



Australian Government
Anti-Dumping Commission

Exporter Questionnaire

Product: Certain aluminium extrusions
From: The People's Republic of China
Review period: 1 April 2013 to 31 March 2014
Response due by: **DATE**

Contact officer: Mick Kenna

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Anti-dumping Commission's website: www.adcommission.gov.au

Return completed questionnaire to: Anti-Dumping Commission
5 Constitution Avenue
Canberra ACT 2601
AUSTRALIA

Attention: Director Operations 4

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 business who can be contacted for the purposes of this assessment:

Head Office:

Name: ***Qihong Pan***
Position in the company: ***Manager of sale department***
Address: ***Hengang Industrial Area Dali Street Nanhai District Fosan City, Gangdong Province, PRC***
Telephone: ***(86 757) 85502066***
Facsimile number: ***(86 757) 85505935***
E-mail address of contact person: ***xc@jinxiecheng.com***

Factory:

Name: ***Huirong Li***
Position in the company: ***Manager of Production department***
Address: ***Hengang Industrial Area Dali Street Nanhai District Fosan City, Gangdong Province, PRC***
Telephone: ***(86 757) 85502066***
Facsimile number: ***(86 757) 85505935***
E-mail address of contact person: ***xc@jinxiecheng.com***

A-2 Representative of the company for the purpose of the assessment

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

Name: ***W&H Law Firm***
Address: ***16th Floor, Suite A, China Technology Exchange Building, No.66 North 4th Ring West Road, Haidian District, Beijing, China***

Telephone: ***+86 186-1298-7819***
Facsimile/Telex number: ***+86 010-62684288***

E-mail address of contact person: ***chenhong8009@163.com***

Note that in nominating a representative, the Commission will assume that confidential material relating to your business 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 your business? Is it a sole proprietorship, a partnership, a limited liability company, a joint venture, a state-owned enterprise (SOE) (refer to this questionnaire's glossary for a definition of an SOE) or some other type of enterprise?

Please provide details of any other business names that you use to export and/or sell goods.

Response:

Guangdong Jinxiecheng AL. Manufacturing Co.,Ltd (hereinafter referred as "Jinxiecheng")is a limited liability Foreign investment whose shareholder is Jinxiecheng Al Co.,Ltd established on Oct 15 2003 in Samoa, there is no other name used in its operation.

2. Who are the owners and/or principal shareholders of your business?

Provide details of shareholding percentages for joint owners and/or principal shareholders.

List all shareholders able to cast, or control the casting of, 5% or more of the maximum amount of votes that could be cast at a general meeting of your business.

Response:

Jinxiecheng's only owner is Jinxiecheng Al Co.,Ltd established in Samoa which owns 100 percent share of Jinxiecheng.

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

Response:

The shareholders of the parent company of Jinxiecheng are stated as the following: Mr Wu Zecheng, Mr Ng Kuishing and Mr Wu Zhucheng.

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

Response:

The parent company of Jinxiecheng is not a subsidiary of another company since its all owners are natural persons.

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

Response:

Jinxiecheng has no other affiliated company other than its parent company, so no need for external affiliation structure.

Response of Jinxiecheng Public version

6. Are any management fees/corporate allocations charged to your business by your parent or related company. If so please explain details of the nature and amount of the charges.

Response:

No management fees/corporate allocations charged to my business by parent or related companies.

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

Response:

Jinxiecheng is a producer of GUI, and sells the goods in the domestic market and export to foreign markets like Australian and Suriname by trading company, namely "Foshan Nanhai Newtime Trading Co., Ltd"(hereinafter referred as "trading company"). Please be kindly noted that Jinxiecheng just exported products to Australia by "Foshan Nanhai Newtime Trading Co., Ltd" and to other countries by other trading compnies .

8. Does your business perform all of the following functions in relation to the goods under consideration:

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

If your business does not perform all of these functions, please provide names and addresses of the companies which perform each function:

Response:

Jinxiecheng produces, sells GUI in domestic market and exported GUI to Australia and other countries by trading company just as mentioned in question6.

9. Provide your business' internal organisation chart. Describe the functions performed by each group within the organisation. Include details of the senior management of your business, explaining the role of each member of your senior management team.

Response:

*Please refer to **Exhibit 1. A-3.9**: Internal organization chart. Chairman of direcor of board is responsible for company's long-term operation strategy, and other important matters. CEO is responsible for carrying out the board of directors' plan and strategy, Vice general manager is responsible for management of daily operation. Financial department is in charge of all financial work including but not limited to producing financial statement, maintaining and keeping all financial records. Production department is responsible for producing products upon the request of company's management level. Marketing department is responsible for selling products produced by the company.*

10. Provide a list of your business' Board of Directors.

Response:

*Please refer to **Exhibit 2. A-3.10** for the list of Board of Directors.*

Response of Jinxiecheng Public version

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

Response:

Jinxiecheng Group wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

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

Response:

Just stated as the answer to question A.1, Jinxiecheng is located at Hengang Industrial Area Dali Street Nanhai District Fosan City, Gangdong Province, PRC, then according to our knowledge, it is not operating in a Special Economic Area, Economic and Technical Development Zone, Bonded Zone, Export Processing Zone, High Technology Industrial Development Zone, the Western Regions, or any other similarly designated area.

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

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

Response:

Not applicable since Jinxiecheng is not located in any form of area mentioned in the question A-3.12.

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

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

Response:

Response of Jinxiecheng Public version

Not applicable since Jinxiecheng has no other affiliated company other than its parent company which has no specific business except for owning Jinxiecheng's share.

A-4 General accounting/administration information

1. Indicate your accounting period.

Response:

The accounting period is from January 1 to December 31 of the calendar year.

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

Response:

The financial records of Jinxiecheng are held at the company's address.

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;

Response:

*Please refer to **Exhibit 4. A-4.3** for the chart of accounts.*

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

Response:

Jinxiecheng Group wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

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

These documents should relate to:

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

- *Response:*

- *Not applicable since there is no such kind of documents that are prepared and maintained in Jinxiecheng.*

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

Response:

Please refer to question A-4.3.

Response of Jinxiecheng Public version

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

Response:

There is no difference between Jinxiecheng's accounting practices and the generally accepted accounting principles in China.

6. Describe the significant accounting policies that govern your business' 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);
- 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);
- valuation methods for damaged or sub-standard goods generated at the various stages of production;
- valuation methods for scrap, by products, or joint products;
- valuation and revaluation methods for fixed assets;
- average useful life for each class of production equipment and depreciation method and rate used for each;
- treatment of foreign exchange gains and losses arising from transactions;
- treatment of foreign exchange gains/losses arising from the translation of balance sheet items;
- inclusion of general expenses and/or interest;
- provisions for bad or doubtful debts;
- expenses for idle equipment and/or plant shut-downs;
- costs of plant closure;
- restructuring costs;
- by-products and scrap materials resulting from your business' production process; and
- effects of inflation on financial statement information.

Response:

The inventory is divided into raw materials, finished products, unfinished products, work in process and so on, The price shall be determined according to the weighted average method when shipping inventories.

Inventory falling price provision shall be provided or adjusted subject to the lower of cost and net realizable value of inventory after completely checking inventories at the end of the period.

Response of Jinxiecheng Public version

there are different workshops for different products, costs and expense are gathered and calculated by different workshop, so there is no need to allocate cost for different products.

Scrap is valued according to specific principal like 87% percent of current aluminium ingot price.

Fixed assets are recorded at the actual cost. Fixed assets shall be measured at the end of each period to determine whether there is any impairment indication with respect to fixed assets.

As to fixed assets with impairment indications, the recoverable amount shall be estimated. The recoverable amount shall be determined subject to the net amount of the fair value of fixed assets minus the disposal cost or the current amount of the estimated future cash flow of fixed assets, whichever is higher.

If the recoverable amount of the fixed asset is lower than its book value, the book value shall be reduced to the recoverable amount, and the amount reduced shall be recognized as impairment losses of fixed assets and shall be included in current profits and losses, and correspondent impairment provision of fixed assets shall be provided.

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

Response:

There has been no material changes to accounting policies in the last 2 years.

A-5 Income statement

Please fill in the following table. It requires information concerning all products produced and for the goods subject to measures. You should explain how costs have been allocated.

Prepare this information in the attached spreadsheet named "**Income statement**".

	Most recent completed financial year (specify)		Assessment period: 1 April 2013 to 31 March 2014	
	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)				

Response of Jinxiecheng Public version

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.

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

Response:

This confidential information is provided to the subject authority for investigation; as such data is classified as highly sensitive commercial information. Please refer to a summary of the information in an indexed form. Please refer to Exhibit 5. A-5 INCOME STATEMENT.

A-6 Sales

State your business' 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:

Prepare this information in the attached spreadsheet named "**Turnover**".

	Most recent completed financial year (specify)		Assessment period: 1 April 2013 to 31 March 2014	
	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				

Response of Jinxiecheng Public version

Turnover of the goods under consideration				
Domestic market				
Exports to Australia				
Exports to Other Countries				

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:

This confidential information is provided to the subject authority for investigation; as such data is classified as highly sensitive commercial information. Please refer to a summary of the information in an indexed form. Please refer to Exhibit 6. A-6 Turnover.

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. 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 GUC shipped** to Australia during the Assessment 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 Assessment period.*

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

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

Response:

Jinxiecheng Group wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

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

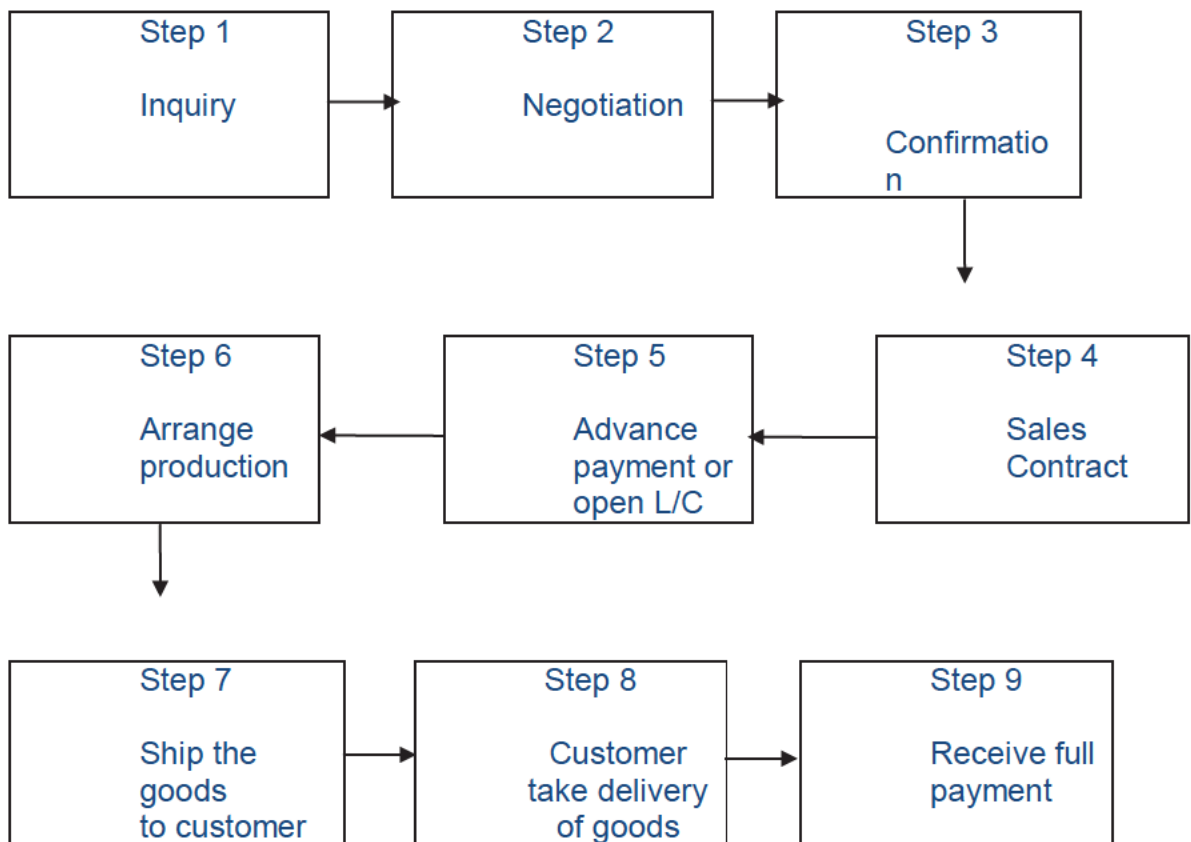
- (a) Describe how the goods are sent to each customer in Australia, including a diagram if required.

Response:

The channel of distribution is rather simple: from our company to Trading company, then to Australia importer, which is also the first independent customer.

Response of Jinxiecheng Public version

Upon the customer's inquiry, Trading company negotiate regarding the price, quantity and the specification of the product concerned through telephone, email or fax with importer. Once the terms are mutually agreed, trading company will sign the sales contract with the customer. After the contract is signed, sometimes purchase order will be treated as contract by both parties. Trading company will contact Guangdong Jinxiecheng and negotiate specific terms. Guangdong Jinxiecheng will arrange for the production and then ship the goods to the trading company



Therefore, as the result of direct price negotiations with the customers, the prices set are not subject to review by any governmental organization.

- (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.

Response:

Response of Jinxiecheng Public version

Please refer to the answer of question B-2 a.

- (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.

Response:

Trading company has ownership after products is picked up, and Importer gets ownership when products was delivered to the carrier since delivery term is FOB.

- (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).

Response:

Not applicable since there is no any agency or distributor in Australian market.

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

Response:

Please refer to the answer of question B-2 a.

- (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).

Response:

Not applicable since Jinxiecheng is not related to any Australian customer.

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

Response:

Response of Jinxiecheng Public version

Not applicable since Jinxiecheng has no any forward orders of the goods so far.

- 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:

Not applicable since Jinxiecheng just has one customer in Australia until now.

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

Column heading	Explanation
Customer name	Names of your customers
Level of trade	The level of trade of your customers in Australia
Model/grade/type	Commercial model/grade or type
Product code	Code used in your records for the model/grade/type identified. Explain the product codes in your submission.
Finish	Aluminum extrusion finish (e.g. mill, painted, powder-coated, anodized, other)
Alloy code	International Alloy Designation System (IADS) alloy code e.g. 6063
Temper grade	Aluminum heat temper grade (e.g. T5)
Invoice number	Invoice number
Invoice date	Invoice date
Date of sale	Refer to the explanation at the beginning of this section. If you consider that a date <i>other than</i> the invoice date best establishes the material terms of sale, report that date. For example, order confirmation, contract, or purchase order date.
Order number	If applicable, show order confirmation, contract or purchase order number if you have shown a date other than invoice date as being the date of sale.
Shipping terms	Delivery terms e.g. CIF, C&F, FOB, DDP (in accordance with Incoterms)
Payment terms	Agreed payment terms e.g. 60 days=60 etc
Quantity	Quantity in units shown on the invoice. Show basis e.g. kg.
Quantity (kilograms)	Eg quantity in kg.
(Quantity (units/pieces)	Quantity in units/pieces.
Gross invoice value	Gross invoice value shown on invoice <i>in the currency of sale, excluding taxes.</i>
Discounts on the invoice	If applicable, the amount of any discount deducted on the invoice on each transaction. If a % discount applies show that % discount applying in another column.
Other charges	Any other charges, or price reductions, that affect the net invoice

Response of Jinxiecheng Public version

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

Notes

** FOB export price and Ocean Freight”:

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

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

Freight allocations must be checked for consistency.

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

Response of Jinxiecheng Public version

Response:

Jinxiecheng Group wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

- 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:

Jinxiecheng Group wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

- 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:

There is no discount, rebate, allowance offered on export sales to Australia.

- 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:

There was no credit order issued to customers by Jinxiecheng during the period of review.

- 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:

Response of Jinxiecheng Public version

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:

*Not applicable since the delivery terms is **EXW (At Factory)**.*

B-9 Select two shipments, in different quarters of the importation period, and provide a complete set of all of the documentation related to the export sale. For example:

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

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

Response:

Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

SECTION C – EXPORTED GOODS & LIKE GOODS

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

Response:

Jinxiecheng produces Mill finished, Anode Oxidation, Electrophoresis and Powder coating and sells them in domestic market and other countries by a trading company. However Jinxiecheng just sold Mill finished to Australian during the period of review.

- C-2** List each model/type of the good exported to Australia (these models should cover all models listed in spreadsheet “**Australian Sales**” – See section B of this questionnaire).

Response:

Please refer to answer to question C-1 above.

- C-3** If you sell like goods on the domestic market, for each model/type that your business has exported to Australia during the assessment 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 the goods exported to Australia.

Provide your response to this question in the attached spreadsheet named “**Like Goods**” detailing as follows:

EXPORTED MODEL	DOMESTIC MODEL	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:

Response of Jinxiecheng Public version

Jinxiecheng sold Mill finished, Anode Oxidation, Electrophoresis and Powder coating in domestic market, and products sold in China is totally same as those which was sold or will be sold in Australia.

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

Response:

Major material is aluminium ignot and please refer to flow chart of production in the section G.

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 importation 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's requirements. If agreement cannot be reached as to the appropriate method the Commission may not visit your business.*

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

The domestic customers of Jinxiecheng include trading companies and end users, and most products were sold to trading companies, little percentage of products was sold to end users. Sales department contacts customers or is contacted by customers, then negotiates with customers about contract terms finally enters into agreement with customers.

There is no customer is associated with Jinxiecheng, all customers are totally independent with Jinxiecheng.

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 of Jinxiecheng Public version

Response:

Domestic selling prices vary according to a lot of factors like long-term customers or short-term customers, quantity of sale, and specific contract, generally price to trading companies is a little lower than that to end users. Selling price will be almost same if end users' volume is almost same as trading companies.

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; 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:

Jinxiecheng' sale department negotiates the price with its customers on the basis of the cost of production and price of raw material. The domestic customer lays purchase orders directly to Jinxiecheng. Upon the sales term is agreed, the company will arrange for production. All of the transactions are made on EXW, so price does not include delivery cost.

D-4 Complete the attached named “**Domestic Sales**” listing **all** sales of like goods made during the assessment 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/grade/type	Commercial model/grade or type.
Product code	Code used in your records for the model/grade/type identified. Explain the product codes in your submission.
Finish	Aluminum extrusion finish (e.g. mill, painted, powder-coated, anodized, other)
Alloy code	International Alloy Designation System (IADS) alloy code e.g. 6063
Temper grade	Aluminum heat temper grade (e.g. T5)
Invoice number	Invoice number
Invoice date	Invoice date
Date of sale	Refer to the explanation at the beginning of this section. If you consider that a date <i>other than</i> the invoice date best establishes the material terms of sale and should be used, report that date. For example, order confirmation, contract, or purchase order date.
Order number	Show order confirmation, contract or purchase order number if you have shown a date other than invoice date as being the date of sale.
Delivery terms	E.g. ex factory, free on truck, delivered into store
Payment terms	Payment terms agreed with the customer e.g. 60 days=60 etc
Quantity	Quantity in units shown on the invoice
Quantity (kilograms)	Quantity in kg.

Response of Jinxiecheng Public version

(Quantity (units/pieces))	Quantity in units/pieces.
Gross Invoice value	Gross value shown on invoice <i>in the currency of sale</i> , 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.
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
Rebates or other Allowances	The actual amount of any deferred rebates or allowances in the currency of sale
Quantity discounts	The actual amount of 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
Technical assistance & other services*	Expenses for after sale services such as technical assistance or installation costs.
Commissions*	Commissions paid. If more than one type is paid insert additional columns of data.
Other factors*	Any other costs, charges or expenses incurred in relation to the domestic sales (include additional columns as required). See question D5.

Notes

Costs marked with * are explained in section E.

Response:

Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

- 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:

Response of Jinxiecheng Public version

Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

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:

There is no discount, rebate, allowance incurred in the domestic sale.

D-7 Select two domestic sales, in different quarters of the assessment 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:

Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

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.

Response of Jinxiecheng Public version

If the amount has been determined from contractual arrangements, not from an account item, provide details and evidence of payment.

Response:

As for the export sale to Australia, there was no inland transporting expense since delivery term was EXW, trading company picked goods up at factory.

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
- other ancillary charges.

Response:

As for the export sale to Australia, there was no such kind expense since delivery term was EXW, trading company picked goods up at factory, all such expense was born by trading company or Australian customer.

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 assessment 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:

There was no credit cost since payment term was delivery after payment, that means products were shipped after payment was received.

Response of Jinxiecheng Public version

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:

Not applicable since there is no difference on packing cost of Mill finished regardless of specific market, and this products just need a little adhesive taps for packing.

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:

Not applicable since there is no commission occurred in the export sale.

6. Warranties, guarantees, and after sales services

List the costs incurred associated with warranties, guarantees and after sales services.

Show relevant sales contracts and 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:

Not applicable since there is no warranties, guarantee and after sales service occurred.

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.

Response of Jinxiecheng Public version

Your consideration of questions asked at Section G, concerning domestic and export costs, would have alerted you to such other factors.

Response:

As for the export sale to Australia, there was expense required to be listed since delivery term was EXW, trading company picked goods up at factory, all such expense was born by trading company or Australian customer.

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 assessment period.

Response:

Jinxiecheng does not claim currency conversions 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, chemical composition, 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 (S G & 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:

Products sold in domestic market and abroad like Australia are totally same, No significant differences exist on the physical characteristics and manufacturing cost.

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).

Response of Jinxiecheng Public version

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 please provide **full** details about the operation of the scheme as well as providing the information requested above.

Response:

Not applicable since Jinxiecheng did not directly export products to other country, and it does not enjoy any preferential tax treatment.

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 manufacturer.

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 is no real trade level differences all sales are treated as being at the same level of trade.

Response of Jinxiecheng Public version

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:

Not applicable since Jinxiecheng just exported PUI to Australia through a trading company while most customers in domestic market are trading companies, so level of trade at home and abroad is same.

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 borrowing's 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

Response of Jinxiecheng Public version

- such other rate considered appropriate in the circumstances.

Provide the applicable interest rate over each month of the assessment 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:

Credit is calculated on the basis of collecting period and short-term loan interest rate, collecting period is calculated by turnover and receivable account, the interest rate is determined by short-term loan contract.

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.

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:

There is no transportation since all customers pick up product from Jinxiecheng.

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:

There is no transportation since all customers pick up product from Jinxiecheng.

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:

In Jinxiecheng’s accounting practice, packing cost is put into “production cost”, and it just contains material, labour is put into production cost-direct labour. There is no adjustment for this item since packing is same for same products at home and abroad.

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:

No commission existed in the sale of Jinxiecheng.

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:

No warranties, guarantees and after sale services existed in the sale of Jinxiecheng, the products are returned by customers if they do not meet the requirement stated in the contract or agreement, but this rarely happen in the practice.

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:

No other factors that affect the price comparability exist and require an 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.

Response of Jinxiecheng Public version

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:

There is no duplicate adjustment.

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 Using the column names and column descriptions below provide a summary of your export sales to countries other than Australia.

Supply this information in the attached spreadsheet file named “**Third Country**”

Column heading	Explanation
Country	Name of the country that you exported like goods to over the assessment period.
Number of customers	The number of different customers that your business has sold like goods to in the third country over the assessment 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 assessment period.
Unit of quantity	Show unit of quantity e.g. kg
Value of sales	Show net sales value to all customers in third country over the assessment 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.

Response:

Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

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

Response:

There is no difference between sales to Australia and to third countries.

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

Provide information about your business' total production in the below table.

Provide this information in the attached spreadsheet named "**Production**".

Response of Jinxiecheng Public version

	Previous completed financial year (please specify)	Most recent completed financial year (specify)	Assessment period: 1 April 2013 to 31 March 2014
A – Production capacity (e.g. kg, tonnes)*			
B – Actual production in volume (e.g. kg, tonnes)			
C – Capacity utilisation (%) (B/A x 100)			

Notes

* 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.

- **Response:**

This confidential information is provided to the subject authority for investigation; as such data is classified as highly sensitive commercial information. Please refer to a summary of the information in an indexed form. Please refer to Exhibit 14 G-1.2 the spreadsheet of production.

G-2. Cost accounting practices

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

Response:

Jinxiecheng's major accounting practices have been reported in its audited reports every year. Jinxiecheng's accounting department is required by the management to maintain a complete and reliable accounting system, which must generate various accounting information timely for the reference of management and shareholder. Jinxiecheng also retains the outside CPA to prepare its audited reports every year. Jinxiecheng records the raw material, work-in-process, and finished product inventories and cost of goods sold at actual cost. The valuation of inventory out of raw materials, work-in-process and finished product is weighted average method. No doubt, cost accounting information is reconciled to its financial statements, there will be some adjustments if auditors think there are some errors.

- Is your business' 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:

Jinxiecheng does not use standard cost accounting system.

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

Response:

Not applicable since Jinxiecheng did not use standard cost during the review period.

Response of Jinxiecheng Public version

4. Describe the profit/cost centres in your business' cost accounting system.

Response:

There are four profit/cost centres in the Company, i.e. casting workshop, extrusion workshop, anodizing workshop, coating workshop.

5. For each profit/cost centre describe in detail the methods that your business normally uses to allocate costs to the goods under investigation. 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:

There are four workshops in the company, they are respectively casting workshop, extruding workshop, anodizing workshop and power coating workshop. Cost and expense are calculated and assigned to different workshop, so each workshop has its own cost which consist of different items like raw material, direct labour, energy and other items. Jinxiecheng will produce production cost statement each month. Depreciation from fixed assets will be amortised into monthly cost evenly according to straight line method. There is no other capital expenditure other than depreciation.

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

Response:

The accounting system of the Company records the costs of goods principally according to their finish, Mill finish, Anodizing Oxidation, Electrophoresis, and powder coating.

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

Response:

The costs are not valued differently for the cost accounting purposes and for the financial accounting purposes.

8. State whether your business 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:

Not applicable since there was no situation occurred during the period of review.

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

Response:

Not applicable since there was no situation occurred during the period of review.

G-3 Cost to make and sell on domestic market

Response of Jinxiecheng Public version

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 assessment period. If your business calculates costs monthly, provide monthly costs.
2. 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.

Prepare this information in the attached spreadsheet named "**Domestic CTMS**".

	1 April 2013 – 30 June 2013	1 July 2013 – 30 September 2013	1 October 2013-31 December 2013	1 January 2014 – 31 March 2014
Like domestic model/type (from spreadsheet 'Like Goods')				
Product finish - use a separate column for each different finish - insert extra columns if required				
Material Costs				
Direct Labour				
Manufacturing Overheads				
Other Costs				
Total Cost to Make				
Selling Costs				
Administration Costs				
Financial Costs				
Delivery Expenses				
Other Costs				
Unit Cost to Make and Sell				

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

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.

Response of Jinxiecheng Public version

Provide the information broken down into fixed and variable costs, and indicate the % 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:

Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

G-4 Cost to make and sell goods under consideration (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.

Prepare this information in the attached spreadsheet named "**Australian CTMS**".

	1 April 2013 – 30 June 2013	1 July 2013 – 30 September 2013	1 October 2013-31 December 2013	1 January 2014 – 31 March 2014
Model/type exported to Australia (from spreadsheet 'Like Goods')				
Product finish - use a separate column for each different finish - insert extra columns if required				
Material Costs				
Direct Labour				
Manufacturing Overheads				
Other Costs				
Total Cost to Make				
Selling Costs				
Administration Costs				
Financial Costs				
Delivery Expenses				

Provide this information for each quarter (or month if your business 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 % 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.

Response of Jinxiecheng Public version

Please specify unit of currency.

Response:

Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

G-5 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.

Response:

No difference in cost between goods sold to the domestic market and those sold for export for same kind product.

G-6 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.

Response:

Jinxiecheng does not apply standard costing method.

G-7 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 business.

Response:

There are no differences for the allocating method used to determine the unit cost and the method used by the company in prior practice.

G-8 Major raw material costs

List major raw material costs, which individually account for 10% or more of the total production cost.

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 business 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).

Response of Jinxiecheng Public version

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% 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.

If the major input is purchased or supplied from an integrated production process you should provide detailed information on the full costs of production of that input.

Response:

The major raw material for the GUI is aluminium ingots purchased from independent suppliers.

Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

SECTION H – PARTICULAR MARKET SITUATION

For each review of the variable factors, the Commission seeks to confirm whether a 'market situation' exists in respect of aluminium extrusions from China due to government influence on both the prices of the goods and the major raw material inputs (aluminium) 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:

Response of Jinxiecheng Public version

- PART H-1 - Requests information concerning the organisation of your company and the GOC's involvement in the business of your company.
- PART H-2 - Requests information concerning the GOC's measures with respect to the aluminium industry in China.
- PART H-3 - Requests information concerning the aluminium extrusions sector in the region where your company is located.

PART H-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;

Response:

In its normal operations, Jinxiecheng isn't required reporting to GOC and all business decisions are decided by the senior managements of the company.

Except for regular taxation purpose, business license annual review , statistic Bureau submission and Environment pollution issue, Jinxiecheng doesn't have any interactions with the GOC in its business operation.

- b) payment of taxes;

Response:

Jinxiecheng is required to report tax to taxation authority in line with regulations and laws timely and pay tax in time.

- c) senior management representation within your business;

Response:

Jinxiecheng is a totally private company, so there is no senior management representation from any level of government.

- d) approval/negotiation of business decisions (e.g. investment decisions, management decisions, pricing decisions, production decisions, sales decisions);

Response:

Jinxiecheng has 100% authority over any business decisions as a totally private company, there is no any approval from any government.

- e) licensing;

Response:

*Jinxiecheng is required to obtain business license, please refer to **Exhibit 17. H-1.1.e** for business license of Jinxiecheng.*

- f) restrictions on land use;

Response:

Jinxiecheng purchased the land use rights without being required to fulfil any special conditions.

Regarding the procedure by which the price of land use rights is

Response of Jinxiecheng Public version

established, the Company provides the following information: in accordance with applicable laws and regulations concerning land use rights and by taking into account the term of the land use right, land usage and fair price, the Company enters into negotiation with the local authority in charge of the land administration, signs the land use right contract, pays land use right granting fees and handles the formalities for obtaining of the land use right certificate. The fixation of the land price essentially takes the following elements into account: 1) the location of the land and the quality of the land; 2) the type of the land use right (commercial, industrial, tourism).

- g) provision of loans; or

Response:

Normally, the application and approval process through which Jinxiecheng went to receive the loans is the following:

The company submits its initial borrowing needs to different banks; Based on the loan amount and cost proposals made by the banks, the company compares these proposals and selects the better offers, then the company implements its internal borrowing approval procedure pursuant to relevant rules of the company;

The company and the selected bank engage into negotiations on the loan contract;

After both parties have reached agreement over the loan contract, they will execute the internal procedures separately and sign the loan contract.

- h) provision of grants, awards or other funds.

Response:

Within the knowledge of Jinxiecheng, it did not get any grants, award or other funds from any government from Jan 1th, 2011 to now since Jinxiecheng is a small company, it would be very difficult for it to get any grants.

2. Business structure, ownership and management

- a) Indicate whether your company is an SOE (refer to the Glossary of Terms for definition).

Response:

Jinxiecheng is a totally private company from beginning to now.

- 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 yours and related businesses, where applicable.

Response:

Directors of Board within Jinxiecheng are Mr Wu Zecheng, Mr Ng Kuishing and Mr Wu Zhucheng.

Response of Jinxiecheng Public version

- 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:

There is no director or shareholders affiliated with GOC within the knowledge of Jinxiecheng.

- 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:

There is no director or shareholders who is a representative of Chinese Communist party within the knowledge of Jinxiecheng.

- 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:

There is no director or shareholders who 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:

Jinxiecheng Al Co.,Ltd owns all share of Jinxiecheng.

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

Response:

There is no any change in the ownership structure of Jinxiecheng during the review period.

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

Response:

There is position in Jinxiecheng during the review period, which is appointment to act on behalf of GOC authorities.

Response of Jinxiecheng Public version

- 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:
Not applicable since Jinxiecheng is a totally private company.
- 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:
Jinxiecheng is not a publicly-traded company.
- k) Provide the monthly trading volume and average monthly trading price of your listed security between 1 April 2013 to 31 March 2014.
Response:
Not applicable since Jinxiecheng is not a publicly-traded company.
- l) Who has the ability to reward fire or discipline your business' senior managers?
Response:
Directors and shareholders have such ability to fire or reward 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:
There is no senior manager hold position in any GOC departments or organisations, associations or Chambers of Commerce.
- n) Provide the names and positions of your company's pricing committee.
Response:
Not applicable since there is no pricing committee in Jinxiecheng.

Licencing

- a) Provide a copy of your business licence(s).
Response:
*Please refer to **Exhibit 17. H-1.1.e** : business license of Jinxiecheng.*
- b) Identify the GOC departments or offices responsible for issuing the licence(s).
Response:
The business license of Jinxiecheng is issued by Foshan Administration for Industry and Commerce.
- c) Describe the procedures involved in applying for the licence(s).
Response:
(1) to form a company, an application shall be filed for the pre-approval of the company name;

Response of Jinxiecheng Public version

(2) a representative designated or an agent jointly authorized by all the shareholders shall apply for registration of incorporation to the company registration authority; and

(3) to submit relevant documents as requested by laws and regulations, such as application form of registration of incorporation, articles of association, capital verification report, identity of each shareholder, and certificate of company residence etc.

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

Response:

As a private company, Jinxiecheng describes all the requirements in application of business license of such company as following:

To incorporate a limited company, the board of directors of the company shall apply for registration of incorporation to the company registration authority. To apply for incorporating a limited company, an applicant shall submit the following documents to the company registration authority:

(1) a written application for registration of incorporation, which is signed by the legal representative of the company;

(2) articles of association of the company;

(3) a capital verification report issued by a legally formed capital verification institution;

(4) documents stating the names and residences of the directors, supervisors and managers and certificates of the relevant appointment, election or employment;

(5) an appointment document and a certificate of identification of the legal representative of the company;

(6) a notice of pre-approval of enterprise;

(7) a certificate of residence of the company; and

(8) any other document as required.

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

Response:

There is no restriction imposed on business license, Jinxiecheng could do any business within the scope of license.

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

Response:

The registration authority may, depending on the circumstances, issue a warning, impose a fine, confiscate illegal income, order the suspension of business operations until the matter is rectified, or confiscate or revoke the business licence if the company acts outside the scope of the business licence.

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

Response of Jinxiecheng Public version

Response:

Any company intends to conduct business operations in China shall first acquire the business license. Enterprise legal person's business license is the proof that the enterprise has obtained the qualification of an enterprise legal person and to operate legally, and those companies who get such qualification can freely decide its operations.

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

Response:

The relevant Administration for Industry and Commerce, which issued the business license to the company, is the competent authority to revoke the business license. The types of legal requirements that would cause the license to be revoked mainly include:

- (1) dissolution after liquidation;*
- (2) bankruptcy;*
- (3) acquired the business license by falsification of the registered capital and the circumstance is serious;*
- (4) acquired the business license by false submissions or other fraudulent means and the circumstance is serious;*
- (5) a company fails to open business more than six months after its incorporation without good reasons, or ceases business operation for more than six months consecutively after opening business;*
- (6) where the business scope of a company to be modified includes any item which must be subject to approval according to a law, administrative regulation or decision of the State Council and such an approval is not acquired, if the company engages in the relevant business operation without the approval and the circumstance is serious;*
- (7) where a company fails to accept the annual inspection according to legal provisions and after the competent authority give a prescribed time limit, the company still fails to accept the annual inspection within the prescribed time limit;*
- (8) where a company forges, alters, leases, lends or transfers its business license and the circumstance is serious; and*
- (9) where a company engages in serious illegal activities in the name of the company, which compromises the national security or public interest.*

3. Decision-making, planning and reporting

- a) Provide a description of your business' decision-making structure in general and in respect of aluminium 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:

Response of Jinxiecheng Public version

Jinxiecheng is a private company, and its authority and function is relatively simple, the Board of Directors is responsible for company's plan and significant strategy, meanwhile the general manager is responsible to carry out its plan.

- b) Provide a description of any GOC input into the decision-making process about your manufacture, marketing and sale of aluminium products.
Response:
Not applicable since there is no involvement of any GOC in the decision-making.
- c) Provide a list of all government departments/offices that are involved, either directly or indirectly, in your manufacture, sale or purchase of aluminium products.
Response:
Not applicable since there is no involvement of any GOC in these activities.
- 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:
Jinxiecheng does not have to report to GOC with regard to its normal business operations except the annual financial statements and tax application form to Tax Bureau , "Industry and Commerce Bureau" and "Statistics Bureau".
- 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:
Jinxiecheng is not able to provide such documents since it is just a private company, especially this kind of policy just focus on macro issues like economy increase rate and environment protection.
- f) Does your business develop any 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:
Not applicable since Jinxiecheng has ever never developed any 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 review period.
Response:
There is no minutes of Board Directors and Board of Shareholders as Jinxiecheng is a totally family companies with all shareholders being

Response of Jinxiecheng Public version

family members.

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

Response:

The price is generally decided by negotiation on a transaction basis with reference to the market situation. Thus, no such notes to business meeting concerning pricing exist.

PART H-2 GOC measures in the aluminium sector

The information requested in this part will allow for a better understanding of the GOC's measures in respect of aluminium 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 aluminium industry/sector that were put in place or operating during the review period?

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 aluminium to your company over the review period.

Response:

There is no any GOC opinions, directive, decrees and other documents like this concerning the aluminium industry which really affects Jinxi Cheng's operation since it mainly address macro issue like environment protection policy within the knowledge of Jinxi Cheng.

2. Provide information concerning the name of any GOC departments, bureaus or agencies responsible for the administration of all GOC measures concerning the aluminium 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 on the aluminium industry sector;
- market entry criteria for the aluminium industry sector;
- environmental enforcement for the aluminium industry sector;
- management of land utilisation;
- the China Banking Regulatory Commission for the aluminium industry sector;
- investigation and inspection of new aluminium expansion facilities;
- the section in the National Development and Reform Commission that is responsible for the aluminium industry sector; and
- import licensing for aluminium and other aluminium raw materials.

Response:

Not applicable since there is no specific decree or directive which really affects Jinxi Cheng 's business. As far as Jinxi Cheng 's knowledge, these kinds documents just affect up-stream industry like electrolytic aluminium industry.

3. Other government approvals

Response of Jinxiecheng Public version

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 aluminium investments.

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

Response:

There is no approval Jinxiecheng was required to obtain for investment in related to Aluminium.

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

Response:

There is no approval Jinxiecheng was required to obtain for investment in related to Aluminium.

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

Response:

Not applicable since there is no requirement of approval.

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

Response:

Not applicable since there is no requirement of approval.

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

Response:

Not applicable since there is no requirement of approval.

- 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:

Not applicable since there is no requirement of approval.

4. The restructure of the aluminium 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:

Not applicable since there is no GOC of any level to contact Jinxiecheng

Response of Jinxiecheng Public version

for this issue.

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

Response:

Not applicable since there is no GOC of any level to contact Jinxiecheng for this issue.

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

Response:

Not applicable since there is no GOC of any level to contact Jinxiecheng for this issue, and Guang Ya has no such knowledge.

- 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 (aluminium, pre-alloyed product etc).

Response:

The GOC's National Guideline has no binding force to the companies. It is just a guide in macro-economic level. With regard to the normal business operations, it has no impact and these companies are mainly operated and competed according the market situation.

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

Response:

Environment protection bureau will go to company to check whether it meets the requirements of environment protection.

PART H-3 The aluminium extrusions sector

The information requested in this part will assist in providing a better understanding of the GOC measures and your business' sales and production of aluminium extrusions.

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

1. Export quotas and licensing

Response of Jinxiecheng Public version

- a) Are aluminium extrusions sold by your company subject to any export quotas?

If so, explain why aluminium extrusions 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:

There is no any export quotas regarding aluminium extrusion.

- b) If Aluminium extrusions are not presently subject to export quotas, indicate if quotas existed during the review period and when and why they were removed.

Response:

There was no any export quotas regarding aluminium extrusion during the review period.

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

Response:

Not applicable since there is no any export quotas regarding aluminium extrusion during the review period.

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

Response:

There is no such target or limit regarding aluminium extrusion upon on Jinxiecheng.

- e) Are there any export licence requirements for aluminium extrusions? If so, provide details.

Response:

There is no export license requirement for aluminium extrusion upon.

2. Taxation

- a) Were there any export taxes on the exports of aluminium extrusions during the review period?

Response:

Not applicable since all sale to Australia were made by trading company, so all sale were same as domestic sale for Jinxiecheng.

- b) What was the value-added tax (VAT) rebate applicable to Aluminium extrusions exports during the review period?

Response:

The rebate rate is 13% during the review period.

Response of Jinxiecheng Public version

- c) Have there been any changes to the VAT rebate applicable to aluminium 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:

There is no change for VAT rebate in the last 5 years.

- d) Are you aware of any tax changes being planned that would impact the aluminium extrusions sector?

Response:

Jinxiecheng has no such news about tax change.

3. Sales terms

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

Response:

As the sales terms are negotiated between the sales staff of the company and the customers, the sales manager will have a final confirmation to the sales conditions. If all the sales terms are acceptable, the contract will then concluded and the purchase order will be confirmed.

- b) Explain how the selling prices of aluminium extrusions 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:

As stated above, the selling price of the goods is determined by negotiation between the companies and their customers with a reference to the market price. There are no restrictions, limitations, or other considerations imposed on the business.

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

Response:

There is no any coordination of the selling prices with other domestic aluminium and aluminium product producers, any GOC departments, or the China Iron and Aluminium Association.

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

Response:

Response of Jinxiecheng Public version

Jinxiecheng has never reported information regarding aluminium extrusions price to the GOC, other government officials or commercial/industry organisations.

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

Response:

Please refer to the answer to the question above.

5. Industry associations

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

Response:

Jinxiecheng is the member of Aluminium Extrusion Industry Association of Nanhai District in Foshan City, there is no involvement of GOC with the association.

- 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 aluminium industry.

Response:

The purpose of association is to represent the interests and to protect the legitimate rights of its members, to serve for enterprises, industry and society, and to coordinate and establish self-disciplinary system in the aluminium industry. the function of association is to conduct industry surveys and researches so as to provide effective guidance or advice to its members, promotes the communication of management and technological information.

The membership is voluntary not compulsory.

6. Statistics submission/recording

- a) Indicate if your business makes submissions³ 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:

Jinxiecheng needs report economic data to Statistics Bureau every month, the purpose of this submissions is to help Statistics Bureau know the economic situation of relevant area. The type of information submitted is status of asset and profit.

- 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.

³For example, monthly data relating to sales, production and costs.

Response of Jinxiecheng Public version

Response:

Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

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

Response:

No, Statistics Bureau just gathers economic data , there is no approval.

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

Response:

No, Statistics Bureau just gathers economic data , there is no feedbacks.

7. Manufacturing inputs

- a) Is there a price difference in purchase price for raw materials (i.e. aluminium or other raw material) between your suppliers?

Response:

There is a price difference in purchase price since the purchase price of raw material is determined by negotiation between the companies and their suppliers with a reference to the market price. There are no restrictions, limitations, or other considerations imposed on the business.

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

Response:

There is a price difference in purchase price among specific suppliers but there seem no difference between SOEs and non-SOEs.

Note: Further questions regarding primary aluminium supply and pricing are asked in Section I of this questionnaire. Your responses to these questions are relevant to the assessment of whether a market situation exists. Please ensure responses to these questions are complete.

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

Response:

Not applicable since Jinxiecheng purchased all materials in 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:

Jinxiecheng does not benefit from any concession on the purchase of any utility services.

8. 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:

Not applicable since Jinxiecheng's production facilities just located in one region, that is Nanhai District, Foshan City.

9. Aluminium extrusions production/output during the investigation period

- a) Is any part of your production of aluminium extrusions 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.

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Response:

Within knowledge of Jinxiecheng, there is no regional industrial policy affects its business other than environment protection policy.

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

Response:

Please refer to the answer to the question a.

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

Response:

Jinxiecheng has to make sure that requirements of environment protection should be met.

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

Response:

Not applicable since there is no such restrictions.

10. 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 review period, with respect to domestic aluminium prices.

Response:

No price guideline or control imposed on Jinxiecheng by GOC since the selling price of the goods is determined by negotiation between the companies and their customers with a reference to the market price. There are no restrictions, limitations, or other considerations imposed on the business.

- 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. aluminium, etc.).

Response:

No price guideline or control imposed on Jinxiecheng by GOC since the purchasing price of raw material is determined by negotiation between the companies and their suppliers with a reference to the market price. There are no restrictions, limitations, or other considerations imposed on the business.

- 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:

Not applicable since there is no such price guidance or control No price guideline or control established by regional, provincial or special economic zone officials and/or organisations .

11. 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:

There is no requirement of approval process for adding capacity and or joint venture, all procedures are same as other industry.

- 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:

Not applicable since there is no requirement of approval process for adding capacity and or joint venture.

SECTION I – COUNTERVAILING

Following the original investigation the Commission found that producers in China of aluminium extrusions and upstream suppliers have benefited from a number of subsidies granted by the GOC (meaning any level of government – refer to the Glossary of Terms for further information), and that these subsidies are countervailable.

ORIGINAL INVESTIGATED PROGRAMS

In the original investigation (REP148) conducted by the Australian Customs and Border Protection Service (Customs and Border Protection), 43 subsidy programs were investigated. Of those, Customs and Border Protection found that aluminium extrusions exported from China to Australia received financial contributions in respect of the goods that conferred a benefit under 19 subsidy programs. These were (according to their numbering from the original investigation):

- **Program 1:** Preferential tax policies for enterprises with foreign investment established in the coastal economic open areas and economic and technological development zones
- **Program 2:** One-time Awards to Enterprises Whose Products Qualify for ‘Well-Known Trademarks of China’ and ‘Famous Brands of China’;
- **Program 3:** Provincial Scientific Development Plan Fund
- **Program 4:** Export Brand Development Fund;
- **Program 5:** Matching Funds for International Market Development for SMEs;
- **Program 6:** Superstar Enterprise Grant;
- **Program 7:** Research & Development (R&D) Assistance Grant
- **Program 8:** Patent Award of Guangdong Province;
- **Program 9:** Training Program for Rural Surplus Labour Force Transfer Employment
- **Program 10:** Preferential Tax Policies for Foreign Invested Enterprises – Reduced Tax Rate for Productive FIEs scheduled to operate for a period of not less than 10 years.
- **Program 13:** Tariff and VAT Exemptions on Imported Materials and Equipments
- **Program 15:** Goods provided at less than adequate remuneration
- **Program 16:** Preferential tax policies for enterprises with foreign investment established in Special Economic Zones (excluding Shanghai Pudong area);
- **Program 17:** Preferential tax policies for enterprises with foreign investment established in Pudong area of Shanghai

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- **Program 18** - Preferential tax policies in the Western Regions
- **Program 26:** Innovative Experimental Enterprise Grant;
- **Program 29:** Special Support Fund for Non-State-Owned Enterprises
- **Program 32:** Venture Investment Fund of Hi-Tech Industry, and
- **Program 35:** Grants for Encouraging the Establishment of Headquarters and Regional Headquarters with Foreign Investment

ADDITIONAL PROGRAMS CONSIDERED IN THIS REVIEW

Further to the 43 subsidy programs previously investigated, the Commission is considering a further 19 subsidy programs proposed in a submission by the Australian manufacturer, Capral Limited, dated 19 June 2014 and placed on the public record. These are:

- **Program 44:** Preferential lending programs - loans from Chinese policy banks and state-owned commercial banks
- **Program 45:** Provision of land use rights
- **Program 46:** Provision of electricity
- **Program 47:** Preferential tax policies for high and new technology enterprises
- **Program 48:** Provincial government of Guangdong tax offset for Research and Development
- **Program 49:** Exemption from city construction tax and education tax for FIEs
- **Program 50:** Refund of land use for firms located in the Zhaoqing new and High-tech Industrial Development Zone (ZHTDZ)
- **Program 51:** Fund for SME bank-enterprise cooperation projects
- **Program 52:** Special fund for science and technology in Guangdong
- **Program 53:** Provincial fund for fiscal and technological innovation
- **Program 54:** Provincial loan discount special fund for SMEs
- **Program 55:** Export rebate for mechanic, electronic, high-tech products
- **Program 56:** Provincial Government of Guangdong (PGOG) special fund for energy saving technology reform
- **Program 57:** PGOG science and technology bureau project fund
- **Program 58:** Development assistance grants from the ZHTDZ
- **Program 59:** Provision of water
- **Program 60:** Provision of natural gas
- **Program 61:** Provision of heavy oil
- **Program 62:** Currency valuation

Please answer the questions within parts I-1 to I-9 in relation to these programs.

PART I-1 Preferential income tax programs (programs 10, 16, 17, 18, 47, 48, 49, 50)

1. Did your business or any company/entity related to your business receive any benefit⁴ under the following preferential income tax programs during the review period (1 April 2013 to 31 March 2014):
 - **Program 10:** Preferential Tax Policies for Foreign Invested Enterprises – Reduced Tax Rate for Productive FIEs scheduled to operate for a period of not less than 10 years.
 - **Program 16:** Preferential tax policies for enterprises with foreign investment established in Special Economic Zones (excluding Shanghai Pudong area);
 - **Program 17:** Preferential tax policies for enterprises with foreign investment established in Pudong area of Shanghai
 - **Program 18 -** Preferential tax policies in the Western Regions
 - **Program 47:** Preferential tax policies for high and new technology enterprises (pursuant to the Circular of the State Council concerning the approval of the national development zones for new and high technology industries and the relevant policies and provisions)
 - **Program 48:** Provincial government of Guangdong tax offset for R&D

Response:

Jinxiecheng has not received benefits from the GOC under the above-mentioned programmes during the review period.

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

Response:

General tax rate for enterprises in China during the review period was 25%.

3. 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 last three completed financial years.

Response:

Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

Note: If your company did not file an income tax return in the last three financial years, 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.

⁴ Refer to the Glossary of Terms for a definition of benefit in this context.

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4. 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 review period, please indicate whether the reduced rate relates to any of the preferential income tax programs identified above.

Response:

Not applicable since Jinxiecheng 's income tax rate is 25%.

5. 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 I-1 above in relation to the income tax rate reduction.

Response:

Not applicable since Jinxiecheng 's income tax rate is 25%.

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

6. Provide complete details of the amount of the benefit received, including whether it was received in total or in instalments.

Response:

Not applicable since Jinxiecheng has not received benefits from the GOC under the above-mentioned programmes during the review period.

7. Indicate which goods you produced that benefited from the program (e.g. the program may have benefited all production or only certain products).

Response:

Not applicable since Jinxiecheng has not received benefits from the GOC under the above-mentioned programmes during the review period.

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

Response:

Not applicable since Jinxiecheng has not received benefits from the GOC under the above-mentioned programmes during the review period.

9. 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.

Response:

Not applicable since Jinxiecheng has not received benefits from the GOC under the above-mentioned programmes during the review period.

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

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

Response of Jinxiecheng Public version

Response:

Not applicable since Jinxiecheng has not received benefits from the GOC under the above-mentioned programmes during the review period.

12. 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.

Response:

Not applicable since Jinxiecheng has not received benefits from the GOC under the above-mentioned programmes during the review period.

13. If the benefit was provided in relation to a specific activity or project of your entity, please identify the activity and provide supporting documentation.

Response:

Not applicable since Jinxiecheng has not received benefits from the GOC under the above-mentioned programmes during the review period.

14. 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.

Response:

Not applicable since Jinxiecheng has not received benefits from the GOC under the above-mentioned programmes during the review period.

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

Response:

Not applicable since Jinxiecheng has not received benefits from the GOC under the above-mentioned programmes during the review period.

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

Response:

Not applicable since Jinxiecheng has not received benefits from the GOC under the above-mentioned programmes during the review period.

17. If the program has been terminated, please provide details (when, why). When is the last date that your business could apply for or claim benefits under the program? When is the last date that your business could receive benefits under the program?

If the terminated program has been substituted for by another program, identify the program and answer all the questions in Part I-1 in relation to this programme.

Response of Jinxiecheng Public version

Response:

Not applicable since Jinxiecheng has not received benefits from the GOC under the above-mentioned programmes during the review period.

18. For each of your last three completed taxation years, complete the table as described below.

Prepare this information in the attached spreadsheet named "**Income Tax**" included as part of the *Exporter Questionnaire accompanying spreadsheet* provided with this questionnaire.

Response:

Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

PART I-2 Grants and preferential policies (Programs 2, 3, 4, 5, 6, 7, 8, 9, 26, 29, 32, 35)

In the original investigation Customs and Border Protection considered grants provided to enterprises under the following identified programs:

- **Program 2:** One-time Awards to Enterprises Whose Products Qualify for 'Well-Known Trademarks of China' and 'Famous Brands of China';
- **Program 3:** Provincial Scientific Development Plan Fund
- **Program 4:** Export Brand Development Fund;
- **Program 5:** Matching Funds for International Market Development for SMEs;
- **Program 6:** Superstar Enterprise Grant;
- **Program 7:** Research & Development (R&D) Assistance Grant
- **Program 8:** Patent Award of Guangdong Province;
- **Program 9:** Training Program for Rural Surplus Labour Force Transfer Employment
- **Program 26:** Innovative Experimental Enterprise Grant;
- **Program 29:** Special Support Fund for Non-State-Owned Enterprises
- **Program 32:** Venture Investment Fund of Hi-Tech Industry, and
- **Program 35:** Grants for Encouraging the Establishment of Headquarters and Regional Headquarters with Foreign Investment

In addition, in this review the Commission is considering whether any grants have been provided to the aluminium extrusions industry in China under the following programs:

- **Program 49:** Exemption from city construction tax and education tax for FIEs
- **Program 50:** Refund of land use for firms located in the ZHTDZ
- **Program 51:** Fund for SME bank-enterprise cooperation projects
- **Program 52:** Special fund for science and technology in Guangdong
- **Program 53:** Provincial fund for fiscal and technological innovation
- **Program 54:** Provincial loan discount special fund for SMEs
- **Program 55:** Export rebate for mechanic, electronic, high-tech products
- **Program 56:** PGOG special fund for energy saving technology reform
- **Program 57:** PGOG science and technology bureau project fund
- **Program 58:** Development assistance grants from the ZHTDZ

Response of Jinxiecheng Public version

1. 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 31 March 2014**?

Response:

Jinxiecheng and its related company have not received benefits from the GOC under the above-mentioned programmes during the period from 1 Jan 2011 to 31 March 2014.

2. Did your business receive benefits under any other grant (including awards, prizes, funds) program during the period **1 January 2011 to 31 March 2014**?

Response:

Jinxiecheng hasnot received benefits from the GOC under the above-mentioned programmes during the period from 1 Jan 2011 to 31 March 2014.

For each program identified in your answer to I-2.1 and I-2.2 above, answer the following.

3. Provide complete details involving the amount of the grant received, including whether the grant was received in a lump sum or multiple instalments.

Response:

Not applicable since Jinxiecheng has not received benefits from the GOC under the above-mentioned programmes during the period from 1 Jan 2011 to 31 March 2014.

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).

Response:

Not applicable since Jinxiecheng has not received benefits from the GOC under the above-mentioned programmes during the period from 1 Jan 2011 to 31 March 2014.

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

Response:

Not applicable since Jinxiecheng has not received benefits from the GOC under the above-mentioned programmes during the period from 1 Jan 2011 to 31 March 2014.

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 GOC in relation to the program.

Response:

Not applicable since Jinxiecheng has not received benefits from the GOC under the above-mentioned programmes during the period from 1 Jan 2011 to 31 March 2014.

Response of Jinxiecheng Public version

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

Response:

Not applicable since Jinxiecheng has not received benefits from the GOC under the above-mentioned programmes during the period from 1 Jan 2011 to 31 March 2014.

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

Response:

Not applicable since Jinxiecheng has not received benefits from the GOC under the above-mentioned programmes during the period from 1 Jan 2011 to 31 March 2014.

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.

Response:

Not applicable since Jinxiecheng has not received benefits from the GOC under the above-mentioned programmes during the period from 1 Jan 2011 to 31 March 2014.

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.

Response:

Not applicable since Jinxiecheng has not received benefits from the GOC under the above-mentioned programmes during the period from 1 Jan 2011 to 31 March 2014.

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.

Response:

Not applicable since Jinxiecheng has not received benefits from the GOC under the above-mentioned programmes during the period from 1 Jan 2011 to 31 March 2014.

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

Response:

Not applicable since Jinxiecheng has not received benefits from the GOC under the above-mentioned programmes during the period from 1 Jan 2011 to 31 March 2014.

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

Response:

Not applicable since Jinxiecheng has not received benefits from the GOC under the above-mentioned programmes during the period from 1 Jan 2011 to 31 March 2014.

14. If the program has been terminated, please provide details (when, why). When is the last date that your business could apply for or claim benefits under the program? When is the last date that your business could receive benefits under the program?

If the program terminated has been substituted for by another program, identify the program and answer all the questions in Part I-1 in relation to this programme.

Response:

Not applicable since Jinxiecheng has not received benefits from the GOC under the above-mentioned programmes during the period from 1 Jan 2011 to 31 March 2014.

15. Identify the body responsible for administering the grant.

Response:

Not applicable since Jinxiecheng has not received benefits from the GOC under the above-mentioned programmes during the period from 1 Jan 2011 to 31 March 2014.

16. Identify the date of approval of the grant and the date the grant was received.

Indicate where the grant was accounted for on your business' financial statements.

Response:

Not applicable since Jinxiecheng has not received benefits from the GOC under the above-mentioned programmes during the period from 1 Jan 2011 to 31 March 2014.

PART I-3 Tariff and VAT Exemptions on Imported Materials and Equipment (Program13)

It is our understanding that certain enterprises in China are eligible for exemption from the payment of import duty and import VAT on imported inputs, technologies and equipments including the following identified programs

Program 13: Exemption of tariff and import VAT for imported technologies and equipments

If your business or any company/entity related to your business received benefits under any such program during the period **1 April 2005 to 31 March 2014**, please answer the following questions.

1. Provide complete details involving the exemption of tariff and import VAT received, for any imported technologies and equipment.
Response:
Not applicable since Jinxiecheng did not imported equipment from foreign countries.
2. Provide complete details involving the amount of the VAT refund received, including whether the refund was received in a lump sum or multiple instalments. Prepare this information in the attached spreadsheet named "**VAT and Tariff**" included as part of the *Exporter Questionnaire accompanying spreadsheet* provided alongside this questionnaire.
Response:
Not applicable since Jinxiecheng did not imported equipment from foreign countries.
3. Describe the application and approval procedures for obtaining a benefit under these programs.
Response:
Not applicable since Jinxiecheng did not imported equipment from foreign countries.
4. Where applicable, provide copies of the application form or other documentation used to apply for these programs, all attachments and all contractual agreements entered into between your business and the GOC in relation to the program.
Response:
Not applicable since Jinxiecheng did not imported equipment from foreign countries.
5. Outline the fees charged to, or expenses incurred by your business for purposes of receiving these programs.
Response:
Not applicable since Jinxiecheng did not imported equipment from foreign countries.

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6. Outline the eligibility criteria your business had to meet in order to receive benefits under these programs.

Response:

Not applicable since Jinxiecheng did not imported equipment from foreign countries.

7. State whether your eligibility for these programs 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.

Response:

Not applicable since Jinxiecheng did not imported equipment from foreign countries.

8. If the benefit was provided in relation to a specific activity or project of your entity, please identify the activity and provide supporting documentation.

Response:

Not applicable since Jinxiecheng did not imported equipment from foreign countries.

9. What records does your business keep regarding each of the benefits received under these programs? Provide copies of any records kept in relation to the program.

Response:

Not applicable since Jinxiecheng did not imported equipment from foreign countries.

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

Response:

Not applicable since Jinxiecheng did not imported equipment from foreign countries.

11. To your knowledge, do these programs still operate or have they been terminated?

Response:

Not applicable since Jinxiecheng did not imported equipment from foreign countries.

12. If these programs have been terminated, please provide details (when, why). When is the last date that your business could apply for or claim benefits under the program? When is the last date that your business could receive benefits under the program?

Response:

Response of Jinxiecheng Public version

Not applicable since Jinxiecheng did not imported equipment from foreign countries.

13. If any of these programs have been terminated and is being substituted for by another program, identify the program and answer all the questions in Part I-1 in relation to this programme.

Response:

Not applicable since Jinxiecheng did not imported equipment from foreign countries.

14. Were the materials and/or equipment that were entitled to a refund of VAT used in the production of the goods during the investigation period? If yes, provide the following information:

- (a) type of inputs;
- (b) cost of inputs;
- (c) quantity of inputs; and
- (d) amount of VAT refunded.

Has your company received exemption from payment, or refunds of import duty and import VAT, for imported material inputs including technologies and equipments

at any time that were used in the production of the goods during the investigation period? If yes, provide the following information:

- (a) description of imported product;
- (b) country of origin;
- (c) quantity of imported product;
- (d) purchase price;
- (e) terms of purchase (f.o.b., c.i.f., etc);
- (f) ocean freight;
- (g) value for duty of imported product;
- (h) regular rate of taxes and duties;
- (i) concessionary rate of taxes and duties;
- (j) amount of duties and taxes normally applicable;
- (k) amount of duties and taxes paid;
- (l) amount of duties and taxes exempt;
- (m) date of importation;
- (n) tariff classification number;
- (o) customs entry number; and
- (p) application fee.

Response:

Not applicable since Jinxiecheng did not imported equipment from foreign countries.

15. Explain if (and how) the GOC determines which imported inputs are consumed by your business in the production of the subject goods and in what amounts, and the amount of duty paid or payable on the inputs (including any allowance for waste).

Response:

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Not applicable since Jinxiecheng did not imported equipment from foreign countries.

16. Explain how the GOC determined the percentage rate of duty exemption.

Please note that goods consumed in the production of exported goods (inputs) include:

- (a) goods incorporated into the exported goods; and
- (b) energy, fuel, oil and catalysts that are used or consumed in the production of the exported goods.

Response:

Not applicable since Jinxiecheng did not imported equipment from foreign countries.

17. Provide a representative sample of copies of import entry documents (for example: bill of entry, invoice from supplier, etc.) for each type of importation covering duty-exempt inputs and duty-paid inputs imported for use in the manufacturing of the subject goods.

Response:

Not applicable since Jinxiecheng did not imported equipment from foreign countries.

18. In addition to the import entry documents, you must also provide copies, if applicable, of any applications submitted to and/or approval document received from the GOC relating to the exemption from the payment of import duty and import VAT on imported inputs and in relation to the VAT that is refunded on the exportation of the subject goods.

Provide copies of reports and audits by the GOC authority responsible for administering the duty rebate or duty drawback scheme with respect to the verification of the importation and use of inputs and the remittance or drawback of the related duty paid or payable.

Response:

Not applicable since Jinxiecheng did not imported equipment from foreign countries.

PART I-4 Aluminium provided by government at less than fair market value (Program 15)

In the original investigation Customs and Border Protection considered claims that public bodies (in the form of state-owned enterprises (SOEs)) were supplying aluminium, directly or indirectly, to manufacturers of aluminium extrusions at less than fair value. Aluminium is defined as all forms of aluminium, whether in pure form or alloyed.

The term SOE is defined in the glossary of this questionnaire.

In relation to this program, provide the following information.

1. Did your business or any company/entity related to your business receive any benefit under the above program during the review period 1 April 2013 to 31 March 2014?

Response:

Not applicable since purchases are all made according to the prevailing market prices, and there is no any granting and receipt of the assistance.

2. Does your business purchase primary aluminium from SOEs?

Response:

Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

3. Provide a list, including a contact name and address, of all your suppliers of aluminium. Indicate whether the supplier is a SOE and whether they supply pure aluminium, aluminium alloy, or both.

Response:

Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

4. Provide a listing showing the purchase price of aluminium from each supplier during each month of the review period.

Prepare this information in the attached spreadsheet named "**Aluminium Purchases**" included as part of the *Exporter Questionnaire – CHINA – accompanying spreadsheet* provided alongside this questionnaire.

Please add more space for additional suppliers and aluminium categories as required.

Response:

Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to

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the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

5. Did your business receive any reduction/reduced price for the purchase of these goods/services during the review 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:

Not applicable since purchases are all made according to the prevailing market prices, and there is no any granting and receipt of the assistance.

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

Response:

Not applicable since purchases are all made according to the prevailing market prices, and there is no any granting and receipt of the assistance.

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

Response:

No, Jinxiecheng did not imported raw material during the review period, since it is a small company.

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:

There are mainly two reasons for purchasing imported raw materials over domestic produced raw materials, the first one is required by the customers and the other is the prices for the imported raw materials are lower than the domestic prices.

PART I-6 Preferential loans (Program 44)

It has been alleged that preferential lending or 'policy loans' from Chinese policy banks or state-owned commercial banks (SOCBs) may be providing a benefit to Chinese aluminium extrusion manufacturers.

1. Please provide details of any loans your company has received from Policy banks and SOCBs since 1 January 2005. In doing so please provide information on each loan as follows:

Date of loan

Amount of loan

Currency of loan

Name and Address of Bank.

Period of loan

Purpose of loan. Identify if the loan was for the purchase of capital equipment. If so please identify the effective life of the purchased equipment that you use for accounting purposes.

Interest Rate of loan

Type of loan (Fixed /Variable?).

Repayment schedule. If variable or a fixed rate loan with differing repayment schedules please provide full and complete details on payment terms and how periodic interest repayment terms are calculated.

Details of any loan variations or debt forgiveness.

Response:

Not applicable since Jinxiecheng did not get any preferential loan from policy banks and SOCBS as a private company, interest rate is determined according to the prevailing market prices.

2. For each loan identified please indicate which loans were provided at less than market rate to enact or enable the government of China's policy to support the growth and development of the aluminium industry. Provide the interest rate for the loan that would have been available to your company if your company had not received the less than market rate loan.

Response:

Not applicable since Jinxiecheng did not get any preferential loan from policy banks and SOCBS as a private company, interest rate is determined according to the prevailing market prices.

3. Please describe the qualification and approval process that your company had to undertake to qualify for these loans.

Response:

Not applicable since Jinxiecheng did not get any preferential loan from policy banks and SOCBS as a private company, interest rate is determined according to the prevailing market prices.

Response of Jinxiecheng Public version

4. What eligibility criteria did your company have to meet in order to qualify for this lending program?

Response:

Not applicable since Jinxiecheng did not get any preferential loan from policy banks and SOCBS as a private company, interest rate is determined according to the prevailing market prices.

5. Was eligibility contingent upon export performance or on the use of domestic goods over imported goods? If not:

was eligibility limited to certain sectors and/or regions?

was eligibility limited in any way? If so, describe the criteria involved.

can all firms which meet the eligibility criteria benefit from this aid or does the bank exercise discretion?

was eligibility met by performance requirements such as, but not limited to, production targets, export earnings and the requirement to use Chinese productive inputs?

Response:

Not applicable since Jinxiecheng did not get any preferential loan from policy banks and SOCBS as a private company, interest rate is determined according to the prevailing market prices.

6. Please provide supporting documentation to evidence your company's receipt of these loans including the loan application, the loan contract, approval copies of the loans received, relevant extracts from your accounting records and supporting information that the rates and repayments established under the loan contract have been paid.

Response:

Not applicable since Jinxiecheng did not get any preferential loan from policy banks and SOCBS as a private company, interest rate is determined according to the prevailing market prices.

7. Please estimate the amounts of the benefit your company has received over the life of the loan under this lending program. You can do this by comparing the interest payments made to the interest payments that would have been paid if the loan was provided at the market rate.

Response:

Not applicable since Jinxiecheng did not get any preferential loan from policy banks and SOCBS as a private company, interest rate is determined according to the prevailing market prices.

Response of Jinxiecheng Public version

PART I-7 Provision of goods programs – Provision of land use rights, electricity, water, natural gas and heavy oil at less than adequate remuneration (Programs 45 46, 59, 60, and 61)

The Commission has received a submission that the aluminium extrusion industry in China may receive, for less than adequate remuneration, goods and services such as the provision of electricity, water, natural gas, and heavy oil.

1. Did your business or any company/entity related to your business receive any benefit⁵ under the following programs during the review period (1 April 2013 to 31 March 2014):

- Program 45: Provision of land use rights
- Program 46: Provision of electricity
- Program 59: Provision of water
- Program 60: Provision of natural gas
- Program 61: Provision of heavy oil

Response:

Jinxiecheng and its related company did not benefit from above programs since purchases are all made according to the prevailing market prices, and there is no any granting and receipt of the assistance.

2. Does your company purchase any of the above goods from SOEs?

Response:

The electricity and water are provided by the State Owned Enterprises.

3. Provide a list, including a contact name and address, of all your suppliers of the goods listed in question 1 above. Indicate whether each supplier is a SOE.

Response:

Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

4. Describe the costs (fees and charges) associated with these programs. In particular, any fixed charges and variable charges related to supply of the good/service.

Response:

Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

5. Provide a schedule showing the average purchase price of each good from each supplier during each month of the investigation period. .

Response:

⁵ Refer to the Glossary of Terms for a definition of benefit in this context.

Response of Jinxiecheng Public version

Jinxiecheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

6. During the review period, did your business receive any discount to normally available prices of the goods listed in question 1 above. If so, please provide details.

Response:

Jinxiecheng and its related company did not benefit from above programs since purchases are all made according to the prevailing market prices, and there is no any granting and receipt of the assistance.

PART I-8 Any other programs

If the GOC, any of its agencies or any other public body or authorised body has provided any other benefit⁶ under any other assistance programs to your entity not previously addressed, identify the program(s).

This may have included:

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

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

1. 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).

Response:

Not applicable since Jinxiecheng did not receive any benefit from above programs.

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

Response:

Not applicable since Jinxiecheng did not receive any benefit from above programs.

⁶ Refer to the Glossary of Terms for a definition of benefit in this context.

Response of Jinxiecheng Public version

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

Response:

Not applicable since Jinxiecheng did not receive any benefit from above programs.

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

Response:

Not applicable since Jinxiecheng did not receive any benefit from above programs.

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

Response:

Not applicable since Jinxiecheng did not receive any benefit from above programs.

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

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

Response:

Not applicable since Jinxiecheng did not receive any benefit from above programs.

7. If the benefit was provided in relation to a specific activity or project of your entity, please identify the activity and provide supporting documentation.

Response:

Not applicable since Jinxiecheng did not receive any benefit from above programs.

8. What records does your business keep regarding each of the benefits received under this program? Provide copies of any records kept in relation to the program.

Response:

Not applicable since Jinxiecheng did not receive any benefit from above programs.

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

Response:

Not applicable since Jinxiecheng did not receive any benefit from above programs.

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

Response:

Not applicable since Jinxiecheng did not receive any benefit from above programs.

Response of Jinxiecheng Public version

11. If the program has been terminated, please provide details (when, why).
When is the last date that your business could apply for or claim
benefits under the program? When is the last date that your business
could receive benefits under the program?

If the program terminated has been substituted for by another
program, identify the program and answer all the questions in Part I-1
in relation to this programme.

Response:

Not applicable since Jinxiecheng did not receive any benefit from above programs.

SECTION J – EXPORTER/PRODUCER’S DECLARATION

I hereby declare that.....(company)
did, during the assessment period 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.

or

I hereby declare that.....(company)
did, during the assessment period, produce the goods under
consideration which were exported to Australia by another company
and have completed the attached questionnaire and, having made due
inquiry, certify that the information contained in this submission is
complete and correct to the best of my knowledge and belief.

Name :.....

Signature :.....

**Position in
Company** :.....

Date :.....

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	<input type="checkbox"/> ✓
Section B – Export price	<input type="checkbox"/> ✓
Section C – Like goods	<input type="checkbox"/> ✓
Section D – Domestic price	<input type="checkbox"/> ✓
Section E – Fair comparison	<input type="checkbox"/> ✓
Section F – Exports to third countries	<input type="checkbox"/> ✓
Section G – Costing information	<input type="checkbox"/> ✓
Section H – Particular Market Situation	✓
Section I – Countervailing	<input type="checkbox"/> ✓
Section J – Declaration	<input type="checkbox"/> ✓

Electronic Data	Please tick if you have provided spreadsheet
INCOME STATEMENT	<input type="checkbox"/> ✓
TURNOVER – sales summary	<input type="checkbox"/> ✓
AUSTRALIAN SALES – list of sales to Australia	<input type="checkbox"/> ✓
LIKE GOODS – comparison between goods sold domestically and exported to Australia.	<input type="checkbox"/> ✓
DOMESTIC SALES – list of all domestic sales of like goods	<input type="checkbox"/> ✓
THIRD COUNTRY – third country sales	<input type="checkbox"/> ✓
PRODUCTION – production figures	<input type="checkbox"/> ✓
DOMESTIC CTMS – costs of goods sold domestically	<input type="checkbox"/> ✓
AUSTRALIAN CTMS – costs of goods sold to Australia	<input type="checkbox"/> ✓

Response of Jinxicheng Public version

INCOME TAX – income tax paid, exempted or refunded	<input type="checkbox"/> ✓
ALUMINIUM PURCHASES – average aluminium raw material purchase prices	<input type="checkbox"/> ✓

List of Exhibit

1. *Exhibit 1. A-3.9 internal organization chart of Jinxiecheng*
2. *Exhibit 2.A-3.10 list of Board of Directors*
4. *Exhibit4 . A-4.3 chart of accounts*
5. *Exhibit 5.A-5 INCOME STATEMENT*
6. *Exhibit 6. A-6 turnover*
7. *Exhibit 14. G-1 .2 spreadsheet of production*
8. Exhibit 17. H-1.1.E business license
9. Section J Exporter's Declaration

Internal organization chart and various departments in the functions they perform

Guangdong Jinxue aluminum co., LTD

Management structure diagram

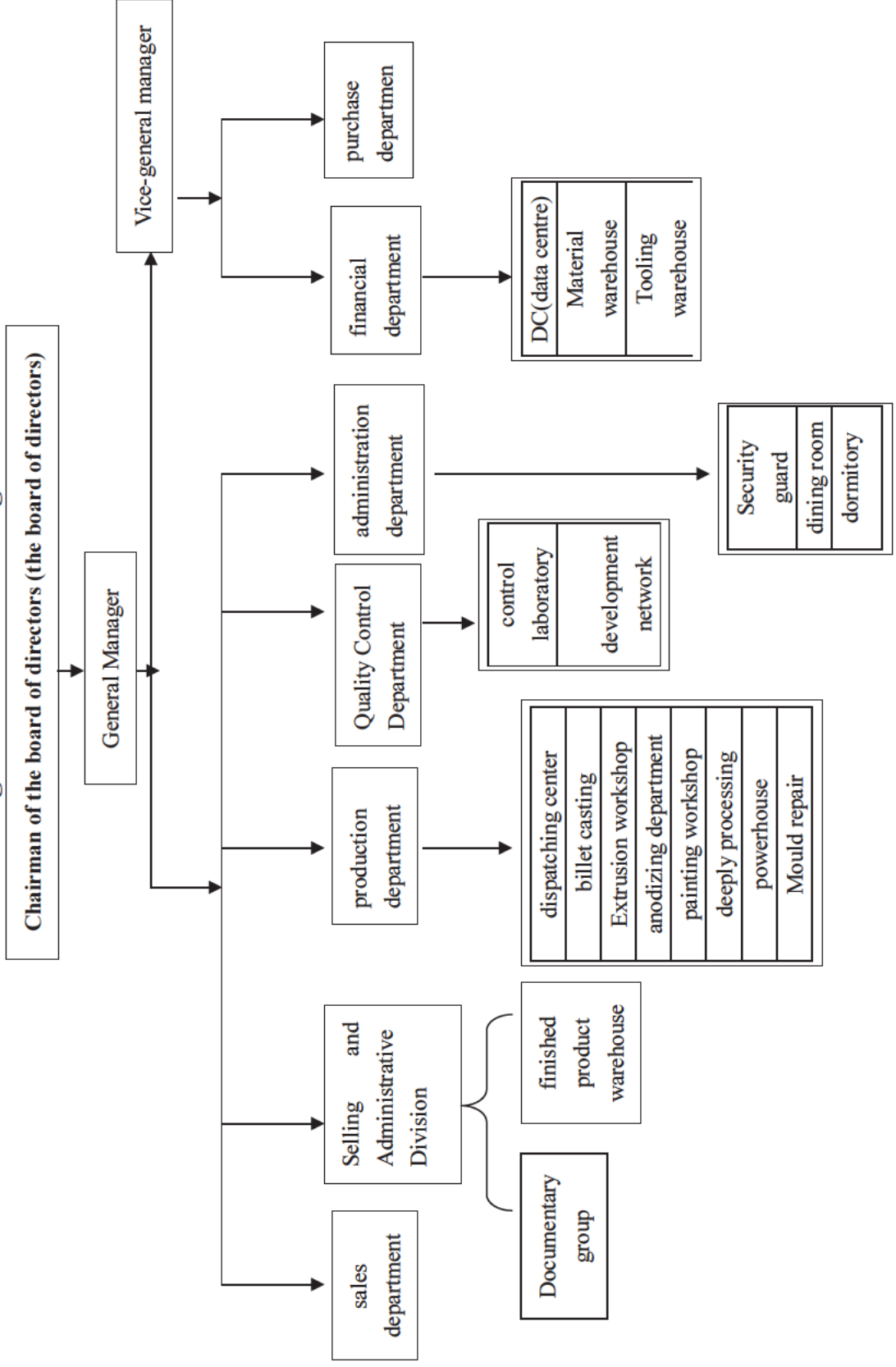


Exhibit A-3.10 Jinxiecheng Board of Directors

Guang Ya Aluminium Industries Co., Ltd. (“Guang Ya”)

Name	Position
Wu Zecheng	Chairman of the Board of Directors
Mr Ng Kuishing	Director
Wu Zhucheng	Director

科目余额表"On";

CHART OF ACCOUNT		
期间AR	科目代码T	科目名称T OF
5	101	Cash on hand
5	102	Cash in bank
5	112	Notes receivable
5	113	Accounts receivable
5	115	Advance to suppliers
5	119	Other receivable
5	123	Raw materials
5	133	Material on consignment for further processing
5	135	Semi-finished products
5	137	Finished goods
5	139	Prepaid expense
5	151	Long-term investments
5	161	Fixed assets-cost
5	165	Accumulated depreciation
5	169	Construction in process
5	202	Notes payable
5	203	Accounts payable
5	209	Other payables
5	211	Wages payable
5	221	Taxes payable
5	229	Other fund payable
5	231	Accrued expenses
5	301	Paid-in capital (or share capital)e
5	313	Surplus reserve
5	321	Profit & loss summary
5	322	Distribution profit
5	401	Cost of production
5	501	sales
5	502	Cost of sales
5	503	Selling expense
5	504	Tax and Extra Charges on Sales of Products
5	521	General and administrative expenses
5	522	Financial expenses
5	542	Non-operating expenses
5	560	Prior period profit & loss adjustment
0		Total

INSERT COMPANY NAME

Jinxiecheng

INCOME STATEMENT

		Most recent co
		All products
		所有产品
Gross Sales (1)	毛销售收入	100.00
Sales returns, rebates and discounts (2)	销售退回、折扣	0.00
Net sales (3) = (1-2)	净销售收入	0.00
Raw materials (4)	原材料	0.00
Direct labour (5)	直接人工	0.00
Depreciation (6)	折旧	0.00
Manufacturing overheads (7)	制造费用	0.00
Other operating expenses (8)	其他营业费用	0.00
Total cost to make (9) = (4+5+6+7+8)	总的生产成本(销售成本)	92.90
	税金及附加	0.45
Operating income (10) = (3-9)	营业利润	6.29
Selling expenses (11)	销售费用	0.36
Administrative & general expenses (12)	管理费用	3.89
Financial expenses (13)	财务费用	0.02
SG&A expenses (14) = (11+12+13)	三项费用总和	4.27
	投资收益	0.00
Income from normal activities (15) = (10-14)	营业利润	2.38
Interest income (16)	利息收入	0.00
Interest expense (enter as negative) (17)	利息费用	0.00
Extraordinary gains/losses (enter losses as negative) (18)	营业外收入	0.01
Abnormal gains/losses (enter losses as negative) (19)	营业外支出	0.01
Profit before tax (20) = (15+16+17+18+19)	税前利润	2.38
Tax (21)	税收	0.59
Net profit (22) = (20-21)	净利润	1.78

Note: this is summarized on the basis of taking "Gross sales as 100

Completed financial	Review period	
	GUC	All products
涉案产品	所有产品	涉案产品
100.00	100.00	100.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
92.90	92.60	92.60
0.45	0.44	0.44
6.29	6.60	6.60
0.36	0.35	0.35
3.89	3.93	3.93
0.02	0.00	0.00
4.27	4.28	4.28
0.00	0.00	0.00
2.38	2.67	2.67
0.00	0.00	0.00
0.00	0.00	0.00
0.01	0.01	0.01
0.01	0.00	0.00
2.38	2.68	2.68
0.59	0.67	0.67
1.78	2.01	2.01

SALES SUMMARY

20

		Most recent complete
		Volume
		数量
Total company turnover (all	总收入	100
domestic market	国内市场	98.04
exports to Australia	澳洲市场	0.183362721
exports to other countries	第三国市场	1.77
Turnover of the sector including	包含涉案产品部分	100
domestic market	国内市场	98.04
exports to Australia	澳洲市场	0.183362721
exports to other countries	第三国市场	1.77
Turnover of the GUC	涉案产品销售	100
domestic market	国内销售	98.04
exports to Australia	澳洲市场	0.183362721
exports to other countries	第三国市场	1.77

Note: this is summarized on the basis of taking "Total company turnover (all products)" 1

13(1-12)

调查期间2013.4-2014.3

Reported financial year (please	Review period	
Value	Volume	Value
金额	数量	金额
100.00	100	100.00
98.02	96.03	96.00
0.21	1.992747281	2.00
1.769961623	1.978305299	2.00
100.00	100	100.00
98.02	96.03	96.00
0.21	1.992747281	2.00
1.769961623	1.978305299	2.00
100.00	100	100.00
98.02	96.03	96.00
0.21	1.992747281	2.00
1.769961623	1.978305299	2.00

100kg and 100 RMB

Exhibit G-1 .2 the spreadsheet of "Production"

		Previous completed financial year (please specify)	Most recent completed financial year (specify)
		2012年	2013年
A – Production capacity (e.g. kg, tonnes)*	产能	100.00	100.00
B – Actual production in volume (e.g. kg, tonnes)	实际产量(KG)	29.30	26.43
C – Capacity utilisation (%) (B/A x 100)	利用率		

Note: this is summarized on the basis of taking production capacity as 100kg

Assessment period:1 April 2013 to 31 March 2014
2013 to 31 March 2014
100.00
27.37

企业法人营业执照

(副本)

注册号 企独粤南总副字第001617号
(副本号:1-1)

名称 广东金协成铝业有限公司

住所 广东省佛山市南海区大沥街道横岗工业区

法定代表人 吴泽成

注册资本 壹仟万元人民币

实收资本 壹仟万元人民币

公司类型 有限责任公司(外国法人独资)

经营范围 加工、产销:铝型材,铜型材,不锈钢型材,产品
内外销售。

股东(发起人) 金协成铝业有限公司。

营业期限 自一九九八年四月三十日 至 二〇二三年十二月一日
成立日期 一九九八年四月三十日

编号: N00441211

须知

1. 《企业法人营业执照》是企业法人资格和合法经营的凭证。
2. 《企业法人营业执照》分为正本和副本,正本和副本具有同等法律效力。
3. 《企业法人营业执照》正本应当置于住所的醒目位置。
4. 《企业法人营业执照》不得伪造、涂改、出租、出借、转让。
5. 登记事项发生变化,应当向公司登记机关申请变更登记,换领《企业法人营业执照》。
6. 每年三月一日至六月三十日,应当参加年度检验。
7. 《企业法人营业执照》被吊销后,不得开展与清算无关的经营活动。
8. 办理注销登记,应当交回《企业法人营业执照》正本和副本。
9. 《企业法人营业执照》遗失或者毁坏的,应当在公司登记机关指定的报刊上声明作废,申请补领。

年度检验情况

2003年度 年检(14)	2004年度 年检(15)	2005年度 年检(16)	2006年度 年检(17)	2007年度 年检(18)	2008年度 年检(19)	2009年度 年检(20)
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登记机关 佛山市南海区工商行政管理局

二〇〇七年七月一日

Business License for Enterprise's Legal Person

(Duplicate copy)

Registration No.: Qiduyuenanzongfuzi 001617 (Duplicate No.:1-1)

Enterprise Name: JINXIECHENG ALUMINIUM PROFILES (Guang Dong) Co., Ltd.

Residence: Henggang industrial section, Dali street, Nanhai District, Foshan City, Guangdong Province.

Legal Representative: Wu Ze Cheng

Registered Capital: ¥ 10,000,000.00 (RMB)

Paicl-up Capital: ¥ 10,000,000.00 (RMB)

Type of Enterprise: Limited Liability Company(wholly owned foreign corporation)

Scope of Business: manufacture, production, processing and selling of aluminum Profile, bronze profile and stainless steel profile to both domestic and overseas market.

Shareholders (sponsors) JINXIECHENG ALUMINIUM PROFILES Co., Ltd.

Date of Establishment: April 30, 1998

Term of Business: From April 30, 1998 to December 01, 2023

Please apply for yearly check to the company registration authority between Mar. 1st and Jun. 30th every year.

Explanation

1. Business License for Enterprise's Legal Person is the certificate of enterprise's legal personality and lawful operation.
2. Business License for Enterprise's Legal Person has an original copy and a duplicate copy. Both of the two copies have the same legal force.
3. The original copy of Business License for Enterprise's Legal Person should be place in an eye-catching position in the residence.
4. Business License for Enterprise's Legal Person shall not be fabricated, altered, leased, lent or transferred.
5. When articles in Business License for Enterprise's Legal Person changes, apply for alteration registration to the company registration authority, and obtain a new license.
6. Business License for Enterprise's Legal Person shall be checked annually between Mar. 1st and Jun. 30th every year.
7. Business activities nothing to do with liquidation is forbidden after Business License for Enterprise's Legal Person is revoked.
8. Return the original and duplicate copies of Business License for Enterprise's Legal Person when logout registration.
9. Declare void in the press designated by the company registration authority, when Business License for Enterprise's Legal Person is lost or damaged.

Yearly check conditions

1. Yearly check for 2006 - Sealed by Nanhai district Administration for Industry and Commerce in Foshan city
2. Yearly check for 2007 - Sealed by Nanhai district Administration for Industry and Commerce in Foshan city
3. Yearly check for 2008 - Sealed by Nanhai district Administration for Industry and Commerce in Foshan city
4. Yearly check for 2009 - Sealed by Nanhai district Administration for Industry and Commerce in Foshan city
5. Yearly check for 2010 - Sealed by Nanhai district Administration for Industry and Commerce in Foshan city
6. Yearly check for 2011 - Sealed by Nanhai district Administration for Industry and Commerce in Foshan city
7. Yearly check for 2012 - Sealed by Nanhai district Administration for Industry and Commerce in Foshan city

Sealed by Nanhai district Administration for Industry and Commerce in Foshan city
July-02-2007

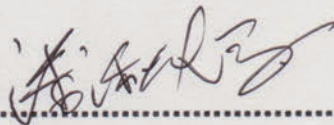
SECTION J – EXPORTER/PRODUCER'S DECLARATION

I hereby declare that. Guangdong Jinxiecheng Al. Manufacturing Co., Ltd.(company) did, during the assessment period, produce the goods under consideration which were exported to Australia by another company and have completed the attached questionnaire and, having made due inquiry, certify that the information contained in this submission is complete and correct to the best of my knowledge and belief.

Name

:Qiuhong Pan.....

Signature

:.....

Position in Company :. Manager of the sale department.

Date

:14 Aug, 2014