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RECEIVED

26 OCT 2012

October 29, 2012

BY MAIL

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

Re: Anti-Dumping Investigation on Zinc Coated (Galvanized) Steel from the People's Republic of China, the Republic of Korea and Taiwan (Investigation No. 190a)

Dear Sir or Madam:

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

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

Very truly yours,



Jay Y. Nee

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



International Trade Remedies Branch

EXPORTER QUESTIONNAIRE - TAIWAN

PRODUCT CONCERNED: ZINC COATED (GALVANISED) STEEL
FROM THE PEOPLE'S REPUBLIC OF
CHINA, THE REPUBLIC OF KOREA AND
TAIWAN (INV. 190A)

INVESTIGATION PERIOD: 1 JULY 2011 TO 30 JUNE 2012

RESPONSE DUE BY: 29 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.

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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)
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)

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.

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).

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.

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.

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

Factory:

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

ANSWER: Please see below for the contact person of Yieh Phui Enterprise Co., Ltd. ("Yieh Phui"). Yieh Phui's head office and factory are at the same location.

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

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.

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

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

A-3 COMPANY INFORMATION

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

ANSWER: Yieh Phui's legal name of the business under investigation is Yieh Phui Enterprise Co., Ltd. Yieh Phui is a publicly traded company listed on Taiwan Stock Exchange, incorporated under Taiwan's Company Law in August 1986. Yieh Phui does not use any other name to export and/or sell goods.

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

ANSWER: Yieh Phui is a publicly traded company listed on Taiwan Stock Exchange, and has more than seventeen thousands of shareholders. Yieh Phui thus provides a list of Yieh Phui's top ten shareholders as of April 1, 2012 as follows:

-	<u>Name</u>	<u>Percentage of Shares</u>
1	Yieh United Steel Corporation	15.79%
2	Wei Chiao Investment & Development Co., Ltd.	10.75%
3	United Brightening Development Corp	4.06%
4	Koa Chiao Investment & Development Co., Ltd.	3.23%
5	Wei Hung Investment & Development Co., Ltd.	2.76%
6	Hsing Loong Investment & Development Co., Ltd.	2.50%
7	Lien Shuo Investment & Development Co., Ltd.	2.31%
8	Chi Yi Investment & Development Co., Ltd	2.21%

9	Yiao Phui Investment & Development Co., Ltd	2.18%
10	Chia Yuan Investment & Development Co., Ltd.	1.07%

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

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

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

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

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

ANSWER: Please see Exhibit 1 for a list Yieh Phui's affiliates.

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

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

ANSWER: Yieh Phui does not have a parent company, nor does other related company charge any management fees/corporate allocations to Yieh Phui.

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

ANSWER: Yieh Phui is a manufacturer of galvanized steel, aluminium zinc coated steel, pre-painted steel and steel structure. During the investigation period, Yieh Phui sold the goods under consideration produced by itself in both of the domestic and export markets. Please also visit Yieh Phui's website for further information on the nature of Yieh Phui's business: <http://www.yiehphui.com.tw/>.

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

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

ANSWER: During the investigation period, Yieh Phui performed all the above-mentioned functions in relation to the goods under consideration ("GUC").

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

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

Division/Department	Description of Functions
Marketing & Sales Divisions	Marketing development; selling activities of domestic & export sales of products other than pipes and tubes.
Finance Division	Financial accounting; cost accounting; tax report; budget arrangement; assets management; shareholdings affairs.
Technology Division	Quality control; development & improvement of production technology.
Planning Division	MIS; production planning including production scheduling and raw materials warehousing for products other than pipes and tubes; shipment arrangement of sales of products other than pipes and tubes; personnel affairs and publicity affairs.
TPM Development Staff Office	TPM development.
Safety & Environmental Protection Office	Management of labour safety issues and plant environment protection
Purchasing Division	Purchase of raw materials and other facilities
Expansion Planning Division	Budget for construction; trace of the budget implement and cost control

Production Division	Production of coated/galvanized steel sheets, steel structures and cranes, maintenance of machinery and electricity facilities and utilities & supplies
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10. Provide a list of your business' Board of Directors, Managing Director (or CEO) and Senior Executives.

ANSWER: Please see below a list of Yieh Phui's board of directors:

<u>SEQ</u>	<u>POSITION</u>	<u>NAME</u>
1	Chairman	I.S. Lin
2	Vice Chairman	Hsieng Tung Liu
3	Director	Lin Maw Wu
4	Director	Bi Shieng Lee
5	Director	Jing Tzung Huang

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

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

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.

ANSWER: Please see Exhibit 6 for the requested information for Yieh Phui.

A-4 GENERAL ACCOUNTING/ADMINISTRATION INFORMATION

1. Indicate your accounting period.

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

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

ANSWER: The financial records of Yieh Phui are kept at the head office of Yieh Phui.

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

- chart of accounts;

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

These documents should relate to:

- the division or section/s of your business responsible for the production and sale of the goods under investigation, and
- the company overall.

ANSWER: Please see the following exhibits for the above-requested information:

- **Exhibit 7:** Yieh Phui's chart of accounts
- **Exhibit 8:** annual audited, consolidated financial statements of 2010 and 2011
- **Exhibit 9:** annual audited, unconsolidated financial statements of 2010 and 2011
- **Exhibit 10:** quarterly audited, consolidated financial statement as of March 31, 2012
- **Exhibit 11:** quarterly audited, unconsolidated financial statements as of March 31, 2012
- **Exhibit 12:** semi-annual audited, consolidated financial statements as of June 30, 2012
- **Exhibit 13:** semi-annual audited, unconsolidated financial statements as of June 30, 2012
- **Exhibit 14:** internal monthly financial statements during the investigation period

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

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

ANSWER: This question is not applicable, as Yieh Phui is required to have the accounts audited in its normal course of business.

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

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

5. Describe:

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

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

ANSWER: Yieh Phui values the raw materials, work-in-process and finished goods inventories on a monthly weighted average basis. Costs of work-in-process and finished goods consist of raw materials, direct labour and an appropriate proportion of manufacturing overhead. Raw materials costs consist of purchase value plus the incidental cost, including ocean/inland freight, insurance, handling charge and bank charges, of delivering the raw materials to stock location.

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

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

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

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

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

ANSWER: Yieh Phui has two types of scrap, i.e., steel scrap and zinc/aluminium scrap, generated from its production of galvanized steel, aluminium-zinc coated steel and pre-painted steel. In the normal course

of business, scrap generated is valued with the market price for the purpose of cost offset and for the purpose of inventory valuation.

- valuation and revaluation methods for fixed assets;

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

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

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

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

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

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

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

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

- inclusion of general expenses and/or interest;

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

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

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

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

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

- costs of plant closure;

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

- restructuring costs;

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

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

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

- effects of inflation on financial statement information.

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

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

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

A-5 INCOME STATEMENT

Complete the spreadsheet entitled '**Income statement**' within the *Exporter questionnaire – Zinc Coated 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.

ANSWER: Please see Exhibit 15 for the spreadsheet entitled "Income Statement" for Yieh Phui.

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

A-6 SALES

Complete the spreadsheet entitled '**Turnover**' within the *Exporter questionnaire – Aluminium Zinc Coated 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.

ANSWER: Please see Exhibit 16 for the spreadsheet entitled "Turnover" for Yieh Phui.

SECTION B - SALES TO AUSTRALIA (EXPORT PRICE)

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

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

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

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

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

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

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

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

ANSWER: During the investigation period, Yieh Phui had [REDACTED] [REDACTED] for its sales of the GUC to Australia. [REDACTED]

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

During the investigation period, Yieh Phui negotiated the sales terms directly with [REDACTED]. For the purpose of [REDACTED], however, Yieh Phui [REDACTED]. [REDACTED]. The terms of sales negotiated and agreed upon between Yieh Phui and [REDACTED] were reflected on the [REDACTED] sales documentation.

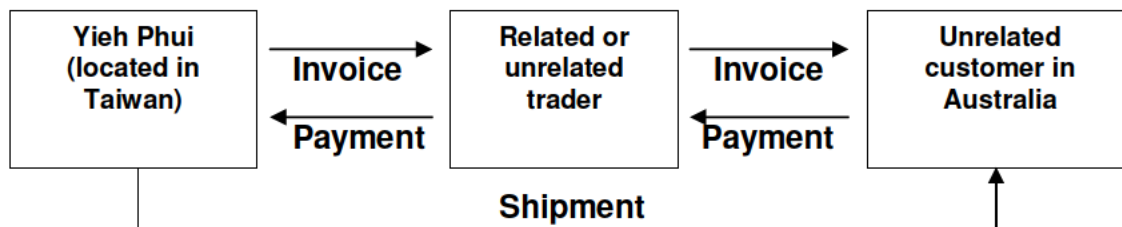
For the purpose of this question, Yieh Phui has provided the contact information of [REDACTED]. Please see Exhibit 17 for the requested information of the parties involved in Yieh Phui's sales of GUC to Australia.

For [REDACTED], Yieh Phui exported the GUC to Australia [REDACTED]. The contact information of [REDACTED] has also been provided in Exhibit 17.

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

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

ANSWER: During the investigation period, all of the goods under consideration sold by Yieh Phui to Australia were [REDACTED]. During the investigation period, Yieh Phui invoiced to [REDACTED] upon shipment and the [REDACTED] in turn invoiced its unrelated Australian customers. The goods under consideration were shipped directly from Taiwan to Australia.



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

ANSWER: There was no agent representing Yieh Phui involved in this process. Nor was there any commission paid by Yieh Phui to any party.

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

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

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

ANSWER: Yieh Phui did not enter into any agency or distributor agreements in relation to the Australian market.

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

ANSWER: As explained in the answer to B-1 above, Yieh Phui had [REDACTED] for its sales of the GUC to Australia. [REDACTED] For [REDACTED], Yieh Phui's sales of GUC to Australia involved Yieh Phui itself, [REDACTED]. For [REDACTED], Yieh Phui's sales of GUC to Australia involved Yieh Phui itself and the [REDACTED].

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

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

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

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

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

ANSWER: Yieh Phui is not related to its Australian customers. During the investigation, there was no arrangement on free goods, rebates, or promotional subsidies with the customer in Australia.

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

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

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

ANSWER: No, the export selling prices did not vary by channel of distribution for sales of the GUI to Australia during the investigation period.

- B-4** Complete the spreadsheet entitled '**Australian sales**' within the Exporter Questionnaire *Zinc Coated 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 Aluminium Zinc Coated 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.
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:

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

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

Freight allocations must be checked for consistency.

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

ANSWER: Please see Exhibit 18 for the Excel spreadsheet entitled “Australian Sales” of Yieh Phui.

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

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

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

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

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

ANSWER: There is no discount, rebate and allowance offered on export sales to Australia. This question is thus not applicable.

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

ANSWER: This question is not applicable, as Yieh Phui did not issue any credit notes for its sales of GUC to Australia during the investigation period.

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)

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

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

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

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

ANSWER: Please see Exhibit 19 for Yieh Phui's sales documents of two exports of GUC to Australia.

1	1	1
2	2	2

(3) Width

[illegible]

(4) Coating Mass

[illegible]

(5) Product type

1 = Without coil slitting, or without coil cutting

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

During the investigation period, Yieh Phui exported the following models of GUC to Australia:

[illegible]

[illegible]

[]
[]
[]
[]
[]
[]
[]
[]
[]
[]

- 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 *Aluminium Zinc Coated 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

ANSWER: Please see Exhibit 20 for the Excel spreadsheet entitled "Like Goods" for the requested information.

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

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

SECTION D - DOMESTIC SALES

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

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

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

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

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

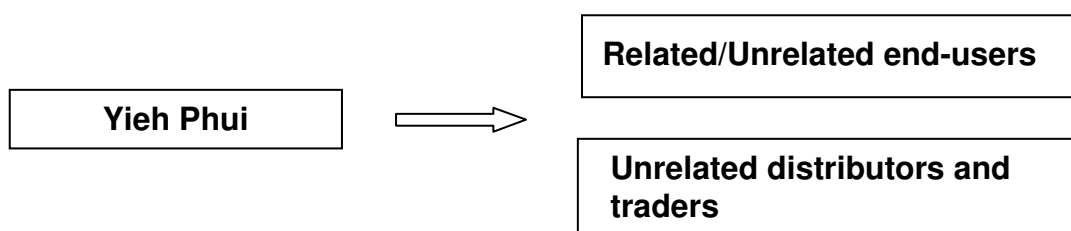
If you do not have any domestic sales of like goods you must contact the Case Manager who will explain the information Customs and Border Protection requires for determining a normal value using alternative methods.

D-1 Provide:

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

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

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



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

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

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

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

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

ANSWER: In the normal course of business, the domestic customer solicits price quotations via telephone, email or fax. Yieh Phui then provides its offers and negotiates the price and other terms of sale with the customer either via telephone, email or fax. The customer then confirms the order once sales price and sales quantity agreed upon by both parties. Yieh Phui's sales representative then enters the order into the company's computer system. Yieh Phui begins production based on the production order entered into the system by the sales department. Once the production is finished, the shipment is arranged based on the term of delivery established. A Government Uniform Invoice ("GUI") is issued by Yieh Phui to the customer on the date of shipment.

During the investigation period, Yieh Phui had terms of delivery either on a "[REDACTED]" basis or on an "[REDACTED]" basis, and payment terms on a "[REDACTED]" basis.

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

Please see Exhibit 22 for the price reference used by Yieh Phui during the investigation period.

D-4 Complete the spreadsheet entitled '**Domestic sales**' within the *Zinc Coated 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 Aluminium Zinc Coated 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.
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.

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

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

ANSWER: This question is not applicable, as Yieh Phui did not incur any other selling expenses.

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

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

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

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

ANSWER: During the IP, Yieh Phui granted quantity rebates to its domestic market customers for sales of the GUC. The quantity rebate was granted to the customer on a monthly basis pursuant to the total

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

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

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

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

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

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

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

ANSWER: Please see Exhibit 25 for the sales documents of two domestic sales of Yieh Phui.

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.

ANSWER: Yieh Phui has reported inland freight incurred for GUC exported to Australia on a coil-by-coil basis. The inland transportation expense is booked in the account [REDACTED]. Yieh Phui negotiated sales terms on [REDACTED] basis for its sales of GUC to Australia and thus did not incur any international transportation expenses during the investigation period.

2. Handling, loading and ancillary expenses

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

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

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

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

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

“Other cost 1”: Trade promotion fee

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

“Other cost 2”: Harbor construction fee

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

“Other cost 3”: Cargo certification fee

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

“Other cost 4”: Cargo loading fee

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

“Other cost 5”: warehousing expense

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

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.

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

4. Packing costs

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

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

5. Commissions

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

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

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

ANSWER: This question is not applicable, as Yieh Phui did not pay any commissions in relation to the export sales to Australia during the investigation period.

6. Warranties, guarantees, and after sales services

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

ANSWER: Yieh Phui provides warranties for its sales of the GUC to Australia. During the investigation period, however, Yieh Phui did not incur such expense for its sales of GUC to Australia. Yieh Phui did not provide technical assistance or other services regarding specific sale to Australia during the investigation period.

7. Other factors

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

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

8. Currency conversions

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

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

E-2 COSTS ASSOCIATED WITH DOMESTIC SALES

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

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

1. Physical characteristics

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

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

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

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

2. Import charges and indirect taxes

If exports to Australia:

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

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

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

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

In substantiating the drawback claim the following information is required:

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

Substitution drawback systems

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

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

ANSWER: Under the value-added tax laws of Taiwan, Yieh Phui charges five percent value added tax (“VAT”) when making sales in the domestic market (the so-called output tax). On the other hand, Yieh Phui pays the VAT tax at the rate of five percent when purchasing raw material/supplies domestically (the so-called input tax). According to the Value Added and Non-value Added Business Tax Act of Taiwan, the amounts of VAT tax “payable or overpaid by a business will be the difference between the output tax in a tax period and the input tax in the same period.” In other words, the VAT Yieh Phui charges from sales is offset by the VAT paid by Yieh Phui for the raw material/supplies purchase. Accordingly, it is an accepted accounting principle in Taiwan to post the VAT for the amount of sales separately from the account receivable account. Yieh Phui thus does not claim the adjustment for the VAT it collects from its domestic customers. Please see Exhibit 27 for a copy of Taiwan’s Value Added and Non-value Added Business Tax Act.

3. Level of trade

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

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

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

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

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

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

This requires the following information:

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

or

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

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

4. Credit

The cost of extending credit on domestic sales is not included in the amounts quantified at question D-4. However, 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.

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:

ANSWER: Yieh Phui required either “[REDACTED]” or “[REDACTED]” to be made prior to shipment for all of its sales of GUC on the domestic market during the investigation period. Yieh Phui negotiated the sales price with its customer on the basis of such payment terms. Even though Yieh Phui sometimes negotiated the [REDACTED] after the merchandise had been shipped, the late negotiation of the [REDACTED] as a result of Yieh Phui’s accounting practice is not a factor for price setting. Yieh Phui thus does not report credit expenses. Yieh Phui nonetheless has provided the calculation worksheet of weighted average annual interest rate for its actual short-term borrowing of Taiwan dollars as provided in Exhibit 28.

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.

5. Transportation

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

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

6. Handling, loading and ancillary expenses

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

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

7. Packing

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

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

8. Commissions

For any commissions paid in relation to the domestic sales:

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

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

ANSWER: Yieh Phui did not incur any commission expenses for its sales of the GUC in the domestic market during the investigation period. This question is therefore not applicable.

9. Warranties, guarantees, and after sales services

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

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

10. Other factors

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

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

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

E-3 DUPLICATION

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

For example:

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

Separate adjustment items must avoid duplication.

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

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

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 *Zinc Coated 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 Aluminium Zinc Coated 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.

ANSWER: Please see Exhibit 29 for the spreadsheet entitled "Third Country" for Yieh Phui.

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

ANSWER: There is no difference in sales to third countries.

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.

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

At the pickling stage, the hot-rolled steel coil is first processed by passing through hydrochloric acid baths to remove surface scale. It is then edge trimmed to the intended width. The hot-rolled steel coils consumed as this stage are purchased from outside suppliers rather than self-produced by Yieh Phui.

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

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

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

Please see Yieh Phui's company brochure in which a detailed production process of the GUC is provided. Please see Exhibit 30 for a list showing the scrap (and by-product) generated from each of the above-mentioned production processes.

2. Complete the spreadsheet entitled '**Production**' *within the Aluminium Zinc Coated 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.

ANSWER: Please see Exhibit 31 for the Excel spreadsheet entitled "Production".

G-2. COST ACCOUNTING PRACTICES

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

ANSWER: The managing accounting system mainly includes the following systems: general accounting, finance accounting and cost accounting. Yieh Phui follows Taiwan's general accepted accounting principles and relevant laws and regulations in its accounting systems and practice. As Yieh Phui is a publicly traded company, Yieh Phui's accounts are audited by CPAs and the audited financial statements and audit opinions are disclosed to the public on a quarterly basis. Yieh Phui's cost and financial accounting systems are an integrated together. The accounting information captured and booked in Yieh Phui's cost accounting is used directly to derive the information needed in its financial accounting system.

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

ANSWER: No, Yieh Phui's cost accounting system is based on actual costs, not based on standard costs.

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

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

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

ANSWER: Yieh Phui's cost centers are consistent with its internal organizational units. Please see Exhibit 32 for a list showing Yieh Phui's cost centers.

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

ANSWER: As demonstrated in the list of cost centers provided in Exhibit 32, Yieh Phui's cost centers can be categorized, by function, into production departments, general and administrative departments, and sales departments.

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

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

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

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

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

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

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

ANSWER: Yieh Phui does not have any production costs which are valued differently for cost accounting purposes than for financial accounting purposes.

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

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

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

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

G-3 COST TO MAKE AND SELL ON DOMESTIC MARKET

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

1. Complete the spreadsheet entitled '**Domestic CTMS**' within the *Aluminium Zinc Coated 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.

ANSWER: Please see Exhibit 33 for the spreadsheet entitled "Domestic CTMS" which contains monthly actual CTMS for each model. The CTMS has been prepared based on Yieh Phui's cost of manufacturing incurred during the investigation period, as well as the SG&A, interest expense, non-operating expense and cost adjustment. Please also see Exhibit 34 for a worksheet showing how the per-unit cost of SG&A, interest expense, non-operating expense and adjustment is calculated. The CTMS is reported in Taiwan Dollars.

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

Complete the spreadsheet entitled '**Australian CTMS**' within the *Aluminium Zinc Coated 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.

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.

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

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

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

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

Please specify unit of currency.

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

ANSWER: Please see Exhibit 35 for the spreadsheet entitled “Australian CTMS”. The “Australian CTMS” is prepared in the same way as the “Domestic CTMS”.

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

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

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

ANSWER: There is no significant difference between the costs shown and the costs normally determined in accordance with Yieh Phui’s general accounting system. Yieh Phui’s cost accounting system does not use standard costing methods.

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.

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

G-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.

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

- Hot-rolled steel coils
- Cold-rolled steel coils

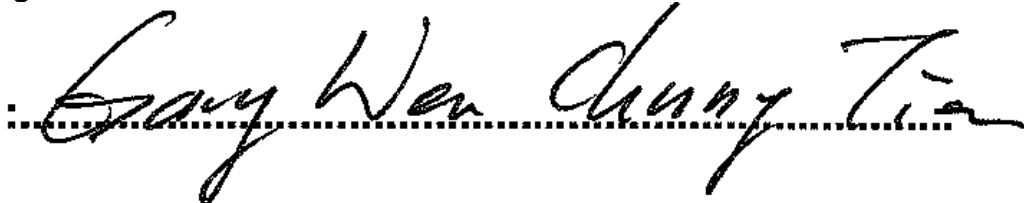
Please see Exhibit 36 for a list showing the suppliers of the above-mentioned raw material inputs. It should be noted that the above-mentioned raw material inputs were also used to produce the goods not under consideration of this investigation (e.g., pre-painted steel coils). Please also see Exhibit 37 for the Excel spreadsheet entitled "HRS Purchases" for detailed transactions of Yieh Phui's purchases of hot-rolled steel coils during the investigation period.

SECTION H – EXPORTER/PRODUCER’S DECLARATION

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

Name: Gary Wen-Chung Tien
Position in the company: General Manager-Finance Division
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E-mail address of contact person: A029@yiehphui.com.tw

Signature :

: A handwritten signature in black ink, reading "Gary Wen-Chung Tien", is written over a horizontal dotted line.

Date : October 29, 2012

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"/>

List of Exhibits

- 1. Yieh Phui's affiliates**
- 2. E United Group brochure**
- 3. Internal organization chart**
- 4. Yieh Phui's annual report**
- 5. Yieh Phui company brochure**
- 6. Transactions with related parties**
- 7. Yieh Phui chart of accounts**
- 8. Annual audited consolidated financial statements of 2010 and 2011**
- 9. Annual audited unconsolidated financial statements of 2010 and 2011**
- 10. Quarterly audited consolidated financial statement as of March 31, 2012**
- 11. Quarterly audited unconsolidated financial statements as of March 31, 2012**
- 12. Semi-annual audited consolidated financial statements as of June 30, 2012**
- 13. Semi-annual audited unconsolidated financial statements as of June 30, 2012**
- 14. Internal monthly financial statements from January to June 2012**
- 15. Income Statement**
- 16. Turnover**
- 17. Transactions with related parties**
- 18. Australian Sales**
- 19. Sample sales documents for sales of GUC to Australia**
- 20. Like goods**
- 21. 3-digit product category code**
- 22. Price reference**
- 23. Domestic Sales**
- 24. Domestic customer list**
- 25. Sample sales documents for domestic sales of GUC**
- 26. U.S. dollar short-term borrowing rate calculation worksheet**
- 27. Value Added and Non-value Added Business Tax Act**
- 28. Taiwan dollar short-term borrowing rate calculation worksheet**
- 29. Third Country Sales**
- 30. Scrap and by-product**
- 31. Production**
- 32. Cost centers**
- 33. Domestic CTMS**
- 34. Calculation worksheets for SG&A, interest expense, non-operating expense and adjustment**
- 35. Australian CTMS**
- 36. Major material input suppliers**
- 37. HRS Purchases**