



Australian Government
Department of Industry,
Innovation and Science

Anti-Dumping
Commission

Exporter Questionnaire

Hot Rolled Coil Steel

Exported to Australia from
Japan, the Republic of Korea,
Malaysia and Taiwan

Period of review: 1 October 2016 to 30 September 2017

Response due by: **4 February 2018**

Important note: the Commissioner of the Anti-Dumping Commission will reject all requests for a longer period to provide a response to this exporter questionnaire that are received after this date. Extensions requested before this date will *only* be agreed to where necessary and reasonable.

Case manager: Heidi Matuschka
Phone: +61 3 8539 2420
Fax: +61 3 8539 2499
E-mail: operations1@adcommission.gov.au

Anti-Dumping Commission website: www.adcommission.gov.au

RETURN OF COMPLETED QUESTIONNAIRE

Preferably by email to: operations1@adcommission.gov.au

**Or by mail
(CD-ROM or USB):** Director Operations 1
Anti-Dumping Commission
GPO Box 2013
Canberra ACT 2601
Australia

TABLE OF CONTENTS

.....	1
TABLE OF CONTENTS	2
THE GOODS UNDER CONSIDERATION	3
INSTRUCTIONS	4
SECTION A COMPANY STRUCTURE AND OPERATIONS	9
SECTION B SALES TO AUSTRALIA (EXPORT PRICE)	18
SECTION C EXPORTED GOODS & LIKE GOODS	23
SECTION D DOMESTIC SALES.....	28
SECTION E FAIR COMPARISON	32
SECTION F EXPORT SALES TO COUNTRIES OTHER THAN AUSTRALIA (THIRD COUNTRY SALES).....	42
SECTION G COSTING INFORMATION AND CONSTRUCTED VALUE	43
SECTION H EXPORTER'S DECLARATION.....	52
SECTION I CHECKLIST.....	52
APPENDIX GLOSSARY OF TERMS.....	53

THE GOODS UNDER CONSIDERATION

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

[h]ot rolled coil (including in sheet form), a flat rolled product of iron or non-alloy steel, not clad, plated or coated (other than oil coated).

Goods excluded from this application are hot rolled products that have patterns in relief (known as checker plate) and plate products.

There are a number of relevant international standards for hot rolled coil steel that cover the range of products via specific grade designations, including the recommended or guaranteed properties of each of these product grades. The relevant Australian Standard is AS/NZS 1594.

Hot rolled sheet that is 4.75 millimetres (mm) thick or more is considered to be plate and is therefore not covered by the notice. Hot rolled sheet that is below 4.75mm thick is included within the goods description.

Tariff classification (*Schedule 3 of the Customs Tariff Act 1995*)

Tariff Subheading	Statistical Code	Description
7208	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 mm OR MORE, HOT-ROLLED, NOT CLAD, PLATED OR COATED:	
7208.2	Other, in coils, not further worked than hot-rolled, pickled:	
7208.25.00	32	Of a thickness of 4.75 mm or more
7208.26.00	33	Of a thickness of 3 mm or more but less than 4.75 mm
7208.27.00	34	Of a thickness of less than 3 mm
7208.3	Other, in coils, not further worked than hot-rolled:	
7208.36.00	35	Of a thickness exceeding 10 mm
7208.37.00	36	Of a thickness of 4.75 mm or more but not exceeding 10 mm
7208.38.00	37	Of a thickness of 3 mm or more but less than 4.75 mm
7208.39.00	38	Of a thickness of less than 3 mm
7208.5	Other, not in coils, not further worked than hot-rolled:	
7208.53.00	42	Of a thickness of 3 mm or more but less than 4.75 mm
7208.54.00	43	Of a thickness of less than 3 mm
7208.9	Other	
7208.90.00	30	Other
7211	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 mm, NOT CLAD, PLATED OR COATED:	
7211.1	Not further worked than hot-rolled:	
7211.14.00	40	Other, of a thickness of 4.75 mm or more
7211.19.00	41	Other

INSTRUCTIONS

Why you have been asked to fill out this questionnaire?

The Anti-Dumping Commission (the Commission) is responsible for conducting a review of the variable factors relevant to setting the anti-dumping measures applying to hot rolled coil steel exported to Australia from Japan, the Republic of Korea (Korea), Malaysia and Taiwan.

The Commission will use the information you provide to determine normal values and export prices over the review period. This information will determine whether hot rolled coil steel is dumped. The Commission's review will be carried out under the provisions of the Part XVB of the *Customs Act 1901* (the Act).

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, the Commission may deem you uncooperative. In that case, the Commission may be required to rely on information supplied by other parties, and the Commission may assess a dumping margin for your company based upon normal values that may be the highest determined in your country during the review period.

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

Due date for response

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

The Commissioner of the Anti-Dumping Commission (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 subsections 269TC(6) and 269TC(9) of 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.

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The full text of the Direction, and the accompanying explanatory statement, is available on the ComLaw website at www.comlaw.gov.au. This and other reforms to Australia's anti-dumping system are explained in Anti-Dumping Notice No. 2015/129, available on the Commission's website at www.adcommission.gov.au.

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 that Australia's anti-dumping and countervailing legislation requires that, to the extent that information given to the Commission is claimed to be confidential, or that's 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 Commissioner 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 any 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 review Case Manager.

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

Verification visits take several days. Representatives from the Commission 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. Representatives from the Commission will need to consult with your staff, particularly your financial controller (or accountant) and your domestic and export sales people. Representatives from the Commission may also need to see your factory, in which case they will need to consult with your operational managers.

After gathering the information, representatives from the Commission will prepare a report of the visit that is suitable for public record. They will provide you with a draft of the report and then respond to any questions you have.

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 manufacturer(s) **immediately**. You should also inform the Case Manager 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, the Commission will have to determine who the exporter of the goods is for the purpose of this 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

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

Appendix 1 A glossary of terms used in this questionnaire

Some general instructions for preparing your response

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

- Answer questions in the order presented in the questionnaire. Please ensure that information submitted conforms to the requested format, and is clearly labelled. Please repeat the question to which you are responding and place your answer below it.
- Identify source documents and advise where they are kept. During on-site verification you should be prepared to substantiate all the information you have submitted. Every part of the response should be traceable to company documents that are used in the ordinary course of business.
- The Commission recommends 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 representatives of the Commission 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 that's disk format is compatible with a 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 United States version.
- An Excel workbook titled '**exporter questionnaire spreadsheet – HRC**' accompanies this questionnaire and forms a template for your response to the data requested. The workbook (containing multiple worksheets) is referred to throughout this questionnaire. This workbook should be completed and used to provide the requested data where possible.
- If you cannot present electronic data in the requested format, please contact the Case Manager as soon as possible.

Further information

Before you respond to this questionnaire, you should read all the documentation enclosed with the application (including the applicant's non-confidential submission and the Anti-Dumping Notice notifying initiation of the review). The Commission also recommends 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. The Commission will need to know the reasons.

SECTION A

COMPANY STRUCTURE AND OPERATIONS

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

A-1 Identity and communication

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

Head Office: SHANG CHEN STEEL CO., LTD.
Name: Zong-Jing Yu
Position in the company: General Manager
Address: No.7, Daye S. Rd., Xiaogang Dist., Kaohsiung City
812, Taiwan (R.O.C.)
Telephone: 886 – 7871-6911
Facsimile number: 886 – 7871-4153
E-mail address of contact person: ssstyw@gmail.com

Factory:
Address: No.7, Daye S. Rd., Xiaogang Dist., Kaohsiung City
812, Taiwan (R.O.C.)
Telephone: 886 – 7871-6911
Facsimile number: 886 – 7871-4153
E-mail address of contact person: ssstyw@gmail.com

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

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

Name: Mr John Bracic
Address: PO Box 3026
Manuka, ACT 2603
Telephone: +61 499 056 729
Facsimile/Telex number:
E-mail address of contact person: john@jbracic.com.au

A-3 Company information

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

SHANG CHEN STEEL CO., LTD. ("SCS") is a privately-held company limited by shares. It has no other business or trade names

PUBLIC RECORD

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.

*Report as instructed. Please see **Exhibit A-3-2** List of Shareholders of SCS.*

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

SCS is not the parent or subsidiary of any other company. This question is not applicable.

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

SCS is not the parent or subsidiary of any other company. This question is not applicable.

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

*A diagram depicting the direct and indirect ownership of SCS and its affiliates is provided in **Exhibit A-3-5**.*



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

Not applicable. SCS does not incur any management fees payable to, or corporation allocations with, its affiliated company.

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

SCS produces and sells the following three broad-based product groups:

***Hot Rolled Steel Coil**, including Hot Rolled Band (HRB), Hot Rolled Coil (HRC) and Hot Rolled Sheet (HRS);*

PUBLIC RECORD

Cold Rolled Steel Coil (CRC);

Hot Rolled Steel Plate (HRP).

Only HRB, HRC and HRS with thickness less than 4.75 mm fall within the scope of the goods under consideration.

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

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

SCS produces and sells the goods under consideration in domestic market and to Australia as well as other countries.

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

*Please see **Exhibit A-3-9** Company Organization Chart for SCS's internal structure.*

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

*Please refer to **Exhibits A-3-10-a** and **A-3-10-b** for SCS's audited financial report and product catalogue.*

A-4 General accounting/administration information

1. Indicate your accounting period.

SCS's accounting period is from January 1st to December 31st.

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

The accounting records of SCS is located at No.7, Daye S. Rd., Xiaogang Dist., Kaohsiung City 812, Taiwan (R.O.C.).

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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;

Please see Exhibit-A-4-3 Chart of Accounts of SCS.

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

Please refer to Exhibit A-3-10-a for SCS's audited financial statements of 2016.

- 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 subject to measures.

SCS does not prepare any internal financial statements or management accounts 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 subject to measures; and
- the company.

SCS does not prepare any divisional or product specific financial reports. All the financial and accounting documents relate to the company as a whole.

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.

SCS has audited financial reports. This question is not applicable.

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

Not applicable. SCS's accounting practices are consistent with the Generally Accepted Accounting Principles ("GAAP") 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 (e.g. last in first out –LIFO, first in first out- FIFO, weighted average);



PUBLIC RECORD

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

SCS closes its books and accounts annually, and tallies its production cost accordingly.

The actual consumption cost of steel slab in the accounting period is allocated

[REDACTED]:

[REDACTED]

[REDACTED]

The total direct labour and manufacture overhead occurring during the year are collected and allocated to [REDACTED]

[REDACTED]

SCS's accounting system is an integral part of its financial accounting system used for the financial statements.

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

SCS allocated all production cost to all finished goods, including sub-standard goods.

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

[REDACTED]

SCS does not have by products or joint products.

- valuation and revaluation methods for fixed assets;

Property, plant and equipment, except land, are stated at cost or cost-plus revaluation increment less accumulated depreciation. Borrowing costs directly attributable to the acquisition or construction of property, plant and equipment are capitalized as part of the cost of those assets. Major additions, renewals and improvements are capitalized, while costs of maintenance and repairs are expensed currently.

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

SCS adopts straight-line depreciation method. The useful lives of assets ranged as follows:

Type of Asset	Range of Useful Lives
Buildings and Improvement	10 to 25 years
Machinery and Equipment	5 to 15 years

PUBLIC RECORD

Type of Asset	Range of Useful Lives
Transportation Equipment	4 to 8 years
Miscellaneous Equipment	5 to 10 years

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

The accounts of the Company are maintained in New Taiwan Dollars, the functional currency. Transactions denominated in foreign currencies are converted into New Taiwan Dollars at the exchange rates, published by the Taiwan Customs every 10 days, prevailing at the invoice dates.

The exchange gain or loss is recorded as non-operating income or expense.

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

At the balance sheet date, foreign currency monetary assets and liabilities are revalued using prevailing exchange rates and the exchange differences are recognized in the profit or loss account.

- inclusion of general expenses and/or interest;

Material expenditures that benefit the Company in the futures are capitalized; otherwise recorded as current expense or loss.

- provisions for bad or doubtful debts;

SCS does not set out provision for doubtful accounts in respect of receivables via letters of credit (L/C), but sets aside a 1% provision for doubtful accounts receivable and notes receivable that are overdue and assessed as exposed to non-collectible risks.

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

This expense does not occur to SCS. This question is not applicable.

- costs of plant closure;

SCS did not close its facility. This question is not applicable.

- restructuring costs;

SCS did not conduct any reconstruction. This question is not applicable.

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

[REDACTED]

SCS does not have by products or joint products.

- effects of inflation on financial statement information.

PUBLIC RECORD

Not applicable.

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.

No. SCS's accounting methods did not change during the last two years.

A-5 Income statement

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

	Most recent completed financial year (specify)		Review period	
	All products	Goods subject to measures	All products	Goods subject to measures
Gross Sales (1)				
Sales returns, rebates and discounts (2)				
Net Sales (3=1-2)				
Raw materials (4)				
Direct Labour (5)				
Depreciation (6)				
Manufacturing overheads (7)				
Other operating expenses (8)				
Total cost to make (9=4+5+6+7+8)				
OPERATING INCOME (10=3-9)				
Selling expenses (11)				
Administrative & general expenses (12)				
Financial expenses (13)				
SG&A expenses (14)=(11+12+13)				
INCOME FROM NORMAL				

PUBLIC RECORD

ACTIVITIES (15)=(10-14)				
Interest income (16)				
Interest expense (enter as negative) (17)				
Extraordinary gains and Losses – enter losses as negative (18)				
Abnormal gains and losses – enter losses as negative (19)				
PROFIT BEFORE TAX (20)=(15+16+17+18+19)				
Tax (21)				
NET PROFIT (22)=(20-21)				

Please 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 in the worksheet titled '**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.

*Report as instructed. Please refer to **Exhibit A-5 Income Statement**.*

PUBLIC RECORD

A-6 Sales

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

	Most recent completed financial year (specify)		Review period	
	Volume	Value	Volume	Value
Total company turnover (all products)				
Domestic market				
Exports to Australia				
Exports to Other Countries				
Turnover of the nearest business unit, for which financial statements are prepared, which includes the goods under consideration				
Domestic market				
Exports to Australia				
Exports to Other Countries				
Turnover of the goods under consideration				
Domestic market				
Exports to Australia				
Exports to Other Countries				

Prepare this information in the worksheet titled '**turnover**'.

Please note, this information will be used to verify cost allocations to the goods 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.

*Report as instructed. Please refer to **Exhibit A-6 Turnover**.*

SECTION B

SALES TO AUSTRALIA (EXPORT PRICE)

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

*You should report prices of **all** the goods subject to measures **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 during the review period list:

- name;
- address;
- contact name and phone/fax number, where known; and
- trade level (i.e. distributor, wholesaler, retailer, end user).

*Report as instructed. Please see **Exhibit B-1** List of Australia Customers.*

B-2 For each customer identified in question B-1, please provide the following information:

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

Having decided to accept an order from the customer, SCS sends a sales contract to the customer for signature. Upon receiving the signed sales contract and L/C from the customer, SCS will proceed with production and ship the merchandise to the customer, along with the commercial invoice and shipping documents.

*Please see **Exhibit B-2-a** for a chart setting out the terms of delivery and payment.*

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

PUBLIC RECORD

There is only one channel of distribution of export sales to Australia. All export sales to Australia of the goods under consideration are made between SCS and unrelated Australian traders.

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

The delivery terms agreed between SCS and customers are [REDACTED].

[REDACTED]

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

SCS does not have any agency or distributor agreements in relation to its export sales 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.

Please see Exhibit B-2-e (i) for a flow chart explaining the sales process.

[REDACTED]

Please see Exhibit B-2-e (ii) for [REDACTED]

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

SCS is not related to its Australian customers.

- (g) Details of any forward orders of the goods subject to measures (including quantities, values and scheduled shipping dates).

SCS does not receive forward orders. This question is not applicable.

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

There was only one channel for export sales during the period of investigation, i.e., by Trader.

- B-4** Prepare the worksheet titled '**Australian sales**' listing all shipments (i.e. transaction by transaction) to Australia of the goods subject to measures in

PUBLIC RECORD

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

Report as instructed. Please see Exhibit B-4 Australian sales.

Column heading	Explanation
Customer name	names of your customers
Level of trade	the level of trade of your customers in Australia
Model/grade/type	commercial model/grade or type
Product code	code used in your records for the model/grade/type identified. Explain the product codes in your submission
Grade	the steel grade that determines the guaranteed or typical mechanic properties of the product
Patterns in relief	whether the final rolling process has imparted a 'pattern in relief' onto the plate steel
Surface finish	surface finish of the hot rolled coil steel product, e.g. rolled, pickled (oiled or not) etc.
Form (coil or sheet)	the final shape of the hot rolled coil steel – either in coil or sheet form
Thickness	the base metal thickness (BMT) of the hot rolled coil steel
Width	the width of the hot rolled coil steel
Prime/non-prime	whether the product is prime or non-prime (secondary) product [non-prime could also be described as not meeting the intended or applicable specification]
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 the order confirmation, contract or purchase order number if you have shown a date other than invoice date as being the date of sale
Shipping terms	Delivery terms, e.g. CIF, C&F, FOB, DDP (in accordance with incoterms)
Payment terms	agreed payment terms, e.g. 60 days=60 etc.
Quantity	Quantity in units shown on the invoice [show basis e.g. kg]
Gross invoice value	gross invoice value shown on the invoice <i>in the currency of sale, excluding taxes</i>
Discounts on the invoice	if applicable, the amount of any discount deducted on the invoice for each transaction. If a %age discount applies, show the %age that applies in another column
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 in the currency of the exporting country	the net invoice value expressed in your domestic currency, as entered in your accounting system
Rebates or other allowances	the amount of any deferred rebates or allowances paid to the importer in the currency of sale
Quantity discounts	the actual amount of quantity discounts not deducted from the invoice [show a separate column for each type of quantity discount]
Ocean freight**	the actual amount of ocean freight incurred on each export shipment listed, if applicable
Marine insurance	the amount of marine insurance incurred on each export shipment listed,

PUBLIC RECORD

	if applicable
FOB export price**	the FOB 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, and other ancillary charges incurred in the exporting country
Warranty & guarantee expenses*	warranty and 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 of commission is paid, insert additional columns of data. Indicate in your response to Question B-2 whether the commission is a pre or post exportation expense having regard to the date of sale
Other factors*	any other costs, charges or expenses incurred in relation to the exports to Australia (include additional columns as required). See question B-5.

** FOB export price and ocean freight:

FOB export price: an FOB export price must be calculated for each shipment - regardless of the shipping terms. The 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 in each line of the Australian sales worksheet.

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 explained further in Section E-1.

B-5 If there are any other costs, charges or expenses incurred in respect of the exports listed above that 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.

SCS did not incur other selling expenses with respect to the sales to Australia.

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

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

PUBLIC RECORD

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 B-4. If they vary by customer, or level, provide an explanation.

No discounts, rebates or allowances were offered by SCS on export sales to Australia.

- B-7** If you have issued credit notes (directly or indirectly) to customers in Australia in relation to the invoices listed in the detailed transaction by transaction listing in your response to question B-4, provide details of each credit note if the credited amount has **not** been reported as a discount or rebate.

No credit notes were issued by SCS on export sales to Australia.

- B-8** If the delivery terms make you responsible for arrival of the goods at an agreed point within Australia (e.g. delivered duty paid), insert additional columns in the worksheet 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 (itemised)

Not applicable.

- 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 the factory to Australia, including inland freight contract;
- marine insurance expenses; and
- letter of credit, and bank documentation proving payment.

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

*Report as instructed. Please see **Exhibit B-9** for sample Australian sales documents.*

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 or illustrative material that may be helpful in identifying, or classifying, the exported goods.

SCS exported hot-rolled coils (HR), pickled and oiled hot-rolled coils (HR-PO), hot-rolled strips (HR-Strip) and hot-rolled sheets (HRS) to Australia during the period of investigation. The specifications of the goods exported to Australia are listed in the following table:

<i>Product Category</i>	<i>Specification</i>
<i>HR</i>	
<i>HR-PO</i>	
<i>HR-Strip</i>	
<i>HRS</i>	

*Please refer to **Exhibit A-3-10-b** for a product catalogue with specifications in details.*

*Also, please refer to the two sample mill certificates provided in **Exhibits B-9**.*

- C-2** List each type of goods exported to Australia (these types should cover all types listed in worksheet '**Australian sales**' – see Section B of this questionnaire).

*The goods exported to Australia are identified by their distinctive product codes shown in the Australian sales spreadsheet set out in **Exhibits B-9-a** and **B-9-b**.*

SCS's PCN Coding System

SCS assigned product control numbers (PCN) to properly demonstrate the likeness and similarity among various hot-rolled products which were sold in Australian and the domestic markets. The coding rule for the assigned PCN is explained as below:

PUBLIC RECORD

Parameter 1: Product Category

The hot-rolled steel products produced by SCS can be classified into various categories. Each category requires different processing steps and has different characteristics. Depending on the production processes it passes through, each product category accumulates different labour costs and overheads. Therefore, SCS create PCN to reflect such difference.

PCN- 1st Parameter	Product Category	Subject *
1	[REDACTED]	[REDACTED]
2	[REDACTED]	[REDACTED]
3	[REDACTED]	[REDACTED]
4	[REDACTED]	[REDACTED]

* Only HRS with thickness less than 4.75mm are subject to this investigation.

The table below shows the processing lines that the products (including non-product concerned) generally pass through. Please also refer to **Exhibit-G-1** for the production flowchart of the product concerned.

This "product and processing line" combination is the basis upon which we calculate each item's labour cost and overhead. Please see our response to Question G-5.3.

Product	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

* [REDACTED]

[REDACTED]

Parameter 2: Other Processing

[REDACTED]

PUBLIC RECORD

<i>PCN-2nd Parameter</i>	[REDACTED]
<i>0</i>	[REDACTED]
<i>1</i>	[REDACTED]
<i>2</i>	[REDACTED]

[REDACTED]

Parameter 3: Steel Grade

[REDACTED]

[REDACTED]

[REDACTED]

*The product specifications of the goods under investigation and the corresponding PCN steel grade codes are provided in **Exhibit C-2**.*

[REDACTED]

[REDACTED]

Parameter 4: Thickness

PUBLIC RECORD

XX
XX
XX
XX
XX

<i>PCN- 4th Parameter</i>	<i>Thickness</i>
<i>B0</i>	
<i>B1</i>	
<i>B2</i>	
<i>B3</i>	
<i>B4</i>	
<i>B5</i>	

Please refer to **Exhibit C-2 PCN Concordance Table** for details of the coding system.

The comparison between export prices and domestic prices can thus be carried out on the basis of the same PCN assigned.

- C-3** If you sell like goods on the domestic market, for each type of good 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 any differences, where those goods sold domestically (i.e. the like goods) 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 the comparable model(s) 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 any documents that outline differences

SCS has identified exactly the same goods (by product codes and PCNs assigned to the export sales) and reported those sales in its domestic sales spreadsheet at **Exhibit D-4**.

PUBLIC RECORD

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

*Please refer to **Exhibit A-3-10-b** Catalogue of SCS and sample mill certificates provide in **Exhibits D-7-a** and **D-7-b**.*

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 Manager **before** completing the questionnaire. If the Case Manager agrees that it is not possible to obtain a complete listing, he or she will consider a method for sampling that meets the Commission's 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 B-4 (Sales to Australia, Export Price), you have reported that the date of sale is not the invoice date, and you consider that an 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 Manager who will explain the information that the Commission requires for determining a normal value using alternative methods.

D-1 Provide:

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

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

*Please refer to **Exhibit D-1** for Chart of Distribution Channel (Domestic Market).*

D-2 Do your domestic selling prices vary according to the distribution channel identified? If so, provide details. Real differences in trade levels are characterised by consistent and distinct differences in functions and prices.

No, SCS's prices do not vary by channels of distribution. SCS's prices are set based on product category, steel grade, specifications, volume and delivery schedule.

D-3 Explain in detail the sales process, including:

- the way in which you set the price, receive orders, make delivery, invoice customers and finally receive payment;

PUBLIC RECORD

- 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.

Please see Exhibit D-3-a for Flowchart of Sales Process (Domestic Market).

[REDACTED]

[REDACTED]

Please see Exhibit D-3-b for

The customers would then place master orders with SCS for the total quantity to buy for the next month. During the month, the customers would issue individual orders to SCS for production arrangement and delivery.

[REDACTED]

Selling price includes freight expenses if customers ask SCS to deliver the goods.

D-4 Prepare the worksheet titled '**domestic sales**' listing all sales of like goods made during the review period. Include all of the following information:

Report as instructed. Please see Exhibit D-4 Domestic Sales.

Column heading	Explanation
Customer name	names of your customers. If an English version of the name is not easily produced from your automated systems, show a customer code number and in a separate table list each code and name
Level of trade	the level of trade of your domestic customer
Model/grade/type	commercial model/grade or type of the goods
Product code	code used in your records for the model/grade/type of the goods identified. Explain the product codes in your submission
Grade	the steel grade that determines the guaranteed or typical mechanic properties of the product
Patterns in relief	whether the final rolling process has imparted a 'pattern in relief' onto the plate steel
Surface finish	surface finish of the hot rolled coil product, e.g. rolled, pickled (oiled or not) etc.
Form (coil or sheet)	the final shape of the hot rolled coil steel – either in coil or sheet form
Thickness	the base metal thickness (BMT) of the hot rolled coil steel
Width	the width of the hot rolled coil steel
Prime/non-prime	whether the product is prime or non-prime (i.e. secondary) product [non-prime could also be described as not meeting the intended or applicable specification]
Invoice number	invoice number
Invoice date	invoice date
Date of sale	refer to the explanation at the beginning of this section. If you consider that a date <i>other than</i> the invoice date best establishes the material terms of sale and should be used, report that date. For example, order confirmation, contract, or purchase order date.
Order number	show order confirmation, contract or purchase order number if you have shown a date other than invoice date as being the date of sale.
Delivery terms	e.g. ex-factory, free on truck, delivered into store

PUBLIC RECORD

Payment terms	payment terms agreed with the customer, e.g. 60 days=60 etc.
Quantity	quantity in units shown on the invoice (e.g. kg)
Gross invoice value	gross value shown on the invoice <i>in the currency of sale</i> , net of taxes
Discounts on the invoice	the amount of any discount deducted on the invoice for each transaction. If a %age discount applies, show the %age applying in another column.
Other charges	any other charges, or price reductions, that affect the net invoice value (insert additional columns and provide description)
Net invoice value in the currency of the exporting country	the net invoice value expressed in your domestic currency, as recorded in your accounting system
Rebates or other allowances	the actual amount of any deferred rebates or allowances in the currency of sale
Quantity discounts	the actual amount of any quantity discounts not deducted from the invoice (show a separate column for each type of quantity discount)
Packing*	packing expenses
Inland transportation costs*	amount of inland transportation costs included in the selling price
Handling, loading and ancillary expenses*	handling, loading & ancillary expenses
Warranty & guarantee expenses*	warranty & guarantee expenses
Technical assistance & other services*	expenses for after sale services, such as technical assistance or installation costs
Commissions*	commissions paid (if more than one type is paid, insert additional columns of data)
Other factors*	any other costs, charges or expenses incurred in relation to the domestic sales (include additional columns as required). See question D5.

* All of these costs are explained further in Section E-2.

D-5 If there are any other costs, charges or expenses incurred in respect of the sales listed that 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.



Exhibit D-4.

D-6 For each type of commission, discount, rebate or 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 D-4.

PUBLIC RECORD

SCS grants competitive rebate to certain customers as adjustment to selling prices. SCS also grants rebates for billing adjustments to correct errors in the invoice. In Exhibit D-4, we allocate rebates to applicable sales made to the customer.

Please note that companies are required by Taiwanese tax authorities to issue a "Sale Rebate and Return Note" for each sales rebate, discount, price adjustment, or warranty-claim credit. However, the information about the reasons for which each "Sale Rebate and Return Note" issued is not maintained in the ledger. Thus, all sales rebates incurred in the investigation period, including those for warranty claims, were reported in the column of sales rebate and allocated to the total sales of corresponding customers in the same period.

If you have issued credit notes (directly or indirectly) to customers, provide details if the credited amount has **not** been reported as a discount or rebate.

Not applicable.

- 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 and bank documentation showing proof of payment).

Representatives of the Commission will select additional sales for verification at the visit.

Report as instructed. Please refer to Exhibits D-7-a and D-7-b for sample domestic sales documents.

SECTION E

FAIR COMPARISON

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

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

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

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

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

Where possible, the adjustment should be based upon actual costs incurred when making the relevant sales. However, if 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.

*SCS reported the actual inland transportation cost incurred for each export sales. Where one inland freight payment covers more than one sales listed in Exhibit B-4, the inland freight is allocated based on sales quantity. Please refer to **Exhibit E-1-1-a** for Inland-Freight Schedule and **Exhibit E-1-1-b** List of Export Expenses and General Ledger Accounts.*

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 B-4, 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; and
- other ancillary charges.

SCS listed the following export ancillary expenses in Exhibit B-4. All the expenses are reported on an actual basis. Where one payment of expense cover more than one sales, the expense is allocated based on sales quantity.

[REDACTED]

(a) Brokerage:

The brokerage expenses are reported on an actual basis and allocated to the products included in the same shipment by quantity. The charge normally include EDI processing fee, customs brokerage fee, service charge, handling charge, and certificate fee.

PUBLIC RECORD

(b) Harbour service fee (charged by government):

The harbour service fee is reported on an actual basis.

(c) THC & CFS charge:

Terminal Handling Charge and Container Freight Station Charge payable to CY are reported on an actual basis, and are allocated to the products included in the same shipment by quantity.

(d) Trade promotion fee (charged by government):

The trade promotion fee is reported on an actual basis and allocated to the products included in the same shipment by value.

(e) Bank charge:

SCS has reported the bank charge for each L/C payment on an actual basis based.

*Please refer **Exhibit E-1-2-a** and **Exhibit E-1-2-b** for calculation worksheets for export expenses.*

3. Credit

The cost of extending credit on export sales is not included in the amounts quantified at question B-4. 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, e.g. short term borrowing in the currency concerned.

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

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**'.

*Please refer to **Exhibit E-1-4** for the packing cost calculation.*

5. Commissions

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

PUBLIC RECORD

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

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

[REDACTED]

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

List the costs incurred. Show the 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.

[REDACTED]

[REDACTED]

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.

SCS does not claim other factors to adjust the export price.

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 *World Trade Organization Anti-Dumping 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.

SCS does not claim currency conversion adjustment.

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

These cost adjustments will relate to your responses made at question D-4, '**domestic sales**'.

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

1. Physical characteristics

This 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 on the market value of the difference, but where this is not possible the adjustment shall be based on the difference in cost plus the gross profit mark-up, i.e. an amount for selling, general and administrative costs (SG&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, and state the source of your data.

SCS has identified the same PCNs as those assigned to the export sales and reported the same in its domestic sales spreadsheet at Exhibit D-4. Therefore, SCS does not claim physical characteristics adjustment for the purpose of fair comparison.

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.

Export to Australia is not subject to any tax exemption or drawback. Thus, SCS does not claim such adjustment.

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 as to how the amounts were calculated and apportioned to the exported goods; and

PUBLIC RECORD

- an explanation as to how you calculated the amount of duty payable on imported materials that is borne by the goods sold *domestically*, but is not borne by the exports to Australia.

Substitution drawback systems

Annex 3 of the *World Trade Organization Agreement on Subsidies and Countervailing Measures* provides:

[d]rawback 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.

3. Level of trade

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

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

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

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

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

(a) 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;

PUBLIC RECORD

- for each activity, whether your firm carries out the same activity when selling to importers in Australia; and
- 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 a pattern is demonstrated by a general availability of the discounts to the level (isolated instances would not establish a pattern of availability).

Not applicable. There are no relevant trade level differences and no adjustment is necessary or claimed.

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

Provide the applicable interest rate over each month of the 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.

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,¹ the average credit period may be determined as follows:

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

PUBLIC RECORD

(a) *calculate an accounts receivable turnover ratio*

This ratio equals total credit sales divided by the 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 the opening accounts receivable at the beginning of the period, plus the closing accounts receivable at the end of period divided by two; or
- the total monthly receivables divided by 12.

(b) *calculate the average credit period*

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

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

Credit terms have been identified in SCS's domestic sales spreadsheet

[REDACTED]

Please see Exhibit E-2-4 for the applicable per annum interest rate on NTD short-term borrowing.

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.

Inland freight has been reported on an actual basis and allocated by quantity for the goods shipped in the same shipment.

Please see Exhibit E-1-1-a Inland Freight Schedule.

6. Handling, loading and ancillary expenses

PUBLIC RECORD

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.

SCS did not incur other selling expenses with respect to the domestic sales.

7. Packing

List the 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'**.

*There are different packing methods used in domestic sales and export sales to Australia. Therefore SCS reported packing costs in the sale listings to reflect this difference. Please refer to **Exhibit E-1-4** for the packing cost calculation.*

8. Commissions

For any commissions paid in relation to the domestic sales:

- provide a description; and
- 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.

During the investigation period, all sales in domestic market were made directly to end users or traders. There were no commissions paid in SCS's domestic sales.

9. Warranties, guarantees and after sales services

List the costs incurred. Show the 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 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.

Not applicable.

10. Other factors

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

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

- *advertising*; and
- *bad debt*.

SCS does not claim other adjustments.

E-3 Duplication

In calculating the amount of the adjustments, you must ensure 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 on 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.

Not applicable. SCS does not note any duplication involved in the calculation of adjustments.

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.

Column heading	Explanation
Country	name of the country(ies) 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 relevant third country over the review period
Level of trade	the level of trade that you export like goods to in the relevant third country
Quantity	indicate quantity (in units) exported to the relevant third country over the review period
Unit of quantity	show unit of quantity, e.g. kg
Value of sales	show net sales value to all customers in the relevant 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 relevant country, e.g. 60 days=60 etc.
Shipment terms	typical shipment terms to customers in the relevant third country, e.g. CIF, FOB, ex-factory, DDP etc.

Supply this information in the worksheet titled 'third country'.

*Report as instructed. Please see **Exhibit F-1** for Third Country.*

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

Except different trade terms, there are no differences between SCS's sales to Australia and to other third countries.

SECTION G

COSTING INFORMATION AND CONSTRUCTED VALUE

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

- *testing the profitability of sales of like goods on the domestic market;*
- *determining a constructed normal value of the goods subject to measures – i.e. of the goods exported to Australia; and*
- *making certain adjustments to the normal value.*

You will need to provide the cost of production of both the exported goods (the goods) and for the like goods sold on the domestic market. You will also need to provide the SG&A expenses relating to goods sold on the domestic market, the finance expenses, and any other expenses (e.g. non-operating expenses not included elsewhere) associated with the goods.

In your response please include a worksheet showing how the SG&A expenses, the finance expenses, and any other expenses have been calculated.

If, in response to question B-4 (Sales to Australia, Export Price) you:

- *reported that the date of sale is not the invoice date, and consider that an 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 visit you must be prepared to reconcile the costs shown to the accounting records used to prepare the financial statements.

G-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.

Please refer to [Exhibit G-1](#) for the flowchart of production process of SCS.

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 (e.g. kg, tonnes)*			
B – actual production volume (e.g. kg, tonnes)			

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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 in the worksheet titled '**production**'.

Report as instructed. Please refer to Exhibit G-2 Production.

G-3 Cost accounting practices

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

SCS does not have separate management accounting system. Its cost accounting system is an integral part of its financial accounting system and is the base of its audited financial statements.

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

SCS does not adopt standard cost system. Thus this question is no applicable.

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

There are no such cost variances occurring during the investigation period.

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

SCS does not set up any profit or cost centres. This question is not applicable.

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

SCS does not set up any profit or cost centres. This question is not applicable.

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

SCS collected and calculated production costs on an annual basis in respect of the following three categories of products:

Hot-rolled coil/sheet

Cold-rolled coil

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Hot-rolled plate

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

All production costs are valued in the same methods for cost accounting purposes and for financial accounting purposes.

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

SCS did not engage in any start-up operation in relation to the goods under consideration.

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.

SCS did not engage in any start-up operation in relation to the goods under consideration.

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.²

1. Please provide (in the format shown in the table below) the actual unit cost to make and sell each model/type of the like goods sold on the domestic market (identified in Section C). Provide this cost data for each quarter over the review period. If your company calculates costs monthly, provide monthly costs.
2. Indicate the source of cost information (account numbers etc.) and/or methods used to allocate cost to the goods. Provide documentation and worksheets supporting your calculations.

	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Like domestic model/type – from worksheet LIKE GOODS (Section C-3)				
Production volume				
Material costs ¹				
Thickness (BMT)				
Form (coil or sheet)				
Direct labour				
Manufacturing overheads				

² The Commission applies the test set out in section 269TAAD of the Act to determine whether goods are in ordinary course of trade. These provisions reflect the World Trade Organization Anti-Dumping Agreement (article 2.2.1 refers).

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Other costs ²				
Total cost to make				
Selling costs				
Administration costs				
Financial costs				
Delivery expenses ³				
Other costs ³				
Unit cost to make and sell				

Prepare this information in the worksheet titled '**domestic CTMS**'.

¹ Identify each cost separately. Include indirect material costs as a separate item (only if not included in manufacturing overheads).

² Relating to costs of production only; identify each cost separately.

³ Identify each cost separately. Please ensure non-operating expenses that relate to the goods are included. Where gains/losses due to foreign currency exchange are incurred, please provide detail of the amounts separately for transaction and translation gains/losses.

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

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

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

Please specify unit of currency.

*Please refer to **Exhibit G-4 Domestic CTMS**. Please also refer to the answer to G-5.3 below for detail of calculation methods.*

G-5 Cost to make and sell goods subject to measures (i.e. 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 1	Quarter 2	Quarter 3	Quarter 4
Model/type exported to Australia – from worksheet LIKE GOODS				
Material costs ¹				
Thickness (BMT)				
Form (coil or sheet)				
Direct labour				
Manufacturing overheads				
Other costs ²				
Total cost to make				
Selling costs				
Administration costs				
Financial costs				
Delivery expenses ³				
Other costs ³				
Unit cost to make and sell				

Prepare this information in the worksheet titled '**Australian CTMS**'.

¹ Identify each cost separately. Include indirect material costs as a separate item (only if not included in manufacturing overheads).

² Relating to costs of production only; identify each cost separately.

³ Identify each cost separately. Please ensure non-operating expenses that relate to the goods are included. Where gains/losses due to foreign currency exchange are incurred, please provide detail of the amounts separately for transaction and translation gains/losses.

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

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

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

Please specify unit of currency.

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*Please refer to **Exhibit G-5** Australian CTMS. Please also refer to the answer to G-5.3 below for detail of calculation methods.*

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.

The same products sold in domestic market and Australian market are assigned the identical cost to make (material, labour and manufacture overheads), but with different direct selling expenses due to different selling conditions / activities involved.

The costs to sell (indirect selling, general and administrative expenses) are allocated based on turnover.

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.

There are no significant differences between the cost shown and the cost on SCS's general accounting system.

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

[REDACTED]

1. [REDACTED]

[REDACTED]

2. [REDACTED]

[REDACTED]

3. [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]			[REDACTED]			[REDACTED]			[REDACTED]		
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
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[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

[REDACTED]

4. [REDACTED]

[REDACTED]

G-6 Major raw material costs

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

For these major inputs:

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

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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 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.

The only primary raw material is steel slab.

 Please see **Exhibit G-6** for the supplier list.

SCS recorded the actual purchase cost of steel slabs as the raw material cost.

SECTION H
EXPORTER'S DECLARATION

- ☒ I hereby declare that **SHANG CHEN STEEL CO., LTD.**
did, during the period of review, export the goods subject to measures
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.
- ☐ I hereby declare that..... (company)
did not, during the period of review, export the goods subject to
measures, and therefore have not completed the attached
questionnaire.

Name : Yu Zong-jing.....
Signature :  
Position in :  Authorized Signature
Company : General Manager.....
Date : 1/02/2018.....

PUBLIC RECORD

**SECTION I
CHECKLIST**

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

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

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

APPENDIX

GLOSSARY OF TERMS

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

Adjustments

To enable a fair comparison between the export price and the normal value, Australian legislation provides for the adjustment of the domestic price paid for like goods.

Adjustments are made to account for sales occurring at different times, specification differences, and differences in the terms or circumstances of the sales. The adjustment to the normal value may be upward or downward. Areas where you believe an adjustment is necessary should be identified (Section E of the questionnaire refers).

Examples of adjustments that may be made include:

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

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

Arms length

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

Constructed value

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

Cost of production/manufacturing

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

Cost to make and sell

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

Country of origin

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

Date of sale

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

Direct labour cost

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

Dumping

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

Dumping margin

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

Export price

The export price of the goods is usually the price paid or payable to the exporter in arms length transactions, in most instances calculated at the free-on-board level.

Exporting country

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

Factory overheads

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

Goods subject to measures

The goods to which the application for review relates. That is, the goods that you have exported to Australia allegedly at dumped prices.

Incoterms

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

EXW	ex-works (the seller's minimum obligation, as costs relate to goods being made available at the sellers premises)
FCA	free carrier (main carriage not paid by seller. Pay costs until such time that the goods have been delivered at the named point into custody of a carrier named by the seller. Customs formalities, taxes etc. paid if required)
FAS	free alongside ship (main carriage not paid by seller. Deliver the goods alongside the ship)
FOB	free-on-board (main carriage not paid by seller. Deliver the goods on board, provide export clearance if required, pay loading costs to the point the goods have passed the ship's rail, pay customs formalities, taxes etc. payable upon exportation)
CFR	cost and freight (main carriage paid by seller. Pay all costs until delivered as well as freight, loading and unloading, pay customs formalities, taxes etc. payable upon exportation)
CIF	cost, insurance and freight (main carriage paid by seller. Pay all costs as under CFR, as well as marine insurance) The terms CFR and CIF are only used where goods are carried by sea or waterway transport
CPT	carriage paid to
CIP	carriage and insurance paid to The terms CPT and CIP are used as alternatives to CFR and CIF where the goods are carried by air, road, rail etc.

PUBLIC RECORD

DAF	delivered at frontier (goods carried by rail or road, and cleared for export at the named place at the frontier. Pay costs until delivered at the frontier, plus any discharge costs incurred to place the goods at the customer's disposal)
DES	delivered ex-ship (goods made available to the buyer on board the ship uncleared for import at the named port of destination. Pay all costs incurred in placing at the disposal of the buyer, pay customs formalities, taxes etc. payable upon exportation, and where necessary for transit through another country)
DDU	delivered duty unpaid (pay all costs for carriage to the agreed point, pay customs formalities, taxes etc. payable upon exportation, and where necessary for transit through another country)
DDP	delivered duty paid (goods made available at the named place in the country of importation – all risks and costs being incurred by the seller including duties, taxes etc. incurred upon importation)

Like goods

Like goods are goods sold on the domestic market of the country of export (or to a third country) that are identical in all respects to the goods subject to measures or that, although not alike in all respects, have characteristics closely resembling those of the goods subject to measures.

Normal value

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

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

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

Finally, when a normal value cannot be ascertained by any of the above methods, or if no information is provided, the Commission will determine the normal value by considering all the relevant information.

Where domestic price (generally), and the trade of the exporting country are determined to be substantially influenced by the government of the exporting country, an alternative/surrogate market economy is selected by the Commission, and the normal value is determined as if the surrogate country were the export source.

Ordinary course of trade

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

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

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

Review period

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

Selling, general and administration expenses

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

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

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

目錄 Contents

公司簡介

Company Profile..... 2

經營理念

Our Philosophy 3

熱軋鋼品生產流程

HOT-Rolled Steel Manufacturing Process .. 6

熱軋鋼捲. 鋼板規格資料

HOT-Rolled Steel Coil Specification 8

產製範圍

Product Range 26

標記與包裝

marking and Packing 28

單位換算

Conversion Factor 30

營業單位及訂貨需知

Ordering information 31



公司簡介

公司名稱：尚承鋼鐵股份有限公司

創設時間：民國93年10月

創辦人：余正彥 先生

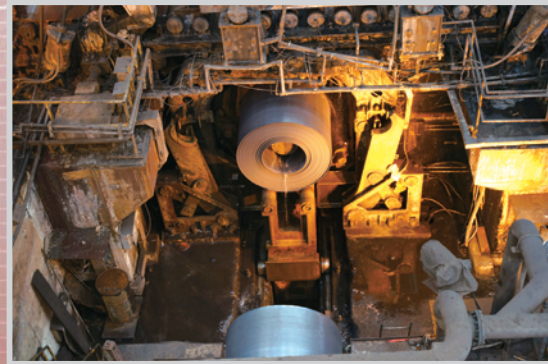
主要產品：熱軋鋼捲、熱軋鋼板

地址：台灣高雄市小港區大業南路7號

公司網址：<http://www.sssteel.com.tw>

電話：886-7-8716911

傳真：886-7-8720008



Company Profile

Company Name : Shang Chen Steel Co., LTD

Established Date : October 2004

Founder : Mr. Yu , Cheng-Yen

Main Product : Hot-Roll Coil , Hot-Roll Plate

Address : NO.7 TA YEH SOUTH ROAD HSIAO KANG, KAOHSIUNG TAIWAN R.O.C.

Website : <http://www.sssteel.com.tw>

Tel : 886-7-8716911

Fax : 886-7-8720008

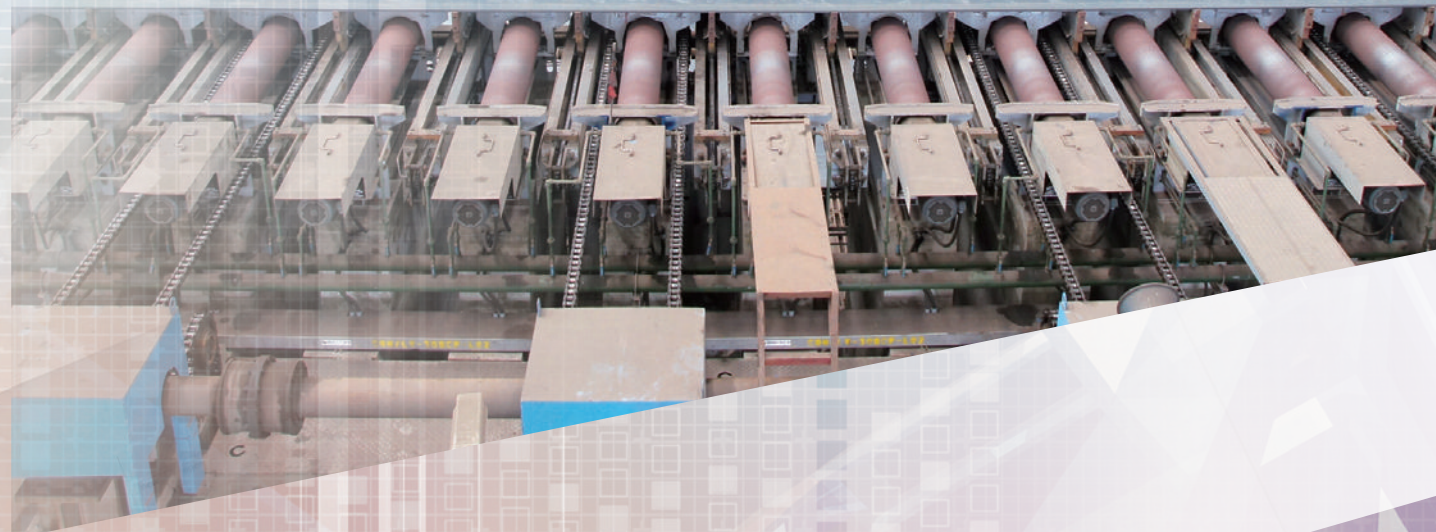


經營理念 Our Philosophy

Sincereness 以誠立業

Creation 創新求進

Sharing 成果共享



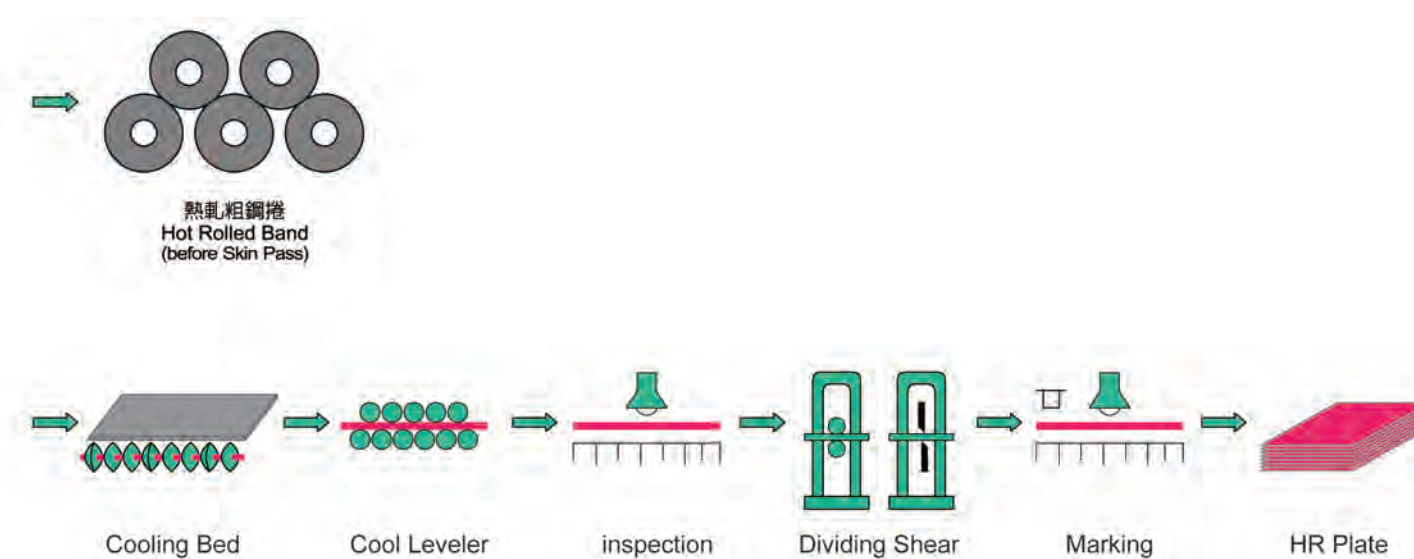
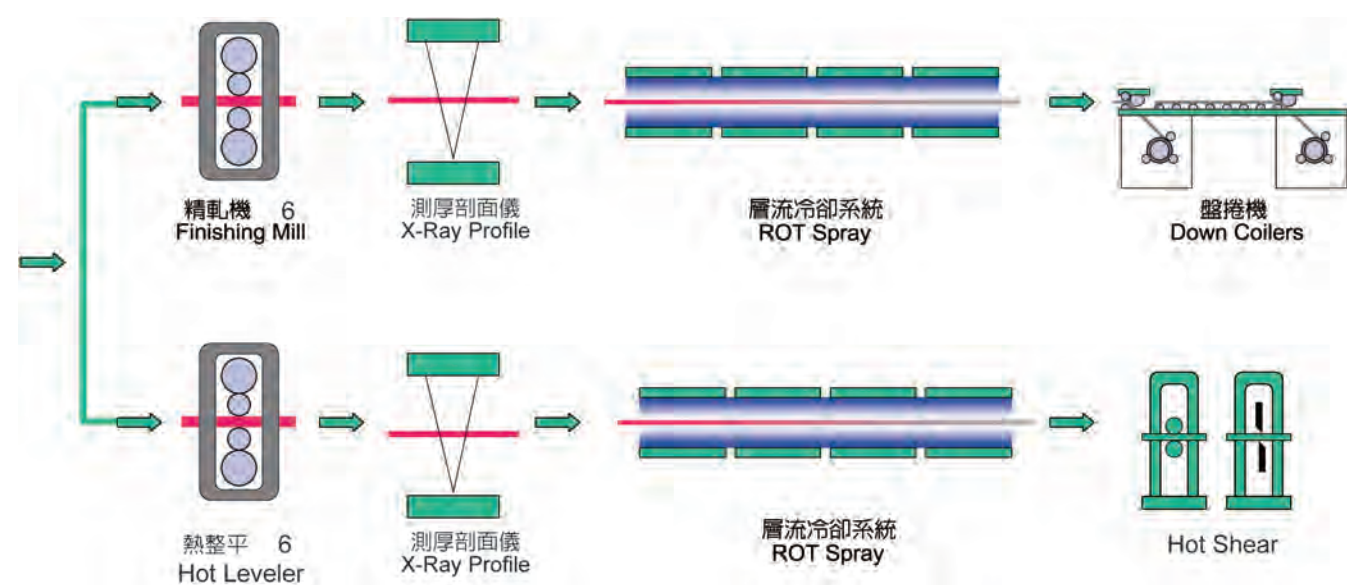
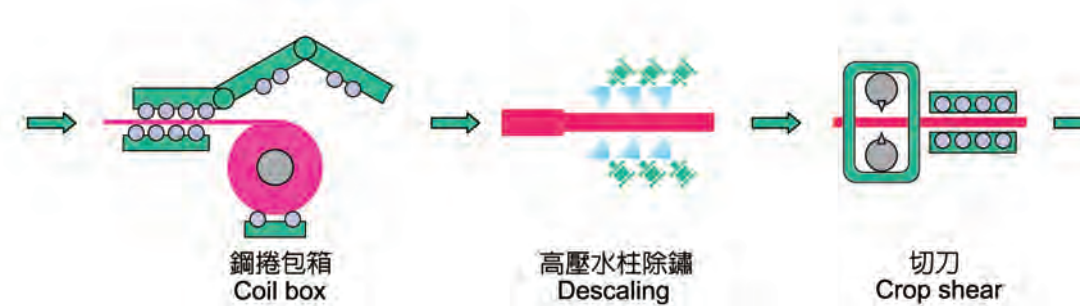
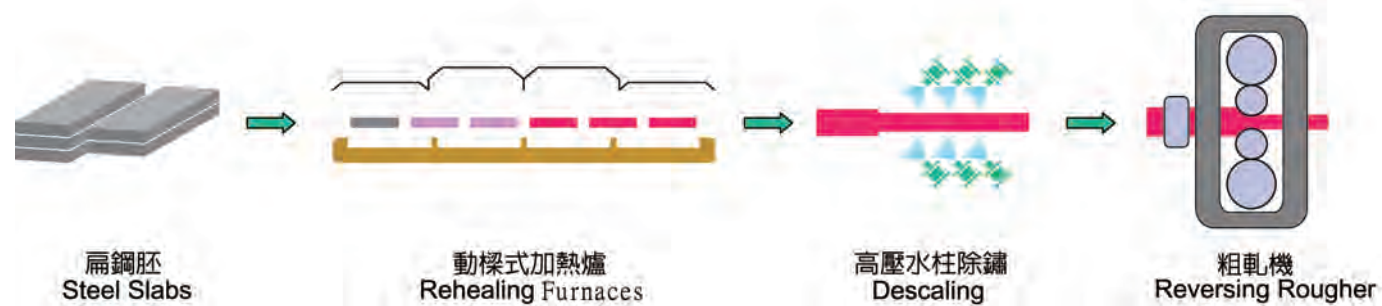
主要生產設備 及設計產能

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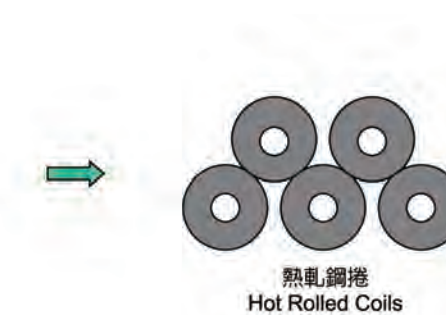
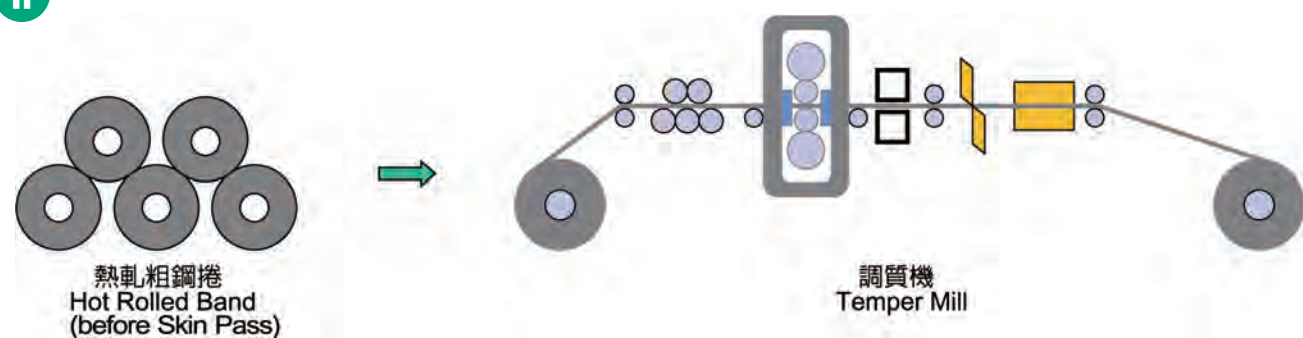
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I



II





3.相關規格資料 Specification

3.1化學成分及機械性質 Chemical Compositions and Mechanical Properties

3.1.1 花紋鋼板 FLOOR PLATE

種類符號 Classification	化學成份 % Chemical Composition			
	C	Mn	P	S
FPC	-	-	0.050 以下 Under 0.050	0.050 以下 Under 0.050
FP40	-	-	0.050 以下 Under 0.050	0.050 以下 Under 0.050

厚度單位Thickness unit : mm

種類符號 Classification	拉 伸 試 驗 Tensile Test					彎 曲 試 驗 Bend Test		
	降伏強度 Yield Strenght (N/mm ²) Kgf/mm ²	抗拉強度 Tensile Strength (N/mm ²) Kgf/mm ²	伸長率最小值 Elongation min.		試片 (CNS)	彎曲角度 Crooked angle	內側直徑 Inner diameter	試片 (CNS)
			厚度 Thickness (mm)	%				
FPC	-	(270)以上 (28)	-	-	-	-	-	-
FP40	(225)(23)以上 (225) (23) Over	(400)41以上 (400) 41 Over	超過 2.5至5.0	21	No.5	180°	厚度之3.0倍 Thickness is 3 multiples	No.1
			超過 5.0至6.0	17	No.1A			

註：1.本表不適用於鋼捲頭尾兩端不規則部份。

The table do not apply to the irregulae parts of coil tail and head.

2.本表中()內數值僅供參考。

() for reference only.



3.1.2 JIS G3101一般結構用鋼 Structural grade

種類符號 Classification	化學成份 % Chemical Composition %			
	C	Mn	P	S
SS330	-	-	0.050以下 Under 0.050	0.050以下 Under 0.050
SS400				
SS490				
SS540	0.30以下 Under 0.30	1.60以下 Under 1.60	0.040以下 Under 0.040	0.040以下 Under 0.040

厚度單位Thickness unit : mm

種類符號 Classification	拉 伸 試 驗 Tensile Test				彎 曲 試 驗 Bend Test		
	降伏點或 降伏強度 Yield Strenght N/mm ²	抗拉強度 Tensile Strength N/mm ²	伸長率 % Elongation %		彎曲角度 Crooked angle	內側直徑 Inner diameter	試片
			No.5試片	No.1A試片			
			厚度 5 以下 Thickness Under 5	厚度超過 5至16 Thickness 5 to 16			
SS330	205以上 205 Over	330 - 430	26以上 26 Over	21以上 21 Over	180°	厚度之 1.0倍	No.1
SS400	245以上 245 Over	400 - 510	21以上 21 Over	17以上 17 Over		厚度之 3.0倍	
SS490	285以上 285 Over	490 - 610	19以上 19 Over	15以上 15 Over		厚度之 4.0倍	
SS540	400以上 400 Over	540以上 540 Over	16以上 16 Over	13以上 13 Over		厚度之 4.0倍	



3.1.3 JIS G3131 軟鋼

JIS G3131 Commercial and Drawing Quality

種類符號 Classification	化學成分 % Chemical Composition %			
	C	Mn	P	S
SPHC	0.15以下 Under 0.15	0.60以下 Under 0.60	0.050以下 Under 0.050	0.050以下 Under 0.050
SPHD	0.10以下 Under 0.10	0.50以下 Under 0.50	0.040以下 Under 0.040	0.040以下 Under 0.040
SPHE	0.10以下 Under 0.10	0.50以下 Under 0.50	0.030以下 Under 0.030	0.035以下 Under 0.035

厚度單位Thickness unit : mm

種類符號 Classification	拉 伸 試 驗 Tensile Test							彎 曲 試 驗 Bend Test				
	抗拉 強度 Tensile Strength N/mm ²	伸長率%(平行軋延方向) Elongation						試 片	彎曲 角度 Crooked angle	內側直徑 Inner diameter		試 片
		厚度1.2 以上未滿 1.6	厚度1.6 以上未滿 2.0	厚度2.0 以上未滿 2.5	厚度2.5 以上未滿 3.2	厚度3.2 以上未滿 4.0	厚度4.0 以上			厚度 未滿 3.2mm	厚度 3.2mm 以上	
		Thickness 1.2 to 1.6 excl.	Thickness 1.6 to 2.0 excl.	Thickness 2.0 to 2.5 excl.	Thickness 2.5 to 3.2 excl.	Thickness 3.2 to 4.0 excl.	Thickness 4.0 Over			Thickness 3.2 excl	Thickness 3.2 Over	
SPHC	270 以上 270 Over	27以上 27 Over	29以上 29 Over	29以上 29 Over	31以上 31 Over	31以上 31 Over	31以上 31 Over	No. 5 平 行 軋 延 方 向	180°	密貼 Flat on Itself	厚度之 1.0倍	No. 3 平 行 軋 延 方 向
SPHD		30以上 30 Over	32以上 32 Over	33以上 33 Over	35以上 35 Over	37以上 37 Over	39以上 39 Over		-	-	-	
SPHE		31以上 31 Over	33以上 33 Over	35以上 35 Over	37以上 37 Over	39以上 39 Over	41以上 41 Over		-	-	-	

註：本表不適用於鋼捲頭尾兩端不規則部份。

The table do not apply to the irregulae parts of coil tail and head.



3.1.4 JIS G3132 鋼管用碳素鋼

JIS G3132 Carbon steel for tubes

種類符號 Classification	化學成分 % Chemical Composition %				
	C	Si	Mn	P	S
SPHT1	0.10以下 Under 0.10	0.35以下 Under 0.35	0.50以下 Under 0.50	0.040以下 Under 0.040	0.040以下 Under 0.040
SPHT2	0.18以下 Under 0.18	0.35以下 Under 0.35	0.60以下 Under 0.60		
SPHT3	0.25以下 Under 0.25		0.30 - 0.90		
SPHT4	0.30以下 Under 0.30		0.30 - 1.00		

厚度單位Thickness unit : mm

種類符號 Classification	拉 伸 試 驗 Tensile Test						彎 曲 試 驗 Bend Test			
	抗拉 強度 Tensile Strength N/mm ²	伸長率 % (平行軋延方向) Elongation				試 片	彎曲 角度 Crooked angle	內側直徑 Inner diameter		試 片
		厚度1.2以 上未滿1.6	厚度1.6以 上未滿3.0	厚度3.0以 上未滿6.0	厚度6.0以 上未滿13.0			厚度3.0mm 以下	厚度超過3.0mm 至13.0mm以下	
		Thickness 1.2 to 1.6 excl.	Thickness 1.6 to 3.0 excl.	Thickness 3.0 to 6.0 excl.	Thickness 6.0 to 13.0 excl.			Thickness Under 3.0mm	Thickness 3.0 to 13.0 excl.	
SPHT1	270以上 270 Over	30以上 30 Over	32以上 32 Over	35以上 35 Over	37以上 37 Over	No. 5 平 行 軋 延 方 向	180°	密貼 Flat on Itself	厚度之 1.0倍	No. 3 平 行 軋 延 方 向
SPHT2	340以上 340 Over	25以上 25 Over	27以上 27 Over	30以上 30 Over	32以上 32 Over	-	-	厚度之 2.0倍	厚度之 3.0倍	-
SPHT3	410以上 410 Over	20以上 20 Over	22以上 22 Over	25以上 25 Over	27以上 27 Over	-	-	厚度之 3.0倍	厚度之 4.0倍	-
SPHT4	490以上 490 Over	15以上 15 Over	18以上 18 Over	20以上 20 Over	22以上 22 Over	-	-	厚度之 3.0倍	厚度之 4.0倍	-

註：1.若經買賣雙方協調，Si含量可在0.04%以下。

Si % can be less than 0.04 % under both side negotiation.

2.本表不適用鋼捲頭尾兩端不規則部份。

The table do not apply to the irregulae parts of coil tail and head.



3.1.5 ASTM A569,A622 一般及深衝成形加工用碳鋼

ASTM A569,A622 Commercial and drawing quality

ASTM 編號 ASTM Number		化 學 成 份 % Chemical Composition %					彎曲試驗 Bend Test
(說明) Description	Type	C	Mn	P	S	Al	
A569 (一般品級) (C Q)	A	0.10以下 Under 0.10	0.60 以下 Under 0.60	0.030 以下 Under 0.030	0.035 以下 Under 0.035	-	180° 密貼 Flat on Itself
	B	0.02/0.15		0.10 以下 Under 0.10			
	C	0.08以下 Under 0.08					
A622 (深衝品級) (D Q)	A	0.08 以下 Under 0.08	0.50 以下 Under 0.50	0.020 以下 Under 0.020	0.030 以下 Under 0.030	0.01 以上 Under 0.01	-
	B	0.02/0.08				0.02 以上 Under 0.02	-

註：1.ASTM A569若添加銅(Cu)時，Cu含量必須為0.20%以上，否則一律依殘留元素管制。

2.殘留元素管制(A569及A622相同)：

Cu：0.20以下，Ni：0.20以下，Cr：0.15以下，Mo：0.06以下，

V：0.008以下，Nb：0.008以下，Ti：0.008以下。

3.1.6 ASTM A36,A283 一般及中低強度結構用碳鋼

ASTM A36,A283 Carbon steel for general and middle strength structural grade.

ASTM 編號 (說明) ASTM Number		化學成份 % Chemical Composition %					拉 伸 試 驗 Tensile Test		
		C	Si	Mn	P	S	降伏點 Yield Strength Ksi(N/mm ²)	抗拉強度 Tensile Strength Ksi(N/mm ²)	伸長率% Elongation Min.
A36 (一般結構用)		0.25 以下 Under 0.25	0.40 以下 Under 0.40	-	0.04 以下 Under 0.04	0.05 以下 Under 0.05	36(250) 以上 36(250) Over	58~80 (400~550)	20 IN 8" 23 IN 2"
A283 (中低強度 結構用)	Grade A	0.14 以下 Under 0.14	0.40 以下 Under 0.40	0.90 以下 Under 0.90	0.035 以下 Under 0.035	0.04 以下 Under 0.04	24(165) 以上 24(165) Over	45~60 (310~415)	27 IN 8" 30 IN 2"
	Grade B	0.17 以下 Under 0.17					27(185) 以上 27(185) Over	50~65 (345~450)	25 IN 8" 28 IN 2"

註：若添加Cu則含量需0.20%以上。



3.1.7 ASTM A570 結構用碳鋼

ASTM A570 Carbon steel for structural grade

ASTM編號 ASTM Number			化 學 成 分 % Chemical Composition				
(説明) Explain	Grade	Type	C	Si	Mn	P	S
A570 (結構用)	30	-	0.25 以下 Under 0.25	-	0.90 以下 Under 0.90	0.035 以下 Under 0.035	0.04 以下 Under 0.04
	33	-					
	36	1					
	40	-					
	36	2		0.40 以下 Under 0.40	1.35 以下 Under 1.35		
	45	-		-			

ASTM編號 ASTM Number			拉 伸 試 驗 Tensile Test						彎曲試驗90° 內側半徑(垂直軋延方向) Inner Radius for bend test	備註 Remark
(說明) Explain	Grade	Type	降伏點 最小值 Yield Strenght Min. Ksi (N/mm ²)	抗拉強度 最小值 Tensile Strength Min. Ksi (N/mm ²)	伸長率最小值(%) Elongation Min. (%)					
					IN 2"		IN 8"			
					厚度thickness (inch)					
					0.025 0.063	0.064 0.096	0.097 0.230	0.097 0.230		
A570 (結構用)	30	-	30 (205)	49 (340)	21	24	25	19	1t	
	33	-	33 (230)	52 (360)	18	22	23	18	1t	
	36	1	36 (250)	53 (365)	17	21	22	17	1.5t	
	40	-	40 (275)	55 (380)	16	20	21	16	2t	
	36	2	36 (250)	58-80 (400-550)	16	20	21	16	2t	
	45	-	45 (310)	60 (415)	13	18	19	14	2t	

註：1.若添加Cu則含量需0.20%以上。

2.t為鋼料厚度。

t is the thickness of steel test sample.



3.1.5 JIS G3106 熔接結構用鋼 Hot Roll Coil and Plate

種類符號	化 學 成 份 %				
	C	Si	Mn	P	S
SM400A	0.23以下	-	2.50×C以上	0.035以下	0.035以下
SM400B	0.20以下	0.35以下	0.60~1.40	0.035以下	0.035以下
SM490A	0.20以下	0.55以下	1.60以下	0.035以下	0.035以下
SM490B	0.18以下	0.55以下	1.60以下	0.035以下	0.035以下

種類符號	拉 伸 試 驗				衝 擊 試 驗		
	降伏強度 N/mm ²	抗拉強度 N/mm ²	伸長率%		試驗 溫度 ℃	沙丕吸收能 J	試片
			No5試片	No1A試片			
			厚度≤5mm	5mm<厚度 ≤16mm			
SM400A	245以上	400~510	23以上	18以上	-	-	No.4 平行軋 延方向
SM400B	245以上	400~510	23以上	18以上	0	27以上	
SM490A	325以上	490~610	22以上	17以上	-	-	
SM490B	325以上	490~610	22以上	17以上	0	27以上	

3.1.5 JIS G3116 高壓氣體器用鋼 Hot Roll Coil

種類符號	化 學 成 份 %				
	C	Si	Mn	P	S
SG255	0.20以下	-	0.30以上	0.030以下	0.030以下
SG295	0.20以下	0.35以下	1.00以下	0.030以下	0.030以下
SG325	0.20以下	0.55以下	1.50以下	0.030以下	0.030以下

種類符號	拉 伸 試 驗				彎 曲 試 驗		
	降伏強度 N/mm ²	抗拉強度 N/mm ²	伸長率 %	試片	彎曲 角度	內側直徑	試片
SG255	255以上	400以上	28以上	No.5 平行軋 延方向	180°	厚度之2.0倍	No.3 平行軋 延方向
SG295	295以上	440以上	26以上			厚度之3.0倍	
SG325	325以上	490以上	22以上			厚度之3.0倍	



3.1.7 EN10025 一般結構用鋼 HRC and Plate

種類符號	化 學 成 份 %							
	C	Si	Mn	P	S	N	Cu	CEQ
S235JR	0.17以下	-	1.40以下	0.35以下	0.35以下	0.012以下	0.55以下	0.35以下
S275JR	0.18以下	-	1.50以下	0.35以下	0.35以下	0.012以下	0.55以下	0.40以下
S355JR	0.20以下	0.55以下	1.60以下	0.35以下	0.35以下	0.012以下	0.55以下	0.55以下

種類符號	拉 伸 試 驗					彎 曲 試 驗			
	降伏強度 N/mm ²	抗拉強度 N/mm ²	伸長率% 3mm≦ 厚度 ≦40mm	試片		彎曲角度	内側直徑		
				厚度 <3mm	厚度 >3mm		厚度 (t) mm		
							t≦4	4<t≦6	6<t≦8
S235JR	235以上	360~510	26	TYPE B	TYPE D	180°	1t	1t	1.5t
S275JR	275以上	410~560	23				1t	1t	1.5t
S355JR	355以上	470~630	22				1t	1.5t	1.5t

3.1.8 AS/NZS 1594 熱軋一般鋼材 HRC and Plate

種類符號	化 學 成 份 %											
	C	Si	Mn	P	S	Cr	Ni	Cu	Al	Ti	CEQ	合金 限制
HA200	0.15 以下	0.35 以下	0.60 以下	0.030 以下	0.030 以下	0.15 以下	0.15 以下	0.15 以下	0.1 以下	0.04 以下	0.29 以下	1
HA250	0.20 以下	0.35 以下	1.20 以下	0.040 以下	0.030 以下	0.25 以下	0.25 以下	0.25 以下	0.1 以下	0.04 以下	0.39 以下	1
HA300	0.20 以下	0.35 以下	1.60 以下	0.040 以下	0.030 以下	0.25 以下	0.25 以下	0.25 以下	0.1 以下	0.04 以下	0.39 以下	1
HA350	0.20 以下	0.35 以下	1.60 以下	0.040 以下	0.030 以下	0.25 以下	0.25 以下	0.25 以下	0.1 以下	0.04 以下	0.44 以下	2

1. Nb+V 0.03%以下。 2. V 0.1以下 Nb+V+Ti 0.15%以下。

種類符號	拉 伸 試 驗				彎 曲 試 驗		
	降伏強度 N/mm ²	抗拉強度 N/mm ²	伸長率(厚度tmm)		厚度 (t) mm		
			t≤3	t>3	t≤3	3<t≤5	5<t
HA200	200以上	300以上	24	28	0	t	t
HA250	250以上	350以上	22	26	t	t	2t
HA300	300以上	400以上	20	24	t	2t	2t
HA350	350以上	430以上	18	22	2t	2t	3t

1. 劃線長度50mm



3.1.9 AS/NZS 3678 結構用鋼 Plate and HRC

種類 符號	化 學 成 份 %											
	C	Si	Mn	P	S	Cr	Ni	Cu	Al	Ti	CEQ	Nb+V
G200	0.15 以下	0.35 以下	0.60 以下	0.03 以下	0.03 以下	0.3 以下	0.5 以下	0.4 以下	0.1 以下	0.04 以下	0.25 以下	0.03 以下
G250	0.22 以下	0.55 以下	1.70 以下	0.04 以下	0.03 以下	0.3 以下	0.5 以下	0.4 以下	0.1 以下	0.04 以下	0.44 以下	0.03 以下
G300	0.22 以下	0.55 以下	1.70 以下	0.04 以下	0.03 以下	0.3 以下	0.5 以下	0.4 以下	0.1 以下	0.04 以下	0.44 以下	0.03 以下
G350	0.22 以下	0.55 以下	1.70 以下	0.04 以下	0.03 以下	0.3 以下	0.5 以下	0.4 以下	0.1 以下	0.04 以下	0.48 以下	0.15 以下

種類 符號	拉 伸 試 驗						彎 曲 試 驗			
	降伏強度(厚度tmm)				抗拉 強度	伸長率 %	t≤6	6< t≤10	10< t≤20	20< t≤50
	t≤8	8<t≤12	12<t≤20	20<t≤32						
G200	200	200	-	-	300	24	0.5t	1.0t	1.5t	-
G250	280	260	250	250	410	22	1.0t	1.5t	2.0t	4t
G300	320	310	300	280	430	22	1.0t	1.5t	2.0t	4t
G350	360	360	350	340	450	21	1.5t	2.0t	2.5t	10t

3.1.13 ASTM A572-04 加鋇釩高強度低合金用鋼 Plate

種類 符號	化 學 成 份 %						
	C	Si	Mn	P	S	TYPE 1	TYPE 3
						Nb	Nb
Grade 42	0.21以下	0.40以下	1.35以下	0.04以下	0.05以下	0.005～0.05	0.005～0.05
Grade 50	0.23以下	0.40以下	1.35以下	0.04以下	0.05以下	0.005～0.05	0.005～0.05
Grade 55	0.25以下	0.40以下	1.35以下	0.04以下	0.05以下	0.005～0.05	0.005～0.05

種類符號	拉 伸 試 驗			
	降伏強度	抗拉強度	伸長率%	試片
Grade 42	290 以上	415 以上	20 以上	用GL=8試片
Grade 50	345以上	450以上	18以上	
Grade 55	380以上	485以上	17以上	



3.1.14 ASTM A709 橋樑結構用鋼 Plate

種類 符號	化 學 成 份 %						
	C	Si	Mn	P	S	TYPE 1	TYPE 3
						Nb	Nb
Grade 36	0.25以下	0.40以下	-	0.04以下	0.05以下	-	-
Grade 50	0.23以下	0.40以下	0.8~1.35	0.04以下	0.05以下	0.005~0.05	0.005~0.05

1. Mn / C大於2。

種類 符號	拉 伸 試 驗			
	降伏強度	抗拉強度	伸長率%	試片
Grade 36	250 以上	400~550	20 以上	GL=8
Grade 50	345以上	450以上	18以上	GL=8

3.2.3 JIS G3193 熱軋鋼板、鋼片、鋼捲厚度許可差表

厚度(t)	寬度(w)	w < 1600
t < 1.25		±0.16
1.25 ≤ t < 1.60		±0.18
1.60 ≤ t < 2.00		±0.19
2.00 ≤ t < 2.50		±0.20
2.50 ≤ t < 3.15		±0.22
3.15 ≤ t < 4.00		±0.24
4.00 ≤ t < 6.00		±0.45
6.00 ≤ t < 10.0		±0.55
10.0 ≤ t < 25.0		±0.55
25.0 ≤ t < 40.0		±0.65

3.2.4 JIS G3193 熱軋鋼板、鋼片、鋼捲寬度許可差表

寬度 (mm)	許可差 (軋邊)
600 ≤ w < 1000	0~25
1000 ≤ w < 1250	0~30
1250 ≤ w < 1600	0~35



3.2 常用規格尺寸許可差 Tolerances

3.2.1 JIS G3131 熱軋鋼板、鋼片、鋼捲厚度許可差表

JIS G3131 Thickness tolerances of Hot-Rolled steel sheets & coils

單位Unit : mm

厚 度 thickness	寬 度 Width	1199以下 Under 1199	1200~1499	1500~1799
1.59以下 Under 1.59		± 0.14	± 0.15	± 0.16(*1)
1.60~1.99		± 0.16	± 0.17	± 0.18
2.00~2.49		± 0.17	± 0.19	± 0.21
2.50~3.14		± 0.19	± 0.21	± 0.24
3.15~3.99		± 0.21	± 0.23	± 0.26
4.00~4.99		± 0.24	± 0.26	± 0.28
5.00~5.99		± 0.26	± 0.28	± 0.29
6.00~7.99		± 0.29	± 0.30	± 0.31
8.00~9.99		± 0.32	± 0.33	± 0.34
10.0~12.49		± 0.35	± 0.36	± 0.37
12.5~14.0		± 0.38	± 0.39	± 0.40

註：*1.本規格許可差值適用之寬度上限僅到1550mm。

The table applies to the width less than 1550 mm.

2.本表適用於SPHC、SPHD等鋼種。

The table applies to the SPHC, SPHD grade.

3.厚度應於距離邊緣20mm以上之任意點測定之。

Thickness shall be measured at point 20 mm or apart from both edge.

4.本表不適用於鋼捲頭尾兩端不規則部份。

The table do not apply to the irregulae parts of coil tail and head.



3.2.2 JIS G3132 熱軋鋼捲厚度許可差表 (適用於SPHT1 ~ SPHT3)

JIS G3132 Thickness tolerance of Hot-Rolled coils (apply for SPHT1 ~ SPHT3)

單位Unit : mm

厚 度 thickness	寬 度 Width	1199以下 Under 1199	1200~1499	1500~1799
1.59以下 Under 1.59		± 0.14	± 0.15	± 0.16(*1)
1.60~1.99		± 0.16	± 0.17	± 0.18
2.00~2.49		± 0.17	± 0.19	± 0.21
2.50~3.14		± 0.19	± 0.21	± 0.24
3.15~3.99		± 0.21	± 0.23	± 0.26
4.00~4.99		± 0.24	± 0.26	± 0.28
5.00~5.99		± 0.26	± 0.28	± 0.29
6.00~7.99		± 0.29	± 0.30	± 0.31
8.00~9.99		± 0.32	± 0.33	± 0.34
10.0~12.49		± 0.35	± 0.36	± 0.37
12.5~13.0		± 0.38	± 0.39	± 0.40

註：*1.本規格許可差值適用之寬度上限僅到1550mm。

The table applies to the width less than 1550 mm.

2.厚度應於距離邊緣20mm以上之任意點測定之。

Thickness shall be measured at point 20 mm or apart from both edge.

3.本表不適用於鋼捲頭尾兩端不規則部份。

The table do not apply to the irregulae parts of coil tail and head.



3.2.5 JIS G3193 熱軋鋼板、鋼片長度許可差表

長度 (L) mm	許可差
630mm以下	0~+25
630mm以上	0~+長度0.5%

3.2.6 JIS G3193 熱軋鋼板、鋼片平坦度許可差表

厚 度(t) \ 寬 度(w)	w < 1250	1250 ≤ w < 1600
t < 1.60	18以下	20以下
1.60 ≤ t < 3.15	16以下	18以下
3.15 ≤ t < 4.00	16以下	16以下
4.00 ≤ t < 6.00	14以下	14以下
6.00 ≤ t < 10.0	13以下	13以下
10.0 ≤ t < 25.0	12以下	12以下
25.0 ≤ t < 40.0	9以下	9以下

3.2.7 ASTM A6, A568及A635尺寸及其認可差適用範圍表

單位Unit : mm

厚 度(t) \ 寬 度(w)	720 ≤ w < 1220	1220 ≤ w ≤ 1650
1.12 ≤ t < 4.58	鋼捲：依A568 鋼片：依A568	鋼捲：依A568 鋼片：依A568
4.58 ≤ t < 5.85	鋼捲：依A568 鋼片：依A568	鋼捲：依A635 鋼片：依A6
5.85 ≤ t ≤ 12.7	鋼捲：依A635 鋼片：依A6	鋼捲：依A635 鋼片：依A6

- 註：1. A568適用於A1011, A1018等規格。
 2. A635適用於A1011, A1018等規格之厚板 (Heavy-Thickness) 鋼捲。
 3. A6適用於A36, A1018等規格。



3.2.8 ASTM A568 熱軋碳鋼鋼片、鋼捲厚度許可差表

單位Unit : mm

厚 度 \ 寬 度 thickness Width	509 ≤ w < 1017	1017 ≤ w < 1220	1220 ≤ w < 1525
1.12 ≤ t < 1.31	±0.12	±0.12	-
1.31 ≤ t < 1.45	±0.12	±0.15	±0.15
1.45 ≤ t < 1.81	±0.15	±0.15	±0.17
1.81 ≤ t < 2.49	±0.17	±0.17	±0.17
2.49 ≤ t < 4.58	±0.17	±0.20	±0.20
4.58 ≤ t ≤ 5.84	±0.20	±0.22	-

- 註：1. 本表適用於ASTM A1011, A1018等規格。
 2. 本表係由英制換算而得(1 in=25.4mm)，以嚴於原英制值為原則。
 3. 厚度的測量：(A)軋邊者應於距邊19mm以上之任意點測定之。
 (B)切邊者應於距邊9.5mm以上之任意點測定之。
 4. 本表不適用於軋邊鋼捲頭尾兩端不規則部份。

3.2.9 ASTM A568、A635熱軋鋼片、鋼捲寬度許可差表

寬 度 (w)	許 可 差	
	軋 邊	
	碳 鋼	高強度低合金鋼
890 ≤ w < 1220	+28 -0	+31 -0
1220 ≤ w < 1271		
1271 ≤ w < 1525	+38 -0	+38 -0
1525 ≤ w < 1652		+41 -0

- 註：1. 本表適用於ASTM A1011, A1018等規格。
 2. 本表由英制換算而得(1 in=25.4mm)，以嚴於原英制值為原則。
 3. 本表不適用於軋邊鋼捲頭尾兩端不規則部份。



3.2.10 ASTM A568 熱軋鋼片長度許可差表

單位Unit : mm

長度(L)	762≤L<1525	1525≤L<3049	3049≤L<3964	3964≤L<4878	4878≤L<6097	6097≤L≤7620
許可差	+12.7 0	+19.0 0	+25.4 0	+31.7 0	+38.1 0	+44.4 0

- 註：1. 本表適用於ASTM A1011，A1018等規格。
2. 本表由英制換算而得(1 in=25.4mm)，以嚴於原英制值為原則。

3.2.11 ASTM A635 熱軋碳鋼鋼捲厚度許可差表

單位Unit : mm

厚 度(t)	寬 度(w)	509 ≤ w < 1017	1217 ≤ w < 1220	1220 ≤ w < 1525
4.57 ≤ t < 5.84		-	-	±0.25
5.84 ≤ t < 7.96		±0.27	±0.30	±0.30
7.96 ≤ t < 9.53		±0.30	±0.33	±0.35
9.53 ≤ t ≤ 12.7		±0.35	±0.35	±0.38

- 註：1. 本表適用於ASTM A1011，A1018等規格。
2. 本表由英制換算而得(1 in=25.4mm)，以嚴於原英制值為原則。
3. 厚度的測量：(A)軋邊者應於距邊19mm以上之任意點測定之。
(B)切邊者應於距邊9.5mm以上之任意點測定之。
4. 本表不適用於軋邊鋼捲頭尾兩端不規則部份。

3.2.12 ASTM A6 熱軋鋼板厚度許可差表

單位Unit : mm

厚 度(t)	寬 度(w)
4.58 ≤ t < 25.4	1200 ≤ w ≤ 1600
	+0.76 -0.25

- 註：1. 本表適用於ASTM A36，A1011等規格鋼板。
2. 本表由英制換算而得(1 in=25.4mm)，以嚴於原英制值為原則。
3. 厚度須在距軋延方向邊緣9.5至20mm處測量。
4. 若厚度在註3以外位置測量，其上限許可差可依表列值增加75%。



3.2.13 ASTM A6 熱軋鋼板寬度、長度許可差表

單位Unit : mm

長度(L)	寬度(w)	寬度公差 (t : 厚度)	長度公差 (t : 厚度)
		軋邊	9.53 ≤ t ≤ 15.87
762 ≤ L < 3048	889 ≤ w < 1270	+31 0	+15 -6
	1270 ≤ w < 1524	+38 0	+15 -6
3048 ≤ L < 6096	889 ≤ w < 1270	+31 0	+22 -6
	1270 ≤ w < 1524	+38 0	+22 -6
6096 ≤ L < 7620	889 ≤ w < 1270	+31 0	+28 -6
	1270 ≤ w < 1524	+38 0	+28 -6

- 註：1. 本表適用於ASTM A36，A1011等規格鋼板。
2. 本表由英制換算而得(1 in=25.4mm)，以嚴於原英制值為原則。



3.2.14 歐規EN 10025-2厚度公差

單位Unit : mm

厚度 \ 等級	A	B	C	D
3~5	-0.4~+0.8	-0.3~+0.9	0~1.2	-0.6~+0.6
5~8	-0.4~+1.1	-0.3~+1.2	0~1.5	-0.75~+0.75
8~15	-0.5~+1.2	-0.3~+1.4	0~1.7	-0.85~+0.85
15~25	-0.6~+1.3	-0.3~+1.6	0~1.9	-0.95~+0.95

3.2.15 歐規EN 10025-2寬度公差

600~2000	0~+20mm
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3.2.16 歐規EN 10025-2長度公差

小於4000	0~+20mm
4000~6000	0~+30mm
6000~8000	0~+40mm
8000~10000	0~+50mm
10000~15000	0~+75mm

3.2.17 歐規EN 10025-2平坦度公差

厚度mm \ 降伏.寬度	YS < 460MPA
	2000MM
3~5	14
5~8	12
8~15	11
15~25	10
25~32	9

3.2.18 歐規EN 10025-2弧形度

Edger camber 0.2%

3.2.19 歐規EN 10025-2直角度

不能超過寬度1%



3.2.20 澳規AS/NZS 1365 : 1996鋼板厚度公差

單位Unit : mm

厚度 \ 寬度	13<t≤18	18<t≤22	22<t≤32
1600mm ↓	0.55	0.60	0.70

3.2.21 澳規AS/NZS 1365 : 1996鋼板寬度公差

單位Unit : mm

厚度 \ 寬度	t<16	16≤t≤32
1600mm ↓	0~+20	0~+25

3.2.22 澳規AS/NZS 1365 : 1996鋼板長度公差

單位Unit : mm

厚度 \ 寬度	t<25	25≤t≤32
All	0~+30	0~+40

3.2.23 澳規AS/NZS 1365 : 1996鋼板平坦度公差

單位Unit : mm

厚度 \ 寬度	12<t≤25	25<t≤32
<1500	6	6
1500≤w<1800	8	8

3.2.24 澳規AS/NZS 1365 : 1996鋼板弧形度

Edger camber 0.3%

3.2.25 澳規AS/NZS 1365 : 1996鋼板直角度

不能超過寬度1%



熱軋鋼捲 Hot-Rolled Coil

材質		厚度mm \ 寬度mm	900~1220	900~1250	900~1400	900~1520
JIS G3131	SPHC	1.20mm~1.29mm				
JIS G3101	SS330					
JIS G3132	SPHT-1	1.30mm~1.90mm				
	SPHT-2					
ASTMA570	Gr.30 , Gr.33 , Gr.36	1.91mm~2.49mm				
AS1594	HA250	2.50mm~12.0mm				

材質		厚度mm \ 寬度mm	900~1219	900~1400	900~1520
JIS G3101	SS400	1.75mm~1.99mm			
JIS G3106	SM400A				
	SM400B				
JIS G3116	SG255	2.00mm~2.80mm			
JIS G3136	SN400A				
	SN400B				
JIS G3132	SPHT-3	2.81mm~12.0mm			
ASTM A570	Gr.40				
EN 10025	S275JR				
AS 1594	HA300				

材質		厚度mm \ 寬度mm	900~1090	900~1520
JIS G3101	SS490	2.25mm~2.99mm		
JIS G3106	SM490A			
	SM490B			
JIS G3116	SG295			
JIS G3132	SPHT-4			
JIS G3136	SN490B	3.00mm~12.0mm		
ASTM A570	Gr.50			
EN 10025	S355JR			
AS 1594	HA350			

註：非定呎及高強度鋼種請與業務單位接洽，謝謝！！



熱軋鋼板 PLATE

材質		厚度mm	寬度mm	長度mm
JIS	SS400	15.0mm~32.0mm	900mm~1530mm	3048mm~12192mm
	SS490			
	SM400A			
	SM400B			
	SM490A			
	SM490B			
	SN400A			
	SN400B			
AS1594	HA250			
	HA300			
	HA350			
ASTM	A36			
ASTM A572	Gr.42			
	Gr.50			
ASTM A709	Gr.36			
	Gr.45			

註：非定呎，厚度32mm，及SN490A.B 請與業務單位連繫，謝謝！！




內銷鋼捲

 尚承鋼鐵股份有限公司 Shang Chen Steel Co., Ltd.			
品名規格 PRODUCT SPEC.	HRC , JIS G3101 SS400		
尺寸 SIZE.	6.00mmX1524mm	產地 ORIGIN	Taiwan
重量 WEIGHT	N-W 22010KG	G-W	22015KG
鋼捲編號 COIL NO.	54050671	客戶 CUSTOMER	
爐號 HEAT NO.	98648	目的地 DESTINATION	
備註 REMARK	0108084		

外銷鋼捲

 尚承鋼鐵股份有限公司 Shang Chen Steel Co., Ltd.			
品名規格 PRODUCT SPEC.	HOT ROLLED STEEL SHEET IN COILS JIS G3131 SPHC		
尺寸 SIZE.	2.00mmX1250mm	產地 ORIGIN	Taiwan
重量 WEIGHT	N-W 19420KG	G-W	19425KG
鋼捲編號 COIL NO.	53690431	客戶 CUSTOMER	
爐號 HEAT NO.	98741	目的地 DESTINATION	
備註 REMARK	0107849 S.M:CHINH DAI /HAIPHONG /NO. /MADE IN TAIWAN		

外銷鋼板

 尚承鋼鐵	品名	規格	尺寸
	NI79340 HOUSTON 6148005A / 5N973 / TAIWAN		3/4" X 48" X 120" 556kg / ASTM A36



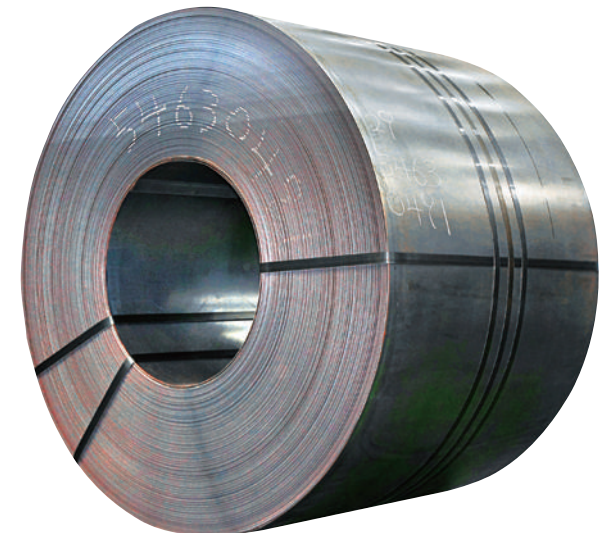
內銷鋼捲

3×2



外銷鋼捲

3×3



外銷鋼板

包裝 Plate



裸包 Plate





6.單位換算 Conversion Factor

長度 Length	ft	in	mm	m
	1	12	304.8	0.3048
	0.08333	1	25.4	0.0254
	0.003281	0.03937	1	0.001

重量 Weight	1 kg = 2.20462 lb
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力 Force	1 kgf = 9.80665 N
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強度 Stress	Ksi (= 1,000 psi)	psi	kgf/mm ²	N/mm ² (= MPa)
	1	1000	0.703070	6.89476
	0.001	1	7.03070 x 10 ⁻⁴	6.89476 x 10 ⁻³
	1.42233	1422.33	1	9.80665
	0.145038	145.038	0.101972	1

能量(衝擊值) Absorbed Energy	ft - lbf	kgf - m	N - m (= Joule)
	1	0.138255	1.35582
	7.23301	1	9.80665
	0.737562	0.101972	1

理論質量計算公式

鋼板理論質量	質量(kg) = 厚度(mm) x 寬度(m) x 長度(m) x 7.85
	質量(kg) = 厚度(mm) x 寬度(mm) x 長度(mm) x 7.85 x 10 ⁻⁶



7.內銷訂購需提供之資料

需提供之項目		例如
1.	產品別	熱軋粗鋼捲(HRB) 熱軋鋼捲(HRC) 熱軋鋼板(HRP)
2.	規格材質	JIS G3131 SPHC
3.	尺寸(厚×寬×長)	鋼捲 2.00mm×1219mm 鋼板25.00mm×1524mm×12192mm
4.	訂購量(噸)	1,000MT
5.	單重(噸)	7-12MT 15-22MT
6.	最終用途	製管用
7.	特殊需求	有需求時註明

- 一、本產品手冊僅供參考，規格部份請以各規格協會出版之規格書為準，標記與包裝內容則以本公司實際狀況為準，若有變動恕不另行通知；訂貨時，可產製規格與尺寸請再確認詳細狀況。
- 二、最小訂購量及交貨期，請洽本公司營業處。
- 三、連絡電話：業務部：(07)8716911轉123、124

