Rebates	The amount of any deferred rebates or allowances paid to the importer in the currency of sale.
Other charges	any other charges, or price reductions, that affects the net invoice value. Insert additional columns and provide a description.
Invoice currency	the currency used on the invoice
Exchange rate	Indicate the exchange rate used to convert the currency of the sale to the currency used in your accounting system
Net invoice value	the net invoice value expressed in your domestic currency as it is entered in your accounting system
Other discounts	The actual amount of discounts not deducted from the invoice. Show a separate column for each type of discount.
Ocean freight**	the actual amount of ocean freight incurred on each export shipment listed.
Marine insurance	Amount of marine insurance
FOB export price**	the free on board price at the port of shipment.
Packing*	Packing expenses
Inland transportation costs*	inland transportation costs included in the selling price. For export sales this is the inland freight from factory to port in the country of export.
Handling, loading & ancillary expenses*	handling, loading & ancillary expenses. For example, terminal handling, export inspection, wharfage & other port charges, container tax, document fees & customs brokers fees, clearance fees, bank charges, letter of credit fees, & other ancillary charges incurred in the exporting country.
Warranty & guarantee expenses*	warranty & guarantee expenses

Technical assistance & other services*	expenses for after sale services, such as technical assistance or installation costs.
Commissions*	Commissions paid. If more than one type is paid insert additional columns of data. Indicate in your response to question B2 whether the commission is a pre or post exportation expense having regard to the date of sale.
Other factors*	any other costs, charges or expenses incurred in relation to the exports to Australia (include additional columns as required). See question B5.

Notes

** FOB export price and Ocean Freight:

FOB export price: An FOB export price must be calculated for each shipment - regardless of the shipping terms. FOB price includes inland transportation to the port of exportation, inland insurance, handling, and loading charges. It excludes post exportation expenses such as ocean freight and insurance. Use a formula to show the method of the calculation on each line of the export sales spreadsheet.

Ocean freight: as ocean freight is a significant cost it is important that the actual amount of ocean freight incurred on each exportation be reported. If estimates must be made you must explain the reasons and set out the basis - estimates must reflect changes in freight rates over the investigation period.

Freight allocations must be checked for consistency.

- B-5** If there are any other costs, charges or expenses incurred in respect of the exports listed above which have not been identified in the table above, add a column within the 'Australian sales' spreadsheet (see "other factors" in question B-4) for each item, and provide a description of each item. For example, other selling expenses (direct or indirect) incurred in relation to the export sales to Australia.

We did not make such accurate statistics to allocate the export expense on every product included in every export invoice. However, we could supply the overall allocation of exporting expenses in an appropriate place of the questionnaire

- B-6** For each type of discount, rebate, or allowance offered on export sales to Australia:

- provide a description; and
- explain the terms and conditions that must be met by the importer to obtain the discount.

Where the amounts of these discounts, rebates etc are not identified on the sales invoice, explain how you calculated the amount shown in your response to question B4. If they vary by customer or level provide an explanation.

We do not have any type of discount, rebate and allowances offered on export sales to Australia, and all the selling prices are determined according then cost and margin pursuit

- B-7** If you have issued credit notes (directly or indirectly) to the customers in Australia, in relation to the invoices listed in the detailed transaction by transaction listing in response to question B4, provide details of each credit note if the credited amount has **not** been reported as a discount or rebate.

We did not issue credit notes during the transaction history with Australian customers

- B-8** 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. For example:

Import duties	Amount of import duty paid in Australia
Inland transport	Amount of inland transportation expenses within Australia included in the selling price
Other costs	Customs and Border Protection brokers, port and other costs incurred (itemise)

Answer: Not applicable, as the delivery terms did not make us responsible for arrival of the goods at an agreed point with Australia

- B-9** Select two shipments of each product (*galvanised steel and aluminium zinc coated steel*), in different quarters of the investigation period, and provide a complete set of all of the documentation related to the export sale. For example:

- the importer's purchase order, order confirmation, and contract of sale;
- commercial invoice;
- bill of lading, export permit;
- freight invoices in relation to movement of the goods from factory to Australia, including inland freight contract;
- marine insurance expenses; and
- letter of credit, and bank documentation, proving payment.

Customs and Border Protection will select additional shipments for payment verification at the time of the visit.

Answer: Please check the email post to you for the above information

SECTION C – COUNTERVALING

The applicant alleges that producers in China of galvanised steel and aluminium zinc coated steel, and upstream suppliers have benefited from a number of subsidies granted by the GOC (meaning any level of government – refer to the Glossary of Terms for further information), and that these subsidies are countervailable.

INVESTIGATED PROGRAMS

The following are programs that Customs and Border Protection is currently investigating:

Program Number	Program Name
RAW MATERIAL PROVIDED BY GOVERNMENT AT LESS THAN ADEQUATE REMUNERATION	
1	Hot rolled steel provided by government at less than adequate remuneration
2	Coking coal provided by government at less than adequate remuneration
3	Coke provided by government at less than adequate remuneration
PREFERENTIAL INCOME TAX PROGRAMS	
4	Preferential Tax Policies for Enterprises with Foreign Investment Established in the Coastal Economic Open Areas and Economic and Technological Development Zones
5	Preferential Tax Policies for Foreign Invested Enterprises– Reduced Tax Rate for Productive Foreign Invested Enterprises scheduled to operate for a period of not less than 10 years
6	Preferential Tax Policies for Enterprises with Foreign Investment Established in Special Economic Zones (excluding Shanghai Pudong area)
7	Preferential Tax Policies for Enterprises with Foreign Investment Established in Pudong area of Shanghai
8	Preferential Tax Policies in the Western Regions
9	Land Use Tax Deduction
10	Preferential Tax Policies for High and New Technology Enterprises
TARIFF AND VAT EXEMPTIONS ON IMPORTED MATERIALS AND EQUIPMENT	
11	Tariff and value-added tax (VAT) Exemptions on Imported Materials and Equipment

GRANTS	
12	One-time Awards to Enterprises Whose Products Qualify for 'Well-Known Trademarks of China' and 'Famous Brands of China'
13	Matching Funds for International Market Development for Small and Medium Enterprises
14	Superstar Enterprise Grant
15	Research & Development (R&D) Assistance Grant
16	Patent Award of Guangdong Province
17	Innovative Experimental Enterprise Grant
18	Special Support Fund for Non State-Owned Enterprises
19	Venture Investment Fund of Hi-Tech Industry
20	Grants for Encouraging the Establishment of Headquarters and Regional Headquarters with Foreign Investment.
21	Grant for key enterprises in equipment manufacturing industry of Zhongshan
22	Water Conservancy Fund Deduction
23	Wuxing District Freight Assistance
24	Huzhou City Public Listing Grant
25	Huzhou City Quality Award
26	Huzhou Industry Enterprise Transformation & Upgrade Development Fund
27	Wuxing District Public List Grant
28	Anti-dumping Respondent Assistance
29	Technology Project Assistance

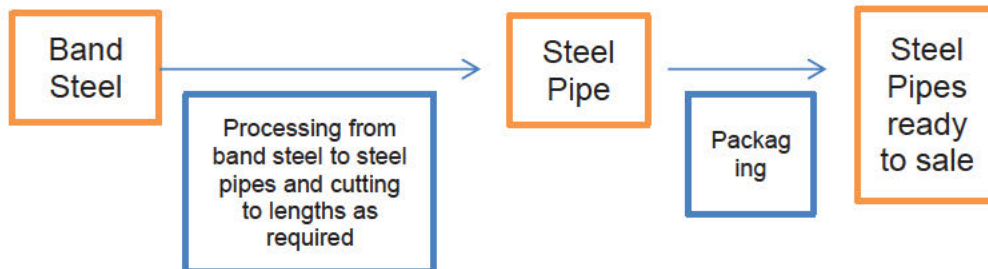
PART C-1 RAW MATERIAL PROVIDED BY GOVERNMENT AT LESS THAN ADEQUATE REMUNERATION (PROGRAMS 1-3)

The applicant claims that public bodies (in the form of state-invested enterprises (SIEs)) are supplying hot rolled coil, coking coal and coke directly or indirectly, to manufacturers of galvanised steel and aluminium zinc coated steel at less than adequate remuneration.

Please answer the following questions in relation to your purchases of hot rolled coil, coking coal and coke between 1 July 2011 to 30 June 2012.

1. Describe the nature of your production process for galvanised steel and/or aluminium zinc coated steel, including all raw materials used by your company in the process.

Please find the production process of steel pipes as below. We use some steel pipes to further processes to produce fences. During the process, steel scraps will be generated with very limited quantity.



2. Does your business or related business purchase hot rolled coil, coking coal or coke in the manufacture of galvanised steel and/or aluminium zinc coated steel?

Answer: We only purchase hot roll coil in the manufacture of galvanised steel.

3. Provide a list, including a contact name and address, of all your suppliers and manufacturers of hot rolled coil, coking coal and coke, including those purchased through related businesses. Indicate whether the supplier and manufacturer is a SIE and evidence supporting this.

Please find answers listed on the Investigation Questionair under the sheet named 'RAW MATERIAL PURCHASE'

4. Complete the attached spreadsheet entitled '**Raw Material Purchases**' within the '*Exporter Questionnaire – Galvanised Steel and Aluminium Zinc Coated Steel* – provided alongside this questionnaire (i.e. transaction by transaction) for all purchases of hot rolled coil, coking coal and coke. Provide the completed spreadsheet in electronic format with your response.

(NB if your company is purchasing more than one material type (HRC, Coking Coal and Coke), please provide your responses in three separate spreadsheets).

Please find answers listed on the Investigation Questionnaire under the sheet named 'RAW MATERIAL PURCHASE'

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

Not applicable.

6. Provide copies of all contractual agreements that detail the obligations of the SIE and your business with reference to the granting and receipt of the assistance/benefits.

Not applicable. As we do not have any assistance/benefits with SIE involved.

7. Did your business import any raw materials during the investigation period? If yes, please provide details of all such imports, including date, source, type, amount, price and name of country.

Not applicable. All raw materials are purchased locally.

8. Explain the reasons for your business' decision to purchase imported over domestic raw materials, including the key factors affecting the decision such as price, availability etc.

Not applicable. All raw materials are purchased locally.

PART C-2 PREFERENTIAL INCOME TAX PROGRAMS (PROGRAMS 5-10)

1. Did your business or any company/entity related to your business receive any benefit¹ under the following five programs during the investigation period (1 July 2011 to 30 June 2012):

Program 4: Preferential Tax Policies for Enterprises with Foreign Investment Established in the Coastal Economic Open Areas and in Economic and Technological Development Zones

Program 5: Preferential Tax Policies for Foreign Invested Enterprises - Reduced Tax Rate for Productive Foreign Invested Enterprises scheduled to operate for a period not less than 10 years

Program 6: Preferential Tax Policies for Enterprises with Foreign Investment Established in Special Economic Zones (excluding Shanghai Pudong area)

Program 7: Preferential Tax Policies for Enterprises with Foreign Investment Established in Pudong area of Shanghai

Program 8: Preferential Tax Policies in the Western Regions

Program 9: Land Use Tax Deduction

Program 10: Preferential Tax Policies for High and New Technology Enterprises

Not applicable. We do not receive any benefit under the above five programs.

2. It is our understanding that the general tax rate for enterprises in China from 1 July 2011 was 25%. Confirm whether this is correct and if not, please identify the general tax rate for enterprises in China from 1 July 2011.

YES. It is correct.

3. For each taxation year since 2007, complete the attached spreadsheet entitled '**Income Tax**' '*Exporter Questionnaire – Galvanised Steel and Aluminium Zinc Coated Steel* - provided alongside this questionnaire

Please see attached Questionnaire for year 2011-2012, Data for 2007-2010 will be posted from China separately.

4. Provide a copy, bearing the official stamp of the appropriate level of the GOC of all
- corporate income tax acknowledgement form(s) and the income tax return(s) that your company filed since 2007; and
 - income tax instalment payment receipts, and all applicable income tax forms and schedules since 2007.

Note: If your company did not file an income tax return since 2007, provide an explanation stating the reasons why you were exempt from filing such a return and the applicable section[s] of the Income Tax Act under which you were exempt from doing so.

¹ Refer to the Glossary of Terms for a definition of benefit in this context.

Answer: The TAX Acknowledgement forms forms are submitted in a separate email.

5. If your business currently pays corporate income tax at a rate less than the general tax rate, or paid at a rate less than that during the investigation period, please indicate whether the reduced rate relates to any of the preferential income tax programs identified above.

Not Applicable. We pay equal to the general tax rate as 25%.

6. If the income tax rate of less than the general rate does not relate to any of the programs identified above, please provide an explanation for the reduced income tax rate.

Not Applicable. We pay equal to the general tax rate as 25%.

7. Please answer the following questions for each program identified at questions 5 and 6 above:

Not Applicable. We pay equal to the general tax rate as 25%.

- i. Provide complete details of the amount of the benefit received, including whether it was received in total or in instalments.
- ii. 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).
- iii. Describe the application and approval procedures for obtaining a benefit under the program.
- iv. 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.
- v. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.
- vi. Outline the eligibility criteria your business had to meet in order to receive benefits under this program.
- vii. 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.
- viii. If the benefit was provided in relation to a specific activity or project of your entity, please identify the activity and provide supporting documentation.

- ix. 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.
- x. Indicate where benefits under this program can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements.
- xi. To your knowledge, does the program still operate or has it been terminated?
- xii. 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.

PART C-3 TARIFF AND VAT EXEMPTIONS ON IMPORTED MATERIALS AND EQUIPMENTS (PROGRAM 11)

It is our understanding that certain enterprises in China are eligible for exemption from the payment of import duty and import VAT on imported inputs, technologies and machinery.

If your business or any company/entity related to your business received benefits under any such program during the period 1 July 2007 to 30 June 2012, please answer the following questions.

Answer: NOT APPLICABLE. We do not receive any benefits from the payment of import duty and import VAT.

1. Provide complete details involving the amount of the VAT refund received, including whether the refund was received in a lump sum or multiple instalments.
2. Describe the application and approval procedures for obtaining a benefit under the program.
3. 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.
4. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.
5. Outline the eligibility criteria your business had to meet in order to receive benefits under this program.
6. 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.
7. If the benefit was provided in relation to a specific activity or project of your entity, please identify the activity and provide supporting documentation.
8. 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.
9. Indicate where benefits under this program can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements.
10. To your knowledge, does the program still operate or has it been terminated?

11. 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.

12. 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.

13. 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.

14. 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).

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.

PART C-4 GRANTS (PROGRAMS 12-29)

It is Customs and Border Protection's understanding that the GOC may be providing grants to enterprises in China including the following identified programs:

Program 12: One-time Awards to Enterprises Whose Products Qualify for 'Well-Known Trademarks of China' and 'Famous Brands of China'

Program 13: Matching Funds for International Market Development for Small and Medium Enterprises

Program 14: Superstar Enterprise Grant

Program 15: Research & Development (R&D) Assistance Grant

Program 16: Patent Award of Guangdong Province

Program 17: Innovative Experimental Enterprise Grant

Program 18: Special Support Fund for Non State-Owned Enterprises

Program 19: Venture Investment Fund of Hi-Tech Industry

Program 20: Grants for Encouraging the Establishment of Headquarters and Regional Headquarters with Foreign Investment.

Program 21: Grant for key enterprises in equipment manufacturing industry of Zhongshan

Program 22: Water Conservancy Fund Deduction

Program 23: Wuxing District Freight Assistance

Program 24: Huzhou City Public Listing Grant

Program 25: Huzhou City Quality Award

Program 26: Huzhou Industry Enterprise Transformation & Upgrade Development Fund

Program 27: Wuxing District Public List Grant

Program 28: Anti-dumping Respondent Assistance

Program 29: Technology Project Assistance

1. Did your business or any company/entity related to your business receive any benefit under the above programs during the period 1 July 2011 to 30 June 2012?

No.

2. Did your business receive benefits under any other grant (including awards, prizes, funds) program during the period 1 July 2011 to 30 June 2012?

NO.

3. Provide copies of management reports showing your business' non-operating income (or another ledger account) during the period 1 July 2011 to 30 June 2012 and highlight the entry referring to income from the grants identified above.

Answer: The company does not prepare management reports, and for business income information please find in other parts of the questionnaire.

For each program identified in your answers above:

Answer: Not Applicable.

- i. Provide complete details involving the amount of the grant received, including whether the grant was received in a lump sum or multiple instalments.
- ii. 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).
- iii. Describe the application and approval procedures for obtaining a benefit under the program.
- iv. 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.
- v. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.
- vi. Outline the eligibility criteria your business had to meet in order to receive benefits under this program.
- vii. 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.
- viii. If the benefit was provided in relation to a specific activity or project of your entity, please identify the activity and provide supporting documentation.
- ix. 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.
- x. Indicate where benefits under this program can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements.
- xi. To your knowledge, does the program still operate or has it been terminated?

- xii. 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.

- xiii. Identify the body responsible for administering the grant.
- xiv. Identify the date of approval of the grant and the date the grant was received.
- xv. Indicate where the grant was accounted for on your business' financial statements.

SECTION D – EXPORTER/PRODUCER’S DECLARATION

I hereby declare that.....(company) did, during the investigation period export the goods and 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.

or

I hereby declare that.....(company) did, during the investigation period, produce the goods which were exported to Australia by another company and 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 :.....