



德恒律师事务所
DeHeng Law Offices

Beijing DeHeng Law Offices
12th Floor, Tower B, Focus Place
No. 19 Finance Street
Beijing, China
Tel: +86-10-52682974
Email: renyz@dehenglaw.com

23rd August 2016

PUBLIC VERSION
Case No.: ADC 355
Dumping and Subsidisation
Investigation

Ryan Hemsley
Anti-dumping Commission
GPO Box 1632
Melbourne VIC 3001
AUSTRALIA

ADC 355: STEEL SHELVING UNITS FROM THE PEOPLE'S REPUBLIC OF CHINA

Submission by exporter – Guangdong Guanyu Metal Products Co., Ltd.
Response to the questionnaire

Dear Ryan:

On behalf of Guangdong Guanyu Metal Products Co., Ltd. (hereinafter referred to as Guanyu Metal), we hereby submit Guanyu Metal's response to the Commission's initial questionnaire issued in the above-captioned proceeding. This submission is timely filed in accordance with the Commission's correspondence dated 7th August 2016.

Certain of the information contained in this submission is proprietary information that is not available to the public in any form. Disclosure of this information, which is bracketed and which has been marked as "FOR OFFICIAL USE ONLY" on each page on which it appears, would cause substantial commercial and competitive harm to the submitter. Confidential treatment is hereby requested for all information so designated.

In accordance with the Commission's regulations, we are filing electronically today the confidential and public versions of this submission.

Please contact us if you have any questions regarding this matter.

Respectfully submitted,

Ren. Yongzhong
Partner of Beijing DeHeng Law Offices



广东冠宇金属制品有限公司

Guangdong Guanyu Metal Products Company Limited

地址：广东省佛山市顺德区勒流镇裕源清源工业区工业东路8号

Address: 8 East Road Qingyuan Industrial Zone Leliu Town Shunde District Foshan City Guangdong Province

Tel: 0757-25665449 Fax: 0757-25660449

Power of Attorney

We, Guangdong Guanyu Metal Products Company Limited, hereby appoint and empower Mr. Ren Yongzhong of Beijing DeHeng Law Offices, 12/F, Tower B, Focus Place, No. 19 Finance Street Beijing, P.R. China 100033, to represent us in the anti-dumping and countervailing investigation concerning exports of Steel Shelving units originating in the People's Republic of China initiated by the Australian Government Anti-Dumping Commission with the Anti-dumping Notice No. 2016/65.

IN WITNESS WHEREOF, we cause this Power of Attorney to be duly signed.

Date 18/July/2016


Signature of authorized official


Yang Gui Mei Manager
Name and title of authorized official

TABLE OF CONTENTS

TABLE OF CONTENTS	2
SECTION A COMPANY STRUCTURE AND OPERATIONS	3
A-1 IDENTITY AND COMMUNICATION.....	3
A-2 REPRESENTATIVE OF THE COMPANY FOR THE PURPOSE OF INVESTIGATION	3
A-3 COMPANY INFORMATION.....	4
A-4 GENERAL ACCOUNTING/ADMINISTRATION INFORMATION.....	6
A-5 INCOME STATEMENT.....	9
A-6 SALES	12
SECTION B SALES TO AUSTRALIA (EXPORT PRICE).....	13
SECTION C EXPORTED GOODS & LIKE GOODS	19
SECTION D DOMESTIC SALES	21
SECTION E FAIR COMPARISON	25
E-1 COSTS ASSOCIATED WITH EXPORT SALES	26
E-2 COSTS ASSOCIATED WITH DOMESTIC SALES	28
E-3 DUPLICATION	34
SECTION F EXPORT SALES TO COUNTRIES OTHER THAN AUSTRALIA (THIRD COUNTRY SALES)	36
SECTION G COSTING INFORMATION AND CONSTRUCTED VALUE.....	38
G-1. PRODUCTION PROCESS AND CAPACITY	38
SOME EQUIPMENT USED TO PRODUCE STEEL SHELVING CAN ALSO BE USED TO PRODUCE OTHER METAL PRODUCTS SUCH AS [CONFIDENTIAL INFORMATION CONCERNING OTHER PRODUCTS PRODUCED BY GUANYU METAL]. SUCH EQUIPMENT INCLUDES [CONFIDENTIAL INFORMATION CONCERNING PRODUCTION FACILITIES OF GUANYU METAL].	39
THE SCRAP PRODUCED IN THE PRODUCTION PROCESS IS OFFCUT. THERE ARE NO BY-PRODUCTS.	39
G-2. PRODUCTION CAPACITY DATA.....	39
G-3. COST ACCOUNTING PRACTICES.....	39
G-4. COST TO MAKE AND SELL ON DOMESTIC MARKET	41
G-5. COST TO MAKE AND SELL GOODS UNDER CONSIDERATION (GOODS EXPORTED TO AUSTRALIA)	44
SECTION H – SUBSIDISATION	46
H-1 PREFERENTIAL TAX PROGRAMS	47
H-2 GRANTS	50
H-3 PROVISION OF INPUTS AT LESS THAN ADEQUATE REMUNERATION.....	52
H-4 ANY OTHER PROGRAMS.....	57
SECTION I – PARTICULAR MARKET SITUATION.....	59
I-1 GENERAL INFORMATION.....	60
I-2 GOC MEASURES IN THE IRON AND STEEL SECTOR	71
I-3 THE IRON AND STEEL SECTOR.....	76
SECTION J EXPORTER'S DECLARATION.....	88
SECTION K CHECKLIST.....	89

SECTION A COMPANY STRUCTURE AND OPERATIONS

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

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: [CONFIDENTIAL]

Position in the company: [CONFIDENTIAL]

Address: Qingyuan Industrial Zone, Yuyuan Village, Leliu Town, Shunde District, Foshan City, Guangdong Province, China.

Telephone: +86-757-25560449

Facsimile number: +86-757-23667211

E-mail address of contact person: zoe@fsguanyu.com

Factory:

Address: Qingyuan Industrial Zone, Yuyuan Village, Leliu Town, Shunde District, Foshan City, Guangdong Province, China.

Telephone: +86-13679872377

Facsimile number: N/M

E-mail address of contact person: mike@fsguanyu.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: Ren Yongzhong

Address: 12th Floor, Tower B, Focus Place, No. 19 Finance Street, Xicheng District, Beijing, China.

Telephone: +86-10-52682974; +86-13501212499

Facsimile/Telex number: +86-10-52682999

E-mail address of contact person: renyz@dehenglaw.com

Note that in nominating a representative, the Commission 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 (e.g. company, partnership, sole trader)? Please provide details of any other business names that you use to export and/or sell goods.

RESPONSE:

Legal name: Guangdong Guanyu Metal Products Co., Ltd.

(Hereinafter referred to as Guanyu Metal)

Entity kind: Limited Liability Company.

Guanyu Metal doesn't have other names.

2. Please provide the ownership history of your company since 1 January 2011. For example: Did your company change its name during this time? If so, please detail the company's previous name(s)? Has your company evolved through a split or a merger with another company? Please provide details of these structural changes.

RESPONSE:

Guanyu Metal was established in May, 2013 by [information of shareholder]. There have been no structural changes since its establishment.

3. 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 per cent or more of the maximum amount of votes that could be cast at a general meeting of your company).

RESPONSE:

Name of shareholder	Shareholding ratio
[Shareholders' identity]	[shareholding ratio of shareholders]

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

RESPONSE:

Guanyu Metal is established by [Name of shareholders]. [Information of shareholders]. Guanyu Metal isn't the subsidiary of any other companies.

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

RESPONSE:

For this question, please refer to question above A-3 (4).

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

RESPONSE:

As we have said, Guanyu Metal doesn't have parent companies.

Foshan Shunde Huanglian Guanyu Metals Product Manufacturer (hereinafter referred to as Huanglian Guanyu) is an associated company of Guanyu Metal. Huanglian Guanyu was established in 2000 by [confidential information regarding the shareholder of Huanglian Guanyu].

Huanglian Guanyu has stopped production since Guanyu Metal was established, and it gradually ceased to sell products. When Guanyu Metal established in May 2013, Huanglian Guanyu transferred its production facilities to Guanyu Metal.

Nowadays, though Huanglian Guanyu hasn't cancelled its registration, it nearly has no operation activities. Guanyu Metal has taken over almost all of Huanglian Guanyu's business. In order to transfer its inventory of residual raw materials, Huanglian Guanyu sold its inventory of raw materials to Guanyu Metal.

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

RESPONSE:

There are no such fees charged to Guanyu Metal.

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

RESPONSE:

Guanyu Metal is a producer of goods under consideration, and it sells goods under consideration in the domestic market and foreign markets including Australia.

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

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

RESPONSE:

As we have said, Guanyu Metal performs all the activities mentioned above, so this question is not applicable.

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

RESPONSE:

Please refer to the organization chart below.

[Chart showing the internal organization of Guanyu Metal]

11. Provide a copy of your most recent annual reports for the last 2 years together with any relevant brochures or pamphlets on your business activities (translated into English).

RESPONSE:

**For annual reports, please refer to Exhibit A-01 Guanyu Metal Annual Reports.
[CONFIDENTIAL]**

For brochure, please refer to Exhibit A-02 Guanyu Metal Brochure.

A-4 General accounting/administration information

1. Indicate your accounting period.

RESPONSE:

The accounting period is from January 1st to December 31st of each year.

2. Indicate the address where the company's financial records are held.

RESPONSE:

Guanyu Metal's financial records are held at its office.

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

These documents should relate to:

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

In case auditing has not yet taken place, please send provisional accounts.

RESPONSE:

For “chart of accounts”, please refer to Exhibit A-03 Guanyu Metal Chart of Accounts.
[CONFIDENTIAL]

For “audited statements”, please refer to Exhibit A-04 Guanyu Metal Auditor’s Reports.
[CONFIDENTIAL]

Guanyu Metal doesn’t make or keep other documents mentioned in the question such as internal financial statements and so on.

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 taxation returns. Any subsequent monthly, quarterly or half yearly statements should also be provided.

RESPONSE:

Guanyu Metal’s financial accounts have been audited, so this question is not applicable.

5. Please also attach copies of your (corporate) income tax statements and any other tax statements of your company and the corresponding tax returns for the investigation period and the preceding two financial years.

RESPONSE:

We have provided Guanyu Metal’s tax returns of corporate income tax and VAT, and the corresponding payment certification of corporate income tax for your reference.

According to the practice of Chinese taxation bureaus, the tax returns are to be submitted online, which means all the procedures are paperless and without stamp or seal.

Also since Guanyu Metal is an export-oriented company, the VAT payable is zero.

Please refer to Exhibit A-05 Guanyu Metal Tax Returns. [CONFIDENTIAL]

6. If your company sells via a related company, please provide the accounts of that company.

RESPONSE:

As we have mentioned before, Guanyu Metal sells goods under consideration on its own, so this question is not applicable.

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

RESPONSE:

Guanyu Metal's accounting practices are in accordance with the generally accepted accounting principles in China.

8. 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 (e.g. last in first out - LIFO, first in first out - FIFO, weighted average);
The method of valuation: Weighted average
- costing methods, including the method (e.g. by tonnes, units, revenue, direct costs etc.) of allocating costs shared with other goods or processes (such as front office cost, infrastructure cost etc.);
The costing method is actual cost method.
- valuation methods for damaged or sub-standard goods generated at the various stages of production;
The damaged or sub-standard goods are sold at fair value.
- valuation methods for scrap, by products, or joint products;
Scraps are sold at fair value. There are no by products or joint products in the production.
- valuation and revaluation methods for fixed assets;
Fixed assets are valued at their purchasing prices.
- average useful life for each class of production equipment and depreciation method and rate used for each;
Depreciation method for fixed assets is straight-line method.

Category	Depreciation period	Residual value rate	Annual depreciation rate
Buildings	20	5%	4.75%
Machinery and equipment	10	5%	9.5%
Electronic equipment	3-5	5%	19%-31.67%
Transportation vehicles	4-5	5%	19%-23.75%
Other equipment	5	5%	19%

- treatment of foreign exchange gains and losses arising from transactions;
Foreign exchange gains and losses are recorded in financial expense.

- treatment of foreign exchange gains/losses arising from the translation of balance sheet items;
This situation does not exist in Guanyu Metal.
- inclusion of general expenses and/or interest;
General expenses include expenses arising from organizing and managing production and sales activities by administrative departments.
- provisions for bad or doubtful debts;
Guanyu Metal does not recognize bad debt provision.
- expenses for idle equipment and/or plant shut-downs;
Guanyu Metal does not recognize such expenses.
- costs of plant closure;
Guanyu Metal does not recognize such expenses.
- restructuring costs;
Guanyu Metal does not recognize such expenses.
- by-products and scrap materials resulting from your company’s production process; and
Scraps are sold at fair value. There are no by-products in the production.
- effects of inflation on financial statement information.
Guanyu Metal does not consider such effects.

For other information please refer to auditor’s reports.

9. 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.

RESPONSE:

There were no such changes in the last two years, hence this question is not applicable.

A-5 Income statement

Please fill in the following table. It requires information concerning all products produced and for the goods under consideration (*‘goods under consideration’* (the goods) is defined in the Glossary of Terms in the appendix to this form). You should explain how costs have been allocated.

	Most recent completed financial year (specify)		Investigation period	
	All products	Goods Under Consideration	All products	Goods Under Consideration

Gross Sales (1)				
Sales returns, rebates and discounts (2)				
Net Sales (3=1-2)				
Raw materials (4)				
Direct Labour (5)				
Depreciation (6)				
Manufacturing overheads (7)				
Other operating expenses (8)				
Total cost to make (9=4+5+6+7+8)				
OPERATING INCOME (10=3-9)				
Selling expenses (11)				
Administrative & general expenses (12)				
Financial expenses (13)				
SG&A expenses (14)=(11+12+13)				
INCOME FROM NORMAL ACTIVITIES (15)=(10-14)				
Interest income (16)				
Interest expense (enter as negative) (17)				
Extraordinary gains and Losses – enter losses as negative (18)				
Abnormal gains and losses – enter losses as negative (19)				
PROFIT BEFORE TAX (20)=(15+16+17+18+19)				
Tax (21)				
NET PROFIT (22)=(20-21)				

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.

Prepare this information on the spread sheet named "**Income statement**".

Steel shelves – China – Case 355

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

RESPONSE:

Please refer to the spreadsheet Income Statement in table Guanyu Metal – Australia [CONFIDENTIAL][This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could pose a serious threat to the commercial interests of Guanyu Metal. This information has been provided to the Commission in the confidential response].

[Confidential information on the allocation method used].

A-6 Sales

State your company's net turnover (after returns and all discounts), and free of duties and taxes. Use the currency in which your accounts are kept, in the following format:

	Most recent completed financial year (specify)		Investigation period	
	Volume	Value	Volume	Value
Total company turnover (all products)				
Domestic market				
Exports to Australia				
Exports to Other Countries				
Turnover of the nearest business unit, for which financial statements are prepared, which includes the goods under consideration				
Domestic market				
Exports to Australia				
Exports to Other Countries				
Turnover of the goods under consideration				
Domestic market				
Exports to Australia				
Exports to Other Countries				

Prepare this information in a spreadsheet named "**Turnover**".

This information will be used to verify the cost allocations to the goods under consideration in Section G.

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.

RESPONSE:

Please refer to the spreadsheet Turnover in the table Guanyu Metal – Australia [CONFIDENTIAL] [This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could pose a serious threat to the commercial interests of Guanyu Metal. This information has been provided to the Commission in the confidential response].

SECTION B SALES TO AUSTRALIA (EXPORT PRICE)

This section requests information concerning your export practices and prices to Australia. You should include costs incurred beyond ex-factory (EXW). Export prices are usually assessed at FOB point, but the Commission may also compare prices at the ex-factory level.

*You should report prices of **all** goods under consideration (the goods) **shipped** to Australia during the investigation period.*

The invoice date will normally be taken to be the date of sale. If you consider:

*the sale date is not the invoice date (see 'date of sale' column in question B4 below) and;
an alternative date should be used when comparing export and domestic prices*

*you **must** provide information in section D on domestic selling prices for a matching period - even if doing so means that such domestic sales data predates the commencement of the investigation period.*

RESPONSE:

According to the *Anti-Dumping Notice No. 2016/65* published by Anti-Dumping Commission to initiate this investigation, the steel shelving called "slotted angle shelving" is excluded from the said investigation. On 22nd July 2016, the applicant Summit Select Pty Ltd. (Summit) submitted a document providing further information on excluded goods, which is placed on the public record. Guanyu Metal believes that all of the steel shelving units it sold to Australia match the description of slotted angle shelving and shall be excluded from the investigation. Guanyu Metal has submitted the argumentation to the Anti-Dumping Commission in the early August, and the argumentation has been placed on the public record on 5th August 2016.

Since there is still no settlement on the definition of slotted angle shelving, Guanyu Metal has filled in the relevant spreadsheets according to the total exportation data (excluding the data of industrial shelving and shelving units with wire shelves, which have been confirmed to be the goods excluded by the case manager).

Guanyu Metal holds the argumentation that the slotted angle shelving produced by Guanyu Metal shall be excluded from the investigation, and asks the Commission to take into consideration its argumentation and reasons.

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

RESPONSE:

[Information on the Australian customers].

Name:

Address:

Trade level:

[Confidential information concerning the Australian customers].

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.
- (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.
- (c) Explain who retains ownership of the goods at each stage of the distribution chain. In the case of DDP sales, explain who retains ownership when the goods enter Australia.
- (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).
- (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.
- (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).
- (g) Details of the forward orders of the goods under consideration (include quantities, values and scheduled shipping dates).

RESPONSE:

Both two Australian customers are independent entities which have no related relationship with Guanyu Metal. There have been no such financial or other arrangements between Guanyu Metal and its Australian customers.

[Confidential information regarding the sales process of Guanyu Metal when exports to Australia].

Guanyu Metal is using FOB terms in its export business, and obeys the rules of risk and costs. Once the goods are loaded on board of the vessel, the risks and ownership are transferred to the buyer.

Regarding the price lists, Guanyu Metal does not have or use price lists.

In Australian market, Guanyu Metal didn't have any agency or distributor agreements or other contracts, and Guanyu Metal didn't sign any forward orders of the goods under consideration during the investigation period.

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.

RESPONSE:

[Confidential information regarding the sales process of Guanyu Metal when exports to Australia]. This question considers the differences in distribution channel and is irrelevant and not applicable to Guanyu Metal.

B-4 Please provide the following information in the “**Australian Sales**” spreadsheet by listing all shipments (i.e. transaction by transaction) to Australia of the goods under consideration in the investigation period. You must provide this list in electronic format. Include the following export related information:

Column heading	Explanation
Customer name	Names of your customers. If an English version of the name is not easily produced from your automated systems show a customer code number and in a separate table list each code and name.
Level of trade	The level of trade of your customers in Australia
Model	Commercial model name
Product code	Code used in your records for the model/grade/type identified. Explain the product codes in your submission.
Surface Finish	Specify the surface finish of the goods (i.e. galvanised, powder coated, colorbond)
Boltless or Nut and Bolt	Specify whether the product is boltless or nut and bolt model
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 other than 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.
Gross Invoice value	Gross invoice value shown on invoice <i>in the currency of sale, excluding taxes.</i>
Discounts on the invoice	The amount of any discount deducted on the invoice on each transaction. If a % discount applies show that % discount applying in another column.

Rebates or other allowances	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 affect 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 in the currency of the exporting country	The net invoice value expressed in your domestic currency as it is entered in your accounting system
Other discounts	The actual amount of other discounts (e.g. quantity discounts) not deducted from the invoice. Show a separate column for each type of quantity 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
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 B.5.

** 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.

* All of these costs are further explained in section E-1.

RESPONSE:

Please refer to the spreadsheet Australian Sales in the table Guanyu Metal – Australia [CONFIDENTIAL] [This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could pose a serious threat to the commercial interests of Guanyu Metal. This information has been provided to the Commission in the confidential response].

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 (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.

RESPONSE:

This question is not applicable to Guanyu Metal.

B-6 For each type of discount, rebate, 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.

RESPONSE:

This question is not applicable to Guanyu Metal since Guanyu Metal didn't have any discounts during the investigation period.

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.

RESPONSE:

This question is not applicable to Guanyu Metal since Guanyu Metal didn't issue any credit notes during the investigation period.

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 brokers, port and other costs incurred (itemise)

RESPONSE:

This question is not applicable since Guanyu Metal adopted the FOB term when selling to Australia during the investigation period.

B-9 Select two shipments, 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;
- applicable test certificates and production reports.
- 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.

The Commission will select additional shipments for payment verification at the time of the visit.

RESPONSE:

For this part, please refer to Exhibit B-01 Guanyu Metal_Australian Sales [CONFIDENTIAL].

**SECTION C
EXPORTED GOODS & LIKE GOODS**

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

RESPONSE:

For the description, specification and illustrative material of goods under consideration, please refer to Exhibit C-01 Guanyu Metal Goods Sold in Australia [CONFIDENTIAL].

C-2 List each type of goods exported to Australia (these types should cover all types listed in spreadsheet “**Australian sales**” – see section B of this questionnaire).

RESPONSE:

Please refer to Exhibit C-01 Guanyu Metal Goods Sold in Australia [CONFIDENTIAL].

C-3 If you sell like goods on the domestic market, for each type that your company has exported to Australia during the investigation period, list the most comparable model(s) sold domestically; and provide a detailed explanation of the differences where those goods sold domestically (i.e. the like goods – see explanation in glossary) are not identical to goods exported to Australia.

EXPORTED TYPE	DOMESTIC TYPE	IDENTICAL?	DIFFERENCES
Product code of each model of the goods exported to Australia	Product code of comparable model sold on the domestic market of the country of export	If goods are identical indicate “YES”. Otherwise “NO”	Where the good exported to Australia is not identical to the like goods, describe the specification differences. If it is impractical to detail specification differences in this table refer to documents which outline differences

RESPONSE:

Please refer to the spreadsheet Like Goods in the table Guanyu Metal – Australia [CONFIDENTIAL] [This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could pose a serious threat to the commercial interests of Guanyu Metal. This information has been provided to the Commission in the confidential response].

C-4 Please provide any technical and illustrative material that may be helpful in identifying or classifying the goods that your company sells on the domestic market.

RESPONSE:

For this information, please refer to Exhibit C-02 Guanyu Metal Goods Sold in Domestic Market [CONFIDENTIAL].

SECTION D DOMESTIC SALES

This section seeks information about the sales arrangements and prices in the domestic market of the country of export.

*All domestic sales made during the investigation period must be listed transaction by transaction. If there is an extraordinarily large volume of sales data and you are unable to provide the complete listing electronically you **must** contact the case officer **before** completing the questionnaire. If the case officer agrees that it is not possible to obtain a complete listing he or she will consider a method for sampling that meets the Commission requirements. If agreement cannot be reached as to the appropriate method the Commission may not visit your company.*

The Commission will normally take the invoice date as being the date of sale in order to determine which sales fall within the investigation period.

If, in response to question B4 (Sales to Australia, Export Price), you have reported that the date of sale is not the invoice date and you consider that this alternative date should be used when comparing domestic and export prices –

*you **must** provide information on domestic selling prices for a matching period - even if doing so means that such domestic sales data predates the commencement of the investigation period.*

If you do not have any domestic sales of like goods you must contact the case officer who will explain the information the Commission requires for determining a normal value using alternative methods.

D-1 Provide:

- a detailed description of your distribution channels to domestic customers, including a diagram if appropriate;
- information concerning the functions/activities performed by each party in the distribution chain; and
- a copy of any agency or distributor agreements, or contracts entered into.

If any of the customers listed are associated with your business, provide details of that association. Describe the effect, if any, that association has upon the price.

RESPONSE:

[Confidential information regarding the distribution channel of Guanyu Metal in the domestic market].

No customers in the domestic market are associated with or related to Guanyu Metal.

Guanyu Metal hasn't signed any such agency or distributor agreements or contracts in the domestic market.

D-2 Do your domestic 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.

RESPONSE:

[Confidential information regarding the distribution channel of Guanyu Metal in the domestic market]. This question is asking about differences arising from different distribution channels, which is not applicable to Guanyu Metal.

D-3 Explain in detail the sales process, including:

- the way in which you set the price, receive orders, make delivery, invoice and finally receive payment; and the terms of the sales;
- whether the invoice price is based on theoretical or actual weight; and
- whether price includes the cost of delivery to customer.

If sales are in accordance with price lists, provide copies of the price lists.

RESPONSE:

Guanyu Metal does not have or use price lists.

A general sales process is as follows:

[Information regarding Guanyu Metal’s sales process in the domestic market].

The price is based on the “*piece*”, not “*weight*”.

The price includes the cost of delivery.

D-4 Complete the attached spreadsheet named “**domestic sales**” listing **all** sales of like goods made during the investigation period. Include all of the following information.

Column heading	Explanation
Customer name	Names of your customers. If an English version of the name is not easily produced from your automated systems show a customer code number and in a separate table list each code and name.
Level of trade	The level of trade of your domestic customer
Model	Commercial model name of the goods
Product code	Code used in your records for the model/grade/type of the goods identified. Explain the product codes in your submission.
Surface Finish	Specify the surface finish of the goods (i.e. galvanised, powder coated, colorbond)
Boltless or Nut and Bolt	Specify whether the product is boltless or nut and bolt model

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 other than 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. ex factory, free on truck, delivered into store
Payment terms	Agreed payment terms e.g. 60 days=60 etc.
Quantity	Quantity in units shown on the invoice.
Gross Invoice value	Gross value shown on invoice in the currency of sale, net of taxes.
Discounts on the Invoice	The amount of any discount deducted on the invoice on each transaction. If a % discount applies show that % discount applying in another column.
Rebates or other Allowances	The actual amount of any deferred rebates or allowances in the currency of sale
Other charges	Any other charges, or price reductions, that affect the net invoice value. Insert additional columns and provide description.
Net invoice value in the currency of the exporting country	The net invoice value expressed in your domestic currency as recorded in your accounting system
Other discounts	The actual amount of other discounts (e.g. quantity discounts) not deducted from the invoice. Show a separate column for each type of quantity discount.
Packing*	Packing expenses
Inland transportation Costs*	Amount of inland transportation costs included in the selling price.
Handling, loading And ancillary Expenses*	Handling, loading & ancillary expenses.
Warranty & Guarantee expenses*	Warranty & guarantee expenses
Commissions*	Commissions paid. If more than one type is paid insert additional columns of data.
Other factors*	Any other costs, charges or expenses incurred in relation to the domestic sales (include additional columns as required). See question D5.

Costs marked with * are explained in section E-2.

RESPONSE:

For this part, please refer to the spreadsheet Domestic Sales in the table Guanyu Metal – Australia [CONFIDENTIAL] [This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could pose a serious threat to the commercial interests of Guanyu Metal. This information has been provided to the Commission in the confidential response].

D-5 If there are any other costs, charges or expenses incurred in respect of the sales listed which have not been identified in the table in question D-4 above add a column for each item (see “other factors”). For example, certain other selling expenses incurred.

RESPONSE:

This question is not applicable.

D-6 For each type of commission, discount, rebate, allowance offered on domestic sales of like goods:

- provide a description; and
- explain the terms and conditions that must be met by the customer to qualify for payment.

Where the amounts of these discounts, rebates etc. are not identified on the sales invoice, explain how you calculated the amounts shown in your response to question D4.

If you have issued credit notes, directly or indirectly to the customers, provide details if the credited amount has **not** been reported as a discount or rebate.

RESPONSE:

This question is not applicable.

D-7 Select two domestic sales, in different quarters of the investigation period, that are at the same level of trade as the export sales. Provide a complete set of documentation for those two sales. (Include, for example, purchase order, order acceptance, commercial invoice, discounts or rebates applicable, credit/debit notes, long or short term contract of sale, inland freight contract, bank documentation showing proof of payment.)

The Commission will select additional sales for verification at the time of our visit.

RESPONSE:

For this part, please refer to Exhibit D-01 Guanyu Metal Domestic Sales [CONFIDENTIAL].

SECTION E FAIR COMPARISON

Section B sought information about the export prices to Australia and Section D sought information about prices on your domestic market for like goods (i.e. the normal value).

Where the normal value and the export price are not comparable adjustments may be made. This section informs you of the fair comparison principle and asks you to quantify the amount of any adjustment.

As prices are being compared, the purpose of the adjustments is to eliminate factors that have unequally modified the prices to be compared.

To be able to quantify the level of any adjustment it will usually be necessary to examine cost differences between sales in different markets. The Commission must be satisfied that those costs are likely to have influenced price. In practice, this means that the expense item for which an adjustment is claimed should have a close nexus to the sale. For example, the cost is incurred because of the sale, or because the cost is related to the sale terms and conditions.

Conversely, where there is not a direct relationship between the expense item and the sale a greater burden is placed upon the claimant to demonstrate that prices have been affected, or are likely to have been affected, by the expense item. In the absence of such evidence the Commission may disallow the adjustment.

Where possible, the adjustment should be based upon actual costs incurred when making the relevant sales. However, if such specific expense information is unavailable cost allocations may be considered. In this case, the party making the adjustment claim must demonstrate that the allocation method reasonably estimates costs incurred.

A party seeking an adjustment has the obligation to substantiate the claim by relevant evidence that would allow a full analysis of the circumstances, and the accounting data, relating to the claim.

The investigation must be completed within strict time limits therefore you must supply information concerning claims for adjustments in a timely manner. Where an exporter has knowledge of the material substantiating an adjustment claim that material is to be available at the time of the verification visit. The Commission will not consider new claims made after the verification visit.

E-1 Costs associated with export sales

(These cost adjustments will relate to your responses made at question B-4, 'Australian sales')

1. Transportation

Explain how you have quantified the amount of inland transportation associated with the export sale ("Inland transportation costs"). Identify the general ledger account where the expense is located. If the amount has been determined from contractual arrangements, not from an account item, provide details and evidence of payment.

RESPONSE:

The "Inland transportation costs" is quantified in accordance with the actual payment, and allocated based on the total weight of the products being transported. Guanyu Metal records the "Inland transportation costs" in the general ledger "Sales expenses – Inland freight and port charges".

We have provided two sets of sales document according to the requirement of question B-9, please refer to Exhibit B-01 Guanyu Metal Australian Sales [CONFIDENTIAL] which contains the example of "Inland transportation costs" documents. Other "Inland transportation costs" documents are available during the on-site verification.

Following the spreadsheet Australian Sales [CONFIDENTIAL], we have made a spreadsheet named Port & Handling & Inland [CONFIDENTIAL] in which the port charges, inland freight and other handling expenses are allocated. [This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could pose a serious threat to the commercial interests of Guanyu Metal. This information has been provided to the Commission in the confidential response].

2. Handling, loading and ancillary expenses

List all charges that are included in the export price and explain how they have been quantified ("Handling, loading & ancillary expenses"). Identify the general ledger account where the expenses are located. If the amounts have been determined using actual observations, not from a relevant account item, provide details.

The various export related ancillary costs are identified in the table at question B4, for example:

- terminal handling;
- wharfage and other port charges;
- container taxes;
- document fees and customs brokers fees;
- clearance fees;
- bank charges, letter of credit fees; and
- other ancillary charges.

RESPONSE:

The “Port charges” is quantified in accordance with the actual payment, and allocated based on the total weight of the products being transported. Guanyu Metal records the “Port charges” in the general ledger “Sales expenses – Inland freight and port charges”.

We have provided two sets of sales document according to the requirement of question B-9, please refer to Exhibit B-01 Guanyu Metal Australian Sales [CONFIDENTIAL] which contains the example of “port charges” documents. Other “port charges” documents are available during the on-site verification.

Following the spreadsheet Australian Sales [CONFIDENTIAL], we have made a spreadsheet named Port & Handling & Inland [CONFIDENTIAL] in which the port charges, inland freight and other handling expenses are allocated.

3. Credit

The cost of extending credit on export sales is not included in the amounts quantified at question B4. However, the Commission will examine whether a credit adjustment is warranted and determine the amount. Provide applicable interest rates over each month of the investigation period. Explain the nature of the interest rates most applicable to these export sales e.g., short term borrowing in the currency concerned.

If your accounts receivable shows that the average number of collection days differs from the payment terms shown in the sales listing, *and if* export prices are influenced by this longer or shorter period, calculate the average number of collection days. See also item 4 in section E-2 below.

RESPONSE:

Guanyu Metal doesn't claim for this adjustment.

4. Packing costs

List material and labour costs associated with packing the export product. Describe how the packing method differs from sales on the domestic market, for each model. Report the amount in the listing in the column headed ‘**Packing**’.

RESPONSE:

The packing method for export products is same as that for domestic products, so we don't claim to adjust the packing costs.

5. Commissions

For any commissions paid in relation to the export sales to Australia:

- provide a description; and
- explain the terms and conditions that must be met.

Report the amount in the sales listing in question B-4 under the column headed “**Commissions**”. Identify the general ledger account where the expense is located.

RESPONSE:

Guanyu Metal doesn't have this kind of expenses.

6. Warranties, guarantees, and after sales services

List the costs incurred. Show relevant sales contracts. Show how you calculated the expenses (“**Warranty & guarantee expenses**” and “**Technical assistance & other services**”), including the basis of any allocations. Include a record of expenses incurred. Technical services include costs for the service, repair, or consultation. Where these expenses are closely related to the sales in question, an adjustment will be considered. Identify the ledger account where the expense is located.

RESPONSE:

Guanyu Metal doesn't have this kind of expenses.

7. Other factors

There may be other factors for which an adjustment is required if the costs affect price comparability – these are identified in the column headed “**Other factors**”. For example, other variable or fixed selling expenses, including salesmen's salaries, salesmen's travel expenses, advertising and promotion, samples and entertainment expenses. Your consideration of questions asked at Section G, concerning domestic and export costs, would have alerted you to such other factors.

RESPONSE:

Guanyu Metal doesn't have other expenses to be adjusted.

8. Currency conversions

In comparing export and domestic prices a currency conversion is required. Fluctuations in exchange rates can only be taken into account when there has been a ‘sustained’ movement during the period of investigation (see article 2.4.1 of the WTO Agreement). The purpose is to allow exporters 60 days to adjust export prices to reflect ‘sustained’ movements. Such a claim requires detailed information on exchange movements in your country over a long period that includes the investigation period.

RESPONSE:

Guanyu Metal doesn't claim such adjustment.

E-2 Costs associated with domestic sales

(These cost adjustments will relate to your responses made at question D-4, “domestic sales”)

The following items are not separately identified in the amounts quantified at question D-4. However you should consider whether any are applicable.

1. Physical characteristics

The adjustment recognises that differences such as quality, materials, structure or design, mean that goods are not identical and the differences can be quantified in order to ensure fair comparison.

The amount of the adjustment shall be based upon the market value of the difference, but where this is not possible the adjustment shall be based upon the difference in cost plus the gross profit mark-up (i.e. an amount for selling general and administrative costs (SG&A) plus profit).

The adjustment is based upon actual physical differences in the goods being compared and upon the manufacturing cost data. Identify the physical differences between each model. State the source of your data.

RESPONSE:

Guanyu Metal doesn't claim for the adjustment on physical characteristics.

2. Import charges and indirect taxes

If exports to Australia:

- are partially or fully exempt from internal taxes and duties that are borne by the like goods in domestic sales (or on the materials and components physically incorporated in the goods), or
- if such internal taxes and duties have been paid and are later remitted upon exportation to Australia;

the price of like goods must be adjusted downwards by the amount of the taxes and duties.

The taxes and duties include sales, excise, turnover, value added, franchise, stamp, transfer, border, and excise taxes. Direct taxes such as corporate income tax are not included as such taxes do not apply to the transactions.

Adjustment for drawback is not made in every situation where drawback has been received. Where an adjustment for drawback is appropriate you must provide information showing the import duty borne by the domestic sales. (That is, it is not sufficient to show the drawback amount and the export sales quantity to Australia. For example, you may calculate the duty borne on domestic sales by quantifying the total amount of import duty paid and subtracting the duty refunded on exports to all countries. The difference, when divided by the domestic sales volume, is the amount of the adjustment).

In substantiating the drawback claim the following information is required:

- a copy of the relevant statutes/regulations authorising duty exemption or remission, translated into English;
- the amount of the duties and taxes refunded upon *exportation* and an explanation how the amounts were calculated and apportioned to the exported goods;
- an explanation as to how you calculated the amount of duty payable on imported materials is borne by the goods sold *domestically* but is not borne by the exports to Australia;

Substitution drawback systems

Annex 3 of the WTO Agreement on Subsidies provides: “*Drawback systems can allow for the refund or drawback of import duties on inputs which are consumed in the production process of another product and where the export of this latter product contains domestic inputs having the same quality and characteristics as those substituted for the imported inputs*”

If such a scheme operates in the country of export adjustments can also be made for the drawback payable on the substituted domestic materials, provided the total amount of the drawback does not exceed the total duty paid.

RESPONSE:

The export rebates rate of VAT for the goods under consideration is [information of VAT rebate rate], while the VAT rate of domestic sales for the like goods is 17%.

3. Level of trade

Question D-4 asks you to indicate the level of trade to the domestic customer. To claim an adjustment for level of trade differences you will need to quantify the amount by which level of trade influences price.

Trade level is the level a company occupies in the distribution chain. The trade level to which that company in turn sells the goods and the functions carried out distinguish a level of trade. Examples are producer, national distributor, regional distributor, wholesaler, retailer, end user, and original equipment.

It may not be possible to compare export prices and domestic prices at the same level of trade. Where relevant sales of like goods at the next level of trade must be used to determine normal values an adjustment for the difference in level of trade may be required where it is shown that the difference affects price comparability.

The information needs to establish that there are real trade level differences, not merely nominal differences. Real trade level differences are characterised by a consistent pattern of price differences between the levels and by a difference in functions performed. If there are no real trade level differences all sales are treated as being at the same level of trade.

A real difference in level of trade (may be adjusted for using either of the following methods:

- (a) *costs arising from different functions*: the amount of the costs, expenses etc. incurred by the seller in domestic sales of the like goods resulting from activities that would not be performed were the domestic sales made at the same level as that of the importer.

This requires the following information:

- a detailed description of each sales activity performed in selling to your domestic customers (for example sales personnel, travel, advertising, entertainment etc.);
- the cost of carrying out these activities in respect of like goods;
- for each activity, whether your firm carries out the same activity when selling to importers in Australia;
- an explanation as to why you consider that you are entitled to a level of trade adjustment.

or

- (b) *level discount*: the amount of the discount granted to purchasers who are at the same level of trade as the importer in Australia. This is determined by an examination of price differences between the two levels of trade in the exporter's domestic market, for example sales of like goods by other vendors or sales of the same general category of goods by the exporter. For this method to be used it is important that a clear pattern of pricing be established for the differing trade levels. Such pattern is demonstrated by a general availability of the discounts to the level - isolated instances would not establish a pattern of availability.

RESPONSE:

Guanyu Metal doesn't claim for such adjustment.

4. Credit

The cost of extending credit on domestic sales is not included in the amounts quantified at question D-4. However, the Commission will examine whether a credit adjustment is warranted and determine the amount. An adjustment for credit is to be made even if funds are not borrowed to finance the accounts receivable.

The interest rate on domestic sales in order of preference is:

- the rate, or average of rates, applying on actual short term borrowings by the company; or
- the prime interest rate prevailing for commercial loans in the country for credit terms that most closely approximate the credit terms on which the sales were made; or

- such other rate considered appropriate in the circumstances.

Provide the applicable interest rate over each month of the investigation period.

If your accounts receivable shows that the average number of collection days differs from the payment terms shown in the sales listing, and if domestic prices are influenced by this longer or shorter period, calculate the average number of collection days.

Where there is no fixed credit period agreed at the time of sale the period of credit is determined on the facts available. For example, where payment is made using an open account system¹, the average credit period may be determined as follows:

1. *Calculate an accounts receivable turnover ratio*

This ratio equals the total credit sales divided by average accounts receivable.

(It is a measure of how many times the average receivables balance is converted into cash during the year).

In calculating the accounts receivable turnover ratio, credit sales should be used in the numerator whenever the amount is available from the financial statements. Otherwise net sales revenue may be used in the numerator.

An average accounts receivable over the year is used in the denominator. This may be calculated by:

- using opening accounts receivable at beginning of period plus closing accounts receivable at end of period divided by 2, or
- total monthly receivables divided by 12.

2. *Calculate the average credit period*

The average credit period equals 365 divided by the accounts receivable turnover ratio determined above at 1.

The resulting average credit period should be tested against randomly selected transactions to support the approximation.

The following items are identified in the amounts quantified at question D-4:

RESPONSE:

¹ Under an open account system, following payment the balance of the amount owing is carried into the next period. Payment amounts may vary from one period to the next, with the result that the amount owing varies.

Guanyu Metal doesn't claim for such adjustment.

5. Transportation

Explain how you have quantified the amount of inland transportation associated with the domestic sales (“**Inland transportation Costs**”). Identify the general ledger account where the expense is located. If the amount has been determined from contractual arrangements, not from an account item, provide details and evidence of payment.

RESPONSE:

The “Inland transportation Costs” is quantified in accordance with the account record and allocated by total domestic sales value of the investigation period. The “Inland transportation Costs” is recorded in “Selling expenses – transportation fees / express charge”.

6. Handling, loading and ancillary expenses

List all charges that are included in the domestic price and explain how they have been quantified (“**Handling, loading and ancillary Expenses**”). Identify the general ledger account where the expense is located. If the amounts have been determined using actual observations, not from a relevant account item, provide details.

RESPONSE:

Guanyu Metal doesn't claim for such adjustment.

7. Packing

List material and labour costs associated with packing the domestically sold product. Describe how the packing method differs from sales on the domestic market, for each model. Report the amount in the listing in the column headed “**Packing**”.

RESPONSE:

The packing method for export products is same as that for domestic products, so we don't claim to adjust the packing costs.

8. Commissions

For any commissions paid in relation to the domestic sales:

- provide a description
- explain the terms and conditions that must be met.

Report the amount in the sales listing under the column headed “**Commissions**”. Identify the general ledger account where the expense is located.

RESPONSE:

Guanyu Metal doesn't have such kind of expenses.

9. Warranties, guarantees, and after sales services

List the costs incurred. Show relevant sales contracts. Show how you calculated the expenses (“**Warranty & Guarantee expenses**” and “**Technical assistance & other services**”), including the basis of any allocations. Include a record of expenses incurred. Technical services include costs for the service, repair, or consultation. Where these expenses are closely related to the sales in question, an adjustment will be considered. Identify the ledger account where the expense is located.

RESPONSE:

Guanyu Metal doesn't claim for such adjustment.

10. Other factors

There may be other factors for which an adjustment is required if the costs affect price comparability – these are identified in the column headed “**Other factors**”. List the factors and show how each has been quantified in per unit terms. For example:

- *inventory carrying cost*: describe how the products are stored prior to sale and show data relating to the average length of time in inventory. Indicate the interest rate used;
- *warehousing expense*: an expense incurred at the distribution point;
- *royalty and patent fees*: describe each payment as a result of production or sale, including the key terms of the agreement;
- *advertising*; and
- *bad debt*.

RESPONSE:

Guanyu Metal doesn't claim for such adjustment.

E-3 Duplication

In calculating the amount of the adjustments you must ensure that there is no duplication.

For example:

- adjustments for level of trade, quantity or other discounts may overlap, or
- calculation of the amount of the difference for level of trade may be based upon selling expenses such as salesperson's salaries, promotion expenses, commissions, and travel expenses.

Separate adjustment items must avoid duplication.

An adjustment for quantities may not be granted unless the effect on prices for quantity differences is identified and separated from the effect on prices for level of trade differences.

RESPONSE:

Guanyu Metal confirms that there isn't any duplication during the calculation of adjustments.

SECTION F

EXPORT SALES TO COUNTRIES OTHER THAN AUSTRALIA (THIRD COUNTRY SALES)

Your response to this part of the questionnaire may be used by the Commission to select sales to a third country that may be suitable for comparison with exports to Australia.

Sales to third countries may be used as the basis for normal value in certain circumstances. The Commission may seek more detailed information on particular third country sales where such sales are likely to be used as the basis for determining normal value.

F-1 Third country sales data

Complete the 'Third country' spreadsheet attached. This data should be provided on a summary basis. The below table provides some explanation of the data requested.

Column heading	Explanation
Country	Name of the country that you exported like goods to over the investigation period.
Number of customers	The number of different customers that your company has sold like goods to in the third country over the investigation period.
Level of trade	The level of trade that you export like goods to in the third country.
Quantity	Indicate quantity, in units, exported to the third country over the investigation period.
Value of sales	Show net sales value to all customers in third country over the investigation period
Currency	Currency in which you have expressed data in column SALES
Payment terms	Typical payment terms with customer(s) in the country e.g. 60 days=60 etc.
Shipment terms	Typical shipment terms to customers in the third country e.g CIF, FOB, ex-factory, DDP etc.

Supply this information in spreadsheet file named "Third country".

RESPONSE:

Please refer to the spreadsheet Third Country in the table Guanyu Metal – Australia [CONFIDENTIAL] [This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could pose a serious threat to the commercial interests of Guanyu Metal. This information has been provided to the Commission in the confidential response].

F-2 Please identify any differences in sales to third countries which may affect their comparison to export sales to Australia.

RESPONSE:

Sales to third countries contain the models which are also sold to Australia. The products of same model are comparable.

SECTION G

COSTING INFORMATION AND CONSTRUCTED VALUE

The information that you supply in response to this section of the questionnaire will be used for various purposes including:

- *testing the profitability of sales of like goods on the domestic market;*
- *determining a constructed normal value of the goods under consideration (the goods) - i.e. of the goods exported to Australia; and*
- *making certain adjustments to the normal value.*

You will need to provide the cost of production of both the exported goods (the goods) and for the like goods sold on the domestic market. You will also need to provide the selling, general, and administration costs relating to goods sold on the domestic market; the finance expenses; and any other expenses (e.g. non-operating expenses not included elsewhere) associated with the goods.

In your response please include a worksheet showing how the selling, general, and administration expenses; the finance expenses; and any other expenses have been calculated.

If, in response to question B4 (Sales to Australia, Export Price) you:

- *reported that the date of sale is not the invoice date and consider that this alternative date should be used when comparing domestic and export prices, and*
- *provided information on domestic selling prices for a matching period as required in the introduction to Section D (Domestic Sales)*

you must provide cost data over the same period as these sales even if doing so means that such cost data predates the commencement of the investigation period.

At any verification meeting you must be prepared to reconcile the costs shown to the accounting records used to prepare the financial statements.

G-1. Production process and capacity

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

RESPONSE:

For production process, please refer to the following chart:

[Chart of production process].

Some equipment used to produce steel shelving can also be used to produce other metal products such as [confidential information concerning other products produced by Guanyu Metal]. Such equipment includes [confidential information concerning production facilities of Guanyu Metal].

The scrap produced in the production process is offcut. There are no by-products.

G-2. Production capacity data

Provide information about your company's total production in the following table:

	PREVIOUS FINANCIAL YEAR	MOST RECENT FINANCIAL YEAR	Investigation Period
A – Production capacity (e.g. units, kg, tonnes)*			
B – Actual production in volume (e.g. units, kg, tonnes)			
C – Capacity utilisation (%) (B/A x 100)			

* rather than showing a 'name-plate' optimal capacity it is more meaningful to show the maximum level of production that may reasonably be attained under normal operating conditions. For example assuming: normal levels of maintenance and repair; a number of shifts and hours of operation that is not abnormally high; and a typical production mix.

Provide this information on a spreadsheet named "**Production**".

RESPONSE:

Please refer to the spreadsheet **Production** in the table **Guanyu Metal – Australia** [CONFIDENTIAL] [This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could pose a serious threat to the commercial interests of Guanyu Metal. This information has been provided to the Commission in the confidential response].

G-3. Cost accounting practices

1. Outline the management accounting system that you maintain and explain how that cost accounting information is reconciled to your audited financial statements.

RESPONSE:

Guanyu Metal doesn't have management accounting system.

- 2 Is your company's cost accounting system based on standard (budgeted) costs? State whether standard costs were used in your responses to this questionnaire. If they were state whether all variances (i.e. differences between standard and actual production costs) have been allocated to the goods - and describe how those variances have been allocated.

RESPONSE:

Guanyu Metal adopts actual cost method rather than standard cost method, so this question is not applicable.

- 3 Provide details of any significant or unusual cost variances that occurred during the investigation period.

RESPONSE:

This question is not applicable since Guanyu Metal doesn't adopts standard cost method.

- 4 Describe the profit/cost centres in your company's cost accounting system.

RESPONSE:

The cost centres include raw material, labour cost and manufacture expenses.

- 5 For each profit/cost centre describe in detail the methods that your company normally uses to allocate costs to the goods under consideration. In particular specify how, and over what period, expenses are amortised or depreciated, and how allowances are made for capital expenditures and other development costs.

RESPONSE:

Guanyu Metal records the actual cost to each cost centre, and the allocation method is as follows:

The cost of raw materials is allocated on the basis of quantity used for each product.

The manufacture expenses are allocated to each product based on the turnover percentage of that product.

The labour cost is allocated using the same method as manufacture expenses.

Guanyu Metal doesn't have the situation of expenses amortization and depreciation, or the allowance.

- 6 Describe the level of product specificity (models, grades etc.) that your company's cost accounting system records production costs.

RESPONSE:

Guanyu Metal records production costs according to the product models.

- 7 List and explain all production costs incurred by your company which are valued differently for cost accounting purposes than for financial accounting purposes.

RESPONSE:

This question is not applicable since there are no production costs which are valued differently for two purposes.

- 8 State whether your company engaged in any start-up operations in relation to the goods under consideration. Describe in detail the start-up operation giving dates (actual or projected) of each stage of the start-up operation.

RESPONSE:

This question is not applicable since there are no such start-up operations of Guanyu Metal.

- 9 State the total cost of the start-up operation and the way that your company has treated the costs of the start-up operation in its accounting records.

RESPONSE:

This question is not applicable since there are no such start-up operations of Guanyu Metal.

G-4 Cost to make and sell on domestic market

This information is relevant to testing whether domestic sales are in the ordinary course of trade.²

1. Please provide (in the format shown in the table below) the actual unit cost to make and sell each model/type* (identified in section C) of the like goods sold on the domestic market. Provide this cost data for each quarter over the investigation period. If your company calculates costs monthly, provide monthly costs.

RESPONSE:

² The Commission applies the tests set out in s.269TAAD of the Customs Act 1901 to determine whether goods are in ordinary course of trade. These provisions reflect the WTO anti-dumping agreement – see Article 2.2.1. Steel shelves – China – Case 355

Please refer to the table Guanyu Metal-Domestic CTMS [CONFIDENTIAL] [This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could pose a serious threat to the commercial interests of Guanyu Metal. This information has been provided to the Commission in the confidential response].

- Indicate the source of cost information (account numbers etc.) and/or methods used to allocate cost to the goods. Provide documentation and worksheets supporting your calculations.

RESPONSE:

The cost information is from the accounting system.

	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Like Domestic Model/Type – from spreadsheet LIKE GOODS (section C-3)				
Material costs [3] HRC [3] Galvanised Steel [3] Colorbond Steel [3] Fasteners Other (please all rows and specify)[4]				
Direct labour				
Manufacturing overheads Electricity Other [4]				
Fixed manufacturing costs overhead depreciation finance charges				
Other costs [4]				
Total cost to make				
Production quantity [7]				
Unit cost to make				
Selling, distribution & administration Selling costs Administration costs Financial costs Distribution costs Freight [5] Other costs [5]				
Sales quantity [7]				
Unit cost to sell				
Unit cost to make and sell [6]				

Prepare this information in a spreadsheet named "**Domestic CTMS**".

[1] Complete one column for each model/type during each quarter, insert additional columns per quarter as required.

[2] Provide this information for each quarter (or month if your company calculates costs on a monthly basis) over the period of the investigation.

[3] Identify each cost separately. Include indirect material costs as a separate item only if not included in manufacturing overheads.

[4] Relating to costs of production only; identify each cost separately.

[5] Identify each cost separately. Please ensure non-operating expenses that relate to the goods under investigation are included. Where gains/losses due to foreign currency exchange are incurred, please provide detail of the amounts separately for transaction and translation gains/losses.

[6] Please specify unit of currency.

[7] Please specify unit of measure (quantity, kg, MT etc.)

Provide this information for each quarter (or month if your company calculates costs on a monthly basis) over the period of the investigation.

Provide the information broken down into fixed and variable costs, and indicate the percentage total cost represented by fixed costs.

If you are unable to supply this information in this format, please contact the case officer for this investigation at the address shown on the cover of this questionnaire.

Please specify unit of currency.

RESPONSE:

The fixed costs are mainly depreciation expenses which are included in manufacturing overheads and take only a slight portion.

The currency used in the Guanyu Metal-Domestic CTMS [CONFIDENTIAL] is RMB Yuan.

G-5 Cost to make and sell goods under consideration (goods exported to Australia)

The information is relevant to calculating the normal values based on costs. It is also relevant to calculating certain adjustments to the normal value.

	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Like Domestic Model/Type – from spreadsheet LIKE GOODS (section C-3)				
Material costs [3] HRC [3] Galvanised Steel [3] Colorbond Steel [3] Fasteners Other (please all rows and specify)[4]				
Direct labour				
Manufacturing overheads Electricity Other [4]				
Fixed manufacturing costs overhead depreciation finance charges				
Other costs [4]				
Total cost to make				
Production quantity [7]				
Unit cost to make				
Selling, distribution & administration Selling costs Administration costs Financial costs Distribution costs Freight [5] Other costs [5]				
Sales quantity [7]				
Unit cost to sell				
Unit cost to make and sell [6]				

Prepare this information in a spreadsheet named "**Australian CTMS**".

[1] Complete one column for each model/type during each quarter, insert additional columns per quarter as required.

[2] Provide this information for each quarter (or month if your company calculates costs on a monthly basis) over the period of the investigation.

[3] Identify each cost separately. Include indirect material costs as a separate

item only if not included in manufacturing overheads.

[4] *Relating to costs of production only; identify each cost separately.*

[5] *Identify each cost separately. Please ensure non-operating expenses that relate to the goods under investigation are included. Where gains/losses due to foreign currency exchange are incurred, please provide detail of the amounts separately for transaction and translation gains/losses.*

[6] *Please specify unit of currency.*

[7] *Please specify unit of measure (quantity, kg, MT etc.)*

Provide this information for each quarter (or month if your company calculates costs on a monthly basis) over the period of the investigation.

Provide the information broken down into fixed and variable costs, and indicate the percentage total cost represented by fixed costs.

If you are unable to supply this information in this format, please contact the case officer for this investigation at the address shown on the cover of this questionnaire.

Please specify unit of currency.

Where there are cost differences between goods sold to the domestic market and those sold for export, give reasons and supporting evidence for these differences.

Give details and an explanation of any significant differences between the costs shown, and the costs as normally determined in accordance with your general accounting system. Reference should be made to any differences arising from movements in inventory levels and variances arising under standard costing methods.

In calculating the unit cost to make and sell, provide an explanation if the allocation method used (e.g. number, or weight etc.) to determine the unit cost differs from the prior practice of your company.

RESPONSE:

Please refer to the table Guanyu Metal-Australian CTMS [CONFIDENTIAL] [This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could pose a serious threat to the commercial interests of Guanyu Metal. This information has been provided to the Commission in the confidential response].

There are no cost differences between goods sold to the domestic market and those sold for export.

Guanyu Metal doesn't adopt standard costing method, and the allocation method used to fill in the cost table is same as that used in prior practice of Guanyu Metal.

The currency used in the table Guanyu-Australian CTMS [CONFIDENTIAL] is RMB Yuan.

SECTION H – SUBSIDISATION

The applicant alleges that producers in China of steel shelves have benefited from a number of subsidies granted by the Government of China (the GOC)³, and that these subsidies are countervailable.

After having regard to the case of Boltless Steel Shelving conducted by the USDOC, previous Commission investigations and China's income tax laws⁴, the Commission considers that there appears to be reasonable grounds that benefits have been received in relation to the goods exported from China.

THE FOLLOWING PROGRAMS ARE BEING INVESTIGATED

Program Number	Program Name	Program Type
3	Income Tax Benefits for FIEs based on Geographic Location	Tax
5	Income Tax Reduction for High or New Technology Enterprises	Tax
8	Import Tariff and Value-Added Tax (VAT) Reductions for FIEs and Certain Domestic Enterprises Using Imported Equipment in Encouraged Industries	Tax
10	Tax Rebates Based on Location in Shiqiao Town Industrial Cluster Zone	Tax
13	GOC and Sub-Central Government Subsidies for the Development of Famous Brands and World Top Brands	Grant
14	Special Fund for Energy Savings Technology Reform	Grant
15	International Market Exploration (SME) Fund	Grant
16	Export Assistance/Outward Expansion Grants in Guangdong Province	Grant
17	Guangdong Province Funds to Support the Adoption of E-Commerce by Foreign Trade Enterprises	Grant
18	Technology to Improve Trade Research and Development Fund	Grant
19	Rental/Purchase Assistance in Ningbo Municipality Yinzhou District Southern Commercial Zone	Grant
20	Exhibition Subsidy	Grant
21	Foreign Trade Bureau Award	Grant
22	Export Credit Insurance Subsidy	Grant
23	Export Subsidy for High-tech Merchandise	Grant
24	Clean Energy Measure Subsidy	Grant
25	Innovative Growth Grant	Grant
26	Provision of Hot Rolled Coil Steel for Less Than Adequate Remuneration	LTAR
27	Provision of Electricity for Less Than Adequate Remuneration	LTAR
28	Provision of Galvanised Steel For Less Than Adequate Remuneration	LTAR

³ Meaning any level of government – refer to the Glossary of Terms for further information

⁴ *Income Tax Law of the People's Republic of China for Enterprises with Foreign Investment and Foreign Enterprises 1991*

Regulations of the People's Republic of China on the Implementation of the Enterprise Income Tax Law 2007

Enterprise Income Tax Law of the People's Republic of China 2007

Steel shelves – China – Case 355

H-1 PREFERENTIAL TAX PROGRAMS

Programs 3, 5, 8 and 10: Preferential income tax programs

The applicant claims that reasonable grounds exist to establish that preferential income tax programs exist and are countervailable subsidies that have been received by Chinese exporters of the goods subject to this application.

Please complete questions 1 – 16 below and fill the “**Income Tax Programs**” tab on the attached “**Exporter Questionnaire**”.

RESPONSE:

We have to point out that Guanyu Metal hasn’t enjoyed any preferential income tax programs. According to Enterprise Income Tax Law of People’s Republic of China, the enterprise income tax rate shall be 25%. The applicable income tax rate for Guanyu Metal is 25%.

The programs mentioned in this part are mainly designed for FIEs or High or New Technology Enterprises. [Information concerning Guanyu Metal’s shareholders], and the company hasn’t get any foreign investment till now, hence it is not an FIE and hasn’t enjoyed any income tax preferential programs that are designed for FIEs.

Guanyu Metal is also not classified or granted to be a High or New Technology Enterprises, and it is not qualified to enjoy any preferential programs for High or New Technology Enterprises.

To conclude, Guanyu Metal hasn’t enjoyed any preferential income tax programs including those mentioned in the question.

1. Did your business or any company/entity related to your business receive any benefit⁵ under the following income tax programs identified above during the investigation period (1 April 2015 to 31 March 2016).

Program 3: Income Tax Benefits for FIEs based on Geographic Location

Program 5: Income Tax Reduction for High or New Technology Enterprises

Program 8: Import Tariff and Value-Added Tax (VAT) Reductions for FIEs and Certain Domestic Enterprises Using Imported Equipment in Encouraged Industries

Program 10: Tax Rebates Based on Location in Shiqiao Town Industrial Cluster Zone

RESPONSE:

Guanyu Metal didn’t receive any benefits under the income tax programs mentioned in the question during the investigation period.

⁵ Refer to the Glossary of Terms for a definition of benefit in this context.
Steel shelves – China – Case 355

2. It is our understanding that the general tax rate for enterprises in China from 1 July 2010 was 25%. Confirm whether this is correct and if not, please identify the general tax rate for enterprises in China from 1 April 2011, indicating any changes in the taxation rate over the period April 2011 – March 2016.

RESPONSE:

According to Enterprise Income Tax Law of People’s Republic of China, the general tax rate for enterprises is 25% and it hasn’t changed till now.

3. If your business currently pays corporate income tax at a rate less than 25% (or whatever the rate of general tax is as discussed above), 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.

RESPONSE:

The enterprise income tax rate applicable to Guanyu Metal is 25%, hence this question is not applicable.

4. 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 and answer the questions in Part H-1 (1) above in relation to the income tax rate reduction.

RESPONSE:

The enterprise income tax rate applicable to Guanyu Metal is 25%, hence this question is not applicable.

For **each program** that you have identified above as conferring benefit on your entity, answer the following.

RESPONSE:

Since Guanyu Metal hasn’t enjoyed any preferential income tax programs including those mentioned above, the following questions from H-1 (5) to H-1 (16) are not applicable.

5. Provide complete details of the amount of the benefit received, including whether it was received in total or in instalments.
6. Indicate which goods you produced that benefited from the program (e.g. the program may have benefited all production or only certain products that have undergone research and development).
7. Describe the application and approval procedures for obtaining a benefit under the program.

8. Where applicable, provide copies of the application form or other documentation used to apply for the program, all attachments and all contractual agreements entered into between your business and the GOC in relation to the program.
9. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.
10. Outline the eligibility criteria your business had to meet in order to receive benefits under this program.
11. State whether your eligibility for the program was conditional on one or more of the following criteria:
 - a) whether or not your business exports or has increased its exports;
 - b) the use of domestic rather than imported inputs;
 - c) the industry to which your business belongs; or
 - d) the region in which your business is located.
12. If the benefit was provided in relation to a specific activity or project of your entity, please identify the activity and provide supporting documentation.
13. What records does your business keep regarding each of the benefits received under this program? Provide copies of any records kept in relation to the program.
14. Indicate where benefits under this program can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements.
15. To your knowledge, does the program still operate or has it been terminated?
16. If the program has been terminated, please provide details (including when and why). When is the last date that your business could apply for or claim benefits under the program? When is the last date that your business could receive benefits under the program?

If the program terminated has been substituted for by another program, identify the program and answer all the questions in Part H-4 in relation to this programme.
17. For each taxation year from 2011 to 2015, complete the "**Income Tax**" tab in the "**Exporter Questionnaire**" workbook.

RESPONSE:

Please refer to the spreadsheet Income Tax in the table Guanyu Metal – Australia [CONFIDENTIAL] [This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could pose a serious threat to the commercial interests of Guanyu Metal. This information has been provided to the Commission in the confidential response].

18. 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 for the 2011, 2012, 2013, 2014 and 2015 tax years; and
 - income tax instalment payment receipts, and all applicable income tax forms and schedules for the 2011, 2012, 2013, 2014 and 2015 tax years.

RESPONSE:

We have provided documents mentioned in the question in the response for Part A. Please refer to Exhibit A-05 Guanyu Metal Tax Returns [CONFIDENTIAL].

Note: If your company did not file an income tax return in any of the tax years indicated, 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.

H-2 GRANTS

Programs 5-17: Financial grants

The applicant claims that reasonable grounds exist to establish that preferential financial grants programs exist and are countervailable subsidies that have been received by Chinese exporters of the goods subject to this application.

Program 13: GOC and Sub-Central Government Subsidies for the Development of Famous Brands and World Top Brands

Program 14: Special Fund for Energy Savings Technology Reform

Program 15: International Market Exploration (SME) Fund

Program 16: Export Assistance/Outward Expansion Grants in Guangdong Province

Program 17: Guangdong Province Funds to Support the Adoption of E-Commerce by Foreign Trade Enterprises

Program 18: Technology to Improve Trade Research and Development Fund

Program 19: Rental/Purchase Assistance in Ningbo Municipality Yinzhou District Southern Commercial Zone

Program 20: Exhibition Subsidy

Program 21: Foreign Trade Bureau Award

Program 22: Export Credit Insurance Subsidy

Program 23: Export Subsidy for High-tech Merchandise

Program 24: Clean Energy Measure Subsidy

Program 25: Innovative Growth Grant

For the following questions, please provide responses to questions in the "Grants" tab in the "Exporter Questionnaire" workbook.

1. Did your business or any company/entity related to your business receive any benefit under the above programs during the period **1 April 2011 to 31 March 2016**?

RESPONSE:

Guanyu Metal received an Exhibition Subsidy during the investigation period.

Please refer to Exhibit H-01 Guanyu Metal Exhibition Subsidy [CONFIDENTIAL].

2. Did your business receive benefits under any other grant (including awards, prizes, funds) program during the period **1 April 2011 to 31 March 2016**?

RESPONSE:

Guanyu Metal didn't receive other programs during the period.

For each program identified in your answer to 1 and 2 above, answer the following questions:

RESPONSE:

For the following questions from H-2 (3) to H-2 (17) regarding Exhibition Subsidy, please refer to the spreadsheet Grants in the table Guanyu Metal – Australia [CONFIDENTIAL] [This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could pose a serious threat to the commercial interests of Guanyu Metal. This information has been provided to the Commission in the confidential response].

3. Provide complete details involving the amount of the grant received, including whether the grant was received in a lump sum or multiple instalments.
4. 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).
5. Describe the application and approval procedures for obtaining a benefit under the program.

6. Where applicable, provide copies of the application form or other documentation used to apply for the program, all attachments and all contractual agreements entered into between your business and the Government of China in relation to the program.
7. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.
8. Outline the eligibility criteria your business had to meet in order to receive benefits under this program.
9. 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.
10. If the benefit was provided in relation to a specific activity or project of your entity, please identify the activity and provide supporting documentation.
11. 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.
12. Indicate where benefits under this program can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements.
13. To your knowledge, does the program still operate or has it been terminated?
14. If the program has been terminated, please provide details (including when and why). When is the last date that your business could apply for or claim benefits under the program? When is the last date that your business could receive benefits under the program?

If the program terminated has been substituted for by another program, identify the program and answer all the questions in Part H-4 in relation to this programme.
15. Identify the body responsible for administering the grant.
16. Identify the date of approval of the grant and the date the grant was received.
17. Indicate where the grant was accounted for on your business' financial statements.

H-3 PROVISION OF INPUTS AT LESS THAN ADEQUATE

REMUNERATION

Programs 26 and 28: Inputs (Hot Rolled Coil Steel, Galvanised Steel)

The applicant claims that public bodies (in the form of state-invested enterprises (SIEs⁶)) are supplying inputs (hot rolled coil steel, galvanised steel), directly or indirectly, to manufacturers of steel shelves at less than fair value:

Program 26: Provision of Hot Rolled Coil Steel for less than adequate remuneration

Program 28: Provision of Galvanised Steel for less than adequate remuneration

In relation to these programs, provide the following information.

1. Describe the nature of your production process for steel shelves, including an itemised list of all inputs used by your company in the process.

RESPONSE:

The production process of steel shelves is as follows:

[Guanyu Metal’s production flow chart of goods under consideration.]

The production inputs include [information regarding raw materials].

2. Did your business or any company/entity related to your business receive any benefit under the above programs during the period **1 January 2011 to 30 March 2016**? If yes, provide details.

RESPONSE:

Guanyu Metal didn’t receive any programs above during the period.

3. Does your business purchase any inputs (e.g. hot rolled coil steel, galvanised steel) in the manufacture of steel shelves?

RESPONSE:

Guanyu Metal purchases [information regarding raw materials] in the manufacture of steel shelves.

Provide responses to Question 4, and Questions 5 – 7 in the tables provided on the “**Raw Material Purchases**” tab on the attached “**Exporter Questionnaire**”.

4. Provide data on a transaction-by-transaction basis, for all purchases of inputs during the period 1 April 2015 to 30 March 2016. This data should be provided for

⁶ For the purpose of this questionnaire State Owned enterprise (SOE) and State Invested Enterprise (SIE) are together referred to as SIE. The term SIE is defined in the glossary of this questionnaire.

all purchases, not only those of Chinese origin (i.e. include imported materials as well). In the list, please be sure provide a contact name and address, of all your suppliers of inputs and indicate whether the supplier is a SIE.

Please add more space for additional suppliers and/or categories of product as required.

RESPONSE:

Please refer to the spreadsheet Raw Material Purchases in the table Guanyu Metal – Australia [CONFIDENTIAL] [This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could pose a serious threat to the commercial interests of Guanyu Metal. This information has been provided to the Commission in the confidential response].

We have tried our best to trace back to the producers of raw materials where the suppliers are not producers, however, we found it difficult because most of our suppliers are either unable or unwilling to provide us the information of manufacturers. We have listed all the producers that we can get from the suppliers and marked out those untraceable producers as “manufacturers cannot be traced back”.

5. For these major inputs:

- identify materials sourced in-house and from associated entities;
- identify the supplier; and
- show the basis of valuing the major raw materials in the costs of production you have shown for the goods (e.g. market prices, transfer prices, or actual cost of production).

Where the major input is produced by an associate of your company the Commission will compare your purchase price to a normal market price. If the associate provides information on the cost of production for that input such cost data may also be considered.

Normal market price is taken to be the price normally available in the market (having regard to market size, whether the input is normally purchased at ‘spot prices’ or under long term contracts etc.).

The term associate is defined in section 269TAA of the Customs Act. Included in that definition are companies controlled by the same parent company (a company that controls 5 per cent or more of the shares of another is taken to be an associated company); companies controlled by the other company; and companies having the same person in the board of directors.

RESPONSE:

In order to get rid of the inventory, Huanglian Guanyu sold raw material to Guanyu Metal. This part of raw material is valued at transfer price which is at the same level of market prices. Plus, the raw material purchased from Huanglian Guanyu takes a very slight portion of all that purchased during investigation period and shall be deemed negligible.

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

RESPONSE:

Guanyu Metal didn't receive reduction or reduced price for the purchase of goods or services during the investigation period. This question is not applicable.

7. 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.

RESPONSE:

As we have mentioned before, Guanyu Metal didn't receive any grants or benefits, so this question is not applicable.

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

RESPONSE:

Guanyu Metal didn't purchase imported raw materials, so this question is not applicable.

Program 27: Provision of Electricity for less than adequate remuneration

The applicant claims that public bodies (in the form of state invested enterprises (SIEs)) are supplying electricity, directly or indirectly, to manufacturers of steel shelves at less than adequate remuneration.

1. Does your business or related business purchase electricity to manufacture steel shelves? If not, what alternative power source is used in the production of steel shelves?

RESPONSE:

Guanyu Metal purchases electricity to commence production.

Please answer Questions 2 - 5 in relation to your purchases of electricity from **1 April 2015 to 31 March 2016** in the “Electricity” tab in the “Exporter Questionnaire” workbook.

2. Provide all individual payments your company made for electricity during the investigation period and **provide copies of invoices and evidence of payment for each**. In the transaction list, be sure to provide a list, including a contact name and address, of all your suppliers of electricity, including those purchased through related businesses and indicate whether the supplier is a SIE and provide evidence supporting this.

RESPONSE:

Please refer to the spreadsheet Electricity in the table Guanyu Metal – Australia [CONFIDENTIAL] [This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could pose a serious threat to the commercial interests of Guanyu Metal. This information has been provided to the Commission in the confidential response].

We provide two sets of electricity invoices and payment certifications. Other invoices and payments are available for on-site verification. Please refer to Exhibit H-02 Guanyu Metal Electricity Documents [CONFIDENTIAL].

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

RESPONSE:

Guanyu Metal didn't receive any reduction or reduced price for the purchase of electricity. This question is not applicable.

4. 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.

RESPONSE:

As we have mentioned before, Guanyu Metal didn't receive any of such reduction or reduced price. This question is not applicable.

It is understood that the Government of China (GOC) determines the price for electricity in China (refer China's Accession to the WTO document where prices for utilities are confirmed as subject to governmental control). How does the price of electricity in your province differ to the price established by the GOC?

RESPONSE:

Guanyu Metal doesn't know.

H-4 ANY OTHER PROGRAMS

Provide answers to the following questions in the "Other programs" tab of the "Exporter Questionnaire" workbook attached.

RESPONSE:

Since Guanyu Metal doesn't know and hasn't been benefited from any other programs, the following questions from H-4 (1) to H-4 (16) are not applicable.

1. Provide a list of all the provinces in which you have business operations (including locations of factories, sales offices, or other places of business).
2. Are you aware of any programs of the Government of China, any of its agencies or any other authorised body, that benefits⁷ manufacturers of steel shelves that have not been accounted for in this questionnaire? Provide the name of those programs you are aware of (even if your company is not eligible to receive benefit under the program.)
3. Indicate the location of the program by region, province or municipal level.
4. Indicate the type of program, for example:
 - a) the provision of grants, awards or prizes;
 - b) the provision of goods or services at a reduced price (e.g. electricity, gas, raw materials (including, for example, zinc), transport);
 - c) the reduction of tax payable including income tax and VAT;
 - d) reduction in land use fees;
 - e) loans from Policy Banks at below-market rates; or
 - f) any other form of assistance.

For **each program** that you have identified, answer the following.

5. Indicate whether your company benefited from any of the listed programs.
6. Indicate which goods you produced that benefited from the program (e.g. the program may have benefited all production or only certain products that have undergone research and development).
7. Describe the application and approval procedures for obtaining a benefit under the program.

⁷ Refer to the Glossary of Terms for a definition of benefit in this context.
Steel shelves – China – Case 355

8. Where applicable, provide copies of the application form or other documentation used to apply for the program, all attachments and all contractual agreements entered into between your business and the Government of China in relation to the program.
9. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.
10. Outline the eligibility criteria your business had to meet in order to receive benefits under this program.
11. State whether your eligibility for the program was conditional on one or more of the following criteria:
 - a) whether or not your business exports or has increased its exports;
 - b) the use of domestic rather than imported inputs;
 - c) the industry to which your business belongs; or
 - d) the region in which your business is located.
12. If the benefit was provided in relation to a specific activity or project of your entity, please identify the activity and provide supporting documentation.
13. What records does your business keep regarding each of the benefits received under this program? Provide copies of any records kept in relation to the program.
14. Indicate where benefits under this program can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements.
15. To your knowledge, does the program still operate or has it been terminated?
16. If the program has been terminated, please provide details (including when and why). When is the last date that your business could apply for or claim benefits under the program? When is the last date that your business could receive benefits under the program?

If the program terminated has been substituted for by another program, identify the program and answer all the questions in Part H-4 in relation to this programme.

SECTION I – PARTICULAR MARKET SITUATION

The Commission seeks to confirm whether a ‘market situation’ exists in respect of iron and steel based products from China due to government influence on both the prices of the goods and the major raw material inputs (HRC, galvanised steel, colorbond steel) used in the manufacture of the goods.

The existence of a ‘market situation’ could affect the Commission’s approach to calculating normal value within its dumping assessment.

In broad terms, it is generally the case that the normal value of the goods is the price paid for like goods sold for home consumption in the country of export. One of the exceptions to using domestic selling prices for this purpose provides that the domestic selling prices are not an appropriate basis for normal value if the Minister is satisfied that a situation in the market has rendered domestic selling prices unsuitable for establishing normal values (i.e. a ‘particular market situation’ exists).

One of these situations may be where the domestic selling prices in the country of export have been materially affected by government influence rendering those prices unsuitable for use in establishing normal values.

Through this questionnaire, the Commission is providing producers/exporters of the subject goods in China the opportunity to supply evidence that the sector under investigation is operating under competitive market conditions.

It may be necessary for the Commission to request additional information following receipt and review of your response.

There are three parts to this section:

- PART I-1 - Requests information concerning the organisation of your company and the GOC’s involvement in the business of your company.
- PART I-2 - Requests information concerning the GOC’s measures with respect to the iron and steel industry in China.
- PART I-3 - Requests information concerning the iron and steel sector in the region where your company is located.

I-1 General information

The information requested in this part will provide an overview of your corporate organisation and the GOC's involvement in your business. In addition to your response to each of the questions, all necessary supporting documentation is requested.

1. Specific questions are asked throughout this questionnaire in relation to the GOC's interaction with your businesses.

However, please generally describe all interaction that your business has with the GOC at all levels, including (but not limited to):

- a) reporting requirements;
- b) payment of taxes;
- c) senior management representation within your business;
- d) supervision by the State-owned Assets Supervision and Administration Commission (SASAC) or a body under the control of SASAC;
- e) approval/negotiation of business decisions (e.g. investment decisions, management decisions, pricing decisions, production decisions, sales decisions);
- f) licensing;
- g) restrictions on land use;
- h) provision of loans; or
- i) provision of grants, awards or other funds.

RESPONSE:

Guanyu Metal is an independent entity which arranges production, operation and business activities based on its internal decision-making system and is not affected or influenced by outside entities such as GOC or related companies.

[Information concerning Guanyu Metal's shareholders]. Guanyu Metal is running abiding by the relevant laws and regulations, and its financial practice is in accordance with the generally accepted accounting principles.

Guanyu Metal's decision-making level arranges the productions and operations based on the need of clients and market situation. GOC doesn't intervene the business and management activities of Guanyu Metal.

2. Business structure, ownership and management

- a) Indicate whether your company is, or has been at any time in the previous 5 years, a state-owned (SOE) or state-invested enterprise (SIE) (refer to the Glossary of Terms for definition).

RESPONSE:

No, the company is not and has not been at any time in the previous 5 years, a state-owned or state-invested enterprise. The company is a private owned enterprise from the date of establishment.

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

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

RESPONSE:

[Confidential information regarding the composition of Guanyu Metal's board of directors and board of shareholders].

[Confidential information regarding the composition of Huanglian Guanyu's board of directors and board of shareholders].

- c) Are any members of your business' (and/or all other entities your business is related to) Board of Directors or Board of Shareholders representatives, employees, or otherwise affiliated with the GOC (at any level, from any agency, party, or otherwise associated entity, including SASAC)?

If so, identify the individuals, their role on that Board and their affiliation with the GOC.

RESPONSE:

No, none of any members of the company's or its related company's Board of Directors and Board of Shareholders the representatives, employees, or otherwise affiliated with the GOC.

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

RESPONSE:

No, neither the company's nor its related company's Board of Directors and Board of Shareholders has representative from the CCP.

- e) Are any members of your business' (and/or all other entities your business is related to) Board of Directors or Board of Shareholders appointed, managed or recommended by the GOC? If so, identify the government department(s) they represent.

RESPONSE:

No, none of any members of the company's or its related company's Board of Directors and Board of Shareholders is appointed, managed or recommended by the GOC.

- f) Indicate who owns what percentage of all shares in your business and identify whether they are:

- an affiliate, representative, agency or otherwise representative of the GOC;
- employees of your business;
- foreign investors; or
- other (please specify).

RESPONSE:

[Confidential information concerning the shareholders and their shareholding ratio]. The shareholders don't serve as the above listed positions.

- g) Provide the details of any significant changes in the ownership structure of your business during the investigation period.

RESPONSE:

This question is not applicable, as no significant changes in the ownership structure of the company took place during the investigation period.

- h) Identify any positions within your business that are appointments or designated to act on behalf of GOC authorities.

RESPONSE:

This question is not applicable, as no position within the company is appointment or designated to act on behalf of GOC authorities.

As the annual reports of Guanyu Metal shows in the "Party Construction" part (please refer to Exhibit A-01 Guanyu Metal Annual Reports [CONFIDENTIAL]), there are no members of CCP in Guanyu Metal and Guanyu Metal hasn't established CCP organization within the company.

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

RESPONSE:

No, there aren't any requirements in law or in practice to have government representation at any level of the company's business.

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

RESPONSE:

This question is not applicable, as the company is not publicly-traded.

- k) Provide the monthly trading volume and average monthly trading price of your listed security between 1 July 2014 and 30 June 2016.

RESPONSE:

This question is not applicable, as the company is not publicly-traded.

- l) Who has the ability to reward, fire or discipline your business' senior managers?

RESPONSE:

The board of directors has the ability to reward, fire or discipline senior managers.

- m) Do any of your company's senior managers hold positions in any GOC departments or organisations, associations or Chambers of Commerce? If so describe the nature of these positions.

RESPONSE:

No, none of the company's senior managers hold positions in any GOC departments or organisations, associations or Chambers of Commerce.

- n) Provide the names and positions of your company's pricing committee.

RESPONSE:

Guanyu Metal doesn't have pricing committee.

3. Licencing

- a) Provide a copy of your business licence(s).

RESPONSE:

Please refer to Exhibit I-01 Guanyu Metal_Business License [CONFIDENTIAL].

- b) Identify the GOC departments or offices responsible for issuing the licence(s).

RESPONSE:

The State Administration for Industry & Commerce of the People's Republic of China.

- c) Describe the procedures involved in applying for the licence(s).

RESPONSE:

According to Regulation of the People's Republic of China on the Administration of the Registration of Enterprise Legal Persons, the procedures involved in applying for the business license are as follows:

Firstly, the company shall file an application for the pre-approval of its name. When applying for the pre-approval of company name, the following documents shall be provided:

- 1. an application for the pre-approval of the company name signed by all the shareholders of a limited liability company or by all the sponsors of a joint stock limited company;**
- 2. the certificates for the designation of the representative and the joint entrustment of the agent by all the shareholders or sponsors; and**
- 3. other documents as required for submission by the provisions of the State Administration for Industry and Commerce.**

Secondly, within 6 months of the pre-approved name, the company shall file an application for registration. When applying for the establishment of a limited liability company, the following documents shall be submitted to the company registration organ:

- 1. the application for the establishment of the company signed by the legal representative of the company;**
- 2. the certificate of the representative designated or the agent jointly entrusted by all the shareholders;**
- 3. the articles of association;**
- 4. the certificates for the subject qualifications or the natural person identity of shareholders;**
- 5. the documents specifying the names and domiciles of the directors of the board, supervisors and managers of the company and the certificates for their appointment, election or employment;**
- 6. the document of appointment and certificate of identity of the legal representative of the company;**

7. the notice on the pre-approval of company name;
8. the certificate of the domicile of the company; and
9. any other documents as required by the State Administration for Industry and Commerce for submission.

Where the establishment of a limited liability company requires examination and approval as prescribed by laws, administrative regulations or decisions of the State Council, the relevant approval documents shall also be submitted.

Finally, with approval, the lawfully established company shall be issued with a Business License of Enterprise Legal Person by the company registration organ. The issuing date of the business license of the company shall be the establishment date of the company. The company shall, upon the strength of the Business License of Enterprise Legal Person approved and issued by the company registration organ, makes its official seals, open a bank account and apply for the registration of tax payment.

- d) Describe any requirements or conditions that must be met in order to obtain the licence(s).

RESPONSE:

According to article 7 of Regulation of the People's Republic of China on the Administration of the Registration of Enterprise Legal Persons:

Any entity that applies to be registered as an enterprise legal person must satisfy the following requirements:

1. the entity has its name, organizational structure and articles of association;
2. the entity has a fixed place of business and essential facilities;
3. the entity has funds and employees in conformity with State regulations and in line with its scale of production, operation or service;
4. the entity is able to bear civil liabilities independently; and
5. the entity has a scope of business in conformity with the provisions of the relevant laws, regulations and policies of the State.

- e) Describe and explain any restrictions imposed on your business by the business licence(s).

RESPONSE:

The Company is limited to engage only in business operations within the scope of the license.

- f) Describe any sanctions imposed on your business if you act outside the scope of your business licence(s).

RESPONSE:

According to article 30 of Regulation of the People's Republic of China on the Administration of the Registration of Enterprise Legal Persons, the registration authority may penalize an enterprise as legal person by warning, fine, confiscation of illegal earnings, suspension of business for consideration, or withholding or revoking the Business License for Enterprise as a Legal Person, if the company act outside the scope of the business license.

- g) Describe and explain any rights or benefits conferred to your business under the licence(s).

RESPONSE:

After obtaining the business license, the company is granted the status of legal person, and its legitimate rights and interests shall be protected by laws of the State. At the same time, the Company can operate any business within the scope of the business license and may have its official seal made, open a bank account, sign contracts and conduct business operations on the basis of its Business License.

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

RESPONSE:

According to article 30 of Regulation of the People's Republic of China on the Administration of the Registration of Enterprise Legal Persons, the registration authority may, in light of the circumstances, penalize an enterprise as legal person by warning, fine, confiscation of illegal earnings, suspension of business for consideration, or withholding or revoking the Business License for Enterprise as a Legal Person, if it is involved in any of the following situations:

1. concealing the true situation and resorting to deception in the course of registration or starting operations before the approval of its registration;
2. altering major items in the registration without permission or engaging in business operations beyond the scope of business as approved in registration;
3. failing to cancel registration according to the rules;
4. forging, altering, leasing, lending, transferring, or selling the Business License for Enterprise as a Legal Person or its duplicates without permission;
5. withdrawing or transferring capital, concealing assets or dodging liabilities;
or
6. engaging in illegal business operations.

4. Decision-making, planning and reporting

- a) Provide a description of your business' decision-making structure in general and in respect of iron and steel products. This should identify the persons or bodies primarily responsible for deciding:
- (i) what goods are produced;
 - (ii) how the goods are produced;
 - (iii) how levels of inputs such as raw materials, labour and energy are set and secured;
 - (iv) how the use of your outputs, such as how your product mix is determined; and
 - (v) how your business' profit is distributed

RESPONSE:

In Guanyu Metal, different decisions are made by different organization. The respect functions of Board of Shareholders, Board of Directors and general manager are listed as follows:

Functions of the Board of Shareholders

- 1. deciding on the business plan and investment plan of the company;**
- 2. electing and replacing the posts of the directors, deciding on the remunerations of directors;**
- 3. examining and approving the board of directors' report;**
- 4. examining and approving the annual financial budget plan and final settlement plan of the company;**
- 5. examining and approving the company's profit distribution plan and plan to cover the company's losses;**
- 6. making resolutions on the increase or decrease in the company's registered capital;**
- 7. making resolutions on issuance of corporate bonds;**
- 8. making resolutions on merger, division, dissolution, liquidation or transformation of the company;**
- 9. amending the Articles of Association.**

Functions of the Board of Directors:

- 1. convening the general meeting and reporting its work to the general meeting;**
- 2. implementing the resolutions of the general meeting;**
- 3. deciding on the business plan and investment plan of the company;**

4. formulating the annual financial budget and final settlement plan of the company;
5. formulating the profit distribution plan and plan to recover losses, of the company;
6. formulating plans of the company regarding the increase or decrease in the registered capital and the issuance of bonds;
7. drawing up company's plan concerning merger, division, transformation and dissolution;
8. deciding on the establishment of the internal management office of the company;
9. appointing and dismissing managers, and, according to the nominations by managers, appointing and dismissing the senior management including the deputy general manager(s) and financial principal, and deciding on the remuneration of the preceding persons;
10. formulating the basic management system of the company.

Function of General Manager:

1. presiding over the production, operation and management of the company, organizing the implementation of the resolutions adopted by the Board of Directors;
2. organizing the implementation of annual business plans and investment plans of the company;
3. devising the plans for establishment of the company's internal management office;
4. devising the basic management system of the company;
5. formulating the specific rules and regulations of the company;
6. proposing for the Board of Directors to appoint or dismiss the deputy manager(s) and financial principal of the company;
7. deciding on the appointment or dismissal of other responsible management personnel other than those that shall be appointed or dismissed by the Board of Directors;

The decision-making structure in respect of iron and steel products is the same as the general decision-making structure.

- b) Provide a description of any GOC input into the decision-making process about your manufacture, marketing and sale of steel products.

RESPONSE:

This question is not applicable, as no GOC input exists in the decision-making process about the company's manufacture, marketing and sale of steel products.

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

RESPONSE:

This question is not applicable, as no government departments/offices are involved, whether directly or indirectly, in Guanyu Metal's manufacture, sale or purchase of steel products.

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

RESPONSE:

Each year, Guanyu Metal shall report to Administration of Industry & Commerce about the company's general information, Administration of Customs about the company's export business, Bureau of Statistics about the company's operation statistics, and Taxation Bureau about the company's accounting data.

- e) If not previously provided, provide a copy of the last two Provincial/City Five Year Plans (including the appendices) for the province/city in which your business is located, whichever is applicable. The copies should be fully translated including the appendices, along with the original Chinese version.

RESPONSE:

Guanyu Metal is not aware of the contents of any Provincial/City Five Year Plans for Guangdong province or Foshan city.

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

RESPONSE:

No, the company doesn't develop any National or Regional five-year plans or similar planning documents.

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

RESPONSE:

The company doesn't keep any minutes of the Board of Directors or Board of Shareholders meetings over the investigation period.

- h) Provide copies of the notes to company meetings where pricing decisions on steel products have been made over the investigation period.

RESPONSE:

The company doesn't keep any notes to company meetings where pricing decisions on steel products have been made over the investigation period.

I-2 GOC measures in the iron and steel sector

The information requested in this part will allow for a better understanding of the GOC's measures in respect of the iron and steel industry in China. In addition to your response to each of the questions, all necessary supporting documentation is requested.

1. Were there any GOC opinions, directives, decrees, promulgations, measures, etc. concerning the iron and steel industry/sector that were put in place or operating during the investigation period; for example but not limited to, the National Steel Policy (NSP), the Blueprint for the Steel Industry Adjustment and Revitalization and the Directory Catalogue on Readjustment of Industrial structure?

If yes, please provide a copy of that documentation and a translation as well. Also provide documentation concerning the GOC or any association of the GOC's notification of the measures concerning iron and steel to your company over the investigation period.

RESPONSE:

Guanyu Metal is not aware of any GOC opinions, directives, decrees, promulgations, measures, etc. concerning the iron and steel industry/sector that were put in place or operating during the investigation period.

2. Provide information concerning the name of any GOC departments, bureaus or agencies responsible for the administration of all GOC measures concerning the iron and steel industry in the regions, provinces or special economic zones where your company is located.

Ensure that your response includes contact information regarding the following areas:

- industrial policy and guidance for the iron and steel industry sector, including the 12th Five-Year Plan: Iron and Steel (2011-2015 Development Plan for the Steel Industry);
- measures to eliminate out dated production capacity and to encourage technical and environmental improvement;
- measures to curb 'production capacity redundancy';
- market entry criteria for the iron and steel industry sector and industry operating conditions;
- environmental enforcement for the iron and steel industry sector;
- management of land utilisation;
- the China Banking Regulatory Commission for the iron and steel industry sector;
- investigation and inspection of new iron and steel expansion facilities;
- guiding industry mergers and acquisitions;
- subsidies provided to producers in the iron and steel industry;

- import and export measures on upstream raw materials; and
- other implementation measures, including impact of SIEs..

RESPONSE:

The company has no knowledge of the name of any GOC departments, bureaus or agencies responsible for the administration of all GOC measures concerning the iron and steel industry in Guangdong province or Foshan city.

3. National Steel Policy

The Commission is aware of the 2011 *National Steel Policy* (also referred to as the Steel and Iron Industry Development Policy, as well as by several other titles). The following questions relate to that policy.

- a) explain in detail how the policy and any updates regarding the policy were communicated to your company.

RESPONSE:

This question is not applicable, as Guanyu Metal has never been informed of the said policy or any updates regarding the policy by other entities.

- b) Identify the government department, association, or company official that communicated this policy or any related measures, to your company as well as the government office or association and the names of the officials who are responsible for the administration of this policy.

RESPONSE:

This question is not applicable, as explained above, Guanyu Metal has never been informed of the said policy or any updates regarding the policy by other entities.

- c) Explain in detail the information that has been provided to you from official and unofficial channels concerning action to be taken by your company in relation to the policy.

RESPONSE:

This question is not applicable, as explained above, Guanyu Metal has never been informed of the said policy or any updates regarding the policy by other entities.

- d) Do you have designated officials that have provided direction to your company regarding the Government of China's measures and how to proceed with your current project or future plans within the scope of the policy?

RESPONSE:

No, the company has no such designated officials.

- e) Explain in detail if there are additional directives or measures from the Government of China that have been communicated to your company, since the inception of the policy.

RESPONSE:

No, there are no such additional directives or measures.

- f) Explain in detail whether the policy has ever impacted your company's investment plans. This may include reference to specific measures considered or taken by your company to address issues and/or objectives raised by the policy. Such items may include but are not limited to items such as project approval process, credit and loans (including discounted interest payments), the environment, the scale of production, energy use, raw material inputs etc.

RESPONSE:

No, the policy has never impacted the company's investment plans.

- g) Explain the ongoing mechanism used by the Government of China to measure your company's compliance with the policy directives and/or guidelines.

RESPONSE:

Guanyu Metal is not aware of such mechanism.

- h) The policy includes directives and/or guidelines that permit authorities to limit the supply of water, power, land and bank loans etc. to steel producers, which do not meet the objectives of the policy.

- Explain in detail whether your company's expansion or investment plans have ever been or may be impacted by these criteria.
- Explain the procedure to be followed by a steel company in making a request for approval of a steel investment for an existing steel enterprise or new steel enterprise.
- Identify any Government of China bodies at the regional or provincial level that have the responsibility to grant the approval, or refuse approval regarding an investment in the steel sector.
- Are review and approval decisions regarding investments in the steel sector made by the central government or are they delegated to the regional or provincial level?

RESPONSE:

As far as the company concerned, the National Steel Policy is related to the upstream steel manufacturers. Guanyu Metal, as a steel shelves manufacturer, has no knowledge of the contents of this policy.

The company's expansion or investment plans have never been or may be impacted by these criteria.

Guanyu Metal is a steel shelves company, not a steel company. Guanyu Metal is not aware of such procedure.

As explained above, the company has no knowledge of the said Government of China bodies at the regional or provincial level.

As mentioned above, Guanyu Metal is not aware of such review and approval procedures.

- i) Describe the role of the National Development and Reform Commission in terms of communicating, implementing and overseeing policies governing the steel sector, including but not limited to, China's National Steel Policy.

RESPONSE:

Guanyu Metal is not aware of the role of the National Development and Reform Commission.

4. Other government approvals

The following questions address the approvals that are necessary from various GOC agencies, including the National Development and Reform Commission, in order to continue or initiate iron and steel investments.

- a) Explain whether your company has undertaken an approval process through the GOC for any iron and steel or iron and steel related investments in the last 10 years.

RESPONSE:

No, the company has not undertaken any approval process through the GOC for any iron and steel or iron and steel related investments in the last 10 years.

- b) Explain whether any applicable investments received the necessary approval and if so, provide documentation confirming this approval.

RESPONSE:

This question is not applicable for Guanyu Metal.

- c) If your investment was not approved, provide the reasons given for the refusal.

RESPONSE:

As indicated above, this question is not applicable to Guanyu Metal.

- d) Describe the process your company has to follow to obtain these approvals.

RESPONSE:

As indicated above, this question is not applicable to Guanyu Metal.

- e) Provide a translated copy of the application form along with the original Chinese version.

RESPONSE:

As indicated above, this question is not applicable to Guanyu Metal.

- f) Identify the office that sent communication of these requirements to your company along with the office address, contact names, phone numbers and fax numbers.

RESPONSE:

As indicated above, this question is not applicable to Guanyu Metal.

5. The restructure of the iron and steel industry in China

The Commission is aware of the GOC's *Guidelines on tackling severe overcapacity problem*. The following questions relate to these guidelines:

- a) Explain in detail if there were any directives or measures from the GOC that have been communicated to your business since the inception of these guidelines?

RESPONSE:

No, there were not any directives or measures from the GOC that have been communicated to the company since the inception of these guidelines.

- b) Identify the Government department, association or company official that communicated these guidelines or any related measures to your business.

RESPONSE:

This question is not applicable, as indicated above, there were not any directives or measures from the GOC that have been communicated to the company since the inception of these guidelines.

- c) Identify the Government department, association or company and names of officials who are responsible for the administration of these guidelines.

RESPONSE:

The company is not aware of the Government department, association or company and names of officials who are responsible for the administration of these guidelines.

- d) Explain in detail how these guidelines have or might impact on your business. This may include reference to specific measures considered or taken by your business. Such items may include but are not limited to items such as project approval process, credit and loans terms (including any preferential interest rates), the environmental issues, discounted rate of energy and raw materials (iron and steel, pre-alloyed product etc.).

RESPONSE:

As indicated above, these guidelines have no impact on the company.

- e) Explain any on-going mechanism used by the GOC to measure your business compliance with the policy directives and/or guidelines.

RESPONSE:

This question is not applicable, as Guanyu Metal isn't aware of any such mechanism.

I-3 The iron and steel sector

The information requested in this part will assist in providing a better understanding of the GOC measures its effects on the iron and steel sector.

In addition to your narrative response to each of the questions, all necessary supporting documentation is requested.

1. Export quotas and licensing

- a) Are iron and steel products sold by your company subject to any export quotas?

If so, explain why iron and steel products are subject to quotas and the method by which the quotas are allocated.

Does this process involve any GOC participation in determining the selling prices of the goods? If so, explain.

RESPONSE:

No, the iron and steel products sold by the company are not subject to any export quotas, and the GOC doesn't participate in determining the selling prices of the goods.

- b) If iron and steel products are not presently subject to export quotas, indicate if quotas existed during the investigation period and when and why they were removed.

RESPONSE:

This question is not applicable, as iron and steel products has never been subject to export quotas.

- c) Identify the GOC agency which legislates and monitors any such quotas.

RESPONSE:

This question is not applicable, as no export quotas ever existed or currently exists in the iron and steel industry.

- d) Has the GOC set any targets or limits regarding the quantity of iron and steel products that you may sell on the domestic or export markets? If so, provide details.

RESPONSE:

No, the GOC hasn't set any targets or limits regarding the quantity of iron and steel products that the company may sell on the domestic or export markets.

- e) Are there any export licence requirements for iron and steel products? If so, provide details.

RESPONSE:

No, there aren't any export license requirements for iron and steel products.

2. Taxation

- a) Were there any export taxes on the exports of iron and steel products during the investigation period?

RESPONSE:

For Guanyu Metal, there aren't any export taxes on the exports of iron and steel products.

- b) What was the value-added tax (VAT) rebate applicable to iron and steel products exports during the investigation period?

RESPONSE:

The VAT rebate applicable to steel shelves during the investigation period was [Information regarding the VAT rebate rate].

- c) Have there been any changes to the VAT rebate applicable to iron and steel exports in the last 5 years? If yes, provide:
- i. a detailed chronological history of the VAT rebate rates;
 - ii. products affected;
 - iii. the effective dates of the rate changes;
 - iv. fully translated copies of any GOC notices regarding these changes, including the relevant appendices.

RESPONSE:

No. There haven't been any changes on the VAT rebate applicable to steel shelves during the last 5 years.

- d) Please provide details of any taxes and tariff (rates and rebates) applicable to coking coal and coke as well as iron ore and scrap steel.

RESPONSE:

Product	VAT rate	VAT rebate
Coking coal	[Information regarding the VAT rate and rebate]	
Coke		
Iron ore		
Scrap steel		

- e) Are you aware of any tax changes being planned that would impact the iron and steel sector?

RESPONSE:

No, the company is not aware of any tax changes being planned that would impact the iron and steel sector.

3. Sales terms

- a) Identify the person who authorises the sales terms, prices and other contract provisions for the sale of iron and steel products by your business.

RESPONSE:

In Guanyu Metal, [information regarding the internal management of Guanyu Metal].

- b) Explain how the selling prices of iron and steel products by your business are determined, including any GOC involvement in your business' pricing decisions, and indicate if the goods are subject to GOC direct or indirect pricing or government guidance pricing.

RESPONSE:

In the sales practice of Guanyu Metal, the pricing determination follows the following steps: [Information regarding Guanyu Metal's internal pricing activities].

There is no GOC's involvement in the price determination process. And Guanyu Metal's steel shelves are not subject to GOC direct or indirect pricing or government guidance pricing.

- c) Does your business coordinate the selling prices or supply of iron and steel products with other domestic iron and steel producers, any GOC departments, or the China Iron and Iron and steel Association? If so, provide details.

RESPONSE:

No, the company doesn't coordinate the selling prices or supply of iron and steel products with other domestic iron and steel producers, any GOC departments or the China Iron and Steel Association.

- d) Explain whether your business provides iron and steel products price information/data to the GOC, other government officials or commercial/industry organisations, including those outside of China, which report on the iron and steel sector.

RESPONSE:

No, the company doesn't provide iron and steel products price information/data to the GOC, other government officials or commercial/industry organisations, including those outside of China, which report on the iron and steel sector.

- e) Explain whether your business provides iron and steel products price data to any other person at the provincial, regional or special economic zone level of government.

RESPONSE:

No, the company doesn't provide iron and steel products price data to any other person at the provincial, regional or special economic zone level of government.

4. Industry associations

- a) Is your business a member of CISA or regional iron and steel industry associations? If so, explain your business' relationship with the association/s and the involvement of the GOC with the association/s.

RESPONSE:

No, Guanyu Metal is not a member of CISA or regional iron and steel industry associations.

- b) If your business is a member of an industry association, indicate whether this membership is voluntary or compulsory. Explain the functions that the association provides for your business. Explain in detail the role of the association with respect to the directives as provided by the GOC concerning the iron and steel industry.

RESPONSE:

This question is not applicable to the company, as Guanyu Metal is not a member of any industry association.

5. Statistics submission/recording

- a) Indicate if your business makes submissions⁸ to the Chinese Bureau of Statistics and/or any other government organisation. If yes, explain the purpose of these submissions and the type of information submitted.

RESPONSE:

Each year, Guanyu Metal shall report to Administration of Industry & Commerce about the company's general information, Administration of Customs about the company's export business, Bureau of Statistics about the company's operation statistics, and Taxation Bureau about the company's accounting data.

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

RESPONSE:

We have provided a copy of Guanyu Metal's annual report providing financial situation of Year 2015 to National Bureau of Statistics online. Please refer to Exhibit I-02 Guanyu Metal Statistic Annual Report [CONFIDENTIAL].

⁸For example, monthly data relating to sales, production and costs.
Steel shelves – China – Case 355

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

RESPONSE:

After the receipt of such documents, the authorized authority will audit, accept and submit the documents to the higher authority.

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

RESPONSE:

Usually, the authorized authority won't provide feedback.

6. Manufacturing inputs

- a) Is there a price difference in purchase price for raw materials (i.e. coking coal, coke, iron ore and scrap steel or other raw material) between your suppliers?

RESPONSE:

Yes, there is a price difference in purchase price for raw materials between suppliers, and the prices reflect market situation.

- b) Is there a price difference between purchase price of raw materials from SIEs/SOEs and non-SIEs/SOEs? Provide explanation.

RESPONSE:

Please refer to spreadsheet Raw Material Purchases in the table Guanyu Metal – Australia [CONFIDENTIAL]. The prices show no difference between supplier of SIEs and of non-SIEs.

- c) If your supplier is based outside China, what import duty rate is applied on the raw materials (i.e. iron and steel or other raw material)?

RESPONSE:

This question is not applicable, as none of the company's suppliers is based outside China.

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

RESPONSE:

No, the company doesn't benefit from any concession on the purchase of any utility services.

7. Regional differences

- a) If you have production facilities in more than one region/province, are the laws and regulations in each region the same with respect to pricing? Provide details on any regional differences.

RESPONSE:

This question is not applicable, as the company has only one location for production facilities.

8. Iron and steel products production/output during the investigation period

- a) Is any part of your production of iron and steel products subject to any national/regional industrial policy or guidance? If so, provide details including a background of the policy/guidance and explain any restriction imposed by the policy/guidance.

RESPONSE:

No, there isn't any part of the production of iron and steel products subject to any national/regional industrial policy or guidance.

- b) To what extent are any of the policies/guidelines identified in a) applicable to your business?

RESPONSE:

This question is not applicable, as there isn't any part of the production of iron and steel products subject to any national/regional industrial policy or guidance.

- c) Where applicable, how did your business respond to the policies/guidelines?

RESPONSE:

This question is not applicable, as there isn't any part of the production of iron and steel products subject to any national/regional industrial policy or guidance.

- d) Provide details regarding any other restrictions (e.g., geographic/regional, downstream, use, etc.) to the sale of iron and steel products that may be imposed by the GOC.

RESPONSE:

This question is not applicable, as there isn't any other restrictions to the sale of iron and steel products that are imposed by the GOC.

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

RESPONSE:

For the domestic customers list, please refer to the spreadsheet Domestic Sales in the table Guanyu Metal – Australia [CONFIDENTIAL].

The location of customers is shown by their company name. Since the number of domestic customers is so large, and we don't classify our customers into SIE or non-SIE categories in our business activities, it is impossible for us to identify which customer is SIE.

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

RESPONSE:

No, there aren't any restrictions or conditions in relation to the quality or quantity of the production of the goods placed upon the business.

- g) Does your business require an export licence? If so, provide details.

RESPONSE:

No, the business doesn't require export licence.

- h) Are the goods sold by your business subject to any export restrictions and/or limits during the previous 5 years? If so, provide details.

RESPONSE:

No, the goods sold by the company aren't subject to any export restrictions or limits during the previous 5 years.

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

RESPONSE:

This question is not applicable, as there aren't any other restrictions placed upon the company on the sale of the goods.

- j) Have there been any changes to your production capacity of the goods over the last 5 years? If so, provide details.

RESPONSE:

No, there have not been any changes to the production capacity of the goods

over the last 5 years.

9. Sales price during the investigation period

- a) Explain whether your business has been subjected to any direct or indirect price guidance or controls by the GOC during the investigation period, with respect to domestic iron and steel prices.

RESPONSE:

No, the company has not been subjected to any direct or indirect price guidance or controls by the GOC during the investigation period, with respect to domestic iron and steel prices.

- b) Explain whether your business has been subjected to any direct or indirect price guidance or controls by the GOC during the investigation period, with respect to raw material inputs (i.e. iron and steel, etc.).

RESPONSE:

No, the company has not been subjected to any direct or indirect price guidance or controls by the GOC during the investigation period, with respect to raw material inputs.

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

RESPONSE:

No, the company has not encountered any price guidance or controls established by regional, provincial or special economic zone officials and/or organisations.

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

RESPONSE:

In the sales practice of Guanyu Metal, the pricing determination follows the following steps: [Information regarding Guanyu Metal's internal pricing activities].

There is no GOC's involvement in the price determination process. And Guanyu Metal's steel shelves are not subject to GOC direct or indirect pricing or government guidance pricing.

- e) Which organisation/business entity do you consider as the price leader of the goods?

RESPONSE:

The company aren't aware of which organisation/business entity is the price leader of the goods.

- f) Does your business have a pricing committee in respect of the goods? If so provide the names and positions of all members of the Committee.

RESPONSE:

No, the company doesn't have any pricing committee in respect of the goods.

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

RESPONSE:

This question is not applicable, as the company doesn't have any pricing committee in respect of the goods.

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

RESPONSE:

In Guanyu Metal, [information regarding the internal management of Guanyu Metal].

- i) If you have production facilities of the goods in more than one region and/or province, are the laws and regulations in each region the same with respect to pricing of the goods? If not, provide details on the differences.

RESPONSE:

This question is not applicable, as the company has only one location for production facilities of the goods.

10. Adding capacity and/or joint ventures

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

RESPONSE:

This question is not applicable. Where the company decides to add capacity and/or joint ventures, it doesn't need the approval of the government.

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

RESPONSE:

No, the government doesn't have right to request modifications in the terms of adding capacity and/or joint ventures.

11. HRC, galvanised steel and colorbond steel purchases

- (i) Do you have more than one supplier of HRC, galvanised steel and colorbond steel? If so, provide an explanation of the reasons of price differences between these suppliers?

RESPONSE:

Guanyu Metal has more than one supplier of raw materials such as HRC, galvanised steel and so on. The price differences between different suppliers are usually arose from the different market situation and the different purchased quantity.

- (ii) Describe in detail your business' purchase procedures of HRC, galvanised steel and colorbond steel; and the considerations in selecting a supplier. If it is by tenders, provide details of the criterions/conditions.

RESPONSE:

Guanyu Metal has more than one supplier of raw materials, and when it decides to purchase raw materials, its purchasing department will make enquiries from qualified suppliers. Quality, quantity, prices and sales terms together affect the decision of the purchasing department, and the purchasing department will choose the supplier that is the most suitable.

Guanyu Metal doesn't adopt tenders for raw material purchasing.

- (iii) If HRC, galvanised steel and colorbond steel is imported by your business, or related businesses:

- i. Provide details including a description of the products imported, the supplier and country of origin.
- ii. Explain the process required to import HRC, galvanised steel and colorbond steel (e.g. obtaining an import licence, import declarations).
- iii. Provide details of any conditions to importing HRC, galvanised steel and colorbond steel (e.g. customs and/or quarantine).
- iv. Is your business eligible for a duty drawback? If so, provide details.

RESPONSE:

This question is not applicable, Guanyu Metal doesn't import any HRC, galvanised steel or colorbond steel.

SECTION J
EXPORTER'S DECLARATION



I hereby declare that **Guangdong Guanyu Metal Products Co., Ltd.** (company) did, during the period of investigation export the goods under consideration 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.



I hereby declare that.....(company) did not, during the period of investigation, export the goods under consideration and therefore have not completed the attached questionnaire.

Name: Yang Guimei

Signature:



Position in Company: General Manager

Date: 22nd Aug. 2016

SECTION K CHECKLIST

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

Section	Please tick if you have responded to all questions
Section A – general information	✓
Section B – export price	✓
Section C – like goods	✓
Section D – domestic price	✓
Section E – fair comparison	✓
Section F – exports to third countries	✓
Section G – costing information	✓
Section H - subsidisation	✓
Section I – particular market situation	✓
Section J – declaration	✓

Electronic Data	Please tick if you have provided spreadsheet
INCOME STATEMENT	✓
TURNOVER – sales summary	✓
AUSTRALIAN SALES – list of sales to Australia	✓
LIKE GOODS – like goods exported to Australia	✓
DOMESTIC SALES – list of all domestic sales of like goods	✓
THIRD COUNTRY – third country sales	✓
PRODUCTION – production figures	✓
DOMESTIC COSTS – costs of goods sold domestically	✓
AUSTRALIAN COSTS – costs of goods sold to Australia	✓
INCOME TAX PROGRAMS	✓
INCOME TAX	✓
GRANTS	✓
INPUT PURCHASES	✓
ELECTRICITY	✓
OTHER PROGRAMS	✓
STEEL BILLET PURCHASES (RAW MATERIAL PURCHASES)	✓

CONTENTS

PRODUCT CATALOGUE

目录



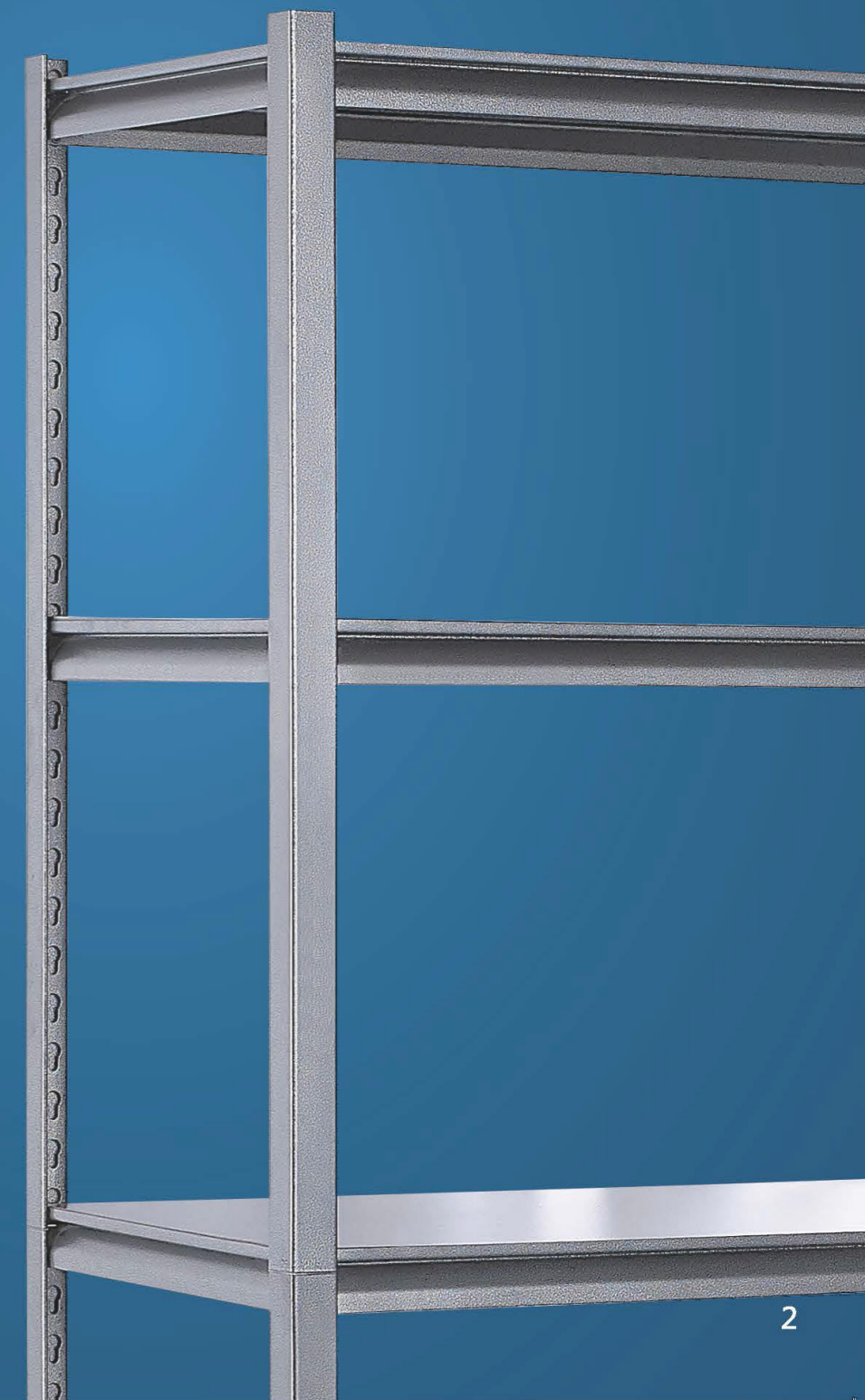
- 02-23 **Shelving 货架系列**
 - Concealed Post**
隐藏式
 - Angle Post**
明装式
 - Accessories**
配套产品
- 24-37 **Rack Series**
 - Industrial Rack**
工业架
 - Global Shelf System**
微型架
 - Workbench**
工作台
 - Bin Rack**
零件箱货架
- 38-44 **Home Storage & Organization**
 - 家用储物**
 - Storage Cubicle**
框块组合
 - Melamine Shelf**
层板
 - Door Pantry**
木柜
 - Connection shelf**
直角架
- 45-45 **Metal Beds**
铁床
- 46-54 **Garden Sheds**
花园屋
- 55-56 **Warehouse Storage Systems**
仓库货架

GUANYU

Concealed Post

隐藏式货架系列

The Concealed Post line features the same boltless design but the keyholes are on the inside of the post. This creates a cleaner look and is actually faster to assemble vs. the angle post line. When matched up with our laminated shelves and textured silver vein paint, you have the top of the line product. All products are powder coated for durability and appearance.



**CONCEALED
POST**
隐藏式货架



Dimensions
产品尺寸



MODEL/型号
GS501

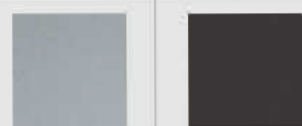
- Shelf Quantity: 5
- Powder coated: Silver Vein
- Dimensions: 1238mm W x 476mm D x 1830mm H
(48.75inWx18.75inDx72inH)

FEATURES:

- Post: Concealed post
- Beam: Double Rivet Z beam
- Shelf: Laminated Particle Board
- Shelves adjust in 38mm (1-1/2in) increments
- Sturdy industrial strength steel construction
- Tough powder-coat finish resists rust and scratches
- Use as shelf or workbench
- Bolt-free assembly design
- Unit holds up to 2000kgs

Board Option Available / 可选层板颜色

Grey/灰色 Dark Grey/深灰



Shelf Quantity:5 MAX 2000kg



五层货架

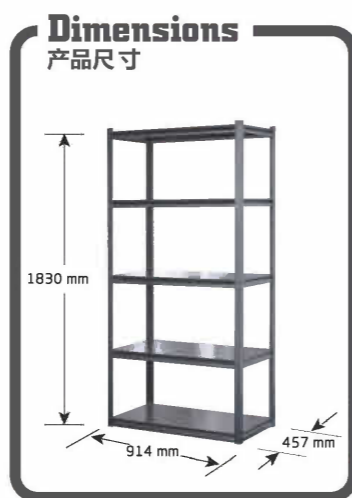
- 颜色: 爆花银色
- 尺寸: 1238mm长x476mm宽x1830mm高

产品描述:

- 铆钉式设计, 不需要螺丝或钉, 安装拆卸快速方便
- 爆花银喷粉外观, 可防锈耐用
- 可自由调节每层高度, 使您更好地利用空间
- 可作工作台使用
- 货架最大承重2000公斤



**CONCEALED
POST**
隐藏式货架



MODEL/型号
GRZ6-3618-5GDI

- Shelf Quantity: 5
- Powder coated: Silver Vein
- Dimensions: 914mm W x 457mm D x 1830mm H (36inWx18inDx72inH)

FEATURES:

- Shelf: Laminated Particle Board
- Shelves adjust in 38mm (1-1/2in) increments
- Sturdy industrial strength steel construction
- Tough powder-coat finish resists rust and scratches
- Use as shelf or workbench
- Bolt-free assembly design
- Unit holds up to 1000kgs



Shelf Quantity:5



MAX 1000kg

五层货架

- 颜色: 爆花银色
- 尺寸: 914mm长X457mm宽X1830mm高

产品描述:

- 铆钉式设计, 不需要螺丝或钉, 安装拆卸快速方便
- 爆花银喷粉外观, 可防锈耐用
- 可自由调节每层高度, 让您更好地利用空间
- 可作工作台使用
- 货架最大承重1000公斤



GUANYU METALS

CONCEALED POST

隐藏式货架



Shelf Quantity: 5



MAX 1500kg



MODEL/型号 GYZ541185

- Shelf Quantity: 5
- Dimensions: 1040mm W x 467mm D x 1830mm H (41inWx18inDx72inH)
- Powder coated: Silver Vein

FEATURES:

- Shelf: Laminated Particle Board
- Shelves adjust in 38mm (1-1/2in) increments
- Sturdy industrial strength steel construction
- Tough powder-coat finish resists rust and scratches
- Use as shelf or workbench
- Bolt-free assembly design
- Unit holds up to 1500kgs

五层货架

- 颜色: 爆花银色
- 尺寸: 1040mm长X467mm宽X1830mm高

产品描述:

- 铆钉式设计, 不需要螺丝或钉, 安装拆卸快速方便
- 爆花银喷漆外观, 可防锈耐用
- 可自由调节每层高度, 使您更好地利用空间
- 可作工作台使用
- 货架最大承重1500公斤



Shelf Quantity: 5



MAX 1500kg



MODEL/型号 GYZ548245

- Shelf Quantity: 5
- Powder coated: Silver Vein
- Dimensions: 1219mm W x 610mm D x 1830mm H (48inWx24inDx72inH)

FEATURES:

- Shelf: Laminated Particle Board
- Shelves adjust in 38mm (1-1/2in) increments
- Sturdy industrial strength steel construction
- Tough powder-coat finish resists rust and scratches
- Use as shelf or workbench
- Bolt-free assembly design
- Unit holds up to 1500kgs

五层货架

- 颜色: 爆花银色
- 尺寸: 1219mm长X610mm宽X1830mm高

产品描述:

- 铆钉式设计, 不需要螺丝或钉, 安装拆卸快速方便
- 爆花银喷漆外观, 可防锈耐用
- 可自由调节每层高度, 使您更好地利用空间
- 可作工作台使用
- 货架最大承重1500公斤

CONCEALED POST

隐藏式货架



Shelf Quantity: 5



MAX 1000kg



MODEL/型号 3414-L/3414-C

- Shelf Quantity: 5
- Powder coated: Silver Vein
- Dimensions: 864mm W x 356mm D x 1830mm H (34inWx14inDx72inH)

FEATURES:

- Shelf: Laminated Particle Board
- Shelves adjust in 38mm (1-1/2in) increments
- Sturdy industrial strength steel construction
- Tough powder-coat finish resists rust and scratches
- Use as shelf or workbench
- Bolt-free assembly design
- Unit holds up to 1000kgs

五层货架

- 颜色: 爆花银色
- 尺寸: 864mm长X356mm宽X1830mm高

产品描述:

- 铆钉式设计, 不需要螺丝或钉, 安装拆卸快速方便
- 爆花银喷漆外观, 可防锈耐用
- 可自由调节每层高度, 使您更好地利用空间
- 可作工作台使用
- 货架最大承重1000公斤



Shelf Quantity: 5



MAX 500kg



MODEL/型号 GR5-3012-5GDI

- Shelf Quantity: 5
- Powder coated: Silver Vein
- Dimensions: 762mm W x 305mm D x 1524mm H (30inWx12inDx60inH)

FEATURES:

- Shelf: Laminated Particle Board
- Shelves adjust in 38mm (1-1/2in) increments
- Sturdy industrial strength steel construction
- Tough powder-coat finish resists rust and scratches
- Use as shelf or workbench
- Bolt-free assembly design
- Unit holds up to 500kgs

五层货架

- 颜色: 爆花银色
- 尺寸: 762mm长X305mm宽X1524mm高

产品描述:

- 铆钉式设计, 不需要螺丝或钉, 安装拆卸快速方便
- 爆花银喷漆外观, 可防锈耐用
- 可自由调节每层高度, 使您更好地利用空间
- 可作工作台使用
- 货架最大承重500公斤

CONCEALED

POST

隐藏式货架



Shelf Quantity:4



MAX 200kg



MODEL/型号 GS401

- Shelf Quantity: 4
- Powder coated: Silver Vein
- Dimensions: 800mm W x 250mm D x 914mm H

FEATURES:

- Post: Concealed post
- Beam: Double Rivet Z beam
- Shelf: Laminated Particle Board
- Shelves adjust in 38mm (1-1/2in) increments
- Sturdy industrial strength steel construction
- Tough powder-coat finish resists rust and scratches
- Use as shelf or workbench
- Bolt-free assembly design
- Unit holds up to 200kgs

四层货架

- 颜色：爆花银色
- 尺寸：800mm长X250mm宽X914mm高

产品描述：

- 铆钉式设计，不需要螺丝或钉，安装拆卸快速方便
- 爆花银喷粉外观，可防锈耐用
- 可自由调节每层高度，使您更好地利用空间
- 可作工作台使用
- 货架最大承重200公斤



Shelf Quantity:7



MAX 350kg



MODEL/型号 GS701

- Shelf Quantity: 7
- Powder coated: Silver Vein
- Dimensions: 800mm W x 250mm D x 1830mm H

FEATURES:

- Shelf: Laminated Particle Board
- Shelves adjust in 38mm (1-1/2in) increments
- Sturdy industrial strength steel construction
- Tough powder-coat finish resists rust and scratches
- Use as shelf or workbench
- Bolt-free assembly design
- Unit holds up to 350kgs

七层货架

- 颜色：爆花银色
- 尺寸：800mm长X250mm宽X1830mm高

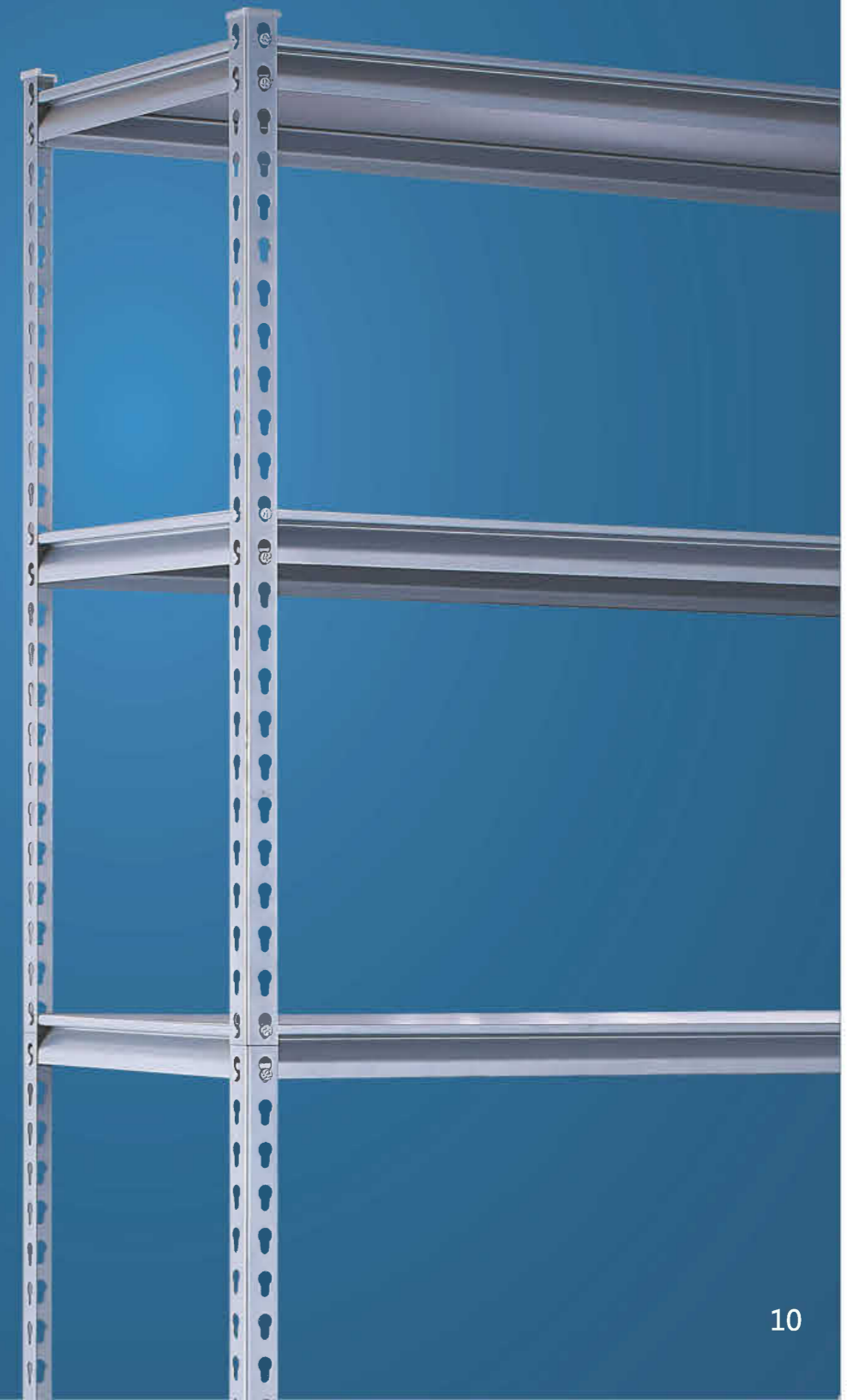
产品描述：

- 铆钉式设计，不需要螺丝或钉，安装拆卸快速方便
- 爆花银喷粉外观，可防锈耐用
- 可自由调节每层高度，使您更好地利用空间
- 可作工作台使用
- 货架最大承重350公斤

GUANYU

Angled Post

明装式货架系列



At the core of the Guanyu rack program is the traditional ANGLEPOST product line. By using this post and mostly Z-beams, we can create a quality rack with a high safe shelf capacity at great value.



Angled Post

明装式货架



MODEL/型号
GRZR7-1848-6WDI

- Shelf Quantity: 6
- Powder coated: Silver Vein
- Dimensions: 1220mm W x 457mm D x 2130mm H (48inWx18inDx84inH)

FEATURES:

- Post: Angle post
- Beam: Double Rivet Z beam
- Shelf: Laminated Particle Board
- Shelves adjust in 38mm (1-1/2in) increments
- Sturdy industrial strength steel construction
- Tough powder-coat finish resists rust and scratches
- Use as shelf or workbench
- Bolt-free assembly design
- Unit holds up to 2000kgs

六层货架

- 颜色: 银色
- 尺寸: 1220mm长X457mm宽X2130mm高

产品描述:

- 简约式设计, 插接组装简易
- 6层木质搁板, 2米高设计
- 3种组合方式, 有效利用空间
- 货架最大承重2000公斤



Shelf Quantity:6



MAX 2000kg

Option Available / 可选

Color/颜色



Board/层板



Angled Post

明装式货架

MODEL/型号 HS5MDF

- Shelf Quantity: 5
 - Finish: Silver Vein
 - Dimensions: 914mm W x 406mm D x 1830mm H
(36inWx16inDx72inH)
 - Post Design: Angle Post
 - Shelf: MDF Board
- FEATURS:**
- Beam: Double Rivet Z beam
 - Shelves adjust in 38mm (1-1/2in) increments
 - Sturdy industrial strength steel construction
 - Tough powder-coat finish resists rust and scratches
 - Use as shelf or workbench
 - Bolt-free assembly design
 - Unit holds up to 1000kgs

五层货架

- 颜色: 爆花银色
 - 尺寸: 914mm长X406mm宽X1830mm高
- 产品描述:**
- 铆钉式设计, 不需要螺丝或钉, 安装拆卸快速方便
 - 可作双面货架使用
 - 可自由调节每层高度, 使您更好地利用空间
 - 货架最大承重1000公斤
 - 喷粉外观, 可防锈耐用
 - 适用于家用、办公场所、仓库、档案室和工厂等地方

Option Available / 可选

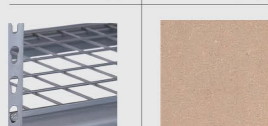
Color/颜色

Silver/银色 | Silver vein/爆花银



Board/层板

Wire shelf/网片 | MDF Board/中纤板



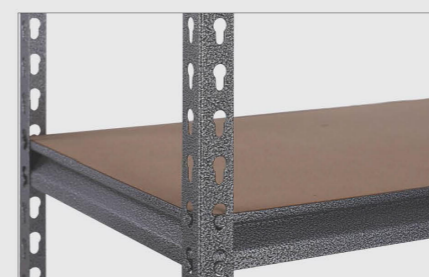
Shelf Quantity: 5



MAX 1000kg



MODEL/型号 HS5MDF



Angled Post

明装式货架



Shelf Quantity:5



MAX 1100kg

MODEL/型号
7626



- Shelf Quantity: 5
 - Powder coated: Silver Vein
 - Dimensions: 1220mm W x 406mm D x 1830mm H (48inWx16inDx72inH)
 - Post Design: Angle post
 - Shelf Material: 9mm MDF Board
- FEATURES:**
- Beam: Double Rivet Z beam
 - Shelves adjust in 38mm (1-1/2in) increments
 - Sturdy industrial strength steel construction
 - Tough powder-coat finish resists rust and scratches
 - Use as shelf or workbench
 - Bolt-free assembly design
 - Unit holds up to 1100kgs

五层货架

- 颜色: 爆花银色
- 尺寸: 1220mm长x406mm宽x1830mm高

产品描述:

- 铆钉式设计, 不需要螺丝或钉, 安装拆卸快速方便
- 可自由调节每层高度, 使您更好地利用空间
- 货架最大承重1100公斤
- 喷粉外观, 可防锈耐用



Shelf Quantity:5



MAX 1500kg

MODEL/型号
GRZR6-4824-5DI



- Shelf Quantity: 5
 - Powder coated: Black
 - Dimensions: 1220mm W x 610mm D x 1830mm H (48inWx24inDx72inH)
 - Post Design: Angle post
- FEATURES:**
- Beam: Double Rivet Z beam
 - Shelf: 12mm Particle Board
 - Shelves adjust in 38mm (1-1/2in) increments
 - Sturdy industrial strength steel construction
 - Tough powder-coat finish resists rust and scratches
 - Use as shelf or workbench
 - Bolt-free assembly design
 - Unit holds up to 1500kgs

五层货架

- 颜色: 黑色
- 尺寸: 1220mm长x610mm宽x1830mm高 (48inWx24inDx72inH)

产品描述:

- 安装拆卸快速方便
- 可作双面货架使用
- 可自由调节每层高度。
- 使您更好地利用空间
- 货架最大承重1500公斤
- 黑色喷粉外观, 可防锈耐用
- 适用于家用、办公场所、仓库、档案室和工厂等地方

Angled Post

明装式货架



MODEL/型号
2812

- Shelf Quantity: 4
- Powder coated: Grey
- Dimensions: 710mm W x 305mm D x 1372mm H (28inWx12inDx54inH)

FEATURES:

- Bolt-free assembly design
- Unit holds up to 200kgs

四层货架

- 颜色: 爆花银色
- 尺寸: 710mm长x305mm宽x1372mm高

产品描述:

- 货架最大承重200公斤



Option Available / 可选:

Beam Design/横梁款式:

Z beam / Z 型; L beam / L 型

Post Design/立柱款式:

One-piece/一体式

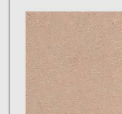
Slit post/分体式



Board/层板

PB board/刨花板

MDF board/中纤板



Shelf Quantity:4



MAX 200kg

Angled Post

明装式货架



Shelf Quantity:5



MAX 450kg

MODEL/型号
GRZ6-3414-5DI



- Shelf Quantity: 5
 - Finish: Black
 - Dimensions: 864mm W x 356mm D x 1830mm H (34inWx14inDx72inH)
 - Post Design: Angle Post
 - Shelf Material: Particle board
- FEATURES:**
- Easy assembly—no nuts or bolts
 - Unit holds up to 450kgs
- Option Available**
- Beam Design: Z beam / L beam

- 五层货架**
- 颜色: 黑色
 - 尺寸: 864mm长X356mm宽X1830mm高
- 产品描述:**
- 铆钉式设计, 不需要螺丝或钉,
 - 安装拆卸快速方便
 - 货架最大承重450公斤
- 可选**
- 横梁款式: Z型 / L型

Angled Post

明装式货架

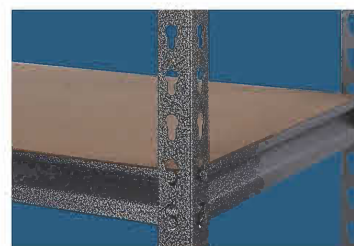


Shelf Quantity:4



MAX 800kg

MODEL/型号
GS12004



- Shelf Quantity: 4
 - Powder coated: Silver Vein
 - Dimensions: 1220mm W x 400mm D x 1524mm H (48inWx16inDx60inH)
 - Post Design: Angle post
 - Shelf Material: 9mm MDF Board
- FEATURES:**
- Unit holds up to 800kgs

- 四层货架**
- 颜色: 爆花银色
 - 尺寸: 1220mm长X400mm宽X1524mm高
- 产品描述:**
- 铆钉式设计, 不需要螺丝或钉, 安装拆卸快速方便
 - 货架最大承重800公斤



Shelf Quantity:5



MAX 750kg

MODEL/型号
GS15005



- Shelf Quantity: 5
 - Powder coated: Silver Vein
 - Dimensions: 1500mm W x 400mm D x 1830mm H
 - Post Design: Angle post
 - Shelf Material: 9mm MDF Board
- FEATURES:**
- Unit holds up to 750kgs

- 五层货架**
- 颜色: 爆花银色
 - 尺寸: 1500mm长X400mm宽X1830mm高
- 产品描述:**
- 铆钉式设计, 不需要螺丝或钉, 安装拆卸快速方便
 - 货架最大承重750公斤



Angled Post

明装式货架



Shelf Quantity:5



MAX 500kg

MODEL/型号
GYNR505

- Shelf Quantity: 5
- Powder coated: Silver Vein
- Dimensions: 800mm W x 300mm D x 1500mm H
- Shelf Material: MDF Board

FEATURES:
Unit holds up to 500kgs evenly distributed

无铆钉货架

- 层数: 5层
- 颜色: 爆花银色
- 尺寸: 1040mm长X467mm宽X1830mm高

产品描述:

- 插接卡式组装, 设计特别, 安装拆卸快速方便
- 细纹爆花银色喷粉外观, 可防锈耐用
- 货架最大承重500公斤



Shelf Quantity:5



MAX 250kg

MODEL/型号
HSCS

- Shelf Quantity: 5
- Powder coated: Silver Vein
- Dimensions: 406mm W x 406mm D x 1830mm H
(36inWx18inDx72inH)

Post Design: Angle Post
Shelf Material: MDF board

FEATURES:
Easy assembly—no nuts or bolts
Unit holds up to 250kgs
Unit can be assembled as a standalone corner shelf Aunit, in combination with 2 HS5MDF 5 shelf units or Aalternatively using 1 x HS5MDF 5 shelf unit and 1 x AH5SCAB 5 shelf with 1/2 a cabinet unit – the choice Ais yours.

正方形货架

- 颜色: 爆花银色
- 尺寸: 406mm长X406mm宽X1830mm高

产品描述:

- 货架最大承重250公斤



GUANYU Accessories

配套产品





Accessories

配套产品

1000kg
MAX



STEEL CABINET

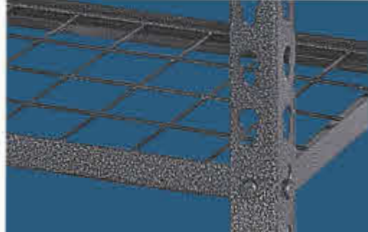
MODEL/型号
HS5CAB



- Dimensions: 910mm W x 400mm D x 1830mm H (36inWx16inDx72inH)
- Cabinet with shelf (or with the drawer HSDR150)
- Finish: Silver vein
- 9mm MDF shelves
- Cabinet is lockable
- Unit holds up to 1000kg evenly distributed

- 铁柜**
- 尺寸: 910mm长 x 400mm 宽 x 1830mm 高
 - 铁柜和货架组合
 - 颜色: 爆花银
 - 货架最大承重1000公斤

6
300kg
MAX



TOTE SHELF

MODEL/型号
TSU6



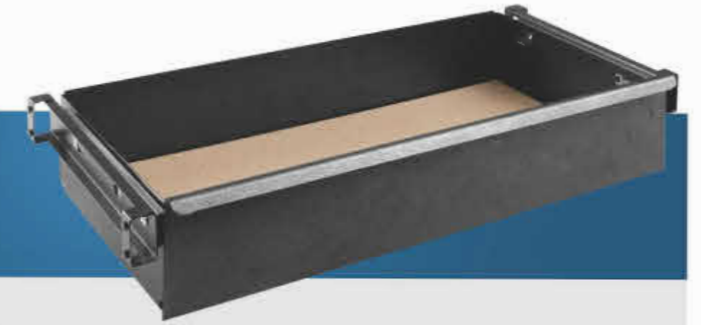
- Shelf Quantity: 6
- Powder coated: Silver Vein
- Dimensions: 406mm W x 406mm D x 1830mm H
- FEATURES:**
- Bolt-free assembly design
- Unit holds up to 300kgs
- 6 shelf unit (5x wire shelf & 1 x 9mm MDF shelf)
- Ideal for storage of tools and accessories.

- 六层货架**
- 颜色: 爆花银色
 - 尺寸: 900mm长x270mm宽x1830mm高
 - 产品描述:**
 - 层板: 网片+中纤板
 - 货架最大承重300公斤

50kg
MAX

Drawer Kit

MODEL/型号
HSDR150



- Dimensions: 150mm Height
- Holds up to 50kg evenly distributed.
- Durable ball bearing glides

- 抽屉**
- 尺寸: 150mm 高
 - 颜色: 爆花银
 - 货架最大承重50公斤

Tote Rail

MODEL/型号
HSTR2

- Dimensions: 970mm length
- Holds up to 24 storage totes. (Totes sold separately)

零件箱横梁

- 尺寸: 970mm长
- 可配24只塑料盒 (塑料盒需另购)



Extra Shelf or Work bench kit

MODEL/型号
HSSS2

- Powder coated: Silver vein
- Dimensions: 910mm W x 400mm D 9mm MDF shelf

FEATURES:

- Shelf can be used as a spare shelf for the following products: HS5MDF, HS5CAB as well as a work bench placed between 2XHSSMDF units & adding 4 brackets
- Bolt-free assembly design
- Unit holds up to 50kgs

额外配件/工作台

- 颜色: 爆花银色
 - 尺寸: 910mm长 x 400mm 宽
 - 层板: 中纤板
- 产品描述:
- 可作额外配件或工作台
 - 货架最大承重50公斤



MODEL/型号
TOTES

- Ideal for storage of tools & small accessories. Available in various sizes and colours. Blue, Clear, Yellow.
- Fits Horizon drawer & all other shelvin products. Plastic dividers included for better organisation.

塑料盒

- 可用于HSTR2, 或单独储物
- 有蓝色、黄色、透明色可选择



GUANYU Racks Series



Industrial Rack

工业架



Shelf Quantity: 4



MAX 2800kg



GUANYU METALS

Dimensions 产品尺寸

Industrial Rack MODEL/型号 GYRD772572H4S



- Shelf Quantity: 4
- Dimensions: 1945mm W x 645mm D x 1830mmH (77inWx25inDx72inH)
- Powder coated: Black Wrinkle/ Silver Vein
- FEATURES:**
 - Post: Steel Welded double uprights
 - Beam design: Rolled form step beam
 - Shelf: Wire shelf or board
 - Cross bracing on end frame for added strength
 - Unit linking capabilities
 - Not nuts or bolts
 - Corrosion resistant powder coat finish
 - Unit holds up to 2800kgs

- 四层货架**
- 颜色: 爆花银色
- 尺寸: 1945mm长X645mm宽X1830mm高
- 产品描述:**
 - 层板: 网片或木板
 - 卡榫式设计, 插接组装方便
 - 横梁形式, 货架每层间距可根据摆放货物大小任意调节, 灵活方便

- Option Available / 可选**
- Upright/立柱:** 2130mm / 1830mm / 910mm
- Upright depth/立柱宽度:** 645mm / 445mm
- Beam/横梁:** 1800mm / 1200mm / 900mm
- Board/层板**



Industrial Rack

工业架



OVER CAR CABINET
车库柜

OVER CAR CABINET

- Size: 2182mmWx 645mmDx 1830mmH
- Use in the Park
- Doors lock for security
- Black wrinkle color



Industrial Rack

工业架



RACK CABINET

Rack cabinet

- Size: 1045mmWx645mmDx920mmH
- Doors lock for security
- Lasting powder coated finish resists and scratches
- Castors sold separately



**50kg
MAX**



**RACK DRAWER
KIT**

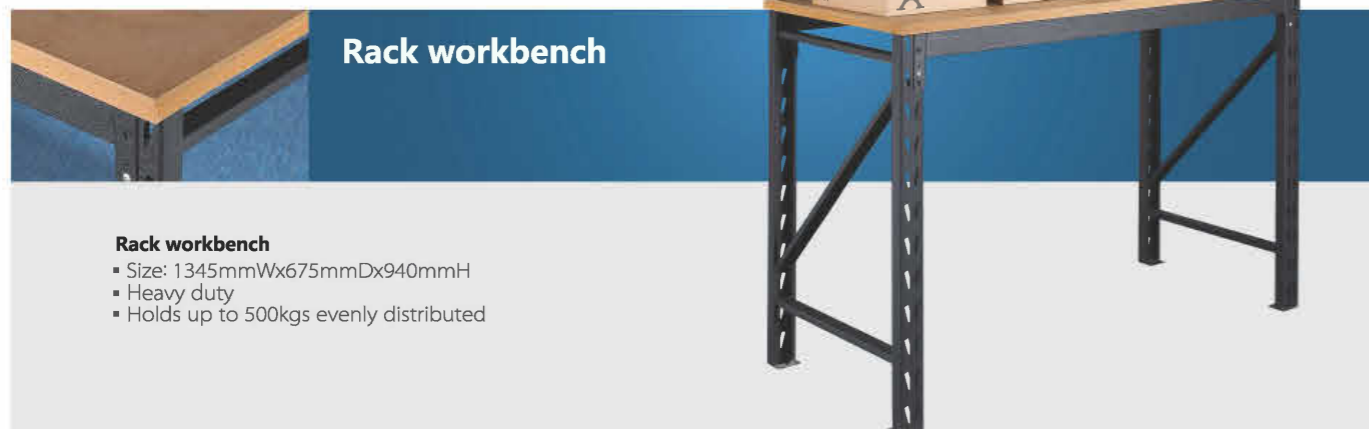
RACK DRAWER KIT

- Size: 900mmWx645mmDx150mmH
- Ideal for storage of your tools & accessories
- Durable ball bearing glides
- Holds up to 50kgs



Industrial Rack

工业架



Rack workbench

Rack workbench

- Size: 1345mmWx675mmDx940mmH
- Heavy duty
- Holds up to 500kgs evenly distributed

Rack Castors
脚轮

Suitable for 900mm double uprights only loading rating 250kgs across 4 castors





Shelf Quantity: 3



MAX 1000kg



MODEL/型号
GYMI3S



三层货架

- 颜色: 皱纹黑色
- 尺寸: 1160mm长X445mm宽X1520mm高

产品描述:

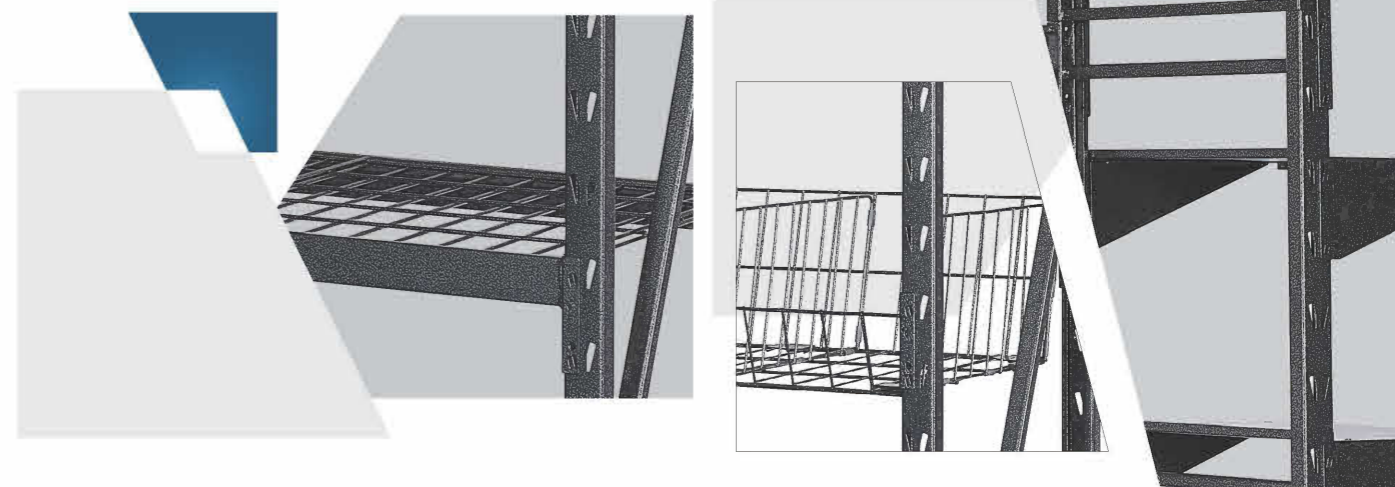
- 层板: 网片
- 卡榫式设计, 插接组装方便
- 横梁形式, 货架每层间距可根据摆放货物大小任意调节, 灵活方便

FEATURES:

- Shelf: Laminated Particle Board
- Shelves adjust in 38mm (1-1/2in) increments
- Sturdy industrial strength steel construction
- Tough powder-coat finish resists rust and scratches
- Use as shelf or workbench
- Bolt-free assembly design
- Unit holds up to 1000kgs

Global Shelf System

微型架系列





Shelf Quantity:5

MODEL/型号 GYMR9005

- Shelf Quantity: 5
- Dimensions: 995mm WX427mmDX1830mmH
- Finish: Silver vein
- Beam design: Rolled form step beam
- Cross bracing on end frame for added strength
- Unit linking capabilities
- Not nuts or bolts
- Corrosion resistant powder coat finish

- 尺寸: 995mm长X427mm宽X1830mm高
- 卡榫式设计, 插接组装方便
- 横梁形式, 货架每层间距可根据摆放货物大小任意调节,
- 灵活方便

Option Available / 可选

Upright/立柱: 1830mm / 1520mm/910mm

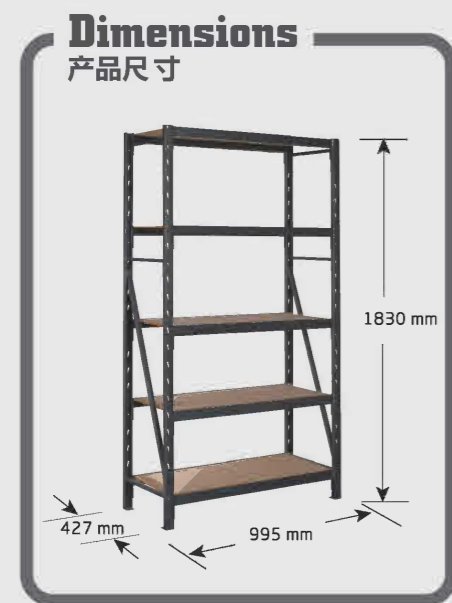
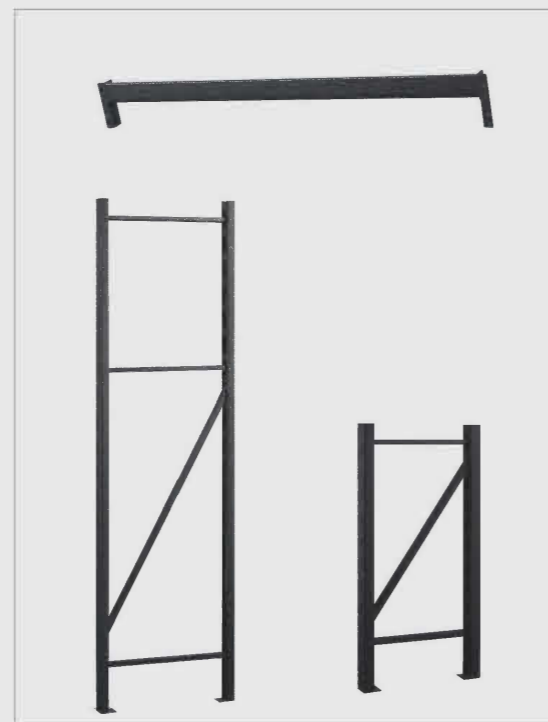
Beam/横梁: 1200mm / 900mm

Tote Rail/零件箱横梁: 1200mm/900mm

Wire basket/拉篮: 1200mm/900mm

Board/层板:

Grey/灰色 Dark Grey/深灰 MDF Board/中纤板 Wire shelf/网片



Global Shelf

微型架

MODEL/型号 Global Shelf Cabinet

- Dimensions: 970mm length
- Lasting powder coated finish resists and scratches
- Doors lock for security
- Castors sold separately



MODEL/型号 Global Shelf Drawer Kit

- 150mm Deep drawer
- Durable ball bearing glides
- Ideal for storage of your tools&accessories



Workbench

工作台

MODEL/型号 GYHDWB6502



- Work bench without drawer
GYHDWB55H**
- Dimensions: 1100mm W x 540mmD x 1400mmH
 - Without drawer



MODEL/型号 GYHDWB55H



- Heavy duty work bench
GYHDWB6502**
- Dimensions: 48-1/2in x 24-1/2in x 65inH
 - Work Surface material: 25mm MDF board
 - Finish: Silver vein
 - Two drawers with ball bearing glides
 - Corrosion resistant powder coat



GUANYU

Bin Racks

零件箱货架



Bin Racks

零件箱货架



Shelf Quantity:9



MODEL/型号
GYBIN57



- Shelf Quantity: 9
 - Dimensions: 1110mm W x 406mm D x 1440mmH (44inWx16inDx57inH)
 - Finish:Black Wrinkle
 - Shelf material: wire deck
 - Post design: concealed post
- FEATURES:**
- Beam design: double and single rivet combination
 - 4 sizes of bins to organize your Garage, Commercial space or Hobby room
 - Improved ergonomic bin design

9层货架

- 颜色: 皱纹黑色
- 尺寸: 1110mm长X406mm宽X1440mm高

产品描述:

- 铆钉式设计, 安装拆卸快速方便, 不需要螺丝
- 4种不同尺寸的塑胶零件盒, 适合不同物件的需要
- 喷粉外观, 特别适用于车库、仓库、



Shelf Quantity:7



MODEL/型号
GYBIN45



- Shelf Quantity:7
 - Dimensions: 1110mm W x 406mm D x 1440mmH (44inWx16inDx45inH)
 - Finish:Black Wrinkle
 - Shelf material: wire deck
 - Post design: concealed post
- FEATURES:**
- Beam design: double and single rivet combination
 - 4 sizes of bins to organize your Garage,Commercial space or Hobby room

四层货架

- 颜色: 皱纹黑色
- 尺寸: 1110mm长X406mm宽X1440mm高

产品描述:

- 铆钉式设计, 安装拆卸快速方便, 不需要螺丝
- 4种不同尺寸的塑胶零件盒, 适合不同物件的需要
- 喷粉外观, 特别适用于车库、仓库。

GUANYU

Home Organization



Storage Cubicle

框块系列

Storage Cubicle

框块系列

- White
- Easy assembly/all fixings included
- Ideal for storage in the living room, kids room, kitchen, office or any other space
- An organised solution
- Accessorize with Fabric Drawers
- Easy assembly



1X2 Size: 310Wx295Dx610mmH



1X3 Size: 310WX295X910mmH



2X2 Size: 610Wx295Dx610mmH



2X3 Size: 610Wx295Dx910mmH
or 706Wx390Dx1053mmH



2X4 Size: 610Wx295Dx1210mmH



3X3 Size: 910Wx295Dx910mmH



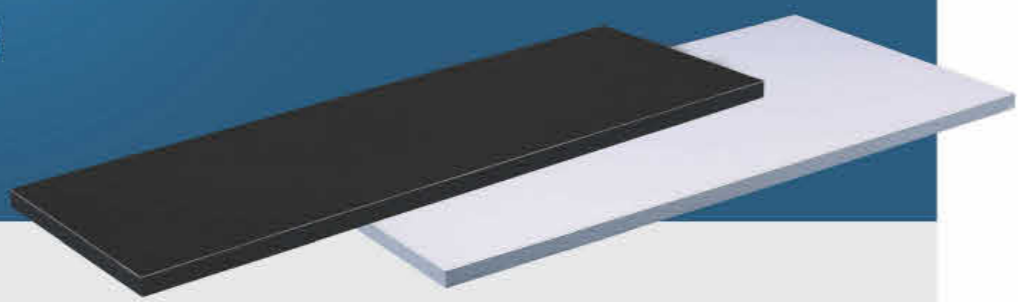
4X4 Size: 1210Wx295Dx1210mmH





Melamine Shelf

层板系列



MELAMINE SHELF/层板系列

Available in a high gloss white finish to suit various decors and 16mm thickness. Ideal for the living room or kitchen area. Max load up to 15kg depending on type of wall and fastening.

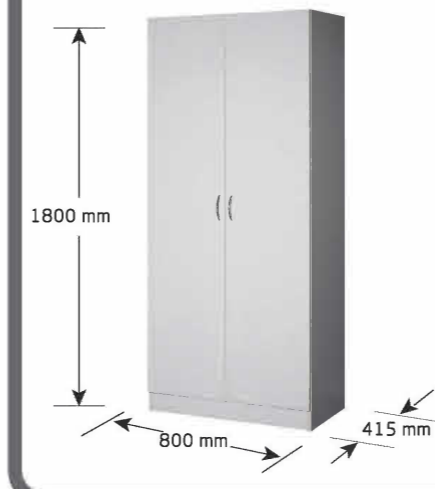
Colour: White / Black
(规格尺寸, 颜色: 白色和黑色)

- 600 X 200 X 15mm
- 600 X 250 X 15mm
- 600 X 300 X 15mm
- 900 X 200 X 15mm
- 900 X 250 X 15mm
- 900 X 300 X 15mm
- 1200X 200 X 15mm
- 1200X 250 X 15mm
- 1200X 300 X 15mm

Door Pantry

双木门柜

Dimensions 产品尺寸



Door Pantry

- White melamine double cabinet**
- **Concealed storage behind two doors**
- **Easy to assemble with household tools**

FEATURES:

The Double Pantry helps in enhancing the storage space in your kitchen, utility room, or garage office. Made of particle board, the storage pantry cabinet sports an elegant white finish that augments most decors well, facilitating easy coordination with other furniture. The doors open effortlessly on a slight tug, revealing four spacious storage shelves that help you pack more stuff in less space. You can stock in your essentials and kitchen accessories neatly behind the concealed double-doors and reduce clutter. It is remarkably simple to put the furniture together even without using any power tools. You can easily clean the utility kitchen pantry using a soft damp cloth. To coordinate a uniform theme, you can mix and match this storage pantry cabinet with the buffet or microwave cart, which are sold separately.

双门木柜

可用于衣帽间或家庭储物





CONNECTION SHELF

- Made from tubular steel with a powder-coated finish
- Color: Black
- From the home office to the den, this system offers easy, convenient storage anywhere you need it.
- Shelf : 25mm Laminated board
- Upright: 11-Rung / 6-Rung
- Use by pair
- Assemble with screws

直角架

- 颜色: 黑色
- 可自由组合, 适用于家庭储物。



Metal beds

铁床



MODEL/型号 GC201

■ Dimensions: 1925X925X1600mm

FEATURES:

- Riveted design, assembles easily without any nuts or bolts
- Tools require rubber mallet or plastic hammer
- Tough powder coated finish resists rust and scratches
- Color and size as per customer's requirement

铆钉式双层铁床

- 尺寸: 1925X925X1600mm

产品描述:

- 铆钉式设计, 安装拆卸快速方便, 稳固可靠
- 可自由调节每层高度, 使您更好地利用空间
- 爆花银色喷粉外观



MODEL/型号 GC202

■ Dimensions: 1925X925X610mm

FEATURES:

- Riveted design, assembles easily without any nuts or bolts
- Tools require rubber mallet or plastic hammer
- Tough powder coated finish resists rust and scratches
- Color and size as per customer's requirement

铆钉式单层铁床

- 尺寸: 1925X925X610mm

产品描述:

- 铆钉式设计, 安装拆卸快速方便, 稳固可靠
- 可自由调节每层高度, 使您更好地利用空间
- 爆花银色喷粉外观

GUANYU GARDEN SHEDS

花园小屋





GARDEN SHEDS



Dimensions
产品尺寸



8X5

GARDEN SHEDS 花园屋

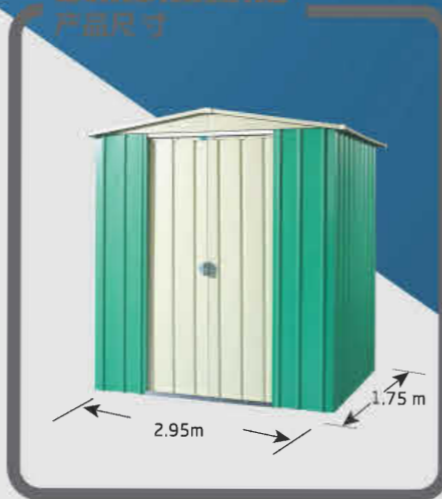
- Gable roof-gives more headroom and allow rainwater to run to the sides.
- Full structural frame,heavy duty midwall frames and full span roof beams for extra strength
- Wrap-around corners,provide added strength and weather protection
- Easy to assemble



GARDEN SHEDS



Dimensions
产品尺寸



SLIDING DOOR 10X6

GARDEN SHEDS 花园屋

- Gable roof-gives more headroom and allow rainwater to run to the sides.
- Full structural frame,heavy duty midwall frames and full span roof beams for extra strength
- Wrap-around corners,provide added strength and weather protection
- Easy to assemble



Garden Sheds

花园小屋



6X5 HINGED DOOR

Dimensions 产品尺寸



- GARDEN SHEDS 花园屋**
- Gable roof-gives more headroom and allow rainwater to run to the sides. Full structural frame,heavy duty midwall frames and full span roof beams for extra strength
 - Wrap-around corners,provide added strength and weather protection



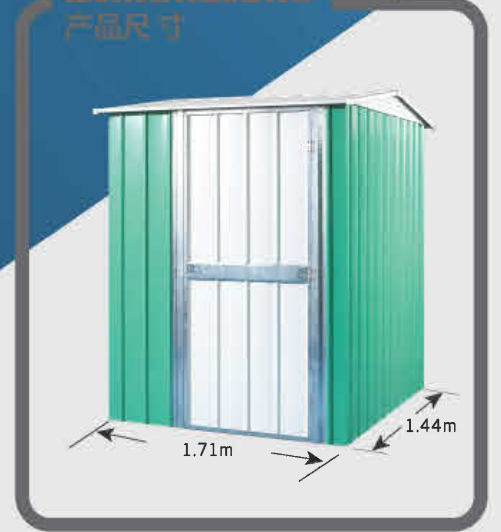
GARDEN SHEDS

6X5

GARDEN SHEDS 花园屋

- Gable roof-gives more headroom and allow rainwater to run to the sides.
- Full structural frame,heavy duty midwall frames and full span roof beams for extra strength
- Wrap-around corners,provide added strength and weather protection

Dimensions 尺寸





WAREHOUSE STORAGE SYSTEM

One of the keys to warehouse space optimization is using the right warehouse storage systems. Guanyu warehousing systems can guide through the various warehouse storage solutions and supply your company with the best warehouse storage options. From storage rack to warehouse shelving, Guanyu offers top quality products at competitive pricing.



仓库货架

平台货架，又称移层式货架，以其双层式或多层式的独特设计充分利用仓库上部空间，大大增加储位数量，适用于仓库较高，货物较轻，人工存取，散件储存，存放品种多，充分利用空间。

冠宇货架为企业提供优质一站式服务，使各企业带来更大方便和良好经济效益。从基础设计和制造，整体物流平台设计，重型仓库货架安装，操作使用等提供优质服务。



GUANYU METAL_EVIDENCE LIST

Serial No.	Name of Evidence	
1	Exhibit A-01 Guanyu Metal_Annual Reports.pdf CONFIDENTIAL	
2	Exhibit A-02 Guanyu Metal_brochure.pdf NON-CONFIDENTIAL	
3	Exhibit A-03 Guanyu Metal_Chart of Accounts.pdf CONFIDENTIAL	
4	Exhibit A-04 Guanyu Metal_Auditor's Reports CONFIDENTIAL	CN_2014_Auditor's Report of Guanyu Metal.pdf CN_2015_Auditor's Report of Guanyu Metal.pdf EN_2014_Auditor's Report of Guanyu Metal.pdf EN_2015_Auditor's Report of Guanyu Metal.pdf
5	Exhibit A-05 Guanyu Metal_Tax Returns CONFIDENTIAL	Guanyu Metal_Corporate Income Tax Return and Payment.pdf Guanyu Metal_VAT Return.pdf
6	Exhibit B-01 Guanyu Metal_Australian Sales CONFIDENTIAL	Guanyu Metal_AUS_GY15081.pdf Guanyu Metal_AUS_GY15200.pdf
7	Exhibit C-01 Guanyu Metal_Goods sold in Australia.pdf CONFIDENTIAL	
8	Exhibit C-02 Guanyu Metal_Goods Sold in Domestic Market.pdf CONFIDENTIAL	
9	Exhibit D-01 Guanyu Metal_Domestic Sales CONFIDENTIAL	Guanyu Metal_CHN_09009204.pdf Guanyu Metal_CHN_17884211.pdf
10	Exhibit H-01 Guanyu Metal_Exhibition Subsidy.pdf CONFIDENTIAL	
11	Exhibit H-02 Guanyu Metal_Electricity documents.pdf CONFIDENTIAL	
12	Exhibit I-01 Guanyu Metal_Business License.pdf CONFIDENTIAL	
13	Exhibit I-02 Guanyu Metal_Statistic Annual Report.pdf CONFIDENTIAL	