# Exporter Questionnaire

**Product:** Aluminium zinc coated steel  

**From:** The People’s Republic of China and the Republic of Korea  

**Period of Investigation:** 1 October 2016 to 30 September 2017  

**Response due by:** 17 December 2017  

**Important note:** The timeliness of your response is important. Please refer below for more information.  

**Investigation case manager:** Roman Maevsky  

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**Fax:** +61 3 8539 2499  

**E-mail:** Roman.Maevsky@adcommission.gov.au  

**Anti-Dumping Commission website:** [www.adcommission.gov.au](http://www.adcommission.gov.au)  

**Return completed questionnaire to:** Operations1@adcommission.gov.au  

OR  

Anti-Dumping Commission  
GPO Box 2013  
Canberra ACT 2601  
Australia
GOODS UNDER CONSIDERATION

The goods subject to anti-dumping measures, in the form of a dumping duty notice and a countervailing duty notice, are:

“flat rolled products of iron and non-alloy steel of a width equal to or greater than 600mm, plated or coated with aluminium-zinc alloys, not painted whether or not including resin coating.”

Additional information in relation to the goods
The amount of aluminium zinc coating on the steel is described as its coating mass and is nominated in grams per square metre with the prefix being AZ (aluminium zinc). Common coating masses used are: AZ200, AZ150, AZ100, and AZ70.

Product treatment
The goods include aluminium zinc coated steel whether or not including any (combination of) surface treatment, for instance; whether passivated or not passivated (often referred to as chromated or unchromated), resin coated or not resin coated (often referred to as Anti Finger Print (AFP) or not AFP), oiled or not oiled, skin passed or not skin passed.

Excluded goods
Painted aluminium zinc coated steel, pre-painted aluminium zinc coated steel and corrugated aluminium zinc coated steel are not covered by the dumping duty and countervailing duty notices.

Tariff classification of the goods
Goods identified as aluminium zinc coated steel, as per the description above, are classified to tariff subheading 7210.61.00 (statistical codes 60, 61 and 62) in Schedule 3 to the Customs Tariff Act 1995.
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INSTRUCTIONS
Why you have been asked to fill out this questionnaire?

The Anti-Dumping Commission (the Commission) is responsible for investigating the allegation that aluminium zinc coated steel has been exported to Australia from the People’s Republic of China and the Republic of Korea at prices less than their normal value.

For the goods exported from the People’s Republic of China, the Commission will also investigate if the manufacturers were in receipt of countervailable subsidies.

The Commission will use the information you provide to determine normal values and export prices over the investigation period. This information will determine whether aluminium zinc coated steel is dumped. You may make separate submissions concerning any other matter, for example injury.

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

What happens if you do not respond to this questionnaire?

You do not have to complete the questionnaire. However, if you do not respond, do not provide all of the information sought, do not provide information within a reasonable time period, or do not allow the Commission to verify the information, we may deem you uncooperative. In that case the Commission may be required to rely on information supplied by other parties (possibly information supplied by the Australian industry). In that case we may assess a dumping margin for your company based upon normal values that may be the highest determined in your country during the investigation period.

It is in your interest, therefore, to provide a complete and accurate submission, capable of verification.

Due date for response

Manufacturers and exporters are requested to respond to this questionnaire and return it to the Commission within the time specified on the cover page.

The Commissioner must consider the direction from the Minister for Industry, Innovation and Science as set out in the *Customs (Extensions of Time and Non-cooperation) Direction 2015* (the Direction). This Direction sets out the particular considerations that the Commissioner must take into account when:

- deciding whether a longer period is reasonably required or practicable under subsection 269TC(6) and 269TC(9) of the Customs Act 1901 (the Act), or considering whether to allow any interested party a longer period to give any response;
- considering an insufficient response from an interested party;
- determining whether to have regard to a late response;
- determining whether an exporter is an uncooperative exporter;
- determining whether or not an entity is a non-cooperative entity for the purposes of section 269TAAACA; and
- determining whether an entity has significantly impeded a case.

**Confidential and non-confidential submissions**

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

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

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

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

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

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

[explanation of cost allocation through the divisions].

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

**Exporter’s declaration**

At section I, you are required to make a declaration that the information contained in your submission is complete and correct.

You must return a signed declaration with your response to the questionnaire.
Verification of the information that you supply

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

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

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

If you do not manufacture the goods

You may export but not produce or manufacture the goods (for example, you are a trading company, broker, or vendor dealing in the goods).

In such cases it is important that you forward a copy of this questionnaire to the relevant manufacturers immediately. You should also inform the investigation case officer of the contact details for these manufacturers.

You should complete those sections of the questionnaire that you are reasonably able to complete. If, for example, you are unable to supply details of production costs, you should clearly explain why the section does not apply to your company.

If you do not export the goods

Depending on the arrangement for sale of the goods to Australia through an intermediary, the Commission will have to determine who is the exporter of the goods for the purpose of this investigation.

In any case, information (such as cost of production data) supplied by the manufacturer will be relevant to establishing the normal value of the goods. In the absence of verified information, the Commission may use other available information. This information may result in a decision less favourable to your company.

Outline of information required by this questionnaire

- **Section A**: General information relating to your company including financial reports.
- **Section B**: A complete list of your company’s exports to Australia over the investigation period.
Section C  A list of goods sold on the domestic market of the country of export (like goods) that may be compared to the goods under consideration (the goods).

Section D  A detailed list of all of your company’s sales of like goods in your domestic market.

Section E  Information to allow a fair comparison between export and domestic prices.

Section F  Information in relation to your company’s exports of like goods to countries other than Australia.

Section G  Costs to make and sell, for exports to Australia and for the domestic market.

Section H  Your declaration

Section I  A checklist

Appendix 1  A glossary of terms used in this questionnaire

Some general instructions for preparing your response

- When answering the questionnaire please carefully read all instructions. The Commission requires a response to all sections of this questionnaire. Please provide an explanation if a question is not relevant to your situation.

- Answer questions in the order presented in the questionnaire. Please ensure that information submitted conforms to the requested format and is clearly labelled. Please repeat the question to which you are responding and place your answer below it.

- Identify source documents and advise where they are kept. During on-site verification you should be prepared to substantiate all the information you have submitted. Every part of the response should be traceable to company documents that are used in the ordinary course of business.

- We recommend that you retain all work sheets used in answering the questionnaire, in particular those linking the information supplied with management and accounting records. This will help us to verify the information.

- Clearly identify all units of measurement and currencies used. Apply the same measurement consistently throughout your response to the questionnaire.

Instructions on providing electronic data

- It is important that information is submitted in electronic format.
- Electronic data should be emailed or submitted on a CD-ROM, in IBM/MS-DOS format, or another operating system whose disk format is compatible with this MS-DOS version.

- The data must be created as spreadsheet files, preferably in Microsoft Excel, or alternatively in an Excel compatible format (for example, Excel can normally access data in Dbase or as an ASCII file).

- The Excel files must be compatible to the USA version.

- If you cannot present electronic data in the requested format contact the investigation case officer as soon as possible.

**Further information**

Before you respond to the questionnaire you should read all the documentation enclosed with this application including the applicant’s non-confidential submission and the Anti-Dumping Notice notifying the initiation of the investigation. We also advise that you read the attached glossary of terms.

If you require further assistance, or you are having difficulties completing your submission, please contact the investigation case manager. The Commission will need to know the reasons.
SECTION A
COMPANY STRUCTURE AND OPERATIONS

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

A-1 Identity and communication

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

Head Office:

Name:
Position in the company:
Address:
Telephone:
Facsimile number:
E-mail address of contact person:

Factory:

Address:
Telephone:
Facsimile number:
E-mail address of contact person:

ANSWER: Please see below for the contact person of Yieh Phui (China) Technomaterial Co., Ltd. (hereinafter referred to as “YPC”). YPC’s head office and factory are at the same location.

Name: Vincent W.M. Chen
Position in the company: Senior Assistant VICE President
Address: No. 1, Yieh Phui Rd., Riverside Industrial Park Changshu Economic Development Zone, Jiangsu Province, the People’s Republic of China
Telephone: +0512-52298888
Facsimile number: +0512-52298406
E-mail address of contact person: 14399@yiehphuichina.com

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

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

Name:
Address:
Telephone:
Facsimile/Telex number:
E-mail address of contact person:

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

**ANSWER:** Please see the following for the contact information of YPC’s representative:

Name: Jay Y. Nee  
Organization: Appleton Luff Pte. Ltd.  
Position: Partner  
Address: One Raffles Quay, Level 25, North Tower, Singapore 048583  
Telephone: +65-6519-2083  
Facsimile/Telex number: +65-6725-0803  
E-mail address: nee@appletonluff.com

**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:** YPC’s legal name is Yieh Phui (China) Technomaterial Co., Ltd, a limited liability company incorporated in People’s Republic of China. YPC does not use any other name to export and/or sell goods.

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:** YPC’s entire stakes of shares are owned by its parent company in Taiwan, Yieh Phui Enterprise Co., Ltd (“YPE”), through another company named Yieh Phui (Hong Kong) Holdings Limited, an investment vehicle incorporated in Hong Kong.

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

**ANSWER:** As stated above, YPC is wholly owned by its parent company YPE through Yieh Phui (Hong Kong) Holding Limited. YPE is a publicly traded company listed on Taiwan Stock Exchange, and has more than seventeen thousands of shareholders. YPC thus provides a list of YPE’s top ten shareholders as of April 30, 2017 as follows:

<table>
<thead>
<tr>
<th></th>
<th>Name</th>
<th>Percentage of Shares</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Yieh United Steel Corporation</td>
<td>15.79%</td>
</tr>
</tbody>
</table>
4. If your parent company is a subsidiary of another company, list the principal shareholders of that company.

**ANSWER:** YPE, the parent company of YPC, is not a subsidiary of any other company. Thus, this question is not applicable.

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

**ANSWER:** Please see Exhibit 1 for a list YPC’s affiliates.

It should be noted that YPC is a member company of the “E United Group” in Taiwan. On March 29, 2003, Yieh Phui’s chairman Mr. I. S. Lin established the “E United Group”. “E United Group” is not a legal entity but a group of companies associated with Mr. Lin. No individual or organization controls the mission of “E United Group” and the group functions by general consensus. There are no assigned personnel in operating the “E United Group”, nor are any periodical meetings. Nonetheless, “E United Group” still functions as a platform that the staff of the group companies can discuss and communicate with each other to improve each company’s performance by sharing the companies' business strategy and information. Please see Exhibit 2 for a brochure of “E United Group” where in page 2 a diagram of companies regularly included in the group is shown. Information regarding “E United Group” can also be accessed at its web site at http://www.e-united.com.tw/.

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

**ANSWER:** YPC does not have any management fees/corporate allocations charged by its parent or related company.

7. Describe the nature of your company’s business. Explain whether you are a producer or manufacturer, distributor, trading company, etc.
ANSWER: YPC is manufacturer of various galvanized steel, aluminium zinc coated steel, and pre-painted steel products. During the investigation period, YPC sold the goods under consideration produced by itself in the domestic market and to export markets. Please also visit YPC’s website for further information on the nature of YPC’s business: http://www.yiehphuichina.com.

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

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

ANSWER: During the investigation period, YPC performed all the above-mentioned functions in relation to the goods under consideration (“GUC”).

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

ANSWER: Please see Exhibit 3 for YPC’s internal organization chart. Please also see the following table for the description of the functions performed by major departments within the organizations:

<table>
<thead>
<tr>
<th>Division/Department</th>
<th>Description of Functions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Marketing &amp; Sales Division I</td>
<td>Marketing development; selling activities of domestic sales of galvanized steel and coated steel products.</td>
</tr>
<tr>
<td>Marketing &amp; Sales Division II</td>
<td>Marketing development; selling activities of domestic sales of hot-rolled pickling coil, galvanized steel and coated steel products.</td>
</tr>
<tr>
<td>Global Business Division</td>
<td>Marketing development; selling activities of export sales of galvanized steel and coated steel products.</td>
</tr>
<tr>
<td>Pickling and Rolling Production Division</td>
<td>Production of cold rolled pickling steel products.</td>
</tr>
<tr>
<td>Galvanizing Production Division</td>
<td>Production of galvanizing steel coils including zinc coated steel and aluminium zinc coated steel products.</td>
</tr>
<tr>
<td>Coating Production Division</td>
<td>Production of coated steel products.</td>
</tr>
<tr>
<td>Equipment Maintenance Division</td>
<td>Maintenance of machinery.</td>
</tr>
<tr>
<td>Division</td>
<td>Description</td>
</tr>
<tr>
<td>----------------------------------</td>
<td>-----------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Electrical Maintenance Division</td>
<td>Maintenance of machinery and electricity facilities and utilities &amp; supplies.</td>
</tr>
<tr>
<td>Technology Division</td>
<td>Quality control; development &amp; improvement of production technology.</td>
</tr>
<tr>
<td>Management Division</td>
<td>Routing administrative management</td>
</tr>
<tr>
<td>Sale Management Division</td>
<td>Shipment arrangement for raw material and finished goods, finished goods warehousing management.</td>
</tr>
<tr>
<td>Raw Material Purchasing Division</td>
<td>Raw material purchasing steel coil products.</td>
</tr>
<tr>
<td>Production Planning Division</td>
<td>Production planning including production scheduling; shipment arrangement of sales of products other than pipes and tubes; personnel affairs and publicity affairs.</td>
</tr>
<tr>
<td>Finance Division</td>
<td>Financial accounting; cost accounting; tax report; budget arrangement; assets management; shareholdings affairs.</td>
</tr>
<tr>
<td>Purchasing office</td>
<td>Material and equipment purchase other than steel coil products.</td>
</tr>
<tr>
<td>Information System Office</td>
<td>MIS</td>
</tr>
</tbody>
</table>

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

**ANSWER:** YPC does not prepare annual report in its normal course of business. Please see Exhibit 4 for YPC’s company brochure.

A-4 General accounting/administration information

1. Indicate your accounting period.

**ANSWER:** YPC uses the calendar year, i.e. from January 1 through December 31, as its financial accounting period.

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

**ANSWER:** The financial records of YPC are kept at the head office of YPC.
3. Please provide the following financial documents for the two most recently completed financial years plus all subsequent monthly, quarterly or half yearly statements:
   - chart of accounts;
   - audited consolidated and unconsolidated financial statements (including all footnotes and the auditor’s opinion);
   - internal financial statements, income statements (profit and loss reports), or management accounts, that are prepared and maintained in the normal course of business for the goods under consideration.
   These documents should relate to:
   - the division or section/s of your business responsible for the production and sale of the goods under consideration, and
   - the company.

   **ANSWER:** Please see the following exhibits for the above-requested information:
   - **Exhibit 5:** YPC’s chart of accounts
   - **Exhibit 6:** Annual audited financial statements of 2015 and 2016
   - **Exhibit 7:** Internal monthly financial statements from Oct 2016 to Sept 2017

   Please note that YPC does not have any financial statements prepared specifically regarding the production and sales of the GUC.

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

   **ANSWER:** This question is not applicable, as YPC is required to have the accounts audited.

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

   **ANSWER:** YPC’s financial accounting practice is in accordance with the generally accepted accounting principles of the People’s Republic of China.

6. Describe:

   The significant accounting policies that govern your system of accounting, in particular:
   - the method of valuation for raw material, work-in-process, and finished goods inventories (eg last in first out –LIFO, first in first out- FIFO, weighted average);
YPC values the raw materials, work-in-process and finished goods inventories on a monthly weighted average basis. Costs of work-in-process and finished goods consist of raw materials, direct labour and an appropriate proportion of manufacturing overhead. Raw materials costs consist of purchase value plus the incidental cost, including ocean/inland freight, insurance, handling charge and bank charges, of delivering the raw materials to stock location.

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

YPC uses a process costing system in its normal course of business, which is based on actual costs rather than standard or budget cost.

Cost of manufacturing is captured in individual direct and indirect cost centers. The direct cost centers involved in the production of merchandise under consideration are pickling, cold-rolling and galvanizing. The indirect cost centers involved in the production of merchandise under consideration are those in charge of the equipment maintenance and repair. The costs incurred at indirect cost centers are allocated to each direct cost center by production quantity.

It its normal course of business, YPC captures the cost of manufacturing for subject merchandise at three major cost centers, i.e., pickling, cold-rolling and galvanizing. The raw material costs and conversion costs incurred at these stages are then allocated to the total production quantity of each stage to calculate the per-unit cost of manufacturing. YPC calculates one single cost of manufacturing for products produced from a particular cost center, without tracing and differentiating the cost differences between various types of products.

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

YPC does not differentiate the cost valuation of damaged or sub-standard goods and normal goods.

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

YPC has two major types of scrap generated from the production of goods under consideration: (1) steel scrap (including iron oxide scrap, steel coil edge trimming scrap, and steel tail cut scrap, and (2) zinc scrap (including zinc dross and aluminium-zinc dross). The steel scrap is generated from the steel coils, while the zinc scrap is generated from the zinc and aluminium used for coating.

In the normal course of business, the scrap generated from each production stage is collected for sales. For accounting purpose, the scrap generated is valued with the market price for the accounting purpose, and is credited as an offset against the cost of production. In the normal course of
business, the market price is derived from the monthly actual selling price of scrap.

As for non-prime merchandise, YPC allocates cost of manufacturing to non-prime merchandise in the same way as prime merchandise.

- valuation and revaluation methods for fixed assets;

**ANSWER:** Fixed assets are stated at acquisition cost less accumulated depreciation. Depreciation is provided in straight-line methods over estimated useful lives for fixed assets.

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

**ANSWER:** Depreciation is provided in straight-line methods over estimated useful lives for each class of production equipment within the time period:

<table>
<thead>
<tr>
<th>Facility Category</th>
<th>Useful Lives</th>
<th>Residual Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pickling Facilities</td>
<td>15 Years</td>
<td>10%</td>
</tr>
<tr>
<td>Cold Rolling Facilities</td>
<td>15 Years</td>
<td>10%</td>
</tr>
<tr>
<td>Coating Facilities</td>
<td>35 Years</td>
<td>5%~10%</td>
</tr>
</tbody>
</table>

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

**ANSWER:** Foreign currency transactions are recorded in RMB at the commercial exchange rate in effect as the transactions occur. Exchange gains and losses arise by applying different foreign currency exchange rate when the foreign currency receivables and payables are settled, to actual income and payments for corresponding transactions.

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

**ANSWER:** Month-end balance of foreign currency assets and liabilities are restated based on prevailing exchange rates. Foreign exchange gains/losses thus occur as the difference between the prevailing exchange rate and the exchange rate as applied in daily accounting practice. Month-end asset and liability balances were translated at the exchange rate on the date of the balance sheet.

- inclusion of general expenses and/or interest;

**ANSWER:** General expenses are treated as operating expenses. Interest expenses are treated as financial expenses, including the interest incurred for short-term and long-term borrowings and derivative instruments.

- provisions for bad or doubtful debts;
ANSWER: YPC did not have the provision for bad or doubtful debts during the investigation period.

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

ANSWER: This question is not applicable as YPC did not incur any expense for idle equipment and/or plant shut-downs during the investigation period.

- costs of plant closure;

ANSWER: YPC does not have a specific policy for costs of plant closure. YPC did not incur costs of plant closure during the investigation period.

- restructuring costs;

ANSWER: YPC does not have a specific policy for restructuring costs. YPC did not incur restructuring costs during the investigation period.

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

ANSWER: YPC does not reintroduce by-products or scrap as materials for the production of normal products, and do not have a specific policy regarding by-products and scrap materials.

- effects of inflation on financial statement information.

ANSWER: This question is not applicable as the inflation is not significant and does not have effects on the financial statement during the investigation period.

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

ANSWER: The accounting methods used by YPC have not changed over the last two years.

A-5 Income statement

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

<table>
<thead>
<tr>
<th></th>
<th>Most recent completed financial year (specify)</th>
<th>Investigation period</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>All products</td>
<td>Goods Under Consideration</td>
</tr>
<tr>
<td>Gross Sales (1)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Description</td>
<td>Formula</td>
<td></td>
</tr>
<tr>
<td>----------------------------------------------------------------------------</td>
<td>---------------</td>
<td></td>
</tr>
<tr>
<td>Sales returns, rebates and discounts (2)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net Sales (3=1-2)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Raw materials (4)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Direct Labour (5)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciation (6)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Manufacturing overheads (7)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other operating expenses (8)</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total cost to make</strong> (9=4+5+6+7+8)</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>OPERATING INCOME</strong> (10=3-9)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Selling expenses (11)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Administrative &amp; general expenses (12)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Financial expenses (13)</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>SG&amp;A expenses</strong> (14)=(11+12=13)</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>INCOME FROM NORMAL ACTIVITIES</strong> (15)=(10-14)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest income (16)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest expense (enter as negative) (17)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Extraordinary gains and Losses – enter losses as negative (18)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Abnormal gains and losses – enter losses as negative (19)</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>PROFIT BEFORE TAX</strong> (20)=(15+16+17+18+19)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tax (21)</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>NET PROFIT</strong> (22)=(20-21)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

Prepare this information on a spreadsheet named "**Income statement**".

*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.*
**ANSWER:** Please see Exhibit 8 for the spreadsheet named “Income Statement” for YPC.

In the normal course of business, YPC does not prepare its income statement on a product category basis. For the purpose of the spreadsheet entitled “Income Statement”, YPC has reported the amount for the GUC by allocating the company-wide income/costs to the GUC by the respective sales value.

**A-6 Sales**

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

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

Prepare this information in a spreadsheet named "TURNOVER".

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

*Also, you should be prepared to demonstrate that sales data shown for the goods is a complete record by linking total sales of these goods to relevant financial statements.*
ANSWER: Please see Exhibit 9 for the spreadsheet named “TURNOVER” for YPC.
SECTION B
SALES TO AUSTRALIA (EXPORT PRICE)

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

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

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

the sale date is not the invoice date (see ‘date of sale’ column in question B4 below) and;

an alternative date should be used when comparing export and domestic prices

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

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: During the investigation period, YPC had [ ] for its sales of the GUC to Australia. [ ].

For [ ], YPC [ ] for all of its sales of the GUC to Australia under this channel. YPC's sales of GUC to [ ] were all [ ] during the entire period of investigation.

During the investigation period, YPC negotiated the sales terms directly with [ ]. For the purpose of [ ], however, YPC [ ]. [ ]. The terms of sales negotiated and agreed upon between YPC and [CITIC Australia (through Wright Steel)] were reflected on the [ ] sales documentation.
For the purpose of this question, YPC has provided the contact information of [Asiazone, CITIC Australia, Wright Steel]. Please see Exhibit 10 for the requested information of the parties involved in YPC’s sales of GUC to Australia.

For [channel 2], Yieh Phui exported the GUC to Australia [through an unrelated trader in Hong Kong]. For this channel, YPC invoiced to and received payment from the unrelated trader, while the merchandise was shipped directly from China to Australia. The contact information of [the unrelated trader] has also been provided in Exhibit 10.

**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:** During the investigation period, all of the goods under consideration sold by YPC to Australia were [through its related trader, Asiazone, or the unrelated traders]. During the investigation period, YPC invoiced to [the related or unrelated trader] upon shipment and the [downstream trader] in turn invoiced its unrelated Australian customers. The goods under consideration were shipped directly from China to Australia.

(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:** There was no agent representing YPC involved in this process. Nor was there any commission paid by YPC to any party.

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

**ANSWER:** YPC negotiated sales term on [FOB] basis for its sales of GUC to Australia during the investigation period. The ownership of GUC transferred to the importers when GUC was loaded onto the vessel at local
seaports under the [ ] term. YPC did not make sales of GUC to Australia on DDP basis during the investigation period.

(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: YPC did not enter into any agency or distributor agreements in relation to the Australian market.

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

ANSWER: As explained in the answer to B-1 above, YPC had [ ] for its sales of the GUC to Australia. [ ]

For [ ], YPC’s sales of GUC to Australia involved YPC itself, [ ]. For [ ], YPC’s sales of GUC to Australia involved YPC itself and the [ ].

During the investigation period, [ ] first solicited price quotations from YPC via telephone or email. On behalf of [ ], YPC then responded with quotations based on market conditions and its available production capacity. Both parties then negotiated the terms of sales. After these terms were resolved, YPC then [ ]. YPC in the meantime also prepared its own sales contract for itself and for [ ] to sign. The [ ] sales contract mirrors the terms of sale negotiated and agreed upon between YPC and [ ]. On the other hand, the [ ] sales contract also mirrors the terms stated in the [ ], except that the selling price from YPC to [ ].

Once receiving the counter-signed sales contract from [ ], [ ] then in turn signed off the sales contract between itself and YPC. Upon the signed sales contract was received by YPC from [ ], an internal order memorandum was prepared by YPC’s sales department for its production department. Production then began immediately.

After production, the merchandise was shipped directly from China to Australia. The commercial invoice and packing list were issued by YPC to [ ] at or about the time of shipment. [ ]. The delivery term of YPC’s sales to [ ] and [ ] was identical in all YPC’s exports of GUC to Australia during the investigation period, and was on [ ] basis for all exports.

The term of payment for YPC’s export sales of GUC to Australia during the investigation period were based on YPC’s standard payment term (i.e., either “[ ]” or “[ ]”).
(f) State whether your firm is related to any of its Australian customers. Give details of any financial or other arrangements (e.g., free goods, rebates, or promotional subsidies) with the customers in Australia (including parties representing either your firm or the customers).

**ANSWER:** None of the Australian customers is related to YPC. During the investigation period, there was no arrangement on free goods, rebates, or promotional subsidies with the customer in Australia.

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

**ANSWER:** YPC did not have any long-term contract or forward contract of the GUC in relation to sales to Australia during the investigation period.

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

**ANSWER:** The export selling prices charged by YPC for GUC sold in Australia market does not vary by channel of distribution. Prices may vary because of various commercial factors, such as the quantity of merchandise purchased, market status, stocks, types of products purchased.

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

<table>
<thead>
<tr>
<th>Column heading</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Customer name</td>
<td>names of your customers</td>
</tr>
<tr>
<td>Level of trade</td>
<td>the level of trade of your customers in Australia</td>
</tr>
<tr>
<td>Model/grade/type</td>
<td>commercial model/grade or type</td>
</tr>
<tr>
<td>Product code</td>
<td>code used in your records for the model/grade/type identified. Explain the product codes in your submission.</td>
</tr>
<tr>
<td>Invoice number</td>
<td>invoice number</td>
</tr>
<tr>
<td>Invoice date</td>
<td>invoice date</td>
</tr>
<tr>
<td>Date of sale</td>
<td>refer to the explanation at the beginning of this section. If you consider that a date other than the invoice date best establishes the material terms of sale, report that date. For example, order confirmation, contract, or purchase order date.</td>
</tr>
<tr>
<td>Quarter</td>
<td>The quarter that the date of sale occurred</td>
</tr>
<tr>
<td>Order number</td>
<td>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.</td>
</tr>
<tr>
<td>Shipping terms</td>
<td>Delivery terms eg. CIF, C&amp;F, FOB, DDP (in accordance with Incoterms)</td>
</tr>
<tr>
<td>Payment terms</td>
<td>agreed payment terms eg. 60 days=60 etc</td>
</tr>
<tr>
<td>Quantity</td>
<td>Quantity in units shown on the invoice. Show basis eg kg.</td>
</tr>
<tr>
<td>Gross invoice value</td>
<td>Gross invoice value shown on invoice \textit{in the currency of sale, excluding taxes}.</td>
</tr>
<tr>
<td>---------------------</td>
<td>----------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Discounts on the invoice</td>
<td>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.</td>
</tr>
<tr>
<td>Other charges</td>
<td>Any other charges, or price reductions, that affect the net invoice value. Insert additional columns and provide a description.</td>
</tr>
<tr>
<td>Invoice currency</td>
<td>The currency used on the invoice</td>
</tr>
<tr>
<td>Exchange rate</td>
<td>Indicate the exchange rate used to convert the currency of the sale to the currency used in your accounting system</td>
</tr>
<tr>
<td>Net invoice value in the currency of the exporting country</td>
<td>The net invoice value expressed in your domestic currency as it is entered in your accounting system</td>
</tr>
<tr>
<td>Rebates or other allowances</td>
<td>The amount of any deferred rebates or allowances paid to the importer in the currency of sale.</td>
</tr>
<tr>
<td>Quantity discounts</td>
<td>The actual amount of quantity discounts not deducted from the invoice. Show a separate column for each type of quantity discount.</td>
</tr>
<tr>
<td>Ocean freight**</td>
<td>The actual amount of ocean freight incurred on each export shipment listed.</td>
</tr>
<tr>
<td>Marine insurance</td>
<td>Amount of marine insurance</td>
</tr>
<tr>
<td>FOB export price**</td>
<td>The free on board price at the port of shipment.</td>
</tr>
<tr>
<td>Packing*</td>
<td>Packing expenses</td>
</tr>
<tr>
<td>Inland transportation costs*</td>
<td>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.</td>
</tr>
<tr>
<td>Handling, loading &amp; ancillary expenses*</td>
<td>Handling, loading &amp; ancillary expenses. For example, terminal handling, export inspection, wharfage &amp; other port charges, container tax, document fees &amp; customs brokers fees, clearance fees, bank charges, letter of credit fees, &amp; other ancillary charges incurred in the exporting country.</td>
</tr>
<tr>
<td>Warranty &amp; guarantee expenses*</td>
<td>Warranty &amp; guarantee expenses</td>
</tr>
<tr>
<td>Technical assistance &amp; other services*</td>
<td>Expenses for after sale services, such as technical assistance or installation costs.</td>
</tr>
<tr>
<td>Commissions*</td>
<td>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.</td>
</tr>
<tr>
<td>Other factors*</td>
<td>\textit{Any other} costs, charges or expenses incurred in relation to the exports to Australia (include additional columns as required). See question B5.</td>
</tr>
</tbody>
</table>

** FOB export price and Ocean Freight:

\textit{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.

\textit{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:** For the purpose of the “Australian Sales” and “Domestic Sales” spreadsheets, YPC has reported the requested product characteristic information in various columns including “Alloy or Non-Alloy Steel”, “Base Metal Thickness (BMT)”, “Coating Mass”, “Standard/Grade”, “Width”, “Quality” and “Form”. Please see the following descriptions for the methodology used for reporting the product characteristic information for each model filed:

1. **Alloy or Non-Alloy Steel**
   
   A = Base metal of alloyed steel  
   B = Base metal of non-alloyed steel

2. **Base Metal Thickness (BMT)**

<table>
<thead>
<tr>
<th>Code</th>
<th>Size Range (mm)</th>
</tr>
</thead>
<tbody>
<tr>
<td>[</td>
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<tr>
<td>[</td>
<td></td>
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</tr>
</tbody>
</table>

3. **Coating Mass**

<table>
<thead>
<tr>
<th>Code</th>
<th>Coating Range (g/m2)</th>
</tr>
</thead>
<tbody>
<tr>
<td>[</td>
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</tbody>
</table>
### (4) Standard/Grade

<table>
<thead>
<tr>
<th>Code</th>
<th>Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>CQ (Commercial Quality Grade)</td>
</tr>
<tr>
<td></td>
<td>A (Structure Quality Grade A)</td>
</tr>
<tr>
<td></td>
<td>B/C (Structure Quality Grade B or Grade C)</td>
</tr>
<tr>
<td></td>
<td>D/E (Structure Quality Grade D or Grade E)</td>
</tr>
<tr>
<td></td>
<td>DQ (Drawing Quality Grade)</td>
</tr>
<tr>
<td></td>
<td>DDQ (Deep Drawing Quality Grade)</td>
</tr>
<tr>
<td></td>
<td>FQ (Forming Quality Grade)</td>
</tr>
</tbody>
</table>

### (5) Width

<table>
<thead>
<tr>
<th>Code</th>
<th>Size Range (mm)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Width ≦ 600</td>
</tr>
<tr>
<td></td>
<td>600&lt;Width ≦ 761</td>
</tr>
<tr>
<td></td>
<td>761&lt;Width ≦ 903</td>
</tr>
<tr>
<td></td>
<td>903&lt;Width ≦ 914</td>
</tr>
<tr>
<td></td>
<td>914&lt;Width ≦ 1219</td>
</tr>
<tr>
<td></td>
<td>1219&lt;Width ≦ 1524</td>
</tr>
<tr>
<td></td>
<td>1524&lt;Width</td>
</tr>
</tbody>
</table>

### (6) Quality

1 = Prime  
2 = Non-prime

### (7) Finish

C= Coil without slitting or cutting  
S= Sheet and/or steel strip

Please see **Exhibit 11** for spreadsheet entitled “Australian Sales” of YPC.
B-5 If there are any other costs, charges or expenses incurred in respect of the exports listed above which have not been identified in the table above, add a column (see “other factors” in question B-4) for each item, and provide a description of each item. For example, other selling expenses (direct or indirect) incurred in relation to the export sales to Australia.

**ANSWER:** There are no other costs, charges or expenses incurred in respect of the exports listed in the Australian Sales.

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

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

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

**ANSWER:** There is no discount, rebate and allowance offered on export sales to Australia. This question is thus 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:** This question is not applicable, as YPC did not issue any credit notes to the customers in Australia during the investigation period.

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:

<table>
<thead>
<tr>
<th>Import duties</th>
<th>Amount of import duty paid in Australia</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inland transport</td>
<td>Amount of inland transportation expenses within Australia included in the selling price</td>
</tr>
<tr>
<td>Other costs</td>
<td>Customs brokers, port and other costs incurred (itemise)</td>
</tr>
</tbody>
</table>

**ANSWER:** This question is not applicable, as YPC had a delivery term of [ ] for its sales of GUC to Australia during the investigation period.

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

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

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

**ANSWER:** Please see Exhibit 12 for YPC’s sales documents of two shipments of GUC to Australia.
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:  During the investigation period, all of the GUC YPC exported to Australia were under the Australian Standard (AS 1397). In addition to the GUC, YPC also exported to Australia zinc coated steel coils during the investigation period.

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

ANSWER:  During the investigation period, YPC exported the following models of GUC to Australia:

<table>
<thead>
<tr>
<th>MODEL</th>
</tr>
</thead>
<tbody>
<tr>
<td>[ ]</td>
</tr>
<tr>
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<td>[ ]</td>
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<tr>
<td>[ ]</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>EXPORTED TYPE</th>
<th>DOMESTIC TYPE</th>
<th>IDENTICAL?</th>
<th>DIFFERENCES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Product code of each model of the goods exported to Australia</td>
<td>Product code of comparable model sold on the domestic market of the country of export</td>
<td>If goods are identical indicate “YES”. Otherwise “NO”</td>
<td>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</td>
</tr>
</tbody>
</table>
ANSWER: Please see Exhibit 13 for the comparison table.

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: In its normal course of business, YPC uses a 3-digit product category code system in classifying the products sold. With the 3-digit product category codes, YPC is able to identify the goods it sells on the domestic and export markets. Please see Exhibit 14 for a list of YPC’s product category codes.
This section seeks information about the sales arrangements and prices in the domestic market of the country of export.

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

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

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

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

D-1 Provide:

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

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

**ANSWER:** YPC sells the GUC to both related and unrelated customers while domestic market is concerned. YPC sells the GUC to both end-users and distributor in the domestic market with the delivery term of either “[FOB ex-work]” or “[delivered]”. YPC does not have any agency or distributor agreements or other contracts entered into relation to the domestic market. Please see the following diagram showing the channel of distribution in domestic market:
D-2 Do your domestic selling prices vary according to the distribution channel identified? If so, provide details. Real differences in trade levels are characterised by consistent and distinct differences in functions and prices.

**ANSWER:** YPC negotiated with its domestic customers on the basis of its internal price reference, under the consideration of various factors including the product specifications, purchase quantity, and production capacity, etc., on a transaction-by-transaction basis. The domestic selling prices do not vary by distribution channels.

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:** In the normal course of business, the domestic customer solicits price quotations via telephone, email or fax. YPC then provides its offers and negotiates the price and other terms of sale with the customer either via telephone, email or fax. The customer then confirms the order once sales price and sales quantity are agreed by both parties. YPC in turn signs a sales contract with the customer, but such a written contract is not always necessary in the normal course of business. YPC’s sales representative then enters the order into the company’s system. YPC begins production based on the production order entered into the system by the sales department. Once the production is finished, the shipment is arranged based on the term of delivery established.

YPC does not accept any after-sale price adjustments; however, the quantity of sale sometimes changes after the place of the purchase order, but such change is made before the issuance of the Value-Added Tax Invoice. YPC generally grants terms of delivery either on a “[deliver]** basis or on an “[FOB ex-work]** basis, and payment terms on a “[cash before shipment]** basis.

In the normal course of business, YPC does not use price lists for its export or domestic sales. However, YPC does have price reference prepared on a monthly basis. Such a price reference is prepared by YPC’s sales department for the sales representatives as a reference in negotiating with customers. The final selling price, however, is still subject to the
negotiations with customers in consideration of various factors such as product specifications, quantity, target shipment date, market situation, etc.

Please see Exhibit 15 for the price reference used by YPC during the investigation period.

It should be noted that the sale process does not vary by the classes of the customers. The above-mentioned sales process applies to both of YPC’s domestic channels of sales.

D-4 Prepare a spreadsheet named “domestic sales” listing all sales of like goods made during the investigation period. The listing must be provided on a CD-ROM. Include all of the following information.

<table>
<thead>
<tr>
<th>Column heading</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Customer name</td>
<td>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.</td>
</tr>
<tr>
<td>Level of trade</td>
<td>the level of trade of your domestic customer</td>
</tr>
<tr>
<td>Model/grade/type</td>
<td>commercial model/grade or type of the goods</td>
</tr>
<tr>
<td>Product code</td>
<td>code used in your records for the model/grade/type of the goods identified. Explain the product codes in your submission.</td>
</tr>
<tr>
<td>Invoice number</td>
<td>invoice number</td>
</tr>
<tr>
<td>Invoice date</td>
<td>invoice date</td>
</tr>
<tr>
<td>Date of sale</td>
<td>refer to the explanation at the beginning of this section. If you consider that a date other than the invoice date best establishes the material terms of sale and should be used, report that date. For example, order confirmation, contract, or purchase order date.</td>
</tr>
<tr>
<td>Quarter</td>
<td>The quarter that the date of sale occurred</td>
</tr>
<tr>
<td>Order number</td>
<td>show order confirmation, contract or purchase order number if you have shown a date other than invoice date as being the date of sale.</td>
</tr>
<tr>
<td>Delivery terms</td>
<td>eg ex factory, free on truck, delivered into store</td>
</tr>
<tr>
<td>Payment terms</td>
<td>payment terms agreed with the customer eg. 60 days=60 etc</td>
</tr>
<tr>
<td>Quantity</td>
<td>quantity in units shown on the invoice eg kg.</td>
</tr>
<tr>
<td>Gross Invoice value</td>
<td>gross value shown on invoice in the currency of sale, net of taxes.</td>
</tr>
<tr>
<td>Discounts on the Invoice</td>
<td>the amount of any discount deducted on the invoice on each transaction. If a % discount applies show that % discount applying in another column.</td>
</tr>
<tr>
<td>Other charges</td>
<td>any other charges, or price reductions, that affect the net invoice value. Insert additional columns and provide description.</td>
</tr>
<tr>
<td>Net invoice value in the currency of the exporting country</td>
<td>the net invoice value expressed in your domestic currency as recorded in your accounting system</td>
</tr>
<tr>
<td>Rebates or other Allowances</td>
<td>the actual amount of any deferred rebates or allowances in the currency of sale</td>
</tr>
<tr>
<td>Quantity discounts</td>
<td>the actual amount of quantity discounts not deducted from the invoice. Show a separate column for each type of quantity discount.</td>
</tr>
<tr>
<td>Packing*</td>
<td>packing expenses</td>
</tr>
<tr>
<td>Inland transportation Costs*</td>
<td>amount of inland transportation costs included in the selling price.</td>
</tr>
<tr>
<td>Handling, loading And ancillary Expenses*</td>
<td>handling, loading &amp; ancillary expenses.</td>
</tr>
<tr>
<td>Warranty &amp; Guarantee expenses*</td>
<td>warranty &amp; guarantee expenses</td>
</tr>
<tr>
<td>Technical assistance</td>
<td>expenses for after sale services such as technical assistance or</td>
</tr>
</tbody>
</table>
& other services* | installation costs.
Commissions* | commissions paid. If more than one type is paid insert additional columns of data.
Other factors* | any other costs, charges or expenses incurred in relation to the domestic sales (include additional columns as required). See question D5.

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

**ANSWER:** Please see Exhibit 16 for the spreadsheet entitled “Domestic Sales” of YPC. Please also see Exhibit 17 for the list of domestic customers of GUC of YPC.

**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:** This question is not applicable, as YPC did not incur any other selling expenses.

**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:** During the IP, YPC granted the following three types of rebates to its customers in the domestic market sales of GUC:

1. **“Contract Honoring Rebate”**

   YPC granted rebates to its domestic customer if a particular customer’s purchase quantity was relatively large in the month.

   The contract honouring rebate is calculated as follows:

   \[
   \text{Contract honouring rebate} = \text{total monthly quantity of the shipment} \times \text{contract honouring rebate rate}.\]
The contract honouring rebate rate is determined by the total quantity shipped during the month, the prevailing market situation and potential orders in the future on a customer-by-customer basis.

In the normal course of business, the contract honouring rebate is given to the customer as a credit to future sales. For the reporting purpose, the contract honouring rebate was allocated to each applicable domestic VAT invoice based on the weight of coils and reported in the “Rebate-1” column of the “Domestic Sales” spreadsheet.

2. “Full-payment Rebate”

YPC granted full-payment rebates to for its domestic sales if a particular customer was able to make payment in full within the agreed-upon time limit. The full-payment rebate is calculated as follows:

\[
\text{Full-payment rebate} = \text{total monthly shipping quantity} \times \text{full-payment rebate rate}
\]

The full-payment rebate rate is determined by the total quantity shipped in the month, the prevailing market situation and potential orders in the future on a customer-by-customer basis.

In the normal course of business, the full-payment rebate is given to the customer as a credit to future sales. For the reporting purpose, the full-payment rebate is allocated to each applicable domestic VAT invoice based on the weight of coils and is reported in the column of “Rebate-2” of “Domestic sales” spreadsheet.

3. “Quality Rebate”

YPC granted the quality rebate to its customers who claimed the goods under consideration not meeting the quality as demanded or was damaged during the transportation. Such rebate was recorded by the Quality Rebate Notice and was granted after YPC’s examination of the claimed defect and reported in the “Rebate-3” column of the “Domestic Sales” spreadsheet.

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

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

ANSWER: Please see Exhibit 18 for the sales documents of two domestic sales of YPC.
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. The Commission must be satisfied that those costs are likely to have influenced price. In practice, this means that the expense item for which an adjustment is claimed should have a close nexus to the sale. For example, the cost is incurred because of the sale, or because the cost is related to the sale terms and conditions.

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

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

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

The investigation must be completed within strict time limits therefore you must supply information concerning claims for adjustments in a timely manner. Where an exporter has knowledge of the material substantiating an adjustment claim that material is to be available at the time of the verification visit. The Commission will not consider new claims made after the verification visit.
E-1 Costs associated with export sales

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

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

   ANSWER: YPC has reported actual inland truck/vessel freight and inland truck/vessel insurance incurred for each sale of GUC to Australia. The inland transportation expenses are booked in the account [ ] and [ ].

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: YPC has reported actual charges for various handling, loading and ancillary expense items incurred for each sale of GUC to Australia.

   YPC based on the following accounts in reporting these expenses:
   
   - Brokerage fee (“CHARGE-2”): based on the account “[ ]”
   - Cargo organization fee (“CHARGE-3”): based on the account “[ ]”
   - Preloading survey fee (“CHARGE-4”): based on the account “[ ]”
   - Stevedoring fee (“CHARGE-5”): based on the account “[ ]”
3. **Credit**

The cost of extending credit on export sales is not included in the amounts quantified at question B4. However, the Commission will examine whether a credit adjustment is warranted and determine the amount. Provide applicable interest rates over each month of the investigation period. Explain the nature of the interest rates most applicable to these export sales 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:** YPC required either “[L/C at sight]” or “[T/T before shipment]” as the payment term for its sales of GUC to Australia. As the payment is required to be made prior to shipment, YPC is not reporting credit cost.

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:** YPC’s packing method does not vary by geographic market. Rather, YPC’s packing method varies as a result of customer’s request transaction by transaction. Thus, certain packing types are commonly used for both export and domestic sales. For reporting purpose, YPC has allocated the packing costs incurred (including packing materials, manufacturing overhead and labor) in YPC’s premises of factory facilities during the investigation period to each packing type. The allocated type-specific packing costs are then assigned to the GUC sold to Australia on a coil-by-coil basis pursuant to the packing type of each coil.

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:** This question is not applicable as YPC did not pay any commissions for sales of GUC made to Australia during the investigation period.
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:** During the investigation period, YPC did not incur such expense for its sales of GUC to Australia and did not provide technical assistance or other services regarding specific sale to Australia.

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:** This question is not applicable as YPC has reported direct selling expenses for Australia sales of GUC in the spreadsheets named “Australian Sales”. YPC did not differentiate the indirect selling expenses incurred for domestic sales or export sales and thus the indirect selling expenses are not the factors for which an adjustment is required for price comparability.

8. **Currency conversions**

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

**ANSWER:** YPC does not claim such adjustment, as there is no “sustained” movement of exchange rates during the investigation period.

**E-2  Costs associated with domestic sales**

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

*The following items are not separately identified in the amounts quantified at question D-4. However you should consider whether any are applicable.*
1. **Physical characteristics**
   The adjustment recognises that differences such as quality, chemical composition, structure or design, mean that goods are not identical and the differences can be quantified in order to ensure fair comparison.

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

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

   **ANSWER:** There is no difference in physical characteristics of the GUC sold to Australia and in domestic market. YPC thus does not claim the adjustment due to the differences of physical characteristics of the GUC.

2. **Import charges and indirect taxes**
   If exports to Australia:

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

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

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

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

   In substantiating the drawback claim the following information is required:

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

Substitution drawback systems

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

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

ANSWER: YPC is not subject to any customs export duty or export tax. YPC, however, is eligible for VAT refund derived from its exports. During the IP, the VAT refund rate was 13% for the product under investigation exported by YPC. We explain in brief the VAT system and the VAT refund system in China as follows:

VAT is levied on all units and individuals engaged in the sale of goods, the provision of processing, repairs and replacement services within China, or the importation of goods into the territory of China. There are two types of taxpayers for VAT purpose: general taxpayers and small-scale taxpayers.

For general taxpayers, the VAT is levied at 17% on the turnover of the sales of goods and the provision of processing and maintenance services. For small-scale taxpayers, with effect from 1 January 2009, VAT is levied at 3% on turnover derived. YPC is a general taxpayer and the formula of VAT payable for general taxpayers is as follows:

VAT payable = output VAT - input VAT

Input VAT is the VAT paid or borne by taxpayers who purchase goods or receive taxable labor services. Normally, input VAT amount is stipulated in the VAT invoices when the general taxpayer buys goods from its domestic suppliers, or shown on the custom duty payment certificates when the taxpayer imports goods from overseas suppliers. Output VAT is the VAT payable by taxpayers who sell goods or provide taxable labor services. Input and output taxes are calculated based on the value of the purchase and sales of the goods respectively. The formula for output VAT is as follows:

Output VAT = turnover or taxable value x tax rate

The turnover includes all the amounts and additional charges (i.e. allowances, overdue payment interest, leasing fees for packaging materials and so on) charged to the buyers.
VAT refund for exported goods refers to a system of refunding the VAT already paid or payable in China to the exporter or granting VAT exemption to the exporter. This kind of VAT refund system is called the "Exempt, Credit, Refund" ("ECR") method. In brief, the VAT payable of a general VAT taxpayer under the ECR method is determined by applying the following formula:

\[
\text{VAT payable} = \text{Output VAT on domestic sales} - (\text{Total input VAT} - \text{Non-exempted and non-creditable VAT})
\]

\[
\text{Non-exempted and non-creditable VAT} = (\text{Export sales} - \text{bonded imports}) \times (\text{VAT rate} - \text{applicable refund rate})
\]

The prevailing output VAT rate for general taxpayers is 17% whereas the applicable refund rates vary for different products. As stated above, the VAT refund rate for the product under investigation exported by YPC was 13% during the IP. Please see Exhibit 19 for refund rate applicable to the product under investigation sourced from Taxation Authority.

3. Level of trade

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

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

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

The information needs to establish that there are real trade level differences, not merely nominal differences. Real trade level differences are characterised by a consistent pattern of price differences between the levels and by a difference in functions performed. If there 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) \textit{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) \textit{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.

\textbf{ANSWER:} This question is not applicable, as the price of GUC is not varied by the reason of level of trade.

4. Credit

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

The interest rate on domestic sales in order of preference is:
- the rate, or average of rates, applying on actual short term borrowing’s by the company; or
- the prime interest rate prevailing for commercial loans in the country for credit terms that most closely approximate the credit terms on which the sales were made; or
- such other rate considered appropriate in the circumstances.

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

If your accounts receivable shows that the average number of collection days differs from the payment terms shown in the sales listing, and if domestic prices are influenced by this longer or shorter period, calculate the average number of collection days.
Where there is no fixed credit period agreed at the time of sale the period of credit is determined on the facts available. For example, where payment is made using an open account system¹, the average credit period may be determined as follows:

1. **Calculate an accounts receivable turnover ratio**

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

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

   An average accounts receivable over the year is used in the denominator. This may be calculated by:
   - using opening accounts receivable at beginning of period plus closing accounts receivable at end of period divided by 2, or
   - total monthly receivables divided by 12.

2. **Calculate the average credit period**

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

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

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

**Answer:** YPC required “[cash payment before shipment]” to be made prior to shipment for all of its sales of GUC on the domestic market during the investigation period and thus YPC is not reporting the credit cost for domestic sales.

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:** YPC has reported actual inland freight and inland insurance incurred for each applicable sale of GUC in domestic market. The above transportation expenses are booked as follows:

---
¹ Under an open account system, following payment the balance of the amount owing is carried into the next period. Payment amounts may vary from one period to the next, with the result that the amount owing varies.
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:** YPC has reported the actual charges for various handling, loading and ancillary expense items incurred for each sale of GUC in domestic market.

YPC based on the following accounts in reporting these expenses:

- Brokerage fee ("CHARGES-2"): based on the account "[ ]"
- Cargo organization fee ("CHARGES-3"): based on the account "[ ]"
- Preloading survey fee ("CHARGES-4"): based on the account "[ ]"
- Stevedoring fee ("CHARGES-5"): based on the account "[ ]"

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:** YPC’s packing method does not vary by geographic market. Rather, YPC’s packing method varies as a result of customer’s request transaction by transaction. Thus, certain packing types are commonly used for both export and domestic sales. For reporting purpose, YPC has allocated the packing costs incurred (including packing materials, manufacturing overhead and labor) in YPC’s premises of factory facilities during the investigation period to each packing type. The allocated type-specific packing costs are then assigned to the GUC sold to Domestic market on a coil-by-coil basis pursuant to the packing type of each coil.
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:** YPC did not incur any commission expenses for its sales of the GUC in the domestic market during the investigation period. This question is therefore not applicable.

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:** During the investigation period, YPC did not incur such expense for its sales of GUC in domestic market and did not provide technical assistance or other services regarding specific sale in domestic market.

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:** YPC did not incur royalty, patent fees or advertising expenses regarding its sales of GUC in the domestic market during the investigation period. Nor did YPC incur any bad debts loss for the sales of GUC during the investigation period. In addition, YPC does not differentiate its inventory of GUC for the sales in the domestic market or to Australia in its normal course of business. The inventory cost thus is not a factor for which the adjustment is required for price comparability.
E-3 Dduplication

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.

**ANSWER:** YPC does not make any duplication for the calculating of the amount of the adjustments. In addition, YPC does not request for an adjustment for sales quantities.
SECTION F
EXPORT SALES TO COUNTRIES OTHER THAN AUSTRALIA (THIRD COUNTRY SALES)

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

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

F-1 Using the column names and column descriptions below provide a summary of your export sales to countries other than Australia.

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

Supply this information in spreadsheet file named “Third country”

ANSWER: Please see Exhibit 20 for the spreadsheet entitled “Third Country” for YPC.

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

ANSWER: There is no difference in sales to third countries.
SECTION G
COSTING INFORMATION AND CONSTRUCTED VALUE

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

– testing the profitability of sales of like goods on the domestic market;
– determining a constructed normal value of the goods under consideration (the goods) - 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 (the goods) and for the like goods sold on the domestic market. You will also need to provide the selling, general, and administration costs relating to goods sold on the domestic market; the finance expenses; and any other expenses (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 goods. Provide a flowchart of the process. Include details of all products manufactured using the same production facilities as those used for the goods. Also specify all scrap or by-products that result from producing the goods.

ANSWER: YPC’s production process of GUC involves three main production steps, i.e., pickling, cold-rolling and coating. The production process can be summarized as follows:

At the pickling stage, the hot-rolled steel coil is first processed by passing through hydrochloric acid baths to remove surface scale. It is then edge trimmed to the intended width. The hot-rolled steel coils consumed as this stage are purchased from outside suppliers rather than self-produced by YPC.
At the cold-rolling stage, the pickled hot-rolled coil produced from the pickling stage and outsourced coils from outside suppliers are then introduced into the reversing cold-rolling mill to reduce the base metal thickness.

At the coating stage, the cold-rolled coil produced from cold-rolling stage and outsourced coils from outside suppliers are then introduced into the continuous galvanizing line for coating. Aluminium ingots are placed into the coating baths as the material inputs. Once coated, the coil is then skin-passed and/or tension levelled depending on the customer's request. At this stage, surface treatment such as oiling, chromating, and resin coating is conducted if the customer so requests. Upon completion, the galvanized steel coils are then sent to the packing unit for packaging.

Please see YPC’s company brochure in which a detailed production process of the GUC is provided. Please see Exhibit 21 for a list showing the scrap (and by-product) generated from each of the above-mentioned production processes.

G-2. Provide information about your company’s total production in the following table:

<table>
<thead>
<tr>
<th></th>
<th>PREVIOUS FINANCIAL YEAR</th>
<th>MOST RECENT FINANCIAL YEAR</th>
<th>Investigation Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>A – Production capacity (eg kg, tonnes)*</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B – Actual production in volume (eg kg, tonnes)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C – Capacity utilisation (%) (B/A x 100)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

Provide this information on a spreadsheet named "Production".

ANSWER: Please see Exhibit 22 for the Excel spreadsheet entitled “Production”.

G-3. Cost accounting practices

1. Outline the management accounting system that you maintain and explain how that cost accounting information is reconciled to your audited financial statements.
ANSWER: The managing accounting system mainly includes the following systems: general accounting, finance accounting and cost accounting. YPC follows China’s general accepted accounting principles and relevant laws and regulations in its accounting systems and practice. YPC’s accounts are audited by CPAs on annual basis. YPC’s cost and financial accounting systems are an integrated together. The accounting information captured and booked in YPC’s cost accounting is used directly to derive the information needed in its financial accounting system.

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

ANSWER: No, YPC’s cost accounting system is based on actual costs, not based on standard costs.

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

ANSWER: YPC’s cost accounting system is based on actual costs rather than standard costs. This question is thus not applicable.

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

ANSWER: YPC’s cost centers are consistent with its internal organizational units. Please see Exhibit 23 for a list showing YPC’s cost centers.

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

ANSWER: As demonstrated in the list of cost centers provided in Exhibit 18, YPC’s cost centers can be categorized, by function, into production departments, general and administrative departments, and sales departments.

The production departments can be further classified into “direct” cost centers and “indirect” cost centers. The direct cost centers are those which are directly involved in production activities. The indirect cost centers are those which are indirectly involved in production activities, typically those which provide maintenance services to the direct cost centers. In the normal course of business, costs incurred at the indirect cost centers are in general allocated to the associated direct cost centers by the headcounts of the direct cost centers.

The costs incurred at the general and administrative departments are not part of the cost of production and are presented as general and administrative expenses in the income statement.
The costs incurred at the sales departments are not part of the cost of production and are presented as selling expenses in the income statement.

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

**ANSWER:** In the normal course of business, YPC’s cost accounting system calculates and records production costs by production line, without differentiating costs between product types.

For example, YPC’s coating stage produces three types of products: (1) galvanized steel coil, (2) 5% aluminium-zinc coated steel coil, and (3) 55% aluminium-zinc coated steel coil, and there are [three] production lines at YPC’s coating process. For cost accounting purposes, YPC calculates production-line-specific (rather than product model specific) cost of manufacturing in its normal course of business. Thus, each coating line has one unit cost of manufacturing for all three types of products being produced.

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:** YPC does not have any production costs which are valued differently for cost accounting purposes than for financial accounting purposes.

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

**ANSWER:** No, YPC did not engage in any start-up operation in relation to the GUC during the investigation period.

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:** As YPC did not engage in any start-up operation in relation to the GUC during the investigation period, this question is not applicable.

**G-4 Cost to make and sell on domestic market**

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

1. Prepare this information in a spreadsheet named “Domestic CTMS”.

<table>
<thead>
<tr>
<th>Like Domestic Model/Type – from</th>
<th>Quarter X</th>
<th>Quarter X</th>
<th>Quarter X</th>
<th>Quarter X</th>
<th>Investigation Period</th>
</tr>
</thead>
</table>

2. The Commission applies the tests set out in s.269TAAD of the Customs Act 1901 to determine whether goods are in ordinary course of trade. These provisions reflect the WTO anti-dumping agreement – see Article 2.2.1.
<table>
<thead>
<tr>
<th>spreadsheet LIKE GOOD</th>
</tr>
</thead>
<tbody>
<tr>
<td>(section C-3)</td>
</tr>
</tbody>
</table>

| Material Costs¹       | Direct Labour                  |
|                       | Manufacturing Overheads        |
|                       | Other Costs²                   |
| **Total Cost to Make**|                             |
|                       | Production Volume              |

| Unit Cost to Make      |
|                       |
| Selling Costs         |
| Administration Costs  |
| Financial Costs       |
| Delivery Expenses³    |
| Other Costs³          |
| **Total SG&A**        |
| Sales Volume          |
| **Unit SG&A**         |
| **Unit Cost to Make and Sell** |

¹ Identify each cost separately. Include indirect material costs as a separate item only if not included in manufacturing overheads.
² Relating to costs of production only; identify each cost separately.
³ Identify each cost separately. Please ensure non-operating expenses that relate to the goods under consideration are included. Where gains/losses due to foreign currency exchange are incurred, please provide detail of the amounts separately for transaction and translation gains/losses.

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

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

Please specify unit of currency.

**ANSWER:** Please see Exhibit 24 for the spreadsheet entitled “Domestic CTMS” which contains quarterly-average CTMS for each model. The CTMS has been prepared based on YPC’s cost of manufacturing incurred during the investigation period, as well as the SG&A, interest expense, non-operating expense and cost adjustment. Please also see Exhibit 25 for a worksheet showing how the per-unit cost of SG&A, interest expense, non-operating expense and adjustment is calculated. The CTMS is reported in RMB.
2. Indicate the source of cost information (account numbers etc) and/or methods used to allocate cost to the goods. Provide documentation and worksheets supporting your calculations.

ANSWER: YPC has used the reporting methodology for calculation of domestic CTMS as below:

**Step 1:** As the GUC was only produced in coating No.1 to No.3 line (each coating production lines), YPC first has prepared the COM statements for the three production lines based on its cost accounting records.

**Step 2:** YPC then has allocated the figures of each item of the COM statements of each coating production line to Model of the GUC and other products, respectively, as below:

A. **Hot-rolled steel coil inputs**
   YPC has allocated the cost of hot-rolled steel coil inputs of each coating production line to its applicable models of the GUC (i.e., the coils that do not go through cold-rolling mill line) on the basis of production quantity.

B. **Cold-rolled steel coil inputs**
   YPC has allocated the cost of cold-rolled steel coil inputs of each coating production line to its applicable models of the GUC (i.e., the coils that go through cold-rolling mill line) on the basis of production quantity.

C. **Zinc ingot consumption**
   YPC has calculated the zinc consumption costs for the production of each model of the GUC and the other products for each coating production line on the basis of the theoretical zinc consumption quantity.

   In calculating the theoretical zinc coating weight and/or the theoretical aluminium coating weight for each coil, YPC’s computer system applied the following formula:

   \[ W = A \times B \times C \]

   Where:

   - \( W \) = theoretical metal coating weight of coil
   - \( A \) = coating mass set for each coil
   - \( B \) = width of coil
   - \( C \) = length of coil

D. **Manufacturing overhead expense items**
   YPC has allocated the cost of each manufacturing overhead expense item of each coating production lines to its applicable PCN numbers of the product under investigation and other products on the basis of processing time.
Step 3: YPC first allocated company-wide indirect selling expense, general and administrative expense, finance expense and non-operation expense to GUC and other products respectively on the basis of the sales value.

The allocated indirect selling expenses, general and administrative expenses, finance expense and non-operation expense then allocated to the sales of each model of GUC in the domestic market, Australian market and 3rd country market respectively on the basis of sales quantity.

Step 4: YPC then has accumulated the costs of each item of the COM statements and the allocated selling expenses, general and administrative expenses, finance expenses and non-operation expense for each model of GUC sold in the domestic market of each production line and reported for “Domestic CTMS” worksheet.

Please note that for the domestic sales models with no quarterly CTMS, YPC has applied the CTMS of the closest like model for the specific model.

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

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

Prepare this information in a spreadsheet named “Australian CTMS”.

<table>
<thead>
<tr>
<th>Model/Type exported to Australia – from spreadsheet LIKEGOOD</th>
<th>Quarter X</th>
<th>Quarter X</th>
<th>Quarter X</th>
<th>Quarter X</th>
<th>Investigation Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Material Costs¹</td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Direct Labour</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Manufacturing Overheads</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Other Costs²</td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Total Cost to Make</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Production Volume</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Unit Cost to Make</td>
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<td></td>
</tr>
<tr>
<td>Selling Costs</td>
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<td></td>
</tr>
<tr>
<td>Administration Costs</td>
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<td></td>
</tr>
<tr>
<td>Financial Costs</td>
<td></td>
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<tr>
<td>Delivery Expenses³</td>
<td></td>
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<tr>
<td>Other Costs³</td>
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<tr>
<td>Total SG&amp;A</td>
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<td>-----------</td>
<td>---</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Sales Volume</td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Unit SG&amp;A</td>
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<td></td>
<td></td>
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<tr>
<td>Unit Cost to Make and Sell</td>
<td></td>
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</tr>
</tbody>
</table>

1 Identify each cost separately. Include indirect material costs as a separate item only if not included in manufacturing overheads.
2 Relating to costs of production only; identify each cost separately.
3 Identify each cost separately. Please ensure non-operating expenses that relate to the goods are included. Where gains/losses due to foreign currency exchange are incurred, please provide detail of the amounts separately for transaction and translation gains/losses.

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

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

Please specify unit of currency.

**ANSWER:** Please see Exhibit 26 for the spreadsheet entitled “Australian CTMS”. The “Australian CTMS” is prepared in the same way as the “Domestic CTMS”.

2 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:** There is no difference of cost of manufacturing between the GUC sold in the domestic market and those sold for export.

3 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 is no significant difference between the costs shown and the costs normally determined in accordance with YPC’s general accounting system. YPC’s cost accounting system does not use standard costing methods.

4 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: As explained above, YPC does not calculate or record cost of production by product category. Instead, YPC calculates and records cost of production on a production-line-specific basis. For the reporting purpose, YPC has calculated model-specific cost of manufacturing by allocating the conversion costs incurred at each production stage to each model by processing time. Thus, the allocation method used for calculating the unit cost to make and sell is different from the method used in YPC's normal accounting practice.

G-6 Major raw material costs

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

For these major inputs:

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

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

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

The term associate is defined in section 269TAA of the Customs Act. Included in that definition are companies controlled by the same parent company (a company that controls 5% 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.

Important note: If the major input is sourced as part of an integrated production process, you should provide detailed information on the full costs of production of that input.

ANSWER: During the investigation period, YPC used the following major raw material inputs to produce the GUC.

- Cold-rolled steel coils
Please see Exhibit 27 for a list showing the suppliers of the above-mentioned raw material inputs. It should be noted that the above-mentioned raw material inputs were also used to produce the goods not under consideration of this investigation (e.g., pre-painted steel coils). Please also see Exhibit 28 for the Excel spreadsheet entitled “HRS Purchases” for detailed transactions of YPC’s purchases of hot-rolled steel coils during the investigation period.
SECTION H
EXPORTER'S DECLARATION

I hereby declare that Yieh Phui (China) Technomaterial Co., Ltd 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 : Vincent W. M. Chen
Signature : .................................................

Position in Company : Senior Assistant Vice President

Date : 2017. 12. 22
## SECTION I
### CHECKLIST

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

<table>
<thead>
<tr>
<th>Section</th>
<th>Please tick if you have responded to all questions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Section A – general information</td>
<td>✔</td>
</tr>
<tr>
<td>Section B – export price</td>
<td>✔</td>
</tr>
<tr>
<td>Section C – like goods</td>
<td>✔</td>
</tr>
<tr>
<td>Section D – domestic price</td>
<td>✔</td>
</tr>
<tr>
<td>Section E – fair comparison</td>
<td>✔</td>
</tr>
<tr>
<td>Section F – exports to third countries</td>
<td>✔</td>
</tr>
<tr>
<td>Section G – costing information</td>
<td>✔</td>
</tr>
<tr>
<td>Section H – declaration</td>
<td>✔</td>
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</tbody>
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<table>
<thead>
<tr>
<th>Electronic Data</th>
<th>Please tick if you have provided spreadsheet</th>
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<tbody>
<tr>
<td>INCOME STATEMENT</td>
<td>✔</td>
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<tr>
<td>TURNOVER – sales summary</td>
<td>✔</td>
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<tr>
<td>AUSTRALIAN SALES – list of sales to Australia</td>
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<tr>
<td>DOMESTIC SALES – list of all domestic sales of like goods</td>
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<tr>
<td>THIRD COUNTRY – third country sales</td>
<td>✔</td>
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<tr>
<td>PRODUCTION – production figures</td>
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<tr>
<td>DOMESTIC COSTS – costs of goods sold domestically</td>
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<tr>
<td>AUSTRALIAN COSTS – costs of goods sold to Australia</td>
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