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BRUSSELS  
GENEVA  
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WASHINGTON, DC  
[WWW.APPLETONLUFF.COM](http://WWW.APPLETONLUFF.COM)

ONE RAFFLES QUAY  
LEVEL 25, NORTH TOWER  
SINGAPORE 048583  
TEL: +65 6519 2083  
FAX: +65 6725 0803  
EMAIL: [NEE@APPLETONLUFF.COM](mailto:NEE@APPLETONLUFF.COM)

October 6, 2016

**BY E-MAIL**

Attention: Director Operations 3  
Anti-Dumping Commission  
GPO Box 1632  
Melbourne  
Victoria 3000  
Australia

Re: Anti-Dumping Review on Zinc Coated (Galvanized) Steel from Taiwan

Dear Sir or Madam:

On behalf of Yieh Phui Enterprise Co., Ltd. ("Yieh Phui"), a producer of the goods under consideration originating in Taiwan, we hereby submit the exporter questionnaire response for the above-captioned proceeding.

Please let us know if you have any questions regarding this submission. In the future correspondences please communicate to the following personnel of Appleton Luff: Jay Nee ([nee@appletonluff.com](mailto:nee@appletonluff.com)) and Isaac Lin ([lin@appletonluff.com](mailto:lin@appletonluff.com)) in the above-referenced proceeding.

Very truly yours,



Jay Y. Nee

Appleton Luff is a specialty law firm focusing on issues of international trade, cross-border commerce, arbitration, investment and public international law. The firm operates as separately incorporated law offices located in Brussels, Geneva, Singapore, Warsaw and Washington, D.C.



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## Exporter Questionnaire

**Product:** Zinc coated (galvanised) steel  
**From:** the People's Republic of China and Taiwan  
**Period of Review:** 1 July 2015 to 30 June 2016  
**Response due by:** **6 October 2016**

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

**Case manager:** Belinda Robilliard  
**Phone:** +61 2 6213 6387  
**Fax:** +61 3 8539 2499  
**E-mail:** [operations3@adcommission.gov.au](mailto:operations3@adcommission.gov.au)

**Return completed questionnaire to:** [Operations3@adcommission.gov.au](mailto:Operations3@adcommission.gov.au)

OR

Attention: Director Operations 3  
Anti-Dumping Commission  
GPO Box 1632  
Melbourne  
Victoria 3000  
Australia

**Please note that a non-confidential version of the reply to this questionnaire must also be provided.**

# PUBLIC RECORD

## TABLE OF CONTENTS

<b>TABLE OF CONTENTS</b> .....	<b>2</b>
<b>BACKGROUND AND GENERAL INSTRUCTIONS</b> .....	<b>3</b>
BACKGROUND .....	3
THE GOODS UNDER CONSIDERATION (GUC) .....	3
WHY YOU HAVE BEEN ASKED TO FILL OUT THIS QUESTIONNAIRE? .....	4
WHAT HAPPENS IF YOU DO NOT RESPOND TO THIS QUESTIONNAIRE? .....	4
DUE DATE FOR RESPONSE .....	4
CONFIDENTIAL AND NON-CONFIDENTIAL SUBMISSIONS .....	5
EXPORTER'S DECLARATION .....	5
VERIFICATION OF THE INFORMATION THAT YOU SUPPLY .....	5
IF YOU DO NOT MANUFACTURE THE GOODS .....	6
IF YOU DO NOT EXPORT THE GOODS .....	6
OUTLINE OF INFORMATION REQUIRED BY THIS QUESTIONNAIRE .....	6
SOME GENERAL INSTRUCTIONS FOR PREPARING YOUR RESPONSE .....	6
INSTRUCTIONS ON PROVIDING ELECTRONIC DATA .....	7
FURTHER INFORMATION .....	7
<b>SECTION A - COMPANY STRUCTURE AND OPERATIONS</b> .....	<b>8</b>
A-1 IDENTITY AND COMMUNICATION .....	8
A-2 REPRESENTATIVE OF THE COMPANY FOR THE PURPOSE OF THE REVIEW .....	8
A-3 COMPANY INFORMATION .....	9
A-4 GENERAL ACCOUNTING/ADMINISTRATION INFORMATION .....	12
A-5 INCOME STATEMENT .....	15
A-6 SALES .....	16
<b>SECTION B - SALES TO AUSTRALIA (EXPORT PRICE)</b> .....	<b>17</b>
<b>SECTION C - EXPORTED GOODS &amp; LIKE GOODS</b> .....	<b>24</b>
<b>SECTION D - DOMESTIC SALES</b> .....	<b>28</b>
<b>SECTION E - FAIR COMPARISON</b> .....	<b>33</b>
E-1 COSTS ASSOCIATED WITH EXPORT SALES .....	33
E-2 COSTS ASSOCIATED WITH DOMESTIC SALES .....	36
E-3 DUPLICATION .....	42
<b>SECTION F - EXPORT SALES TO COUNTRIES OTHER THAN AUSTRALIA (THIRD COUNTRY SALES)</b> .....	<b>43</b>
<b>SECTION G - COSTING INFORMATION AND CONSTRUCTED VALUE</b> .....	<b>44</b>
G-1. PRODUCTION PROCESS AND CAPACITY .....	44
G-2. PROVIDE INFORMATION ABOUT YOUR COMPANY'S TOTAL PRODUCTION IN THE FOLLOWING TABLE:	45
G-3. COST ACCOUNTING PRACTICES .....	46
G-4 COST TO MAKE AND SELL ON DOMESTIC MARKET .....	47
G-5 COST TO MAKE AND SELL GOODS UNDER CONSIDERATION (GOODS EXPORTED TO AUSTRALIA) .....	50
G-6 MAJOR RAW MATERIAL COSTS .....	51
<b>SECTION H EXPORTER'S DECLARATION</b> .....	<b>53</b>
<b>SECTION I CHECKLIST</b> .....	<b>54</b>
<b>APPENDIX: GLOSSARY OF TERMS</b> .....	

## BACKGROUND AND GENERAL INSTRUCTIONS

### Background

The Anti-Dumping Commission (the Commission) has initiated reviews of the anti-dumping measures applying to certain zinc coated (galvanised) steel (the goods) exported to Australia from the Republic of China (China) and Taiwan. The review will be limited to examining whether the variable factors relevant to the taking of anti-dumping measures as they affect Jiangyin Zongcheng Steel Co., Ltd (Zongcheng) (China), Synn Industrial Co., Ltd (Synn) (Taiwan); Yieh Phui Enterprise Co., Ltd (Yieh Phui) (Taiwan); and Angang Steel Company Limited (Angang) (China) should be varied.

The anti-dumping measures were initially imposed by public notice on 5 August 2013 by the then Attorney-General following consideration of *International Trade Remedies Branch Report No. 190* (REP 190), Anti-Dumping Notice No. 2013/66 refers.

Anti-Dumping Notice (ADN) No. 2016/XXX outlines the details of the reviews. The procedures to be followed during a review can be accessed on the Commission's website at [www.adcommission.gov.au](http://www.adcommission.gov.au).

### The goods under consideration (GUC)

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

*flat rolled products of iron and non-alloy steel, of a width less than 600mm and, equal to or greater than 600mm, plated or coated with zinc; and*

*flat rolled products of alloyed steel, of a width less than 600mm and, equal to or greater than 600mm, plated or coated with zinc exported from:*

- *China by Angang Steel Co, Ltd or Benxi Iron and Steel (Group) International Economic & Trading Co., or*
- *Taiwan by Yieh Phui Enterprise Co., Ltd.*

The goods subject to the anti-dumping measures do not include:

*Painted galvanised steel, pre-painted galvanised steel, electro-galvanised plate steel and corrugated galvanised steel*

Goods identified as galvanised steel, as per the description above, are classified to the following tariff subheadings in Schedule 3 to the Customs Tariff Act 1995:

- 7210.49.00 statistical code 55, 56, 57 and 58;
- 7212.30.00 statistical code 61;
- 7225.92.00\* statistical code 38\*; and
- 7225.92.00\* statistical code 71\*.

\*The last two tariff subheadings only apply to the following exporters/suppliers:

- Angang;
- Benxi Iron and Steel (Group) International Economic & Trading Co.; and
- Yieh Phui.

## PUBLIC RECORD

The goods exported to Australia from Taiwan are subject to a 5 per cent customs duty. The goods exported to Australia from China under tariff subheadings 7210.49.00 and 7212.30.00 are subject to a 3 per cent rate of customs duty. As a result of the Australia and China Free Trade Agreement the customs duty is progressively reducing by 1 per cent at the beginning of each calendar year, and will be duty free from 1 January 2019. Similarly the goods exported to Australia from China under tariff subheading 7225.92.00 are subject to a 1.7 per cent rate of customs duty. As a result of the Australia and China Free Trade Agreement the customs duty will be duty free from 1 January 2017.

### **Why you have been asked to fill out this questionnaire?**

The Commission will use the information you provide to determine normal values and export prices over the review period (1 July 2015 to 30 June 2016). This information will determine whether the variable factors have changed, and whether the measures, as they apply to you, require amending. You may make separate submissions concerning any other matter.

The reviews will be carried out pursuant to the provisions of Part XVB of the *Customs Act 1901*.

### **What happens if you do not respond to this questionnaire?**

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

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

### **Due date for response**

Exporters subject to the reviews 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 269TAACA; and
- determining whether an entity has significantly impeded a case.

The full text of the Direction and the accompanying explanatory statement is available on the Comlaw website at [www.legislation.gov.au](http://www.legislation.gov.au). This and other reforms to Australia's anti-dumping system are explained in Anti-Dumping Notice 2015/129, available on the Commission's website at [www.adcommission.gov.au](http://www.adcommission.gov.au).

## **PUBLIC RECORD**

### **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 case manager for the reviews.

### **Exporter’s declaration**

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

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

### **Verification of the information that you supply**

The Commission will seek to verify the information provided in your submission. 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.

## PUBLIC RECORD

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 review 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 a review.

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

- |                  |  |
|------------------|--|
| <b>Section A</b> | General information relating to your company including financial reports.  |
| <b>Section B</b> | A complete list of your company's exports to Australia over the review period.   |
| <b>Section C</b> | 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). |
| <b>Section D</b> | A detailed list of all of your company's sales of like goods in your domestic market.  |
| <b>Section E</b> | Information to allow a fair comparison between export and domestic prices.   |
| <b>Section F</b> | Information in relation to your company's exports of like goods to countries other than Australia.   |
| <b>Section G</b> | Costs to make and sell, for exports to Australia and for the domestic market.  |
| <b>Section H</b> | Your declaration.  |
| <b>Section I</b> | 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.

## **PUBLIC RECORD**

- 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 review 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 reviews. 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 case manager for the reviews. The Commission will need to know the reasons.

PUBLIC RECORD

**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 your review:

*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 Enterprise Co., Ltd. ("Yieh Phui"). Yieh Phui's head office and factory are at the same location.

**Name:** Gary Wen-Chung Tien  
**Position in the company:** General Manager-Finance Division  
**Address:** 369 Yu Liao Road, Chiao Tou Hsiang, Kaohsiung, Taiwan, 82544  
**Telephone:** +886-7-6117181  
**Facsimile number:** +886-7-6117042  
**E-mail address of contact person:** A029@yiehphui.com.tw

**A-2 Representative of the company for the purpose of the review**

If you wish to appoint a representative to assist you in your review, 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 your review may be freely released to, or discussed with, that representative.*

**ANSWER:** Please see the following for the contact information of Yieh Phui's representative:

## PUBLIC RECORD

Name: Jay Y. Nee  
Organisation: 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:** Yieh Phui's legal name of the business under investigation is Yieh Phui Enterprise Co., Ltd. Yieh Phui is a publicly traded company listed on Taiwan Stock Exchange, incorporated under Taiwan's Company Law in August 1986. Yieh Phui 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:** Yieh Phui is a publicly traded company listed on Taiwan Stock Exchange, and has more than seventeen thousands of shareholders. Yieh Phui thus provides a list of Yieh Phui's top ten shareholders as of December 31, 2015 as follows:

	<u>Name</u>	<u>Percentage of Shares</u>
1	Yieh United Steel Corporation	15.79%
2	Wei Chiao Investment & Development Co., Ltd.	10.75%
3	Li Huei Development Corp.	4.06%
4	E-Da Hospital	3.43%
5	Kuo Chiao Investment & Development Co., Ltd.	3.23%
6	Wei Hung Investment & Development Co., Ltd.	2.76%
7	Hsing Loong Investment & Development Co., Ltd.	2.53%
8	Lien Shuo Investment & Development Co., Ltd.	2.35%
9	Chi Yi Investment & Development Co., Ltd.	2.21%
10	Iao Phui Investment & Development Co., Ltd.	2.18%

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

## PUBLIC RECORD

**ANSWER:** Yieh Phui is not a subsidiary of any other company. Thus, this question is not applicable.

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

**ANSWER:** Yieh Phui 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 Yieh Phui's affiliates.

It should be noted that Yieh Phui is a member company of the "E United Group". 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 company's business operations. 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:** Yieh Phui does not have a parent company, nor does other related company charge any management fees/corporate allocations to Yieh Phui.

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

**ANSWER:** Yieh Phui is a manufacturer of galvanized steel, aluminium zinc coated steel, pre-painted steel and steel structure. During the review period, the goods under consideration ("GUC") sold by Yieh Phui to Australia was all produced by Yieh Phui itself. For the domestic, almost all of the GUC sold by Yieh Phui during the review period was produced by Yieh Phui itself except that a small amount of GUC sold in the domestic market was outsourced from an unrelated supplier, [SUPPLIER NAME]. Please visit Yieh Phui's website for further information on the nature of Yieh Phui's business:  
<http://www.yiehphui.com.tw/>.

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

**PUBLIC RECORD**

- export to countries other than Australia.

**ANSWER:** As explained above, except for a small quantity of the GUC purchased from an unrelated supplier and resold by Yieh Phui in the domestic market, Yieh Phui performed all the above-mentioned functions in relation to the GUC during the review period.

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

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

<b>Group of Divisions / Division</b>	<b>Description of Functions</b>
<b>Marketing &amp; Sales Divisions</b>	<b>Marketing research and development; selling activities of domestic &amp; export sales of coated/galvanized steel.</b>
<b>Production Divisions</b>	<b>Production of coated/galvanized steel sheets, maintenance of machinery and electricity facilities and utilities &amp; supplies</b>
<b>Purchasing Division</b>	<b>Purchase of raw materials and other facilities</b>
<b>TPM Development Staff Office</b>	<b>TPM development.</b>
<b>Industrial Safety &amp; Health Office</b>	<b>Management of labour safety issues and plant environment protection</b>
<b>Engineering Divisions</b>	<b>Production and sales of steel structure and cranes.</b>
<b>Technology Divisions</b>	<b>Quality control; development &amp; improvement of production technology; customer technical service</b>
<b>Finance Divisions</b>	<b>Financial accounting; cost accounting; tax report; budget arrangement; assets management; shareholdings affairs.</b>
<b>Planning Division</b>	<b>MIS; production planning including production scheduling and raw materials warehousing for coated/galvanized steel; shipment arrangement of sales of products coated/galvanized steel; personnel affairs and publicity affairs.</b>

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

## PUBLIC RECORD

**ANSWER:** Please see Exhibit 4 for a copy of Yieh Phui's annual report. Please also see Exhibit 5 for Yieh Phui's company brochure.

### **A-4 General accounting/administration information**

1. Indicate your accounting period.

**ANSWER:** Yieh Phui 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 Yieh Phui are kept at the head office of Yieh Phui.

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 6:** Yieh Phui's chart of accounts
- **Exhibit 7:** annual audited, consolidated financial statements of 2014 and 2015
- **Exhibit 8:** annual audited, unconsolidated financial statements of 2014 and 2015
- **Exhibit 9:** quarterly audited, consolidated financial statement as of March 31, 2016
- **Exhibit 10:** semi-annual audited, consolidated financial statements as of June 30, 2016
- **Exhibit 11:** internal monthly financial statements during the review period

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

## PUBLIC RECORD

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 Yieh Phui is required to have the accounts audited in its normal course of business.**

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

**ANSWER: Yieh Phui's financial accounting practice is in accordance with the generally accepted accounting principles of Taiwan.**

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);

**ANSWER: Inventories for raw materials, work-in-process and finished goods are stated at the lower of cost or net realizable value. 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 (eg by tonnes, units, revenue, direct costs etc) of allocating costs shared with other goods or processes (such as front office cost, infrastructure cost etc);

**ANSWER: Yieh Phui uses a process costing system. Yieh Phui's cost accounting system accumulates and records costs based on actual production cost incurred on a monthly basis at each direct cost center i.e., production stages, and indirect/common cost centers. The cost of manufacturing contains raw materials, direct labor and manufacturing overhead. The costs of raw materials and direct labor are accumulated at direct cost centers while manufacturing overhead is accumulated at both direct and indirect/common cost centers. The manufacturing overhead accumulated at indirect/common cost centers is then allocated to relevant direct cost centers, based on contribution of the indirect/common cost center to the direct cost center. Where the products experience several production stages, the unit cost of manufacturing of the product produced in certain stage will be considered as the per-unit input cost at the next process.**

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

**ANSWER: Yieh Phui does not differentiate the cost valuation of damaged or sub-standard goods and normal goods.**

## PUBLIC RECORD

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

**ANSWER:** Yieh Phui has two types of scrap, i.e., steel scrap and zinc/aluminium scrap, generated from its production of galvanized steel, aluminium-zinc coated steel and pre-painted steel. Yieh Phui does not reintroduce by-products and scrap as materials for the production of normal products. For accounting purposes, the types of scrap with higher commercial value are booked as the sales revenue of by-product while the rest are booked as the sales revenue of scrap. In the normal course of business, scrap generated is valued with the market price for the purpose of cost offset and for the purpose of inventory valuation.

- 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:

<u>Facility Category</u>	<u>Useful Lives</u>	<u>Depreciation Rate</u>
Pickling Facilities	13 ~ 15 Years	6.7% ~ 7.7%
Cold Rolling Facilities	15 Years	6.7%
Galvanizing Facilities (Coils)	35 Years	2.9%

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

**ANSWER:** Foreign currency transactions are recorded in New Taiwan Dollars at the customs 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:** Yea-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. Year-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 non-operating expenses, including the interest incurred for short-term and long-term borrowings and derivative instruments.

## PUBLIC RECORD

- provisions for bad or doubtful debts;

**ANSWER:** The provisions for bad or doubtful debts are based on estimated collectability of notes and accounts receivable, and overdue receivable by past experiences.

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

**ANSWER:** The depreciation expenses for idle equipment will enter into non-operating expenses. Any costs or expenses incurred during the shutdown period will be fully captured by the accounting records.

- costs of plant closure;

**ANSWER:** Yieh Phui does not have a specific policy for costs of plant closure. Yieh Phui did not incur costs of plant closure during the review period.

- restructuring costs;

**ANSWER:** Yieh Phui does not have a specific policy for restructuring costs. Yieh Phui did not incur restructuring costs during the review period.

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

**ANSWER:** Yieh Phui has two types of scrap, i.e., steel scrap and zinc/aluminium scrap, generated from its production of galvanized steel, aluminium-zinc coated steel and pre-painted steel. Yieh Phui does not reintroduce by-products and scrap as materials for the production of normal products. For accounting purposes, the types of scrap with higher commercial value are booked as the sales revenue of by-product while the rest are booked as the sales revenue of scrap. In the normal course of business, scrap generated is valued with the market price for the purpose of cost offset and for the purpose of inventory valuation.

- 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 review 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 Yieh Phui have not changed over the last two years.

### A-5 Income statement

## PUBLIC RECORD

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.

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 12 for the spreadsheet entitled "Income Statement" for Yieh Phui.

**In the normal course of business, Yieh Phui does not prepare its income statement on a product category basis. For the purpose of the spreadsheet entitled "Income Statement", Yieh Phui reports the amount for the GUC by allocating the Steel Coils Division income/costs to the GUC by the respective sales value.**

### **A-6 Sales**

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

Prepare this information in 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 13 for the spreadsheet entitled "Turnover" for Yieh Phui.

## PUBLIC RECORD

### 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 review 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 review period.*

**B-1** For each customer in Australia to whom you shipped goods in the review 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 review period, Yieh Phui had only one channel of distribution for its sales of the GUC to Australia, which was through its related trader Asiazone Co., Limited ("Asiazone"). Yieh Phui [CUSTOMER NAME] for all of its sales of the GUC to Australia through Asiazone.

During the review period, Yieh Phui negotiated the sales terms directly with [Write Steel, a company which partners with CITIC Australia], for all of its sales of GUC to Australia. For the purpose of sales documentation and payment collection, however, Yieh Phui invoiced to and received payment from its related trading company Asiazone. Asiazone then in turn invoiced to and received payment from [CUSTOMER NAME]. The terms of sales negotiated and agreed upon between Yieh Phui and [CUSTOMER NAME] were reflected on the Asiazone – [CUSTOMER NAME] sales documentation.

For the purpose of this question, Yieh Phui has provided the contact information of all three parties, i.e., Asiazone, [CUSTOMER NAME], which were involved in Yieh Phui's sales to Australia during the review period. Please see Exhibit 14 for the requested information of the parties involved in Yieh Phui's sales of GUC to Australia.

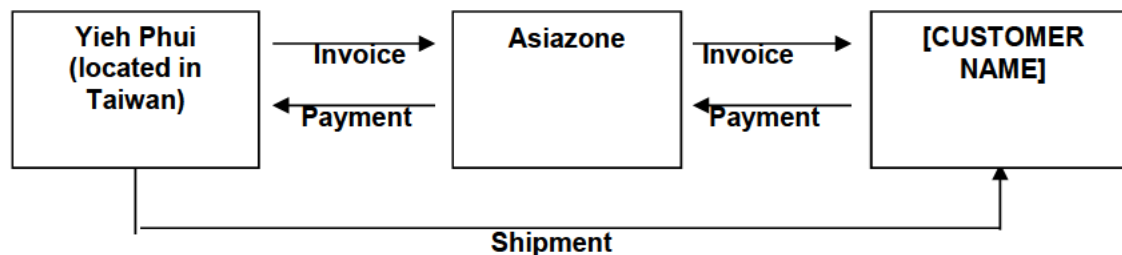
**B-2** For each customer identified in B1 please provide the following information.

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

**ANSWER:** During the review period, all of the GUC sold by Yieh Phui to Australia were made through its related trader, Asiazone. During the

## PUBLIC RECORD

review period, Yieh Phui invoiced to Asiazone upon shipment and Asiazone in turn invoiced its unrelated Australian customer. The goods under consideration were shipped directly from Taiwan 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 Yieh Phui involved in this process. Nor was there any commission paid by Yieh Phui 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:** Yieh Phui negotiated sales terms on [SALES TERMS] basis of its sales of GUC to Australia during the review period. The ownership of GUC transferred to the importers when the GUC loaded onto the vessel at local seaports under the [SALES TERMS] term. Yieh Phui did not make sales of GUC to Australia on DDP basis during the review 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:** Yieh Phui 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, Yieh Phui had only one channel of distribution for its sales of the GUC to Australia. Yieh Phui's sales of GUC to Australia involved Yieh Phui itself, Yieh Phui's related downstream reseller Asiazone, and the Australian customer [CUSTOMER NAME].

During the review period, [CUSTOMER NAME] first solicited price quotations from Yieh Phui via telephone or email. On behalf of Asiazone, Yieh Phui 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, Yieh Phui then passed on the details of transaction to Asiazone for Asiazone to prepare a written sales contract to [CUSTOMER NAME] pursuant to the terms agreed upon by Yieh Phui and [CUSTOMER NAME]. Yieh Phui in the meantime also prepared its own sales contract for itself and for Asiazone to sign. The Asiazone-[CUSTOMER

## PUBLIC RECORD

NAME] sales contract mirrors the terms of sale negotiated and agreed upon between Yieh Phui and [CUSTOMER NAME]. On the other hand, the Yieh Phui-Asiazone sales contract also mirrors the terms stated in the Asiazone-[CUSTOMER NAME] sales contract, except that the selling price from Yieh Phui to Asiazone was [SELLING PRICE EXPLANATION].

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

After production, the merchandise was shipped directly from Taiwan to Australia. The commercial invoice and packing list were issued by Yieh Phui to Asiazone at or about the time of shipment. Asiazone then in turn invoiced [CUSTOMER NAME]. The delivery term of Yieh Phui's sales to Asiazone and Asiazone's re-sales to [CUSTOMER NAME] was identical in all Yieh Phui's exports of GUC to Australia during the review period, and was on [SALES TERMS] basis for all exports.

The term of payment for Yieh Phui's export sales of GUC to Australia during the review period were based on Yieh Phui's standard payment term (i.e., either "[PAYMENT TERM]" or "[PAYMENT TERM]").

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

**ANSWER:** Yieh Phui is related to its customer Asiazone; however, Yieh Phui is not related to its ultimate Australian customer. During the review 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:** Yieh Phui did not have any long-term contract or forward contract of the GUC in relation to sales to Australia during the review 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:** This question is not applicable as Yieh Phui only has one channel of distribution for its sales of the GUC to Australia.

**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 review period. You must provide this list in electronic format. Include the following export related information:

## PUBLIC RECORD

Column heading	Explanation
Customer name	names of your customers. If an English version of the name is not easily produced from your automated systems show a customer code number and in a separate table list each code and name.
Related / Non Related	Indicate whether the customer is related or not related to your organisation
Level of trade	the level of trade of your domestic customer
Base Metal Thickness	Relates to Commercial model grade or type
Coating Mass	Relates to Commercial model grade or type
Standard / Grade	Relates to Commercial model grade or type
Quality	Indicate whether the sale is for Prime, Seconds, or Downgrade product
Width	Relates to Commercial model grade or type
Type	Coil / Sheet
Finish	Relates to Commercial model grade or type
Product Code	Code used in your records for the model/grade/type identified. A product code must be a unique identifier of that product. Explain the product codes in your submission.
Invoice number	invoice number
Invoice date	invoice date
Date of sale	refer to the explanation at the beginning of this section. If you consider that a date <i>other than</i> the invoice date best establishes the material terms of sale, report that date. For example, order confirmation, contract, or purchase order date.
Order number	if applicable, show order confirmation, contract or purchase order number if you have shown a date other than invoice date as being the date of sale.
Shipping terms	Delivery terms eg. CIF, C&F, FOB, DDP (in accordance with Incoterms)
Payment terms	agreed payment terms eg. 60 days=60 etc
Quantity (pcs)	Number of pieces of sold (if shown on the invoice).
Units of Quantity	Weight of this product shown on the invoice.
Gross invoice value	gross invoice value shown on invoice <i>in the currency of sale, excluding taxes.</i>
Discounts	if applicable, the amount of any discount deducted on the invoice on each transaction. If a % discount applies show that % discount applying in another column.
Rebates	The amount of any deferred rebates or allowances paid to the importer in the currency of sale.
Other charges	any other charges, or price reductions, that affect the net invoice value. Insert additional columns and provide a description.
Invoice currency	the currency used on the invoice
Exchange rate	Indicate the exchange rate used to convert the currency of the sale to the currency used in your accounting system
Net invoice value	the net invoice value expressed in your domestic currency as it is entered in your accounting system
Other discounts	The actual amount of discounts not deducted from the invoice. Show a separate column for each type of

**PUBLIC RECORD**

	discount.
Ocean freight**	the actual amount of ocean freight incurred on each export shipment listed.
Marine insurance	Amount of marine insurance
FOB export price**	the free on board price at the port of shipment.
Packing*	Packing expenses
Inland transportation costs*	inland transportation costs included in the selling price. For export sales this is the inland freight from factory to port in the country of export.
Handling, loading & ancillary expenses*	handling, loading & ancillary expenses. For example, terminal handling, export inspection, wharfage & other port charges, container tax, document fees & customs brokers fees, clearance fees, bank charges, letter of credit fees, & other ancillary charges incurred in the exporting country.
Warranty & guarantee expenses*	warranty & guarantee expenses
Technical assistance & other services*	expenses for after sale services, such as technical assistance or installation costs.
Commissions*	Commissions paid. If more than one type is paid insert additional columns of data. Indicate in your response to question B2 whether the commission is a pre or post exportation expense having regard to the date of sale.
Other factors*	<b>any other</b> costs, charges or expenses incurred in relation to the exports to Australia (include additional columns as required). See question B5.

\*\* FOB export price and Ocean Freight:

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

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

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

**ANSWER:** Please see Exhibit 15 for the Excel spreadsheet entitled “Australian Sales” of Yieh Phui.

**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.

## PUBLIC RECORD

**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 Yieh Phui did not issue any credit notes for its sales of GUC to Australia during the review 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:

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

**ANSWER:** This question is not applicable, as Yieh Phui had a [SALES TERMS] delivery term for all of its sales of GUC to Australia during the review period.

**B-9** Select two shipments, in different quarters of the review 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.

**PUBLIC RECORD**

**ANSWER:** Please see Exhibit 16 for Yieh Phui's sales documents of two exports 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 review period. Include specification details and any technical and illustrative material that may be helpful in identifying, or classifying, the exported goods.

**ANSWER:** During the review period, all of the GUC Yieh Phui exported to Australia were under the [SPECIFICATION]. Other than the GUC, Yieh Phui also exported to Australia both 5% aluminium-zinc coated steel coils and 55% aluminium-zinc coated steel coils during the review 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:** For the purpose of the “Australian Sales” and “Domestic Sales” spreadsheets, Yieh Phui 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”, “Type (e.g. coil, sheet)” and “Finish”. In reporting the product characteristic information in those columns, Yieh Phui has applied the same methodology which was accepted in the original investigation by the Australian investigating authority. Please see Exhibit 17 for a copy of the verification report for official use only of the original investigation (i.e., REP190) which details the methodology which was used for the purposes of model matching and price comparison in calculating the dumping margin for Yieh Phui in the original investigation. Please see the following descriptions for the methodology used for reporting the product characteristic information for each model field:

**(1) Alloy or Non-Alloy Steel**

- A = Base metal of alloyed steel
- B = Base metal of non-alloyed steel

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

Code	Size Range (mm)
[ 01 ]	Product Details ]
[ 02 ]	Product Details ]
[ 03 ]	Product Details ]
[ 04 ]	Product Details ]
[ 05 ]	Product Details ]
[ 06 ]	Product Details ]
[ 07 ]	Product Details ]
[ 08 ]	Product Details ]
[ 09 ]	Product Details ]
[ 10 ]	Product Details ]
[ 11 ]	Product Details ]
[ 12 ]	Product Details ]
[ 13 ]	Product Details ]
[ 14 ]	Product Details ]

**PUBLIC RECORD**

[	15	Product Details	]
[	16	Product Details	]
[	17	Product Details	]
[	18	Product Details	]
[	19	Product Details	]
[	20	Product Details	]
[	21	Product Details	]
[	22	Product Details	]
[	23	Product Details	]
[	24	Product Details	]
[	25	Product Details	]
[	26	Product Details	]
[	27	Product Details	]

**(3) Coating Mass**

Code	Coating Range (g/m <sup>2</sup> )
[ 1 ]	Product Details
[ 2 ]	Product Details
[ 3 ]	Product Details
[ 4 ]	Product Details
[ 5 ]	Product Details
[ 6 ]	Product Details
[ 7 ]	Product Details
[ 8 ]	Product Details
[ 9 ]	Product Details

**(4) Standard/Grade**

Code	Grade
[ 1 ]	Product Details
[ 2 ]	Product Details
[ 3 ]	Product Details
[ 4 ]	Product Details
[ 5 ]	Product Details
[ 6 ]	Product Details
[ 7 ]	Product Details

**(5) Width**

Code	Size Range (mm)
[ 1 ]	Product Details
[ 2 ]	Product Details
[ 3 ]	Product Details
[ 4 ]	Product Details
[ 5 ]	Product Details
[ 6 ]	Product Details
[ 7 ]	Product Details

**(6) "Type (e.g. coil, sheet)"**

**PUBLIC RECORD**

**1 = Without coil slitting, or without coil cutting**

**2 = With coil slitting (i.e., steel strip), or with coil cutting (i.e., cut-to-length)**

**(7) Finish**

Code	Finish Treatment
1	Product Details
2	Product Details
3	Product Details
4	Product Details
5	Product Details
6	Product Details
7	Product Details
8	Product Details

Please see Exhibit 18 of the GUC models sold to Australian market and in the domestic market.

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

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

**ANSWER:** Please see Exhibit 19 for the Excel spreadsheet entitled "Like Goods", which provides the identical or the mostly like GUC model of the domestic sales for each GUC model of the Australian sales.

## PUBLIC RECORD

In addition, as indicated in section “7.9 Model matching and suitability” on page 48 and 49 of the verification report of the original investigation as provided in Exhibit 17, when selecting a domestic model to match with the export model, the Australian investigating authority only selected those that had sufficient quantities of domestic sales made in the ordinary course of trade. The Australian investigating authority only used prime products and predominately matched by thickness then adjusted for the base metal thickness and coating mass. Where there were no sufficient OCOT domestic sales of the equivalent thickness in the quarter, the Australian investigating authority matched similar model with sufficient volume. Following the above model matching methodology Yieh Phui has also inserted a column entitled “OCOT Domestic Type” in the “Like Goods” spreadsheet to provide the closest like model that had meet the criteria provided in the methodology.

Furthermore, as indicated in section “9.7 Grade, finish and coating mass adjustments” on page 52 of the verification report of the original investigation, to ensure that the normal value of the most closest like model of domestic sales is comparable to the Australian export price, where the exact base metal thickness and/or coating mass did not match, the Australian investigating authority made adjustments to the normal value based on Yieh Phui’s export prices extras and other price negotiation documents. Yieh Phui therefore also provides in Exhibit 20 “Yieh Phui Extra List as per ASTM”, which were adopted as the adjustment basis in the original investigation.

**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, Yieh Phui uses a 3-digit product category code system in classifying the products it sold. With the 3-digit product category codes, Yieh Phui is able to identify the goods it sells on the domestic and export markets. Please see Exhibit 21 for a list of Yieh Phui’s product category codes.

## PUBLIC RECORD

### SECTION D - DOMESTIC SALES

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

*All domestic sales made during the review 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 review 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 –*

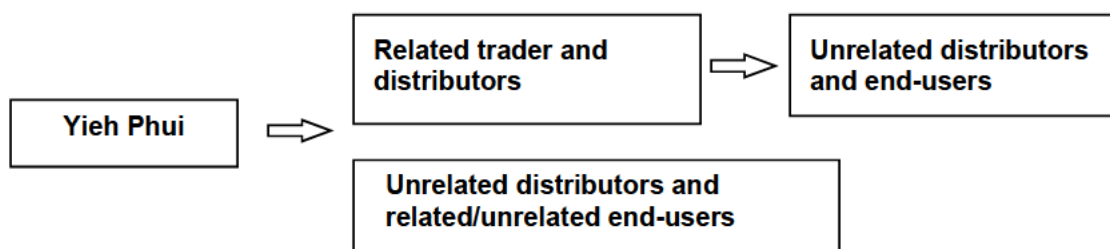
- you **must** provide information on domestic selling prices for a matching period - even if doing so means that such domestic sales data predates the commencement of the review period.*
- If you do not have any domestic sales of like goods you must contact the case officer who will explain the information the Commission requires for determining a normal value using alternative methods.*

**D-1** Please 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:** During the review period, Yieh Phui sold the GUC to both related and unrelated customers while domestic market is concerned. Yieh Phui sold the GUC to end-users, distributors and traders in the domestic market with the delivery term of either “[DELIVERY TERMS]” or “[DELIVERY TERMS]”. Yieh Phui did not have any agency or distributor agreements or other contracts entered into relation to the domestic market during the review period. Please see the following diagram showing the channel of distribution in domestic market:



## PUBLIC RECORD

**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:** Yieh Phui 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** Please 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. Yieh Phui 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 agreed upon by both parties. Yieh Phui's sales representative then enters the order into the company's computer system. Yieh Phui 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. A Government Uniform Invoice ("GUI") is issued by Yieh Phui to the customer on the date of shipment.

During the review period, Yieh Phui had terms of delivery either on a "[DELIVERY TERMS]" basis or on an "[DELIVERY TERMS]" basis, and payment terms on a "[PAYMENT TERMS]" basis.

In the normal course of business, Yieh Phui does not use price lists for its export or domestic sales. However, Yieh Phui does have price reference prepared on a monthly basis. Such a price reference is prepared by Yieh Phui'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 22 for the price reference used by Yieh Phui during the review period.

**D-4** Please prepare a spreadsheet named "domestic sales" listing all sales of like goods made during the review period. The listing must be provided on a CD-ROM. Include all of the following information.

Column Heading	Explanation
Customer name	names of your customers. If an English version of

## PUBLIC RECORD

	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.
Related / Non Related	Indicate whether the customer is related or not related to your organisation
Level of trade	the level of trade of your domestic customer
Base Metal Thickness	Relates to Commercial model grade or type
Coating Mass	Relates to Commercial model grade or type
Standard / Grade	Relates to Commercial model grade or type
Quality	Indicate whether the sale is for Prime, Seconds, or Downgrade product
Width	Relates to Commercial model grade or type
Type	Coil / Sheet
Finish	Relates to Commercial model grade or type
Product code	Code used in your records for the model/grade/type identified. A product code must be a unique identifier of that product. Explain the product codes in your submission.
Invoice number	invoice number
Invoice date	invoice date
Date of sale	refer to the explanation at the beginning of this section. If you consider that a date <i>other than</i> the invoice date best establishes the material terms of sale, report that date. For example, order confirmation, contract, or purchase order date.
Order number	if applicable, show order confirmation, contract or purchase order number if you have shown a date other than invoice date as being the date of sale.
Delivery terms	Delivery terms eg. CIF, C&F, FOB, DDP (in accordance with Incoterms)
Payment terms	agreed payment terms eg. 60 days=60 etc
Quantity (pcs)	Number of pieces of sold (if shown on the invoice).
Unit of Quantity	Weight of this product shown on the invoice.
Gross invoice value	gross invoice value shown on invoice <i>in the currency of sale, excluding taxes.</i>
Discounts	if applicable, the amount of any discount deducted on the invoice on each transaction. If a % discount applies show that % discount applying in another column.
Rebates	The amount of any deferred rebates or allowances paid to the importer in the currency of sale.
Other charges	any other charges, or price reductions, that affect the net invoice value. Insert additional columns and provide a description.
Net invoice value	the net invoice value expressed in your domestic currency as it is entered in your accounting system
Other discounts	The actual amount of discounts not deducted from the invoice. Show a separate column for each type of discount.
Packing*	Packing expenses
Inland transportation costs*	inland transportation costs included in the selling price.
Handling, loading	handling, loading & ancillary expenses.

## PUBLIC RECORD

& ancillary expenses*	
Warranty & guarantee expenses*	warranty & guarantee expenses
Technical assistance & other services*	expenses for after sale services, such as technical assistance or installation costs.
Commissions*	Commissions paid. If more than one type is paid insert additional columns of data. Explain in your response to this question in detail in D-6.
Other factors*	any other costs, charges or expenses incurred in relation to the sale. (include additional columns as required). See question D5.

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

**ANSWER:** Please see Exhibit 23 for the spreadsheet named “Domestic Sales” of Yieh Phui. Please also see Exhibit 24 for a list of Yieh Phui’s domestic customers of GUC.

**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 Yieh Phui 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 review period, Yieh Phui granted quantity rebates to its domestic market customers for sales of the GUC. The quantity rebate was granted to the customer on a monthly basis pursuant to the total monthly purchased. To grant quantity rebates or not, however, is up to Yieh Phui and there is no contractual duty on Yieh Phui to grant rebates. In determining the rebate amount, Yieh Phui considered the total quantity shipped in the month, the prevailing market situation and potential orders in the future on a customer-by-customer basis. There is no uniform quantity threshold applied to all customers used by Yieh Phui in considering the amount of rebates.

## PUBLIC RECORD

In the normal course of business, a rebate certificate (a government uniform rebate form) is issued by Yieh Phui to the customer if a rebate is granted. The amount of rebate is used as credit to offset the accounts receivable instead of being physically refunded to the customer.

For the reporting purpose, Yieh Phui has reported the coil-specific rebate amount by allocating the product-model-specific rebate amount stated in the rebate certificate to the associated coils of the same product model.

**D-7** Select two domestic sales, in different quarters of the review 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 25 for the sales documents of two domestic sales of Yieh Phui.

## PUBLIC RECORD

### 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 review 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:** Yieh Phui has reported inland freight incurred for GUC exported to Australia on a coil-by-coil basis. The inland transportation expense is booked in the account [ACCOUNT CODE/NAME]. Yieh Phui negotiated sales terms on [SALES TERMS] basis for its sales of GUC to Australia and thus did not incur any international transportation expenses during the review period.

## PUBLIC RECORD

### 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:** Yieh Phui has reported the brokerage handling charges actually incurred for the GUC sold to Australia during the investigation, on a coil-by-coil basis. This expense was incurred for the customs declaration in Taiwan and the ancillary handling expenses incurred by the customs broker. This expense is booked in the account: [ACCOUNT CODE/NAME].

Please note that Yieh Phui has also reported the following expenses in the Australian Sales listing:

#### **“Other cost 1”: Trade promotion fee**

Yieh Phui has reported the trade promotion fee actually incurred for the GUC sold to Australia during the investigation, on a coil-by-coil basis. This expense was paid to the Taiwan government for all export sales. This expense is booked in the account: [ACCOUNT CODE/NAME].

#### **“Other cost 2”: Harbor construction fee**

Yieh Phui has reported the harbor construction fee actually incurred for the GUC sold to Australia during the investigation, on a coil-by-coil basis. This expense was paid to the Taiwan government for all export sales using seaport. This expense is booked in the account: [ACCOUNT CODE/NAME].

#### **“Other cost 3”: Cargo certification fee**

Yieh Phui has reported the cargo certification fee actually incurred for the GUC sold to Australia during the investigation, on a coil-by-coil basis. This expense was paid to a third party cargo certifier before ocean shipment. This expense is booked in the account: [ACCOUNT CODE/NAME].

#### **“Other cost 4”: Warehousing expense**

Yieh Phui has reported the warehousing expense actually incurred for the GUC sold to Australia during the investigation, on a coil-by-coil basis. This expense was paid to a warehousing service provider at the seaport of Taiwan. This expense is booked in the account: [ACCOUNT CODE/NAME].

## PUBLIC RECORD

### “Other cost 5”: Cargo loading fee

Yieh Phui has reported the cargo loading fee, including stevedoring fee, equipment use fee, and container cargo loading fee, actually incurred for the GUC sold to Australia during the investigation, on a coil-by-coil basis. This expense was paid to a stevedoring service provider at the seaport of Taiwan. This expense is booked in the account: [ACCOUNT CODE/NAME].

### 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 review 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:** Yieh Phui required either “[PAYMENT TERMS]” or “[PAYMENT TERMS]” to be made prior to shipment for all of its sales of GUC to Australia during the review period. Yieh Phui negotiated the sales price with its customer on the basis of such payment terms. Even though Yieh Phui sometimes negotiated the [PAYMENT TERMS] after the merchandise had been shipped, the late negotiation of the [PAYMENT TERMS] as a result of Yieh Phui’s accounting practice is not a factor for price setting. Yieh Phui thus does not report credit expenses. Yieh Phui nonetheless has provided the calculation worksheet of weighted average annual interest rate for its actual short-term borrowing of U.S. dollars as provided in Exhibit 26.

### 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:** Yieh Phui’s packing method does not vary by geographic market. Rather, Yieh Phui’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, Yieh Phui has allocated the packing costs incurred (including packing materials, manufacturing overhead and labor) at the packing unit during the review 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. Please see Exhibit 27 for the calculation worksheet of the reported packing costs for each type of packing method.

### 5. Commissions

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

- provide a description; and

## PUBLIC RECORD

- 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 Yieh Phui did not pay any commissions in relation to the export sales to Australia during the review 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:** Yieh Phui provides warranties for its sales of the GUC to Australia. However, Yieh Phui did not incur such expense for its sales of GUC to Australia during the review period. Yieh Phui did not provide technical assistance or other services regarding specific sale to Australia during the review period.

### 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:** Yieh Phui has reported all the direct selling expenses for Australia sales of GUC in the spreadsheet named “**Australian Sales**”. Yieh Phui does not differentiate and track the indirect selling expenses incurred for domestic sales or export sales in its normal course of business. Thus, for reporting purposes, the indirect selling expenses are not the factors for which an adjustment is required for price comparison.

### 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 review (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 review period.

**ANSWER:** Yieh Phui does not claim this adjustment, as there was no “sustained” movement of exchange rates during the review period.

## E-2 Costs associated with domestic sales

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

## PUBLIC RECORD

*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: Yieh Phui does not claim an adjustment on physical characteristics because the GUC sold on the domestic market are identical to those sold to Australia during the review period.**

### 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;

## PUBLIC RECORD

- 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: Under the value-added tax laws of Taiwan, Yieh Phui charges five percent value added tax (“VAT”) when making sales in the domestic market (the so-called output tax). On the other hand, Yieh Phui pays the VAT tax at the rate of five percent when purchasing raw material/supplies domestically (the so-called input tax). According to the Value Added and Non-value Added Business Tax Act of Taiwan, the amounts of VAT tax “payable or overpaid by a business will be the difference between the output tax in a tax period and the input tax in the same period.” In other words, the VAT Yieh Phui charges from sales is offset by the VAT paid by Yieh Phui for the raw material/supplies purchase. Accordingly, it is an accepted accounting principle in Taiwan to post the VAT for the amount of sales separately from the account receivable account. Yieh Phui thus does not claim the adjustment for the VAT it collects from its domestic customers. Please see Exhibit 28 for a copy of Taiwan’s Value Added and Non-value Added Business Tax Act.**

### 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:

## PUBLIC RECORD

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

This requires the following information:

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

or

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

**ANSWER: 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 review 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.

## PUBLIC RECORD

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

1. *Calculate an accounts receivable turnover ratio*

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

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

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

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

2. *Calculate the average credit period*

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

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

**ANSWER: Yieh Phui required either “[PAYMENT TERMS]” or “[PAYMENT TERMS]” to be made prior to shipment for all of its sales of GUC in the domestic market during the review period. Yieh Phui negotiated the sales price with its customer on the basis of such payment terms. Even though Yieh Phui sometimes negotiated the [PAYMENT TERMS] after the merchandise had been shipped, the late negotiation of the [PAYMENT TERMS] as a result of Yieh Phui’s accounting practice is not a factor for price setting. Yieh Phui thus does not report credit expenses. Yieh Phui nonetheless has provided the calculation worksheet of weighted average annual interest rate for its actual short-term borrowing of Taiwan dollars as provided in Exhibit 29.**

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

**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.

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

## PUBLIC RECORD

**ANSWER:** Yieh Phui incurred inland transportation expenses for its sales of the GUC in domestic market, of which the delivery term is “[DELIVERY TERMS]”. Yieh Phui has reported actual inland transportation expenses incurred on a coil-by-coil basis. The inland freight incurred for domestic sales is booked in the account [ACCOUNT CODE/NAME].

**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:** Yieh Phui did not incur any handling, loading and ancillary expenses for its sales of the GUC in the domestic market. This question is thus not applicable.

**7. Packing**

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

**ANSWER:** Please see the answer to question E-1-4 above.

**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:** Yieh Phui did not incur any commission expenses for its sales of the GUC in the domestic market during the review 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:** Yieh Phui provides warranty services to the sales of which the customers claim that the GUC purchased have defects or do not meet the standards/specifications requested. Yieh Phui has reported the warranty expense actually compensated for their customers during the review period in the Excel spreadsheet entitled “Domestic Sales.” Yieh Phui did not provide technical assistance or other services regarding specific sale of GUC in domestic market during the review period.

**10. Other factors**

## PUBLIC RECORD

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:** Yieh Phui did not incur warehousing expense, royalty and patent fees and advertising expenses regarding its sales of GUC in the domestic market during the review period. Nor did Yieh Phui incur any bad debts loss for the sales of GUC during the review period. In addition, Yieh Phui 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 Duplication

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

For example:

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

Separate adjustment items must avoid duplication.

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

**ANSWER:** Yieh Phui does not make any duplication for the calculating of the amount of the adjustments. In addition, Yieh Phui does not request for an adjustment for sales quantities.

PUBLIC RECORD

**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.**

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

Supply this information in spreadsheet file named "Third country"

**ANSWER:** Please see Exhibit 30 for the spreadsheet entitled "Third Country" for Yieh Phui.

**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.

## PUBLIC RECORD

### 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 review 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: Yieh Phui'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 Yieh Phui.**

**At the cold-rolling stage, the pickled hot-rolled coil produced from the pickling stage is then introduced into the reversing cold-rolling mill to reduce the base metal thickness.**

**PUBLIC RECORD**

At the coating stage, the cold-rolled coil (in-house and outsourced) is then introduced into the continuous coating line for zinc coating. Zinc 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 zinc coated steel coils are then sent to the packing unit for packaging.

After the coating stage, certain coils may be further processed at another cost center named "Coil Treatment" for slitting as steel strips or for cutting to length as steel sheets.

Please see Yieh Phui's company brochure in which a detailed production process of the GUC is provided. Please see Exhibit 31 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:**

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

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

Provide this information on a spreadsheet named "Production".

**ANSWER:** Please see Exhibit 32 for the Excel spreadsheet entitled "Production".

## PUBLIC RECORD

### 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. Yieh Phui follows International Financial Reporting Standards (“IFRS”) and relevant laws and regulations in its accounting systems and practice. As Yieh Phui is a publicly traded company, Yieh Phui’s accounts are audited by CPAs and the audited financial statements and audit opinions are disclosed to the public on a quarterly basis. Yieh Phui’s cost and financial accounting systems are an integrated one. The accounting information captured and booked in Yieh Phui’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, Yieh Phui’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 review period.

**ANSWER:** Yieh Phui’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:** Yieh Phui’s cost centers are consistent with its internal organizational units. Please see Exhibit 33 for a list showing Yieh Phui’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 30, Yieh Phui’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 employee numbers or the production quantity of the direct cost centers.

## PUBLIC RECORD

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, Yieh Phui's cost accounting system calculates and records production costs by production line, without differentiating costs between product types.

For example, Yieh Phui'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 four production lines at Yieh Phui's coating process. For cost accounting purposes, Yieh Phui 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:** Yieh Phui 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, Yieh Phui did not engage in any start-up operation in relation to the GUC during the review 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 Yieh Phui did not engage in any start-up operation in relation to the GUC during the review 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.<sup>2</sup>*

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<sup>2</sup> The Commission applies the tests set out in s.269TAA 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.

## PUBLIC RECORD

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

**ANSWER:** Please see **Exhibit 34** for the spreadsheet entitled “**Domestic CTMS**” which contains monthly actual CTMS for each model. The CTMS has been prepared based on Yieh Phui’s cost of manufacturing incurred during the review period, as well as the SG&A, interest expense, non-operating expense and cost adjustment.

- 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.

	Quarter X	Quarter X	Quarter X	Quarter X
<b>Like Domestic Model/Type – from spreadsheet LIKE GOOD (section C-3)</b>				
Material Costs <sup>1</sup>				
Direct Labour				
Manufacturing Overheads				
Other Costs <sup>2</sup>				
<b>Total Cost to Make</b>				
Selling Costs				
Administration Costs				
Financial Costs				
Delivery Expenses <sup>3</sup>				
Other Costs <sup>3</sup>				
<b>Unit Cost to Make and Sell</b>				

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

<sup>1</sup> Identify each cost separately. Include indirect material costs as a separate item only if not included in manufacturing overheads.

<sup>2</sup> Relating to costs of production only; identify each cost separately.

<sup>3</sup> 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) over the period of the review.*

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

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

## PUBLIC RECORD

*Please specify unit of currency.*

**ANSWER:** Please see Exhibit 34 for the spreadsheet entitled “Domestic CTMS” which contains quarterly actual CTMS for each model. Please note that for the domestic sales model with no quarterly CTMS, Yieh Phui has applied the yearly average actual CTMS of that model to report in the CTMS spreadsheet. Where there is no yearly average actual CTMS of the model, Yieh Phui has applied the yearly average actual CTMS of the closest like model for the specific model. Please also see Exhibit 35 for the yearly average CTMS for each model.

For the reporting of the costs of hot-rolled steel coils for the production of the GUC, Yieh Phui first calculated the total consumption quantity and value of hot-rolled steel coils in the pickling stage and then calculated the unit hot-rolled steel coils input costs for the pickling stage for each month. Yieh Phui then calculated the yield losses at each stage of production using the input and output quantities of coils at each production stage (pickling, cold rolling and galvanising stages). The yield loss ratios were then applied to the unit hot-rolled steel coils input costs to determine the unit cost of HRC in the output GUC and applied accordingly in the CTMS worksheet.

For the reporting of the costs of out-sourced cold-rolled steel coils input in the galvanizing stage for the production of the GUC, Yieh Phui first calculated the total consumption value of cold-rolled steel coils in the galvanizing stage for each month. Yieh Phui then allocated the out-sourced cold-rolled steel coils input costs to each coils produced from out-sourced cold-rolled steel coils in the galvanizing stage based on the output quantity of each coil. Yieh Phui then accumulated the allocated out-sourced cold-rolled steel coils input costs of each GUC coil within the same model and reported accordingly in the CTMS worksheet.

For the reporting of the costs of the zinc ingots for the production of the GUC, Yieh Phui first calculated the total actual consumption costs of the zinc ingots in the galvanizing stage for each month. The actual consumption costs of the zinc ingots then were allocated to each model of the GUC and the non-GUC products on the basis of the theoretical coating weights of each model and the non-GUC products.

Please note that Yieh Phui has inserted two fields named “Steel Scrap offset” and “Zinc scrap offset” for the reporting of steel scrap offset and the zinc scrap offset. The field “Steel scrap offset” is reported based on the sales revenue of steel scrap sold during the review period. Yieh Phui first allocated the steel scrap sales revenue to the products produced at pickling stage, cold-rolling stage, galvanizing stage and paint-coating stage based on the steel scrap quantity generated at each stage. Yieh Phui then allocated the steel scrap revenue allocated at galvanizing stage to each model of the GUC based on the production quantity. The field “Zinc scrap offset” is reported based on the sales revenue of zinc scrap sold during the review period. YPE has allocated the zinc scrap sales revenue to each model of the GUC based on the respective theoretical coating weights of products which went through the galvanizing stage during the review period.

**PUBLIC RECORD**

For the reporting of the direct labor and the manufacturing overheads for the production of the GUC, Yieh Phui first accumulated the processing time used for the production of each model of the GUC and the non-GUC products for each month. Yieh Phui then allocated the monthly direct labor and the manufacturing overheads to the GUC based on the processing time of each model of the GUC and the non-GUC products.

Please see Exhibit 36 for the sample cost of manufacturing calculation worksheet of each month of fourth quarter of year 2015 for the reporting of the CTMS. Please also see Exhibit 37 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 Taiwan Dollars.

Please see Exhibit 38 for the COP related accounts which has identified the accounts used for the reporting of the CTMS. The overall percentage total cost represented by fixed costs is [PERCENTAGE]%.

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

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

	Quarter X	Quarter X	Quarter X	Quarter X
<b>Model/Type exported to Australia – from spreadsheet LIKEGOOD</b>				
Material Costs <sup>1</sup>				
Direct Labour				
Manufacturing Overheads				
Other Costs <sup>2</sup>				
<b>Total Cost to Make</b>				
Selling Costs				
Administration Costs				
Financial Costs				
Delivery Expenses <sup>3</sup>				
Other Costs <sup>3</sup>				
<b>Unit Cost to Make and Sell</b>				

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

- <sup>1</sup> Identify each cost separately. Include indirect material costs as a separate item only if not included in manufacturing overheads.
- <sup>2</sup> Relating to costs of production only; identify each cost separately.

## PUBLIC RECORD

<sup>3</sup> 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) over the period of the review.*

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

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

*Please specify unit of currency.*

**ANSWER:** Please see Exhibit 38 for the spreadsheet entitled “Australian CTMS”. The “Australian CTMS” is prepared in the same way as the “Domestic CTMS”.

- 1 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.

- 2 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 Yieh Phui’s general accounting system. Yieh Phui’s cost accounting system does not use standard costing methods.

- 3 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, Yieh Phui does not calculate or record cost of production by product category. Instead, Yieh Phui calculates and records cost of production on a production-line-specific basis. For the reporting purpose, Yieh Phui 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 Yieh Phui’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.

## PUBLIC RECORD

For these major inputs:

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

Where the major input is produced by an associate of your company 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 review period, Yieh Phui used the following major raw material inputs to produce the GUC:**

- Hot-rolled steel coils
- Cold-rolled steel coils
- Zinc ingots

**Please see Exhibit 40 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 review (e.g., aluminium-zinc coated steel coils and pre-painted steel coils). Please also see Exhibit 41 for the Excel spreadsheet entitled "Raw Material Purchases" for detailed transactions of Yieh Phui's purchases of major raw materials during the review period. Please also see Exhibit 42 for the cost of sales of the sales of purchased GUC.**

## PUBLIC RECORD

### SECTION H EXPORTER'S DECLARATION

I hereby declare that **Yieh Phui Enterprise Co., Ltd.** did, during the period of review, export the goods under consideration and have completed the attached questionnaire and, having made due inquiry, certify that the information contained in this submission is complete and correct to the best of my knowledge and belief.

**Name** : Lin-Maw Wu

**Signature** : 

**Position in  
Company** : President

**Date** : 6 October 2016

**PUBLIC RECORD**  
**SECTION I**  
**CHECKLIST**

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

<b>Section</b>	Please tick if you have responded to all questions
Section A – general information	<input checked="" type="checkbox"/>
Section B – export price	<input checked="" type="checkbox"/>
Section C – like goods	<input checked="" type="checkbox"/>
Section D – domestic price	<input checked="" type="checkbox"/>
Section E – fair comparison	<input checked="" type="checkbox"/>
Section F – exports to third countries	<input checked="" type="checkbox"/>
Section G – costing information	<input checked="" type="checkbox"/>
Section H – declaration	<input checked="" type="checkbox"/>

<b>Electronic Data</b>	Please tick if you have provided spreadsheet
<b>INCOME STATEMENT</b>	<input checked="" type="checkbox"/>
<b>TURNOVER</b> – sales summary	<input checked="" type="checkbox"/>
<b>AUSTRALIAN SALES</b> – list of sales to Australia	<input checked="" type="checkbox"/>
<b>DOMESTIC SALES</b> – list of all domestic sales of like goods	<input checked="" type="checkbox"/>
<b>THIRD COUNTRY</b> – third country sales	<input checked="" type="checkbox"/>
<b>PRODUCTION</b> – production figures	<input checked="" type="checkbox"/>
<b>DOMESTIC COSTS</b> – costs of goods sold domestically	<input checked="" type="checkbox"/>
<b>AUSTRALIAN COSTS</b> – costs of goods sold to Australia	<input checked="" type="checkbox"/>

## **PUBLIC RECORD**

### **List of Exhibits**

- 1. Yieh Phui's affiliates**
- 2. E United Group brochure**
- 3. Internal organization chart**
- 4. Yieh Phui's annual report**
- 5. Yieh Phui company brochure**
- 6. Yieh Phui chart of accounts**
- 7. Annual audited consolidated financial statements of 2014 and 2015**
- 8. Annual audited unconsolidated financial statements of 2014 and 2015**
- 9. Quarterly audited consolidated financial statement as of March 31, 2016**
- 10. Semi-annual audited consolidated financial statements as of June 30, 2016**
- 11. Internal monthly financial statements during the review period**
- 12. Income Statement**
- 13. Turnover**
- 14. Australia customer list**
- 15. Australian Sales**
- 16. Sample sales documents for sales of GUC to Australia**
- 17. Verification report of the original investigation**
- 18. GUC models sold to Australian market and in the domestic market**
- 19. Like goods**
- 20. Yieh Phui Extra List as per ASTM**
- 21. 3-digit product category code**
- 22. Price reference**
- 23. Domestic Sales**
- 24. Domestic customer list**
- 25. Sample sales documents for domestic sales of GUC**
- 26. U.S. dollar short-term borrowing rate calculation worksheet**
- 27. Packing expenses calculation worksheet**
- 28. Value Added and Non-value Added Business Tax Act**
- 29. Taiwan dollar short-term borrowing rate calculation worksheet**
- 30. Third Country Sales**
- 31. Scrap and by-product**

## **PUBLIC RECORD**

- 32. Production**
- 33. Cost centers**
- 34. Domestic CTMS**
- 35. Yearly CTMS**
- 36. COM calculation worksheet for 2015 Q4**
- 37. Calculation worksheets for SG&A, interest expense, non-operating expense and adjustment**
- 38. COP-related accounts**
- 39. Australian CTMS**
- 40. Major material input suppliers**
- 41. Major raw materials purchases**
- 42. RM sales costs**