



Australian Government

Australian Customs and  
Border Protection Service

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125

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## International Trade Remedies Branch

### EXPORTER QUESTIONNAIRE - CHINA

**PRODUCT CONCERNED:** HSS FROM THE PEOPLE'S REPUBLIC OF CHINA, THE REPUBLIC OF KOREA, MALAYSIA, TAIWAN AND THE KINGDOM OF THAILAND

**INVESTIGATION PERIOD:** 1 JULY 2010 TO 30 JUNE 2011

**RESPONSE DUE BY:** 2 NOVEMBER 2011

**ADDRESS FOR RESPONSE:** International Trade Remedies Branch  
Australian Customs and Border  
Protection Service  
5 Constitution Avenue  
Canberra act 2601  
Australia  
Attention: Director Operations 3

**CASE MANAGER:** Ms Andrea Stone  
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Please note that a non-confidential version of the reply to this questionnaire must also be provided.

**TABLE OF CONTENTS**

Table of contents..... 2  
Section A - Company structure and operations..... 3  
Section B - Sales to Australia (export price)..... 15  
Section C - Exported Goods & Like goods ..... 23  
Section D - Domestic sales ..... 25  
Section E - Fair comparison ..... 30  
Section F - Export sales to countries other than Australia..... 39  
Section G - Costing information and constructed value..... 42  
Section H - ParticuLar Market Situation..... 49  
Section I - Countervailing ..... 50  
Section K - Checklist ..... 51

## SECTION A - COMPANY STRUCTURE AND OPERATIONS

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

### A-1 IDENTITY AND COMMUNICATION

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

**Head office: Jiedong Economic Development Testing Zone Tai Feng Qiao Metal Products Co., Ltd.**

Name: **Mr. Xu Chang Qing**  
Position: **Export Manager**  
Address: **Road #3, Jiedong Economic Development Testing Zone, Jieyang, Guangdong, P.R.China**  
Telephone: **(+86) 663-3262579**  
Facsimile: **(+86) 663-3264021**  
E-mail address: **xu@fundkey.com**

**Factory: The same as of the Head office.**

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

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

Name: **Mr. PU Lingchen, Mr. LIU Jianwei**  
Organisation: **Zhong Lun Law Firm**  
Position: **Partner Lawyer**  
Address: **36-37/F, SK Tower, 6A Jianguomenwai Avenue, Chaoyang District, Beijing 100022, P.R.China**  
Telephone: **86-10-59572288**  
Facsimile: **86-10-65681838**  
E-mail address of contact person: **pulingchen@zhonglun.com;**  
**liujianwei@zhonglun.com;**

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

### A-3 COMPANY INFORMATION

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

**Answer:**

**The legal name of the company is Jiedong Economic Development Testing Zone Tai Feng Qiao Metal Products Co., Ltd. ("TFQ"). It was incorporated in China as Sino-Foreign Joint Venture Company. There is no any other business name.**

Please refer to **Exhibit A-3.1** for the business licenses of TFQ and its related companies.

*The business licenses were provided to the Service in confidence, because some detailed information is stated therein, disclosure of which could damage the interests of the investors.*

The functions of TFQ and its related companies are as follows:

Company	Function
Jiedong Economic Development Testing Zone Tai Feng Qiao Metal Products Co., Ltd. (TFQ)	Produce, sale (in domestic market to export) of GUC
Fundkey International Ltd. (Hong Kong) (Fundkey)	The major shareholder of TFQ, also acts as a sales arm of TFQ for exporting GUC.
Daiwa International Ltd. (Hong Kong) (Daiwa)	Sales arm of TFQ for exporting GUC as intermediary
Jiedong Economic Development Testing Zone Jie Sheng Fa Industrial Trade Co., Ltd. (JSF)	Not involved in the manufacture, domestic sales and export sales of GUC/like goods. JSF is the smaller shareholders of TFQ.
Zhongtai Trading Co., Ltd. (ZT)	Not involved in the manufacture, domestic sales and export sales of GUC/like goods except for selling raw material to TFQ
Jiedong Economic Development Testing Zone Tai Feng Qiao Metal Products Co., Ltd. (Nanhai Branch)	Not involved in the manufacture, domestic sales and export sales of GUC/like goods except for distributing like goods for TFQ on domestic market.

2. Who are the owners and/or principal shareholders? Provide details of shareholding percentages for joint owners and/or principal shareholders. (List all shareholders able to cast, or control the casting of, 5% or more of the maximum amount of votes that could be cast at a general meeting of your company).

**Answer:**

Please refer to the following table for the details of TFQ's shareholders.

Name of Shareholders	Shareholding percentage
Fundkey International Ltd. (HongKong)	{Confidential}
Jiedong Economic Development Testing Zone Jie Sheng Fa Industrial Trade Co., Ltd.	{Confidential}

*The shareholding percentage were provided to the Service in confidence, because some detailed information is stated therein, disclosure of which could damage the interests of the investors.*

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

**Answer:**

**TFQ is [Confidential] % owned by Fundkey. Below is the list of shareholders of Fundkey.**

*[Shareholding percentage of the company]*

Name of Shareholders	Shareholding percentage
[Confidential]	[Confidential]
[Confidential]	[Confidential]
[Confidential]	[Confidential]
[Confidential]	[Confidential]
[Confidential]	[Confidential]
[Confidential]	[Confidential]
[Confidential]	[Confidential]
[Confidential]	[Confidential]
[Confidential]	[Confidential]
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[Confidential]	[Confidential]
[Confidential]	[Confidential]
[Confidential]	[Confidential]
[Confidential]	[Confidential]
[Confidential]	[Confidential]
[Confidential]	[Confidential]
[Confidential]	[Confidential]

*[Name of shareholders and shareholding percentage of the company]*

*The above information is not susceptible to a meaningful non-confidential summary as it is commercially sensitive. Since disclosure of such information will harm the Company's interests, it was provided to the Service in confidence.*

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

**Answer:**

**Fundkey, the parent company of TFQ is owned by [Confidential] natural persons.**

*[Numbers of shareholders in Fundkey]*

*The Shareholder's information is not susceptible to a meaningful non-confidential summary as it is commercially sensitive. Since disclosure of such information will harm the Company's interests, it was provided to the Service in confidence.*

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

**Answer:**

Please refer to **Exhibit A-3,5** for the corporate structure.

*The world-wide corporate structure chart was provided to the Service in confidence, because some detailed private ownership is stated therein, disclosure of which could damage the interests of the investors.*

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

**Answer:**

**TFQ paid [Confidential] HKD/year to Fundkey as consultancy & handling fees.**

*[The amount of value of consultancy & handling fees between TFQ and Fundkey]*

*The above information is not susceptible to a meaningful non-confidential summary as it is commercially sensitive. Since disclosure of such information will harm the Company's interests, it was provided to the Service in confidence.*

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

**Answer:**

**TFQ is a producer of GUC/like goods and it sales the goods in both domestic and export market. For the exports to Australia, the GUC was sold through its related company Fundkey.**

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

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

**Answer:**

**TFQ performs the all four functions, i.e. produce or manufacture, sell in the domestic market, export to Australia and export to countries other than Australia.**

**Fundkey and Daiwa perform part of the last two functions, i.e. to facilitate the exports to Australia and exports to countries other than Australia, but please note that the export sales are initiated, negotiated and determined by TFQ.**

Although they are two legal entities, actually these two Hong Kong based companies are run by same people and located in same office. The detailed information is as follows:

Full Name	Contact name and phone number	Address
Jiedong Economic Development Testing Zone Tai Feng Qiao Metal Products Co., Ltd.	Xu Chang Qing Telephone: (86) 663-3262579	Road #3, Jiedong Economic Development Testing Zone, Jieyang, Guangdong, P.R.C.
Fundkey International Ltd. (HongKong)	Patrick Li Telephone: (852) 2730 9208	Flat B, 9/F, Parkes Comm. Bldg, 29-31 Parkes Street, T.S.T. Kowloon, Hong Kong
Daiwa International Ltd. (HongKong)	Patrick Li Telephone: (852) 2730 9208	Rooms 1703-4, The Centre Mark 287-299 Queen's Rd, Central, Hong Kong.

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

**Answer:**

Please refer to Exhibit A-3.9 for the internal organisation chart. The function of each department can be inferred from each department's name.

*The internal organisation chart was provided to the Service in confidence, because some detailed internal management information is stated therein, disclosure of which could bring the Company less competitiveness in the market.*

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

**Answer:**

Please refer to below table for the list of senior management.

Name of Senior Management	Current Position
[Confidential]	Board Chairman
[Confidential]	Deputy Board Chairman
[Confidential]	Deputy Board Chairman
[Confidential]	Deputy Board Chairman
[Confidential]	Director
[Confidential]	Director
[Confidential]	Director

*The senior management information is not susceptible to a meaningful non-confidential summary as it is commercially sensitive. Since disclosure of such information will harm the Company's interests, it was provided to the Service in confidence.*

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

**Answer:**

**There is no annual report published by TFQ. Please refer to Exhibit A-3.11 for the brochure of TFQ.**

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

**Answer:**

**TFQ is located in Jiedong Economic Development Testing Zone, Jieyang, Guangdong province, P.R. China**

13. If your answer to question A-3.12 above is 'yes':
- advise if any benefits (e.g. grants, reduced liabilities on commercial interest rates, etc) from the GOC (including central, provincial, municipal, county or any other level of government) accrue to your company because of being located in such an area;
  - please explain the nature of the operations, identify the specific zone(s) [or other area(s)] and provide a brief overview of all of the benefits of operating within the specified zone(s) or area(s).

**Answer:**

**TFQ does not receive any benefits from the GOC as a result of the fact that it located at Jiedong Economic Development Testing Zone.**

14. Provide details of all transactions between your company and all related parties. For example:
- Supplying/selling completed or partially completed products.
  - Supplying/selling raw materials.
  - Performing management functions (including any financial functions).
  - Processing (including toll processing) of any raw materials, intermediary or completed products.
  - Trading in products/materials supplied by related parties.

**Answer:**



PUBLIC  
FILE  
117

TFQ purchased hot-rolled narrow strip (the raw material of HSS) from its related company Zhongtai Trading Co., Ltd. during the IP with market prices. No other raw material or input was purchased from this related company during the IP.

TFQ's branch in Nanhai, Guangdong distributes like goods produced by TFQ on domestic market.

The suppliers of raw material are reported in Section G-8.

#### A-4 GENERAL ACCOUNTING/ADMINISTRATION INFORMATION

1. Indicate your accounting period.

**Answer:**

The accounting period is from January 1 to December 31.

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

**Answer:**

The financial records for year 2009 and 2010 are kept in the company's office located on Road #3, Jiedong Economic Development Testing Zone, Jieyang, Guangdong, P.R. China.

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

- chart of accounts;
- audited consolidated and unconsolidated financial statements (including all footnotes and the auditor's opinion);
- internal financial statements, income statements (profit and loss reports), or management accounts, that are prepared and maintained in the normal course of business for the goods under 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 overall.

**Answer:**

Please refer to Exhibit A-4.3.1 for the Chart of Accounts, Exhibit A-4.3.2 for the audit report of TFQ for year 2009, Exhibit A-4.3.3 for the audit report of TFQ for year 2010, Exhibit A-4.3.4 for the income statement of TFQ from January 2009 to December 2010 and Exhibit A-4.3.5 for the balance sheet of TFQ January 2009 to December 2010.

There were no internal financial statements or reports maintained for goods under investigation.

*The financial information above is not susceptible to a meaningful non-confidential summary as it is commercially sensitive. Since disclosure of such information will harm the Company's interests, it was provided to the Service in confidence.*

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

**Answer:**

**The accounts have been audited, so this question is not applicable.**

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

**Answer:**

**The TFQ's accounts are consistent with GAAP of China.**

5. Describe:

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

- the method of valuation for raw material, work-in-process, and finished goods inventories (eg last in first out –LIFO, first in first out- FIFO, weighted average);

**Answer:**

**Purchase costs of raw materials are valued according to actual acquisition costs. The issuance and inventory of raw materials and finished goods are valued by weighted average method. The value of work-in-process is allocated from the total cost of manufacture incurred for finished goods and work-in-process.**

- costing methods, including the method (eg by tonnes, units, revenue, direct costs etc) of allocating costs shared with other goods or processes (such as front office cost, infrastructure cost etc);

**Answer:**

**TFQ applies processing cost method and allocates cost among products by tons together with unit partitioning indexes which reflect the cost differences for each type of finish/model of the final product.**

- valuation methods for damaged or sub-standard goods generated at the various stages of production;

**Answer:**

The damaged or sub-standard goods were sold as scrap and the revenues were booked into the other operation revenue ledger at its actual total sales price. Cost of production is not allocated to these scraps.

- valuation methods for scrap, by products, or joint products;

**Answer:**

The scrap includes damaged or sub-standard steel pipe, zinc slag or zinc powder and steel scrap materials.

The damaged or sub-standard goods were sold as scrap which recorded into the other operation revenue ledger. The valuation of these scraps is based on actual revenue in selling these goods.

- valuation and revaluation methods for fixed assets;

**Answer:**

Fixed assets are valued according to the actual acquisition cost. Depreciation method is straight-line according to estimated useful life of each asset. There was no revaluation for the fixed assets.

- average useful life for each class of production equipment and depreciation method and rate used for each;

**Answer:**

[Confidential]

Type of assets	Average Useful Life (years)	Residual Rate	Yearly Depreciation Rate
Housing and Building	[Confidential]	[Confidential]	[Confidential]
Machine and Equipment	[Confidential]	[Confidential]	[Confidential]
Transportation Equipment	[Confidential]	[Confidential]	[Confidential]
Office Equipments and Other Equipment	[Confidential]	[Confidential]	[Confidential]

*The Average useful life, residual rate and yearly depreciation rate are not susceptible to a meaningful non-confidential summary as they are commercially sensitive. Since disclosure of such information will harm the Company's interests, it was provided to the Service in confidence.*

- treatment of foreign exchange gains and losses arising from transactions;

**Answer:**

The foreign exchange gains and losses resulting from foreign currency transaction are booked in general ledger as financial expenses.

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

**Answer:**

The year-end asset and liability balance which express as foreign currency are converted into RMB YUAN according to the year-end exchange rate.

- inclusion of general expenses and/or interest;

**Answer:**

The general expenses are recorded in the general ledger of Administrative Expenses. The interest is normally recognized as Financial Expenses and maybe capitalized if it is incurred for the construction of fixed assets.

- provisions for bad or doubtful debts, and treatment thereof in your accounts;

**Answer:**

The bad debt was recognized when it actually incurred, and no provisions were drawn.

- expenses for idle equipment and/or plant shut-downs;

**Answer:**

There was no such expense incurred, this question is not applicable.

- costs of plant closure;

**Answer:**

There was no such expense incurred, this question is not applicable.

- restructuring costs;

**Answer:**

There was no such expense incurred, this question is not applicable.

- by-products and scrap materials resulting from your company's production process; and

**Answer:**

The damaged or sub-standard goods were sold as scrap which recorded into the other operation revenue ledger. The valuation of these scraps is based on actual revenue in selling these goods.

- effects of inflation on financial statement information.

**Answer:**

**There was no inflation reflected in financial statement, this question is not applicable.**

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

**Answer:**

**There was no change of accounting methods by the company.**

**A-5 INCOME STATEMENT**

Complete the spreadsheet entitled '**Income statement**' within the *HSS Exporter Questionnaire – CHINA – accompanying spreadsheet* provided alongside this questionnaire.

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

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

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

*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.*

**Answer:**

Please refer to **Exhibit A-5** for the Income Statement.

**For purpose of this table, TFQ can only split the figures of GUC/like goods from all products against the ratio of the sales revenue of GUC/like goods account for in all products' revenue.**

*This confidential information is provided to the Service for investigation. Since such data is classified as highly sensitive commercial information.*

**A-6 SALES**

Complete the spreadsheet entitled '**Turnover**' within the *HSS Exporter Questionnaire – CHINA – accompanying spreadsheet* provided alongside this questionnaire.

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

In completing the sheet, use the currency in which your accounts are kept.

This information will be used to verify the cost allocations to the GUC in Section G.

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

**Answer:**

Please refer to **Exhibit A-6, Turnover for the required information.**

*This confidential information is provided to the Service for investigation. Since such data is classified as highly sensitive commercial information, please refer to a summary of the information in an indexed form.*

## SECTION B - SALES TO AUSTRALIA (EXPORT PRICE)

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

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

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

*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 explanation in question B4 below) and;*
- *an alternative date should be used when comparing export and domestic prices*

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

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

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

**Answer:**

Please refer to **Exhibit B-1** for Australia Customer Information.

*The Australia customer information is not susceptible to a meaningful non-confidential summary as it is commercially sensitive. Since disclosure of such information will harm the Company's interests, it was provided to the Service in confidence.*

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

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

**Answer:**

Please refer to **Exhibit B-2.a** for the illustration of the Export Sales Channel. During the IP, there was [Confidential] Australian customer, [Confidential] which is [Confidential] on this market.

*[Numbers and names of Australian customers]*

*The above-referred information is not susceptible to a meaningful non-confidential summary as it is commercially sensitive. Since disclosure of such information will harm the Company's interests, it was provided to the Service in confidence.*

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

**Answer:**

According to the Exhibit B-2.a, TFQ and two related parties involved in the export sales of the Australia.

1. TFQ is a manufacturer of the GUC/like goods, it exports GUC to Australia, intermediated by Fundkey.
2. Fundkey is a sales arm incorporated in Hong Kong. Fundkey reinvoice the Australian customer and received the payments from Australian customers and re-paid them to TFQ via Daiwa.
3. Daiwa is a company incorporated in Hong Kong. It did not involve in actual transaction of the sales of Australia but only to transfer the payment from Fundkey to TFQ. Although Fundkey and Daiwa are two legal entities, they are run by same people and located in same office.

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

**Answer:**

The GUC exported to Australia during the IP are [Confidential] term. [Confidential].

*[Delivery term and explanation of ownership of the goods during the distribution]*

*The above information is not susceptible to a meaningful non-confidential summary as it is commercially sensitive. Since disclosure of such information will harm the Company's interests, it was provided to the Service in confidence.*

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



**Answer:**

**There is no agency agreement or distributor agreement or other contracts. The question is not applicable.**

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

**Answer:**

**Sales departments of TFQ initiate contacts with Australian customers.**

**Potential customers send a request to TFQ which usually include a product drawing and specifications; TFQ would make assessments on the possibility of making the required products.**

**TFQ issues a proforma invoice to customer for confirmation. Technical terms, negotiation on prices and quantities would be agreed between TFQ and Australian customers. Price negotiation and price quotations shall take into account current raw material price, conversion cost and estimated delivery expenses. Since the raw material price changes from time to time, the prices of subject goods fluctuate accordingly. Therefore TFQ does not keep an [Confidential]. When all terms set, TFQ begins its production for export.**

**When production being completed and prior to delivery, all the documents necessary for exports are prepared by TFQ and its related company Fundkey at the same time, i.e., TFQ prepares a customs declaration invoice and a commercial and Fundkey issues a commercial invoice to Australian customer.**

**Australian customer paid the amount of goods to Funkey. Fundkey deducted certain amount as mark-ups and then re-paid to TFQ. For certain reason, the payments were made via Daiwa.**

**TFQ is responsible for transporting the GUC to the designated port of loading in China bearing inland transportation costs as well as customs declaration fees and handling fees.**

*[Documents of sales]*

*The above information is not susceptible to a meaningful non-confidential summary as it is commercially sensitive. Since disclosure of such information will harm the Company's interests, it was provided to the Service in confidence.*

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

**Answer:**

The [Confidential] Australian customer, [Confidential] not related to TFQ, Fundkey or Daiwa.

*[Name of Australian customer]*

*The above information is not susceptible to a meaningful non-confidential summary as it is commercially sensitive. Since disclosure of such information will harm the Company's interests, it was provided to the Service in confidence.*

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

**Answer:**

**Not Applicable.**

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

**Answer:**

**[Confidential]**

*[Explanation of export selling prices in the distribution channel]*

*The above information is not susceptible to a meaningful non-confidential summary as it is commercially sensitive. Since disclosure of such information will harm the Company's interests, it was provided to the Service in confidence.*

- B-4** Complete the spreadsheet entitled 'Australian sales' within the HSS Exporter Questionnaire – CHINA – accompanying spreadsheet provided alongside this questionnaire.

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

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

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

Column heading	Explanation
Customer name	names of your customers

Level of trade	the level of trade of your customers in Australia
Model/grade/type	commercial model/grade or type
Product code	code used in your records for the model/grade/type identified. Explain the product codes in your submission.
Finish	identify the finish of the HSS sold
Invoice number	invoice number
Invoice date	invoice date
Date of sale	refer to the explanation at the beginning of this section. If you consider that a date <i>other than</i> the invoice date best establishes the material terms of sale, report that date. For example, order confirmation, contract, or purchase order date.
Order number	if applicable, show order confirmation, contract or purchase order number if you have shown a date other than invoice date as being the date of sale.
Shipping terms	Delivery terms eg. CIF, C&F, FOB, DDP (in accordance with Incoterms)
Payment terms	agreed payment terms eg. 60 days=60 etc
Quantity	Quantity in units shown on the invoice. Show basis eg kg.
Gross invoice value	gross invoice value shown on invoice <i>in the currency of sale, excluding taxes.</i>
Discounts	if applicable, the amount of any discount deducted on the invoice on each transaction. If a % discount applies show that % discount applying in another column.
Rebates	The amount of any deferred rebates or allowances paid to the importer in the currency of sale.
Other charges	any other charges, or price reductions, that affect the net invoice value. Insert additional columns and provide a description.
Invoice currency	the currency used on the invoice
Exchange rate	Indicate the exchange rate used to convert the currency of the sale to the currency used in your accounting system
Net invoice value	the net invoice value expressed in your domestic currency as it is entered in your accounting system
Other discounts	The actual amount of discounts not deducted from the invoice. Show a separate column for each type of discount.
Ocean freight**	the actual amount of ocean freight incurred on each export shipment listed.
Marine insurance	Amount of marine insurance
FOB export price**	the free on board price at the port of shipment.
Packing*	Packing expenses
Inland transportation costs*	inland transportation costs included in the selling price. For export sales this is the inland freight from factory to port in the country of export.

Handling, loading & ancillary expenses*	handling, loading & ancillary expenses. For example, terminal handling, export inspection, wharfage & other port charges, container tax, document fees & customs brokers fees, clearance fees, bank charges, letter of credit fees, & other ancillary charges incurred in the exporting country.
Warranty & guarantee expenses*	warranty & guarantee expenses
Technical assistance & other services*	expenses for after sale services, such as technical assistance or installation costs.
Commissions*	Commissions paid. If more than one type is paid insert additional columns of data. Indicate in your response to question B2 whether the commission is a pre or post exportation expense having regard to the date of sale.
Other factors*	<b>any other</b> costs, charges or expenses incurred in relation to the exports to Australia (include additional columns as required). See question B5.

Notes

\*\* FOB export price and Ocean Freight:

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

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

Freight allocations must be checked for consistency.

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

Answer:

Please refer to Exhibit B-4 for the Australian sales.

*The above-referred information of Australian sales is not susceptible to a meaningful non-confidential summary as it is commercially sensitive. Since disclosure of such information will harm the Company's interests, it was provided to the Service in confidence.*

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

**Answer:**

**Please refer to Exhibit B-4 for the Australian sales. In column [24], the expenses including Terminal Handling Charge & Documents fees and column [28] is Customs clearance fees.**

*The above information of expenses is not susceptible to a meaningful non-confidential summary as it is commercially sensitive. Since disclosure of such information will harm the Company's interests, it was provided to the Service in confidence.*

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

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

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

**Answer:**

**There was no discount, rebate or allowance offered on export sales to Australia, so this question is not applicable.**

**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.

**Answer:**

**There was no credit note on export sales to Australia during the IP, so this question is not applicable.**

**B-8** If the delivery terms make you responsible for arrival of the goods at an agreed point within Australia (eg. delivered duty paid), insert additional columns in the spreadsheet for all other costs incurred. For example:

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

**Answer****[Confidential]**

*[Explanation of delivery terms between TFQ and its Australian customer]*

*The above information is not susceptible to a meaningful non-confidential summary as it is commercially sensitive. Since disclosure of such information will harm the Company's interests, it was provided to the Service in confidence.*

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

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

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

**Answer**

Please refer to Exhibit B-9.1/2 for requested documents for two shipments.

**The proof of payment was also attached. Since the amount shown on this document is for payments of several transactions, it cannot be directly tied with specific commercial invoice value.**

*The above information of sales documents is not susceptible to a meaningful non-confidential summary as it is commercially sensitive. Since disclosure of such information will harm the Company's interests, it was provided to the Service in confidence.*

**SECTION C – EXPORTED GOODS & LIKE GOODS**

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

**Answer**

**TFQ exported both GUC and non-GUC to Australia.**

**GUC includes following produces:**

**Galvanized steel pipe with circular cross section, outside coated (GPE);  
Galvanized Oval Rail (GOR);  
Black Oval Rail (OR);  
Galvanized square/rectangular hollow section (GSHS/GRHS).**

**Non-GUC includes power post, Galvanized or black steel lattice mast, etc.**

**For detailed information of these products, please kindly refer to Exhibit A-3.11, TFQ's Brochure.**

- 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).

**Answer**

**Please refer to Exhibit C-2 for the list of all models exported to Australia.**

*The above-referred information of models is not susceptible to a meaningful non-confidential summary as it is commercially sensitive. Since disclosure of such information will harm the Company's interests, it was provided to the Service in confidence.*

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

This should be done by completing the spreadsheet entitled 'Like goods' within the *HSS Exporter Questionnaire – CHINA – accompanying spreadsheet* provided alongside this questionnaire, detailing as follows:

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

**Answer**

Please refer to **Exhibit C-3**, like goods.

*The above-referred information of like goods is not susceptible to a meaningful non-confidential summary as it is commercially sensitive. Since disclosure of such information will harm the Company's interests, it was provided to the Service in confidence.*

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

**Answer**

Please refer to **Exhibit A-3.11** for TFQ's Brochure.



**SECTION D - DOMESTIC SALES**

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

*All domestic sales of like goods to the GUC made during the investigation period must be listed transaction by transaction. If there is an extraordinarily large volume of sales data and you are unable to provide the complete listing electronically you **must** contact the Case Manager **before** completing the questionnaire.*

*If the Case Manager agrees that it is not possible to obtain a complete listing he or she will consider a method for sampling that meets Customs and Border Protection requirements. If agreement cannot be reached as to the appropriate method Customs and Border Protection may not visit your company.*

*Customs and Border Protection will normally take the invoice date as being the date of sale in order to determine which sales fall within the investigation period.*

*If, in response to question B4 (Sales to Australia, Export Price), you have reported that the date of sale is not the invoice date and you consider that this alternative date should be used when comparing domestic and export prices you **must** provide information on domestic selling prices for a matching period - even if doing so means that such domestic sales data predates the commencement of the investigation period.*

*If you do not have any domestic sales of like goods you must contact the Case Manager who will explain the information Customs and Border Protection requires for determining a normal value using alternative methods.*

**D-1** Provide:

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

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

**Answer**

All domestic sales of the like goods are made by TFQ and there are two distribution channels, i.e. TFQ directly sells the GUC goods to customers and TFQ sells the like goods to its branch in Nanhai, Foshan, Guangdong Province and the latter distributes the goods to customers in nearby area. The flow chart for movement of the like goods is as following:

TFQ ----- domestic customers  
TFQ --Nanhai Branch--- domestic customers

**In the domestic sales, TFQ is both producer and seller. For most of its domestic sales customers pick up the goods by themselves but in a few occasions TFQ deliver the goods to customers.**

**Jiedong Economic Development Testing Zone Tai Feng Qiao Metal Products Co., Ltd. (Nanhai Branch), as a related company of TFQ, purchased the products from TFQ, store them in their warehouse (when necessary) in Nanhai, Foshan, and resell them to local customers.**

**There was no agency or distributor agreement.**

**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.

**Answer**

**The prices are influenced by many factors, TFQ do not think the domestic selling prices vary according to the distribution channel.**

**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.

**Answer**

**Price negotiation and price quotations shall take into account current raw material price, conversion cost and estimated delivering expenses. Since the raw material price changes from time to time, the prices of subject goods fluctuate accordingly. Therefore TFQ does not keep [Confidential]. However, there's internal price guidance for domestic sales persons. Please see Exhibit H-2,4(h).**

*[Documents of sales during the transaction]*

*The above information is not susceptible to a meaningful non-confidential summary as it is commercially sensitive. Since disclosure of such information will harm the Company's interests, it was provided to the Service in confidence.*

**D-4** Complete the spreadsheet entitled '**Domestic sales**' within the *HSS Exporter Questionnaire – CHINA – accompanying spreadsheet* provided alongside this questionnaire.

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

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

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

Column Heading	Explanation
Customer name	names of your customers. If an English version of the name is not easily produced from your automated systems show a customer code number and in a separate table list each code and name.
Level of trade	the level of trade of your domestic customer
Model/grade/type	commercial model/grade or type
Product code	code used in your records for the model/grade/type identified. Explain the product codes in your submission.
Finish	The finish of the HSS
Invoice number	invoice number
Invoice date	invoice date
Date of sale	refer to the explanation at the beginning of this section. If you consider that a date <i>other than</i> the invoice date best establishes the material terms of sale and should be used, report that date. For example, order confirmation, contract, or purchase order date.
Order number	show order confirmation, contract or purchase order number if you have shown a date other than invoice date as being the date of sale.
Delivery terms	eg ex factory, free on truck, delivered into store
Payment terms	payment terms agreed with the customer eg. 60 days=60 etc
Quantity	quantity in units shown on the invoice eg kg.
Gross Invoice value	gross value shown on invoice <i>in the currency of sale</i> , net of taxes.
Discounts	the amount of any discount deducted on the invoice on each transaction. If a % discount applies show that % discount applying in another column.
Rebates	The amount of any deferred rebates or allowances paid to the importer in the currency of sale.
Net invoice value	the net invoice value expressed in your domestic currency as recorded in your accounting system
Other discounts	The actual amount of discounts not deducted from the invoice. Show a separate column for each type of discount.
Packing*	packing expenses
Inland transportation Costs*	amount of inland transportation costs included in the selling price.
Handling, loading And ancillary Expenses*	handling, loading & ancillary expenses.
Warranty &	warranty & guarantee expenses

Guarantee expenses*	
Technical assistance & other services*	expenses for after sale services such as technical assistance or installation costs.
Commissions*	commissions paid. If more than one type is paid insert additional columns of data.
Other factors*	<b>any other</b> costs, charges or expenses incurred in relation to the domestic sales (include additional columns as required). See question D5.

Notes

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

**Answer:**

Please refer to Exhibit D-4 for the Domestic sales.

*The above-referred information of domestic sales is not susceptible to a meaningful non-confidential summary as it is commercially sensitive. Since disclosure of such information will harm the Company's interests, it was provided to the Service in confidence.*

**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.

**Answer:**

**There is no other cost, charges or expenses which have not been identified in the table.**

**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.

**Answer:**

**There was commission for domestic sales, please see Column [24] of Exhibit D-4, Domestic sales. TFQ did not record the commission customer by customer. The Commission was allocated in according to the sale revenue.**

*The above information of commission is not susceptible to a meaningful non-confidential summary as it is commercially sensitive. Since disclosure of such information will harm the Company's interests, it was provided to the Service in confidence.*

**D-7** Select two domestic sales, in different quarters of the investigation period, that are at the same level of trade as the export sales.

Provide a complete set of documentation for those two sales. Include, for example:

- purchase order
- order acceptance
- commercial invoice
- discounts or rebates applicable
- credit/debit notes
- long or short term contract of sale
- inland freight contract
- bank documentation showing proof of payment

Customs and Border Protection will select additional sales for verification at the time of our visit.

**Answer:**

**Please refer to Exhibit D-7.1/2 for the documents relating to the two domestic sales.**

*The above-referred information of sales documents is not susceptible to a meaningful non-confidential summary as it is commercially sensitive. Since disclosure of such information will harm the Company's interests, it was provided to the Service in confidence.*

## SECTION E - FAIR COMPARISON

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

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

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

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

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

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

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

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

### E-1 COSTS ASSOCIATED WITH EXPORT SALES

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

#### 1. Transportation

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

#### Answer:

**For export sales, the inland transportation cost is reported as RMB [Confidential] per ton. The estimation is based on the transportation contract.**

*[The amount of value in inland transportation cost which has been reported]*

*The above information is not susceptible to a meaningful non-confidential summary as it is commercially sensitive. Since disclosure of such information will harm the Company's interests, it was provided to the Service in confidence.*

## **2. Handling, loading and ancillary expenses**

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

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

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

### **Answer:**

**Please see Exhibit B-4 for detailed information.**

## **3. Credit**

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

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

### **Answer:**

**Please refer to Exhibit E-1.3 for the bank loan rate during the IP.**

*The above-referred information of bank loan rate is not susceptible to a meaningful non-confidential summary as it is commercially sensitive. Since disclosure of such information will harm the Company's interests, it was provided to the Service in confidence.*

**4. Packing costs**

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

**Answer:**

**The packing methods and packing materials are not really different for export or domestic sales and they are usually simple and cheap.**

**5. Commissions**

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

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

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

**Answer:**

**There is no such commission paid in relation to the export sales to Australia, so this question is not applicable.**

**6. Warranties, guarantees, and after sales services**

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

**Answer:**

**There is no such expenses occurred, this question is not applicable.**

**7. Other factors**

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

**Answer:**

**We do not claim other allowances.**



## 8. Currency conversions

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

### Answer:

**We do not claim such allowances.**

## E-2 COSTS ASSOCIATED WITH DOMESTIC SALES

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

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

### 1. Physical characteristics

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

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

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

### Answer:

**The physical characteristics for export goods and domestic sale goods are basically the same.**

### 2. Import charges and indirect taxes

If exports to Australia:

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

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

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

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

In substantiating the drawback claim the following information is required:

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

#### Substitution drawback systems

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

If such a scheme operates in the country of export please provide **full** details about the operation of the scheme as well as providing the information requested above.

#### Answer:

**Both export sales table and domestic sales table reflect the net of tax price (value). TFQ did not use any imported materials.**

#### **3. Level of trade**

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

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

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

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

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

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

This requires the following information:

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

or

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

**Answer:**

**We do not claim such allowances.**

**4. Credit**

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

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

- the rate, or average of rates, applying on actual short term borrowings by the company; or

- the prime interest rate prevailing for commercial loans in the country for credit terms that most closely approximate the credit terms on which the sales were made; or
- such other rate considered appropriate in the circumstances.

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

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

Where there is no fixed credit period agreed at the time of sale the period of credit is determined on the facts available. For example, where payment is made using an open account system,<sup>1</sup> the average credit period may be determined as follows:

1. *Calculate an accounts receivable turnover ratio*

This ratio equals the total credit sales divided by average accounts receivable. (It is a measure of how many times the average receivables balance is converted into cash during the year).

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

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

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

2. *Calculate the average credit period*

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

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

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

**Answer:**

**Please kindly refer to the payment terms reported in Exhibit B-4 and Exhibit D-4, as well as the bank loan rate in Exhibit E-1.3.**

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

## 5. Transportation

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

### Answer:

**For some domestic sales, the inland transportation cost is RMB [Confidential] per ton, which we have reported in the Exhibit D-4.**

*[The amount of value in inland transportation cost which has been reported]*

*The above information is not susceptible to a meaningful non-confidential summary as it is commercially sensitive. Since disclosure of such information will harm the Company's interests, it was provided to the Service in confidence.*

## 6. Handling, loading and ancillary expenses

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

### Answer:

**There is no such expenses occurred, this question is not applicable.**

## 7. Packing

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

### Answer:

**The packing methods and packing materials are not really different for export or domestic sales and they are usually simple and cheap.**

## 8. Commissions

For any commissions paid in relation to the domestic sales:

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

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

### Answer:

Please see Exhibit D-4 for detailed information.

**9. Warranties, guarantees, and after sales services**

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

**Answer:**

**There is no such expenses occurred, this question is not applicable.**

**10. Other factors**

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

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

**Answer:**

**We do not claim any other allowances.**

**E-3 DUPLICATION**

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

For example:

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

Separate adjustment items must avoid duplication.

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

## SECTION F - EXPORT SALES TO COUNTRIES OTHER THAN AUSTRALIA

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

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

- F-1** Complete the spreadsheet entitled '**Third country sales**' within the *HSS Exporter Questionnaire – CHINA – accompanying spreadsheet* provided alongside this questionnaire.

This spreadsheet is to list **all export sales of like goods** (i.e. transaction by transaction) to countries other than Australia in the investigation period (do not include non-GUC items).

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

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

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

**Answer:**

Please refer to Exhibit F-1 for Third Country sales.

Jiedong Economic Development Testing Zone Tai Feng Qiao Metal Products Co., Ltd.  
Non-Confidential

*The above-referred information of third country sales is not susceptible to a meaningful non-confidential summary as it is commercially sensitive. Since disclosure of such information will harm the Company's interests, it was provided to the Service in confidence.*

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

**Answer:**

**Generally, the products sold to third countries were comparable to export sales to Australia, but please note that the data reported in Exhibit F-1 Third Country was based on the actual delivery term, rather than being adjusted to FOB level.**



## SECTION G - COSTING INFORMATION AND CONSTRUCTED VALUE

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

- testing the profitability of sales of like goods on the domestic market;
- determining a constructed normal value of the GUC - ie of the goods exported to Australia; and
- making certain adjustments to the normal value.

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

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

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

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

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

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

### G-1 PRODUCTION PROCESS AND CAPACITY

1. Describe the production process for the 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.
2. Complete the spreadsheet entitled 'Production' within the *HSS Exporter Questionnaire – CHINA – accompanying spreadsheet* provided alongside this questionnaire.

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

#### Answer:

Please refer to Exhibit G-1.1.1 for Production Process, and Exhibit G-1.1.2 for Production table.

*The above-referred information of production process is not susceptible to a meaningful non-confidential summary as it is commercially sensitive. Since disclosure of such information will harm the Company's interests, it was provided to the Service in confidence.*

## G-2. COST ACCOUNTING PRACTICES

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

**Answer:**

**There are no special management accounting system maintained by TFQ. All TFQ's systems are part of its financial accounting system.**

**The cost accounting information is reconciled to the audited financial statements as follows:**

**Cost of Manufacturing + Beginning Inventory – Ending Inventory + Other Accounting Adjustments = Cost of Goods Sold in Income Statement**

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

**Answer:**

**TFQ does not apply standard cost, so this question is not applicable.**

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

**Answer:**

**TFQ does not apply standard cost, so this question is not applicable.**

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

**Answer:**

**TFQ's cost accounting system has recorded all products manufactured by TFQ. It did not divide by each workshop/section/stages as cost centre.**

5. For each profit/cost centre describe in detail the methods that your company normally uses to allocate costs to the GUC. 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.

**Answer:**

**The costs and expenses are calculated monthly.**

**For cost of GUC/like goods, TFQ reports the production costs of each type of products according to its cost calculation sheets.**

**For expenses, TFQ usually allocated them to the product sold in the corresponding month.**

**The costs are allocated to different types of products by the quantity of finished products and a specific allocation ratio to reflect the differences in the cost for each type of products.**

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

**Answer:**

**TFQ's cost accounting system are designed to reflect the cost of product with differences surfaces (including whether lined with plastic pipes), considerations were also given to the shape of the finished goods.**

**For detailed information, please refer to the Exhibit G-3.1.**

*The above information of domestic CTMS is not susceptible to a meaningful non-confidential summary as it is commercially sensitive. Since disclosure of such information will harm the Company's interests, it was provided to the Service in confidence.*

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

**Answer:**

**There is no such kind of difference.**

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

**Answer:**

**TFQ did not engage in start-up operations, so this question is not applicable.**

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

**Answer:**

**TFQ did not engage in start-up operations, so this question is not applicable.**

**G-3 COST TO MAKE AND SELL ON DOMESTIC MARKET**

*This information is relevant to testing whether domestic sales are in the ordinary course of trade.<sup>2</sup>*

1. Complete the spreadsheet entitled '**Domestic CTMS**' within the *HSS Exporter Questionnaire – CHINA – accompanying spreadsheet* provided alongside this questionnaire.

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

In doing so, provide the actual unit cost to make and sell each model/type (identified in Section C) of the like goods sold on the domestic market.

Provide this cost data for each quarter over the investigation period. If your company calculates costs monthly, provide monthly costs.

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.

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

Please specify unit of currency.

**Answer:**

Please refer to **Exhibit G-3.1** for the Domestic CTMS.

With regard to supporting worksheets, please see **Exhibit G-3.2** for cost recoveries calculation, **Exhibit G-3.3** for reallocation of cost of galvanized pipes with coating, **Exhibit G-3.4** for supporting data for cost reallocation of coated products, and **Exhibit G-3.5** for allocation of SG&A.

*The above-referred information of domestic CTMS, cost recoveries calculation, reallocation of cost of galvanized pipes with coating, cost reallocation of coated products and allocation of SG&A are not susceptible to a meaningful non-confidential summary as they are commercially sensitive. Since disclosure of such information will harm the Company's interests, it was provided to the Service in confidence.*

**G-4 COST TO MAKE AND SELL GOODS UNDER CONSIDERATION (GOODS EXPORTED TO AUSTRALIA)**

Complete the spreadsheet entitled '**Australian CTMS**' within the *HSS Exporter Questionnaire – CHINA – accompanying spreadsheet* provided alongside this questionnaire.

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

<sup>2</sup> Customs and Border Protection 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.

In doing so, provide the actual unit cost to make and sell each model/type (identified in Section C) of the like goods sold on the domestic market.

Provide this cost data for each quarter over the investigation period. If your company calculates costs monthly, provide monthly costs.

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.

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

Please specify unit of currency.

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

**Answer:**

Please refer to **Exhibit G-4.1** for the Australian CTMS.

*The above-referred information of Australian CTMS is not susceptible to a meaningful non-confidential summary as it is commercially sensitive. Since disclosure of such information will harm the Company's interests, it was provided to the Service in confidence.*

**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.

**Answer:**

**With regard to supporting worksheets, please refer to Exhibit G-3.5 for the Allocation of SG&A of TFQ.**

**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.

**Answer:**

**There was no such difference.**

**G-7** In calculating the unit cost to make and sell, provide an explanation if the allocation method used (eg number, or weight etc) to determine the unit cost differs from the prior practice of your company.

**Answer:**

**In TFQ's cost accounting system, it has never allocated the SG&A to per unit product. But to report the unit cost to make and sell in Domestic CTMS, TFQ allocated the SG&A to per unit product based on the ratio of SG&A in Cost of Goods Sold in the Income Statement.**

**G-8** List major raw material costs, which individually account for 10% or more of the total production cost.

For these major inputs:

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

Where the major input is produced by an associate of your company Customs and Border Protection 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 Act. Included in that definition are companies controlled by the same parent company (a company that controls 5% or more of the shares of another is taken to be an associated company); companies controlled by the other company; and companies having the same person in the board of directors.

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

**Answer:**

**The major raw materials that account for 10% or more of the total production cost are hot-rolled coils or narrow strip, zinc ingots;**

**The suppliers of raw material are as follows, and only one supplier called Zhongtai Trading Co., Ltd. is related to TFQ.**

**Hot-rolled coils**

[Confidential]  
[Confidential]  
[Confidential]  
[Confidential]

**Narrow strip**

[Confidential]  
[Confidential]

[Confidential]  
[Confidential]  
[Confidential]  
[Confidential]  
[Confidential]  
[Confidential]  
[Confidential]  
[Confidential]  
[Confidential]  
[Confidential]

Zinc ingots

[Confidential]  
[Confidential]  
[Confidential]  
[Confidential]  
[Confidential]

*[Name of raw materials suppliers of TFQ]*

**The basis of valuing the major raw materials in the costs of productions is the market price.**

*The above information of the names of raw materials suppliers are not susceptible to a meaningful non-confidential summary as they are commercially sensitive. Since disclosure of such information will harm the Company's interests, it was provided to the Service in confidence.*

## SECTION H – PARTICULAR MARKET SITUATION

Answers to the questions in this section are provided in an independent file. For more information, please refer to that independent file,



**SECTION I – COUNTERVALING**

Answers to the questions in this section are provided in an independent file. For more information, please refer to that independent file,

**SECTION K - CHECKLIST**

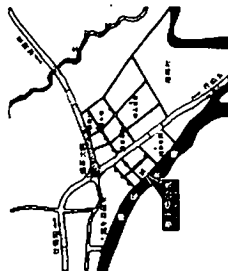
*This section is an aid to ensure that you have completed all sections of this questionnaire.*

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

Electronic Data	Please tick if you have provided spreadsheet
INCOME STATEMENT	✓
TURNOVER – sales summary	✓
AUSTRALIAN SALES – list of sales to Australia	✓
DOMESTIC SALES – list of all domestic sales of like goods	✓
THIRD COUNTRY – third country sales	✓
PRODUCTION – production figures	✓
DOMESTIC COSTS – costs of goods sold domestically	✓
AUSTRALIAN COSTS – costs of goods sold to Australia	✓
HRS PURCHASES – purchase cost of HRS during the investigation period	✓
INCOME TAX – details of income tax paid for the last 3 financial years	✓



www.tfq.com.cn & www.fundkey.com



本圖係根據實際情況繪製，以產品為準，如有錯誤，恕不另行通知。泰豐橋金屬製品有限公司啟。  
 All figures are for reference only and is subject to actual production. We will not liable for any change. Taifeng Metal Products Co., Ltd.

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 用包零租

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 FILE  
 75

**TOP** 目录

企业影像 Profile -----02

企业简介 Brief Introduction -----03

企业荣誉 Certificate and Honour -----05

领导关怀 Elite Visit -----06

企业文化 Organization Culture -----07

生产设备 Equipments -----11

检测设备 Testing Equipments -----15

产品图片 Product -----17

高速公路和铁路安全围栏产品 Metalmann Fence ----- 19

生产工艺 Production Process -----21

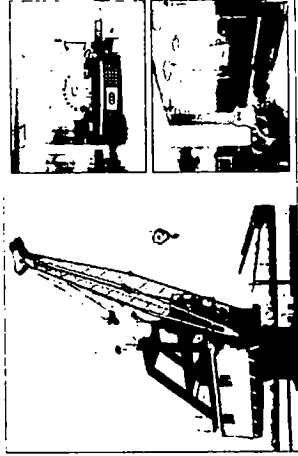
产品型号 Product Range -----23

成长历程 Job Reference -----35

运输贮存安装施工 Transportation, Storage, Installation ---39



**P** 企业影像  
Profile



PUBLIC  
FILE  
74

**TOP**  
TAIHERM-DIAG METAL PRODUCTS CO., LTD





# 公司

## 公司简介

中外合资广东佛山金属制品有限公司成立于1993年6月，是一流的跨国公司。公司投资兴建，专业生产各种规格的铝管、铝棒、铝型材、铝铸件及铝件。公司拥有先进的技术设备，公司拥有强大的技术力量，拥有先进的技术设备，公司拥有强大的技术力量，拥有先进的技术设备。

作为一家铝管生产企业，公司拥有先进的生产设备，引进了全套的生产设备，引进了全套的生产设备，引进了全套的生产设备。公司拥有先进的生产设备，引进了全套的生产设备，引进了全套的生产设备。

先进的生产设备使我们的产品具有了国际的生产水平。目前，公司产品生产已达15万吨以上，公司的生产能力、产品质量、交货周期等均已达到了国际先进水平。公司拥有先进的生产设备，引进了全套的生产设备，引进了全套的生产设备。

以上出口，主要销往美国、加拿大、墨西哥、意大利、台湾、澳门等地区。同时，我们还为广东、上海、深圳、珠海、厦门等地区提供服务。公司拥有先进的生产设备，引进了全套的生产设备，引进了全套的生产设备。

Tai Feng Qiao Metal Products Co., Ltd. was set up in September 1993 with investment of 250 million Hong Kong dollars by companies in Hong Kong and Thailand to produce ERW steel pipe, hot dip galvanized steel pipe, PE lined steel pipe and cold rolled hot dip galvanized steel sheet.

The company acquired advanced pipe-making/rolling facilities and has been sourcing good quality raw material for production and its own provides much flexibility to its production. 3,000MT per of its own provides much flexibility to its production. Its capacity is upto 150,000MT/year pipe/tube size ranging 1/8"-6", over 70% of which is exported to overseas markets, such as USA, Canada, Australia, UK, Germany, Hong Kong, Thailand, Mal East, etc. Persistent quality services has earned a lot of reputation on TFO brand.

Tai Feng Qiao quality has been accredited by famous certification organizations such as API, FM, UK, CTA, etc. Its product ranges from API SPEC 5L, ASTM A53, ASTM A500, ASTM A798, BS EN 10255, BS 4568, BS EN 10219, BS EN 1139, AS 1603, AS 4118, and GB/T 3091, GB/T 6728, etc.

Tai Feng Qiao has got a lot of honours from government for quality reputation, contribution to local community.

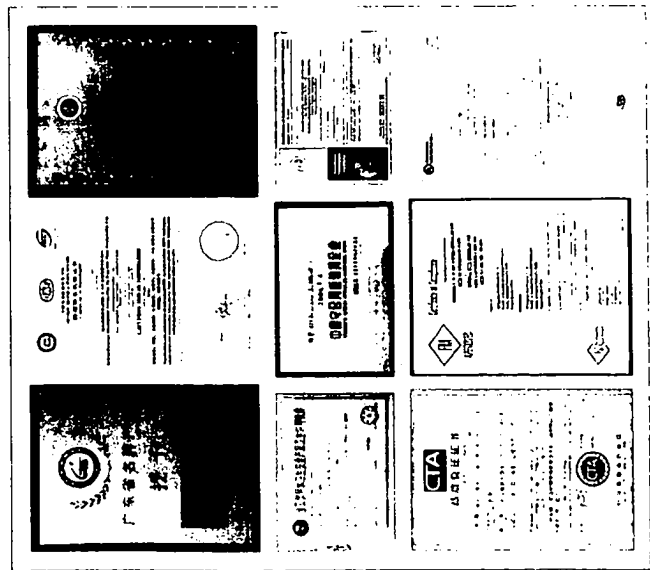
Tai Feng Qiao spends a lot in developing and marketing new products. Its business keeps expanding, such as cold rolling sheet, agriculture, fencing application, etc.



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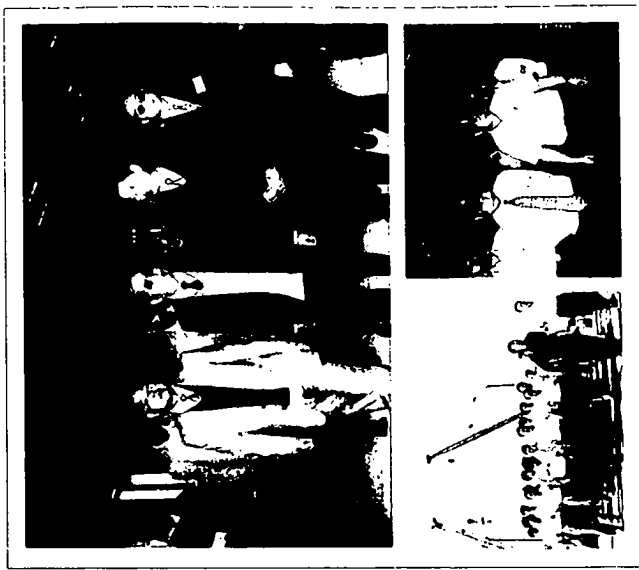
### C 企业荣誉 Certificate and Honor

荣誉证书 创业岁月多奇志，尽显今朝风帆程。对翠玉桥景说，一项项荣誉，正是  
自信进取的印记，更是从辉煌走向辉煌的印记！



### E 领导关怀 Elite Visit

如沐春风 翠玉桥的发展离不开党和政府的支持，各位领导  
带来了坚定的信心和无穷的灵感



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72



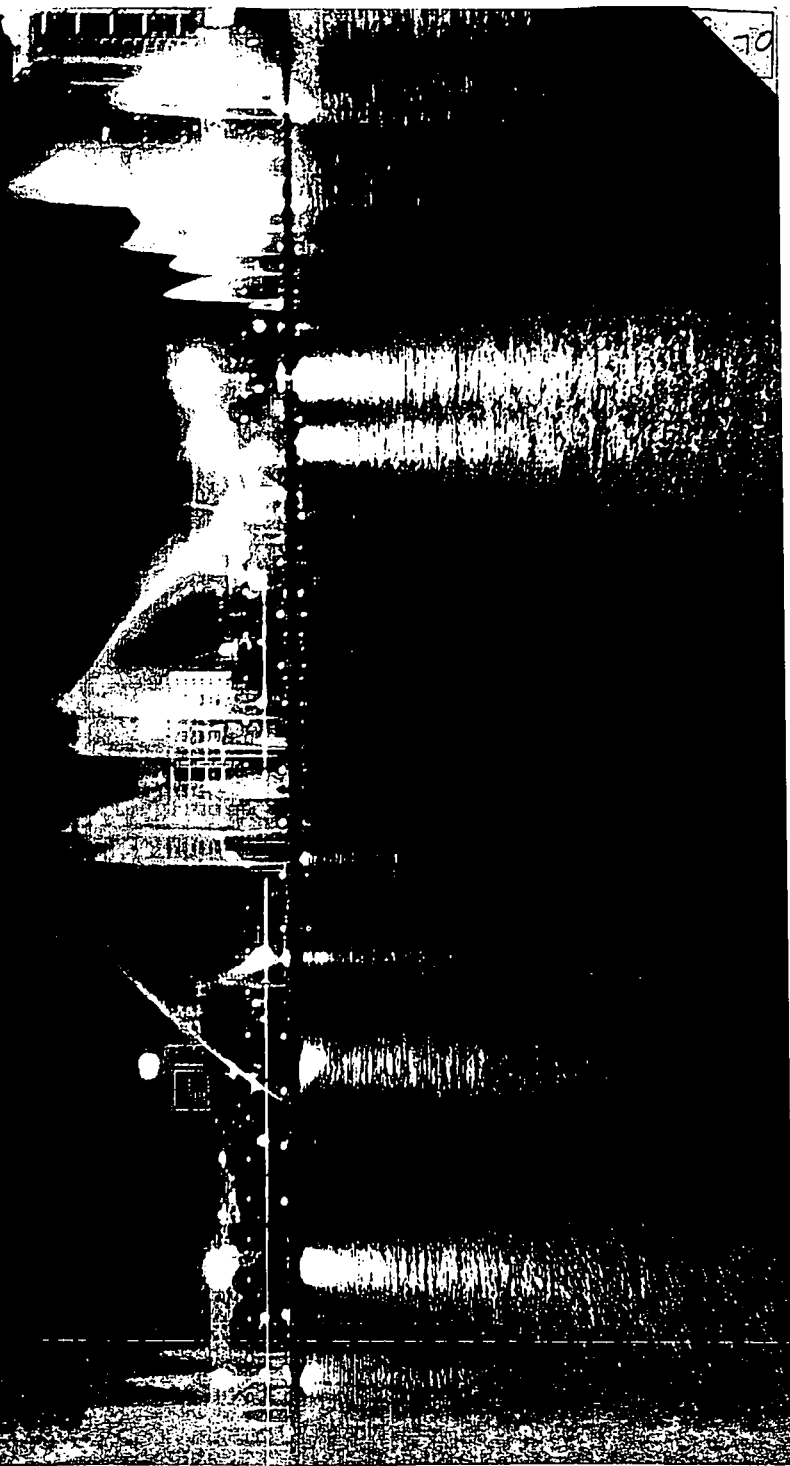
CITIC BANK (CNO) METAL PRODUCTS CO., LTD.



## Organization Culture

Business Philosophy: Customer-Oriented, Quality Service  
Staff Philosophy: Integrity, Honesty, Responsibility, Team-Work, Innovation







止于至德

通求社

# 生产设备

Equipments

国际设备 工欲善其事，必先利其器。双车桥国际的著名品牌生产机械，为新老客户人员的至善服务，实现了生产效益与产品质量的完美结合。



国内外各大钢厂公司优质原材料

Prime Hot Rolled Coils from Worldwide



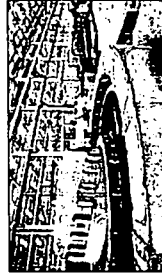
日本新造型切机

Shibing Machine from Japan



美国马图尔高频焊接设备

Thermalool High-Frequency Welder



意大利成型机组

Forming Machine from Italy

PUBLIC  
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69



TAI-HUNG-GUANG METAL PRODUCTS CO. LTD.

台湾通求社

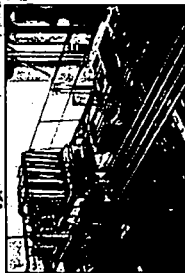
Tai-Hung-Guang Metal Products Co. Ltd.

通求社

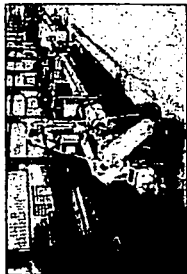
# E 生产设备

equipments

国际设备——巨大的硬件投入，这样的不仪仅仅是为了产能的提升，更彰显我们对卓越品质的执着。



日本神户热镀锌设备  
Hot-dip Galvanizing Facilities from Japan



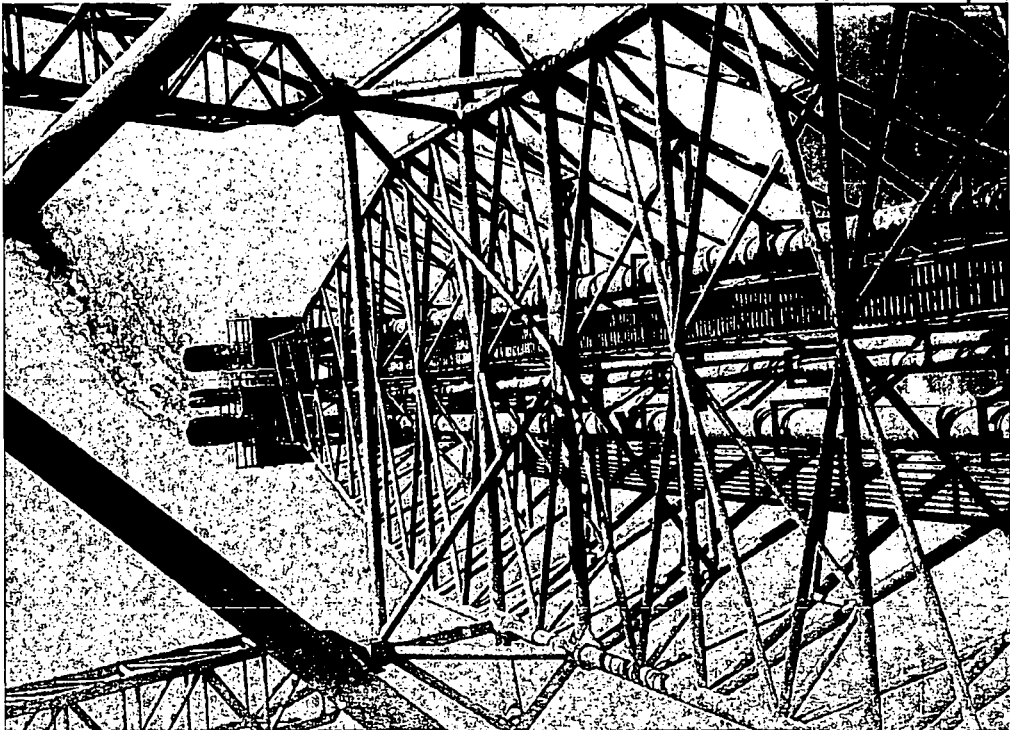
注塑机  
Injection Molding Machine



钢带防腐设备  
PE-lining Machine



热镀锌带机组  
Hot-dip Galvanizing Steel Sheet Production Line



PUBLIC  
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68



TAIYUAN METAL PRODUCTS CO., LTD



TAI SANG METAL PRODUCTS CO. LTD.

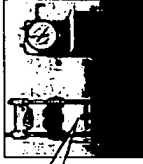
追求 止于至善

### 检测设备 Testing Equipments

国际设备 全球精细化的检测设备，是产品品质的一道防线，从这里走出去的都是客户满意的产品。



化学分析仪  
Chemical Analysis Instruments



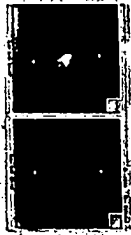
拉伸、压缩及弯曲试验设备 (破坏性试验)  
Tensile, Fatigue and Bending Test Equipment



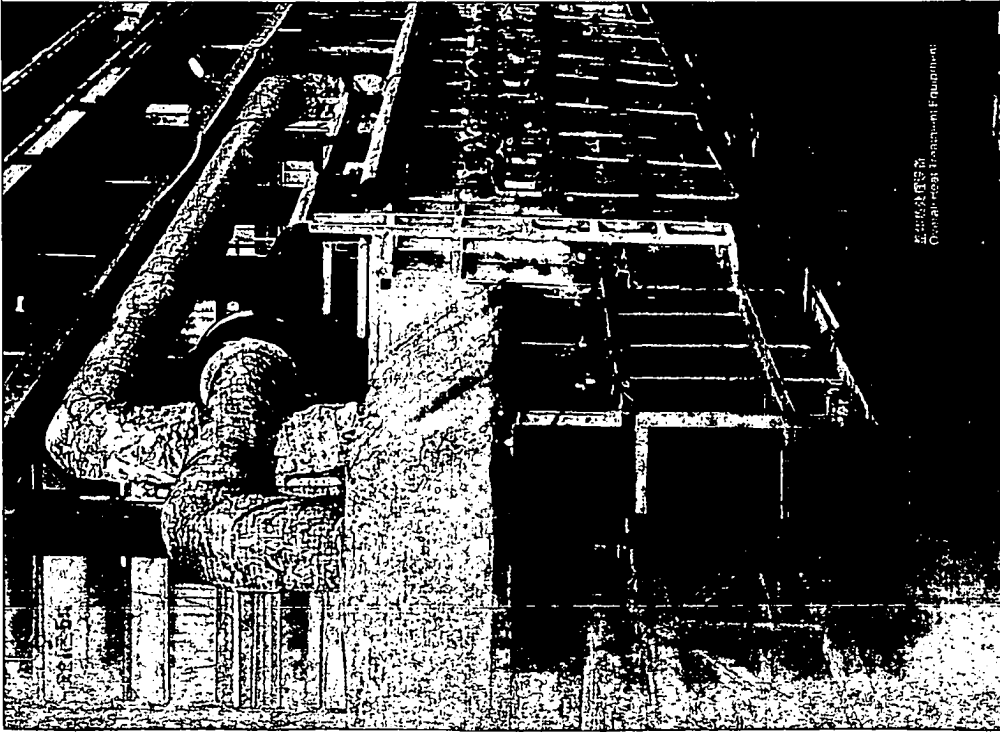
水压试验机  
Hydraulic Test Equipment



疲劳试验设备  
Eccy Current Testing Equipment



疲劳试验设备  
Eccy Current Testing Equipment

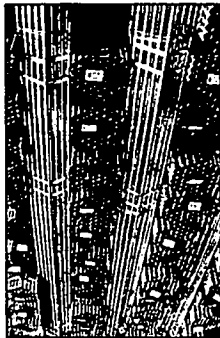


五金检测设备有限公司  
Central Metal Products Co. Ltd.

追求 止于至善

**P** product  
产品图片

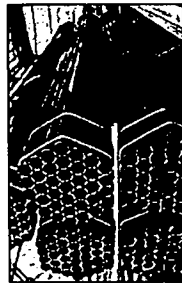
高品质产品 产品品质是品牌的生命，我们的精益求精的态度追求产品的至高品质，让每一件出厂产品都成为品牌的成功“代言”。



▲ 镀锌钢管  
Galvanized Steel Pipe



▲ 方形钢管  
Rectangular Tube

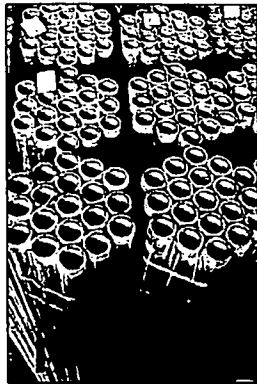


▲ API Line Pipe  
▼ API 管线管



▲ 热镀锌板  
Hot-dip Galvanized Coil

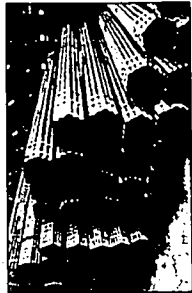
▲ 热镀锌焊管  
Hot-dip Galvanized Corrugated



▲ 衬塑复合管  
PE-lined Steel Pipe



▲ 喷淋管  
Sprinkler Pipe



▲ 涂塑复合管  
PE-coated Steel Pipe



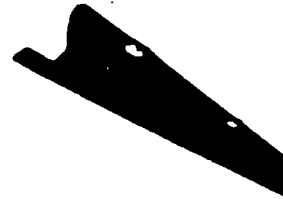
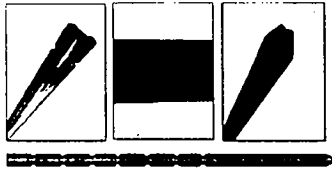
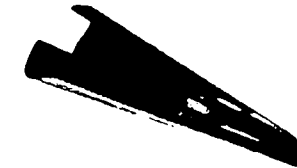
TONGSHAN STEEL PIPE METAL PRODUCTS CO., LTD.

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... 于至...  
 请求 批

**P** 产品图片  
 Product

高速公路和铁路安全护栏波形板  
 Metallmann Fence



断面形状	钢带高度	钢带厚度	长度
	100mm	1.5, 1.8, 2.0, 2.3 mm	12 ~ 28m
	113mm		

注：护栏板的冲孔位置、间距、孔径、板状、波口颜色等可根据客户要求设计生产。

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 63

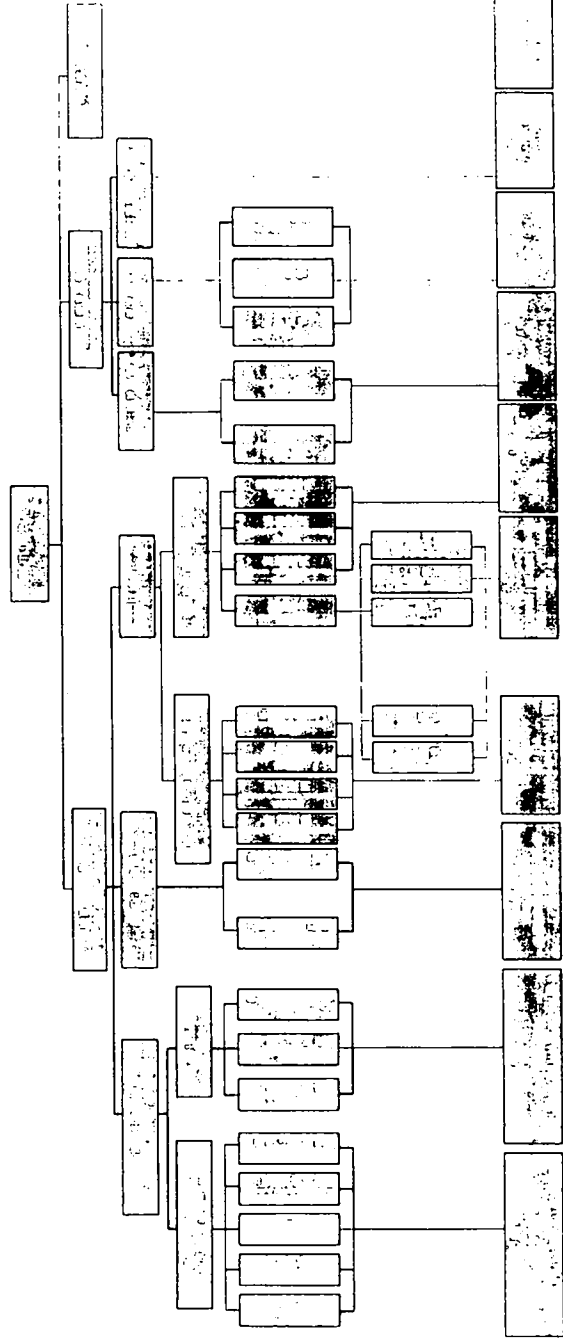
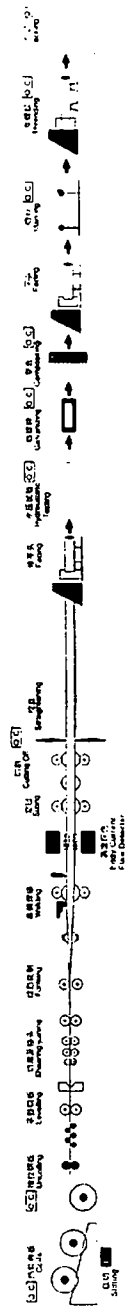
VALMONT-DAUPHIN METAL MANUFACTURE CO., LTD.

# P 生产流程

Production Process

科学流程 举步研关过每一个生产细节，致力建立科学严谨的一条龙流水线生产线，实现全产品无懈于“卓越品质”的承诺。

程的品质管理，产品从原材料进厂到每一道生产工序，都经过了严格的检验和测试，让每





JFE STEEL, JFE AND METAL PRODUCTS CO., LTD.

长度范围: Length range: 200~4200mm (10m)

请求者 止于五

API SPEC 5L PSL1(44版)  
API证书编号 5L-0508

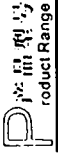
外径 (OD)	A			B			C			D			E
	mm	in	mm	mm	in	mm	mm	in	mm	in	mm		
6	101.6	4.0	3177	44	3.72	44	3.72	44	3.72	44	3.72	44	3.72
6 1/8	158.8	6.3	3185	44	3.72	44	3.72	44	3.72	44	3.72	44	3.72
6 3/4	167.6	6.6	3195	44	3.72	44	3.72	44	3.72	44	3.72	44	3.72
7	177.8	7.0	3205	44	3.72	44	3.72	44	3.72	44	3.72	44	3.72
7 1/8	187.8	7.4	3215	44	3.72	44	3.72	44	3.72	44	3.72	44	3.72
7 1/2	192.7	7.6	3225	44	3.72	44	3.72	44	3.72	44	3.72	44	3.72
7 3/4	197.8	7.8	3235	44	3.72	44	3.72	44	3.72	44	3.72	44	3.72
8	203.2	8.0	3245	44	3.72	44	3.72	44	3.72	44	3.72	44	3.72
8 1/4	213.0	8.4	3255	44	3.72	44	3.72	44	3.72	44	3.72	44	3.72
8 1/2	218.1	8.6	3265	44	3.72	44	3.72	44	3.72	44	3.72	44	3.72
8 3/4	223.2	8.8	3275	44	3.72	44	3.72	44	3.72	44	3.72	44	3.72
9	228.6	9.0	3285	44	3.72	44	3.72	44	3.72	44	3.72	44	3.72
9 1/4	238.3	9.4	3295	44	3.72	44	3.72	44	3.72	44	3.72	44	3.72
9 1/2	243.2	9.6	3305	44	3.72	44	3.72	44	3.72	44	3.72	44	3.72
9 3/4	248.3	9.8	3315	44	3.72	44	3.72	44	3.72	44	3.72	44	3.72
10	253.8	10.0	3325	44	3.72	44	3.72	44	3.72	44	3.72	44	3.72

API SPEC 5L PSL1(44版)  
API证书编号 5L-0508

产品范围  
Product Range

外径 (OD)	A			B			C			D			E
	mm	in	mm	mm	in	mm	mm	in	mm	in	mm		
6	101.6	4.0	3177	44	3.72	44	3.72	44	3.72	44	3.72	44	3.72
6 1/8	158.8	6.3	3185	44	3.72	44	3.72	44	3.72	44	3.72	44	3.72
6 3/4	167.6	6.6	3195	44	3.72	44	3.72	44	3.72	44	3.72	44	3.72
7	177.8	7.0	3205	44	3.72	44	3.72	44	3.72	44	3.72	44	3.72
7 1/8	187.8	7.4	3215	44	3.72	44	3.72	44	3.72	44	3.72	44	3.72
7 1/2	192.7	7.6	3225	44	3.72	44	3.72	44	3.72	44	3.72	44	3.72
7 3/4	197.8	7.8	3235	44	3.72	44	3.72	44	3.72	44	3.72	44	3.72
8	203.2	8.0	3245	44	3.72	44	3.72	44	3.72	44	3.72	44	3.72
8 1/4	213.0	8.4	3255	44	3.72	44	3.72	44	3.72	44	3.72	44	3.72
8 1/2	218.1	8.6	3265	44	3.72	44	3.72	44	3.72	44	3.72	44	3.72
8 3/4	223.2	8.8	3275	44	3.72	44	3.72	44	3.72	44	3.72	44	3.72
9	228.6	9.0	3285	44	3.72	44	3.72	44	3.72	44	3.72	44	3.72
9 1/4	238.3	9.4	3295	44	3.72	44	3.72	44	3.72	44	3.72	44	3.72
9 1/2	243.2	9.6	3305	44	3.72	44	3.72	44	3.72	44	3.72	44	3.72
9 3/4	248.3	9.8	3315	44	3.72	44	3.72	44	3.72	44	3.72	44	3.72
10	253.8	10.0	3325	44	3.72	44	3.72	44	3.72	44	3.72	44	3.72

通氣 止于空氣



中国国家标准 GB/T3091-2008  
CHINA NATIONAL STANDARD GB/T 3091-2008

公称外径 Nominal diameter (mm)	公称壁厚 Nominal wall (mm)	最小壁厚 Minimum wall (mm)	公称重量 Nominal weight (kg/m)	理论重量 Theoretical weight (kg/m)	镀锌层重量 Zinc coating weight (g/m <sup>2</sup> )
15	1.1	0.8	1.24	1.34	1.34
20	1.6	1.2	1.64	1.77	1.77
25	2.0	1.5	2.14	2.28	2.28
32	2.5	1.8	2.74	2.90	2.90
40	3.0	2.2	3.34	3.50	3.50
50	3.5	2.6	4.14	4.30	4.30
60	4.0	3.0	4.94	5.10	5.10
75	4.5	3.4	6.14	6.30	6.30
90	5.0	3.8	7.34	7.50	7.50
100	5.5	4.2	8.14	8.30	8.30
125	6.5	5.0	10.14	10.30	10.30
150	7.5	5.8	12.14	12.30	12.30

注：1. 镀锌层重量是指镀锌层的重量，不包括镀锌层的重量。  
2. 镀锌层重量是指镀锌层的重量，不包括镀锌层的重量。

BS-S-A-1版(TFO标准)  
BS-CLASS A-1A(TFO STANDARD)

公称壁厚 (mm)	镀锌层重量 (g/m <sup>2</sup> )		公称重量 (kg/m)	理论重量 (kg/m)	镀锌层重量 (g/m <sup>2</sup> )
	最小	最大			
1.1	1.1	1.1	1.24	1.34	1.34
1.6	1.6	1.6	1.64	1.77	1.77
2.0	2.0	2.0	2.14	2.28	2.28
2.5	2.5	2.5	2.74	2.90	2.90
3.0	3.0	3.0	3.34	3.50	3.50
3.5	3.5	3.5	4.14	4.30	4.30
4.0	4.0	4.0	4.94	5.10	5.10
4.5	4.5	4.5	4.94	5.10	5.10
5.0	5.0	5.0	5.74	5.90	5.90
5.5	5.5	5.5	6.54	6.70	6.70
6.5	6.5	6.5	8.14	8.30	8.30
7.5	7.5	7.5	9.94	10.10	10.10

镀锌钢管和热镀锌管  
GALVANIZED & BLACK STEEL PIPE

公称壁厚 (mm)	镀锌层重量 (g/m <sup>2</sup> )		公称重量 (kg/m)	理论重量 (kg/m)	镀锌层重量 (g/m <sup>2</sup> )
	最小	最大			
1.1	1.1	1.1	1.24	1.34	1.34
1.6	1.6	1.6	1.64	1.77	1.77
2.0	2.0	2.0	2.14	2.28	2.28
2.5	2.5	2.5	2.74	2.90	2.90
3.0	3.0	3.0	3.34	3.50	3.50
3.5	3.5	3.5	4.14	4.30	4.30
4.0	4.0	4.0	4.94	5.10	5.10
4.5	4.5	4.5	4.94	5.10	5.10
5.0	5.0	5.0	5.74	5.90	5.90
5.5	5.5	5.5	6.54	6.70	6.70
6.5	6.5	6.5	8.14	8.30	8.30
7.5	7.5	7.5	9.94	10.10	10.10
9.0	9.0	9.0	11.74	11.90	11.90
10.5	10.5	10.5	13.54	13.70	13.70
12.0	12.0	12.0	15.34	15.50	15.50
13.5	13.5	13.5	17.14	17.30	17.30
15.0	15.0	15.0	18.94	19.10	19.10

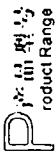
镀锌层重量  
Zinc coating weight  
公称重量  
Nominal weight  
理论重量  
Theoretical weight  
镀锌层重量  
Zinc coating weight

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62



TOTO TONGSHANG METAL PRODUCTS CO., LTD.





导线管  
STEEL CONDUIT BS4568

规格直径 NOMINAL SIZE	外径(Diameter)		壁厚(Wall Thickness)		长度(Length)		重量(Weight)	
	最小 Min.	最大 Max.	最小 Min.	最大 Max.	最小 Min.	最大 Max.	最小 Min.	最大 Max.
16	15.7	16.0	1.0	1.0	3.30	6.50	0.540	0.949
20	19.7	20.0	1.6	1.6	4.90	9.90	0.937	1.632
25	24.8	25.0	1.7	1.7	6.27	12.50	1.168	2.174
32	31.8	32.0	1.7	1.7	8.30	16.90	1.690	3.199

ASTMA-53

美国材料试验学会标准

规格直径 NOMINAL SIZE	外径(Diameter)		壁厚 Wall Thickness	屈服强度 Yield Strength	抗拉强度 Tensile Strength	伸长率 Elongation	冲击功 Impact Energy
	最小 Min.	最大 Max.					
1/2"	0.840	0.875	0.083	33.7	55.0	25%	20 J
3/4"	1.050	1.075	0.109	33.7	55.0	25%	20 J
1"	1.315	1.345	0.133	33.7	55.0	25%	20 J
1 1/2"	1.640	1.675	0.165	33.7	55.0	25%	20 J
2"	1.940	1.975	0.191	33.7	55.0	25%	20 J
2 1/2"	2.315	2.350	0.216	33.7	55.0	25%	20 J
3"	2.615	2.650	0.241	33.7	55.0	25%	20 J
3 1/2"	3.060	3.100	0.271	33.7	55.0	25%	20 J
4"	3.500	3.550	0.301	33.7	55.0	25%	20 J
4 1/2"	4.000	4.050	0.331	33.7	55.0	25%	20 J
5"	4.500	4.550	0.361	33.7	55.0	25%	20 J
6"	5.000	5.050	0.391	33.7	55.0	25%	20 J

导线管 止于至

德国工业标准  
DIN 2440-78 DIN 2441-78 DIN 2444-84

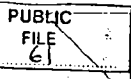
规格直径 NOMINAL SIZE	外径(Diameter)		壁厚(Wall Thickness)		长度(Length)		重量(Weight)	
	最小 Min.	最大 Max.	最小 Min.	最大 Max.	最小 Min.	最大 Max.	最小 Min.	最大 Max.
15	14.3	14.5	1.2	1.2	2.73	5.43	1.45	2.89
20	18.6	18.8	1.5	1.5	3.57	7.17	2.19	4.38
25	23.0	23.2	1.8	1.8	4.41	8.81	2.93	5.86
32	30.4	30.6	2.1	2.1	5.25	10.50	3.67	7.34
40	37.8	38.0	2.4	2.4	6.09	12.18	4.41	8.82
50	47.2	47.4	2.7	2.7	6.93	13.86	5.15	10.30
63	60.6	60.8	3.0	3.0	7.77	15.54	5.89	11.78
80	77.0	77.2	3.3	3.3	8.61	17.22	6.63	13.26
100	97.4	97.6	3.6	3.6	9.45	18.90	7.37	14.74
125	121.8	122.0	3.9	3.9	10.29	20.58	8.11	16.22
150	146.2	146.4	4.2	4.2	11.13	22.26	8.85	17.70

重量  
Permissible Weight 公差每米 10% 重量 100kg 1.75%  
Tolerance Per Piece ±10% Per Lot (100m) ±7.5%

日本工业标准 JIS G3454-1988

规格直径 NOMINAL SIZE	外径(Diameter)		壁厚(Wall Thickness)		长度(Length)		重量(Weight)	
	最小 Min.	最大 Max.	最小 Min.	最大 Max.	最小 Min.	最大 Max.	最小 Min.	最大 Max.
15	14.3	14.5	1.2	1.2	2.73	5.43	1.45	2.89
20	18.6	18.8	1.5	1.5	3.57	7.17	2.19	4.38
25	23.0	23.2	1.8	1.8	4.41	8.81	2.93	5.86
32	30.4	30.6	2.1	2.1	5.25	10.50	3.67	7.34
40	37.8	38.0	2.4	2.4	6.09	12.18	4.41	8.82
50	47.2	47.4	2.7	2.7	6.93	13.86	5.15	10.30
63	60.6	60.8	3.0	3.0	7.77	15.54	5.89	11.78
80	77.0	77.2	3.3	3.3	8.61	17.22	6.63	13.26
100	97.4	97.6	3.6	3.6	9.45	18.90	7.37	14.74
125	121.8	122.0	3.9	3.9	10.29	20.58	8.11	16.22
150	146.2	146.4	4.2	4.2	11.13	22.26	8.85	17.70

重量  
Permissible Weight 公差每米 10% 重量 100kg 1.75%  
Tolerance Per Piece ±10% Per Lot (100m) ±7.5%

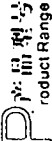


TRADE MARK METAL PRODUCTS CO. LTD





TAI-ROD, TAIHO METAL PRODUCTS CO., LTD.

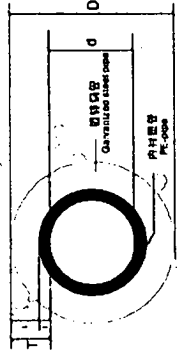


给水衬塑复合钢管 C/JT 136-2007  
PE-LINED STEEL PIPE FOR WATER SUPPLY

公称口径 Nominal Diameter DN	公称外径 Nominal Diameter mm	公称壁厚 Nominal Thickness mm		内衬壁厚 Inner Thickness mm	
		Q235 Q235B	加厚 Thickening	公称 Nominal	允许偏差 Tolerance
15	21.3	2.8	3.5	1.5	±0.2
20	26.7	2.8	3.5	1.5	
25	33.7	3.2	4.0	1.5	
32	42.4	3.5	4.0	1.5	
40	48.3	3.5	4.5	1.5	
50	60.3	3.8	4.5	1.5	
63	76.1	4.0	4.5	1.5	
80	88.9	4.0	5.0	2.0	
100	114.3	4.0	5.0	2.0	
125	139.7	4.0	5.5	2.5	
150	165.1	4.1	6.0	2.5	

备注  
1 允许有局部凹坑,凹坑间距应大于(1)和(2)管径的1/2之和。  
2 凹坑总长度不得超过400mm(±10mm),凹坑深度不得超过0.4mm(±0.10mm)。  
3 允许有局部凹坑,凹坑间距应大于(1)和(2)管径的1/2之和,凹坑深度不得超过0.4mm(±0.10mm)。

- Remarks  
1 Thickness of PE-lined steel pipe(1) is thickness of galv. pipe(1)+PE pipe thickness(2)  
2 Standard length is set to be 6 meters(±10mm), since cut-to-length is also available.  
3 Overall of galv pipe is 47.85 and 0.95 for PE pipe.



衬塑复合管结构示意图  
Structure of PE-lined steel pipe

通表起 止于至

冷轧无取向硅钢带 GB/T 15382-1894  
COLD ROLLED HOT-DIP GALV. STEEL COIL

尺寸规格 Size Specimen	公称厚度(P) Nominal Thickness		实际厚度(P) Actual Thickness		公差 Tolerance
	公称厚度 Nominal	公差 Tolerance	实际厚度 Actual	公差 Tolerance	
4.740	0.80	±0.04	1.00	±0.04	±0.15
4.750	0.80	±0.04	1.00	±0.04	±0.15
4.760	0.80	±0.04	1.00	±0.04	±0.15
4.770	0.80	±0.04	1.00	±0.04	±0.15
4.780	0.80	±0.04	1.00	±0.04	±0.15
4.790	0.80	±0.04	1.00	±0.04	±0.15
4.800	0.80	±0.04	1.00	±0.04	±0.15

注: 根据客户要求, 可以制造不同厚度的冷轧无取向硅钢带。  
Remarks: We can provide the coils with other thicknesses and minims thickness.

牌号 Symbol	重量 Weight (kg/m <sup>2</sup> )	三边镀锌 Three-side galvanized (g/m <sup>2</sup> )		重量 Weight (kg/m <sup>2</sup> )
		两面 Both sides	一面 One side	
801	100	100	50	150
100	100	100	50	150
200	100	100	50	150
275	100	100	50	150
350	100	100	50	150
450	100	100	50	150
600	100	100	50	150

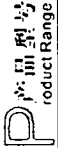
注: 镀锌层重量单位为g/m<sup>2</sup>。  
Remarks: We provide the coils with 275g/m<sup>2</sup> of the zinc.

請求書 止于空白

PUBLIC FILE 58



TAIYANSHI INDUSTRIAL PRODUCTS CO., LTD.



公称直径 Nominal dia. 规格 Size	FAMPROVED																			
	ULISTED			SCL-40			SCH-30			SCH-10										
	理论重量 Theoretical weight	实际重量 Practical weight	理论重量 Theoretical weight	实际重量 Practical weight	理论重量 Theoretical weight	实际重量 Practical weight	理论重量 Theoretical weight	实际重量 Practical weight	理论重量 Theoretical weight	实际重量 Practical weight	理论重量 Theoretical weight	实际重量 Practical weight								
1/2	0.840	0.713	0.109	0.777	0.85	1.77														
3/4	1.000	0.877	0.113	0.877	1.13	1.69														
1	1.315	1.144	0.133	1.144	1.58	2.50	2.109	2.77	1.43	2.79										
1 1/4	1.660	1.422	0.083	1.422	1.56	2.27	2.39	0.117	2.97	1.83	2.87	0.109	2.77	1.81	2.59					
1 1/2	2.00	1.713	0.155	1.713	1.68	2.77	4.85	0.135	3.18	2.37	3.53	0.109	2.77	2.09	3.11					
2	2.335	2.003	0.085	2.003	1.94	3.95	3.68	1.44	0.125	3.10	3.01	4.47	0.109	2.77	2.44	3.33				
2 1/2	2.875	2.500	0.083	2.500	2.48	3.68	2.03	1.16	0.83	2.62	1.18	4.18	1.40	5.03	0.100	3.53	3.76			
3	3.500	3.085	0.083	3.085	2.78	4.68	0.718	1.49	1.53	1.28	0.44	4.78	1.64	9.00	0.120	3.05	4.31	4.18		
3 1/2	4.000	3.500	0.103	3.500	3.28	5.78	0.228	1.74	3.17	1.36	0.138	4.78	1.64	11.00	0.100	3.05	4.80	4.40		
4	4.500	3.913	0.103	3.913	3.57	6.07	0.223	1.97	1.63	1.07	0.148	4.78	1.64	12.90	0.130	3.05	5.62	5.18		
5	5.000	4.313	0.124	4.313	3.40	7.28	0.157	2.28	1.63	0.177	0.189	4.78	1.64	18.00	0.194	3.40	7.76	6.57		
6	6.500	5.651																		
8	8.625	7.443	0.124	7.443	5.40	11.30	1.933	0.260	7.11	1.10	0.69	2.78	0.210	5.40	1.10	22.37	0.194	3.40	9.30	8.80
Spec																				
Threading																				
Grouping																				
Welding																				

Both black and galvanized available  
300 psi rate

公称直径 Nominal dia. 规格 Size	FAMPROVED																		
	SCH-5			Flow I			Flow II			Flow III									
	理论重量 Theoretical weight	实际重量 Practical weight	理论重量 Theoretical weight	实际重量 Practical weight	理论重量 Theoretical weight	实际重量 Practical weight	理论重量 Theoretical weight	实际重量 Practical weight	理论重量 Theoretical weight	实际重量 Practical weight	理论重量 Theoretical weight	实际重量 Practical weight							
1/2	0.840	0.713																	
3/4	1.000	0.877																	
1	1.315	1.144																	
1 1/4	1.660	1.422	0.085	1.65	1.65	0.083	2.11	1.40	2.08										
1 1/2	2.000	1.713	0.083	1.71	1.60	0.035	2.41	1.83	2.71	0.076	2.0	1.54	2.24	0.126	3.2	2.16	3.16		
2	2.335	2.003	0.083	1.85	1.85	0.035	2.41	2.32	3.44	0.076	2.0	1.94	2.58	0.126	3.6	3.39	5.04		
2 1/2	2.875	2.500																	
3	3.500	3.085																	
3 1/2	4.000	3.500																	
4	4.500	3.913																	
5	5.000	4.313																	
6	6.500	5.651																	
Spec																			
Threading																			
Grouping																			
Welding																			

Both black and galvanized available  
300 psi rate

## 成长业绩 Job Reference

辉煌业绩 创办以来，泰丰桥与众客户精诚合作创造了一个个成功的案例，一座座  
 宏伟的现代化建筑见证着泰丰桥不断前进的英勇事迹，得到国家丰碑辉煌的业绩。



常熟机场  
Changshu-Shanghai Airport



发射塔中心  
Ferris Emission Center



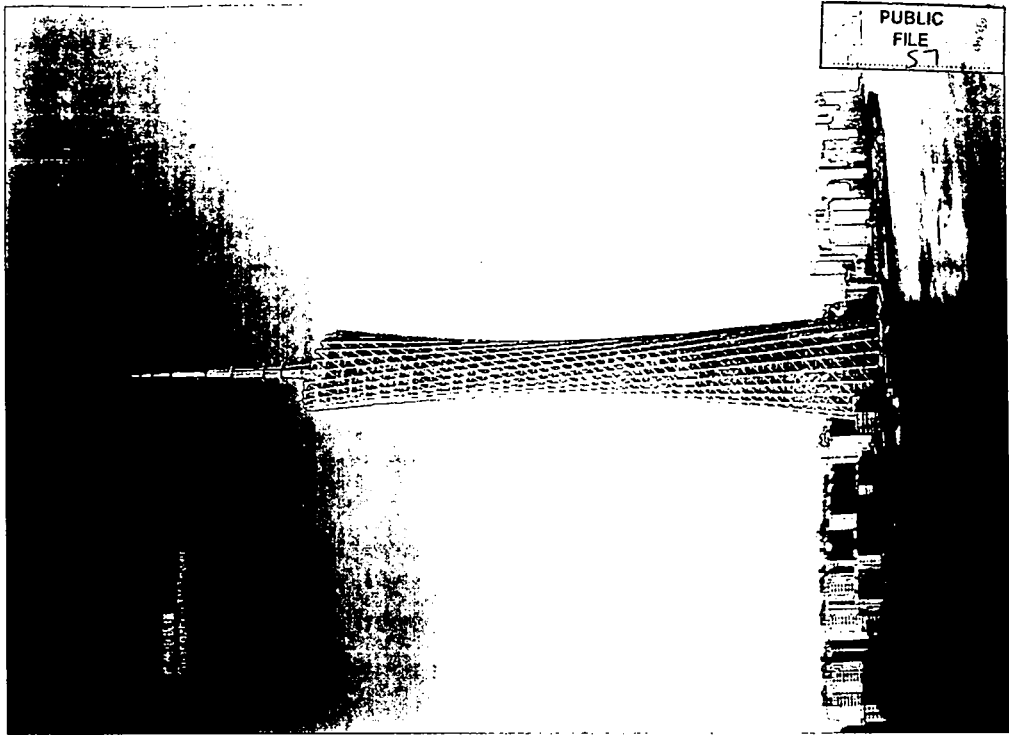
广州亚运综合会馆  
Guangzhou Asian Games Comprehensive Center



深圳世界大学生运动会体育中心  
Shenzhen University Sports Center



广州南站  
Guangzhou New South Railway Station



广州南站  
Guangzhou New South Railway Station

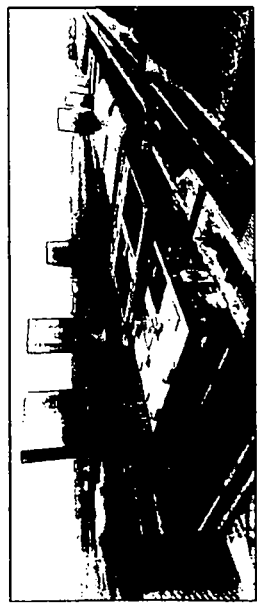
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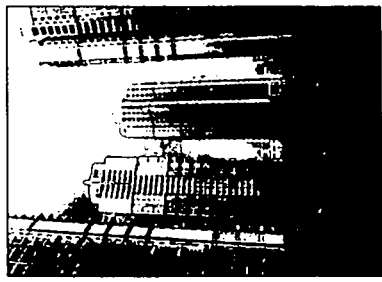
TAIYUAN QIAO METAL PRODUCTS CO., LTD.

**成长业绩**  
Job Reference

历史见证 光阴荏苒，岁月如流。我们用汗水和智慧，切做了泰丰桥今天的辉煌。回首  
 处，多少求索奋进，几度开拓创新，缔造成一幕幕成功的足迹，一番番春夏秋冬，一次次坎  
 坎磨磨，见证了泰丰桥发展的历史。



容州世贸贸易中心  
Fotuhou Trading Center



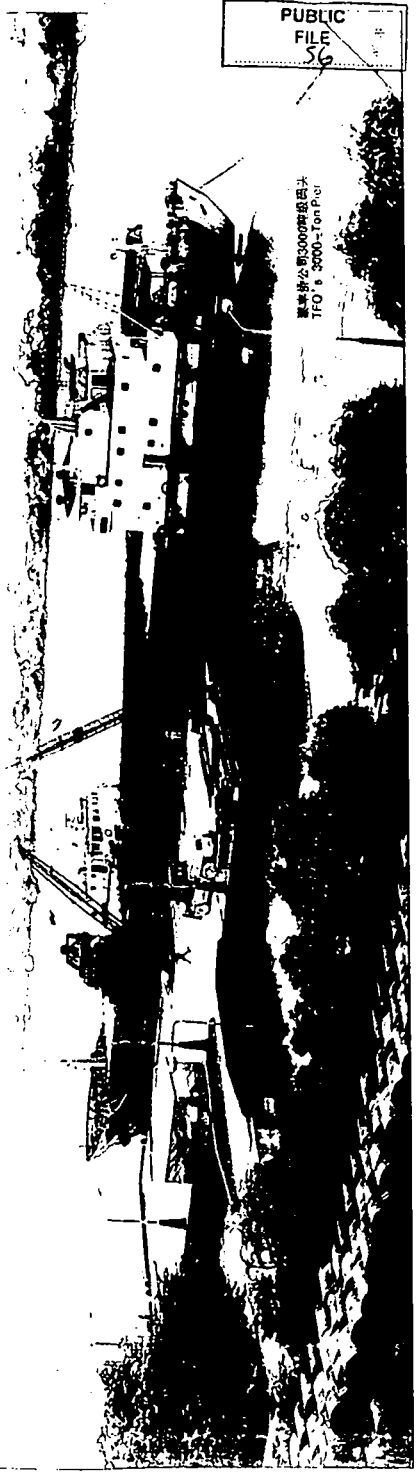
广州中泰金谷湾  
Guangzhou Zhongtaijin Bay



广州地铁四号线  
Guangzhou Metro Line 4



广州增城体育场  
Guangzhou Zhencheng Stadium



惠东公路3000吨级码头  
TFO's 3000-Ton Pier

PUBLIC  
FILE  
56

### 运输贮存 安装施工

镀锌钢管和钢塑复合管的运输、贮存和安装施工注意事项:

#### 运输

产品在运输过程中应防止撞击日晒和淋雨，装卸时应轻拿轻放，严禁抛、摔、碰、撞。特别是已经完工镀锌或涂塑加工后的产品，严禁野蛮装卸，以免造成产品的损坏。

#### 贮存

产品在贮存期间应存放在阴凉通风处，堆放高度应中防止变形，并远离热源和化学腐蚀性物质，不得长期堆放在室外且避免暴晒和雨淋。

#### 安装施工

##### 镀锌钢管

热镀锌钢管是利用钢管基体中的铁与熔融的锌发生复杂的物理和化学反应，从外表至内层形成致密的保护膜和耐腐蚀的钝化层，铁-锌合金层和铁基体，为一体。故热镀锌钢管防腐防腐能力得到大大提升。针对钢铁基体的防腐保护非用户众所周知，热镀锌钢管表面的镀锌层在大气环境中能生成一层致密的、钝化性的碱性膜层 $Zn_3(OH)_2CO_3$ 保护层进一步阻止了锌的腐蚀。热镀锌钢管的镀锌层厚度达50um以上。可以至合理的环境中安全使用30年。但值得注意的是“合理的使用环境”。由于锌是一种活性元素与酸性的物质反应，也可以形成盐类中的重金属离子，所以在潮湿的酸碱性介质环境长期浸泡易发生腐蚀。因此，安装环境的优劣对热镀锌钢管防腐性能的能力有很大影响。施工过程中镀锌钢管安装在室内或地下或潮湿环境中，建议对此部位的钢管表面进行处理（如涂一层防锈漆、环氧类漆等），但须的施工部位使用时使用中性干燥的、开孔剂或方面，以隔绝介质（混凝土、建筑砂浆或酸碱性）与锌层的直接接触。

#### 切割

钢塑复合管切割时，必须使用适当的工具并采取一定的冷却防护措施，防止切口因热胀冷缩造成管材变形、开裂；要保证管道端面与管轴垂直，切割后，需采用刮刀对管口进行修整；需要时，应对管口的涂塑层进行打磨处理，使材料自然脱落进行必要的修整，严禁使用高速砂轮切割机、气体切割和电焊切割。

#### 管件的安装

在管道螺纹上缠绕一层密封胶，再穿上管件，并用管钳适度地拧紧即可。对钢塑复合管，一律推荐采用专用管件进行连接。

#### 镀锌和涂塑加工

镀锌加工时（特别是钢塑复合管），要求其在一定的冷却和防护措施下，对镀锌液中工件进行防护处理，均增加工序，除锈防腐的工序执行外，还应注意内环境的防护，镀锌时应与均镀锌液保持平行，上漆前应均匀与工压，避免因一次大量过大造成应力集中和管口变形（阻碍水口快），造成钢管开裂或涂层脱落等现象，则应减少每次下压量，增加压力回拉。

#### 管道的密封

管道安装好后，在外侧螺纹处和管件连接处涂抹密封胶和同色面漆以保护管道。





携手同行、共创辉煌……

开拓创新  
团结互助  
求实奋进

携手同行，共创辉煌……

——春夏秋冬收获

与满了不懈进取的故事

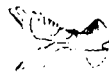
回首，我们欣喜无限，

抬头，我们豪情满怀

传承卓越品质

提供一流服务

在拼搏中与您精诚合作，共创未来



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54



Jiedong Economic Development Testing Zone Tai Feng Qiao Metal Products Co., Ltd.

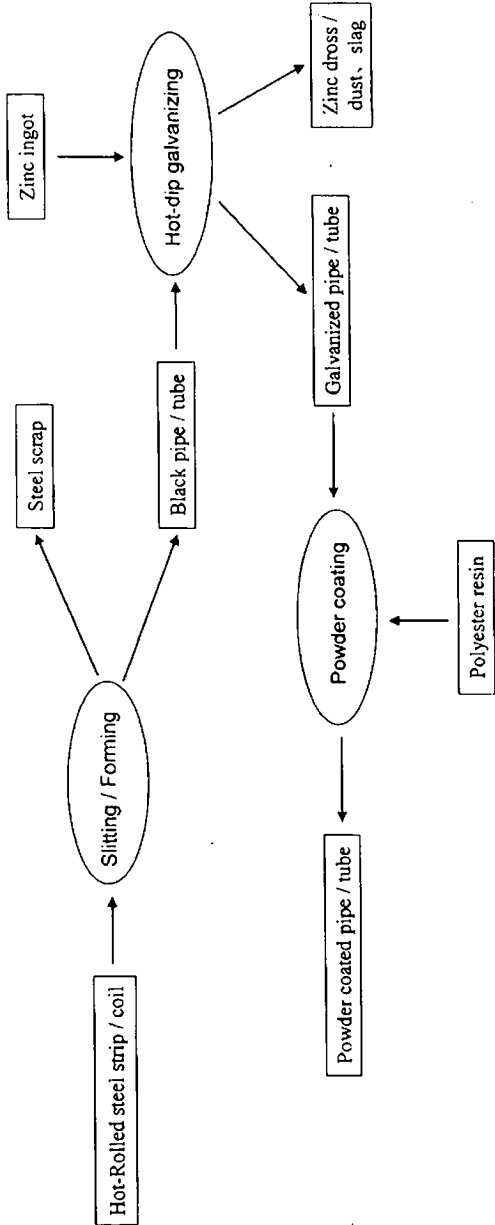
SALES SUMMARY/TURNOVER

	Most recent completed financial year (2010)		Investigation period 1 July 2010 to 30 June 2011	
	Volume (Ton)	Value (RMB)	Volume (Ton)	Value (RMB)
Total company turnover (all products)	100	100	84	89
domestic market	100	100	75	78
exports to Australia	100	100	106	105
exports to other countries	100	100	91	99
Turnover in the sector including the GUC				
domestic market				
exports to Australia				
exports to other countries				
Turnover of the GUC				
domestic market				
exports to Australia				
exports to other countries				

[Confidential]

# Flowchart of process for GUC production

Jiedong Economic Development Testing Zone Tai Feng Qiao Metal Products Co., Ltd.  
Exhibit G-1.1.1  
Non-Confidential



Note: 1. [material] , [process]

2. above process can be used to produce steel pipe / tube from NPS 1/2" ~ 6" (20 X 20 ~ 150 X 100) with thickness of 1.5mm ~ 6.5mm, black / galvanized, powder-coated.

## Jiedong Economic Development Testing Zone Tai Feng Qiao Metal Products Co., Ltd.

### PRODUCTION

	Previous completed financial year (2009)	Most recent completed financial year (2010)	Investigation period 1 July 2010 to 30 June 2011
Production capacity* (eg. units, kg, tonnes) [A]	100	100	100
Actual production in volume (eg. units, kg, tonnes) [B]	100	132	116
Capacity utilisation (%) (B/A x 100)	100	132	116

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揭東經濟開發試驗區泰豐僑金屬製品有限公司

Jiedong Economic Development Testzone Tai Feng Qiao Metal Products Co., Ltd.

中國廣東省揭陽市揭東經濟開發試驗區三號路

Road # 3 Jiedong Econ.Dev. Testing Zone, Jieyang Guangdong, P.R.C.

Tel: (86)663-3262579 3264579 Fax: (86)663-3264021 Postcode: 515500



Approvals

Quality System Registration  
Registration No. 071107.2V  
ISO 9001

November 3, 2011

Ms Andrea Stone  
International Trade Remedies Branch  
Australian Customs and Border  
Protection Service  
5 Constitution Avenue  
Canberra act 2601  
Australia

Attention: Director Operations 3  
(Tel: +61 2 6275 6173/Fax: +61 2 6275 6990)

Dear Ms Andrea Stone

**Re: HSS originating in or Exported from The People's Republic of China, The Republic of Korea, Malaysia, Taiwan and The Kingdom of Thailand.**

This is to advise you that Mr. PU Lingchen, Mr. LIU Jianwei of Zhong Lun Law Firm, Located at 36-37/F, SK Tower, 6A Jianguomenwai Avenue, Chaoyang District, Beijing 100022, P.R. China, has been authorized to represent us, a manufacturer and exporter of subject goods, and the associated companies concerned in all matters relating to the Australian Customs and Boarder Protection Service's investigation respecting the alleged injurious dumping and subsidizing of HSS originating in or exported from the People's Republic of China.

Our counsel may, at his discretion, be assisted by any of his associates.

We wish to authorize the disclosure to our representatives of all information in the possession of officers of Australian Customs and Boarder Protection Service (Australian Customs), including all documents and correspondence, to make notes



揭東經濟開發試驗區泰豐僑金屬製品有限公司

Jiedong Economic Development Testzone Tai Feng Qiao Metal Products Co., Ltd.

中國廣東省揭陽市揭東經濟開發試驗區三號路

Road # 3 Jiedong Econ.Dev. Testing Zone, Jieyang Guangdong, P.R.C.

Tel: (86)663-3262579 3264579 Fax: (86)663-3264021 Postcode: 515500



Approvals  
Quality System Registration  
Registration No. 0711072V  
ISO 9001

and/or to make copies thereof, and to make submissions on our behalf.

In addition, as we wish to avoid delays in receiving notifications and requests for information, we request that Australian Customs notify Mr. PU Linchen and Mr. LIU Jianwei immediately of any proceedings involving our company so he can alert us in a manner which will ensure that we will be able to meet Australian Customs deadlines.

This authorization is valid for all proceedings involving **Jiedong Economic Development Testing Zone Tai Feng Qiao Metal Products Co., Ltd.** and its associated companies, including but not limited to **Fundkey International Ltd. (HongKong)** and **Daiwa International Ltd.(HongKong)** unless and until it is revoked in writing.

Yours truly,

Mr. Wang Qing Xin

Position: Deputy General Manager

Jiedong Economic Development Testing Zone  
Tai Feng Qiao Metal Products Co., Ltd.

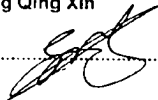


**SECTION J – EXPORTER/PRODUCER'S DECLARATION**

I hereby declare that Jiedong Economic Development Testing Zone Tai Feng Qiao Metal Products Co., Ltd. did, during the investigation period export the GUC 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 : Mr. Wang Qing Xin

Signature : .....



Position in

Company : Deputy General Manger

Date : November 10, 2011

## SECTION I – COUNTERVALING

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

### INVESTIGATED PROGRAMS

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

- Program 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 Small and Medium Enterprises
- 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 Foreign Invested Enterprises scheduled to operate for a period of not less than 10 years
- Program 11:** Preferential Tax Policies for Enterprises with Foreign Investment Established in Special Economic Zones (excluding Shanghai Pudong area)
- Program 12:** Preferential Tax Policies for Enterprises with Foreign Investment Established in Pudong area of Shanghai
- Program 13:** Preferential Tax Policies in the Western Regions
- Program 14:** Tariff and VAT Exemptions on Imported Materials and Equipments
- Program 15:** Innovative Experimental Enterprise Grant
- Program 16:** Special Support Fund for Non State-Owned Enterprises
- Program 17:** Venture Investment Fund of Hi-Tech Industry

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46

- Program 18:** Grants for Encouraging the Establishment of Headquarters and Regional Headquarters with Foreign Investment.
- Program 19:** Grant for key enterprises in equipment manufacturing industry of Zhongshan
- Program 20:** Hot rolled steel provided by government at less than fair market value

Please answer the questions within parts I-1 to I-3 in relation to these programs.



**PART I-1      PREFERENTIAL INCOME TAX PROGRAMS (PROGRAMS 1, 10, 11, 12 AND 13)**

1. Did your business or any company/entity related to your business receive any benefit<sup>1</sup> under the following five programs during the investigation period (1 July 2010 to 30 June 2011):

**Program 1:** Preferential Tax Policies for Enterprises with Foreign Investment Established in the Coastal Economic Open Areas and in Economic and Technological Development Zones

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

**Program 11:** Preferential Tax Policies for Enterprises with Foreign Investment Established in Special Economic Zones (excluding Shanghai Pudong area)

**Program 12:** Preferential Tax Policies for Enterprises with Foreign Investment Established in Pudong area of Shanghai

**Program 13:** Preferential Tax Policies in the Western Regions

**Answers:**

**As a Chinese-foreign joint ventures company that was established in 1993, TFQ did not received any Preferential Tax Policies during the investigation period, the questions 3 to 16 are not applicable.**

2. It is our understanding that the general tax rate for enterprises in China from 1 July 2010 was 25%. Confirm whether this is correct and if not, please identify the general tax rate for enterprises in China from 1 July 2010.

**Answers:**

**TFQ's income tax rate is 25% during the investigation period.**

3. If your business currently pays corporate income tax at a rate less than 25% (or whatever the rate of general tax is as discussed above) , or paid at a rate less than that during the investigation period, please indicate whether the reduced rate relates to any of the preferential income tax programs identified above.

<sup>1</sup> Refer to the Glossary of Terms for a definition of benefit in this context.

4. If the income tax rate of less than the general rate does not relate to any of the programs identified above, please provide an explanation for the reduced income tax rate and answer the questions in Part 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.

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

14. Indicate where benefits under this program can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements.
15. To your knowledge, does the program still operate or has it been terminated?
16. If the program has been terminated, please provide details (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.

17. For each taxation year, complete the table below.

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

**Answers:**

Please refer to **Exhibit I-1.17** for "Income Tax".

*This above-referred information of Income Tax is provided to the Service for investigation. Since such data is classified as highly sensitive commercial information, please refer to a summary of the information in an indexed form.*

18. Provide a copy, bearing the official stamp of the appropriate level of the GOC of all
- corporate income tax acknowledgement form(s) and the income tax return(s) that your company filed for the 2008, 2009 and 2010 tax years; and
  - income tax instalment payment receipts, and all applicable income tax forms and schedules for the 2008, 2009 and 2010 tax years.

**Answers:**

Please refer to **Exhibit I-1.18.1** for the income tax return for 2008, 2009 and 2010 tax years.

Please refer to **Exhibit I-1.18.2** for the income tax receipts for 2008 tax years.

Please refer to **Exhibit I-1.18.3** for the income tax receipts for 2009 tax years.

Please refer to **Exhibit I-1.18.4** for the income tax receipts for 2010 tax years.

*The above-referred information of income tax receipts is not susceptible to a meaningful non-confidential summary as it includes the Operation Income and Net Profit which are commercially sensitive. Since disclosure of such information will damage the Applicant's interests, it was provided to the Service in confidence.*

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

#### **PART I-2 GRANTS (PROGRAMS 2-9 AND 15-19)**

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

**Program 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 Small and Medium Enterprises

**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 15:** Innovative Experimental Enterprise Grant

**Program 16:** Special Support Fund for Non State-Owned Enterprises

**Program 17:** Venture Investment Fund of Hi-Tech Industry

**Program 18:** Grants for Encouraging the Establishment of Headquarters and Regional Headquarters with Foreign Investment.

**Program 19:** Grant for key enterprises in equipment manufacturing industry of Zhongshan

**Answer:**

**TFQ didn't receive any benefit from above program during the investigation period, so the questions from 1 to 17 are not applicable.**

1. Did your business or any company/entity related to your business receive any benefit under the above programs during the period **1 July 2011 to 30 June 2011**.
2. Did your business receive benefits under any other grant (including awards, prizes, funds) program during the period 1 July 2011 to 30 June 2011?

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

### **PART I-3      TARIFF AND VAT EXEMPTIONS ON IMPORTED MATERIALS AND EQUIPMENTS (PROGRAM 14)**

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

If your business or any company/entity related to your business received benefits under any such program during the period **1 July 2001 to 30 June 2011**, please answer the following questions.

#### **Answer:**

**TFQ didn't import any inputs, technologies and machinery which are exemption from the import duty and import VAT during the period 1 July 2001 to 30 June 2011, so TFQ didn't receive any benefits from such program.**

**The questions from 1 to 17 are not applicable.**

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

11. If the program has been terminated, please provide details (when, why).  
When is the last date that your business could apply for or claim benefits under the program? When is the last date that your business could receive benefits under the program?
- If the program terminated has been substituted for by another program, identify the program and answer all the questions in Part I-1 in relation to this programme.
12. Were the materials and/or equipment that were entitled to a refund of VAT used in the e production of the goods during the investigation period? If yes, provide the following information:
- (a) type of inputs;
  - (b) cost of inputs;
  - (c) quantity of inputs; and
  - (d) amount of VAT refunded.
13. Has your company received exemption from payment of or refunds of import duty and import VAT for imported material inputs (e.g. HRC, HRS, narrow strip, etc.) 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.



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

Please explain how the GOC determined the percentage rate of duty exemption.

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

- (a) goods incorporated into the exported goods; and
  - (b) energy, fuel, oil and catalysts that are used or consumed in the production of the exported goods.
15. Provide a representative sample of copies of import entry documents (for example: bill of entry, invoice from supplier, etc.) for each type of importation covering duty-exempt inputs and duty-paid inputs imported for use in the manufacturing of the subject goods.
16. In addition to the import entry documents, you must also provide copies, if applicable, of any applications submitted to and/or approval document received from the GOC relating to the exemption from the payment of import duty and import VAT on imported inputs and in relation to the VAT that is refunded on the exportation of the subject goods.
17. Provide copies of reports and audits by the GOC authority responsible for administering the duty rebate or duty drawback scheme with respect to the verification of the importation and use of inputs and the remittance or drawback of the related duty paid or payable.

**PART I-4 HOT ROLLED STEEL PROVIDED BY GOVERNMENT AT LESS THAN FAIR MARKET VALUE (PROGRAM 20)**

The applicant claims that public bodies (in the form of state-owned enterprises (SOEs)) are supplying hot rolled steel, directly or indirectly, to manufacturers of HSS at less than fair value.

In this questionnaire, the term 'hot rolled steel' (HRS) refers to both hot rolled coil (HRC) and narrow strip.

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 period **1 July 2011 to 30 June 2011**.

**Answer:**

**TFQ and its' related company purchase the raw material from open markets, purchasing price is due to the market situation whatever the supplier is a SOE or Non-SOE, so TFQ and its' related company didn't receive any benefit under the above program during the investigation period.**

2. Does your business purchase any goods/services from SOEs, e.g., raw materials (including HRS), energy, water, other utilities, etc?

**Answer:**

**TFQ purchase utilities and part of HRS from SOEs, and the price is not less than the fair market price.**

3. Provide a list, including a contact name and address, of all your suppliers of HRS. Indicate whether the supplier is a SOE.

**Answer:**

**Please refer to the Exhibit I-4.4 "HOT ROLLED STEEL RAW MATERIAL PURCHASE PRICES" for the information of suppliers of HRS.**

*The above-referred information of hot rolled steel raw material purchase prices is not susceptible to a meaningful non-confidential summary as it includes the Purchase Price and Quantity which are commercially sensitive. Since disclosure of such information will damage the Applicant's interests, it was provided to the Service in confidence.*

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

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

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

**Answer:**

**Please refer to the Exhibit I-4.4 "Hot Rolled Steel Raw Material Purchase Prices" for the information.**

*The above-referred information of hot rolled steel raw material purchase prices is not susceptible to a meaningful non-confidential summary as it includes the Purchase Price and Quantity which are commercially sensitive. Since disclosure of such information will damage the Applicant's interests, it was provided to the Service in confidence.*

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

**Answer:**

**TFQ didn't receive any reduction/reduced price for the purchase of these goods/services during the investigation period.**

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.

**Answer:**

**This question is not applicable.**

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.

**Answer:**

**TFQ didn't import any raw material during the investigation period.**

8. 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.

**Answer:**

**TFQ didn't import any raw material during the investigation period, so the question is not applicable.**

**PART I-5 ANY OTHER PROGRAMS**

If the GOC, any of its agencies or any other authorised body has provided any other benefit<sup>2</sup> 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, zinc), transport);
- the reduction of tax payable including income tax and VAT;
- reduction in land use fees;
- loans from Policy Banks at below-market rates; or
- any other form of assistance.

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

**Answer:**

**TFQ didn't receive any benefit from above program, so the questions from 1 to 11 are not applicable.**

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:

<sup>2</sup> Refer to the Glossary of Terms for a definition of benefit in this context.

- 
- a) whether or not your business exports or has increased its exports;
  - b) the use of domestic rather than imported inputs;
  - c) the industry to which your business belongs; or
  - d) the region in which your business is located.
7. If the benefit was provided in relation to a specific activity or project of your entity, please identify the activity and provide supporting documentation.
  8. What records does your business keep regarding each of the benefits received under this program? Provide copies of any records kept in relation to the program.
  9. Indicate where benefits under this program can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements.
  10. To your knowledge, does the program still operate or has it been terminated?
  11. If the program has been terminated, please provide details (when, why). When is the last date that your business could apply for or claim benefits under the program? When is the last date that your business could receive benefits under the program?

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

Jiedong Econ. Dev. Test Zone Tai Feng Qiao Metal Products Co. Ltd  
**Income Tax SpreadSheet**

**INCOME TAX PAID, EXEMPTED OR REFUNDED**

	Tax year 2008			Tax Year 2009			Tax Year 2010		
	Volume (Tonnes)	Value (RMB)	Volume (Tonnes)	Value (RMB)	Volume (Tonnes)	Value (RMB)	Volume (Tonnes)	Value (RMB)	
Total volume and FOB value of domestic sales of all	100	[Confidential]	105	[Confidential]	131	[Confidential]		[Confidential]	
Total volume and FOB value of export sales of all goods	100	[Confidential]	24	[Confidential]	36	[Confidential]		[Confidential]	
Total net profit (loss)	[Confidential]								
Corporate Income Tax Rate	25%			25%			25%		
Total taxable income	[Confidential]								
Total income taxes paid	[Confidential]								

## SECTION H – PARTICULAR MARKET SITUATION

*The applicants claim that a 'market situation' exists in respect of HSS from China due to government influence on both the prices of the goods and the major raw material inputs (HRC and/or narrow strip – collectively referred to as hot rolled steel or HRS) used in the manufacture of the goods.*

*The existence of a 'market situation' could affect Customs and Border Protection's approach to calculating normal value within its duping 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, Customs and Border Protection is providing producers/exporters of the subject goods in China the opportunity to supply evidence that the sector under investigation is operating under market conditions. In examining the matter, Customs and Border Protection will also send questionnaires to the GOC and continue to examine information available from third-party sources.*

*It may be necessary for Customs and Border Protection 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.
- PART H-2 - Requests information concerning the GOC's measures with respect to the steel industry in China.
- PART H-3 - Requests information concerning the HSS sector in the region where your company is located.

## **PART H-1 GENERAL INFORMATION**

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

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

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

- a) reporting requirements;
- b) payment of taxes;
- c) senior management representation within your business;
- 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.

**Answer:**

**There is no GOC interaction in above respects. TFQ submits the operating data to Jiedong County Economic & Information Bureau monthly, but that's only for statistic purpose, Jiedong County Economic & Information Bureau doesn't intervene the TFQ's operation.**

2. **Business structure, ownership and management**

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

**Answer:**



**TFQ is a Chinese-foreign equity joint venture company but not an SOE.**

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

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

**Answer:**

**Please refer to the Exhibit H-1.2.1 "Directors and Board of Shareholders List" for the information.**

*The above-referred information of Directors and Board of Shareholders List is not susceptible to a meaningful non-confidential summary as it includes the Shareholder Percentage which is commercially sensitive. Since disclosure of such information will damage the Applicant's interests, it was provided to the Service in confidence.*

**Please refer to the Exhibit H-1.2.2 "Common Directors and Officers List" for the information.**

*The above-referred information of Common Directors and Officers List is not susceptible to a meaningful non-confidential summary as it includes the Name and Position of Common Directors and Officers is commercially sensitive. Since disclosure of such information will damage the Applicant's interests, it was provided to the Service in confidence.*

- 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.

**Answer:**

**No member is representative or employee of the GOC, SASAC or any other GOC department.**

- 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.

**Answer:**

**No representative is from the CCP in TFQ's (and other related entities) Board of Directors or Board of Shareholders.**

- 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.

**Answer:****No member is appointed or recommended by the GOC.**

- f) Indicate who owns what percentage of all shares in your business and identify whether they are:
- an affiliate, representative, agency or otherwise representative of the GOC;
  - employees of your business;
  - foreign investors; or
  - other (please specify).

**Answer:****Please refer to the table blow.**

<b>Name of Shareholders</b>	<b>Shareholding percentage</b>	<b>Note</b>
Fundkey International Ltd.(HongKong)	[Confidential]	Foreign Company
Jiedong Economic Development Testing Zone Jieshengfa Industrial Trade Co., Ltd.	[Confidential]	Chinese Private Company

*[Shareholding percentage of TFQ]*

*The above information of shareholding percentage is not susceptible to a meaningful non-confidential summary as it is commercially sensitive. Since disclosure of such information will damage the Applicant's interests, it was provided to the Service in confidence.*

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

**Answer:**

**There is no change in the ownership structure of TFQ during the investigation period.**

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

**Answer:**

**There is no such position within TFQ's business.**

- 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.

**Answer:**

**There is no such requirement.**

- 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.

**Answer:**

**TFQ is not a publicly-traded company, so this question is not applicable.**

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

**Answer:**

**General Manager Office of TFQ has right to reward, fire or discipline company's senior managers.**

- l) 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.

**Answer:**

**None of TFQ's senior manager holds any position in any GOC departments or organisations, associations or Chambers of Commerce.**

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

**Answer:**

**TFQ has no Pricing Committee.**

3. **Licensing**

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

**Answer:**

**Please refer to the Exhibit H-1.3 for the business license.**

*The business license is not susceptible to a meaningful non-confidential summary as it includes the Registered Capital which is commercially sensitive. Since disclosure of such information will damage the Applicant's interests, it was provided to the Service in confidence.*

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

**Answer:**

**The Jie Yang City Administration for Industry and Commerce is responsible for issuing Business Licences.**

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

**Answer:**

**In general, the procedure is that the entity submits a letter of application and documents which are required by the administration for industry and commerce. Then the administration for industry and commerce examine documents and situation of the entity, if they met the requirements and conditions, the administration for industry and commerce will issue the license.**

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

**Answer:**

**Generally, the requirements and conditions that must be complied with in applying for a business license normally include: a letter of application issued by legal representative, certificate of a representative of shareholders or an agent jointly appointed by shareholders, a copy of Articles of Association, certificate for place of operation, certificate of property, identity of legal representative, certificate of investment verification, letter of appointment of the members of the Board and managers, their names, identity, residence, name of the company.**

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

**Answer:**

**There are no restrictions imposed on TFQ by its business license.**

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

**Answer:**

**There are no restrictions imposed on activities that are specified and performed by a company. In case a company wishes to expand the scope of its business, the company simply notifies the Administration for Industry and Commerce located at the place where the company is registered.**

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

**Answer:**

**The Business License indicates that a company is incorporated under the relevant laws and has duly obtained "legal person" status.**

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

**Answer:**

**If a company is involved in illegal activities, or goes bankrupt or it engages in fraudulent business practices or forges documents or alters the Business License or transfers, lends or rents the Business License, etc. the Business License, can be revoked by the Administration for Industry and Commerce.**

**4. Decision-making, planning and reporting**

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

- (iv) how the use of your outputs, such as how your product mix is determined; and
- (v) how your business' profit is distributed, etc., is determined.

**Answer:**

**Generally, Board of Directors General makes the significant decision such as general guiding principle of operation. The General Manager's Office, make the routine decisions, which based on the market, materials prices, costs and related information.**

**The decisions on what goods to produce are based on the customers' orders while the sales department will evaluate the prices to ensure the sale is profitable. The raw material prices, the complexity of production will be considered.**

**The plant manager is responsible for deciding how the goods are produced.**

**Utilities are secured by agreement or contracts with the relevant suppliers.**

**The Board of Directors is responsible for deciding the company's profit distribution.**

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

**Answer:**

**There is no government involvement in the decision-making process respecting the manufacture, marketing and sale of steel products.**

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

**Answer:**

**No government department/office is involved, either directly or indirectly, in the manufacture, sale or purchase of steel products.**

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

**Answer:**

**TFQ needs to submit the enterprise VAT return, enterprise income tax return to relevant tax authorities.**

- e) 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.

**Answer:**

**As a Non-SOE, TFQ has never been influenced by any government Five Year Plan. TFQ has no idea about the Five Year Plan.**

- 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).

**Answer:**

**TFQ has no Five Year Plans.**

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

**Answer:**

**Please refer to Exhibit H-2.4(g) for the minute of TFQ's Board of Directors over the investigation period.**

*The above-referred information of minute of Board of Directors is not susceptible to a meaningful non-confidential summary as it is commercially sensitive. Since disclosure of such information will damage the Applicant's interests, it was provided to the Service in confidence.*

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

**Answer:**

**Please refer to the Exhibit H-2.4(h) for the information.**

*[Documents of sales]*

*The above -referred information of documents of sales is not susceptible to a meaningful non-confidential summary asit includes the Sales Price and Customers Information which are commercially sensitive. Since disclosure of*

*such information will damage the Applicant's interests, it was provided to the Service in confidence.*

## **PART H-2 GOC MEASURES IN THE STEEL SECTOR**

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

1. Are there any other GOC opinions, directives, decrees, promulgations, measures, etc. concerning the steel industry/sector that were put in place or operating during the investigation period?

**Answer:**

**As a weld pipe producer, TFQ is not aware of GOC opinions, directives, decrees, promulgations, measures, etc. concerning the steel industry.**

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 steel to your company over the investigation period.

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

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

- industrial policy and guidance on the steel industry sector;
- market entry criteria for the steel industry sector;
- environmental enforcement for the steel industry sector;
- management of land utilization;
- the China Banking Regulatory Commission for the steel industry sector;
- investigation and inspection of new steel expansion facilities;
- the section in the National Development and Reform Commission that is responsible for the steel industry sector; and
- import licensing for iron ore, steel and other steel raw materials.

**Answer:**

**TFQ is not aware of any GOC department concerning the steel industry.**



**TFQ has connected with Jiedong County Economic & Information Bureau, whose address is Beside the Country Road 206 West of Jiedong County, and telephone number is 0663-3296803, contact person is Lu Xiuquan.**

**3. National Steel Policy**

Customs and Border Protection is aware of the 2005 *National Steel Policy* (also referred to as the Steel and Iron Industry Development Policy, as well as by several other titles). The following questions relate to that policy.

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

**Answer:**

**TFQ is not aware of any updates of the 2005 National Steel Policy.**

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

**Answer:**

**There is not any government department, association, or company official that communicated any policy or any related measures to TFQ.**

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

**Answer:**

**TFQ has not get these information from either official or unofficial channel.**

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

**Answer:**

**TFQ has no such officials.**

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

**Answer:**

**There is no additional directive or measures from the GOC that have been communicated to TFQ.**

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

**Answer:**

**TFQ's operation has never been impacted by the mentioned policy.**

- h) Explain the ongoing mechanism used by the GOC to measure your company's compliance with the policy directives and/or guidelines.

**Answer:**

**As TFQ's acknowledge, there is no ongoing mechanism used by the GOC to the company.**

- i) The policy includes directives and/or guidelines that permit authorities to limit the supply of water, power, land and bank loans etc. to steel producers, which do not meet the objectives of the policy.
- Explain in detail whether your company's expansion or investment plans have ever been or may be impacted by these criteria.
  - Explain the procedure to be followed by a steel company in making a request for approval of a steel investment for an existing steel enterprise or new steel enterprise.
  - Identify any GOC bodies at the regional or provincial level that have the responsibility to grant the approval, or refuse approval regarding an investment in the steel sector.
  - Are review and approval decisions regarding investments in the steel sector made by the central government or are they delegated to the regional or provincial level?

**Answer:**

**TFQ is not aware of the policy and not be impacted.**

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

**Answer:**

**TFQ is not aware of the role of the NDRC for the policy.**

#### 4. Other government approvals

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

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

**Answer:**

**TFQ has not undertaken any approval process through the GOC for steel investments in the last 10 years.**

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

**Answer:**

**TFQ has not received any such approval.**

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

**Answer:**

**The question is not applicable.**

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

**Answer:**

**The question is not applicable.**

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

**Answer:**

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**The question is not applicable.**

- 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.

**Answer:**

**The question is not applicable.**

**5. Steel industry rationalisation**

The below questions address the efforts of the GOC to rationalise the steel industry sector in China through a combination of closures and consolidations of steel making assets.

- a) Describe to what extent, if any, your company has been directed, encouraged or requested to merge or consolidate operations with one or several other steel in China either by the National Development and Reform Commission or any other entities.

**Answer:**

**TFQ has not received such requested.**

- b) Describe to what extent, if any, a facility owned by your company has ever been identified by the GOC as a candidate for closure within the next two years.

**Answer:**

**There is no facility of TFQ has been identified by the GOC as a candidate for closure within the next two years.**

**PART H-3 THE HSS 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 HSS.

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

**1. Export quotas and licensing**

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

If so, explain why HSS 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.

**Answer:**

**There is not any export quota to HSS products.**

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

**Answer:**

**The question is not applicable.**

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

**Answer:**

**The question is not applicable.**

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

**Answer:**

**There is not any target or limit regarding the quantity of HSS in whatever domestic or export markets from GOC.**

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

**Answer:**

**There is not any export licence requirement for HSS.**

**2. Taxation**

- a) Were there any export taxes on the exports of HSS during the investigation period?

**Answer:**

**There is no export tax on the export of HSS during the investigation period.**

- b) What was the VAT rebate applicable to HSS exports during the investigation period?

**Answer:**

The export VAT rebate rate is 9% during the investigation period.

- c) Have there been any changes to the value-added tax rebate applicable to steel exports in the last 5 years? If yes, provide:
- i. a detailed chronological history of the value-added tax 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.

**Answer:**

The export VAT rebate rates have been changed twice in the last 5 years (2007-2011), please refer to the table below for the information of rate changes and refer to the Exhibit H-3.2.1 for the copies of GOC notices\_2007 and Exhibit H-3.2.2 for the copies of GOC notices\_2009.

Effective Date	The rate after changes	Notes Code of GOC	Products affected
2007-7-11	0%	CaiShui [2007] No.90	Black (Non-galvanized) steel pipe with circular cross section.
			Galvanized steel pipe with circular cross section.
			Black (Non-galvanized) square & rectangular hollow section
			Coated pipe
2009-6-1	9%	CaiShui [2009] No.88	Black (Non-galvanized) steel pipe with

				circular cross section
				Galvanized steel pipe with circular cross section
				Black (Non-galvanized) square & rectangular hollow section
				Coated pipe

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

**Answer:**

**TFQ is not aware of any tax change.**

**3. Sales terms**

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

**Answer:**

**For the export sales, TFQ authorises General Manager to handle the sales terms, prices and other contract provisions.**

**For the domestic sales, TFQ authorises General Manager Office to decide the sales price and authorises Sales Department Manager to handle the contract.**

b) Explain how the selling prices of HSS 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.

**Answer:**

**For the export sales, General Manager determines the price based on the raw material, market situation and other conditions.**

**For the domestic sales, generally, General Manager Office has the meeting to make a price guideline based on the raw material, market situation and other conditions.**

**GOC has never been involved in TFQ's pricing decisions.**

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

**Answer:**

**TFQ doesn't coordinate the selling prices or supply of HSS with other producers, suppliers, GOC departments or Industry Associations.**

- d) Explain whether your business provides HSS price information/data to the GOC, the China Iron and Steel Association (CISA), other government officials or commercial/industry organizations, including those outside of China, which report on the steel sector.

**Answer:**

**TFQ doesn't provide HSS price information/data to the GOC, the China Iron and Steel Association (CISA), other government officials or commercial/industry organizations.**

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

**Answer:**

**TFQ doesn't provide HSS price information/data to any other person at the organizations above.**

#### **4. Involvement with CISA**

- a) Is your business a member of CISA or regional Iron & Steel Associations? If so, explain your business' relationship with the association and the involvement of the GOC with the CISA.

**Answer:**

**TFQ is not the member of CISA and regional Iron & Steel Associations.**



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

**Answer:**

**This question is not applicable.**

**5. Other industry associations**

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

**Answer:**

**TFQ is the member of China Steel Construction Society (SCS) -Cold Formed Steel Branch.**

**TFQ believes there is no involvement of the GOC with SCS.**

- b) If your business is a member of another 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 steel industry.

**Answer:**

**TFQ's membership is voluntary. SCS-Cold Formed Steel Branch play the role of bridge between different industries, enterprises and science development institutions. SCS-Cold Formed Steel Branch provides a platform of communication.**

**6. Statistics submission/recording**

- a) Indicate if your business makes submissions<sup>1</sup> 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.

**Answer:**

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<sup>1</sup>For example, monthly data relating to sales, production and costs.

**TFQ submits the Gross Output Value and Gross Output Quantity data that is rough estimated by TFQ to the Jiedong County Economic & Information Bureau.**

**As TFQ's acknowledge, the purpose of these submission is for statistics only.**

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

**Answer:**

**Please refer to Exhibit H-3.6 for the example of a submission.**

*[Gross Output Value and Gross Output Quantity data]*

*The above -referred information of documents of sales is not susceptible to a meaningful non-confidential summary as it includes the Output Value and Quantity which are commercially sensitive. Since disclosure of such information will damage the Applicant's interests, it was provided to the Service in confidence.*

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

**Answer:**

**No.**

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

**Answer:**

**No feedback.**

## **7. Raw material supply**

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

**Answer:**

**TFQ negotiates purchase prices of hot-rolled steel/narrow strip with each supplier separately. The prices reflect the fluctuation of market situation.**

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

**Answer:**

**There are no differences between purchase price of raw materials from SOEs and non-SOEs. When TFQ decide to purchase raw materials from the open market and choose a supplier, it never considers whether the supplier is a SOE or not. TFQ negotiates purchase prices of hot-rolled steel/ narrow strip with each supplier separately. The prices reflect the fluctuation of market situation.**

*Note: the applicant alleges that producers in China of HSS have benefited from the provision of primary steel by the GOC at less than fair market value (see Program 20 in Section I of this questionnaire).*

*Further questions regarding primary steel 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. Ensure responses to these questions are complete.*

**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.

**Answer:**

**TFQ's production facilities locate in only one region, so this question is not applicable.**

**9. HSS production/output during the investigation period**

- a) Is any part of your production of HSS 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.

**Answer:**

**TFQ is not aware of any such guidance and policy.**

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

**Answer:**

**TFQ is not aware of any such guidance.**

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

**Answer:**

**This question is not applicable.**

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

**Answer:**

**There is not any such restriction from GOC.**

**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 investigation period, with respect to domestic steel prices.

**Answer:**

**There is no sales price guidance or controls by the GOC during the investigation period. TFQ decide the sales price based on market situation in domestic market.**

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

**Answer:**

**There is no sales price guidance or controls to raw material inputs by the GOC during the investigation period. The price of raw material inputs is decided by suppling and demanding.**

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

**Answer:**

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**There is no price guidance or controls from regional, provincial or special economic zone officials and/or organisations.**

**11. Adding capacity and/or joint ventures**

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

**Answer:**

**There is no government approval process for adding capacity and/or entering into joint ventures in the HSS sector. This industry is characterized by constant innovation and productivity enhancement. It is a model of pure competition. Such matters as are addressed in the question are independently decided by the company.**

- 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.

**Answer:**

**No, the government has no such right.**

## 财税[2007]90号关于调低部分商品出口退税率的通知

财政部 国家税务总局

财税[2007]90号

各省、自治区、直辖市、计划单列市财政厅（局）、国家税务总局：  
经国务院批准，调整部分商品的出口退税率，现就有关事项通知如下：

### 一、取消下列商品的出口退税

1. 濒危动物、植物及其制品；
2. 盐、溶剂油、水泥、液化丙烷、液化丁烷、液化石油气等矿产品；
3. 肥料（除已经取消退税的尿素和磷酸氢二铵）；
4. 氟和染料等化工产品（精细化工产品除外）；
5. 金属碳化物和活性炭产品；
6. 皮革；
7. 部分木板和一次性木制品；
8. 一般普碳焊管产品（石油套管除外）；
9. 非合金铝制条杆等简单有色金属加工产品；
10. 分段船舶和非机动船舶。

具体商品名称及税则号见附件1。

### 二、调低下列商品的出口退税率

1. 植物油出口退税率下调至5%；
2. 部分化学品出口退税率下调至9%或5%；
3. 塑料、橡胶及其制品出口退税率下调至5%；
4. 箱包出口退税率下调至11%，其他皮革毛皮制品出口退税率下调至5%；
5. 纸制品出口退税率下调至5%；
6. 服装出口退税率下调至11%；
7. 鞋帽、雨伞、羽毛制品等出口退税率下调至11%；
8. 部分石料、陶瓷、玻璃、珍珠、宝石、贵金属及其制品出口退税率下调至5%；
9. 部分钢铁制品（石油套管除外）出口退税率下调至5%。《财政部 国家税务总局关于海洋工程结构物增值税实行退税的通知》（财税[2003]46号）规定的内销海洋工程结构物仍按原退税率执行；
10. 其他贱金属及其制品（除已经取消和本次取消出口退税商品以及铝箔、铝管、铝制结构体等）出口退税率下调至5%；
11. 刨床、插床、切割机、拉床等出口退税率下调至11%。柴油机、泵、风扇、排气阀门及零件、回转炉、焦炉、缝绉机、订书机、高尔夫球车、雪地车、摩托车、自行车、挂车、升降器及其零件、龙头、钎焊机器等出口退税率下调至9%；
12. 家具出口退税率下调至11%或9%；
13. 钟表、玩具和其他杂项制品等出口退税率下调至11%；
14. 部分木制品出口退税率下调至5%；

15.粘胶纤维出口退税率下调至5%。

具体商品名称及税则号见附件2。

三、下列商品改为出口免税

花生果仁、油画、雕饰板、邮票、印花税票等。

具体商品名称及税则号见附件3。

四、执行时间

以上商品出口退税率调整自2007年7月1日起执行。具体执行时间，以海关“出口货物报关单（出口退税专用）”上注明的出口日期为准。

出口企业在2007年7月1日之前已经签订的涉及取消出口退税的船舶出口合同，在2007年7月20日之前持出口合同（正本和副本）到主管出口退税的税务机关登记备案的，准予仍按原出口退税率执行完毕。对在2007年7月20日之前未办理备案手续的，一律按取消出口退税执行。

有对外承包工程资质的出口企业在2007年7月1日之前已经中标的长期对外承包工程或已经签订价格不能更改的长期对外承包工程合同所涉及的出口设备和建材，凡在2007年7月20日之前持有效中标证明（正本和副本）或已经签订的长期对外承包工程合同（正本和副本）及工程概算清单，到主管出口退税的税务机关登记备案的，准予仍按原出口退税率执行完毕。对在2007年7月20日之前未办理备案手续的，一律按调整后的出口退税率执行。

特此通知。

附件：1.取消出口退税的商品清单

2.调低出口退税率的商品清单

3.改为免税的商品清单

二〇〇七年六月十九日

#### 取消出口退税的商品清单

税号	商品名称	出口退税率调整为
73063000	其他铁或非合金钢圆形截面焊缝管（细焊缝管指外径不超过406.4mm）	0
73064000	不锈钢其他圆形截面细焊缝管（细焊缝管指外径不超过406.4mm）	0
73065000	其他合金钢的圆形截面细焊缝管（细焊缝管指外径不超过406.4mm）	0
73066100	矩形或正方形截面的其他焊缝管	0
73066900	其他非圆形截面的焊缝管	0
7306900010	多壁式管道（直接与化学品接触表面由特殊耐腐蚀材料制成）	0
7306900090	未列名其他钢铁管及空心异型材	0

## Circular of the Ministry of Finance and the State Administration of Taxation concerning Lowering the Export Rebate Rates for Some Commodities

Promulgating Institution: Ministry of Finance; State Administration of Taxation

Document Number: Cai Shui [2007] No. 90

Each department (bureau) of public finance, and state taxation bureau of each province, autonomous region, municipality directly under the Central Government and each city specifically designated in the state plan:

The export rebate rates for some commodities have been adjusted upon approval of the State Council. The related matters are hereby noticed as follows:

1. Cancel the export tax rebates for the following commodities:

- (1) Endangered animals and plants, and their products;
- (2) The mineral products such as salt, solvent naphtha, cement, liquefied propane, liquefied butane and liquefied petroleum gas;
- (3) Fertilizer (not including urea and diammonium phosphate for which the tax rebates have been cancelled);

(4) Chemical product such as chlorine, dyestuffs (excluding fine chemical products);

(5) Metal carbides and activated carbon products;

(6) Leather;

(7) Some wood boards and one-off wood products;

(8) Ordinary plain carbon welded pipe products (excluding petroleum casing pipes);

(9) Simple products processed from nonferrous metals such as non-alloyed aluminum bars;

(10) Segmented vessels and non-motor vessels.

See Appendix 1 for the names and HS codes of the specific commodities.

2. Lower the rates of export tax rebate for the following commodities:

- (1) The rate of export tax rebate for vegetable oil shall be lowered to 5%;
- (2) The rate of export tax rebate for some chemical products shall be lowered to 9% or 5%;
- (3) The rate of export tax rebate for plastic, rubber and their products shall be lowered to 5%;
- (4) The rate of export tax rebate for boxes shall be lowered to 11%, and the rate of export tax rebate for other leather and fur products shall be lowered to 5%;
- (5) The rate of export tax rebate for paper products shall be lowered to 5%;
- (6) The rate of export tax rebate for garments shall be lowered to 11%;
- (7) The rate of export tax rebate for shoes, caps, umbrellas, and feather products, etc. shall be lowered to 11%;
- (8) The rate of export tax rebate for some stone materials, ceramic, glass, pearls, jewelrys,



precious metals and their products shall be lowered to 5%;

(9) The rate of export tax rebate for some steel products (petroleum casing pipes excluded) shall be lowered to 5%, but the oceanographic engineering structures for domestic sale as stipulated in the "Circular of the Ministry of Finance and the State Administration of Taxation Concerning the Application of VAT Rebate to Oceanographic Engineering Structures" (Cai Shui [2003] No. 46) shall still be governed by the original rate of tax rebate;

(10) The rate of export tax rebate for other base metals and their products (not including export rebates commodities which have been cancelled or which are being cancelled, as well as aluminum foils, aluminum pipes and aluminum structures, etc.) shall be lowered to 5%;

(11) The rate of export tax rebate for planers, slotting machines, cutting machines, and broaching machines, etc. shall be lowered to 11%, and the rate of export tax rebate for diesel engines, pumps, fans, exhaust valves and the parts thereof, rotary furnaces, coke furnaces, sewing machines, staplers, golf carts, over-snow vehicles, motorcycles, bicycles, trailers, elevators and the parts thereof, faucets, soldering machines, etc. shall be lowered to 9%;

(12) The rate of export tax rebate for furniture shall be lowered to 11% or 9%;

(13) The rate of export tax rebate for clocks, watches, toys and other miscellaneous products, etc. shall be lowered to 11%;

(14) The rate of export tax rebate for some wood products shall be lowered to 5%;

(15) The rate of export tax rebate for viscose fiber shall be lowered to 5%.

See Appendix 2 for the names and HS codes of the specific commodities.

3. The following commodities shall be duty free when exported:

Peanut kernels, canvas, decorative carved boards, postage stamps, duty stamps, etc.

See Appendix 3 for the names and HS codes of the specific commodities.

#### 4. Implementation Time

The export rebate rates which have been adjusted for the commodities mentioned above shall be enforced as of July 1, 2007. The specific implementation time shall be the date of export as indicated on the customs' "Declaration Form for the Export of Goods (specially used for export rebates)".

The original rebate rate shall be permitted to continue to apply to the export enterprise if it has signed a vessel export contract relating to cancelled export rebates before July 1, 2007, and brought the export contract (original copy and counterpart) to the taxation authority responsible for export rebate taxes for registration and archival filing before July 20, 2007, the export tax rebate treatment shall be considered as having been cancelled in case it fails to handle the procedures for archival filing before July 20, 2007.

For the export equipment and building materials involved in a long-term foreign contracted engineering project for which an export enterprise eligible for foreign contracted engineering won the bid before July 1, 2007 or in a contract for long-term foreign contracted engineering including an unchangeable price which the enterprise concluded before July 1, 2007, the original export tax rebate rate shall be permitted to continue applying to the enterprise if the effective bid-winning certificate (original copy and duplicate), or the concluded contract for long-term foreign contracted engineering (original copy and duplicate) and the list of engineering estimation had been bought by the enterprise to the taxation authority responsible for export tax rebates for registration and archival filing before July 20, 2007. The adjusted export tax rebate policies shall

apply if it fails to handle the procedures for archival filing before July 20, 2007.

Appendixes:

1. List of Commodities the Export Rebates of Which Are Cancelled (omitted)
2. List of Commodities the Export Rebate Rates of Which Are Lowered (omitted)
3. List of Commodities Which Will be Duty Free (omitted)

The Ministry of Finance  
The State Administration of Taxation  
June 19, 2007

1. List of Commodities the Export Rebates of Which Are Cancelled

No.	Code of Commodity	Name of Commodity	Export Rebate Rates are Adjusted As
626	73063000	Other iron or unalloyed steel welded seam pipes with circular section (fine welded seam pipe referring to its outer diameter not exceeding 406.4mm)	0
627	73064000	Other stainless welded seam pipes with circular section (fine welded seam pipe referring to its outer diameter not exceeding 406.4mm)	0
628	73065000	Other alloy-steel welded seam pipes with circular section (fine welded seam pipe referring to its outer diameter not exceeding 406.4mm)	0
629	73066100	Other welded seam pipes with rectangular or square section	0
630	73066900	Other welded seam pipes with non-circular section	0
631	7306900010	Multiple-wall type pipes (capable of contacting the chemical products, made of special anti-corrosion materials)	0
632	7306900090	Other unlisted steel pipes and hollow profiles	0

## 财政部、国家税务总局关于进一步提高部分商品出口退税率的通知

颁布机关： 财政部；国家税务总局

文 号： 财税[2009]88号

颁布时间： 06/03/2009

实施时间： 06/01/2009

效力状态： 有效

## 正文隐藏链接

各省、自治区、直辖市、计划单列市财政厅(局)、国家税务局,新疆生产建设兵团财务局:

经国务院批准,提高部分商品的出口退税率。现就有关事宜通知如下:

一、电视用发送设备、缝纫机等商品的出口退税率提高到17%。

二、罐头、果汁、桑丝等农业深加工产品,电动挤轮泵、半挂车等机电产品,光学元件等仪器仪表,陕乌紫制剂等药品,箱包,鞋帽,伞,毛发制品,玩具,家具等商品的出口退税率提高到15%。

三、部分塑料、陶瓷、玻璃制品,部分水产品,车削工具等商品的出口退税率提高到13%。

四、合金钢异性材等钢材、钢铁结构体等钢铁制品、剪刀等商品的出口退税率提高到9%。

五、玉米淀粉、酒精的出口退税率提高到5%。

具体商品清单见附件。

六、本通知自2009年6月1日起执行。具体执行时间,以“出口货物报关单(出口退税专用)”海关注明的出口日期为准。

特此通知。

财政部

国家税务总局

二〇〇九年六月三十日

商品编码	商品名称	提高到
7306301900-7308900000	其他铁或非合金钢圆形截面焊缝管外径 ≤10毫米,壁厚>0.7毫米等	9%

**Notice of the Ministry of Finance and the State Administration of Taxation on  
Raising the Export Tax Rebate Rates for Certain Commodities**

Promulgating Institution: Ministry of Finance; State Administration of Taxation  
Document Number: Cai Shui [2009] No. 88  
Promulgating Date: 06/03/2009  
Effective Date: 06/01/2009  
Validity Status: Valid

**Text**

The finance departments (bureaus) and offices of the State Administration of Taxation of all provinces, autonomous regions, municipalities directly under the Central Government and cities separately designated under the State plan and the Finance Bureau of the Xinjiang Production and Construction Corps,

Upon approval of the State Council, the export tax rebate rates for certain commodities shall be raised. Relevant issues are hereby notified as follows:

1. The export tax rebate rate shall be increased to 17% for commodities such as TV transmission equipments and sewing machines.
2. The export tax rebate rate shall be increased to 15% for deep-processed agricultural products such as canned goods, juice, mulberry silk, electromechanical products such as electric gear pumps and semi-trailers, instruments and meters such as optical components, medicines such as insulin preparations, handbags, shoes and hats, umbrella, hair products, toys and furniture.
3. The export tax rebate rate shall be increased to 13% for certain plastic, pottery/porcelain and glass products, certain aquatic products and turning tools.
4. The export tax rebate rate shall be increased to 9% for steel such as alloy steel orthotropic materials, steel products such as steel structures and scissors.
5. The export tax rebate rate shall be raised to 5% for corn starch and alcohol.. Specific commodities are listed in the Appendix hereto.
6. This Notice shall become effective from June 1, 2009. The specific date of implementaion hereof shall be subject to the export date marked by the Customs on the Export Goods Declaration Form (dedicated for export tax rebate).

This Notice is hereby given.

Appendix: List of Commodities for which Tax Rebate Rates shall Be Raised (Omitted)

Jiedong Economic Development Testing Zone Tai Feng Qiao Metal Products Co., Ltd  
Exhibit H-3.2.2  
Non-Confidential

Ministry of Finance  
State Administration of Taxation

June 3, 2009

HS	Description	Adjust as
7306301900-7308900000	Other iron or unalloyed steel welded seam pipes with circular section outer diameter not exceeding $\leq 10\text{mm}$ , thickness $> 0.7\text{mm}$ , etc.	9%