



Australian Government
Australian Customs and
Border Protection Service

RECEIVED

15 OCT 2012

International Trade Remedies Branch

EXPORTER QUESTIONNAIRE - TAIWAN

PRODUCT CONCERNED: ALUMINIUM ZINC COATED STEEL AND
ZINC COATED (GALVANISED) STEEL
FROM THE PEOPLE'S REPUBLIC OF
CHINA, THE REPUBLIC OF KOREA AND
TAIWAN

INVESTIGATION PERIOD: 1 JULY 2011 TO 30 JUNE 2012

RESPONSE DUE BY: 15 OCTOBER 2012

ADDRESS FOR RESPONSE: International Trade Remedies Branch
Australian Customs and Border
Protection Service
5 Constitution Avenue
Canberra act 2601
Australia
Attention: Director Operations 2

CASE MANAGER: Ms Christie Sawczuk
TELEPHONE: +61-2-6275-5965
FAX: +61-2-6275-6990
EMAIL: itrops2@customs.gov.au

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

TABLE OF CONTENTS

| | |
|---|----|
| Table of contents..... | 2 |
| Abbreviations | 3 |
| Glossary of Terms..... | 4 |
| Background and General Instructions | 9 |
| Section A - Company structure and operations..... | 16 |
| Section B - Sales to Australia (export price)..... | 21 |
| Section C – Exported Goods & Like goods | 25 |
| Section D - Domestic sales | 27 |
| Section E - Fair comparison | 30 |
| Section F - Export sales to countries other than Australia..... | 38 |
| Section G - Costing information and constructed value | 39 |
| Section H – Exporter/Producer’s declaration..... | 43 |
| Section I - Checklist | 44 |

ABBREVIATIONS

| | |
|-------------------------------|---|
| the Act | the <i>Customs Act 1901</i> |
| China | the People's Republic of China |
| CISA | China Iron and Steel Association |
| CTMS | cost to make and sell |
| Customs and Border Protection | the Australian Customs and Border Protection Service |
| EPZ | Export Processing Zones |
| FIE* | foreign invested enterprise |
| GOC* | Government of China |
| the goods | the goods the subject of the application (Galvanised Steel) |
| HRC | hot-rolled coil |
| HRS | hot-rolled steel (both HRC and narrow strip collectively) |
| the investigation period | 1 July 2011 to 30 June 2012 |
| Korea | the Republic of Korea |
| SASAC | the State-owned Assets Supervision and Administration Commission of the State Council |
| SEZ* | special economic zone |
| SIE* | state-invested enterprise |

*Refer to this questionnaire's Glossary of Terms for a definition.

GLOSSARY OF TERMS

Throughout this questionnaire, there are certain words and terminology used that require some clarification. The following are their definitions for purposes of this investigation.

Adjustments

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

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

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

Arms length

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

Associated Companies

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

(a) both being natural persons:

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

(b) both being bodies corporate:

- (i) both of them are controlled, directly or indirectly, by a third person (whether or not a body corporate); or
- (ii) both of them together control, directly or indirectly, a third body corporate; or
- (iii) the same person (whether or not a body corporate) is in a position to cast, or control the casting of, 5% or more of the maximum number of votes that might be cast at a general meeting of each of them; or

(c) one of them, being a body corporate, is, directly or indirectly, controlled by the other (whether or not a body corporate); or

(d) one of them, being a natural person, is an employee, officer or director of the other (whether or not a body corporate); or

(e) they are members of the same partnership.

Constructed value

In cases where domestic prices paid for the GUC 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 GUC 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 (CTMS)

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

Customs and Border Protection 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.

Enterprise

"Enterprise" includes a group of enterprises, an industry and/or a group of industries.

Export price

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

Exporting country

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

Factory overheads

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

Goods under consideration (GUC)

The goods to which the application for anti-dumping action 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 and Border Protection 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) <i>the terms CFR and CIF are only used where goods are carried by sea or waterway transport</i> |
| CPT | carriage paid to |
| CIP | carriage and insurance paid to <i>the terms CPT and CIP are used as alternatives to CFR and CIF where the goods are carried by air, road, rail etc</i> |
| DAF | delivered at frontier (goods carried by rail or road and cleared for export at the named place at the frontier. Pay costs until delivered at the frontier plus any discharge costs incurred to place the goods at the customer's disposal) |
| DES | delivered ex ship (goods made available to the buyer on board the ship uncleared for import at the named port of destination. Pay all costs incurred in placed at the disposal of the buyer, pay customs formalities, taxes etc payable upon exportation, and where necessary for transit through another country) |
| DDU | delivered duty unpaid (Pay all costs for carriage to the agreed point, pay customs formalities, taxes etc payable upon exportation, and where necessary for transit through another country) |

FOR PUBLIC RECORD

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)

Investigation period

A period defined by Customs and Border Protection over which importations of the goods are examined.

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 GUC or that, although not alike in all respects have characteristics closely resembling those of the GUC. The term 'like goods' also refers to the goods produced by the Australian industry allegedly being injured by dumped imports.

Normal value

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

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

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

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

Ordinary course of trade

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

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

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

Selling, general and administration expenses (SG&A)

FOR PUBLIC RECORD

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

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

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

BACKGROUND AND GENERAL INSTRUCTIONS

1. BACKGROUND

Following an application by BlueScope Steel Limited (BlueScope Steel), an Australian industry member, the Australian Customs and Border Protection Service (Customs and Border Protection) has initiated:

- an investigation into allegations that certain Galvanised Steel and Aluminium Zinc Coated Steel from the People's Republic of China (China), the Republic of Korea (Korea) and Taiwan have been exported to Australia at dumped prices, and because of that dumping, material injury has been caused to an Australian industry producing like goods.

A notice advising initiation of the investigation and review was published in *The Australian* on 05 September 2012. Australian Customs and Border Protection Dumping Notice (ACDN) No. 2012/40 outlining the details of the investigation, and the procedures to be followed during the investigation can be accessed on the Customs and Border Protection website at www.customs.au (follow the links to anti-dumping, current cases and public record).

2. THE GOODS UNDER CONSIDERATION (GUC)

Description

Our records indicate that your company is a major exporter of galvanised steel (the goods), i.e. the goods exported to Australia, allegedly at dumped prices. The applicant provided further details of the goods as follows:

General description

The application specifies that:

(i) Galvanised steel

The imported goods the subject of the Galvanised Steel Application are:

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

The goods the subject of the application (the goods) are generically called galvanised steel (referring to zinc coated steel). The application stated that trade and other names often used to describe Galvanised steel, include:

- “GALVABOND®” steel;
- “ZINCFORM®” steel;
- “GALVASPAN®” steel;
- “ZINCHITEN®” steel;
- “ZINCANNEAL” steel;
- “ZINCSEAL” steel;
- Galv;
- GI;
- Hot Dip Zinc coated steel;
- Hot Dip Zinc/iron alloy coated steel; and
- Galvanneal.

FOR PUBLIC RECORD

The application noted that the amount of zinc coating on the steel is described as its coating mass and is nominated in grams per meter squared (g/m²) with the prefix being Z (Zinc) or ZF (Zinc converted to a Zinc/Iron alloy coating). The applicant claims that the common coating masses used for zinc coating are: Z350, Z275, Z200, Z100, and for zinc/iron alloy coating are ZF100, ZF80 and ZF30 or equivalents based on international standards and naming conventions.

Standards

(i) Australia

The applications state that the Australian and New Zealand Standard Industrial Classification Code applicable to galvanised steel and aluminium zinc coated steel is category 2711.

(ii) International

The applications state that there are a number of relevant International Standards for galvanised steel and aluminium zinc coated steel products that cover a range of products through specific grade designations, including the recommended or guaranteed properties of each of these product grades.

| International Standards | Product Grades |
|---|--|
| <i>General and Commercial Grades</i> | |
| AS/NZS 1397 | G1, G2 |
| ASTM A792 | CS, type A, B and C |
| EN10346 | DX51D, DX52D |
| JIS 3321 | SGLCC |
| <i>Forming, Pressing & Drawing Grades</i> | |
| AS/NZS 1397 | G3 |
| ASTM A792 | FS, DS |
| EN10346 | DX53D, DX54D |
| JIS 3321 | SGLCD, SGLCDD |
| <i>Structural Grades</i> | |
| AS/NZS 1397 | G250, G300, G350, G450, G500, G550 |
| ASTM A792 | 33 (230), 37 (255), 40 (275), 50 (340), 55 (380), 80 (550) |
| EN10346 | S220GD, S250GD, S280GD, S320GD, S350GD, S550GD |
| JIS 3321 | SGLC400, SGLC440, SGLC490, SGLC570 |

Tariff classification

The application stated that the GUC are classified to the following tariff subheadings:

- 7210.61.00 (statistical codes 60,61 and 62)
- 7210.49.00 (statistical codes 55,56,56 and 58)
- 7212.30.00 (statistical codes 61)

The GUC exported to Australia from Korea and Taiwan are subject to a 5% rate of duty (DCT Countries).

For China the GUC exported to Australia are subject to a 0% rate of duty (DCS Country).

FOR PUBLIC RECORD

There are several Tariff Concession Orders (TCOs) applicable to the relevant tariff classification subheading 7210.49.00 for galvanised steel.

3. INVESTIGATION PERIOD

The existence and amount of any dumping in relation to Galvanised Steel exported to Australia from China, Korea and Taiwan will be determined on the basis of an investigation period from *1 July 2011 to 30 June 2012* (hereinafter referred to as 'the investigation period').

Customs and Border Protection will examine details of the Australian market from 1 July 2007 for injury analysis purposes.

4. WHY YOU HAVE BEEN ASKED TO FILL OUT THIS QUESTIONNAIRE?

Either; the application, an importer of Galvanised Steel or data contained within Customs and Border Protection's commercial database has identified you as a potential exporter of Galvanised Steel to Australia during the investigation period.

Consequently, Customs and Border Protection has forwarded you this questionnaire and the associated spreadsheet '*Exporter questionnaire – Galvanised Steel – TAIWAN*' accompanying spreadsheet to provide you with the opportunity to participate and cooperate with its investigation.

Customs and Border Protection may use information provided by exporters to determine:

- the normal values and export prices of the GUC over the investigation and review periods; and

Customs and Border Protection may use the information you provide to determine whether Galvanised Steel exported by your company to Australia was dumped.

You may make separate submissions concerning any other matter relevant to Customs and Border Protection inquiries.

Customs and Border Protection investigation will be carried out under the provisions of Part XVB of the Act. These provisions reflect the World Trade Organisation (WTO) *Anti-Dumping Agreement* and the *Agreement on Subsidies and Countervailing Measures*.

5. WHAT HAPPENS IF YOU DO NOT RESPOND TO THIS QUESTIONNAIRE?

You do not have to complete the questionnaire. However, if you do not respond Customs and Border Protection may be required to rely on information supplied by other parties in making its assessments as to whether Galvanised Steel exported to Australia was dumped (this may include information supplied by the Australian industry).

If you do not provide all of the information sought, or if you do not allow Customs and Border Protection to verify the information you provide (see below), we may deem that you did not cooperate with the investigation.

FOR PUBLIC RECORD

It is Customs and Border Protection's objective to arrive at a recommendation to the Minister based on a full knowledge of all relevant facts. This can only be achieved if exporters cooperate. Customs and Border Protection considers that your interests would be best served by fully completing the questionnaire.

6. IF YOU DECIDE TO RESPOND

Should you choose to provide a response to this questionnaire, please note the following.

For Official Use Only and Public Record versions

If you choose to respond to this questionnaire, you are required to lodge a *For Official Use Only* version and a *Public Record* version of your submission by the due date (due date is specified on front cover).

In submitting these versions, please ensure that each page of the information you provide is clearly marked either 'For Official Use Only' and 'Public Record' versions.

All information provided to Customs and Border Protection in for official use only will be treated accordingly.

The public-record version of your submission will be placed on the public record. The public record is available to all interested parties who may comment on the material on the public record. Other interested parties have the opportunity to comment on issues you have raised.

It is not expected that the public record version of your submission would include commercially sensitive information. However it must contain sufficient detail to allow a reasonable understanding of the substance for official use only version. If, for some reason, you cannot produce a public record version, please contact the investigation Case Manager (see contact details on page 1 of this questionnaire).

You can access the public record electronically online at www.customs.gov.au (follow the links to anti-dumping, current cases and public record)

Declaration

You are required to make a declaration that the information contained in your submitted questionnaire is complete and correct. You must return the signed declaration of an authorised official at Section H of this questionnaire with your response.

Consultants/parties acting on your behalf

If you intend to have another party acting on your behalf please advise Customs and Border Protection of the relevant details.

Customs and Border Protection will generally require written authorisation from exporters and manufacturers for any party acting on its behalf.

7. DUE DATE FOR RESPONSE

Manufacturers and exporters are requested to respond to this questionnaire and return it to Customs and Border Protection within the time specified on the cover.

FOR PUBLIC RECORD

There is a statutory time limit imposed for the investigation. Customs and Border Protection may not be able to consider submissions received after the due date if to do so would prevent meeting the statutory reporting requirements.

Customs and Border Protection would encourage you to make contact with the Case Manager (see contact details on front cover) if you need any assistance in completing the questionnaire.

If you intend to lodge a submission but cannot do so by the due date please advise the Case Manager as soon as possible.

In considering whether or not to grant an extension of time, regard is had to the following:

- a) difficulties in translation of documentation, including the exporter questionnaire;
- b) availability of key staff;
- c) public holidays; or
- d) any circumstance outside the company's control.

Customs and Border Protection may consider granting a small extension of time for lodgement of your submission if you provide a sufficient reason as outlined above.

You may lodge your response by mailing it to the address for lodgement shown on the front cover of this questionnaire, with data requested in electronic format on an included CD-ROM (see point 11 below).

Alternatively you are welcome to lodge your response by email. The email address for lodgement is shown on the front cover of this questionnaire. If you lodge by email you are still required to provide a confidential and a non-confidential version of your submission by the due date.

8. VERIFICATION OF THE INFORMATION THAT YOU SUPPLY

After you have submitted the questionnaire and Customs and Border Protection is satisfied that the information you have provided is sufficiently complete and warrants verification, Customs and Border Protection may seek to visit your company to verify the information provided.

Once the information you have provided is verified, Customs and Border Protection can rely on that information in forming its conclusions in relation to the inquiry.

Verification visits may take several days.

During this verification, we will seek 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. You will need to ensure that any supplementary material such as spreadsheets, calculations etc that you used to prepare or compile your response are available. We will need to consult with your staff, particularly your financial controller (or accountant) and your domestic and export sales people. We may also need to see your factory, in which case we will need to consult with your operational managers.

After gathering the information we will prepare a report of the visit.

We will provide you with a draft of the report and then respond to any questions that you may want to ask. We will also ask you to assist in the preparation of a non-confidential copy of the report for the public record.

9. OUTLINE OF INFORMATION REQUIRED BY THIS QUESTIONNAIRE

| | |
|------------------|---|
| Section A | General information relating to your company including financial reports. |
| Section B | A complete list of your company's exports to Australia over the investigation period. |
| Section C | A list of goods sold on the domestic market of the country of export (like goods) that may be compared to the GUC. |
| 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. This may be particularly relevant if you have not exported to Australia in significant volumes in more recent times. |
| Section G | Costs to make and sell, for exports to Australia and for the domestic market. |
| Section H | Your declaration |
| Section I | Submission checklist |

10. GENERAL INSTRUCTIONS FOR PREPARING YOUR RESPONSE

- When answering the questionnaire please carefully read all instructions. Customs and Border Protection requires a response to all sections of this questionnaire. Please provide an explanation if a question is not relevant to your situation.
- All documents and source material submitted in response to this questionnaire, including financial statements, must be translated into English.
- 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.
- You should retain all work sheets used in answering the questionnaire, in particular those linking the information supplied with management and accounting records. This will help to verify the information.
- Clearly identify all units of measurement and currencies used. Apply the same measurement consistently throughout your response to the questionnaire.

11. INSTRUCTIONS ON PROVIDING ELECTRONIC DATA

- It is important that, where requested, information is submitted in electronic format on a CD-ROM.
- Alternatively electronic data can be submitted directly by email to the email address shown on the front cover of this questionnaire.

FOR PUBLIC RECORD

- The data must be created as spreadsheet files, preferably in Microsoft Excel 2007 or 2003, or alternatively in an Excel compatible format (for example, Excel can normally access data in Dbase or as an ASCII file).
- The Excel files must be compatible to the USA version.
- If you cannot present electronic data in the requested format contact the investigation Case Manager as soon as possible.
- Responses to questions should be as accurate and complete as possible, and attach all relevant supporting documents, even where not specifically requested in this questionnaire.

Please note that answers such as: "Not Applicable" or an answer that only refers to an exhibit or an attachment may not be considered by Customs and Border Protection to be adequate. We therefore suggest that in answering the questions you outline the key elements of your response in the primary submission document, rather than merely pointing to supporting documents of varying degrees of relevance and reliability as your answer.

12. FURTHER INFORMATION

Before you respond to the questionnaire you should read all the documentation that we have included with this questionnaire, including:

- the booklet *Australia's Anti-Dumping and Countervailing Administration*;
- Australian Customs Dumping Notice 2012/40 notifying the initiation of the investigation; and
- the Glossary of Terms within this questionnaire.

It is also recommended that you access and read the non-confidential version of BlueScope Steel's application which is available online on the Electronic Public Record at www.customs.gov.au (follow the sub-links to anti-dumping, current cases and public record)

If you require further assistance, or you are having difficulties completing your submission, please contact the investigation Case Manager.

Please note that Customs and Border Protection may send you a supplementary questionnaire if it needs to clarify matters provided by you in response to this questionnaire or to seek new information.

SECTION A - COMPANY STRUCTURE AND OPERATIONS

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

A-1 IDENTITY AND COMMUNICATION

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

Head office:

Name: **Hsu, Keng-Hao (Kevin)**

Position in the company: **Deputy General Manager**

Address: **No.6, Kubg Si 2nd Rd., His-Ti Village, Hsen-Kang Hsiang, (Chuan-Hsing Industrial Park), Changhua Hsien, Taiwan**

Telephone: **+886-4-7980826**

Facsimile number: **+886-4-7980839**

E-mail address of contact person: **hsu88@ms1.hinet.net**

Factory:

Address: **No.6, Kubg Si 2nd Rd., His-Ti Village, Hsen-Kang Hsiang, (Chuan-Hsing Industrial Park), Changhua Hsien, Taiwan**

Telephone: **+886-4-7980826**

Facsimile number: **+886-4-7980839**

E-mail address of contact person: **hsu88@ms1.hinet.net**

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

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

Name:

Organisation:

Position:

Address:

Telephone:

Facsimile/Telex number:

E-mail address of contact person:

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

A-3 COMPANY INFORMATION

1. What is the legal name of your business?

Ta Fong Steel Co., Ltd.

What kind of entity is it (e.g. company, partnership, sole trader)?

Company

Please provide details of any other business names that you use to export and/or sell goods.

No other business names were used to export and/or to sell goods

FOR 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).

| <i>Principal Shareholders' Name</i> | <i>Ownership</i> | <i>Maximum Control</i> |
|-------------------------------------|------------------|------------------------|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

3. If your company is a subsidiary of another company list the principal shareholders of that company.
Not applicable
4. If your parent company is a subsidiary of another company, list the principal shareholders of that company.
Not applicable
5. Provide a diagram showing all associated or affiliated companies and your company's place within that corporate structure.
Not applicable
6. Are any management fees/corporate allocations charged to your company by your parent or related company?
Not applicable
7. Describe the nature of your company's business. Explain whether you are a producer or manufacturer, distributor, trading company, etc.
Ta Fong is a steel manufacturer producing and selling the following products: Slitted strip coils, steel sheets and welded steel pipes.
8. If your business does not perform all of the following functions in relation to GUC, then please provide names and addresses of the companies which perform each function:
- produce or manufacture **Yes**
 - sell in the domestic market **Yes**
 - export to Australia, and **Yes**
 - export to countries other than Australia. **Yes**
9. Provide your company's internal organisation chart. Describe the functions performed by each group within the organisation.
Please referred to 【Appendix_1_TF_Organization】
10. Provide a list of your business' Board of Directors, Managing Director (or CEO) and Senior Executives.

| <i>BOD Member's Name</i> | <i>Titles</i> |
|----------------------------------|--|
| <i>Tsai, Yung-Ta (蔡永達)</i> | <i>Chairman of BOD</i> |
| <i>Hsu, Han-Keng (許漢庚)</i> | <i>General Manager</i> |
| <i>Tsai, Yung-Fang (蔡永芳)</i> | <i>Deputy General Manager (Production)</i> |
| <i>Tsai Hsu, Hsiu-Tzu (蔡許秀枝)</i> | |

FOR PUBLIC RECORD

11. Provide a copy of your most recent annual report together with any relevant brochures or pamphlets on your business activities.
Please referred to [Appendix_2_TF_Catalog]
12. Provide details of all transactions between your company and all related parties. For example:
- Supplying/selling completed or partially completed products.
 - Supplying/selling raw materials.
 - Performing management functions (including any financial functions).
 - Processing (including toll processing) of any raw materials, intermediary or completed products.
 - Trading in products/materials supplied by related parties.
- Not applicable*

A-4 GENERAL ACCOUNTING/ADMINISTRATION INFORMATION

1. Indicate your accounting period.
January 1st to December 31st
2. Indicate the address where the financial records are held.
No.6, Kubg Si 2nd Rd., His-Ti Village, Hsen-Kang Hsiang, (Chuan-Hsing Industrial Park), Changhua Hsien, Taiwan
3. Provide the following financial documents for the two most recently completed financial years plus all subsequent monthly, quarterly or half yearly statements:
- chart of accounts;
Please referred to [Appendix_3_TF_Account]
 - audited consolidated and unconsolidated financial statements (including all footnotes and the auditor's opinion);
[Appendix_4_TF_2010 Audited Report]
[Appendix_5_TF_2011 Audited Report]
 - internal financial statements, income statements (profit and loss reports), or management accounts, that are prepared and maintained in the normal course of business for the goods under investigation.
[Appendix_6_TF_2012 Internal report] (1st half year 2012)

These documents should relate to:

- the division or section/s of your business responsible for the production and sale of the goods under investigation, and
 - the company overall.
3. If you are not required to have the accounts audited, provide the unaudited financial statements for the two most recently completed financial years, together with your relevant taxation returns. Any subsequent monthly, quarterly or half yearly statements should also be provided.
Not applicable
4. Do your accounting practices differ in any way from the generally accepted accounting principles in your country? If so, provide details.
No
5. Describe:

FOR PUBLIC RECORD

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);
Weighted average
 - 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);
We use weight (in Kilograms) of different goods to calculate percentage for allocating costs.
 - valuation methods for damaged or sub-standard goods generated at the various stages of production;
We use market price as valuation method for damaged or sub-standard goods.
 - valuation methods for scrap, by products, or joint products;
We use market price as valuation method for scrap.
 - valuation and revaluation methods for fixed assets;
Not applicable
 - average useful life for each class of production equipment and depreciation method and rate used for each;
Please referred to 【 Appendix_7_TF_Table of Service Life 】
 - treatment of foreign exchange gains and losses arising from transactions;
Recorded in the account of “Non-operating Expenses”
 - treatment of foreign exchange gains/losses arising from the translation of balance sheet items;
Not applicable
 - inclusion of general expenses and/or interest;
Not applicable
 - provisions for bad or doubtful debts, and treatment thereof in your accounts;
We follow GAAP for bad or doubtful debts, and write off those accounts only after we finish all required legal processes.
 - expenses for idle equipment and/or plant shut-downs;
Not applicable
 - costs of plant closure;
Not applicable
 - restructuring costs;
Not applicable
 - by-products and scrap materials resulting from your company's production process; and
Sell at market price and recorded in the account of “revenue from sales of scraps” on income statement.
 - effects of inflation on financial statement information.
Not applicable
6. In the event that any of the accounting methods used by your company have changed over the last two years provide an explanation of the changes, the date of change, and the reasons for it.
No change over the last two years.

A-5 INCOME STATEMENT

Complete the spreadsheet entitled '**Income statement**' within the *Exporter questionnaire – Galvanised Steel – TAIWAN accompanying spreadsheet* provided alongside this questionnaire.

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

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

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

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

A-6 SALES

Complete the spreadsheet entitled '**Turnover**' within the *Exporter questionnaire – Galvanised Steel – TAIWAN – accompanying spreadsheet* provided alongside this questionnaire.

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

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

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

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

SECTION B - SALES TO AUSTRALIA (EXPORT PRICE)

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

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

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

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

- *the sale date is not the invoice date (see 'date of sale' column explanation in question B4 below) and;*
- *an alternative date should be used when comparing export and domestic prices*

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

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

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

| | |
|---|---|
| 1 | Name: [REDACTED] Address: [REDACTED] Contactor: [REDACTED] [REDACTED] [REDACTED] Trade level: [REDACTED] |
|---|---|

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

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

We delivered goods by containers only.

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

This customer is an end user, no commission paid.

(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.

All the transactions are based on FOB terms which we retain ownership of the goods before the goods has been loaded onto the ship at loading port. After loading, the ownership of the goods belongs to customers.

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

No agency or distributor agreements or other contracts were made.

FOR PUBLIC RECORD

- (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.

We will offer prices and terms upon receiving inquiries. After negotiated the price, we will confirm the sales contract, produce goods, arrange the shipment, issue invoices and collect payments.

- (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).

We are not related to any of our Australian customers in terms of any financial or other arrangements.

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

| Item | QTY (Kgs) | Values (USD) | Scheduled Shipping |
|------|-----------|--------------|--------------------|
| | | | |
| | | | |
| | | | |

- B-3** Do your export selling prices vary according to the distribution channel identified? If so, provide details. Real differences in trade levels are characterised by consistent and distinct differences in functions and prices.
No, we sell to end user only, distribution channel have no influence on our selling prices.

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

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

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

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

| Column heading | Explanation |
|------------------|---|
| Customer name | names of your customers |
| Level of trade | the level of trade of your customers in Australia |
| Model/grade/type | commercial model/grade or type |
| Product code | code used in your records for the model/grade/type identified. Explain the product codes in your submission. |
| Product type | identify the finish product of the Galvanised Steel sold |
| Invoice number | invoice number |
| Invoice date | invoice date |
| Date of sale | refer to the explanation at the beginning of this section. If you consider that a date <i>other than</i> the invoice date best establishes the material terms of sale, report that date. For example, order confirmation, contract, or purchase order date. |
| Order number | if applicable, show order confirmation, contract or purchase order number if you have shown a date other than invoice date as being the date of sale. |

FOR PUBLIC RECORD

| | |
|---|--|
| Shipping terms | Delivery terms e.g. CIF, C&F, FOB, DDP (in accordance with Incoterms) |
| Payment terms | agreed payment terms eg. 60 days=60 etc |
| Quantity | Quantity in units shown on the invoice. Show basis e.g. kg. |
| Gross invoice value | gross invoice value shown on invoice <i>in the currency of sale, excluding taxes.</i> |
| Discounts | if applicable, the amount of any discount deducted on the invoice on each transaction. If a % discount applies show that % discount applying in another column. |
| Rebates | The amount of any deferred rebates or allowances paid to the importer in the currency of sale. |
| Other charges | any other charges, or price reductions, that affect the net invoice value. Insert additional columns and provide a description. |
| Invoice currency | the currency used on the invoice |
| Exchange rate | Indicate the exchange rate used to convert the currency of the sale to the currency used in your accounting system |
| Net invoice value | the net invoice value expressed in your domestic currency as it is entered in your accounting system |
| Other discounts | The actual amount of discounts not deducted from the invoice. Show a separate column for each type of discount. |
| Ocean freight** | the actual amount of ocean freight incurred on each export shipment listed. |
| Marine insurance | Amount of marine insurance |
| FOB export price** | the free on board price at the port of shipment. |
| Packing* | Packing expenses |
| Inland transportation costs* | inland transportation costs included in the selling price. For export sales this is the inland freight from factory to port in the country of export. |
| Handling, loading & ancillary expenses* | handling, loading & ancillary expenses. For example, terminal handling, export inspection, wharfage & other port charges, container tax, document fees & customs brokers fees, clearance fees, bank charges, letter of credit fees, & other ancillary charges incurred in the exporting country. |
| Warranty & guarantee expenses* | warranty & guarantee expenses |
| Technical assistance & other services* | expenses for after sale services, such as technical assistance or installation costs. |
| Commissions* | Commissions paid. If more than one type is paid insert additional columns of data. Indicate in your response to question B2 whether the commission is a pre or post exportation expense having regard to the date of sale. |
| Other factors* | any other costs, charges or expenses incurred in relation to the exports to Australia (include additional columns as required). See question B5. |

Notes

** FOB export price and Ocean Freight:

FOR PUBLIC RECORD

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

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

Freight allocations must be checked for consistency.

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

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

Not applicable

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

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

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

Not applicable

- B-7** If you have issued credit notes (directly or indirectly) to the customers in Australia, in relation to the invoices listed in the detailed transaction by transaction listing in response to question B4, provide details of each credit note if the credited amount has **not** been reported as a discount or rebate.

Not applicable

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

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

Not applicable

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

- the importer's purchase order, order confirmation, and contract of sale;
- commercial invoice;
- bill of lading, export permit;

FOR PUBLIC RECORD

- freight invoices in relation to movement of the goods from factory to Australia, including inland freight contract;
- marine insurance expenses; and
- letter of credit, and bank documentation, proving payment.

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

Please referred to **【 Appendix_8_TF_AS1 】** (seq. no.13 & 14)

Please referred to **【 Appendix_9_TF_AS2 】** (seq. no.20 & 21)

SECTION C – EXPORTED GOODS & LIKE GOODS

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

During the investigation period, we exported Galvanized Steel strips (use galvanized coil to slit into narrow strips) and plates (use galvanized coil to cut into plates) to Australia.

- C-2** List each model/type of the good exported to Australia (these models should cover all models listed in spreadsheet “**Australian Sales**” – See section B of this questionnaire).

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

This should be done by completing the spreadsheet entitled ‘**Like goods**’ within the *Galvanised Steel - Exporter Questionnaire – TAIWAN – accompanying spreadsheet* provided alongside this questionnaire, detailing as follows:

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

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

Please referred to [Appendix_2_TF_Catalog]

SECTION D - DOMESTIC SALES

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

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

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

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

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

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

D-1 Provide:

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

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

We sell to end user only.

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, we sell to end user only, distribution channel have no influence on our selling prices.

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

- the way in which you set the price, receive orders, make delivery, invoice and finally receive payment; and the terms of the sales; and
- whether price includes the cost of delivery to customer.

If sales are in accordance with price lists, provide copies of the price lists.

When received inquiries from customers, we offered price and through negotiation to finalised price. As soon as finished the production, we will arrange delivery with our own truck to customers. By the end of that month, we issue invoices to customers and received payment based on the terms which usually around 30~90 days.

FOR PUBLIC RECORD

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

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

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

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

| Column Heading | Explanation |
|------------------------------|--|
| Customer name | names of your customers. If an English version of the name is not easily produced from your automated systems show a customer code number and in a separate table list each code and name. |
| Level of trade | the level of trade of your domestic customer |
| Model/grade/type | commercial model/grade or type |
| Product code | code used in your records for the model/grade/type identified. Explain the product codes in your submission. |
| Product Type | identify the finish product of the Galvanised Steel sold |
| Invoice number | invoice number |
| Invoice date | invoice date |
| Date of sale | refer to the explanation at the beginning of this section. If you consider that a date <i>other than</i> the invoice date best establishes the material terms of sale 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 |
| 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 invoice <i>in the currency of sale</i> , net of taxes. |
| Discounts | the amount of any discount deducted on the invoice on each transaction. If a % discount applies show that % discount applying in another column. |
| Rebates | The amount of any deferred rebates or allowances paid to the importer in the currency of sale. |
| Net invoice value | the net invoice value expressed in your domestic currency as recorded in your accounting system |
| Other discounts | The actual amount of discounts not deducted from the invoice. Show a separate column for each type of discount. |
| Packing* | packing expenses |
| Inland transportation Costs* | amount of inland transportation costs included in the selling price. |

FOR PUBLIC RECORD

| | |
|---|---|
| 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. |

Notes

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

- D-5** If there are any other costs, charges or expenses incurred in respect of the sales listed which have not been identified in the table in question D-4 above add a column for each item (see "other factors"). For example, certain other selling expenses incurred.

Not applicable.

- D-6** For each type of commission, discount, rebate, allowance offered on domestic sales of like goods:

- provide a description; and
- explain the terms and conditions that must be met by the customer to qualify for payment.

Where the amounts of these discounts, rebates etc are not identified on the sales invoice, explain how you calculated the amounts shown in your response to question D4.

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

We only allow rebates or allowance when damages occur during transportation or products with quality claims.

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

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

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

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

Please referred to [Appendix_10_TF_DS1] (seq. no.327)

Please referred to [Appendix_11_TF_DS2] (seq. no.707)

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. Customs and Border Protection must be satisfied that those costs are likely to have influenced price. In practice, this means that the expense item for which an adjustment is claimed should have a close nexus to the sale. For example, the cost is incurred because of the sale, or because the cost is related to the sale terms and conditions.

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

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

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

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

E-1 COSTS ASSOCIATED WITH EXPORT SALES

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

1. Transportation

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

We hire transportation companies to perform container and bulk cargo towing services for export.

The expense will be recorded in account "export expenses" on Income Statement.

2. Handling, loading and ancillary expenses

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

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

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

The Handling, loading & ancillary expenses will be recorded in the account of “export expenses” on Income Statement.

Please referred to [Appendix_12_TF_Handling Fee]

For shipment which cargo not 100% GUC, we will use percentage to allocate the expenses between GUC and non-GUC goods.

3. Credit

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

Not applicable.

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**’.

Not applicable.

5. Commissions

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

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

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

Not applicable.

6. Warranties, guarantees, and after sales services

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

Not applicable.

7. Other factors

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

Not applicable.

8. Currency conversions

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

E-2 COSTS ASSOCIATED WITH DOMESTIC SALES

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

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

1. Physical characteristics

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

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

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

Basically, the cost of raw material will reflect the differences in basic metal thickness, zinc coating mass, quality, chemical composition and other physical characteristics.

2. Import charges and indirect taxes

If exports to Australia:

FOR PUBLIC RECORD

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

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

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

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

In substantiating the drawback claim the following information is required:

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

Substitution drawback systems

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

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

Not applicable.

3. Level of trade

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

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

FOR PUBLIC RECORD

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

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

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

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

This requires the following information:

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

or

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

Not applicable.

4. Credit

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

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

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

FOR PUBLIC RECORD

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

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

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

1. Calculate an accounts receivable turnover ratio

This ratio equals the total credit sales divided by average accounts receivable.

(It is a measure of how many times the average receivables balance is converted into cash during the year).

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

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

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

2. Calculate the average credit period

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

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

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

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.

We use our own truck for domestic delivery. The inland transportation costs are calculated as follows:

| <i>(During the investigated period)</i> | <i>Amount</i> |
|--|---------------|
| <i>1. Diesel fuel expenses</i> | |
| <i>2. Drivers' salary expenses</i> | |
| <i>Total costs (NT\$)</i> | |
| <i>Total quantity delivered (Kg)</i> | |
| <i>Inland transportation unit cost (NT\$/Kg)</i> | |

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

6. **Handling, loading and ancillary expenses**

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

Not applicable.

7. **Packing**

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

Packing method between domestically sold and export product has no difference.

8. **Commissions**

For any commissions paid in relation to the domestic sales:

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

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

No commission were paid for domestic sales.

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

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

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*.

Not applicable.

E-3 **DUPLICATION**

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

FOR PUBLIC RECORD

For example:

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

Separate adjustment items must avoid duplication.

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

SECTION F - EXPORT SALES TO COUNTRIES OTHER THAN AUSTRALIA

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

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

- F-1** Complete the spreadsheet entitled '**Third country sales**' within the *Galvanised Steel Questionnaire – TAIWAN – accompanying spreadsheet* provided alongside this questionnaire.

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

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

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

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

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

No difference.

SECTION G - COSTING INFORMATION AND CONSTRUCTED VALUE

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

- *testing the profitability of sales of like goods on the domestic market;*
- *determining a constructed normal value of the GUC – 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 (GUC) and for the like goods sold on the domestic market. You will also need to provide the selling, general, and administration costs relating to goods sold on the domestic market; the finance expenses; and any other expenses (e.g. non-operating expenses not included elsewhere) associated with the goods.

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

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

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

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

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

G-1 PRODUCTION PROCESS AND CAPACITY

1. Describe the production process for the GUC. Provide a flowchart of the process. Include details of all products manufactured using the same production facilities as those used for the GUC. Also specify all scrap or by-products that result from producing the GUC.
Please referred to [Appendix_13_TF_Prpdution Process]
2. Complete the spreadsheet entitled '**Production**' within the *Galvanised Steel - Exporter Questionnaire – TAIWAN* – accompanying spreadsheet provided alongside this questionnaire.

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

G-2. COST ACCOUNTING PRACTICES

1. Outline the management accounting system that you maintain and explain how that cost accounting information is reconciled to your audited financial statements.
Please referred to [Appendix_14_TF_Accounting System]
2. Is your company's cost accounting system based on standard (budgeted) costs? State whether standard costs were used in your responses to this questionnaire. If they were state whether all variances (i.e. differences between standard and actual production costs) have been allocated to the goods - and describe how those variances have been allocated.
No, our cost accounting system based on actual costs.
3. Provide details of any significant or unusual cost variances that occurred during the investigation period.
No significant or unusual cost variances occurred.
4. Describe the profit/cost centres in your company's cost accounting system.
We didn't apply profit/cost centres in our system.
5. For each profit/cost centre describe in detail the methods that your company normally uses to allocate costs to the GUC. In particular specify how, and over what period, expenses are amortised or depreciated, and how allowances are made for capital expenditures and other development costs.
Not applicable
6. Describe the level of product specificity (models, grades etc) that your company's cost accounting system records production costs.
Although our products divided into HR, CR and GI based on material put into production, the production process is the same. Therefore, our cost accounting system records production costs without any difference.
7. List and explain all production costs incurred by your company which are valued differently for cost accounting purposes than for financial accounting purposes.
All production costs are valued for cost accounting purposes and calculated based on weight.
8. State whether your company engaged in any start-up operations in relation to the GUC. Describe in detail the start-up operation giving dates (actual or projected) of each stage of the start-up operation.
No start-up operations in relation to the GUC.
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.
Not applicable

G-3 COST TO MAKE AND SELL ON DOMESTIC MARKET

This information is relevant to testing whether domestic sales are in the ordinary course of trade.²

1. Complete the spreadsheet entitled '**Domestic CTMS**' within *the Galvanised Steel Exporter Questionnaire – TAIWAN – accompanying spreadsheet* provided alongside this questionnaire.

² Customs and Border Protection applies the tests set out in s.269TAAD of the *Customs Act 1901* to determine whether goods are in ordinary course of trade. These provisions reflect the WTO Anti-Dumping Agreement – see Article 2.2.1.

FOR PUBLIC RECORD

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

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

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

Indicate the source of cost information (account numbers etc) and/or methods used to allocate cost to the goods. Provide documentation and worksheets supporting your calculations.

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

Please specify unit of currency.

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

Complete the spreadsheet entitled '**Australian CTMS**' within the *Galvanised Steel Exporter Questionnaire – TAIWAN – accompanying spreadsheet* provided alongside this questionnaire.

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

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

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

Indicate the source of cost information (account numbers etc) and/or methods used to allocate cost to the goods. Provide documentation and worksheets supporting your calculations.

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

Please specify unit of currency.

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

- G-5** Where there are cost differences between goods sold to the domestic market and those sold for export, give reasons and supporting evidence for these differences.

The cost differences between goods sold to the domestic market and those sold for export are mainly on expenses occurred during export process such as export fees and transportation.

- G-6** Give details and an explanation of any significant differences between the costs shown, and the costs as normally determined in accordance with your general accounting system. Reference should be made to any differences arising from movements in inventory levels and variances arising under standard costing methods.

No difference.

FOR PUBLIC RECORD

G-7 In calculating the unit cost to make and sell, provide an explanation if the allocation method used (e.g. number, or weight etc) to determine the unit cost differs from the prior practice of your company.
The allocation method used to determine the unit cost is same as prior practice of our company.

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

For these major inputs:

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

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

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

The term associate is defined in section 269TAA of the Act. Included in that definition are companies controlled by the same parent company (a company that controls 5% or more of the shares of another is taken to be an associated company); companies controlled by the other company; and companies having the same person in the board of directors.

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

The cost of raw materials is using actual price purchased from suppliers and calculated by using weighted average method.

SECTION H – EXPORTER/PRODUCER’S DECLARATION

I hereby declare that **TA FONG STEEL CO., LTD.** did, during the investigation period export the GUC and have completed the attached questionnaire and, having made due inquiry, certify that the information contained in this submission is complete and correct to the best of my knowledge and belief.

or

I hereby declare that.....(company)
did, during the investigation period, produce the GUC which were exported to Australia by another company and have completed the attached questionnaire and, having made due inquiry, certify that the information contained in this submission is complete and correct to the best of my knowledge and belief.

Name : TSAI, YUNG-TA

Signature :

**Position in
Company : CHAIRMAN**

Date : 2012/10/11

SECTION I - CHECKLIST

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

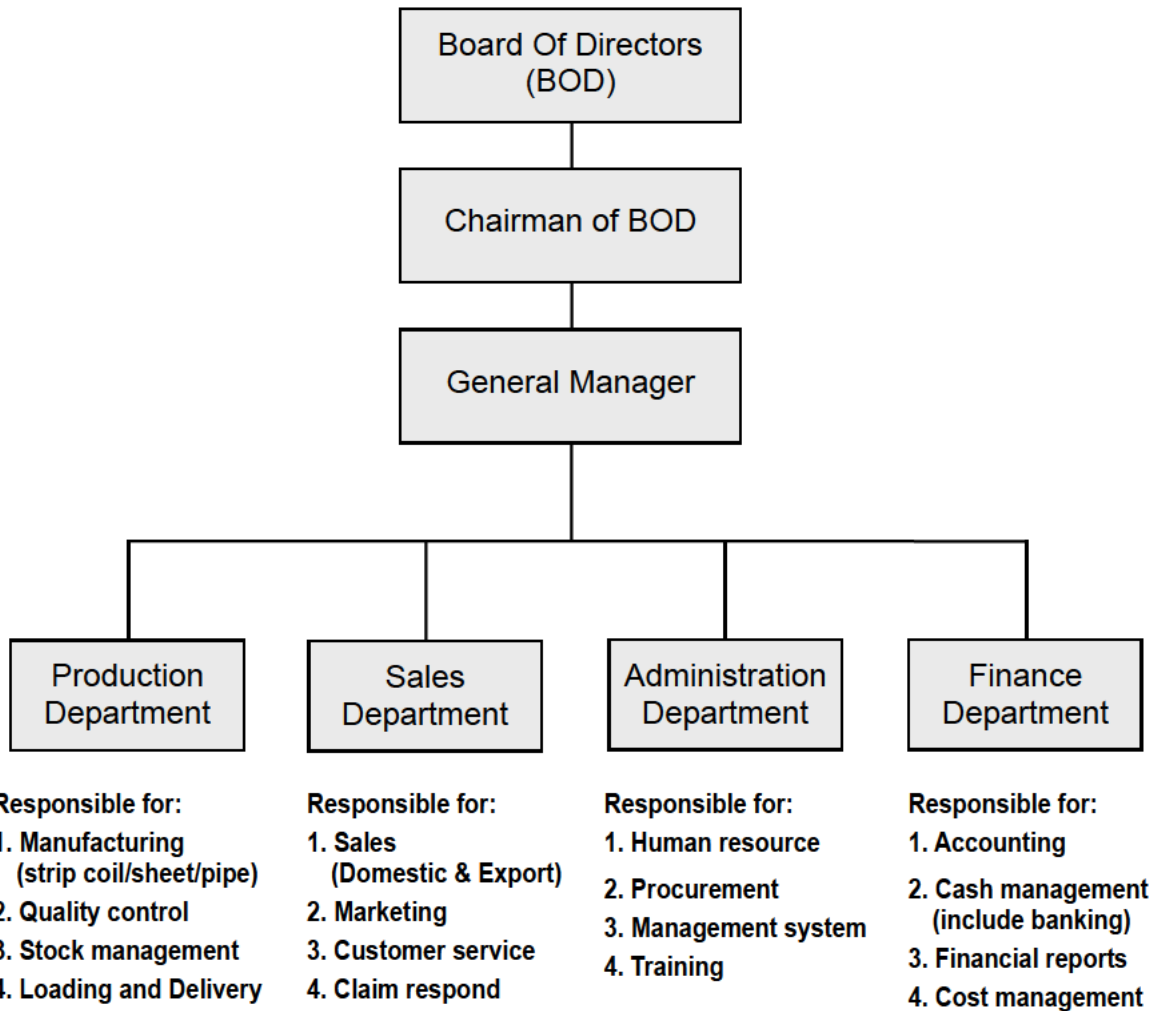
| Section | Please tick if you have responded to all questions |
|--|--|
| Section A – general information | <input checked="" type="checkbox"/> |
| Section B – export price | <input checked="" type="checkbox"/> |
| Section C – like goods | <input checked="" type="checkbox"/> |
| Section D – domestic 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 spreadsheet |
|--|--|
| 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"/> |



達豐鐵材行股份有限公司
Ta Fong Steel Co., Ltd.

Organizational Chart





達豐鐵材行股份有限公司

TA FONG IRON & STEEL CO., LTD.
STEEL PIPE AND STEEL SHEARING SERVICE CENTER



達豐鐵材行股份有限公司



達豐

工廠二樓
6

總裁-蔡江海

總經理-林漢庚

董事長-蔡永達



STEEL PIPE AND STEEL SHEARING SERVICE CENTER

達豐

鐵材行股份有限公司

達豐鐵材行股份有限公司創立於1966年。過去，我們秉持著誠信服務，屢有口碑，隨著市場不斷地成長，服務範圍遍佈全省，於今進入21世紀，將更提升為國際化，服務全球。三十餘年來，達豐精勤於各類鋼捲/板分條及裁剪、彩色鋼捲及鐵管的製造，銷售遍及海內外。

身為台灣最優秀的鋼鐵公司之一，我們會盡力符合我們客戶的要求，並達到客戶的預期，我們因客戶而存在，所以秉持這種理念，我們將會一直提供品質最好的產品，為我們的客戶做最好的服務。

Ta Fong Iron & Steel Co., LTD.

Ta Fong Iron & Steel Co., LTD. was established in 1966. During the past few decades, we won excellent reputation among our customers throughout Taiwan. Moving into the 21st century, our company is growing rapidly and has become an international enterprise. Over the last 3 decades, we have specialized in various steels slitting/shearing, color steel roll forming and steel tubes manufacturing. These products are very popular throughout Taiwan and overseas.

As the leading steel company, we will continue to strive to meet our customers' needs and to exceed their expectations. We exist because of our customers.

In return, we will continue to offer the best quality products and the best services.

品管實驗室
Quality Laboratory



品管設備
Quality Assurance



萬能試驗機 Universal Material Tester

測試鋼管及鋼板抗拉強度，降伏強度，伸長率，
鋼管擴口及壓扁

Tests the Tensile Strength, Yielding Strength and Elongation
rate of steel sheets/ pipes



硬度機
Hardness Tester

測試鋼板硬度

Tests the hardness of steel sheets pipes

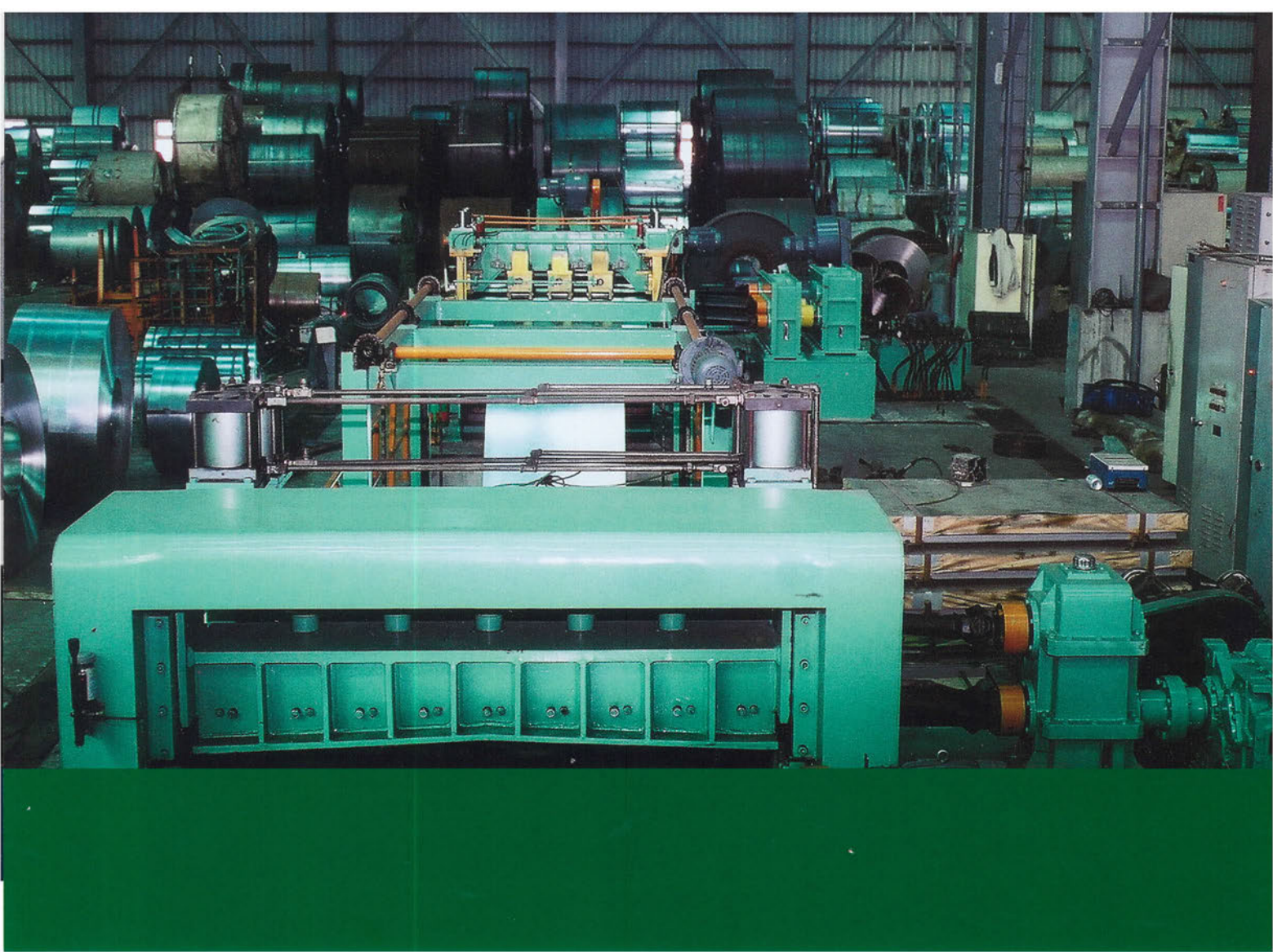


金相分析顯微鏡
Metallographic Analyzer

依據晶粒試驗來檢測焊道結構

Tests the crystallization, crystal
grain number





熱浸鍍鋅鋼捲

本公司熱浸鍍鋅鋼捲係依據國際標準JIS G3302

Hot Dipped Galvanized Steel Coil

Our Galvanized steel is produced in accordance with international standards JIS G3302

可供應表面花紋 *Available surface finishes*

| | |
|------|-----------------|
| 一般鋅花 | Regular Spangle |
| 小鋅花 | Mini Spangle |
| 無鋅花 | Zero Spangle |

| 可供應厚度 Thickness (mm) | 寬度 Width (mm) | 內徑 OD (mm) | 可提供鍍鋅層 Coating |
|-------------------------|------------------|---------------|-------------------------|
| 0.4~4.0 | 750~1250 | 508 | Z12, Z18, Z20, Z22, Z27 |



裁剪部

本公司有分條、裁剪機可處理各式鋼材，最大寬度6呎，鋼材厚度0.2~6.0mm，可依客戶所指定之各種不同尺寸剪裁，產品包括以下幾項：

- 熱軋鋼捲、熱軋鋼板
- 冷軋鋼捲、冷軋鋼板
- 鍍鋅鋼捲、鍍鋅鋼板
- 鍍鋁鋅鋼捲、鍍鋁鋅鋼板
- 不銹鋼捲、不銹鋼板
- 電鍍鋅鋼捲、電鍍鋅鋼板
- 烤漆鋼捲、烤漆鋼板

SHEARING Department

Ta-Fong has Slitting and Cutting Lines to handle different kinds of steel material. We can handle steel sheets up to 6 feet in width. It also can be cut into ordered size to meet our customer's needs. Our products include the following categories:

- *Hot Rolled Coil / Hot Rolled Sheet*
- *Cold Rolled Coil / Cold Rolled Sheet*
- *Galvanized Coil / Galvanized Sheet*
- *Galvalume Coil / Galvanized Sheet*
- *Stainless Coil / Stainless Sheet*
- *Electrolytic Zinc Coated Steel Coil / Sheet*
- *Prepainted Color Coil / Sheet*

可供應尺寸 Available Size

| | |
|------------------|----------|
| 厚度 Thickness(mm) | 0.4~4.2 |
| 寬度 Width(mm) | 750~1250 |
| 內徑 I.D.(mm) | 508 |

可供應裁切尺寸 Available Shearing Size

| | |
|--------------------|---------------|
| 鐵圈 (Slitter Coil) | 10mm-1530mm |
| 鐵板 (Cutting Sheet) | 200mm-15000mm |



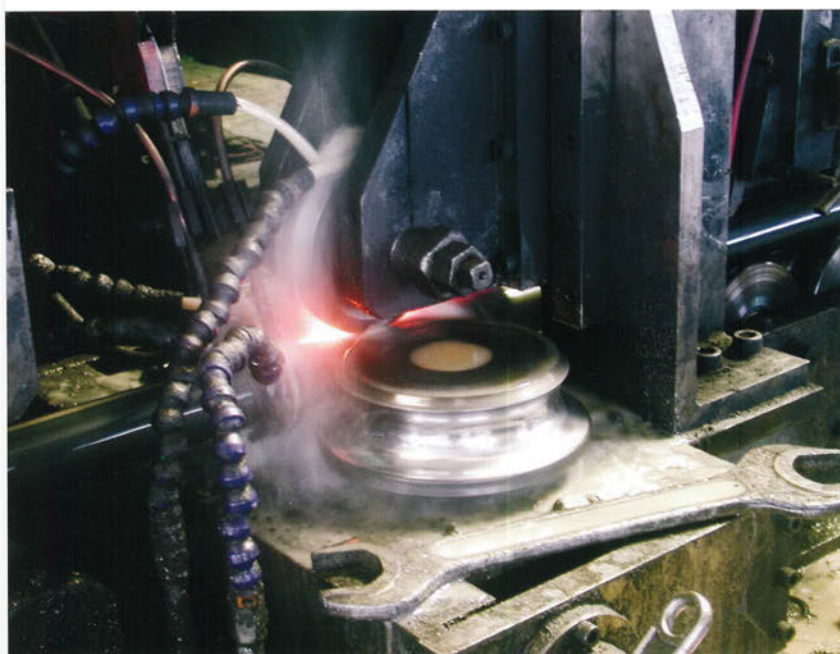
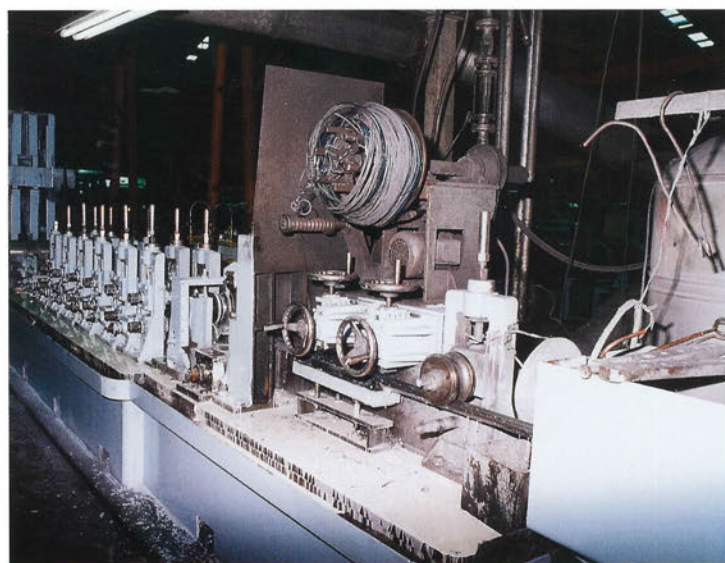
Steel Pipe Department

We manufacture different kinds of steel pipes. Our products include:

- *Hot Rolled steel pipe*
- *Cold Rolled steel pipe*
- *Galvanized steel pipe*

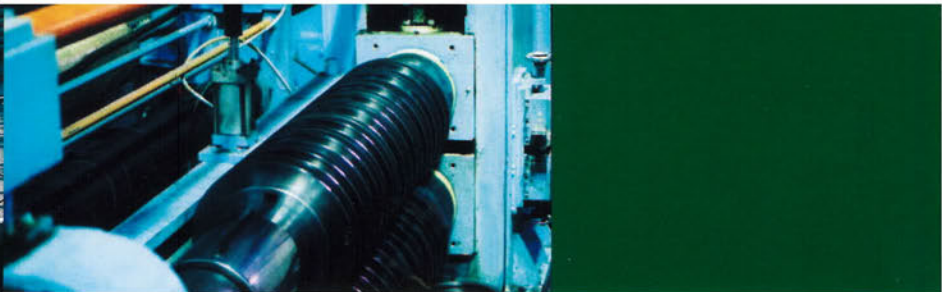
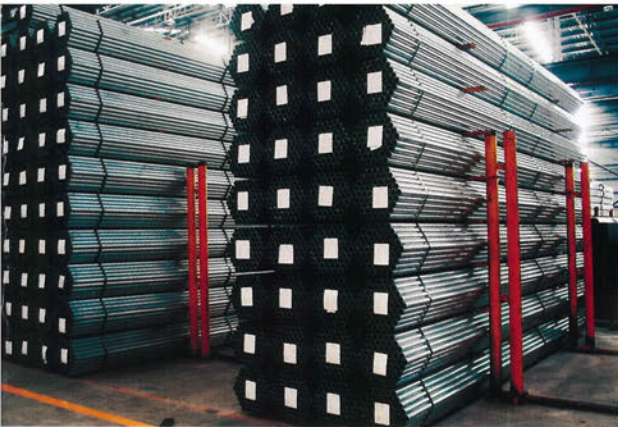
It can be used for general structure for furniture, for bicycles and for scaffold. We produced pipes in different shapes. Such as round, square, rectangular, oval or D-type.

We also accept special orders with quality steel pipes. The available products are listed in the following table:



鋼管部

本公司生產各類鋼管，種類包括：熱軋、冷軋及鍍鋅鋼管…等，用途包括了一般構造、傢俱、腳踏車及鷹架…等，並可生產圓形、方形、矩形、橢圓及D形等形狀之鋼管。生產線可依客戶所需之不同材質、形狀、口徑和長度生產高品質之鋼管，右頁表列公司生產各形鋼管之尺寸：



圓管(R) Round Pipe

| 外徑 OD(mm) | 傢俱管 Furniture | A2管 A2 Tube | 支/捆 PCS/BDL | 厚度 Thickness(mm) |
|--------------|------------------|----------------|----------------|---------------------|
| 9.5 | 3/8" | | 500 | 0.6-1.0 |
| 10.0 | | | 500 | 0.6-1.0 |
| 12.7 | 1/2" | | 500 | 0.6-1.2 |
| 14.0 | | | 400 | 0.8-1.2 |
| 15.9 | 5/8" | | 400 | 0.6-1.6 |
| 18.0 | | | 400 | 0.8-1.6 |
| 19.1 | 3/4" | | 300 | 0.6-1.8 |
| 21.2 | | 1/2" | 200 | 1.0-3.2 |
| 22.2 | 7/8" | | 250 | 0.3-2.5 |
| 23.8 | 15/16" | | 200 | 0.7-2.0 |
| 25.4 | 1" | | 200 | 0.7-3.0 |
| 26.6 | | 3/4" | 200 | 1.0-3.0 |
| 27.5 | | | 200 | 1.0-2.0 |
| 28.6 | 1 1/8" | | 150 | 0.7-3.0 |
| 31.8 | 1 1/4" | | 150 | 0.7-3.0 |
| 33.5 | | 1" | 100 | 1.2-3.0 |
| 38.1 | 1 1/2" | | 100 | 1.0-3.0 |
| 42.2 | | 1 1/4" | 100 | 1.0-3.0 |
| 45.0 | | | 100 | 1.0-3.0 |
| 48.1 | | 1 1/2" | 60 | 1.0-3.2 |
| 50.0 | | | 60 | 0.8-3.2 |
| 50.8 | 2" | | 60 | 0.8-3.2 |
| 54.0 | | | 50 | 1.2-3.2 |
| 57.0 | | | 50 | 1.2-3.2 |
| 60.0 | | 2" | 50 | 1.2-3.2 |
| 63.5 | 2 1/2" | | 40 | 1.4-3.2 |
| 75.6 | | 2 1/2" | 30 | 1.4-3.2 |
| 76.2 | 3" | | 30 | 1.4-3.2 |
| 88.3 | | 3" | 25 | 1.5-3.2 |
| 88.9 | 3 1/2" | | 25 | 1.5-3.2 |
| 100.7 | 4" | 3 1/2" | 10 | 2.0-4.0 |
| 113.4 | | 4" | 10 | 2.0-4.0 |

正方管(S) Square Pipe

| 規格 OD(mm) | 支/捆 PCS/BDL | 厚度 Thickness(mm) |
|--------------|----------------|---------------------|
| 12.7x12.7 | 500 | 0.7-1.5 |
| 13x13 | 500 | 0.7-1.5 |
| 15x15 | 400 | 0.7-1.8 |
| 15.9x15.9 | 400 | 0.7-1.8 |
| 18x18 | 300 | 0.7-1.8 |
| 19x19 | 300 | 0.7-1.8 |
| 20x20 | 250 | 0.7-2.0 |
| 21.3x21.3 | 200 | 0.7-2.0 |
| 25x25 | 150 | 0.8-2.5 |
| 25.4x25.4 | 150 | 0.8-2.0 |
| 30x30 | 100 | 0.8-2.0 |
| 31.5x31.5 | 100 | 0.8-2.0 |
| 33.4x33.4 | 100 | 1.0-3.0 |
| 38x38 | 100 | 1.0-3.0 |
| 40x40 | 81 | 1.2-3.2 |
| 45x45 | 64 | 1.2-3.2 |
| 50x50 | 49 | 1.4-3.2 |
| 60x60 | 36 | 1.4-3.2 |
| 75x75 | 25 | 1.8-3.8 |
| 89x89 | 25 | 2.0-3.8 |

橢圓管(V) Oval Pipe

| 規格 OD(mm) | 支/捆 PCS/BDL | 厚度 Thickness(mm) |
|--------------|----------------|---------------------|
| 9.4x17 | 300 | 0.8-1.2 |
| 10x20 | 300 | 0.7-1.5 |
| 12.4x23 | 300 | 0.7-1.8 |
| 10x30 | 300 | 0.7-2.0 |
| 14x22 | 300 | 0.7-2.0 |
| 14x22.5 | 300 | |
| 11.1x28.5 | 250 | 0.8-1.5 |
| 20x40 | 200 | 0.8-3.0 |
| 15x30 | 200 | 0.8-2.0 |
| 16x31 | 200 | 0.8-3.0 |
| 17x30 | 200 | 0.8-2.0 |
| 25x50 | 100 | 1.0-2.3 |
| 20x60 | 100 | 1.2-2.3 |
| 30x60 | 100 | 1.4-3.0 |
| 30x70 | 60 | 1.4-2.3 |
| 38x108 | 30 | 1.5-2.3 |
| 40x80 | 30 | 1.4-3.2 |

長方管(T) Rectangular Pipe

| 規格 OD(mm) | 支/捆 PCS/BDL | 厚度 Thickness(mm) |
|--------------|----------------|---------------------|
| 10x18 | 400 | 0.7-1.5 |
| 10x20 | 300 | 0.7-1.8 |
| 14x18 | 150 | 0.7-1.8 |
| 14x20 | 150 | 0.7-1.8 |
| 12.7x25.4 | 200 | 0.7-2.0 |
| 13x26 | 200 | 0.7-2.0 |
| 15x30 | 200 | 1.0-2.0 |
| 12.7x38.1 | 150 | 0.8-2.0 |
| 17.1x42.5 | 150 | 1.0-2.0 |
| 20x40 | 150 | 0.8-2.0 |
| 12.7x44.5 | 150 | 1.0-2.0 |
| 25x38 | 100 | 1.2-2.0 |
| 25x50 | 100 | 1.0-3.0 |
| 25.4x50.8 | 100 | 1.0-3.0 |
| 23.5x53.5 | 100 | 1.2-3.0 |
| 30x60 | 60 | 1.2-3.2 |
| 38x64 | 54 | 1.4-3.2 |
| 40x80 | 40 | 1.5-3.2 |
| 45x75 | 40 | 1.5-3.2 |
| 38x76 | 49 | 1.5-3.2 |
| 50x100 | 24 | 1.8-3.8 |
| 75x100 | 18 | 2.0-3.8 |

半橢圓管(O) Semi-Oval Pipe

| 規格 OD(mm) | 支/捆 PCS/BDL | 厚度 Thickness(mm) |
|--------------|----------------|---------------------|
| 12.7x38.1 | 100 | 1.0-1.5 |
| 13.7x36.2 | 100 | 1.0-1.5 |
| 19.0x59.0 | 100 | 1.0-1.5 |

D 型管(I) D-Type Pipe

| 規格 OD(mm) | 支/捆 PCS/BDL | 厚度 Thickness(mm) |
|--------------|----------------|---------------------|
| 18.0x44.5 | 100 | 0.9-1.2 |
| 25x25 | 100 | 0.9-1.2 |





達豐鐵材行股份有限公司

住址：彰化縣伸港鄉全興工業區工西二路六號

電話：04-7980826

傳真：04-7980839 / 04-7991417

<http://www.taiwantrade.com.tw/tafong>

E-MAIL:tf168@ms22.hinet.net

佳豐鋼鐵股份有限公司

TA FONG IRON & STEEL CO., LTD.

ADD: No.6, Kung Si 2nd Rd., Chuan-Hsing Industrial Park

Hsen-Kang Hsiang, Changhua, Taiwan R.O.C.

TEL:886-4-7980826

FAX:886-4-7980839, 886-4-7991417

<http://www.taiwantrade.com.tw/tafong>

E-MAIL:tf168@ms22.hinet.net

GIA FONG STEEL CO., LTD.



達豐鐵材行股份有限公司
Ta Fong Steel Co., Ltd.

Chart of Accounts

| L1 | L2 | L3 | L4 | 科目名稱 Account name |
|----|-------|---------|------|---|
| 1 | | | | 資產 assets |
| | 11~12 | | | 流動資產 current assets |
| | | 111 | | 現金及約當現金 cash and cash equivalents |
| | | | 1111 | 庫存現金 cash on hand |
| | | | 1112 | 零用金/週轉金 petty cash/revolving funds |
| | | | 1113 | 銀行存款 cash in banks |
| | | | 1116 | 在途現金 cash in transit |
| | | | 1117 | 約當現金 cash equivalents |
| | | | 1118 | 其他現金及約當現金 other cash and cash equivalents |
| | | 112 | | 短期投資 short-term investments |
| | | | 1121 | 短期投資-股票 short-term investments-stock |
| | | | 1122 | 短期投資-短期票券 short-term investments-short-term notes and bills |
| | | | 1123 | 短期投資-政府債券 short-term investments-government bonds |
| | | | 1124 | 短期投資-受益憑證 short-term investments-beneficiary certificates |
| | | | 1125 | 短期投資-公司債 short-term investments-corporate bonds |
| | | | 1128 | 短期投資-其他 short-term investments-other |
| | | | 1129 | 備抵短期投資跌價損失 allowance for reduction of short-term investment to market |
| | | 113 | | 應收票據 notes receivable |
| | | | 1131 | 應收票據 notes receivable |
| | | | 1132 | 應收票據貼現 discounted notes receivable |
| | | | 1137 | 應收票據-關係人 notes receivable-related parties |
| | | | 1138 | 其他應收票據 other notes receivable |
| | | | 1139 | 備抵呆帳-應收票據 allowance for uncollectible accounts-notes receivable |
| | | 114 | | 應收帳款 accounts receivable |
| | | | 1141 | 應收帳款 accounts receivable |
| | | | 1142 | 應收分期帳款 installment accounts receivable |
| | | | 1147 | 應收帳款-關係人 accounts receivable-related parties |
| | | | 1149 | 備抵呆帳-應收帳款 allowance for uncollectible accounts-accounts receivable |
| | | 118 | | 其他應收款 other receivables |
| | | | 1181 | 應收出售遠匯款 forward exchange contract receivable |
| | | | 1182 | 應收遠匯款-外幣 forward exchange contract receivable-foreign currencies |
| | | | 1183 | 買賣遠匯折價 discount on forward ex-change contract |
| | | | 1184 | 應收收益 earned revenue receivable |
| | | | 1185 | 應收退稅款 income tax refund receivable |
| | | | 1187 | 其他應收款-關係人 other receivables-related parties |
| | | | 1188 | 其他應收款-其他 other receivables-other |
| | | | 1189 | 備抵呆帳-其他應收款 allowance for uncollectible accounts-other receivables |
| | | 121~122 | | 存貨 inventories |
| | | | 1211 | 商品存貨 merchandise inventory |
| | | | 1212 | 寄銷商品 consigned goods |
| | | | 1213 | 在途商品 goods in transit |
| | | | 1219 | 備抵存貨跌價損失 allowance for reduction of inventory to market |

FOR PUBLIC RECORD

| | | | | |
|--|--------|---------|------|--|
| | | | 1221 | 製成品 finished goods |
| | | | 1222 | 寄銷製成品 consigned finished goods |
| | | | 1223 | 副產品 by-products |
| | | | 1224 | 在製品 work in process |
| | | | 1225 | 委外加工 work in process-outsourced |
| | | | 1226 | 原料 raw materials |
| | | | 1227 | 物料 supplies |
| | | | 1228 | 在途原物料 materials and supplies in transit |
| | | | 1229 | 備抵存貨跌價損失 allowance for reduction of inventory to market |
| | | 125 | | 預付費用 prepaid expenses |
| | | | 1251 | 預付薪資 prepaid payroll |
| | | | 1252 | 預付租金 prepaid rents |
| | | | 1253 | 預付保險費 prepaid insurance |
| | | | 1254 | 用品盤存 office supplies |
| | | | 1255 | 預付所得稅 prepaid income tax |
| | | | 1258 | 其他預付費用 other prepaid expenses |
| | | 126 | | 預付款項 prepayments |
| | | | 1261 | 預付貨款 prepayment for purchases |
| | | | 1268 | 其他預付款項 other prepayments |
| | | 128-129 | | 其他流動資產 other current assets |
| | | | 1281 | 進項稅額 VAT paid (or input tax) |
| | | | 1282 | 留抵稅額 excess VAT paid (or overpaid VAT) |
| | | | 1283 | 暫付款 temporary payments |
| | | | 1284 | 代付款 payment on behalf of others |
| | | | 1285 | 員工借支 advances to employees |
| | | | 1286 | 存出保證金 refundable deposits |
| | | | 1287 | 受限制存款 certificate of deposit-restricted |
| | | | 1291 | 遞延所得稅資產 deferred income tax assets |
| | | | 1292 | 遞延兌換損失 deferred foreign exchange losses |
| | | | 1293 | 業主(股東)往來 owners'(stockholders') current account |
| | | | 1294 | 同業往來 current account with others |
| | | | 1298 | 其他流動資產-其他 other current assets-other |
| | 13 | | | 基金及長期投資 funds and long-term investments |
| | | 131 | | 基金 funds |
| | | | 1311 | 償債基金 redemption fund (or sinking fund) |
| | | | 1312 | 改良及擴充基金 fund for improvement and expansion |
| | | | 1313 | 意外損失準備基金 contingency fund |
| | | | 1314 | 退休基金 pension fund |
| | | | 1318 | 其他基金 other funds |
| | | 132 | | 長期投資 long-term investments |
| | | | 1321 | 長期股權投資 long-term equity investments |
| | | | 1322 | 長期債券投資 long-term bond investments |
| | | | 1323 | 長期不動產投資 long-term real estate in-vestments |
| | | | 1324 | 人壽保險現金解約價值 cash surrender value of life insurance |
| | | | 1328 | 其他長期投資 other long-term investments |
| | | | 1329 | 備抵長期投資跌價損失 allowance for excess of cost over market value of long-term investments |
| | 14- 15 | | | 固定資產 property, plant, and equipment |
| | | 141 | | 土地 land |
| | | | 1411 | 土地 land |
| | | | 1418 | 土地-重估增值 land-revaluation increments |

FOR PUBLIC RECORD

| | | | | |
|--|----|---------|------|---|
| | | 142 | | 土地改良物 land improvements |
| | | | 1421 | 土地改良物 land improvements |
| | | | 1428 | 土地改良物-重估增值 land improvements-revaluation increments |
| | | | 1429 | 累積折舊-土地改良物 accumulated depreciation-land improvements |
| | | 143 | | 房屋及建物 buildings |
| | | | 1431 | 房屋及建物 buildings |
| | | | 1438 | 房屋及建物-重估增值 buildings-revaluation increments |
| | | | 1439 | 累積折舊-房屋及建物 accumulated depreciation-buildings |
| | | 144-146 | | 機(器)具及設備 machinery and equipment |
| | | | 1441 | 機(器)具 machinery |
| | | | 1448 | 機(器)具-重估增值 machinery-revaluation increments |
| | | | 1449 | 累積折舊-機(器)具 accumulated depreciation-machinery |
| | | 151 | | 租賃資產 leased assets |
| | | | 1511 | 租賃資產 leased assets |
| | | | 1519 | 累積折舊-租賃資產 accumulated depreciation-leased assets |
| | | 152 | | 租賃權益改良 leasehold improvements |
| | | | 1521 | 租賃權益改良 leasehold improvements |
| | | | 1529 | 累積折舊-租賃權益改良 accumulated depreciation-leasehold improvements |
| | | 156 | | 未完工程及預付購置設備款 construction in progress and prepayments for equipment |
| | | | 1561 | 未完工程 construction in progress |
| | | | 1562 | 預付購置設備款 prepayment for equipment |
| | | 158 | | 雜項固定資產 miscellaneous property, plant, and equipment |
| | | | 1581 | 雜項固定資產 miscellaneous property, plant, and equipment |
| | | | 1588 | 雜項固定資產-重估增值 miscellaneous property, plant, and equipment-revaluation increments |
| | | | 1589 | 累積折舊-雜項固定資產 accumulated depreciation-miscellaneous property, plant, and equipment |
| | 16 | | | 遞耗資產 depletable assets |
| | | 161 | | 遞耗資產 depletable assets |
| | | | 1611 | 天然資源 natural resources |
| | | | 1618 | 天然資源-重估增值 natural resources-revaluation increments |
| | | | 1619 | 累積折耗-天然資源 accumulated depletion-natural resources |
| | 17 | | | 無形資產 intangible assets |
| | | 171 | | 商標權 trademarks |
| | | | 1711 | 商標權 trademarks |
| | | 172 | | 專利權 patents |
| | | | 1721 | 專利權 patents |
| | | 173 | | 特許權 franchise |
| | | | 1731 | 特許權 franchise |
| | | 174 | | 著作權 copyright |
| | | | 1741 | 著作權 copyright |
| | | 175 | | 電腦軟體 computer software |
| | | | 1751 | 電腦軟體 computer software cost |
| | | 176 | | 商譽 goodwill |
| | | | 1761 | 商譽 goodwill |
| | | 177 | | 開辦費 organization costs |
| | | | 1771 | 開辦費 organization costs |
| | | 178 | | 其他無形資產 other intangibles |
| | | | 1781 | 遞延退休金成本 deferred pension costs |
| | | | 1782 | 租賃權益改良 leasehold improvements |
| | | | 1788 | 其他無形資產-其他 other intangible assets-other |
| | 18 | | | 其他資產 other assets |

FOR PUBLIC RECORD

| | | | |
|---|--------|------|--|
| | | 181 | 遞延資產 deferred assets |
| | | 1811 | 債券發行成本 deferred bond issuance costs |
| | | 1812 | 長期預付租金 long-term prepaid rent |
| | | 1813 | 長期預付保險費 long-term prepaid insurance |
| | | 1814 | 遞延所得稅資產 deferred income tax assets |
| | | 1815 | 預付退休金 prepaid pension cost |
| | | 1818 | 其他遞延資產 other deferred assets |
| | | 182 | 閒置資產 idle assets |
| | | 1821 | 閒置資產 idle assets |
| | | 184 | 長期應收票據及款項與催收帳款 long-term notes , accounts and overdue receivables |
| | | 1841 | 長期應收票據 long-term notes receivable |
| | | 1842 | 長期應收帳款 long-term accounts receivable |
| | | 1843 | 催收帳款 overdue receivables |
| | | 1847 | 長期應收票據及款項與催收帳款-關係人 long-term notes, accounts and overdue receivables-related parties |
| | | 1848 | 其他長期應收款項 other long-term receivables |
| | | 1849 | 備抵呆帳-長期應收票據及款項與催收帳款 allowance for uncollectible accounts - long-term notes, accounts and overdue receivables |
| | | 185 | 出租資產 assets leased to others |
| | | 1851 | 出租資產 assets leased to others |
| | | 1858 | 出租資產-重估增值 assets leased to others-incremental value from revaluation |
| | | 1859 | 累積折舊-出租資產 accumulated depreciation-assets leased to others |
| | | 186 | 存出保證金 refundable deposit |
| | | 1861 | 存出保證金 refundable deposits |
| | | 188 | 雜項資產 miscellaneous assets |
| | | 1881 | 受限制存款 certificate of deposit-restricted |
| | | 1888 | 雜項資產-其他 miscellaneous assets-other |
| 2 | | | 負債 liabilities |
| | 21- 22 | | 流動負債 current liabilities |
| | | 211 | 短期借款 short-term borrowings(debt) |
| | | 2111 | 銀行透支 bank overdraft |
| | | 2112 | 銀行借款 bank loan |
| | | 2114 | 短期借款-業主 short-term borrowings-owners |
| | | 2115 | 短期借款-員工 short-term borrowings-employees |
| | | 2117 | 短期借款-關係人 short-term borrowings-related parties |
| | | 2118 | 短期借款-其他 short-term borrowings-other |
| | | 212 | 應付短期票券 short-term notes and bills payable |
| | | 2121 | 應付商業本票 commercial paper payable |
| | | 2122 | 銀行承兌匯票 bank acceptance |
| | | 2128 | 其他應付短期票券 other short-term notes and bills payable |
| | | 2129 | 應付短期票券折價 discount on short-term notes and bills payable |
| | | 213 | 應付票據 notes payable |
| | | 2131 | 應付票據 notes payable |
| | | 2137 | 應付票據-關係人 notes payable-related parties |
| | | 2138 | 其他應付票據 other notes payable |
| | | 214 | 應付帳款 accounts pay able |
| | | 2141 | 應付帳款 accounts payable |
| | | 2147 | 應付帳款-關係人 accounts payable-related parties |
| | | 216 | 應付所得稅 income taxes payable |
| | | 2161 | 應付所得稅 income tax payable |
| | | 217 | 應付費用 accrued expenses |

FOR PUBLIC RECORD

| | | | | |
|----|--|---------|------|--|
| | | | 2171 | 應付薪工 accrued payroll |
| | | | 2172 | 應付租金 accrued rent payable |
| | | | 2173 | 應付利息 accrued interest payable |
| | | | 2174 | 應付營業稅 accrued VAT payable |
| | | | 2175 | 應付稅捐-其他 accrued taxes payable-other |
| | | | 2178 | 其他應付費用 other accrued expenses payable |
| | | 218-219 | | 其他應付款 other payables |
| | | | 2181 | 應付購入遠匯款 forward exchange contract payable |
| | | | 2182 | 應付遠匯款-外幣 forward exchange contract payable-foreign currencies |
| | | | 2183 | 買賣遠匯溢價 premium on forward exchange contract |
| | | | 2184 | 應付土地房屋款 payables on land and building purchased |
| | | | 2185 | 應付設備款 Payables on equipment |
| | | | 2187 | 其他應付款-關係人 other payables-related parties |
| | | | 2191 | 應付股利 dividend payable |
| | | | 2192 | 應付紅利 bonus payable |
| | | | 2193 | 應付董監事酬勞 compensation payable to directors and supervisors |
| | | | 2198 | 其他應付款-其他 other payables-other |
| | | 226 | | 預收款項 advance receipts |
| | | | 2261 | 預收貨款 sales revenue received in advance |
| | | | 2262 | 預收收入 revenue received in advance |
| | | | 2268 | 其他預收款 other advance receipts |
| | | 227 | | 一年或一營業週期內到期長期負債 long-term liabilities-current portion |
| | | | 2271 | 一年或一營業週期內到期公司債 corporate bonds payable-current portion |
| | | | 2272 | 一年或一營業週期內到期長期借款 long-term loans payable-current portion |
| | | | 2273 | 一年或一營業週期內到期長期應付票據及款項 long-term notes and accounts payable due within one year or one operating cycle |
| | | | 2277 | 一年或一營業週期內到期長期應付票據及款項-關係人 long-term notes and accounts payables to related parties - current portion |
| | | | 2278 | 其他一年或一營業週期內到期長期負債 other long-term liabilities - current portion |
| | | 228-229 | | 其他流動負債 other current liabilities |
| | | | 2281 | 銷項稅額 VAT received (or output tax) |
| | | | 2283 | 暫收款 temporary receipts |
| | | | 2284 | 代收款 receipts under custody |
| | | | 2285 | 估計售後服務/保固負債 estimated warranty liabilities |
| | | | 2291 | 遞延所得稅負債 deferred income tax liabilities |
| | | | 2292 | 遞延兌換利益 deferred foreign exchange gain |
| | | | 2293 | 業主(股東)往來 owners' current account |
| | | | 2294 | 同業往來 current account with others |
| | | | 2298 | 其他流動負債-其他 other current liabilities-others |
| 23 | | | | 長期負債 long-term liabilities |
| | | 231 | | 應付公司債 corporate bonds payable |
| | | | 2311 | 應付公司債 corporate bonds payable |
| | | | 2319 | 應付公司債溢(折)價 premium(discount) on corporate bonds payable |
| | | 232 | | 長期借款 long-term loans payable |
| | | | 2321 | 長期銀行借款 long-term loans payable - bank |
| | | | 2324 | 長期借款-業主 long-term loans payable - owners |
| | | | 2325 | 長期借款-員工 long-term loans payable - employees |
| | | | 2327 | 長期借款-關係人 long-term loans payable-related parties |
| | | | 2328 | 長期借款-其他 long-term loans payable - other |
| | | 233 | | 長期應付票據及款項 long-term notes and accounts payable |

FOR PUBLIC RECORD

| | | | |
|----|-----|------|--|
| | | 2331 | 長期應付票據 long-term notes payable |
| | | 2332 | 長期應付帳款 long-term accounts payable |
| | | 2333 | 長期應付租賃負債 long-term capital lease liabilities |
| | | 2337 | 長期應付票據及款項-關係人 Long-term notes and accounts payable-related parties |
| | | 2338 | 其他長期應付款項 other long-term payables |
| | 234 | | 估計應付土地增值稅 accrued liabilities for land value increment tax |
| | | 2341 | 估計應付土地增值稅 estimated accrued land value incremental tax payable |
| | 235 | | 應計退休金負債 accrued pension liabilities |
| | | 2351 | 應計退休金負債 accrued pension liabilities |
| | 238 | | 其他長期負債 other long-term liabilities |
| | | 2388 | 其他長期負債-其他 other long-term liabilities-other |
| 28 | | | 其他負債 other liabilities |
| | 281 | | 遞延負債 deferred liabilities |
| | | 2811 | 遞延收入 deferred revenue |
| | | 2814 | 遞延所得稅負債 deferred income tax liabilities |
| | | 2818 | 其他遞延負債 other deferred liabilities |
| | 286 | | 存入保證金 deposits received |
| | | 2861 | 存入保證金 guarantee deposit received |
| | 288 | | 雜項負債 miscellaneous liabilities |
| | | 2888 | 雜項負債-其他 miscellaneous liabilities-other |
| 3 | | | 業主權益 owners' equity |
| | 31 | | 資本 capital |
| | | 311 | 資本(或股本) capital |
| | | 3111 | 普通股股本 capital-common stock |
| | | 3112 | 特別股股本 capital-preferred stock |
| | | 3113 | 預收股本 capital collected in advance |
| | | 3114 | 待分配股票股利 stock dividends to be distributed |
| | | 3115 | 資本 capital |
| | 32 | | 資本公積 additional paid-in capital |
| | | 321 | 股票溢價 paid-in capital in excess of par |
| | | 3211 | 普通股股票溢價 paid-in capital in excess of par - common stock |
| | | 3212 | 特別股股票溢價 paid-in capital in excess of par - preferred stock |
| | | 323 | 資產重估增值準備 capital surplus from assets revaluation |
| | | 3231 | 資產重估增值準備 capital surplus from assets revaluation |
| | | 324 | 處分資產溢價公積 capital surplus from gain on disposal of assets |
| | | 3241 | 處分資產溢價公積 capital surplus from gain on disposal of assets |
| | | 325 | 合併公積 capital surplus from business combination |
| | | 3251 | 合併公積 capital surplus from business combination |
| | | 326 | 受贈公積 donated surplus |
| | | 3261 | 受贈公積 donated surplus |
| | | 328 | 其他資本公積 other additional paid-in capital |
| | | 3281 | 權益法長期股權投資資本公積 additional paid-in capital from investee under equity method |
| | | 3282 | 資本公積-庫藏股票交易 additional paid-in capital - treasury stock transactions |
| 33 | | | 保留盈餘(或累積虧損) retained earnings (accumulated deficit) |
| | | 331 | 法定盈餘公積 legal reserve |
| | | 3311 | 法定盈餘公積 legal reserve |
| | | 332 | 特別盈餘公積 special reserve |
| | | 3321 | 意外損失準備 contingency reserve |
| | | 3322 | 改良擴充準備 improvement and expansion reserve |
| | | 3323 | 償債準備 special reserve for redemption of liabilities |

FOR PUBLIC RECORD

| | | | |
|----|----|------|---|
| | | 3328 | 其他特別盈餘公積 other special reserve |
| | | 335 | 未分配盈餘(或累積虧損) retained earnings - un-appropriated (or accumulated deficit) |
| | | 3351 | 累積盈虧 accumulated profit or loss |
| | | 3352 | 前期損益調整 prior period adjustments |
| | | 3353 | 本期損益 net income or loss for current period |
| 34 | | | 權益調整 equity adjustments |
| | | 341 | 長期股權投資未實現跌價損失 unrealized loss on market value decline of long-term equity investments |
| | | 3411 | 長期股權投資未實現跌價損失 unrealized loss on market value decline of long-term equity investments |
| | | 342 | 累積換算調整數 cumulative translation adjustment |
| | | 3421 | 累積換算調整數 cumulative translation adjustments |
| | | 343 | 未認為退休金成本之淨損失 net loss not recognized as pension cost |
| | | 3431 | 未認為退休金成本之淨損失 net loss not recognized as pension costs |
| 35 | | | 庫藏股 treasury stock |
| | | 351 | 庫藏股 treasury stock |
| | | 3511 | 庫藏股 treasury stock |
| 36 | | | 少數股權 minority interest |
| | | 361 | 少數股權 minority interest |
| | | 3611 | 少數股權 minority interest |
| 4 | | | 營業收入 operating revenue |
| | 41 | | 銷貨收入 sales revenue |
| | | 411 | 銷貨收入 sales revenue |
| | | 4111 | 銷貨收入 sales revenue |
| | | 4112 | 分期付款銷貨收入 installment sales revenue |
| | | 417 | 銷貨退回 sales return |
| | | 4171 | 銷貨退回 sales return |
| | | 419 | 銷貨折讓 sales allowances |
| | | 4191 | 銷貨折讓 sales discounts and allowances |
| 46 | | | 勞務收入 service revenue |
| | | 461 | 勞務收入 service revenue |
| | | 4611 | 勞務收入 service revenue |
| 47 | | | 業務收入 agency revenue |
| | | 471 | 業務收入 agency revenue |
| | | 4711 | 業務收入 agency revenue |
| 48 | | | 其他營業收入 other operating revenue |
| | | 488 | 其他營業收入-其他 other operating revenue |
| | | 4888 | 其他營業收入-其他 other operating revenue-other |
| 5 | | | 營業成本 operating costs |
| | 51 | | 銷貨成本 cost of goods sold |
| | | 511 | 銷貨成本 cost of goods sold |
| | | 5111 | 銷貨成本 cost of goods sold |
| | | 5112 | 分期付款銷貨成本 installment cost of goods sold |
| | | 512 | 進貨 purchases |
| | | 5121 | 進貨 purchases |
| | | 5122 | 進貨費用 purchase expenses |
| | | 5123 | 進貨退出 purchase returns |
| | | 5124 | 進貨折讓 charges on purchased merchandise |
| | | 513 | 進料 materials purchased |
| | | 5131 | 進料 material purchased |
| | | 5132 | 進料費用 charges on purchased material |
| | | 5133 | 進料退出 material purchase returns |

FOR PUBLIC RECORD

| | | | |
|----|---------|------|--|
| | | 5134 | 進料折讓 material purchase allowances |
| | 514 | | 直接人工 direct labor |
| | | 5141 | 直接人工 direct labor |
| | 515-518 | | 製造費用 manufacturing overhead |
| | | 5151 | 間接人工 indirect labor |
| | | 5152 | 租金支出 rent expense, rent |
| | | 5153 | 文具用品 office supplies (expense) |
| | | 5154 | 旅費 travelling expense, travel |
| | | 5155 | 運費 shipping expenses, freight |
| | | 5156 | 郵電費 postage (expenses) |
| | | 5157 | 修繕費 repair(s) and maintenance (expense) |
| | | 5158 | 包裝費 packing expenses |
| | | 5161 | 水電瓦斯費 utilities (expense) |
| | | 5162 | 保險費 insurance (expense) |
| | | 5163 | 加工費 manufacturing overhead-outsourced |
| | | 5166 | 稅捐 taxes |
| | | 5168 | 折舊 depreciation expense |
| | | 5169 | 各項耗竭及攤提 various amortization |
| | | 5172 | 伙食費 meal (expenses) |
| | | 5173 | 職工福利 employee benefits/welfare |
| | | 5176 | 訓練費 training (expense) |
| | | 5177 | 間接材料 indirect materials |
| | | 5188 | 其他製造費用 other manufacturing expenses |
| 56 | | | 勞務成本製 service costs |
| | 561 | | 勞務成本 service costs |
| | | 5611 | 勞務成本 service costs |
| 57 | | | 業務成本 agency costs |
| | 571 | | 業務成本 agency costs |
| | | 5711 | 業務成本 agency costs |
| 58 | | | 其他營業成本 other operating costs |
| | 588 | | 其他營業成本-其他 other operating costs-other |
| | | 5888 | 其他營業成本-其他 other operating costs-other |
| 6 | | | 營業費用 operating expenses |
| | 61 | | 推銷費用 selling expenses |
| | 615-618 | | 推銷費用 selling expenses |
| | | 6151 | 薪資支出 payroll expense |
| | | 6152 | 租金支出 rent expense, rent |
| | | 6153 | 文具用品 office supplies (expense) |
| | | 6154 | 旅費 travelling expense, travel |
| | | 6155 | 運費 shipping expenses, freight |
| | | 6156 | 郵電費 postage (expenses) |
| | | 6157 | 修繕費 repair(s) and maintenance (expense) |
| | | 6159 | 廣告費 advertisement expense, advertisement |
| | | 6161 | 水電瓦斯費 utilities (expense) |
| | | 6162 | 保險費 insurance (expense) |
| | | 6164 | 交際費 entertainment (expense) |
| | | 6165 | 捐贈 donation (expense) |
| | | 6166 | 稅捐 taxes |
| | | 6167 | 呆帳損失 loss on uncollectible accounts |
| | | 6168 | 折舊 depreciation expense |

FOR PUBLIC RECORD

| | | | | |
|--|----|---------|------|---|
| | | | 6169 | 各項耗竭及攤提 various amortization |
| | | | 6172 | 伙食費 meal (expenses) |
| | | | 6173 | 職工福利 employee benefits/welfare |
| | | | 6175 | 佣金支出 commission (expense) |
| | | | 6176 | 訓練費 training (expense) |
| | | | 6188 | 其他推銷費用 other selling expenses |
| | 62 | | | 管理及總務費用 general & administrative expenses |
| | | 625-628 | | 管理及總務費用 general & administrative expenses |
| | | | 6251 | 薪資支出 payroll expense |
| | | | 6252 | 租金支出 rent expense, rent |
| | | | 6253 | 文具用品 office supplies |
| | | | 6254 | 旅費 travelling expense, travel |
| | | | 6255 | 運費 shipping expenses, freight |
| | | | 6256 | 郵電費 postage (expenses) |
| | | | 6257 | 修繕費 repair(s) and maintenance (expense) |
| | | | 6259 | 廣告費 advertisement expense, advertisement |
| | | | 6261 | 水電瓦斯費 utilities (expense) |
| | | | 6262 | 保險費 insurance (expense) |
| | | | 6264 | 交際費 entertainment (expense) |
| | | | 6265 | 捐贈 donation (expense) |
| | | | 6266 | 稅捐 taxes |
| | | | 6267 | 呆帳損失 loss on uncollectible accounts |
| | | | 6268 | 折舊 depreciation expense |
| | | | 6269 | 各項耗竭及攤提 various amortization |
| | | | 6271 | 外銷損失 loss on export sales |
| | | | 6272 | 伙食費 meal (expenses) |
| | | | 6273 | 職工福利 employee benefits/welfare |
| | | | 6274 | 研究發展費用 research and development expense |
| | | | 6275 | 佣金支出 commission (expense) |
| | | | 6276 | 訓練費 training (expense) |
| | | | 6278 | 勞務費 professional service fees |
| | | | 6288 | 其他管理及總務費用 other general and administrative expenses |
| | 63 | | | 研究發展費用 research and development expenses |
| | | 635-638 | | 研究發展費用 research and development expenses |
| | | | 6351 | 薪資支出 payroll expense |
| | | | 6352 | 租金支出 rent expense, rent |
| | | | 6353 | 文具用品 office supplies |
| | | | 6354 | 旅費 travelling expense, travel |
| | | | 6355 | 運費 shipping expenses, freight |
| | | | 6356 | 郵電費 postage (expenses) |
| | | | 6357 | 修繕費 repair(s) and maintenance (expense) |
| | | | 6361 | 水電瓦斯費 utilities (expense) |
| | | | 6362 | 保險費 insurance (expense) |
| | | | 6364 | 交際費 entertainment (expense) |
| | | | 6366 | 稅捐 taxes |
| | | | 6368 | 折舊 depreciation expense |
| | | | 6369 | 各項耗竭及攤提 various amortization |
| | | | 6372 | 伙食費 meal (expenses) |
| | | | 6373 | 職工福利 employee benefits/welfare |
| | | | 6376 | 訓練費 training (expense) |

FOR PUBLIC RECORD

| | | | | |
|---|--------|-----|------|--|
| | | | 6378 | 其他研究發展費用 other research and development expenses |
| 7 | | | | 營業外收入及費用 non-operating revenue and expenses, other income(expense) |
| | 71~74 | | | 營業外收入 non-operating revenue |
| | | 711 | | 利息收入 interest revenue |
| | | | 7111 | 利息收入 interest revenue/income |
| | | 712 | | 投資收益 investment income |
| | | | 7121 | 權益法認列之投資收益 investment income recognized under equity method |
| | | | 7122 | 股利收入 dividends income |
| | | | 7123 | 短期投資市價回升利益 gain on market price recovery of short-term investment |
| | | 713 | | 兌換利益 foreign exchange gain |
| | | | 7131 | 兌換利益 foreign exchange gain |
| | | 714 | | 處分投資收益 gain on disposal of investments |
| | | | 7141 | 處分投資收益 gain on disposal of investments |
| | | 715 | | 處分資產溢價收入 gain on disposal of assets |
| | | | 7151 | 處分資產溢價收入 gain on disposal of assets |
| | | 748 | | 其他營業外收入 other non-operating revenue |
| | | | 7481 | 捐贈收入 donation income |
| | | | 7482 | 租金收入 rent revenue/income |
| | | | 7483 | 佣金收入 commission revenue/income |
| | | | 7484 | 出售下腳及廢料收入 revenue from sale of scraps |
| | | | 7485 | 存貨盤盈 gain on physical inventory |
| | | | 7486 | 存貨跌價回升利益 gain from price recovery of inventory |
| | | | 7487 | 壞帳轉回利益 gain on reversal of bad debts |
| | | | 7488 | 其他營業外收入-其他 other non-operating revenue - other items |
| | 75~ 78 | | | 營業外費用 non-operating expenses |
| | | 751 | | 利息費用 interest expense |
| | | | 7511 | 利息費用 interest expense |
| | | 752 | | 投資損失 investment loss |
| | | | 7521 | 權益法認列之投資損失 investment loss recognized under equity method |
| | | | 7523 | 短期投資未實現跌價損失 unrealized loss on reduction of short-term investments to market |
| | | 753 | | 兌換損失 foreign exchange loss |
| | | | 7531 | 兌換損失 foreign exchange loss |
| | | 754 | | 處分投資損失 loss on disposal of investments |
| | | | 7541 | 處分投資損失 loss on disposal of investments |
| | | 755 | | 處分資產損失 loss on disposal of assets |
| | | | 7551 | 處分資產損失 loss on disposal of assets |
| | | 788 | | 其他營業外費用 other non-operating expenses |
| | | | 7881 | 停工損失 loss on work stoppages |
| | | | 7882 | 災害損失 casualty loss |
| | | | 7885 | 存貨盤損 loss on physical inventory |
| | | | 7886 | 存貨跌價及呆滯損失 loss for market price decline and obsolete and slow-moving inventories |
| | | | 7888 | 其他營業外費用-其他 other non-operating expenses - other |
| 8 | | | | 所得稅費用(或利益) income tax expense (or benefit) |
| | 81 | | | 所得稅費用(或利益) income tax expense (or benefit) |
| | | 811 | | 所得稅費用(或利益) income tax expense (or benefit) |
| | | | 8111 | 所得稅費用(或利益) income tax expense (or benefit) |
| 9 | | | | 非經常營業損益 nonrecurring gain or loss |
| | 91 | | | 停業部門損益 gain (loss) from discontinued operations |
| | | 911 | | 停業部門損益-停業前營業損益 income (loss) from operations of discontinued segments |
| | | | 9111 | 停業部門損益-停業前營業損益 income (loss) from operations of discontinued segment |

FOR PUBLIC RECORD

| | | | |
|----|-----|------|---|
| | 912 | | 停業部門損益-處分損益 gain (loss) from disposal of discontinued segments |
| | | 9121 | 停業部門損益-處分損益 gain (loss) from disposal of discontinued segment |
| 92 | | | 非常損益 extraordinary gain or loss |
| | 921 | | 非常損益 extraordinary gain or loss |
| | | 9211 | 非常損益 extraordinary gain or loss |
| 93 | | | 會計原則變動累積影響數 cumulative effect of changes in accounting principles |
| | 931 | | 會計原則變動累積影響數 cumulative effect of changes in accounting principles |
| | | 9311 | 會計原則變動累積影響數 cumulative effect of changes in accounting principles |
| 94 | | | 少數股權淨利 minority interest income |
| | 941 | | 少數股權淨利 minority interest income |
| | | 9411 | 少數股權淨利 minority interest income |



達豐鐵材行股份有限公司
Ta Fong Steel Co., Ltd.

Table of Service Life of Fixed Assets

Category I - Building Construction and Equipment

Item 1: Building Construction

| No. | Description | | Service Life |
|------|--|---|--------------|
| 1011 | Buildings for use as office, stores, residences, public places and others not otherwise classified. | (1) Reinforced concrete construction, prefabricated concrete construction | 50 |
| | | (2) Reinforced brick construction | 35 |
| | | (3) Brick construction | 25 |
| | | (4) Metal construction (with cover treatment) | 20 |
| | | (5) Metal construction (without cover treatment) | 15 |
| | | (6) Wooden construction | 10 |
| 1012 | Buildings for use as power substations, power generation, telegraph stations, parking lots, garages, airplane hangars, freight stations, public bath houses and plant buildings | (1) Reinforced concrete construction | 35 |
| | | (2) Reinforced brick | 30 |
| | | (3) Brick construction | 20 |
| | | (4) Metal construction (with cover treatment) | 15 |
| | | (5) Metal construction (without cover treatment) | 10 |
| | | (6) Wooden construction | 8 |
| 1013 | Plant buildings for use of cold storages which are directly and totally affected by hydrochloric acid, sulphuric acid, nitric acid, chlorine and other corrosive fluids or gases; and plant buildings which store salt and are directly and totally affected by the steam of other moisture solving solids | (1) Reinforced concrete construction | 25 |
| | | (2) Reinforced brick | 20 |
| | | (3) Brick construction | 10 |
| | | (4) Metal construction (with cover treatment) | 10 |
| | | (5) Metal construction (without cover treatment) | 8 |
| | | (6) Wooden construction | 5 |
| 1014 | Mobile houses | | 5 |

Item 2: Accessory Building Equipment

| No. | Description | | Service Life |
|------|---|---|--------------|
| 1021 | Sun shade equipment, fire extinguishing and alarm equipment | | 5 |
| 1022 | Elevator equipment | | 15 |
| 1023 | Air-conditioning equipment | (1) Window mounted and package type air-conditioner | 5 |
| | | (2) Central system air-conditioner | 8 |
| 1024 | Simple equipment and simple room-partitioners for stores | | 3 |
| 1025 | Water supply, drainage, gas, electricity, automatic door equipment and others | | 10 |

Item 3: Other Construction and Equipment

| No. | Description | | Service Life |
|------|-----------------------|--------------------------------------|--------------------------------------|
| 1031 | Explosive-proof walls | (1) Reinforced concrete construction | 20 |
| | | (2) Concrete construction | 10 |
| | | (3) Brick and/or stone construction | 10 |
| | | (4) Earth construction | 5 |
| 1032 | Chimney, smoke flues | Affected by corrosive gases | (1) Reinforced concrete construction |
| | | (2) Reinforced concrete construction | 5 |
| | | (3) Metal construction | 5 |
| | Others | (4) Brick construction | 25 |
| | | (5) Brick construction | 15 |

FOR PUBLIC RECORD

| | | | |
|------|--|--|----|
| | | (6) Metal construction | 8 |
| 1033 | Parking lots and road surfacing | (1) Concrete, wooden block, asphalt concrete, brick and/or stone | 7 |
| | | (2) Others | 3 |
| 1034 | Road signals and traffic safety equipment | | |
| 1035 | Hydro power generating engineering work, water supply engineering work | (1) Reservoir, adjustment pool, precipitin pond, filtering pool | 50 |
| | | (2) Dam | 40 |
| | | (3) Waterway | 25 |
| | | (4) Water pipe | 10 |
| 1036 | Electrical engineering work | (1) Steel tower, iron or steel and concrete pole | 20 |
| | | (2) Wooden tower and wooden pole | 8 |
| | | (3) Underground pipe | 10 |
| 1037 | Iron pipe bridges | | |
| 1038 | Iron rope suspension bridges | | |
| 1039 | Bridges, culverts, water tower, docks and others | (1) Reinforced concrete construction, steel structure construction | 15 |
| | | (2) Brick construction | 10 |
| | | (3) Wooden construction | 5 |
| | | (4) Earth construction | 5 |
| 1040 | Golf practicing ground | | |
| | | | 7 |

Category II - Transportation and Communication Equipment

Item 1: Maritime Transportation Equipment

| No. | Description | | Service Life |
|------|---|--|-----------------------------------|
| 2011 | Steel vessels | (1) Floating docks | 10 |
| | | Passenger liners, passenger and cargo liners, cargo vessels, full container and semi-container ships | (2) No less than 10,000 DWT 18 |
| | | | (3) Less than 10,000 DWT 12 |
| | | (4) Liquid chemical vessels, fishing vessels, barge | 8 |
| | | (5) Hydrofoils, yachts | 8 |
| | | (6) Tugs dredgers and others | 8 |
| 2012 | FRP boats, non-motorized wooden vessels, motorized wooden vessels, motorized iron and wooden vessels and others | | 5 |

Item 2: Air Transportation Equipment

| No. | Description | Service Life |
|------|-------------------------|--------------|
| 2021 | Airplanes | 10 |
| 2022 | Helicopters and others | 3 |
| 2023 | Ground flight simulator | 5 |

Item 3: Land Transportation Equipment

| No. | Description | | Service Life |
|------|--|---|--------------|
| 2031 | Railway vehicles | (1) Locomotives, passenger coaches, freight cars | 15 |
| | | (2) Other | 10 |
| 2032 | Railway tracks | | 10 |
| 2033 | Cable cars | | 5 |
| 2034 | Street cars, steel cable type vehicle serial cable conveyers | | 10 |
| 2035 | Automobiles | (1) Passenger cars and trucks for transportation business | 4 |
| | | (2) Passenger cars and trucks for other business | 5 |
| 2036 | Container and frame of trailer, cranes on wheels, forklift, bulldozer and quarrying machine, street cleaning vehicle, vehicle type electric scrubbing machine for floor cleaning and road sweeper, other special vehicle | | 5 |
| 2037 | Motorcycles and others | | 3 |

Category III - Machinery and Equipment

Item 1: Food and Feed Manufacturing Equipment

| No. | Description | Service Life |
|------------|--|---------------------|
| 3011 | Rice refining equipment, flour manufacturing equipment, sugar manufacturing equipment, cigarettes and tobacco processing equipment, animal lard and vegetable oil manufacturing and refining equipment | 10 |
| 3012 | Tea, wine, feeds, other beverage and other food manufacturing and processing equipment | 7 |
| 3013 | Frozen food producing equipment | 4 |

Item 2: Fiber Industry Equipment

| No. | Description | Service Life |
|------------|--|---------------------|
| 3021 | Sewing, knitting, crocheting and weaving equipment | 5 |
| 3022 | Plain stitching and dyeing & finishing equipment | 7 |
| 3023 | Yarn spinning equipment and others | 8 |

Item 3: Wood Processing Equipment

| No. | Description | Service Life |
|------------|--|---------------------|
| 3031 | Movable tree-planting, logging and transportation equipment | 4 |
| 3032 | Manufacturing and processing equipment of wood chip, veneer, plywood, wood product, wood preservation, artificial board and other manufacturing and processing equipment | 7 |

Item 4: Paper and Paper Product Manufacturing Equipment

| No. | Description | Service Life |
|------------|--|---------------------|
| 3041 | Cellophane paper manufacturing equipment | 7 |
| 3042 | Pulp, corrugated paper, cardboard container manufacturing equipment and others | 9 |

Item 5: Chemical Industry Equipment

| No. | Description | Service Life |
|------------|---|---------------------|
| 3051 | Phosphorus chloride manufacturing equipment | 5 |
| 3052 | Vitamins and other pharmaceuticals preparing and repacking equipment; manufacturing equipment of paints, printing ink, dye and pigment manufacturing equipment; bromine, iodine, chloride and their compositions, sulphuric acid, nitric acid, phosphorus acid, phosphorus sulphide, chromic anhydride, active carbon, salt, dye intermediates, caprolactam, cyclohexane, o-phthalic acid, phthalic ester, tolyl diisocyanate, halides of hydrocarbons, aldehyde, acetic acid, cyclohexylamine, organic peroxides, synthesized pesticide originals, explosive (including powder filling and repacking and packing equipment) and tar, and manufacturing equipment of hydrofluoric acid, ferric fluoride and other fluorides | 6 |
| 3053 | Other manufacturing equipment of chemical industry | 7 |

Item 6: Kilning Industry Equipment

| No. | Description | Service Life |
|------------|---|---|
| 3061 | Kiln and furnace equipment | (1) Crucibles 2 |
| | | (2) Melting furnaces, calciner, fog drying oven, graphite smelting furnaces, flame reversing kiln, rotary kiln 4 |
| | | (3) Tunnel kiln, hardening kiln 6 |
| | | (4) Other kilns and furnaces 7 |
| 3062 | Cement manufacturing equipment | 10 |
| 3063 | Concrete manufacturing equipment | 8 |
| 3064 | Movable manufacturing and placing equipment made of foamed concrete, concrete and reinforced concrete | 6 |

FOR PUBLIC RECORD

| | | |
|------|--|---|
| 3065 | Lime and magnesium oxide manufacturing equipment | 8 |
| 3066 | Others | 9 |

Item 7: Rubber Industry Equipment

| No. | Description | Service Life |
|------|---|------------------------|
| 3071 | Rubber tyres (outer tyre and inner tyres) manufacturing equipment | (1) Bicycle tyres 6 |
| | | (2) Other tyres 8 |
| 3071 | Other | 8 |

Item 8: Leather Industry Equipment

| No. | Description | Service Life |
|------|--|--------------|
| 3081 | Shoe manufacturing machine and equipment, hide-tanning machine and equipment | 5 |
| 3082 | Other manufacturing machine and equipment of leather and leather products | 8 |

Item 9: Metal Manufacturing Equipment

| No. | Description | Service Life |
|------|---|--------------|
| 3091 | Blast furnace and body of air-heating furnace | 5 |
| 3092 | Others | 8 |

Item 10: Metal Product Manufacturing Equipment

| No. | Description | Service Life |
|------|---|--------------|
| 3101 | Metal powder and foil (excluding those for rolling) manufacturing equipment | 7 |
| 3102 | Others | 8 |

Item 11: Machinery Manufacturing Equipment

| No. | Description | Service Life |
|------|--|--------------|
| 3111 | Testing machines, surveying machines, measuring machines, lenses, optical machines and parts manufacturing equipment | 6 |
| 3112 | Machine tools with computer control | 5 |
| 3113 | Other machinery manufacturing equipment | 8 |

Item 12: Electrical Appliance Manufacturing Equipment

| No. | Description | Service Life |
|------|---|--------------|
| 3121 | Semi-conductor and integrated circuit manufacturing equipment | 3 |
| 3122 | Other electrical appliances manufacturing equipment | 6 |

Item 13: Transportation Manufacturing Equipment

| No. | Description | Service Life |
|------|---|--------------|
| 3131 | Computer-controlled testing equipment | 5 |
| 3132 | Motorcycle, bicycle manufacturing equipment | 8 |
| 3233 | Automobile manufacturing equipment | 10 |
| 3134 | Vessel and aircraft manufacturing equipment | 10 |
| 3135 | Automobile maintenance equipment | 6 |
| 3136 | Others | 8 |

Item 14: Other Manufacturing Equipment

| No. | Description | Service Life |
|------|--|--------------|
| 3141 | Toys manufacturing equipment, zipper and button manufacturing equipment, audio-tape, | 6 |

FOR PUBLIC RECORD

| | | |
|------|--|---|
| | video-tape, CD, and LD manufacturing equipment | |
| 3142 | Marine products culturing equipment | 4 |
| 3143 | Industrial robot | 4 |
| 3144 | Nuclear material, nuclear fuel substance processing and refining equipment | 6 |
| 3145 | Thermo-plastic and thermo-set synthetic resin product, foam plastic, weights and measures, camera manufacturing equipment and vacuum coating processing equipment | 6 |
| 3146 | Processing equipment of pearls, precious and semi-precious stone, and manufacturing equipment of musical instruments, gramophone records, fountain pens and pen nibs, ball pens, pencils, ink, candles, matches, corks and its products, fishing poles and accessories, rosin and other natural resin, dental materials, personal articles, brushes, lighters, straw products, and other manufacturing equipment | 8 |
| 3147 | Golf club manufacturing equipment | 5 |

Item 15: Electrical, Communication Machinery and Equipment

| No. | Description | Service Life |
|------|--|--------------|
| 3151 | (1) Aerial cables | 10 |
| | (2) Underground cables | 15 |
| | (3) Submarine cable | 10 |
| | (4) Other communication equipment | 5 |
| 3152 | (1) Transmitting equipment | 10 |
| | (2) Receiving equipment | 8 |
| | (3) Other broadcast equipment | 6 |
| 3153 | Cable television displaying equipment | 6 |
| 3154 | Hydro-power generating equipment | 20 |
| 3155 | Gas turbine power generation equipment, recycling power generating equipment | 10 |
| 3156 | Electric transmission, distribution and transforming equipment | 15 |
| 3157 | Equipment of thermo-power generation, nuclear power generation, internal combustion engine-power generation, geothermal power generation and other power generation and other power generation equipment | 15 |
| 3158 | Wind driven power generating equipment | 9 |

Item 16: Construction Machinery and Equipment

| No. | Description | Service Life |
|------|--|--------------|
| 3161 | Asphalt concrete machinery and equipment | 5 |
| 3162 | Other construction machinery and equipment | 6 |
| 3163 | Tunnel drilling machine | 3 |

Item 17: Mining Machinery and Equipment

| No. | Description | Service Life |
|------|---|--------------|
| 3171 | Mining machinery and equipment, oil and gas well drilling machinery and equipment | 7 |
| 3172 | Earth and stone excavating machines and equipment, sand and stone excavating, cracking and water-selecting machines equipment | 6 |
| 3173 | Others | 7 |

Item 18: Agricultural Machinery and Equipment

| No. | Description | Service Life |
|------|------------------------|--------------|
| 3181 | Water pumping machines | 5 |
| 3182 | Others | 6 |

Item 19: Other Machinery and Equipment

| No. | Description | Service Life |
|------|--|--------------|
| 3191 | Molds | 2 |
| 3192 | Electronic calculators and their peripheral equipment, research machinery and equipment, | 3 |

FOR PUBLIC RECORD

| | | | | |
|------|---|--|------------------------------------|----|
| | measuring, surveying and inspection apparatus and equipment, Environmental pollution monitor and control equipment | | | |
| 3193 | Tools, equipment (including office equipment), vending machine, automatic teller machine, duplicating equipment, video tape recorder for use in copying video tape, laundry equipment and ropeway equipment | | 5 | |
| 3194 | Refining and supplying equipment of coal gas, natural gas and petroleum gas | | 9 | |
| 3195 | Cremation equipment, running water and sewage equipment, crane and conveying machinery and equipment | | 10 | |
| 3196 | Conveying tubes, water tanks and oil tanks | (1) Cast iron conveying tubes (including PE conduits), cast iron water tank and oil tank | 20 | |
| | | (2) Steel conveying tubes, steel water tank and oil tank | 11 | |
| | | (3) Other conveying tubes and equipment | 10 | |
| 3197 | Liquid, gas storage tank | Liquid storage tank | (1) Acid liquid storage tank | 5 |
| | | | (2) Non-acid liquid storage tank | 7 |
| | | Gas storage tank | (1) High-pressure gas storage tank | 15 |
| | | | (2) Liquefied gas storage tank | 10 |
| | | | (3) Other gas storage tank | 20 |
| 3198 | Gasoline selling equipment | (1) Electric hanging type filling machine | 4 | |
| | | (2) Other gasoline selling equipment | 10 | |
| 3199 | Photo developing equipment; cinema producing equipment, cinema projecting and play acting equipment; children's playground equipment (with motors); hotel and restaurant equipment; public bath equipment; nursery garden equipment; freezing, ice making and cold storage equipment; machine and equipment for medical care purpose; photographic printing and lithographing equipment; rescuing and sunken vessel salvaging equipment; loading or unloading and warehousing equipment; boiler equipment and other machinery and equipment, car-washing mechanisms and equipment, singing and audio-visual entertainment equipment, bowling alley equipment and others | | 7 | |

Explanations:

1. This Table is stipulated in accordance with Paragraph Two of Article 51 and Article 121 of the Income Tax Law.
2. When computing the depreciation of the various fixed assets of profit-seeking enterprises, if their service lives are found longer than those prescribed in this Table, they must be so marked in the table of contents of property upon filing of profit-seeking enterprise income tax returns in the year in which the depreciation is proposed, and once the service lives are chosen, alteration application may be made under special situation, but only one alteration is permitted.
3. For molds prescribed in this Table, if they fail to meet the service life stipulated due to special use, they shall be listed according to their expenses.
4. The fixed assets specified in this Chart shall mean new assets. Service life of fixed accessory equipment, which has no value of individual use, shall be corresponding to the main equipment thereof.



達豐鐵材行股份有限公司
Ta Fong Steel Co., Ltd.

Production Process

Raw Material Input

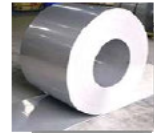
1. Hot rolled coils (HR)
2. Cold rolled coils (CR)
3. Galvanized coils (GI)



HR



CR



GI

**Coil
Slitting**

Goods in Process/Products

1. HR strip coils
2. CR strip coils
3. GI strip coils
4. Scrap for sell
(coil tongue & tail, edge)



Goods in Process



Product for sell

**Pipe
Forming**

Products

1. HR steel pipes (HR HSS)
2. CR steel pipes (CR HSS)
3. GI steel pipes (GI HSS)
4. Scrap for sell
(quality failure, strip welded section)



Pipes in bundles

Packaging



達豐鐵材行股份有限公司
Ta Fong Steel Co., Ltd.

Accounting System

