



Australian Government
Anti-Dumping Commission

NON CONFIDENTIAL VERSION
“PUBLIC RECORD”.

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: 2014-08-18
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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

TABLE OF CONTENTS

TABLE OF CONTENTS	2
Instructions.....	3
SECTION A – COMPANY STRUCTURE AND OPERATIONS.....	9
A-1 Identity and communication 联系人和联系方式	9
A-2 Representative of the company for the purpose of the assessment... ..	10
A-3 Company information 公司信息	10
A-4 General accounting/administration information	15
一般的财务和管理信息。	15
A-5 Income statement 收入说明.....	19
A-6 Sales 销售	21
SECTION B – SALES TO AUSTRALIA (EXPORT PRICE).....	23
B – 出口到澳大利亚（价格）	23
SECTION C – EXPORTED GOODS & LIKE GOODS 出口货物相关货物....	34
SECTION D – DOMESTIC SALES 部分 D – 国内销售	37
SECTION E – FAIR COMPARISON 部分 E – 公平的比较	47
E-1 Costs associated with export sales	48
E-3 Duplication 重复	69
SECTION F – EXPORT SALES TO COUNTRIES OTHER THAN AUSTRALIA (THIRD COUNTRY SALES) 出口到澳大利亚以外的国家（第三国家销售）	71
SECTION G – COSTING INFORMATION AND CONSTRUCTED VALUE..	74
G-1. Production process and capacity 生产流程和产能.....	75
G-2. Cost accounting practices 成本核算	77
G-3 Cost to make and sell on domestic market 内销的生产和销售成本	79
G-4 Cost to make and sell goods under consideration(exported to Australia)	80
SECTION H – Particular Market Situation 特定市场情况	85
PART H-1 General information 一般信息。	86
PART H-2 GOC measures in the aluminium sector.....	94
PART H-3 The aluminium extrusions sector.....	96
SECTION I – countervailing	104
PART I-1 Preferential income tax programs (programs 10, 16, 17, 18, 47, 48, 49, 50)	106
PART I-2 Grants and preferential policies (Programs 2, 3, 4, 5, 6, 7, 8, 9, 26, 29, 32, 35)	109
PART I-3 Tariff and VAT Exemptions on Imported Materials and Equipment (Program 13)	113
PART I-4 Aluminium provided by government at less than fair market value (Program 15)	116
PART I-6 Preferential loans (Program 44)	118
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).....	120
PART I-8 Any other programs	122
SECTION J – EXPORTER/PRODUCER’S DECLARATION.....	124
SECTION K - CHECKLIST.....	125
APPENDIX – GLOSSARY OF TERMS.....	126

INSTRUCTIONS

Why you have been asked to fill out this questionnaire?

The Anti-Dumping Commission (the Commission) is responsible for conducting a review of the variable factors relevant to setting the anti-dumping measures applying to certain aluminium extrusions exported to Australia by your company.

The Commission will use the information you provide to determine normal values and export prices over the review period.

The Commission review will be carried out under the provisions of Part XVB of the *Customs Act 1901*.

What happens if you do not respond to this questionnaire?

You do not have to complete the questionnaire. However, if you do not respond, do not provide all of the information sought, do not provide information within a reasonable time period, or do not allow the Commission to verify the information, we may deem you uncooperative. In that case the Commission may be required to rely on information supplied by other parties (possibly information supplied by the Australian industry).

It is in your interests, therefore, to provide a complete submission.

Due date for response

You are requested to respond to this questionnaire and return it to the Commission within the time specified on the cover page. There is a statutory time limit imposed for the review. The Commission may not be able to consider submissions received after the due date.

If you cannot lodge your submission by the due date please advise the investigation case manager as soon as possible.

Confidential and non-confidential submissions

You are required to lodge one confidential version (for official use only) and one non-confidential version (for public record) of your submission by the due date.

Please ensure that *each page* of information you provide is clearly marked either "FOR OFFICIAL USE ONLY" or "PUBLIC RECORD".

All information provided to the Commission in confidence will be treated accordingly. The non-confidential version of your submission will be placed on the public record.

Please note, Australia's anti-dumping and countervailing legislation requires that to the extent that information given to the Commission is claimed to be confidential or whose publication would adversely affect a business or commercial interest, the person giving the information must ensure that a summary of that information contains sufficient detail to allow a reasonable understanding of the substance of the information, but does not breach confidentiality nor adversely affect those interests.

The legislation allows that a person is not required to provide a summary for the public record if the Commission can be satisfied that no such summary can be given that would allow a reasonable understanding of the substance of the information. However, such a summary would add considerably to an interested party's understanding of information contained in a document.

As provided for in Australia's anti-dumping and countervailing legislation, all submissions are required to have a bracketed explanation of deleted or blacked out information for the non-confidential version of the submission. Note that if such an explanation is not provided, the Commission may disregard the information in the submission. An example of a statement to accompany deleted/blacked out text is:

[explanation of cost allocation through the divisions].

If, for some reason, you cannot produce a non-confidential summary, please contact the investigation case manager.

Exporter's declaration

At section J, you are required to make a declaration that the information contained in your submission is complete and correct. Alternatively, if you did not export the goods during the period of investigation, you may make a declaration to that effect.

You must return a signed declaration with your response to the questionnaire.

Verification of the information that you supply

The Commission will seek to verify the information provided in your submission. Where there are a large number of exporters, the Commission may have to verify information from selected exporters only. The purpose of the visit is to verify the information submitted in response to this questionnaire. It is not meant to be a chance for you to provide new or additional information. The Commission expects your response to the questionnaire to be complete and accurate.

Verification visits take several days. We will want to examine in detail your company's records in respect of the goods and will ask for copies of documents relating to the manufacture and sale of the goods. We will need to consult with your staff, particularly your financial controller (or accountant) and your domestic and export sales people. We may also need to see your factory, in which case we will need to consult with your operational managers.

After gathering the information we will prepare a report of the visit. We will provide you with a draft of the report and then respond to any questions you have. We will ask you to prepare a non-confidential copy of the report for the public record.

Outline of information required by this questionnaire

Section A **General information relating to your company including financial reports.**

Section B **A complete list of your company's exports to Australia over the investigation period.**

Section C	A list of goods sold on the domestic market of the country of export (like goods) that may be compared to the goods under consideration (the goods).
Section D	A detailed list of all of your company's sales of like goods in your domestic market.
Section E	Information to allow a fair comparison between export and domestic prices.
Section F	Information in relation to your company's exports of like goods to countries other than Australia.
Section G	Costs to make and sell, for exports to Australia and for the domestic market.
Section H	Market Situation
Section I	Countervailing
Section J	Your declaration.
Section K	A checklist.
Appendix	A glossary of terms used in this questionnaire
Appendix 1	A glossary of terms used in this questionnaire

Some general instructions for preparing your response

- When answering the questionnaire please carefully read all instructions. The Commission requires a response to *all* sections of this questionnaire. Please provide an explanation if a question is not relevant to your situation.
- Answer questions in the order presented in the questionnaire. Please ensure that information submitted conforms to the requested format and is clearly labelled. Please repeat the question to which you are responding and place your answer below it.
- Identify source documents and advise where they are kept. During on-site verification you should be prepared to substantiate all the information you have submitted. Every part of the response should be traceable to company documents that are used in the ordinary course of business.
- We recommend that you retain all work sheets used in answering the questionnaire, in particular those linking the information supplied with management and accounting records. This will help us to verify the information.
- Clearly identify all units of measurement and currencies used. Apply the same measurement consistently throughout your response to the questionnaire.

Instructions on providing electronic data

- It is important that information is submitted in electronic format.

- Electronic data should be emailed or submitted on a CD-ROM, in IBM/MS-DOS format, or another operating system whose disk format is compatible with this MS-DOS version.
- The data must be created as spreadsheet files, preferably in Microsoft Excel, or alternatively in an Excel compatible format (for example, Excel can normally access data in Dbase or as an ASCII file).
- The Excel files must be compatible to the USA version.
- If you cannot present electronic data in the requested format contact the investigation case officer as soon as possible.

Goods subject to measures

The goods subject to anti-dumping measures, in the form of dumping and countervailing duty notices, are described as:

Aluminium extrusions produced via an extrusion process, of alloys having metallic elements falling within the alloy designations published by The Aluminium Association commencing with 1, 2, 3, 5, 6 or 7 (or proprietary or other certifying body equivalents), with the finish being as extruded (mill), mechanical, anodized or painted or otherwise coated, whether or not worked, having a wall thickness or diameter greater than 0.5 mm., with a maximum weight per metre of 27 kilograms and a profile or cross-section which fits within a circle having a diameter of 421 mm ("the goods").

The following additional information assists in understanding the goods:

Extrusion is the process of shaping heated material by forcing it through a shaped opening in a die with the material emerging as an elongated piece with the same profile as the die cavity. For greater clarity, the goods do not include goods made by the process of impact extrusion or cold extrusion.

Alloys are metals composed of more than one metallic element. Alloys used in aluminium extrusions contain small amounts (usually less than five percent) of elements such as copper, manganese, silicon, magnesium, or zinc which enable characteristics such as corrosion resistance, increased strength or improved formability to be imparted to the major metallic element, aluminium.

Aluminium alloys are produced to specifications in "International Alloy Designations and Chemical Composition Limits for Wrought Aluminum and Wrought Aluminum Alloys" published by The Aluminum Association. It includes all alloy designations - these specifications are known in the industry as "Teal Sheets"). These specifications have equivalent designations issued by other certifying bodies such as the International Standards Organization.

Effects of Alloying Elements

The properties and characteristics of aluminium, such as density, conductivity, corrosion resistance, finish, mechanical properties, and thermal expansion, are modified by the addition of alloying elements. The resulting effect depends upon the principal alloying elements used, as detailed in the table below.

Wrought Alloy Designation	Major Alloying Elements and Typical Alloy Characteristics
1xxx Series	Minimum 99% aluminium High corrosion resistance. Excellent finishability. Easily joined by all methods. Low strength. Poor machinability. Excellent workability. High electrical and thermal conductivity.
2xxx Series	Copper High strength. Relatively low corrosion resistance. Excellent machinability. Heat treatable.
3xxx Series	Manganese Low to medium strength. Good corrosion resistance. Poor machinability. Good workability.
4xxx Series	Silicon Not available as extruded products.
5xxx Series	Magnesium Low to moderate strength. Excellent marine corrosion resistance. Very good weldability.
6xxx Series	Magnesium & Silicon Most popular extrusion alloy class. Good extrudability. Good strength. Good corrosion resistance. Good machinability. Good weldability. Good formability. Heat treatable.
7xxx Series	Zinc Very high strength. Good machinability. Heat treatable.

*Source:
The Aluminum Association
(US)*

Profiles and shapes - All aluminium extrusions are produced as either hollow or solid profiles. Hollow profile extrusions generally cost more to produce and obtain higher prices than solid profile extrusions. Extrusions are often produced in standard shapes such as bars, rods, pipes and tubes, angles, channels and tees but they are also produced in customised profiles.

Finishes - In addition to 'as extruded' or mill finish, extrusions can be finished mechanically by polishing, buffing or tumbling. Extrusions can have anodized finishes applied by means of an electro-chemical process that forms a durable, porous oxide film on the surface of the aluminium. Also, they can be finished by painting with liquid or powder coatings utilising an electrostatic application process.

For the purposes of this application, aluminium extrusions are further classified into four "finish" types:

- Mill Finish - Plain metal finish, uncoated (i.e. "as extruded from the die");
- Anodised - Surface converted to aluminium oxide (by electrolysis) and may be coloured by electrolytic or chemical dye means;

- Powder Coated - Charged powder particles are sprayed and adhere to electrically grounded surfaces, heated and fused into a smooth coating in a curing oven; and
- Painted or Other Finish - Painted or finished in other surface applications.

Size range - The ability to produce the full range of profiles is determined by the extrusion and ancillary equipment.

“Working” extrusions includes any operation performed other than mechanical, anodized, painted or other finishing, prior to utilisation of the extrusion in a finished product.

Standards - Aluminium extrusions are manufactured to a variety of Australian and International standards. Products exported to Australia are often claimed to comply with one or more of the following standards:

- ASTM B221M-88 (USA);
- BS 1474:1987 (UK); and
- GB 5237.1-2000 (China).

The most common Australian / New Zealand standard is AS/NZ 1866:1997, which specifies requirements for aluminium and aluminium alloy extruded rod, bar, solid and hollow products for general engineering purposes.

The following table is provided to assist in interpreting whether goods are covered by the anti-dumping measures:

< Goods covered by measures >				< Goods not covered by the measures >		
1	2	3	4	5	6	7
Aluminium extrusions	Aluminium extrusions with minor working	Aluminium extrusions that are parts intended for use in intermediate or finished products	Aluminium extrusions that are themselves finished products	Unassembled products containing aluminium extrusions, e.g. ‘kits’ that at time of import comprise all necessary parts to assemble finished goods	Intermediate or partly assembled products containing aluminium extrusions	Fully assembled finished products containing aluminium extrusions
< Examples >						
Mill finish, painted, powder coated, anodised, or otherwise coated aluminium extrusions	Precision cut, machined, punched or drilled aluminium extrusions	Aluminium extrusions designed for use in a door or window	Carpet liner, fence posts, heat sinks	Shower frame kits, window kits, unassembled unitised curtain walls	Unglazed window or door frames	Windows, doors

“PUBLIC RECORD”**SECTION A – COMPANY STRUCTURE AND OPERATIONS**

This section requests information relating to company details and financial reports.
此部分要求公司详情和财务报告的信息。

A-1 Identity and communication 联系人和联系方式

Please nominate a person within your business who can be contacted for the purposes of this assessment: 请指定一个联系人:

Head Office: EXPORT DEPARTMENT

Name: Jacky Chen

Position in the company: FUJIAN MINFA ALUMINIUM INC.

Address: Nan'mei Comprehensive Development Zone, Nan'an City, Fujian Province, P.R.China Pos tcode: 362300

Telephone: (00)86-595-86279728

Facsimile number: (00)86-595-86279728

E-mail address of contact person: Jacky Chen, minfa@minfa.com

Factory: FUJIAN MINFA ALUMINIUM INC.

Address: Nan'mei Comprehensive Development Zone, Nan'an City, Fujian Province, P.R.China Pos tcode: 362300

Telephone: (00)86-595-86279728

Facsimile number: (00)86-595-86279728

E-mail address of contact person: Jacky Chen, minfa@minfa.com

办公室:

姓名:

职位:

地址:

电话:

传真:

邮箱:

公司:

地址:

电话:

“PUBLIC RECORD”

传真:

邮箱:

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

代理

If you wish to appoint a representative to assist you in this investigation, provide the following details: 如果你要指定一个代理人来帮助你完成此次调查, 请提供以下信息:

Name: John McDermott
 Address: 27 Vagabond Cres McKellar Canberra ACT 2617
 Telephone: 0412 543 792
 Facsimile/Telex number:
 E-mail address of contact person: jmcd49@optsnet.com.au

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. 注意, 指定代理人, 海关将假定此次调查中涉及到贵公司商业的秘密资料, 可能会与指定的代理人透露和讨论。

NO

A-3 Company information 公司信息

1. What is the legal name of your business?
 贵公司的法定名称 **FUJIAN MINFA ALUMINIUM INC.**

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.

贵公司的性质? 是独资? 合资? 还是责任有限公司? 国企? 或者其他形式?
 请问贵公司是否以其他公司名称出口产品?

“PUBLIC RECORD”

FUJIAN MINFA ALUMINIUM INC. (MF)

福建省闽发铝业股份有限公司 (以下简称闽发)

Type: Limited-Liability Company 类型: 股份有限公司

No other business names. 没有以其他公司名称出口产品

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.

公司企业法人？

TianHuo-Huang 公司企业法人：黄天火

请提供主要股东的股份

列出可以控制股票的股东，或者控制 5% 或者更多股票的股东。

Owner and/or principal shareholder	Ownership (%)
TianHuo-Huang (Individual Shareholder)	73,416,000 shares (42.73%)
YinDian-Huang (Individual Shareholder)	18,472,000 shares (10.75%)
ChangYuan-Huang (Individual Shareholder)	13,854,000 shares (8.06%)
XiuLan-Huang (Individual Shareholder)	6,440,000 shares (3.75%)
DongGuan ZhongKe SongShan-Lake Venture Investment Co., Ltd	6,000,000 shares (3.49%)
Haitong Capital Investment Co., Ltd.	6,000,000 shares (3.49%)
public shares	47,618,000 shares (27.73%)

“PUBLIC RECORD”.

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

如果你们现在的贸易是子公司的，请列出母公司的名字。

NO 无

4. If your parent company is a subsidiary of another company, list the principal shareholders of that company. 如果你们公司是个子公司，请列出母公司的名字。

NO 无

5. Provide a diagram showing all associated or affiliated companies and your business' place within that corporate structure. 请画个简图，以显示所有涉及的公司，和你们贸易的组织关系。

没有涉及其他公司，所以没有必要列出简图。

No any associated or affiliated companies, thus no diagram.

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. 你们的母公司或者相关公司是否有收取管理费或者其他费用？如果有收费的话，请列出。

not applicable 不适用

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

请描述你们贸易的性质，并解释你们是生产商或者制造商，经销商，贸易公司，等。

Nature of our business: general trade 贸易性质：一般贸易

FUJIAN MINFA ALUMINIUM INC. is both producer & distributor. 福建省闽发铝业股份有限公司既是生产商，又是经销商。

8. Does your business perform all of the following functions in relation to the goods under consideration:, 你们公司是否扮演下述的角色：

- produce or manufacture **YES**
- sell in the domestic market **YES**
- export to Australia, and **YES**
- export to countries other than Australia. **YES**
- 生产或者制造

- **“PUBLIC RECORD”**.

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- 在中国国内销售
- 出口到澳大利亚
- 出口到别的国家

-

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

如果没有扮演以上的角色，请提供扮演各个角色的公司名称和地址。

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. 提供你们公司内部的组织结构图。描述各个部门的智能，包括管理者，解释各个部门主管的角色。

详见附件 A-3-9

Please see attachment of A-3-9.

10. Provide a list of your business' Board of Directors. 公司董事会成员清单。

The member of board 公司董事会成员清单			
Name	Position	Sex	
TianHuo-Huang 黄天火	chairman of the board 董事长	Male 男	
ChangYuan-Huang 黄长远	总经理兼董事 Director & general manager	Male 男	
YinDian-Huang 黄印电	副总经理兼董事 Director & Vice-general manager	Male 男	
CiWei-Huang 黄赐为	副总经理兼董事 Director & Vice-general manager	Male 男	
WenLe-Huang 黄文乐	Director 董事	Male 男	
SongLin-Huang 黄松林	Director 董事	Male 男	
ZhiQiang-Wang 王志强	independent director 独立董事	Male 男	
Xin-Wang 王昕	independent director 独立董事	Male 男	
Tao-Lan 兰涛	independent director 独立董事	Male 男	

11. Provide a copy of your most recent annual report together with any relevant brochures or pamphlets on your business activities. 请提供最近年度的报告，小册子或者贸易活动的小册子

我司没有专门的贸易活动的小册子

“PUBLIC RECORD”.

We have no special brochures or pamphlets for our business activities.

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? 公司是否有任何运营是在特别经济区的？经济和科技发展区，保税区高科技工业发展区，西域，或任何其他类似的指定区域？

NO

13. If your answer to question A-3.12 above is 'yes':如果 A-3.12 的答案：是

- 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). 请告知是否有从政府那得到的某些利益（补助金，在商业利益率方面降低负债等等）（包括，中央，省，市，县或任何其他层次的政府）因为贵司位于这样的地区而归到你们公司，请解释公司运营的性质，指出具体的区域，【或其他地区】并提供一个在特别区或地区运营所得利益的简要概述。

14. Provide details of all transactions between your company and all related parties. For example: 请提供贵司和所有有关各方的所有交易明细，举例说，

- Supplying/selling completed or partially completed products 提供/销售成品或半成品。

Products are as follows:

Products 产品	Range 范围
Aluminum Extrusion Profiles 挤压铝型材	Mill-Finish 白材
	Anodized 氧化
	Powder-coating 粉末喷涂
	Wooden-Pattern 木纹转印
Aluminum Finished Windows & Doors 铝制成品门窗	Anodized 氧化
	Powder-coating 粉末喷涂
	Wooden-Pattern 木纹转印
Aluminum Structure-parts 铝制结构体部件	Powder-coating 粉末喷涂
	Wooden-Pattern 木纹转印
Aluminum Furniture-parts 铝制家具部件	Mill-Finish 白材
	Anodized 氧化
	Powder-coating 粉末喷涂
Aluminum-Net 铝网	Mill-Finish 白材
	Anodized 氧化
Aluminum-Sheet 铝板	Mill-Finish 白材
	Powder-coating 粉末喷涂

-
- Supplying/selling raw materials 提供/销售原材料.

我们有销售原材料—铝棒给一些有需要的国内用户

Sometimes our domestic clients require us sell raw-material, aluminium alloy billet to them.

- Performing management functions (including any financial functions).
- 执行管理功能（包括任何的财务功能）

ISO9001,ISO14001,OHSAS18001,ISO10012,
Excellent Performance
Management Model,
Internal control management system
ISO9001 质量体系。。。

- Processing (including toll processing) of any raw materials, intermediary or completed products 任何原料的. 加工（包括来料加工），中间加工 或 成品加工。

我们按客户的需要，对成品进行一些深加工。

Our clients have special requirements and we also make deep-tooling for some of their products.

- Trading in products/materials supplied by related parties. 有关方提供的 贸易产品/材料

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我司有向我司全资子公司上海闽发经贸有限公司购入原材料，2013年大概购入了XXXX吨。

We purchase raw-materials, aluminum ingots from our wholly-owned subsidiary, XXXXXXX Trade Co., Ltd. The quantity is about XXXX tons in 2013.

A-4 General accounting/administration information

一般的财务和管理信息。

1. Indicate your accounting period.指出你们的会计期间。

Accounting period:会计期间

Completed financial year: include 2012 completed financial year & 2013 completed financial year

最近完整的财务年度：2012 会计年度和 2013 会计年度

调查期（2013.4.1-2014.3.31）：Review period (1-Apr-13 ~ 31-Mar-14)

And we'll mark up detail period for every accounting period.我们将会在每个会计期间上备注具体时段。

2. Indicate the address where the financial records are held. 指出财务报告保存的地方。

Address: archives-room of general accounting department

保存地址：财务部档案室 (闽发铝业财务部内)

Detail Address: Finance department of FUJIAN MINFA ALUMINIUM INC.

Nan'mei Comprehensive Development Zone, Nan'an City, Fujian Province, China
 Post code: 362300
 Telephone: 0086-595-86279723
 Facsimile number: 0086-595-86280555

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

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

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- 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.

请提供以下两个会计年度和之后月份，季度或者半年度的财务报告，

- 财务报表;
- 审计报告（包括脚注和审计人员意见）
- 内部财务报表，收入报表（利润和损失报表），或者管理账户，这些在正常贸易中需要的财务资料。

相关文件有

生产部门和销售部门以及公司

We attach:

- ① 2012 completed financial year chart of accounts (four charts);
- ② 2013 completed financial year chart of accounts (four charts);
- ③ audited consolidated financial statements of 2012(annual);
- ④ audited consolidated financial statements of 2013(annual).

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.如果贵公司没有被要求审计财务，请提供最近两个会计年度未审计的财务资料，以及相关的税收返还。随后年度的月，季度或者半年的财务报告也需要提供。

NO 无

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

贵公司的财务实务是否与贵司所在国所接受的一般财务准则有所不同？如果有，请提供。

NO 无

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6. Describe the significant accounting policies that govern your business' system of accounting, in particular: 请描述你们公司在贸易中重要的财务方针，特别是：

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); **weighted average** 加权平均法;

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); **by weight (tonnes)**;按重量 (吨)

- valuation methods for damaged or sub-standard goods generated at the various stages of production;
- **Accounting by having some discount on the weighted average base on the aluminum ingot quantity used in month**
以当月铝锭的领用出仓的全月一次加权平均价打一定折扣计价
- valuation methods for scrap, by products, or joint products;
- **Accounting by having some discount on the weighted average base on the aluminum ingot quantity used in month**
以当月铝锭的领用出仓的全月一次加权平均价打一定折扣计价
- valuation and revaluation methods for fixed assets;
- **按原始成本 According to original cost**
- average useful life for each class of production equipment and depreciation method and rate used for each;
average useful life: 10Year 平均使用时间：10年
depreciation method: straight line method 折旧方法：平均年限法（直线平均计算法）

- treatment of foreign exchange gains and losses arising from transactions;
- **reckon in finance costs directly 直接进财务费用**

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- treatment of foreign exchange gains/losses arising from the translation of balance sheet items;

not applicable 不适用

- inclusion of general expenses and/or interest;
reckon in finance costs directly 直接进财务费用
- provisions for bad or doubtful debts;
按企业会计政策计提，实际发生坏账时直接冲销
- expenses for idle equipment and/or plant shut-downs;

- **not applicable 不适用**

- costs of plant closure;
not applicable 不适用
- restructuring costs;
not applicable 不适用
-
- by-products and scrap materials resulting from your business' production process; and
重新回炉、结转
- Re-melted, carry-over
- effects of inflation on financial statement information.
按原始成本计价，在会计核算中无体现
- **Valued by original cost, not reflected in the accounting**

原材料的估价，加工，发货方式（例如后进先出，先进先出，平均重量）
熔铸方式，方法（例如按吨，按支，收入，直接成本等等），或者分摊到其他产品或者其他程序的费用中（比如办公费用，基础设施费用等等）
- 在各个产品生产的过程中不合格产品的评定方法

- 废铝的估算，按产品还是按成品？
- 固定资产的估算和重估方法。

“PUBLIC RECORD”.

- 个机器设备的使用年限和使用频率。
- 由于运输造成的汇率盈亏的处理方法
- 由于转换资产负债表产生的汇率盈亏。
- 一般费用和利息。
- 坏账损失；
- 空闲设备和倒闭车间的费用；
- 车间关闭的损失；
- 重建费用；
- 生产过程中的废料；
- 通货膨胀的影响。

•

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.在过去的两个会计年度是否变更会计方法？如果有的话，变更日期以及原因？

NO 无

A-5 Income statement 收入说明

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.请完成以下表格。它要求完成所有涉及到的产品和尺寸。附录有说明。你需要解释涉及到得成本

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

请准备以下表格里的信息。表格名称是收入情况

	Most recent completed financial year (specify) 最近会计期间(说明)		Assessment period: 1 April 2013 to 31 March 2014 时间: 2013.4.1-2014.3.31	
	All products 所有产品	Goods Under Consideration 调查产品	All products 所有产品	Goods Under Consideration 调查产品

Gross Sales (1) 销售总额 (1)				
Sales returns, rebates and discounts (2) 退货, 返还和折扣(2)				
Net Sales (3=1-2) 扣除销售 折扣和退货后的净额 (3=1-2)				
Raw materials (4) 原材料 (4)				
Direct Labour (5) 直接劳动 成本(5)				
Depreciation (6) 折旧 (6)				
Manufacturing overheads (7) 制造成本(7)				
Other operating expenses (8) 其他操作成本 (8)				
Total cost to make 合计成 本(9=4+5+6+7+8)				
OPERATING INCOME 营业 收入 (10=3-9)				
Selling expenses (11) 销售费 用 (11)				
Administrative & general expenses (12) 管理费用				
Financial expenses (13) 财务费用				
SG&A expenses 合计费用 (14)=(11+12+13)				
INCOME FROM NORMAL ACTIVITIES (15)=(10-14) 一般收入				
Interest income (16) 利息收 益				
Interest expense (enter as negative) (17) 利息费用				
Extraordinary gains and Losses – enter losses as				

negative (18) 额外收入和损失 – 无法预期的损失				
Abnormal gains and losses – enter losses as negative (19) 特殊收入和损失–无法预期的损失				
PROFIT BEFORE 税前收入 TAX (20)=(15+16+17+18+19)				
Tax (21) 税收				
NET PROFIT (22)=(20-21) 净利润				

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.

附注:如果您的财务信息不能按照以上表格填写的话, 请自制一份和上表比较接近的表格填写。

见表格附件

See attachment of Exporter Questionnaire

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.

这个信息将被用到核实 G 部分的被调查产品的成本。如果因为您的业务结构和分配, 不会在这个过程中, 请解释为什么会有这样的情况。

A-6 Sales 销售

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:

指出贵公司的净营业额 (扣除退货和销售折让), 和关税以及税收. 用贵公司账户货币, 用以下格式:

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

请准备以下表格里信息, 表格名称是营业额

	Most recent completed financial year (specify)最近的会计年度		Assessment period: 1 April 2013 to 31 March 2014 时间: 2013.4.1-2014.3.31	
	Volume 数量	Value 金额	Volume 数量	Value 金额
Total company turnover				

(all products)公司总的营业额 (所有产品)				
Domestic market 国内市场				
Exports to Australia 出口到澳大利亚				
Exports to Other Countries 出口到别的国家				
Turnover of the nearest business unit, for which financial statements are prepared, which includes the goods under consideration 包括该产品的, 财务报表上体现的, 最近的经营单位的营业额				
Domestic market 国内市场				
Exports to Australia 出口到澳大利亚				
Exports to Other Countries 出口到其他国家				
Turnover of the goods under consideration 被调查产品的营业额				
Domestic market 国内市场				
Exports to Australia 出口到澳大利亚				
Exports to Other Countries 出口到其他国家				

This information will be used to verify the cost allocations to the goods under consideration in Section G. 这个信息将被用到核实 G 部分的被调查产品的费用。

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.

此外, 你应该准备展示被调查产品的销售数据是一个完整的记录, 将这些商品的总销售额联系到有关财务报表

见表格附件

See attachment of Exporter Questionnaire (2013.4.1-2014.3.31)

“PUBLIC RECORD”**SECTION B – SALES TO AUSTRALIA (EXPORT PRICE)****B – 出口到澳大利亚（价格）**

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.*

这个部分需要贵公司出口到澳大利亚的实践和价格。你们需要列出出厂价格。出口价格通常是 FOB，但是海关可能需要在出厂价格的水平上比较价格。

你们需要列出在过去一段时间出口到澳大利亚的产品价格。

发票的日期通常是销售日期，如果您认为：

- *销售日期不是发票日期（请看 B4 销售日期一栏）；*
- *当比较出口价格和国内销售价格时需要选定一个日期*

您需要提供 D 部分的信息，在相同时间国内的销售价格，即使国内的销售数据是早于被调查的时期。

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).

在被调查期间，被调查的货物是发给澳大利亚的哪些客户？

- 姓名；

- **“PUBLIC RECORD”**

- 地址；
- 联系人和电话，传真

- 贸易水平（例如经销商，批发商，零售商，直接使用者，原设备）。

In the review period:

COMPANY: name of Company confidential

ADD: confidential address

Contact-Person: confidential name and contact details

trade level: 我们视同为国内一级分销商（domestic initial distributors）

. We regard it as a domestic initial distributors

B-2 For each customer identified in B1 please provide the following information. 对于在 B1 中的客户请提供以下信息：

- (a) Describe how the goods are sent to each customer in Australia, including a diagram if required. 请描述被调查产品是怎么运送到澳大利亚每个客人那里的，包括需要画一个简图。

Confidential name of company . send order to MINFA → MINFA quote the price and Confidential name of company., LTD. confirm and arrange deposit

→MINFA start production

→ MINFA inform clients when finish production

→ MINFA arrange shipment

→ Confidential name of company. arrange rest payment

→AUSTRALIA CLIENT get information from carrier (ship-owner) and clear the customs

→AUSTRALIA CLIENT get the goods

上海亚瑟弗兰特公司发送订单给闽发

“PUBLIC RECORD”

→闽发报价，上海亚瑟弗兰特公司确认并安排订金

→闽发开始生产

→生产完毕后，闽发通知客户

→闽发安排发货及船运

→上海亚瑟弗兰特公司安排余款

→澳大利亚客户得到承运人（船东）通知后，安排清关

→澳大利亚客户提货，得到货物

- (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.

说明运送货物链条中每个角色的作用。如果有支付佣金的话，请指出佣金是在销售日前或后出口费用？

1. Confidential name of company .: Buyer. They purchase profiles from MINFA;

上海亚瑟弗兰特公司：买方。从闽发购买铝型材；闽发视同其为国内一级分销商。

Confidential name of company Company: buyer. Anyone who buy aluminum from Minfa will be regarded as the domestic initial distributors.

2. MINFA: Producer & Seller. In general-way, we often quote CFR price to our clients. So we also often arrange shipment for client;

闽发公司：生产厂家及卖方。一般来说，我们通常报 CFR 价给客户，所以我们经常为客户安排船运；

3. AUSTRALIA CLIENT: End user for construction project. They also clear the customs.

4. "PUBLIC RECORD".

澳大利亚客户：订单的直接使用者，他们也负责清关。

Australia BCR Company: the direct users of the orders and they are also responsible for customs clearance.

MINFA direct contact with Confidential name of company .

闽发公司直接与上海亚瑟弗兰特公司联系

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. 请解释在送货链条中每一步谁是货主？例如 DDP 销售，解释当货物进入澳大利亚后，谁是货主？

In the business:

Confidential name of company is Buyer and MINFA is Producer & Seller.

MINFA is only in charge FOB or CFR (often) Trade-Terms.

MINFA retains full ownership of the Goods before it get payment for goods.

Confidential name of company retains full ownership of the Goods after it pay goods' value.

After Confidential name of company arranged all payment of goods' value, MINFA make telex-release according to Confidential name of company requirements.

在交易中:

上海亚瑟弗兰特公司是买方，闽发公司是生产厂家及卖方。并且在交易中，闽发公司仅按 FOB 或 CFR 贸易条款来操作。

当客户未付款时，闽发公司享有货物的所有权；

上海亚瑟弗兰特公司付完货款后，享有货物的所有权。

当上海亚瑟弗兰特公司付完货款后，闽发公司按照上海亚瑟弗兰特公司的要求，将提单电放给澳大利亚客户。

“PUBLIC RECORD”.

- (c) Describe any agency or distributor agreements or other contracts entered into in relation to the Australian market (supply copy of the agreement if possible). 描述以下当货物进入澳大利亚后是否有代理或者经销商合约或者其他的合约？（如果有的话，请提供合同）

MINFA is in charge FOB or CFR (often) Trade-Terms in the business.

For MINFA COMPANY, there're no any agency or distributor agreements entered into in relation to the Australian market.

在交易中，闽发公司按 FOB 或 CFR 贸易条款来操作。

闽发公司在澳大利亚没有代理商或经销商。

- (d) 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. 详细解释和谁谈价格，接收订单，发货，发票和收款？如果出口价格是基于价格清单的话，请提供清单附件。

For whole distribution chains:

MINFA Company only do business with Confidential name of company (include negotiate price, receive orders, deliver, invoice and receive payment, and other steps).

The export prices are based on weight valuation, but for the individual, which need deep processing products, is according to per pcs valuation. We enclose an example for your reference. Please see attachment of B-2-e.

对于整个销售过程：

闽发公司仅仅同上海亚瑟弗兰特公司交易（包括谈价格，接收订单，发货，发票和收款，等等）。

出口价格一般都是基于重量计价，但对于个别，需要深加工的产品，则是按支计价。我们附上一个例子供你方参考，见附件 B-2-e.

“PUBLIC RECORD”.

- (e) 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).

说明贵公司是否有任何一个澳大利亚的客户有关系？请提供和澳大利亚客户（包括贵公司或者客户的代理方）的详细的财务或者其他安排（比如，免费，回扣或者促销）

我司和澳大利亚客户没有直接联系。都是由 Confidential name of company 直接下单给我们。

We do not contact the Australia clients directly. Instead, the orders are placed Confidential name of company.

我们附上一个例子，以此说明在调查期内，我司和 Confidential name of company 公司的贸易往来的往来款项（银行水单，其为中文）及会计账单。

Attached pls find the accounting docs (the remittance copy is in Chinese) regarding the trade with Confidential name of company LTD.

- (f) Details of the forward orders of the goods under consideration (include quantities, values and scheduled shipping dates). 预期的待调查货物的订单（包括数量，金额和预计的发货时间）

见表格附件

See attachment of Exporter Questionnaire (2013.4.1-2014.3.31)

- 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. 出口价格是否根据销售渠道而不同？如果是，请提供详情。真正的贸易层次差异（指不同销售渠道的层次差异）表现在功能和价格上连续和显著的差别。

出口价格没有根据销售渠道而不同。因为闽发公司目前在澳大利亚市场并没有建立一套完整的销售渠道，所以没有诸多的贸易层次差异。FMC has not yet developed a complete distribution channel including different trade levels, thus there is no prices variation regarding that.

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上文已提到过，闽发公司将上海亚瑟弗兰特公司视同为国内一级分销商，由于包装成本不同，因此闽发公司销售给上海亚瑟弗兰特公司的价格比销售给国内一级分销商的价格略微高一些。

As already mentioned Confidential name of company company is regarded as domestic initial distributors by Minfa.

And Minfa sold goods to Confidential name of company at a slightly higher price than to other domestic initial distributors because of different packing cost.

- 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:

完成表名为“澳大利亚的销售”，列出进口期间所有到澳大利亚的货物信息。请以电子表格形式列出，包括出口相关信息。

Column	Explanation 说明
--------	----------------

heading 栏目	
Customer name 客户名字	Confidential name of company 上海亚瑟弗兰特公司
Level of trade 贸易水平	一级分销商 initial distributors
Model/grade/type 模式/等级/种类	direct purchasing/ general trade 直接采购/一般贸易
Product code 产品代码	RBS-XXXX-X, Please see attachment of C-2. 编号 RBS-XXXX-X, 详见 C-2 附件。
Finish 表面处理	Chromaking profiles 铬化铝型材
Alloy code 合金代码	6063
Temper grade 状态水平	T5
Invoice number 发票号码	见表格附件 See attachment of Exporter Questionnaire (2013.4.1-2014.3.31)
Invoice date 发票日期	见表格附件 See attachment of Exporter Questionnaire (2013.4.1-2014.3.31)
Date of sale 销售日期	即为发票日期。 Same as Invoice date.
Order number 订单号	见表格附件 See attachment of Exporter Questionnaire (2013.4.1-2014.3.31)
Shipping terms 海运条款	C&F & FOB FOB 或 FOB+海运费
Payment terms 付款方式	Agreed payment terms e.g. 60 days=60 etc 同意的付款条件, 比如 60 天等
Quantity 数量	Quantity in units shown on the invoice. Show basis e.g. Kg. 发票里显示的数量单位, 比如 KG。
Quantity 数量 (kilograms)	Eg quantity in kg. 按公斤计算
(Quantity (units/pieces) 数量(单价/支)	Quantity in units/pieces. 按支算总量
Gross invoice value 发票的总金额	Gross invoice value shown on invoice in the currency of sale, excluding taxes. 发票中显示的当前销售的总金额, 税收除外。
Discounts on the invoice 发票里的折扣	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. 如果可以的话, 每次发货里的折扣数量。如果有折扣的话, 请在另一栏里显示折扣 a %。
Other charges 其他的费用	Any other charges, or price reductions, that affect the net invoice value. Insert additional columns and provide a description. 其他的费用, 或降价, 可能会影响发票的总额。插入另一栏, 并且提供描述。
Invoice currency 发票货币	The currency used on the invoice 发票里用的货币种类
Exchange rate 汇率	Indicate the exchange rate used to convert the currency of the sale to the currency used in your accounting system 指出将金额从贵公司财务系统转到发票里用的汇率

Net invoice value in the currency of the exporting country 以本国货币计算的发票净额	The net invoice value expressed in your domestic currency as it is entered in your accounting system 登记到你们财务系统里以本国货币计算的发票净额
Rebates or other allowances 返还或者其他津贴	The amount of any deferred rebates or allowances paid to the importer in the currency of sale 付给进口商以延期折扣或者津贴的方式出售实际金额的产品。
Quantity discounts 数量折扣	The actual amount of quantity discounts not deducted from the invoice. Show a separate column for each type of quantity discount. 没有从发票里减去的实际数量折扣。在单独一栏里显示每个数量的折扣。
Ocean freight** 海运	The actual amount of ocean freight incurred on each export shipment listed. 在每次出口海运清单里的实际海运金额。
Marine insurance 海运保险	Amount of marine insurance 海运保险金额
FOB export price** FOB 出口价格	The free on board price at the port of shipment. 出口港的 FOB 价格
Packing*包装	Packing expenses 打包费用
Inland transportation costs* 内陆运输价格	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. 在销售价格里包含的内陆运输价格。从工厂到码头的费用
Handling, loading & ancillary expenses* 操作, 装载& 附加费	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. 操作, 装载& 附加费。比如, 码头操作, 出口检验, 码头和其他费用, 柜子税, 文件费, 保管费, 清关费, 银行手续费, 信用证费用等等其他费用
Warranty & guarantee expenses *保修及担保费用	Warranty & guarantee expenses 保修及担保费用
Technical assistance & other services* 技术服务或者其他服务费	Expenses for after sale services, such as technical assistance or installation costs. 售后服务费, 比如技术帮助或者安装费。
Commissions* 佣金	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. 佣金的支付。如果不止一项请另插入一栏。请指出 B2 的答复, 是否有佣金在销售前或者后发生?
Other factors*其他因素*	Any other costs, charges or expenses incurred in relation to the exports to Australia (include additional columns as required). See question B5. 其他的涉及到出口到澳大利亚的费用。见 B5

Notes

** FOB export price and Ocean Freight”: FOB 出口价格和海运费”:

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.

FOB 出口价格: FOB 出口价格必须按照每个船期计算，不管船期。FOB 价格包括到码头的运输费，内陆保险，操作，和装运费。不包括运输费，比如海运和保险。用一个公式表明每一个出口销售表的出口价格的计算方法。

海运费: 因为海运费是个很重要的费用，每次出口的实际海运费是很重要的。如果必须要估价的话，你必须解释原因和调查根据-估价必须反映过去一段时间海运费的变化。

海运费分配的核对必须要一致性。

将在 E-1 部分继续解释所有的费用。

见表格附件

See attachment of Exporter Questionnaire (2013.4.1-2014.3.31)

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.

如果有其他的成本和费用没有在上表中列出，请在 B4 另加一行列出，并且在每一项中提供描述。比如其他销售费用（直接或者间接）涉及到出口澳大利亚。

我们没有其他的成本和费用没有在上表中列出。There are no other costs, charges or expenses incurred in respect of the exports listed above which have not been identified in the table above

B-6 For each type of discount, rebate, allowance offered on export sales to Australia: 出口到澳大利亚的每一个折扣，回扣，补贴:

- 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.

“PUBLIC RECORD”.

- 请提供描述;

- 解释进口商可以获得这些优惠的条件和要求。

如果在发票中没有标明这些折扣，回扣或者补贴的话，解释你是怎么计算金额的，在 B4 部分完成答复。如果是由客户变化或者平均，请提供解释。

我们出口到澳大利亚没有折扣，回扣，补贴。There're no discount, rebate, or 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.

如果贵公司对澳大利亚的客户有赊购政策的话（直接的或者间接的），请在问卷 B4 列出每个信用报告详细的细节。如果信用额度没有被报告的话，是否有折扣或者回扣？

NO.没有。

- 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:

如果交货条款需要你负责待调查货物到达澳大利亚（比如完税后交货），插入另一栏列出涉及的费用，比如：

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)
进口关税	在澳大利亚的进口关税总额
内陆运输	包含在售价内的在澳大利亚的内陆运输费用
其他费用	清关经济人费用,码头和其他费用。

NO.没有。

- 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: 选取两个船期，调查期间每 4 分之一的的时间，提供一份完整的出口销售的所有文件，比如：

- 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.

- 进口商的订单，订单确认，和销售合同；
- 形式发票；
- 提单，出口许可证
- 从工厂到澳大利亚的运输费用发票。包括内陆运输合同；
- 海运保险费用；
- 和信用证，银行文件，付款核对。

海关在参观的时候可能选择其他的海运文件作为核对。

Please see attachment of B-9。见附件 B-9.

“PUBLIC RECORD”**SECTION C – EXPORTED GOODS & LIKE GOODS** 出口货物相关货物

- 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. 完整的描述在调查期间贵公司出口到澳大利亚的所有产品。包括规格描述，技术和使用材料说明，有助于鉴别，归类出口的产品。

我司出口到澳大利亚的产品是用于 Confidential name of company 公司的专利产品，大部分是铬化材，合金为 6063-T5，用于墙体的加固。附上相关的型号的简图(见 C-2 附件)供参考(其中有规格和尺寸描述)。

The products exported by FMC to Australia is the patent Confidential name of company, most are chromic materials, alloy 6063-T5, used for wall strengthening. Please see attachment of C-2. Pls find the pictures for relevant sizes for your reference (with specifications of sizes.)

- 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). 列出出口到澳大利亚产品的模具号和产品种类（这些模具号应该包含在问卷 B 部分澳大利亚的销售模具列表部分）

RBS-XXXX-X, Please see attachment of C-2.

- 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. 如果贵公司在国内销售类似的产品，曾经在调查期间出口到澳大利亚的产品型号，列出相似的销售到国内的产品型号（相似产品的定义见词汇表），并提供详细的解释和出口到澳大利亚的产品的差别之处。

Provide your response to this question in the attached spreadsheet named “**Like Goods**” detailing as follows: 请准备下表的答复，表名“相似产品”

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EXPORTED M	DOMESTIC M	IDENTICAL?相	DIFFERENCES 不同的
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出口产品型号	国内型号		
Product code of each model of the goods exported to Australia 出口到澳大利亚的产品型号 RBS-XXXX-X, Please see attachment of C-2. 编号 RBS-XXXX-X, 详见 C-2 附件。	Product code of comparable model sold on the domestic market of the country of export 国内销售的类似产品型号 NO 没有	If goods are identical indicate "YES". Otherwise "NO"如果产品是相同的, 答 yes, 不同的话 no NO 没有	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 如果产品是不同的, 请描述规格的差别。如果无法描述, 请提供资料画出不同之处。 此产品为 Confidential name of company 的专利, 目前我司没有类似断面和类似用途的产品在国内销售。The products are patent Confidential name of company we do not sell similar goods domestically. 但我们在后面会提交相同合金、近似规格(按模具直径)和近似生产工艺的国内产品, 以便你们做成本的公平的比较。But we will provide the details of products for domestic sells of the same alloy, similar sizes (according to diameter of die) and produced in similar way so for your fair Cost-Comparison.

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.

C-4 请提供任何有助于识别或者分类贵公司销售到国内市场产品的技术或者使用材料。

上文已提出, 所销往产品为 Confidential name of company 的专利, 目前我司没有类似断面和类似用途的产品在国内销售。对于 Confidential name of company 的销往澳大利亚的产品, 我司在产品包装(标签)上, 标出 Confidential name of company (RBS-XXXX-

"PUBLIC RECORD"

X), 其具有唯一性, 可以轻易将其与国内订单和除澳大利亚外其他国家订单的区别开来。

As mentioned above, The Goods are patent of Confidential name of company we do not sell the like goods domestically. For such products, we indicate on the packing(label) the special

codes (RBS-XXXX-X) for Confidential name of company which are unique and could be distinguished easily from sells to domestic and countries other than Australia.

“PUBLIC RECORD”**SECTION D – DOMESTIC SALES** 部分 D – 国内销售

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.

此部分在于获取出口国家的国内市场销售情况和价格信息。

在调查期间的国内销售必须一笔一笔的列出。如果有很大的销售数据，贵公司无法提供完整的电子数据，贵公司必须在完成此问卷调查之前联系 BCR。如果 BCR 同意无法取得完整的数据的话，我们可以考虑取得样品数据的方法，以达到海关的要求。如果无法满足正确的方法取得数据的话，海关将无法完成审核。

海关通常采用发票日期作为订单日期以确认哪些销售是属于调查期间的。

假如在回答 B4 部分（澳大利亚的销售，出口价格）你答复销售日期不是发票日期的话，你认为在比较国内销售价格和出口价格时可以选择一个日期，你必须提供相匹配时间内国内的销售价格，即使这样做意味着国内的销售数据早于调查时间之前。

如果贵公司没有销售类似的产品到国内，你必须联系 BCR，他们将联系海关获得信息，海关要求决定一个常规的价值用于选择的方法。

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.

提供:

- 一份详细的销售到国内客户的销售渠道，包括一份简图；
- 每个销售渠道每个角色的功能，和一份代理商或者经销商合约复印件，或者合同。

如果列出的客户有和你们是合伙的，请提供详细的合作细节。描述作用，合作是否能决定价格。

闽发公司的价格和销售条款因不同的销售渠道而不同。The prices and the selling terms varies by distribution channels.

A. 闽发的国内销售渠道共分为两个方面，详细说明如下：MINFA's domestic distribution channels fall into below two categories.

a. 第一个方面是分销商渠道，此项基于建筑领域：The first category is regional dealers, for construction.

1. 闽发公司直接销售给不同区域的一级分销商，此价格为最优惠价格；MINFA sells to regional dealers at most preferential price.

一般来说，在一个较大的区域（一个市或几个市），仅设立一个一级分销商，其总代理该区域内所有闽发产品的销售。所以一级分销商负责闽发公司的大部分建筑铝型材的销售，价格也是闽发国内销售中所能给予最优惠的价格。Generally, in a big region(one city or several), there is only one regional dealer. The regional dealer purchases the most volume of MINFA constructing aluminium profiles and the selling price to them is the best domestically.

2. 一级分销商再通过销售渠道卖给二级分销商或大型的建筑工程直接使用者（数百吨以上）。Regional dealers sell to secondary distributors or large construction end users (hundreds tons and above).

一级分销商设立多个二级分销商（或按小一点的县或镇区域来划分，或按市场竞争情况来划分，或按技术服务需求来划分）。二级分销商将产品销售给最终（直接）使用者。该最终（直接）使用者既可以是个人（家庭）的直接使用者，也可以是较小的建筑工程直接使用者。Regional dealers will develop several secondary distributors(by towns, markets, or technical demands). The secondary distributors will sell directly to end users, which will be individuals (families) or small constructing projects.

一般来说，闽发公司比较少与二级分销商联系。Normally MINFA seldom deals with secondary distributors directly.

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二级分销商或大型的建筑工程直接使用者（数百吨以上）得到的价格比一级分销商得到的价格更高。The selling price to secondary distributors or large construction end users is higher than the price to regional dealers.

b. 第二个方面是最终（直接）使用渠道，此项基于有特殊需求的工业领域（比如说，铝制的用于家电领域、家具领域、灯具领域、交通领域、其他工业领域产品的工厂或公司）：
The second category is the end users, for special industry. (For example, factories or companies use aluminium products in the industry of household electrical appliances, furniture, lamps and lanterns, transport, and others.)

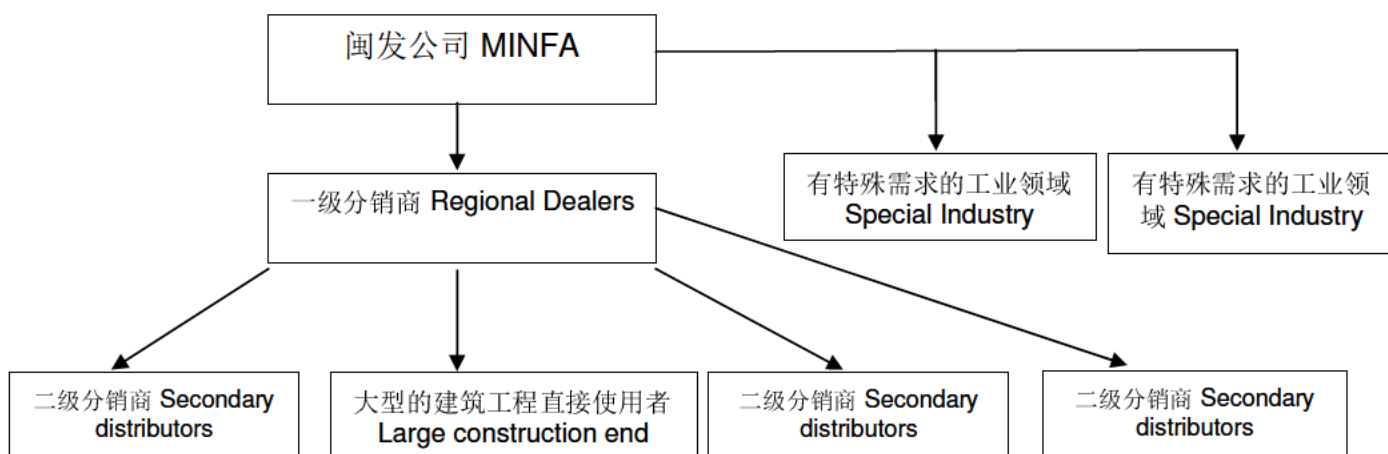
对于有特殊需求的工业领域（比如说，铝制的用于家电领域、家具领域、灯具领域、交通领域、其他工业领域产品的工厂或公司），闽发和这些工厂或公司直接联系，并直接销售给他们。For such special industry, MINFA deals with the factories or companies, selling products to them directly.

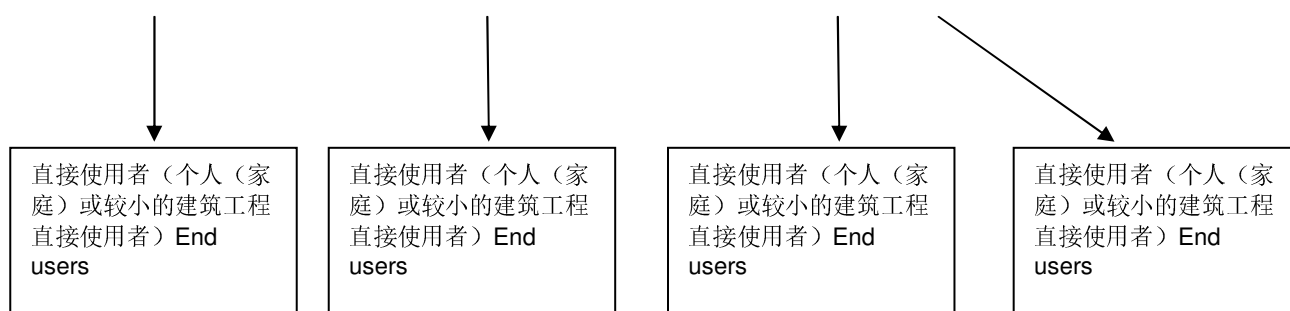
对于这些有特殊需求的工业领域，产品往往都是其专利的产品，合金牌号、表面处理、加工精度要求、生产易难程度完全不一样，所以闽发无法给出具体的价格差异。However, for such special industry, the products are usually patent requiring different alloys, surface treatment, machining precision and production complexity, so MINFA is not able to describe the pricing difference.

比如说，有些用于家电行业的产品，其是 6061-T6 的合金，加工精度要求、生产易难程度稍高（图纸上标注的生产要求是中国国家标准 GB5237-2008 高精级）；而用于交通领域的产品，其合金需求为 6082 合金，加工精度要求、生产易难程度最高（图纸上标注的生产要求是中国国家标准 GB5237-2008 超高精级）。二者的加工精度要求、生产易难程度等都比用于一般的建筑领域型材要高得多，因此二者与一般建筑领域型材的价格差异、二者之间的价格差异都很大。For example, some products for household electrical appliances industry, the alloy used is 6061-T6, the machining precision and production complexity is quite high(the design drawing reads the production requirement is the GB5237-2008, the high precision level according to the China's national standard.); products for transport industry, the alloy used is 6082, the machining precision and production complexity is the highest. The two kinds of products are both calling for much higher precision and production complexity than constructing aluminium products, and the prices for the three types of products are quite different.

简图如下：Diagram:

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B.对于澳大利亚市场，闽发只有上海亚瑟弗兰特公司一家客户，将其视同为国内一级分销商,原因如下：

For Australia market, MINFA has only one customer, Confidential name of company which could be taken as the same as domestic regional dealer. Reasons are as follows:

① 目前闽发在澳大利亚只有上海亚瑟弗兰特公司一家客户，没有建立起多种销售渠道以及贸易层次的差别；

Currently MINFA has only one Australia customer Confidential name of company there is no different distribution channels and trade level difference.

② 从采购量上来说：上海亚瑟弗兰特公司所采购的产品数量较多，所以我司将其视同为国内一级分销商； Purchasing volume: Confidential name of company., LTD purchases big volume of products, thus we treat it as the domestic regional dealer.

③ 从产品用途及产品等级上来说： Product usage and level:

从产品用途上来说，上海亚瑟弗兰特公司的专利产品合金均为普通型号 6063-T5，和国内一级分销商一样，属于建筑领域的产品。From the point of usage, the patent to Confidential name of company is made by alloy 6063-T5, same as domestic Regional Dealers and belonging to constructing products.

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从产品等级上来说：上海亚瑟弗兰特公司的专利产品其表面处理为普通的白材；加工精度要求、生产难易程度的要求，是最一般的普通级，图纸上标注的生产要求是中国国家标准 GB5237-2008 普通级，生产工艺、检验标准与供应给国内一级分销商的建筑铝型材产品基本相同。While from product level, the patent to Confidential name of company is with surface treatment Mill-Finish, calling for normal machining precision and production complexity, production requirement as GB5237-2008 according to China's national standard, so the production process and quality inspection standard are very similar to that for constructing products supplied to domestic regional dealers.

基于以上三个方面的原因，我司将上海亚瑟弗兰特公司视同为国内一级分销商，考虑到销售给国外的产品的配送成本、包装成本的因素，定价比销售给国内一级分销商的价格略高一些。For above reasons, we treat Confidential name of company., LTD as the same as the domestic regional dealers, and considering the distribution and packing costs for export products,

the selling prices to Confidential name of company is a little bit higher than the domestic dealer prices.

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. 你们的国内销售价格是根据每个销售渠道的不同去确认的吗？如果是的话，请提供细节。真正的贸易层次差异（指不同销售渠道的层次差异）表现在功能和价格上连续和显著的差别。

照 D-1 部分。

In general, our domestic sales price is different according to each sales channel t, which is illustrated in D-1 and please refer to D-1.

MIFA's domestic prices and the selling terms varies by distribution channels. We have explained in D-1. Please check D-1.

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.

销售过程的解释，包括：

确认价格，收到订单，发货，发票和最终收到货款；销售产品的条件，和价格是否包括送货上门的运费。

如果销售是根据价格清单的话，请提供价格清单。

a. Sales process for domestic is as follows: 国内销售渠道如下：

1. 确认价格：Set the price

按销售渠道确认客户是属于一级分销商？抑或是直接联系的、有特殊需求的工业领域？然后按不同的销售渠道、生产工艺确认价格； Set different prices by distribution channels.

2. 签订合同：与客户进一步磋商后，双方签订合同； Sign the contract: Negotiate further with customer to sign the contract.

3. 订单：客户发订单给闽发，并安排订金款项； Order: Customer places orders to MINFA and arranges for deposit.

（说明：有些重要的客户或长期合作的大型一级分销商，可以不用支付订金）(Some key customers or long term co-operated big regional dealers are not required to pay deposit.)

4. 生产：闽发按订单生产，生产完毕后通知客户； Production: MINFA manufactures goods according to order and informs customer after production is completed.

5. 收到货款：闽发收到客户的全额货款后，安排发货； Receive payment: MINFA arranges delivery upon receipt of full payment from customer.

(说明：有些重要的客户或长期合作的大型一级分销商，可以在收到货物及发票后，再支付余款)
(Some key customers or long term co-operated big regional dealers are given the privilege to settle full payment after receipt of goods or invoice.)

6.发货：客户安排车辆到闽发提货，或者闽发按照客户的要求，送货到指定地点（对于需将货物送到指定地点的客户，闽发将按成本收取相应的运输费用）； Delivery: customers arrange pick up at MINFA, or MINFA despatches goods to the delivery address as per customers' request by charging customers the transport costs.

7.发票：闽发按货值开具发票并寄给客户。 Invoice: MINFA issues invoices per goods selling value and sends to customers.

一般来说，闽发销售的产品都是出厂价，若偶尔需要送货到门，会在与客户磋商后，在合同中体现。
The terms of sales and whether the price includes the cost of delivery will be indicated in sales contract after negotiation with customers.

除非另有说明，一般来说，销售是根据重量来结算的。 The sales are normally by weight unless there is specific indication otherwise.

b. Sales process for Australia is as follows: 澳大利亚配送渠道如下：

Confidential name of company send order to MINFA → MINFA quote the price and
Confidential name of company confirm and arrange deposit

→MINFA start production

“PUBLIC RECORD”.

→ MINFA inform clients when finish production

→ MINFA arrange shipment

→ Confidential name of company arrange rest payment

→AUSTRALIA CLIENT get information from carrier (ship-owner) and clear the customs

→AUSTRALIA CLIENT get the goods

上海亚瑟弗兰特公司发送订单给闽发

→闽发报价，上海亚瑟弗兰特公司确认并安排订金

→闽发开始生产

→生产完毕后，闽发通知客户

→闽发安排发货及船运

→上海亚瑟弗兰特公司安排余款

→澳大利亚客户得到承运人（船东）通知后，安排清关

→澳大利亚客户提货，得到货物

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. 请提供下表中的调查期间所有产品的销售清单。

请准备下表中的答复。表名叫做“国内市场销售”。

Column Heading 栏目	Explanation 解释
Customer name 客户名字	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. 客户名字，如果客户名字无法从你们的系统里转成英文版本的，请提供客户代码，在单独的表格里列出代码和名字。
Level of trade 贸易水平	The level of trade of your domestic customer 国内客户的贸易水平
Model/grade/type 模式/等级/种类	Commercial model/grade or type. 商业模式/等级/种类
Product code 产品代码	Code used in your records for the model/grade/type identified. Explain the product codes in your submission. 在你的记录用于识别模式/等级/种类的代码。解释在您提交的产品代码。
Finish 表面处理	Aluminum extrusion finish (e.g. mill, painted, powder-coated, anodized, other) 型材的表面处理 (例如白材, 粉末喷涂, 氧化等等)
Alloy code 合金型号	International Alloy Designation System (IADS) alloy code e.g. 6063 国际合金牌号 (IADS) 比如. 6063
Temper grade 状态水平	Aluminum heat temper grade (e.g. T5) 状态 (比如 T5)
Invoice number 发票号码	Invoice number 发票号码
Invoice date 发票日期	Invoice date 发票日期
Date of sale 销售日期	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. 参考本节开头的解释。如果你认为日期不是发票日期，请指明日期。比如，订单确认，合同或者购买日期。
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 订单号	E.g. ex factory, free on truck, delivered into store
Payment terms 付款方式	Agreed payment terms e.g. 60 days=60 etc 同意的付款条件，比如 60 天等
Quantity 数量	Quantity in units shown on the invoice. Show basis e.g. Kg. 发票里显示的数量单位，比如 KG。
Quantity (kilograms)	Eg quantity in kg. 按公斤计算
(Quantity (units/pieces)数	Quantity in units/pieces. 按支算总量

量(单价/支)	
Gross invoice value 发票的总金额	Gross invoice value shown on invoice <i>in the currency of sale, excluding taxes.</i> 发票中显示的当前销售的总金额, 税收除外。
Discounts on the invoice 发票里的折扣	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. 如果可以的话, 每次发货里的折扣数量。如果有折扣的话, 请在另一栏里显示折扣 a %。
Other charges 其他的费用	Any other charges, or price reductions, that affect the net invoice value. Insert additional columns and provide a description. 其他的费用, 或降价, 可能会影响发票的总额。插入另一栏, 并且提供描述。
Net invoice value in the currency of the exporting country 按照本国货币计算的发票净额	The net invoice value expressed in your domestic currency as recorded in your accounting system 按照贵公司财务系统登记的以本国货币计算的发票净额。
Rebates or other Allowances 回扣或者其他津贴	The actual amount of any deferred rebates or allowances in the currency of sale 以延期折扣或者津贴的方式出售实际金额的产品。
Quantity discounts 数量折扣	The actual amount of quantity discounts not deducted from the invoice. Show a separate column for each type of quantity discount. 没有从发票里减去的实际数量折扣。在单独一栏里显示每个数量的折扣。
Packing*包装*	Packing expenses 包装费
Inland transportation Costs* 内陆运输费用*	Amount of inland transportation costs included in the selling price. 在销售价格里包含的内陆运输价格
Handling, loading And ancillary Expenses*操作, 装卸和其他附加费用 *	Handling, loading & ancillary expenses. 操作, 装卸和其他附加费用
Warranty & Guarantee expenses*保修及担保费用	Warranty & guarantee expenses 保修及担保费用
Technical assistance & other services* 技术帮助或者其他费用 *	Expenses for after sale services such as technical assistance or installation costs. 售后服务费, 比如技术帮助或者安装费。
Commissions* 佣金	Commissions paid. If more than one type is paid insert additional columns of data. 佣金的支付。如果不止一项请另插入一栏。请指出 B2 的答复, 是否有佣金在销售前或者后发生?
Other factors* 其他因素	Any other costs, charges or expenses incurred in relation to the domestic sales (include additional columns as required). See question D5. 其他的涉及到内销的费用。见 D5

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Costs marked with * are explained in section E.

附注

带*的费用的解释见 E

见表格附件

See attachment of Exporter Questionnaire

- 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. 如果有其他的费用没有在上表中列出，请在每项中另加一行。例如，确定的销售费用。

No 无

- 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.

对于每一类佣金，折扣，返还，

- 请提供描述；
- 解释客户可以获得这些优惠的条件和要求。

如果在发票中没有标明这些折扣，回扣或者补贴的话，解释你是怎么计算金额的，在 D4 部分完成答复。如果贵公司对客户有赊购政策的话（直接的或者间接的），请提供细节，是否这些赊购政策没有以折扣或者回扣的方式报告？

No 无

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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.

选择两个国内的客户，在调查期间的每 4 分之一的时间段，和出口销售同样的贸易水平。提供两份完整的销售文件（包括，例如，采购订单，确认订单，形式发票，折扣或者回扣，借款清单，长或者短期销售合同，内陆运输合同，银行收款证明文件）

海关有可能在访问过程中选择额外的客户做调查核实。

Please see attachment of D-7. 见附件 D-7

“PUBLIC RECORD”**SECTION E – FAIR COMPARISON 部分 E – 公平的比较**

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).

B 部分选取出口到澳大利亚的信息和 **D** 部分选取销售到国内产品的信息

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. 当正常价格与出口价格不对等时，可能会做出价格调整。这部分将告知公平的比较原则并要求量化的任何调整金额。

As prices are being compared, the purpose of the adjustments is to eliminate factors that have unequally modified the prices to be compared. 由于价格相比，调整的目的是为了消除不平等因素的价格进行比较。

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.

为了能够量化调整的程度，通常必须调查不同市场的销售成本之间的差异。必须让海关相信这些费用有可能影响价格。在实践中，这意味着，声称调整支出项目的销售应该有密切的关系。例如，产生的费用，因为销售，或因为成本有关的销售条款和条件。

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.

当费用项和销售没有直接关系时，提出要求者上就有更大的负担来说明价格被该费用项影响或者可能被其影响。如果没有这样的证据，海关有权不允许调整。

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.

在可能的情况下，应根据相关销售时发生的实际成本进行调整。但是，如果这样的具体费用信息不可用可能会考虑成本分配。在这种情况下，调整的一方必须证明，合理的分配方法估计所发生的费用。

“PUBLIC RECORD”

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. 要求调整的一方有义务用相关的以供全面分析情况的证据以及相关的会计数据证实这一要求。

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. 审查必须在严格的时间限制内完成，因此，你必须提供有关的信息及时进行调整的索赔。凡出口商调整索赔的证据材料的知识，则该材料应当提供的任何访问的时间。海关将不考虑任何核查访问后提出的新的索赔。

E-1 Costs associated with export sales

(These cost adjustments will relate to your responses made at question B-4, ‘**Australian Sales**’)

出口销售的相关成本

(以下所有费用调整将涉及到问题 B 4，问卷调查的“澳大利亚销售”表。)

1. Transportation

Explain how you have quantified the amount of inland transportation associated with the export sale (“**Inland transportation costs**”).

Identify the general ledger account where the expense is located.

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

运输

解释你是如何量化的内陆运输量与出口销售（“内陆运输费用”）。确定该费用是包含在总账账户。

如果金额是从合同协议决定，而不是从一个帐户项目，提供详细情况和付款的证据。

国内一级分销商的产品：一般来说，闽发销售的产品都是出厂价。所以闽发国内销售的产品没有内陆运输费。

The products of the domestic initial distributors : in general, Minfa products are sold ex-factory price. Therefore, Minfa sells goods without inland transportation fee.

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出口到澳大利亚的产品：我们报给客户的价格是 FOB 或 C&F 价格。FOB 或 C&F 包含了内陆运输费，所以该费用是包含在总账账户上的。内陆运输费基本上为：2100 元人民币//柜。

Products exported to Australia: the price we reported to the customer is on FOB or C & F which includes the inland transportation fee, so the cost is included in the general ledger account. And Inland transportation cost is about 2100RMB per 40' feet container.

2. **Handling, loading and ancillary expenses** 操作, 装卸和其他附加费用

List all charges that are included in the export price and explain how they have been quantified (“**Handling, loading & ancillary expenses**”). 列出包含在出口费用里的所有费用，并解释是如何被量化的（操作，装卸和其他附加费用）

Identify the general ledger account where the expenses are located. 在账目中指出这些费用。

If the amounts have been determined using actual observations, not from a relevant account item, provide details.

如果账户是使用的实际观察数据，不是从相关账户项目，请提供详细资料。

The various export related ancillary costs are identified in the table at question B4, for example:确定在问题 B4 表的各种出口相关的附加费用，例如：

- 码头操作费;
- 码头或者其他码头费用;
- 柜子的税费;
- 文件费和 海关操作费;
- 清关费;
- 银行费用, 信用证费
- 其他的附加费用.

“PUBLIC RECORD”.

- 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.

国内一级分销商的产品：一般来说，闽发销售的产品都是出厂价。所以闽发国内销售的产品没有操作、装卸和其他附加费用。

The products of the domestic initial distributors: in general, Minfa products are sold ex-factory price. So Minfa sells goods without operating, handling, and other additional costs.

出口到澳大利亚的产品：前文已说过，我们报给客户的价格是 FOB 或 C&F 价格。因此，所有费用仅包括在中国的出口费用。除了 E-1.1 提及的内陆运输费外，还包括：

Products exported to Australia: as already mentioned that the price we reported to the customer is on FOB or C & F. Therefore, all costs include China's exports cost only. In addition to the inland transportation fee mentioned in E-1.1 mentioned in, it includes:

订舱费 Booking fee 82 RMB/40' feet container 柜

单证费 Document fee 400 RMB/40' feet container 柜

THC(Terminal Handling Charges)1100 RMB/40' feet container 柜

消毒费 H1N1 sterilize fee 40 RMB/40' feet container 柜

边检申报费 Cntr inspection information 4 RMB/40' feet container 柜

检疫费 Cntr inspection handling 8 RMB/40' feet container 柜

报关费 customs declaration fee 125 RMB/40' feet container 柜

封签费 container seal - fee 10 RMB/40' feet container 柜

吊箱费 Cntr lift and load fee 25 RMB/40' feet container 柜

集装箱进场费 Enter terminal fee 50 RMB/40' feet container 柜

“PUBLIC RECORD”.

电放费： SURRENDED FEE 400 RMB/BL

码头附件费： terminal surcharge 25RMB/40' feet container

安保费： ISPS FEE 30RMB/40' feet container

港建费： Port Construction fee 90RMB/40' feet container

设备交接费： EIR fee 50 RMB/40' feet container

Total 2445 RMB/40' feet container 以上合计 2445 人民币/柜

3. Credit 赊销

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. 出口销售扩大赊销费用不包括在 B4 量化的数额。然而，海关将检查赊销调整是否有担保的和决定数额。审查期间，每月提供超过适用利率。

Explain the nature of the interest rates most applicable to these export sales e.g., short term borrowing in the currency concerned. 解释最适用于这些出口销售有关的货币例如，短期借贷利率的性质

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. 如果应收帐显示收款平均天数和销售清单中的付款条款不同，并且出口价格受这个收款时间长短的影响，请计算平均的收款天数。见 4 项 E - 2。

国内一级分销商：一般是货到付款（一般是发货后 10 天以内）。我们认为合理的，因为国内的一级分销商需要一定的时间安排汇款，所以我们认为不存在赊销。

另外对于我们的特殊战略合作伙伴，我们给予一定额度的信用垫资。

The products of the domestic initial distributors: cash on delivery (usually in 10 days after delivery), which is reasonable, because domestic distributor will take some time to make it, so we believe that there is no credit.

Furthermore, we give credit-loaning for a few special strategic partner.

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出口到澳大利亚：我们的付款条件是：客户在闽发发货后 15~30 天内付款，不存在其他情况。我们认为这个是合理的，因为客户需要时间来确认货物清单并安排汇款，再加上出口海运时间较长等因素，客户在付款完后还需要一周左右时间货物才能抵港，所以我们认为也不存在着赊销。

Products exported to Australia: Our payment terms are: payment within 15~30 days after delivery, no other circumstances. We think this is reasonable, because customers need time to confirm the list of goods and arrange for transfer, together with other factors such as long time in sea-transport. **Actually the goods will arrive to seaport about 1 week after client finish the payment.**

So we believe that there is no credit, either.

4. Packing costs **包装费**

List material and labour costs associated with packing the export product.

列出出口的打包材料和劳动力成本。

Describe how the packing method differs from sales on the domestic market, for each model. 描述和国内销售不同的打包方法，每一个方法。

Report the amount in the listing in the column headed '**Packing**'.用“包装”栏目列出总额。

国内一级分销商的产品：销售的型材，都是用简易牛皮纸将型材完整包装。

出口到澳大利亚的产品：如表格 B-4 中的“包装”所述：我们将生产完的型材用塑料纸捆扎头部、中间和尾部，然后将型材放入铁架内。对于相比国内一级分销商的包装，有增加铁框和轮子的包装费用，我们对此额外的包装材料有收费，计入货款中。

我们认为出口到澳大利亚的包装劳动力成本，和国内一级分销商的包装劳动力成本一样。因为都是在同一个包装车间包装的。

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The products of the domestic initial distributors: the products are complete with a simple brown paper packaging.

Products exported to Australia: as stated in packaging of Table B-4: We will complete the products with tied by a little plastic for head, middle and tail, then the products are put into the metal frame inside.

Compared to the domestic initial distributors' packaging, there is increased iron-stand and wheel cost that we charged for additional packaging material, and included in the goods' value.

We believe that the packaging cost of export to Australia and for the domestic distributors is the same since they are all packaged in the same plant .

5. Commissions 佣金

For any commissions paid in relation to the export sales to Australia: 涉及出口澳大利亚的相关佣金

- provide a description; and 提供描述;
- explain the terms and conditions that must be met.
- 并解释什么条件和情况需要

Report the amount in the sales listing in question B-4 under the column headed '**Commissions**'. 用“佣金”栏目在 B-4 表中列出总额。

Identify the general ledger account where the expense is located.
并在账目中指出这些费用。

NO.没有佣金

6. Warranties, guarantees, and after sales services 担保费, 保证费和售后服务

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

列出涉及到担保, 保证和售后服务的费用

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.

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显示相关的合同和如何计算这些费用的（保证&担保费用和技术服务费），显示相关的销售合同和如何计算的费用（“保修和保证费用”和“技术援助及其他服务”），包括任何分配的基础。包括开支的记录。技术服务，包括服务，维修，或咨询成本。这些费用是密切相关的销售问题，将被视为调整。

Identify the ledger account where the expense is located.

在账目中指出这些费用。

NO.没有这些费用

7. Other factors 其他因素

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. 可能有其他需要调整的因素，如果这些费用影响价格，这些因素将在“其他因素”栏目下列出。例如，其他可变或固定的销售费用，包括销售人员的薪金，销售人员的差旅费，广告和促销，样品及娱乐费用。

Your consideration of questions asked at Section G, concerning domestic and export costs, would have alerted you to such other factors. G部分，涉及国内和出口成本问题，会提醒你考虑其他因素。

闽发的所生产的铝型材产品，客户个性化需求非常高：对于有特殊需求的工业领域，每个客户的需求都是不一样的；

即使对于同一设计（断面）的建筑铝型材来说，客户需求的表面处理、生产的型材长度乃至交货时间都会不一样。所以闽发生产的产品没有通用性，闽发尽量朝顾客化定制（customerization）的生产模式靠拢，按照客户的具体订单严格生产并保持很低的库存。因此，闽发基本不保留库存。对于国内市场，仅仅保留数量很少的，属于闽发专利的库存。

对于澳大利亚市场，由于都是客户的专利产品，闽发没有保留库存。

因此没有库存清单。

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Aluminum products of Minfa are highly personalized. For the industry with special need, the requirements are different from customer to customer. Even for the same design (cross section) of architectural aluminum, the customer's requirement for surface treatment as well as production profiles length and delivery time will be different. So Minfa's products are no universal and it employs customization (customerization) mode of production to strictly meet customer's specific orders. As a result it keeps low inventories. So basically Minfa does not keep inventory. For the domestic market, it only keeps a small number of patented inventories. For the Australian market which only deals with customer's patented product, Minfa does not keep any inventory. So there is no inventory.

对于国内一级分销商的产品：无须考虑库存费用、仓储费用。只需要考虑相关产品的专利费、相关市场的广告费用、销售人员的薪金这些主要费用即可。闽发没有呆账。

出口到澳大利亚的产品：属于上海亚瑟弗兰特公司的专利，并且闽发没有在澳大利亚建立销售体系，因此没有其他费用。

For the products of the domestic initial distributors: inventory costs and warehousing costs are not worthy being considered but the related products' royalties, advertising costs related to the market, the sales staff salaries. Minfa does not have bad debt.

Products exported to Australia are protected by the Confidential name of company company's patent, and there are no other costs since Minfa sales system is not established in Australia,

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Currency conversions 货币转换

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. 比较国内销售和出口价格的时候，需要考虑到货币的转换。汇率的波动只能在有个持续”运动在调查期间出现的情况下才能被考虑进去。（见“WTO 协定”2.4.1 条）。其目的是为了让出口商有 60 天调整出口价格，以反映“持续运动。这种要求需要在一个较长的时期，既包括调查和审查期间，在贵国的汇率变动的详细信息。

我们所收外汇为美元。转换的公式如表格 B-4“汇率”所述，我们是以国家外汇管理局当月第一个工作日公布的美元中间价汇率来进行货币转换的(by US dollar central parity rate (first working day of current month released by State Administration of Foreign Exchange)), 将所收外汇转换为本国货币。

The foreign currency we received is U.S. dollars. The formula for conversion described in table B-4 "exchange rate" is as following: according to the US dollar central parity rate (first working day of current month released by State Administration of Foreign Exchange)), we convert foreign currency into the local currency.

E-2 Costs associated with domestic sales 与国内销售相关的成本

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

这些费用调整将涉及到问卷调查 D 4，并在电子表格上的标签上的“国内销售”完成您的答复。

The following items are not separately identified in the amounts quantified at question D-4. However you should consider whether any are applicable. 下列项目不单独确定在问卷表 D 4 上出现。然而，你应该考虑是否适用。

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1. **Physical characteristics 物理特性**

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. 调整认识，如质量，化学成分，结构或设计的差异，意味着商品是不相同的，可以量化的差异，以确保公平的比较。

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.

调整的金额应根据市场价值的差异，但是这是不可能的调整时，应根据成本差异，加上毛利标记（即销售一般及行政费用的数额（SG&A）加利润）。调整是基于实际的在比较产品时的物理差异，以及基于制造成本数据。

Identify the physical differences between each model. State the source of your data.

指出每个模具型号的物理差异，并指出数据来源。

上文已经解释说明过，我司销售给澳大利亚上海亚瑟弗兰特公司的产品属于建筑领域，是最一般的普通级，图纸上标注的生产要求是中国国家标准 GB5237-2008 普通级，生产工艺、检验标准与供应给国内一级分销商的建筑铝型材产品基本相同。As mentioned, the products sold to Confidential name of company, Australia, belong to constructing products, with normal machining precision and production complexity, production requirement as GB5237-2008 according to China's national standard, so the production process and quality inspection standard are very similar to that for constructing products supplied to domestic regional dealers.

2. **Import charges and indirect taxes 进口费用和间接税**

If exports to Australia: 如果出口到澳大利亚

- 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

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- 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.
 - 部分或者完全免除同类产品内销时需征收的国内税和关税，或者
 - 这种国内税和关税已经被征收但是在出口到澳大利亚时又被返还；
- 那么同类产品的价格必须减去国内税和关税金额。

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.
国内税和关税包括销售税，消费税，流转税，增值税，特许税，印花税，转让税，边境税。未包括直接税，比如企业所得税，因为这种税不适用于此。

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). 并非只要有退税就因此调整产品价格。因退税而调整产品价格，必须提供信息说明内销的进口税。（也就是，不是简单提供出口澳大利亚的退税金额和出口总量。举例来说，可以进口税总额减去出口退税额来计算。这个差额除以内销总量就是价格调整的金额。）

In substantiating the drawback claim the following information is required:
需要提供以下信息证明因退税而调整价格的要求：

- a copy of the relevant statutes/regulations authorising duty exemption or remission, translated into English; 相关免税法令法规的英文版复印件

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- the amount of the duties and taxes refunded upon *exportation* and an explanation how the amounts were calculated and apportioned to the exported goods;出口退税的数额并说明如何计算

- 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; 说明如何计算产品内销所赋的而出口不征收的原料进口税。

Substitution drawback systems 替代退税制度

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”

世界贸易组织协议附件 3 对于出口补贴提到：“对于在生产另一产品过程中消耗的投入物所征收的进口费用，如该产品的出口中包含与被替代的进口投入物相同质量和特点的国产投入物，则退税制度可允许对进口费用进行退还或退税。”

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. 如果这种体制在出口国实行，除了以上要求的信息外，请同时提供这种体制的操作细节。

间接税：

我们所有生产的相关原、辅材料都是国内采购，没有进口费用等费用。因此在此项目比较中，我们只需考虑到以下几个间接税因素：

Indirect taxes:

We make procurement for all production-related raw and auxiliary materials in domestic market so we have no import fees and other expenses. Therefore, for this comparison, we just consider the following factors for indirect taxes:

国内的产品：

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我们国内生产的产品，牵涉到的间接税仅为增值税，印花税。

对于印花税，此项为万分之 3；

对于直接税，此项为 17%。

Domestic product:

Indirect taxes for our domestic products involve only value-added tax and stamp duty.

The fee for stamp duty is 0.3‰;

For direct taxes, 17%.

出口到澳大利亚的产品：

① 出口到澳大利亚产品牵涉到的间接税仅为出口退税、印花税两项。

对于铝型材的出口退税，国家税务总局统一规定为 13%。见相关退税系统附件。

对于印花税，此项为万分之 3。

② 出口到澳大利亚产品，报价方式为 FOB 或 C&F 价格，所以无须考虑关税及其他清关费用。

Products exported to Australia:

① products exported to Australia involve only indirect export tax rebates and stamp duty.

The export tax rebate for aluminum, according to the State Administration of Taxation is a common 13%. See related tax system accessories.

For stamp duty, this is 0.3%.

② for products exported to Australia whose quotations are based on FOB or C & F price, there is no need to consider tariffs and other customs clearance costs.

3. Level of trade 贸易层次

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.

问题 D-4 要求说明对国内客户的贸易层次。要求因贸易层次不同而调整价格，需要量化贸易层次影响价格的数额。

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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.

贸易层次指一家公司在销售链中所处位置。基于所处贸易层次，公司相应销售产品，执行其功能，以显示其贸易层次的特点。

例如生产商，全国总经销商，区域经销商，批发商，零售商，最终用户，以及机械设备原始生产商。

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.

用同一个贸易层次比较出口和内销价格也许不可行。同类产品在下一个贸易层次的相关销售价格应该被用来确定标准价格，当贸易层次的差异影响到价格可比性时可能需要因为这种差异而调整价格

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.

提供的信息必须证实存在真正的贸易层次差异，而不只是表面差异。真正的贸易层次差异具有的特点是持续的不同层次的价格差异以及功能区别。如果不存在真正的贸易层次差异，则被当做是同等贸易层次

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

following methods:真正的贸易层次差异可以用以下两种方法中的一种调整。

(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.不同功能产生的成本：同类产品内销时卖方因一些行为而产生的成本和费用，而这些行为并不出现于进口商在本国于同等贸易层次做内销。

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This requires the following information: 必须提供以下信息:

- a detailed description of each sales activity performed in selling to your domestic customers (for example sales personnel, travel, advertising, entertainment etc);详细描述销售给国内客户的每一销售行为（例如，销售人员，旅行，广告，娱乐等）；
-
- the cost of carrying out these activities in respect of like goods; 每种销售行为在出口给澳大利亚进口商时是否也需要采取；
-
- for each activity, whether your firm carries out the same activity when selling to importers in Australia;和同类产品相关的销售行为的费用
- an explanation as to why you consider that you are entitled to a level of trade adjustment.认为有权因贸易层次而调整价格的理由
-

Or 或者

(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. 层次折扣：给予与澳大利亚采购方处于同样贸易层次国内采购方的折扣数额。这是由对出口商国内市场这两个贸易层次之前的价格差异的调查决定的，例如，其它供应商同类产品的销售或者出口商对同种产品的销售。用这个方法，重要的是建立一个清楚的区分贸易层次的定价模式。这样的模式体现于层次折扣的一般存在，而不是偶然存在。

一般来说，我们的销售价格是根据每个销售渠道的不同去确认的。已在 D-1 部分做出准确说明，请参照 D-1 部分。

In general, our sales price is different according to each sales channel, which has been explained in D-1 .please refer to it.

4. **Credit** 借贷

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. 问题 D-4 不包括内销时给予借贷的费用。然而，海关将审查借贷调整是否合理并限定金额。即使借用的资金不走向财务进账，因借贷而调整价格仍然需要。

The interest rate on domestic sales in order of preference is: 内销利率的先后次序为:

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- 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
- such other rate considered appropriate in the circumstances.

适用于短期借款的利率或者平均利率；或

现行商业借款的主要利率；

其它合适的利率。

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

请提供适用的所调查时期的每月利率。

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.

如果公司进账显示平均收账天数和销售账单中的付款条款不同，而内销价格受这个差异的影响，请计算平均收账天数

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:

如果没有协议收账期，则把实际收账天数作为收账期。例如，如果付款条款采用记账交易，平均收款期可按以下方式计算：

1) Calculate an accounts receivable turnover ratio 计算应收账款周转率

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).该周转率等于总的放账额除以平均进账（这可计算一年内平均应收账余额转变成现金的次数。）

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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.

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.

计算应收账款周转率时，不管放账金额在财务报表上是否体现，都要算入计算的分子，否则就可将净销售额算入计算的分子。

An average accounts receivable over the year is used in the denominator. This may be calculated by:年平均应收账款作为计算的分母。可用以下方式求得：

using opening accounts receivable at beginning of period plus closing accounts receivable at end of period divided by 2, or 记账交易的应收账款第一期和最后一期总和除以 2，或

- total monthly receivables divided by 12. 月应收账款总和除以 12
-

2) Calculate the average credit period 算平均借贷期

The average credit period equals 365 divided by the accounts receivable turnover ratio determined above at 1. 平均借贷期等于 365 除以应收账款周转率

The resulting average credit period should be tested against randomly selected transactions to support the approximation. 应用随机选择的周转检测计算出的平均借贷期的准确性

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

以下 5 到 10 按照 D-4 的数额来计算

NO 无

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目前闽发在国内现行商业借款的主要利率为 6.15% 每年。

但闽发已在上文 E-3 给出解释，认为不论是国内的一级分销商，还是出口到澳大利亚的产品，闽发都没有实行赊销，所以闽发认为不用考虑此因素。

Currently Minfa's existing commercial borrowing is made at the interest rate of 6.15% per year .

But explanation has been given in the above E-3 that whether it is a domestic distributor, or the products exported to Australia, Minfa did not implement credit, so other factors are not worthy being considered.

5. Transportation 运输

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.

描述如何计算内销的内运费。说明分类账的内运费部分。如果该费用是由合约计算，而不是从账上计算，请提供付款细节和凭证。

国内一级分销商的产品：一般来说，闽发销售的产品都是出厂价。所以闽发国内销售的产品没有内陆运输费。

The products of the domestic initial distributors: in general, Minfa products are sold ex-factory price. Therefore, the price does not include inland transportation fee.

出口到澳大利亚的产品：我们报给客户的价格是 FOB 或 C&F 价格。FOB 或 C&F 包含了内陆运输费，所以该费用是包含在总账账户上的。所增加的成本诸如内陆运输价格已在 B-4 表格中标出。

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Products exported to Australia: the price is made on FOB or C & F which includes the inland transportation fee and the cost is included in the general ledger account. Increased costs such as inland transportation prices has been given in B-4.

6. Handling, loading and ancillary expenses 操作, 装载和补助费用

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.

列出所有内销价格包含的费用并说明如何计算得出。说明分类账的相关部分。如果该费用是实际观察值，而不是从账上计算，请提供详细说明。

国内一级分销商的产品：一般来说，闽发销售的产品都是出厂价。所以闽发国内销售的产品没有操作、装卸和其他附加费用。

出口到澳大利亚的产品：我们报给客户的价格是 FOB 或 C&F 价格。FOB 或 C&F 包含了操作、装卸和其他附加费用，此项已在 B-4 表格中标出。

The products of the domestic initial distributors: in general, Minfa's products are sold ex-factory price. So the price does not include operating, handling, and other additional costs.

Products exported to Australia: it is made on FOB or C & F price which includes the operation, handling and other additional costs and has been given in B-4.

7. **Packing** 包装

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**”.

列出内销产包装所原料和人力消耗。描述每一种样式与内销不同的包装方式。在表中把包装方式不同的金额差别列在“包装”一栏。

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我们认为出口到澳大利亚的包装劳动力成本，和国内一级分销商的包装劳动力成本一样。因为都是在同一个包装车间包装的，因此我们认为人力消耗（劳动力成本）基本相同。

We believe that the packaging costs for Australian market and domestic market are the same since they are made in the same packing plant, and therefore we believe that human consumption (labor costs) is basically the same.

国内一级分销商的产品：销售的型材，都是用简易牛皮纸将型材完整包装。

出口到澳大利亚的产品：如表格 B-4 中的“包装”所述：我们将生产完的型材用塑料纸捆扎头部、中间和尾部，然后将型材放入铁架内。

此成本为 9,000 人民币/40'柜，我们折合成美元向客户收取。已在 B-4 表格中标出。

The products of the domestic initial distributors: they are complete with a simple brown paper packaging.
 Products exported to Australia: As is stated in Table B-4, We will complete the production with head, middle and tail tied with plastic, then put the products into the metal frame inside.
 The cost is about RMB 9000/40GP, we charge to the buyer with USD, which has been stated in B-4.

8. Commissions 佣金

For any commissions paid in relation to the domestic sales: 对于任何和内销相关的佣金:

- provide a description 请提供描述
- explain the terms and conditions that must be met. 请说明需要符合的条款和条件

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

在表中把金额列在“佣金”一栏。说明分类账的相关部分。

NO 无

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9. Warranties, guarantees, and after sales services 担保, 保证和售后服务

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. 列出产生的费用。出示相关销售合同。描述如何计算该费用。提供产生的费用的记录。技术服务要包括服务，维修或者咨询的费用。如果这些费用和这里调查的销售密切相关，将会考虑调整价格。请说明分类账的相关部分。

NO 无

基本上我们的产品（无论是国内生产的产品，或者出口产品）都是按照 CAD 图纸生产的，公差也标注在 CAD 图纸上，我们仅生产整支的铝型材，不负责锯切、安装等进一步的技术服务。

只有在产品与 CAD 图纸不符时，我们才有义务向客户提供其他必要的服务（无论是国内生产的产品，还是出口产品），因为这属于合同中规定的企业应当负责的质量承诺的范围，因此我们认为没有额外的技术服务费用。

Basically, our products (both domestically produced products, or exports) are produced in accordance with CAD drawings, tolerances are also marked on the CAD drawings. we only make the entire aluminum product and is not responsible for the cutting, installation and any other further technical services.

Only when CAD drawings do not match the product do we have the obligation to provide other necessary services (both domestically produced products, or exports), as this is part of the quality responsibility we shall take according the contract, so we believe that there is no additional technical services fee.

10. Other factors 其它因素

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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:如果其它因素的费用影响价格可比性，将有可能因此调整价格。

- *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;库存费用：描述产品在销售前如何储藏，并提供数据说明平均库存周期。指出所用利率；
- *warehousing expense*: an expense incurred at the distribution point; 仓储费用：产品分销时产生的费用；
- *royalty and patent fees*: describe each payment as a result of production or sale, including the key terms of the agreement;版权和专利费用：描述生产或者销售所支付的每一笔费用，并说明协议的主要条款
- *advertising*; and 广告费；和
- *bad debt*. 呆账

闽发的所生产的铝型材产品，客户个性化需求非常高：对于有特殊需求的工业领域，每个客户的需求都是不一样的；

即使对于同一设计（断面）的建筑铝型材来说，客户需求的表面处理、生产的型材长度乃至交货时间都会不一样。所以闽发生产的产品没有通用性，闽发尽量朝顾客化定制

（customerization）的生产模式靠拢，按照客户的具体订单严格生产并保持很低的库存。因此，闽发基本不保留库存。对于国内市场，仅仅保留数量很少的，属于闽发专利的库存。

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对于澳大利亚市场，由于都是客户的专利产品，闽发没有保留库存。

因此没有库存清单。

Aluminum products of Minfa are highly personalized. For the industry with special need, the requirements are different from customer to customer. Even for the same design (cross section) of architectural aluminum, the customer's requirement for surface treatment as well as production profiles length and delivery time will be different. So Minfa's products are no universal and it employs customization (customerization) mode of production to strictly meet customer's specific orders. As a result it keeps low inventories. So basically Minfa does not keep inventory. For the domestic market, it only keeps a small number of patented inventories. For the Australian market which only deals with customer's patented product, Minfa does not keep any inventory. So there is no inventory.

对于国内一级分销商的产品：无须考虑库存费用、仓储费用。只需要考虑相关产品的专利费、相关市场的广告费用、销售人员的薪金这些主要费用即可。闽发没有呆账。

出口到澳大利亚的产品：属于上海 ASIA FOREGROUND INT' L TRADE 公司的专利，并且闽发没有在澳大利亚建立销售体系，因此没有其他费用。

For the products of the domestic initial distributors: inventory costs, warehousing costs are neglected. Only the related products' royalties, advertising costs related to the market, the sales staff salaries are worthy being considered. Minfa does not have bad debt. Products exported to Australia are protected by Confidential name of company company's patent and Minfa sales system is not established in Australia, so there are no other costs.

另外，订单之日的中国国内市场铝锭价也会影响产品的最终价格。解释如下：

无论是国内一级分销商的产品，还是出口到澳大利亚的产品，其定价体系均为如下所示：

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由于闽发公司属于加工类企业，所有生产的相关原、辅材料都是国内采购，没有进口费用等费用。所以闽发的定价结构基本为：产品价格=订单之日中国国内市场铝锭价+加工费用+包装成本（国内一级分销商很低）+配送成本（国内一级分销商没有）。

在 D-1 已经解释了闽发给上海 Confidential name of company 公司的定价依据。考虑到销售给国外的产品的配送成本、包装成本的因素，闽发对上海 ASIA Confidential name of company 公司的定价比销售给国内一级分销商的价格略微高一些。

In addition, on the day of the order the Chinese domestic market price of aluminum will also affect the final price. Explained as follows: Whether it is a domestic product or exported products to Australia, the pricing system is as follows:

As a processing enterprise, minfa procures all raw and auxiliary materials domestically, so there is no import fees and other expenses. Therefore, the pricing structure is basically as follows: price = the Chinese domestic market price of aluminum on the very day of ordering + processing cost + packaging costs (low for domestic initial distributors) + delivery costs (no for the domestic initial distributors).

In the D-1 the pricing requirements Confidential name of company have been stated. Taking into account distribution costs, packaging costs for foreign market, the price for Confidential name of company is slightly higher.

E-3 Duplication 重复

In calculating the amount of the adjustments you must ensure that there is no duplication. 计算调整价格的额度时，请保证没有重复。

For example: 例如：

- adjustments for level of trade, quantity or other discounts may overlap, or 贸易层次调整，数量或其他折扣可能重复的，或

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- 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. 贸易层次不同的金额的计算可能居于销售费用，如，销售员工资，促销费用，佣金，差旅费。

Separate adjustment items must avoid duplication. 分开调整的项目要避免重复。

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. 数量的调整是不允许的，除非数量差异对价格的影响是确定的并区别于贸易层次差异对价格的影响

我们保证没有重复。 We ensure that there is no duplication.

“PUBLIC RECORD”**SECTION F – EXPORT SALES TO COUNTRIES OTHER THAN AUSTRALIA (THIRD COUNTRY SALES)** 出口到澳大利亚以外的国家（第三国家销售）

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. 对此部分的答复可能被海关用为选择一个适合的第三国家销售与出口澳大利亚进行对比。

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. 对第三国家的销售可能在特定情况下被作为正常价格的决定基础。

F-1 Using the column names and column descriptions below provide a summary of your export sales to countries other than Australia. 用按下表提供出口到澳大利亚以外国家的情况总结。

Supply this information in the attached spreadsheet file named “Third Country” 请把答复填到附件中的“第三国家”一页。

Column heading 栏目	Explanation 说明
Country 国家	Name of the country that you exported like goods to over the assessment period.
Number of customers 客户数量	The number of different customers that your business has sold like goods to in the third country over the assessment period.
Level of trade 贸易层次	The level of trade that you export like goods to in the third country.
Quantity 数量	Indicate quantity, in units, exported to the third country over the assessment period.
Unit of quantity 数量单位	Show unit of quantity e.g. kg
Value of sales 销售额	Show net sales value to all customers in third country over the assessment period
Currency 货币	Currency in which you have expressed data in column SALES
Payment terms 付款方式	Typical payment terms with customer(s) in the country e.g. 60 days=60 etc
Shipment terms 交货方式	Typical shipment terms to customers in the third country e.g. CIF, FOB, ex-factory, DDP etc.

“PUBLIC RECORD”

见表格附件

See attachment of Exporter Questionnaire

F-2 Please identify any differences in sales to third countries which may affect their comparison to export sales to Australia. 请指出第三国家销售是否存在任何不同会影响到与出口澳大利亚进行对比。

上文已提出，所销往产品为 Confidential name of company 的专利，目前我司没有类似断面和类似用途的产品在国内销售及第三国家销售。

因此我们只能提供生产成本近似的，也用于建筑领域的第三国菲律宾豪华铝业公司的产品，供你们做成本上的公平的比较。理由如下：

- ① 合金相同，均为普通合金，6063-T5;
- ② 规格近似：模具直径近似，所以规格也近似；
- ③ 加工成本近似：

从产品用途上来说，菲律宾豪华铝业公司专利产品合金均为普通型号 6063-T5，属于建筑领域的产品。和上海亚瑟弗兰特公司的模具直径近似的建筑领域的铝型材一样，使用同样吨位的挤压机挤压，生产工艺近似。

从产品等级上来说：菲律宾豪华铝业公司的专利产品其表面处理为一般的白材及氧化、喷涂材，加工精度要求、生产难易程度的要求，是最一般的普通级，图纸上标注的生产要求是中国国家标准 GB5237-2008 普通级，生产工艺、检验标准与供应给国内一级分销商的建筑铝型材产品基本相同。这点与上海亚瑟弗兰特公司情况近似。

- ④ 我们附上菲律宾豪华铝业公司的图纸，供你们参考。

It has been stated above that the products are under the protection Confidential name of company patent. Currently there is no similar cross-section products of our company sold in domestic market and third countries.

Therefore, we can only provide products with approximate production cost, but also for third countries construction sector— Confidential name of company and country then you can make a fair comparison. The reasons are:

- ① the same alloy, common alloy, 6063-T5;

“PUBLIC RECORD”.

- ② approximate specification: approximate diameter of the mold, so the specifications are approximate;

- ① approximate processing cost

From the point of product use Confidential name of company.'s patented alloy are common model 6063-T5 in the construction sector. Like Confidential name of company s mold aluminum products with the approximate diameter Confidential name of company. uses the extruder with the same tonnage and employs the similar production technology.

From the point of product level, the surface treatment Confidential name of company 's patented product is general white material and oxidation and spray materials. Its process precision and production requirement are the most common general level. Production requirements marked on drawings are the general level of China's national standard GB5237-2008. The production technology and test standard are the same as those supplied to the domestic initial distributors.

It closely approximates Confidential name of company.'s situation.

② We attach Confidential name of company. company's drawings for your reference.

“PUBLIC RECORD”.**SECTION G – COSTING INFORMATION AND
CONSTRUCTED VALUE 成本和推定值**

The information that you supply in response to this section of the questionnaire will be used for various purposes including: 对此部分的答复将用于:

- testing the profitability of sales of like goods on the domestic market; 检测同类
产品内销时的利润
-
- determining a constructed normal value of the GUC - i.e. of the goods exported to
Australia; and 确定产品推定标准价格, 也就是出口到澳大利亚的产品
- making certain adjustments to the normal value. 调整标准价格

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. 需要提供出口货物以及内销的同类货物的生产费用。同时还需提供和货物内销相关的销售、常规和经营费用; 财务支出; 任何其它和产品相关联的费用(比如, 其它方面未包括的非操作费用)。

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.

请用 EXCEL 工作簿提交上述费用。

If, in response to question B4 (Sales to Australia, Export Price) you: 如果答复问题 B4 (出口澳大利亚, 出口价格) 时:

- 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
提出销售日期并非发票日期, 并认为这个日期应用于对比内销和出口价格, 同时

“PUBLIC RECORD”.

•

provided information on domestic selling prices for a matching period as required in the introduction to Section D (Domestic Sales) 提供 D 部分 (内销) 所要求的相应时期的内销价格信息,

•

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.

那么就必须提供相同时期的费用数据, 即使这些数据可能先于调查时期的开始。

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

在任何查证会议上, 必须准备好理顺用于准备财务报表的账目记录上显示的费用。

G-1. Production process and capacity 生产流程和产能

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.

描述产品的生产流程。请提供流程图。请提供用同样生产设备制造的所有产品明细。并请详细说明生产时的废料和副产品。

Provide information about your business' total production in the below table.
请按下表提供总的生产情况。

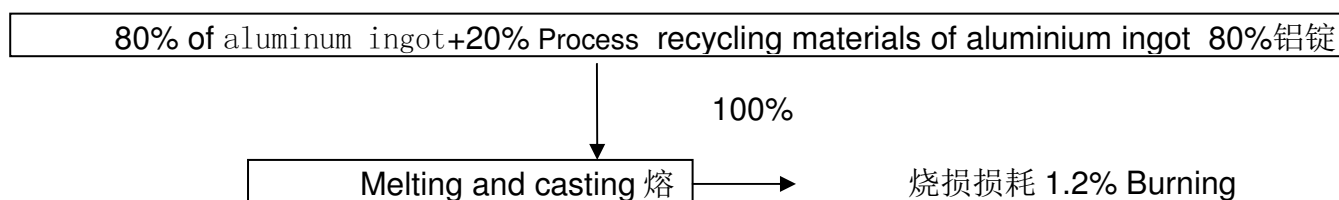
Provide this information in the attached spreadsheet named "**Production**".
请把答复填到附件中的“生产”一页。

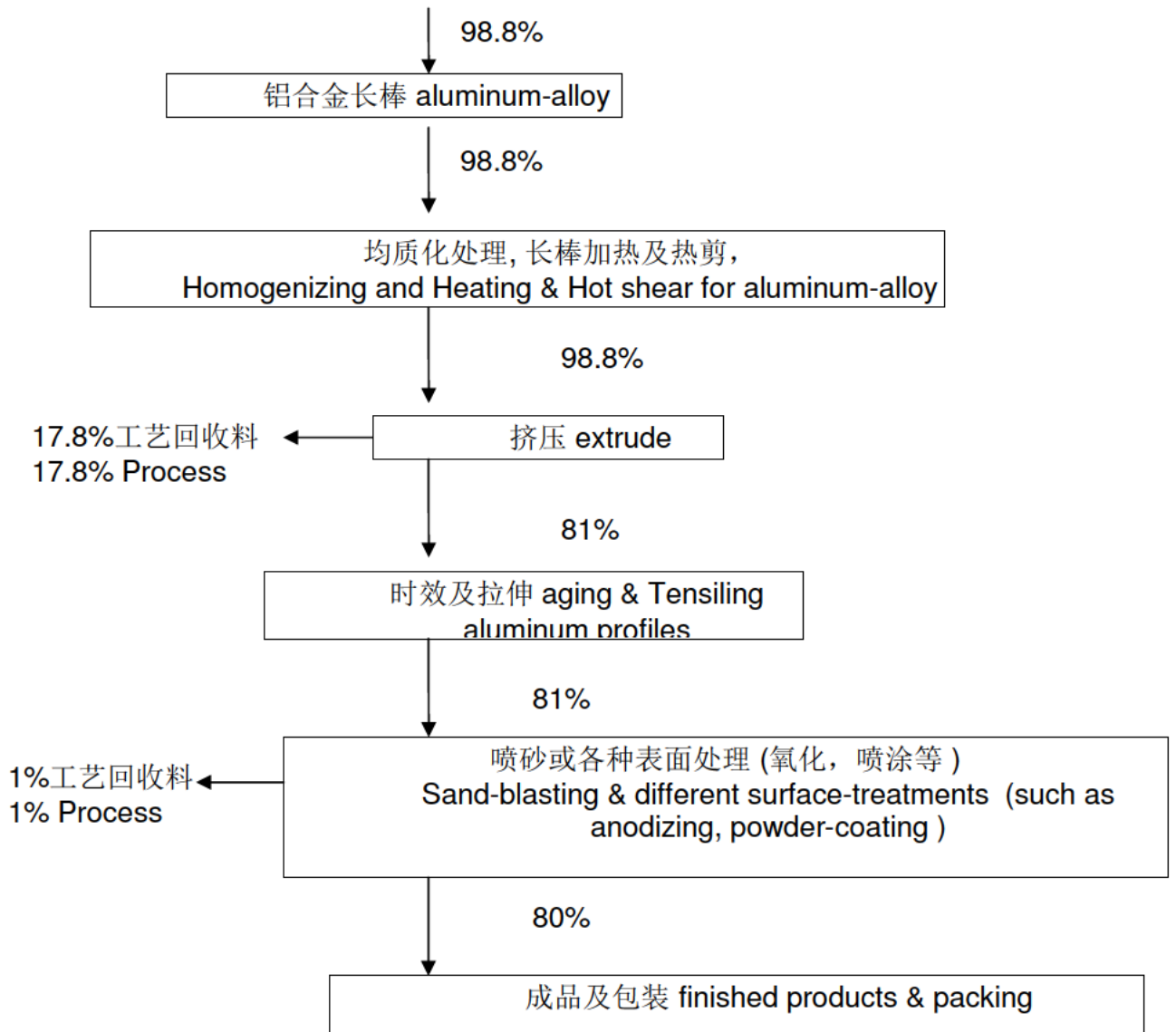
① 生产流程如下:

生产正常循环工艺流程如下(生产时产生的工艺废料 (Process waste) 基本上作为工艺回收料(Process recycling materials)回炉):

Production process as a normal cycle as follows (production process generated waste (Process waste) is basically a kind of recycled materials (Process recycling materials) melted)

“PUBLIC RECORD”





	Previous completed financial year (please specify) 前完整财务年 (请明确时间)	Most recent completed financial year (specify) 最近的完整的财务年 (请明确时间)	Assessment period: 1 April 2013 to 31 March 2014 调查时期: 2013.4.1-2014.3.31
A – Production capacity (e.g. kg, tonnes)* 产能 (如公斤, 吨数)			
B – Actual production in volume (e.g. kg, tonnes) 实际生产量 (如公斤, 吨数)			
C – Capacity utilisation (%) (B/A x 100) 产能利用率			

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.

G-2. Cost accounting practices 成本核算

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

大致描述管理会计系统并说明成本核算信息与财务审计报告的一致性。

一致。因为使用大型电算化财务软件（金蝶软件），系统自动产生。并且我司是上市公司，同时严格执行中国的会计准则，规范各项核算，并经有资质的会计师实务所审计通过。

It's same.

Because of the use of large computerized accounting software (Kingdee software), systems is made automatically.

And our company is public-company, implement China's accounting standards strictly, standardize all the accountings and audited by qualified accountants.

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.商业成本核算系统是否基于标准（预算）成本？请说明是否使用标准成本回答了本问卷。如果是，请说明是否所有差异（即标准和实际成产成本的差异）都分配到产品上，请描述是如何分配的。

无使用标准成本。我们是按实际成本核算的

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Without using the standard cost. We are according to the actual cost accounting.

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

请提供在所调查期间产生的重大或者异常的成本差异的详细说明。

无。NO

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

说明成本核算的利润或者成本中心。

按产品不同工艺核算成本及利润。

Cost and profit are accounted according to the different processes

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. 对于每个利润或者成本中心，请详细说明分配成本到产品上的方法。请特别详细说明费用在是如何，并且在那个时期，摊还或者贬值，同时说明如何资本支出和其它费用支付补助。

对于每个成本及利润中心，使用分步结转方法，按成本的实际重量分摊成本。

For each cost and profit centers, we employ carried forward step to share cost according to the actual weight.

Describe the level of product specificity (models, grades etc) that your business' cost accounting system records production costs. 说明成本会计系统核算生产成本的产品特征（如样式，级别）水平。

以不同生产工艺来区分不同的类型。

To distinguish between different types according to the different production processes

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

“PUBLIC RECORD”.

列出并说明所有成本核算和财务报表所不同的生产成本。

无差异，故不适用。

No difference, so it does not apply.

5. 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.

说明是否参与过任何和产品相关的经营活动的启动。详细说明该经营活动的启动，明确每一阶段的日期（实际或者计划）。

无。NO

6. 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.

提供经营活动启动的总费用，以及在会计报表中如何体现这些费用。

无。NO

G-3 Cost to make and sell on domestic market 内销的生产和销售成本

*This information is relevant to testing whether domestic sales are in the ordinary course of trade.*² 这一信息与检测是否按照正常贸易过程相关。

- 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.

请提供（按下表格式）国内生产或销售类似产品的单位成本。请提供所调查期间的每个季度的数据。如果是按月计算成本，请提供每月数据。

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. 说明成本信息的来源并说明把成本分配到产品上的方法。提供支持的该计算方法文件和工作簿资料。

2.

“PUBLIC RECORD”

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

请把数据填到附件中的“DOMESTIC CTMS”一页。

	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 国内类似产 品的样式/类型(from spreadsheet 'Like Goods')				
Product finish - use a separate column for each different finish - insert extra columns if required 制成 成品				
Material Costs 原料成本				
Direct Labour 直接人力				
Manufacturing Overheads 生产管理成本				

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.

Other Costs 其他成本				
Total Cost to Make 总生产成本				
Selling Costs 销售成本				
Administration Costs 管理成本				
Financial Costs 财务成本				
Delivery Expenses S 配送成本				
Other Costs 其他成本				
Unit Cost to Make and Sell 单位生产和销售成本				

Provide this information for each quarter (or month if your business calculates costs on a monthly basis) over the period of the investigation. 提供所调查期间的每季度数据（或者每月）

Provide the information broken down into fixed and variable costs, and indicate the % total cost represented by fixed costs. 按固定和可变成本分列数据，并指出固定成本占总成本的百分比。

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. 如果没有办法按此格式提供数据，请联系按问卷封面的地址联系 BCR。

Please specify unit of currency. 请说明货币单位。

见表格附件

See attachment of Exporter Questionnaire

G-4 Cost to make and sell goods under consideration (exported to Australia) 出口澳大利亚的生产和销售成本

The information is relevant to calculating the normal values based on costs. It is also relevant to calculating certain adjustments to the normal value. 这一信息于基于成本计算标准价格相关。也与计算标准价格的调整数额相关。

Prepare this information in the attached spreadsheet named "**Australian CTMS**". 请把答复填到附件中的“**Australian CTMS**”一页。

	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') 出口澳大利亚的型号/种类				
Product finish - use a separate column for each different finish - insert extra columns if required 表面处理				
Material Costs 原料成本				
Direct Labour 直接人力				
Manufacturing Overheads 生产管理成本				
Other Costs 其它生产成本				
Total Cost to Make 总生产成本				
Selling Costs 销售成本				
Administration Costs 管理成本				
Financial Costs 财务成本				
Delivery Expenses 配送成本				

Provide this information for each quarter (or month if your business calculates costs on a monthly basis) over the period of the investigation. 提供所调查期间的每季度数据（或者每月）。

Provide the information broken down into fixed and variable costs, and indicate the % total cost represented by fixed costs. 按固定和可变成本分列数据，并指出固定成本占总成本的百分比。

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. 如果没有办法按此格式提供数据，请联系按问卷封面的地址联系案件负责人。

Please specify unit of currency. 请说明货币单位

见表格附件

See attachment of Exporter Questionnaire

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. 如果以上内销和出口成本有差异，请说明原因并提供证明。

内销成本和出口成本的差异主要体现在配送成本及包装成本两方面。

The cost difference for domestic market and the exporting market include the distribution costs and packaging costs.

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因为前文已经提到过，我们国内生产的产品，大部分均为出厂价，客户到厂里自提；而出口到澳大利亚产品，报价方式为 FOB 或 C&F 价格，所以增加了诸如内陆运输价格、操作、装载&附加费等成本。

所以出口到澳大利亚的配送成本比国内产品的配送成本略高。

As is stated above, our domestic products are ex-factory price and the customers purchase in our factory themselves; and products exported to Australia are FOB or C & F price, so the price is higher because of the increased cost such as inland transportation fees ,operation, loading fees & additional cost.

Therefore, distribution costs for exports to Australia are higher than domestic products.

① 我们国内生产的产品，包装基本上使用简易牛皮纸包装，而按 Confidential name of company 公司要求出口到澳大利亚的产品，是将型材放入铁架内。此项额外的包装成本为 xxxxx 人民币/40'柜，此项成本已包含在价格中。

所以出口到澳大利亚的包装成本比国内产品的包装成本略高。

our domestic products are packed with paper, while the Confidential name of company companies require that products exported to Australia should be kept in the metal frame. This additional packaging costs is about RMB xxxx, we charge to the buyer with USD and the cost has been included in the price.

Therefore, the cost of packaging for products exported to Australia is higher than the domestic product packaging.

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.

详细说明体现出重大差异的根据通用会计系统得出的成本。如果差异是从库存变动中产生并由标准成本计算方法得出，请备注。

无重大差异。NO significant differences

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.

计算生产和销售成本时，如果该分配成本方法（如按数量，或重量等）被用于确定和以往不同的单位成本，请说明。

无不同。NO

“PUBLIC RECORD”**G-8 Major raw material costs 主要原材料成本**

List major raw material costs, which individually account for 10% or more of the total production cost. 列出占生产成本 10% 或者以上的主要原材料成本。

For these major inputs: 对于这些主要输入:

- identify materials sourced in-house and from associated entities;
• 标示来源于内部和联营企业的原料
-
- identify the supplier; and 指出供应商;
- 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). 说明计算主要原材料成本的依据 (如市场价格, 转换价格, 和实际成产消耗)。
-

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).

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.
海关法

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. 如果主要输入是采购于或者供应于一体化的生产流程, 必须详细提供产出该输入的全部生产成本。

占生产成本 10% 或者以上的主要原材料成本为: 铝锭。

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不论是国内生产的产品还是出口到澳大利亚的产品，都是使用中国国内铝锭生产的，并且合金、牌号也都相同，所以我们认为主要原材料成本相同。

供应商请见 I 部分附加-3 表格 (I PART, In addition-3 sheet)。

计算主要原材料成本的依据是市场价格 (国内铝锭市场价格) 和实际成产消耗。由于国内生产的产品，和出口到澳大利亚产品，都是在同一车间生产，所以我们认为实际成产消耗基本相同。

major raw materials for product whose production costs accounted for 10% or more of the total cost: aluminum ingot.

Whether they are domestic products or products exported to Australia, we use Chinese aluminum ingot and alloys and grades are also the same, so we believe that the main raw material costs are the same.

suppliers can be seen on additional -3 form (I PART, In addition-3 sheet).

Calculation for major raw materials cost is based on the market cost (domestic aluminum ingot market prices) and actual production cost. As domestic products and products exported to Australia are produced in the same workshop, we believe that the actual production costs are the same.

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SECTION H – PARTICULAR MARKET SITUATION 特定市场情况

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:

PART H-1 - Requests information concerning the organisation of your company and the GOC’s involvement in the business of your company.

要求有关贵司组织机构和贵司商业涉及的调查产品的信息。

PART H-2 - Requests information concerning the GOC’s measures with respect to the aluminium industry in China. 中国铝行业有关调查产品措施的信息。

PART H-3 - Requests information concerning the aluminium extrusions sector in the region where your company is located. 铝挤压行业区域，贵司所在相关信息。

“PUBLIC RECORD”**PART H-1 General information 一般信息。**

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.

这部分所需要提供的信息是贵司的企业机构概况和涉及的调查产品，除了回答各个问题，所需的支持性文件也是必要的。

1. Specific questions are asked throughout this questionnaire in relation to the GOC's interaction with your businesses.通过此问卷，对于贵司商业涉及的调查产品的具体问题将会被问到，

However, please generally describe all interaction that your business has with the GOC at all levels, including (but not limited to):请大致描述一下调查产品所有的贸易层次的信息，包括（但不限于）

- a) reporting requirements; 报告要求
- b) payment of taxes; 税收支付
- c) senior management representation within your business; 您的企业中高层管理人员代表
- d) approval/negotiation of business decisions (e.g. investment decisions, management decisions, pricing decisions, production decisions, sales decisions);
- e) licensing;
- f) restrictions on land use;
- g) provision of loans; or
- h) provision of grants, awards or other funds.

我司申明如下：

我司是民营企业，政府没有参与本公司的任何直接或间接投资，我司是在市场经济条件下运作的铝型材加工公司，按照市场行情定价。

1. 我司的客户贸易层次，是基于市场行情做出的，具体在前文 B,C,D 部分已经做过描述；
2. 我司是民营企业，从采购到生产到销售，都是完全按照市场化经营与管理；
3. 缴纳税收及融资，也完全按照本国的相关政策和法律法规规范运作；
4. 我司中高层管理人员代表与政府没有任何关系。
5. 土地的取得及使用也按照国家规定执行；故我司的市场化经营与政府没有关联。

Our company declare following :

Our company is private enterprise,there is no any direct or indirect investment involved by government.We are a aluminum profile processing company operating under the market economic,price decide according to market situation .

1. The trade levels of our customers are base on the market situation ,which have been described in part B,C,,D.

2. MINFA is a private enterprise,From purchase to production and sales,all are in full accordance with the market-oriented operation and management.

3. pay taxes and finance, also in full accordance with national policies, laws and regulations regulate operation;

4.Our senior management representatives and the government do not have any relationship.

5.Land acquisition and use also performed in accordance with national regulations;

6.So our market operations not associated with the government.

2. Business structure, ownership and management

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

否NO

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

否NO

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

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.

Please see attachment of PART H-1.2-(c). We attach Resume of all members of Board of Directors.

There's only one person is member of the Communist Party of China:

Mr.Wang Xin (male, company independent director, don't hold company shares).

请参考附件。我们列出所有董事会成员的简历。

仅有一人是共产党员：王昕，独立董事，不持有公司股份。

- 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.

无NO

- 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.

无NO

- 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).

无NO

具体请见上述PART H-1.2-(C)描述。

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

无NO

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

无NO

- 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.

无NO

- 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.

我司是在中国深圳交易所上市的。

公司是按照国家相关法律法规《深圳证券交易所股票上市规则（2012年修订）》，发行的股票。

Our company is listed on the Stock Exchange in Shenzhen, China.

Company is in accordance with national relevant state laws and regulations, "the Shenzhen Stock Exchange Listing Rules (2012 Amendment)," issued shares.

- k) Provide the monthly trading volume and average monthly trading price of your listed security between 1 April 2013 to 31 March 2014.

请见附件具体请见上述 PART H-1.2-(K)，我们也给出了网址链接，你方可参考

Please check attachment Detail description on PART H-1.2-(K),we here give you the website link ,you can check for

reference .<http://quote.eastmoney.com/flash/flash.html?c=002578&m=2&n=%E9%97%BD%E5%8F%91%E9%93%9D%E4%B8%9A&st=k>.

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

总经理：经董事长提名-董事会提名委员会审议-董事会审批-报送给证监局

财务总监、副总经理及以下职务：经总经理提名-董事会提名委员会审议-董事会审批-报送给证监局

General manager: chairman of the board Nomination - tabled for discussion at Nomination Committee - the Board of Directors approval - submitted to the Securities Regulatory Bureau

Chief Financial Officer, Deputy General Manager served as deputy manager-level positions and below: nominated by the general manager - tabled for discussion at Nomination Committee - the Board of directors approval - submitted to the Securities Regulatory Bureau

- 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.

无NO

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

黄赐为，公司董事兼副总经理，主管公司生产、销售事宜；

黄长远，公司副董事长兼总经理。

罗丽，公司董事兼财务总监。

Huangciwei ,Director and Deputy General Manager ,mainly in charge in production and sales.

Huangchangyuan ,Vice chairman and general manager.

Luoli,Director and Chief Financial Officer.

3. Licencing

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

There're only 3 LICENCE have relations with our government: business licence & Customs registration certificate licence & export qualification licence.
见附件PART H-1.3 Please check attachment PART H-1.3

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

无NO

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

无NO

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

无NO

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

无NO

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

无NO

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

无NO

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

无NO

4. 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:

采购事宜，由我司物控部负责； purchase : our purchase department in charge .
 生产事宜，由我司生产中心负责； production : production center in charge
 财务事宜，由我司财务部负责； finance : our accounting department in charge
 销售事宜，由我司营销中心负责。 Sales : our marketing center in charge .
 请参照上文 A-3-9 (internal organisation chart)附件，已经明确列出。
Please refer to the above A-3-9 (internal organisation chart) attachment ,which have been listed clearly .

(i) what goods are produced;

b)

c) Products are as follows:

Products 产品	Range 范围
Aluminum Extrusion Profiles 挤压铝型材	Mill-Finish 白材
	Anodized 氧化
	Powder-coating 粉末喷涂
	Wooden-Pattern 木纹转印
Aluminum Finished Windows & Doors 铝制成品门窗	Anodized 氧化
	Powder-coating 粉末喷涂
	Wooden-Pattern 木纹转印
Aluminum Structure-parts 铝制结构体部件	Powder-coating 粉末喷涂
	Wooden-Pattern 木纹转印
Aluminum Furniture-parts 铝制家具部件	Mill-Finish 白材
	Anodized 氧化
	Powder-coating 粉末喷涂
Aluminum-Net 铝网	Mill-Finish 白材
	Anodized 氧化
Aluminum-Sheet 铝板	Mill-Finish 白材
	Powder-coating 粉末喷涂
aluminium alloy billet 铝合金棒	Such as 6063-T5 and other alloys 如 6063-T5 和其他合金

(i) how the goods are produced;

前文已经描述过了，详见G-1. It has already described, the detailed G-1.

(ii) how levels of inputs such as raw materials, labour and energy are set and secured;

前文已经描述过了，详见G-1. It has already described, the detailed G-1.

(iii) how the use of your outputs, such as how your product mix is determined; and

	最近完整财务年度 2013 年 (度,) 货币单位: 人民币 Most recent completed financial year (please specify) 2013 whole year (Currency Unit: RMB)	2013. 4. 1-2014. 3. 31 (调查 期) Review period (1-Apr-13 ~ 31-Mar-14) (Currency Unit: RMB) 货币单 位: 人民币
Production capacity* (eg. units, kg, tonnes) [A] 产能 (如公 斤, 吨数)	XXXXXXXXXXXXX X	XXXXXXXXXXXXX X
Actual production in volume (eg. units, kg, tonnes) [B] 实际生产量 (如公 斤, 吨数)	XXXXXXXXXX	XXXXXXXXXXXXX X
Capacity utilisation (%) (B/A x 100) 产能利用率	xx%	xx%

(iv) how your business' profit is distributed

严格按照上市公司规定进行分配。详见公司利润分配说明。 Allocated strictly in accordance with the provisions of the listed companies. See description of profit allocation

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

无NO

- 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.

无NO

- 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.

无NO

- 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.

相关的省/市五年计划对我司的发展没有产生任何影响。 Relevant provincial / municipal five-year plan doesnt make any affect to our company development .

- 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).

无NO

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

附上一份董事会和股东会会议记录，请查看PART H-1.4(g)。 Attach a copy of the board of directors and shareholders meetings note, see PART H-1.4 (g).

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

附上一份铝产品价格决策会议的会议记录，请查看PART H-1.4(h)。 Attach a copy of the minutes of the aluminum products pricing decisions meeting, see PART H-1.4 (h).

“PUBLIC RECORD”

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.

无NO

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.

- 无NO

3. **Other government approvals**

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

无NO

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

无NO

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

无NO

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

无NO

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

无NO

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?

无NO

- b) Identify the Government department, association or company official that communicated these guidelines or any related measures to your business.
- c) Identify the Government department, association or company and names of officials who are responsible for the administration of these guidelines.

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

无NO

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

- 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.

无NO

- 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.

无NO

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

无NO

- 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.

无NO

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

无NO

2. Taxation

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

无NO

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

13%,详见附件 PART H-3.2

13%, see Annex PART H-3.2

- 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.

无NO

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

无NO

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.

黄赐为，公司董事兼副总经理，主管公司生产、销售事宜；

黄长远，公司副董事长兼总经理。

罗丽，公司董事兼财务总监。

我司根据市场行情，按公司内控制度的相关流程，对销售业务，分别做出不同权限的审批。

Huangciwei ,Director and Deputy General Manager ,mainly in charge in production and sales.

Huangchangyuan ,Vice chairman and general manager.

Luoli,Director and Chief Financial Officer.

As per the market situation ,according to the relevant procedures of internal control system ,make different approval permissions to sales

- 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.

无NO

- 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.

无NO

- 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.

无NO

- 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.

无NO

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.

我司是行业协会：中国有色金属协会会员之一

该行业协会是中国有色金属行业及其相关行业的学者、科学技术人员和企业管理人员自愿结成的全国性的学术性、科普性、公益性社会团体。受中国科学技术协会的领导。

Our company is one member of the industry association :a member of the China Nonferrous Metals Association

The China Nonferrous Metals Industry Association is the industry and its related industries, academics, scientific and technical personnel and business management personnel form a national voluntary academic, science, public welfare social organizations. Led by China Science and Technology 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.

是自愿性的。主要用于有色金属相关学术性、科普性的技术讨论。比如：

1、密切结合我国有色金属工业生产建设及相关学科的发展，组织各种学术活动。
 2、开展国际学术交流编辑出版学会刊物、科技书刊、情报资料和科普读物，传播有色金属科技信息。等等。Is voluntary. Mainly used for non-ferrous metals-related academic, technical discussions of science. For example:
 Closely combined with the development of non-ferrous metal production and construction industry and related disciplines, organize various academic activities.;
 Edited and published in international academic exchanges Society publications, science and technology books, intelligence information and science books, science and technology information dissemination non-ferrous metals. And so on.

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.

有。提供企业相关生产、技术数据，供统计局参考。

Yes, provide related production and technical data to Chinese Bureau of Statistics for reference.

- 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.

附上一个样本，供参考。详见PART H-3.5附件。 Attached an example for reference, please see PART H-3.5

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

我司流程：相关财务进行统计并提报，企业相关统计负责人审核，总经理审批。最后提交给统计局。

Our process: relevant financial statistics and reporting → business-related person audit → general manager approval → Finally submitted to the Bureau of Statistics.

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

基本上没有。 Basically No.

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

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?

我司是民营企业，是在市场经济条件下运作的铝型材加工公司，从采购到生产到销售，都是完全按照市场化经营与管理；

向供应商采购的价格是市场价格。

不同供应商的采购价格差异不确定。但即使有差异，差异也是极小，都是正常的市场价格。

具体请参考"Aluminium Purchases.11" sheet of Exporter Questionnaire

Our company is a private enterprise, a aluminum processing company in operation of the market economy from purchase to production to sales, are fully in accordance with the market-oriented operation and management;

The purchase price from supplier are market price.

Different suppliers purchase price variance uncertain. But even if there are differences, the difference are very small, all are the normal market price.

For details, please refer to Aluminium Purchases.11" sheet of Exporter Questionnaire

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

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.

之前已经说过，我司是在市场经济条件下运作的铝型材加工公司，从采购到生产到销售，都是完全按照市场化经营与管理。

向供应商采购的价格是市场价格，这个与国企或私企无关，由市场决定。

当然，不同供应商的采购价格差异不确定。但即使有差异，差异也是极小，都是正常的市场价格。

具体请参考"Aluminium Purchases.11" sheet of Exporter Questionnaire

As mentioned before : we are a aluminum processing company in operation of the market economy from purchase to production to sales, are fully in accordance with the market-oriented operation and management;

The purchase price from supplier is market price ,nothing to do with the SOE or private enterprise, they are decided by the market .

But of course ,the price difference among supplier is uncertain, even they have difference, the differences are very small ,all are the normal market price.

- 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)?

原材料，铝锭的进口关税为零。

比如说我们有向澳大利亚的进口商，BHP购买过铝锭。具体请参考"Aluminium Purchases.11" sheet of Exporter Questionnaire

The import duty rate for raw material and aluminum is zero .

For example ,we bought aluminum ingo from BHP Australia importers, detail please refer to Aluminium Purchases.11" sheet of Exporter Questionnaire

- 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?

无NO

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.

不适用。Not applicable

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.

无NO

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

无NO

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

不适用。 Not applicable

- 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.

无NO

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.

无NO

- 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.).

无NO

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

无NO

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.

无NO

我司没有合资企业。 We are not joint venture .

我司如果要增加产能，这是市场经济行为，与政府无关。

If we want adding capacity ,that is a market economy behavior ,has nothing to do with government.

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

无NO

我司没有合资企业。We are not joint venture .

我司如果要增加产能，这是市场经济行为，与政府无关。

If we want adding capacity ,that is a market economy behavior ,has nothing to do with government.

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
- **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
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.
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.

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. 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.
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.

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

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

6. Provide complete details of the amount of the benefit received, including whether it was received in total or in instalments.
7. Indicate which goods you produced that benefited from the program (e.g. the program may have benefited all production or only certain products).
8. Describe the application and approval procedures for obtaining a benefit under the program.
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.
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.
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.
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.
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.
15. Indicate where benefits under this program can be found in your accounting system (i.e. specify the ledgers or journals) and financial statements.
16. To your knowledge, does the program still operate or has it been terminated?
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.

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.

我司申明如下：

我司是民营企业，政府没有参与本公司的任何直接或间接投资，我司是在市场经济条件下运作的铝型材加工公司，按照市场行情定价。

我司是高新技术企业，缴纳的企业所得税为 15%，详见 P-1 附件

另外，我们将我司在调查期内，所获得的所有相关补贴明细列出，供你方参考，详见 P-0 附件

Our company stated as follows:

Our company is a private enterprise, the government is not involved in the company of any direct or indirect investment, our company is under the condition of market economy operation of aluminum processing company, in accordance with the market pricing.

Our company is a high and new technology enterprise, pay Preferential income tax of 15%, as shown in the P - 1 in the attachment

And we will list all the relevant subsidy that we obtained in the period of investigation for your reference, see P - 0 in the attachment.

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

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**?

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**?

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.
4. Indicate which goods you produced that benefited from the program (e.g. the program may have benefited all production or only certain products that have undergone research and development).
5. Describe the application and approval procedures for obtaining a benefit under the program.
6. Where applicable, provide copies of the application form or other documentation used to apply for the program, all attachments and all contractual agreements entered into between your business and the GOC in relation to the program.
7. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.
8. Outline the eligibility criteria your business had to meet in order to receive benefits under this program.
9. State whether your eligibility for the program was conditional on one or more of the following criteria:
 - a) whether or not your business exports or has increased its exports;
 - b) the use of domestic rather than imported inputs;
 - c) the industry to which your business belongs; or
 - d) the region in which your business is located.
10. If the benefit was provided in relation to a specific activity or project of your entity, please identify the activity and provide supporting documentation.
11. What records does your business keep regarding each of the benefits received under this program? Provide copies of any records kept in relation to the program.
12. Indicate where benefits under this program can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements.
13. To your knowledge, does the program still operate or has it been terminated?

14. If the program has been terminated, please provide details (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.

15. Identify the body responsible for administering the grant.
16. Identify the date of approval of the grant and the date the grant was received.

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

如前文所述，我司已将所获得的所有相关补贴明细列出，并说明如下：

As stated earlier, we list all relevant subsidies, and explain as follows:

关于可抵消补贴的说明

Instructions on subsidies to offset

本公司 2013 年取得政府补助收入共计肆佰玖拾捌万零壹佰元人民币整 (4,980,100 元人民币，详见相关表格)。

In 2013, our company obtained the total of Government subsidies income is ¥4,980,100, as detailed in the relevant tables.

政府补助类型如下：科技类项目补助收入为玖拾玖万叁仟元人民币整(993,000 元人民币)；环保类项目补助收入为壹佰叁拾玖万叁仟贰佰元人民币整 (1,393,200 元人民币)；质量类项目补助收入为叁拾万元人民币整(300,000 元人民币)，社会责任贡献补助收入为贰佰贰拾玖万叁仟玖佰元人民币整 (2,293,900 元人民币)，以上补助收入无一与市场销售相关。

Government subsidies types are as follows: Technology project subsidies income is ¥993,000; Environmental protection class project subsidies income is ¥1,393,200 ; Quality class project subsidies income is ¥300,000; social responsibility contribution subsidies income is ¥2,293,900, none of the above subsidies income associated with market sales.

公司取得上述政府补助，与公司销售产品的成本及售价无关，原因如下：

Company obtained the government subsidies, has no relationship with the cost and price of company selling products, for the following reasons:

一、上述政府补助均用于相应项目的改善支出，2013 年公司用于研发、环保等项目的支出共计近 2800 万元人民币。

The government subsidies are used for the improvement of the corresponding project expenses, 2013 company spend nearly 28 million yuan for research and development, environmental projects such.

二、从会计核算的角度，政府补助收入仅与当期损益相关，与产品生产成本无关。无论公司是否能获取政府补助以及获取多少政府补助，均与产品生产成本无关。

From the perspective of accounting, government subsidies income is only related to the profits and losses of the current, has nothing to do with the production costs. No matter whether the company can obtain the government subsidies, and how much government subsidies, has nothing to do with the product cost of production.

三、从业务管理的角度，无论公司是否能获取政府补助以及获取多少政府补助，公司的产品售价不会因此而改变。

From the perspective of business management, no matter whether the company can obtain the government subsidies, as well as how much government subsidies, the company's product prices will not be changed.

以上说明，公司获取的政府补助收入与公司产品的成本及售价无关，特此说明！

The above description, the company obtained the government subsidies income has nothing to do with the cost of the company's products and price, hereby specification!

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.
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.
3. Describe the application and approval procedures for obtaining a benefit under these programs.
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.
5. Outline the fees charged to, or expenses incurred by your business for purposes of receiving these programs.
6. Outline the eligibility criteria your business had to meet in order to receive benefits under these programs.
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.
8. If the benefit was provided in relation to a specific activity or project of your entity, please identify the activity and provide supporting documentation.
9. What records does your business keep regarding each of the benefits received under these programs? Provide copies of any records kept in relation to the program.

10. Indicate where benefits under these programs can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements.
11. To your knowledge, do these programs still operate or have they been terminated?
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?
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.
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.

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).
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.
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.
 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.

我司有进口原材料——铝锭。

在此申明，我司严格遵守国家相关政策及市场规则，进口原材料；并且没有获得任何补助。

进口的原材料，没有用在国内销售或销售澳大利亚的产品，是和第三方国家的客户签订了进料加工协议，用于专门的进料加工的产品销售。

We have imported raw materials----aluminum ingots.

We declare that our company strictly abide by the relevant national policies and market rules, imports of raw materials;And didn't get any subsidy.

Imports of raw materia was not used in the domestic sales or sales products in Australia,

It's used in the third party from other country's customer who signed an agreement of feed processing, used for the product sales for special processing.

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?
2. Does your business purchase primary aluminium from SOEs?
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.
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.

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.
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.
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.

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.

我司是在市场经济条件下运作的铝型材加工公司，原材料的供应方大部分是私营企业。具体可以参照 ALUMINIUM RAW MATERIAL PURCHASE PRICES 表格。

无论是向私企或国企购买原材料，我司都是在市场上公平交易，没有低于市场公平价格的交易。

Our company is under the condition of market economy operation of aluminum processing company, the suppliers of raw materials mainly are private enterprises. Specific can refer to ALUMINIUM RAW MATERIAL PURCHASE PRICES form.

Whether buying from the private or state-owned enterprises, we are fair trade in the market, not less than fair market price.

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.

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.
3. Please describe the qualification and approval process that your company had to undertake to qualify for these loans.
4. What eligibility criteria did you company have to meet in order to qualify for this lending program?
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?

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.

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.

无 NO.

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
2. Does your company purchase any of the above goods from SOEs?
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.
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.
5. Provide a schedule showing the average purchase price of each good from each supplier during each month of the investigation period. .
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.

我司申明如下：

我司是民营企业，从采购到生产到销售，都是完全按照市场化经营与管理。土地的取得与使用也按照相关国家规定执行。

我司有获得用电的补贴，具体已经之前的 P-0 中提供了，贵方可查看。用电的补贴，是政府针对我司整个公司给予的补贴，全部用于研发、环保等项目的支出。

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

Our company stated as follows:

Our company is private enterprise, from purchase to production to sales, are fully in accordance with the market-oriented operation and management.

Land acquisition and use is in accordance with the relevant state provisions.

We have access to electricity subsidies, concrete has been provided in the P-0 before, you can look at it.

Electricity subsidies, it is the government for the subsidies for the whole company, all used for r&d project cost, environment protection, etc.

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).
2. Describe the application and approval procedures for obtaining a benefit under the program.
3. Where applicable, provide copies of the application form or other documentation used to apply for the program, all attachments and all contractual agreements entered into between your business and the GOC in relation to the program.
4. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.
5. Outline the eligibility criteria your business had to meet in order to receive benefits under this program.
6. State whether your eligibility for the program was conditional on one or more of the following criteria:
 - a) whether or not your business exports or has increased its exports;
 - b) the use of domestic rather than imported inputs;
 - c) the industry to which your business belongs; or
 - d) the region in which your business is located.
7. If the benefit was provided in relation to a specific activity or project of your entity, please identify the activity and provide supporting documentation.

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

8. What records does your business keep regarding each of the benefits received under this program? Provide copies of any records kept in relation to the program.
9. Indicate where benefits under this program can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements.
10. To your knowledge, does the program still operate or has it been terminated?
11. If the program has been terminated, please provide details (when, why). When is the last date that your business could apply for or claim benefits under the program? When is the last date that your business could receive benefits under the program?

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

NO.无

SECTION J – EXPORTER/PRODUCER'S DECLARATION

I hereby declare that. FUJIAN MINFA ALUMINIUM (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 : Jacky Chen

Signature : Jacky Chen

**Position in
Company** : Manager of EXPORT EPARTMENT

Date : 2014-8-16

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

Electronic Data	Please tick if you have provided spreadsheet
We describe all in Exporter Questionnaire (sheet). Please check attachment of Exporter Questionnaire.	
INCOME STATEMENT	<input checked="" type="checkbox"/>
TURNOVER – sales summary	<input checked="" type="checkbox"/>
AUSTRALIAN SALES – list of sales to Australia	<input checked="" type="checkbox"/>
LIKE GOODS – comparison between goods sold domestically and exported to Australia.	<input checked="" type="checkbox"/>
DOMESTIC SALES – list of all domestic sales of like goods	<input checked="" type="checkbox"/>
THIRD COUNTRY – third country sales	<input checked="" type="checkbox"/>
PRODUCTION – production figures	<input checked="" type="checkbox"/>
DOMESTIC CTMS – costs of goods sold domestically	<input checked="" type="checkbox"/>
AUSTRALIAN CTMS – costs of goods sold to Australia	<input checked="" type="checkbox"/>
INCOME TAX – income tax paid, exempted or refunded	<input checked="" type="checkbox"/>
ALUMINIUM PURCHASES – average aluminium raw material purchase prices	<input checked="" type="checkbox"/>

APPENDIX – GLOSSARY OF TERMS

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

Adjustments

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

Examples of adjustments that may be made include: *sales occurring at different times* (it is sometimes necessary to compare domestic and export sales made at different times - in these circumstances an adjustment may be made to reflect price movements during that time); *specification differences; packaging; taxes; level of trade; advertising; servicing/warranty; inland freight; warehousing; export charges; credit terms; duty drawback; commissions.*

Adjustments may also be required where the normal value is based upon costs to make and sell.

Arms length

Sales are not considered to be at "arms length" on your domestic market if there is any consideration payable for the goods other than their price, or there is an association between the buyer and the seller which affects the price, or there will be a reimbursement, compensation or benefit for, or in respect of, the price.

Review period

A period defined by the Commission over which exportations of the goods are examined.

Associated Companies

Persons shall be deemed to be associates of each other if, and only if:

(a) both being natural persons:

- (i) they are connected by a blood relationship or by marriage or by adoption; or
- (ii) one of them is an officer or director of a body corporate controlled, directly or indirectly, by the other;

(b) both being bodies corporate:

- (i) both of them are controlled, directly or indirectly, by a third person (whether or not a body corporate); or

- (ii) both of them together control, directly or indirectly, a third body corporate; or
 - (iii) the same person (whether or not a body corporate) is in a position to cast, or control the casting of, 5% or more of the maximum number of votes that might be cast at a general meeting of each of them; or
- (c) one of them, being a body corporate, is, directly or indirectly, controlled by the other (whether or not a body corporate); or
- (d) one of them, being a natural person, is an employee, officer or director of the other (whether or not a body corporate); or
- (e) they are members of the same partnership.

Constructed value

In cases where domestic prices paid for the goods under consideration in the country of export cannot be used for the determination of normal value, i.e. when there are no or insufficient sales or where such sales were not made in the ordinary course of trade, normal value may be based on a constructed value. Constructed value is calculated on the basis of the cost of production of the goods under consideration plus a reasonable amount for selling, general and administration costs, and for profits, that are associated with sales on the domestic market of the country of export.

Cost of production/manufacturing

The cost of production or manufacture consists of all manufacturing costs associated with the goods. It is the sum of direct materials, direct labour and factory overheads.

Cost to make and sell

The cost to make and sell is the sum of the cost of production or manufacture, and the selling, general and administration costs associated with the sale of those goods.

Country of origin

The country in which the last significant process in the manufacture or production of the goods was performed.

Date of sale

The Commission will normally use the invoice date as recorded in the exporter or producer's records. Another date may be used if this better reflects the material terms of sale. The questionnaire directs attention to matching data sets of domestic and export sales where some other date is used, as well as matching cost information.

Direct labour cost

Direct labour is categorised as a variable cost, ie. the value varies with the level of production.

Dumping

Dumping occurs when the products of one country are exported to another country at a price less than their normal value.

Dumping margin

Where the export price is less than the normal value the dumping margin is the amount of the difference. It can be expressed as a value or as a percentage of the export price.

Export price

The export price of the goods is usually the price paid or payable to the exporter in arms length transactions, in most instances calculated at the Free on Board (FOB) level.

Exporting country

The country of export is normally the country of origin from which the goods are shipped. The country of export may be an intermediate country, except where the products are merely transhipped through that country, or the products concerned are not produced in that country, and there is no comparable price in that country.

Factory overheads

Factory overheads consist of variable costs e.g. power, supplies, indirect labour and fixed costs e.g. factory rent, factory insurance, factory depreciation etc.

Financial Contribution

There is a "financial contribution" by a government where:

- (a) a government practice involves a direct transfer of funds (grants, loans, and equity infusion), potential direct transfer of funds or liabilities (e.g. loan guarantees);
- (b) government revenue that is otherwise foregone or not collected (e.g. fiscal incentives such as tax credits);
- (c) the government provides goods or services, other than general governmental infrastructure, or purchases goods; or
- (d) a government makes payments to a funding mechanism, or entrusts or directs a private body to carry out one or more of the type of functions illustrated in (a) to (c) above which would normally be vested in the government and the practice, in no real sense, differs from practices normally followed by the government.

Government of China (GOC)

Any level of Chinese government, including central, provincial, municipal, county or any other level of government.

Goods subject to measures

The goods that are the subject of a dumping duty notice and a countervailing duty notice.

Incoterms

The following abbreviations are commonly used (comment is provided concerning costs that are normally borne by the seller):

EXW	ex works (the seller's minimum obligation as costs relate to goods being made available at the sellers premises)
FCA	free carrier (main carriage not paid by seller. Pay costs until such time that the goods have been delivered at the named point into custody of a carrier named by the seller. Customs formalities, taxes etc paid if required)
FAS	free alongside ship (main carriage not paid by seller. Deliver the goods alongside the ship)
FOB	free on board (main carriage not paid by seller. Deliver the goods on board, provide export clearance if required, pay loading costs to the point the goods have passed the ship's rail, pay customs formalities, taxes etc payable upon exportation)
CFR	cost and freight (main carriage paid by seller. Pay all costs until delivered as well as freight, loading and unloading, pay customs formalities, taxes etc payable upon exportation)
CIF	cost, insurance and freight (main carriage paid by seller. Pay all costs as under CFR as well as marine insurance) the terms CFR and CIF are only used where goods are carried by sea or waterway transport
CPT	carriage paid to
CIP	carriage and insurance paid to the terms CPT and CIP are used as alternatives to CFR and CIF where the goods are carried by air, road, rail etc
DAF	delivered at frontier (goods carried by rail or road and cleared for export at the named place at the frontier. Pay costs until delivered at the frontier plus any discharge costs incurred to place the goods at the customer's disposal)
DES	delivered ex ship (goods made available to the buyer on board the ship uncleared for import at the named port of destination. Pay all costs incurred in placed at the disposal of the buyer, pay customs formalities, taxes etc payable upon exportation, and where necessary for transit through another country)
DDU	delivered duty unpaid (Pay all costs for carriage to the agreed point, pay customs formalities, taxes etc payable upon exportation, and where necessary for transit through another country)
DDP	delivered duty paid (goods made available at the named place in the country of importation – all risks and costs being incurred by the seller including duties, taxes etc incurred upon importation)

Like goods

Like goods are goods sold on the domestic market of the country of export (or to a third country) that are identical in all respects to the goods under consideration or that, although not alike in all respects have characteristics closely resembling those of the goods under consideration. The term 'like goods' also refers to the goods produced by the Australian industry allegedly being injured by dumped imports.

Normal value

Australian legislation sets out several ways to assess "normal value".

The preferred method is to use the price paid for like goods sold for domestic consumption in the country of export. Usually, these sales are made by you, but there may be circumstances where it is appropriate to use sales made by other sellers on the domestic market.

Sale prices must be at arms length and in the ordinary course of trade. In the absence of relevant or suitable domestic sales, the normal value may be determined by constructing a price based upon all costs to make and sell the goods. Profit may also be included if the sales on the domestic market are profitable. Alternatively the normal value may be ascertained using the price paid for like goods sold in the ordinary course of trade at arms length to customers in a country other than Australia, however this option is rarely used.

Finally, when a normal value cannot be ascertained by any of the above methods, or if no information is provided, the Commission will determine the normal value by considering all the relevant information, including the applicant's information. This allows the applicant's information to be used where sufficient information has not been furnished or is not available.

Ordinary course of trade

Testing for "ordinary course of trade" includes a comparison of the selling price and the unit cost to make and sell for the same period. If sales in respect of a substantial quantity of goods over an extended period of time, usually 12 months, do not recover all costs and these losses are not likely to be recovered within a reasonable period of time, (again usually 12 months) then the sales are regarded as being not in the ordinary course of trade.

There may be circumstances where it is appropriate to use a period other than 12 months in assessing whether sales are in the ordinary course of trade.

Unprofitable sales are to be taken to have occurred in substantial quantities during an extended period where the unprofitable sales amount to 20% or more of the total volume of sales of the goods by the exporter over the period. An extended period of time is usually taken to be a period not less than 12 months. Where unprofitable sales are rejected, normal value is based upon remaining profitable sales provided they occur in sufficient number. Where all sales have been made at a loss, or profitable sales are insufficient, the normal value may be constructed from costs to make and sell.

Primary Aluminium

Raw material inputs of aluminium (including billets and ingots).

Related Parties

See “Associated Companies” above.

Selling, general and administration expenses (SG&A)

The selling, general and administration expenses includes all selling, distribution, general and administration expenses including finance costs that would be incurred if the goods were sold for domestic consumption in the country of export. The amounts are determined in each case using all the available information and may include expenses incurred in:

- . domestic sales of like goods;
- . sale of goods of the same general category by the exporter; or
- . sales in the industry in the country of export.

The expenses must, however, reflect the selling, general and administration costs of the goods. Administrative and selling expenses include: director’s fees, management salaries and benefits, office salaries and benefits, office supplies, insurance, promotion, entertainment, depreciation and corporate overheads.

State Owned Enterprises (SOE)

For the purposes of this questionnaire, SOE refers to any company or enterprise that is operating under the direct or indirect control or influence of the GOC (as defined above). This includes any company which is effectively controlled by the GOC through laws, orders, regulations, directives or other similar mechanisms; or is operating in a partnership or joint venture capacity with the GOC; or whose shares, whether or not they are publicly traded, are wholly or majority owned by the GOC.

Subsidy

In relation to goods that are exported to Australia, means:

- (a) a financial contribution:
 - (1) by a government of the country of export or country of origin of those goods; or
 - (2) by a public body of that country or of which government is a member; or
 - (3) by a private body entrusted or directed by that government or public body to carry out a governmental function;
 that is made in connection with the production, manufacture or export of those goods and that involves:
 - (4) a direct transfer of funds from that government or body to the enterprise by whom the goods are produced, manufactured or exported; or

- (5) a direct transfer of funds from that government or body to that enterprise contingent upon particular circumstances occurring; or
- (6) the acceptance of liabilities, whether actual or potential, of that enterprise by that government body; or
- (7) the forgoing, or non-collection, of revenue (other than an allowable exemption or remission) due to that government or body by that enterprise; or
- (8) the provision by that government or body of goods or services to that enterprise otherwise than in the course of providing normal infrastructure; or
- (9) the purchase by that government or body of goods provided by that enterprise; or

- (b) any form of income or price support as referred to in Article XVI of the General Agreement Tariffs and Trade 1994, that is received from such a government or body;

if that financial contribution or income or price support confers a benefit in relation to those goods.