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Appendix E-3

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Duty Drawback Regulation

F. 243

제21편 국세(Ⅱ) 수출용원재료에대한관세등환급에관한복례법

ACT ON SPECIAL CASES CONCERNING THE REFUNDMENT OF CUSTOMS DUTIES, ETC. LEVIED ON RAW MATERIALS FOR EXPORT

Wholly Amended by Act No. 5197, Dec. 30, 1998
Amended by Act No. 6305, Dec. 29, 2000
Act No. 7210, Mar. 22, 2004

Article 1 (Purpose)

The purpose of this Act is to stipulate special provisions of the Customs Act, the Provisional Import Surtax Act, the Special Consumption Tax Act, the Liquor Tax Act, the Traffic Tax Act, the Act on Special Agricultural and Fishing Villages Tax and the Education Tax Act (hereinafter referred to as the "Customs Act, etc."), the Framework Act on National Taxes, and the National Tax Collection Act, thereby to contribute to efficient support for export activities and balanced industrial development through proper implementation of refund of taxes paid on imported raw materials for use in export such as the customs duties, provisional import surtax, special consumption tax, liquor tax, traffic tax, agricultural and fishing villages special tax and education tax.

Article 2 (Definitions)

The definitions of the terms used in this Act shall be as follows:

- 1. The term "customs duties, etc." means the customs tax, provisional import surtax, special consumption tax, liquor tax, traffic tax, agricultural and fishing village special tax and education tax:
- 2. The term "export, etc." means, notwithstanding the provisions of the Customs Act, etc., those as provided in each subparagraph of Article 4:
- 3. The term "export goods" means goods offered for the purpose of export, etc.;
- 4. The term "required amount" means the amount of raw materials re-

ACT ON SPECIAL CASES CONCERNING THE REFUNDMENT OF CUSTOMS DUTIES, ETC. LEVIED ON RAW MATERIALS FOR EXPORT

quired in the production of goods for export (including the manufacturing, assembling, repair, recycling, or remodeling of export goods: hereinafter the same shall apply) including the amount of normal loss and wear from production processing:

- 5. The term "refund" means the refund, to the exporter or the producer of export goods, of the customs duties, etc. which are paid at the time of import of raw material for use in export or assessed to be paid later, according to Article 3 of this Act, notwithstanding the Customs Act, etc.; and
- 6. The term "settlement of accounts" means to offset the customs duties, etc. which are to be paid on raw materials imported for use in export en bloc for each specified period pursuant to Article 5 (2) against the payment of the refund account being withheld pursuant to Article 16 (3).

Article 3 (Raw Materials Subject to Refund)

- (1) The raw materials for which the customs duties, etc. may be refunded (hereinafter referred to as "raw materials for export") shall be those which fall under any of the following subparagraphs:
- 1. In case where a product is manufactured for export, raw materials required for composition of the final product through physical combination with export goods or chemical reaction, etc. in the process of physical/chemical change or alteration; and
- 2. Export goods offered for export in the same condition as imported.
- (2) If raw material produced domestically having the same quality and characteristics as that of imported raw material is used indiscriminately in the production process of export goods because it is mutually substitutable, it shall be treated as if raw materials for export have been used.

Article 4 (Exports, etc. Subjected to Refund)

The exports, etc. for which the customs, etc. on raw materials for export may be refunded shall be those which fall under any of the following subparagraphs: (Amended by Act No. 7210, Mar. 22, 2004)

 The exports for which the export report has been accepted according to the provisions of the Customs Act: Provided, That exports free of charge shall be limited to such exports as prescribed by the Ordinance of the Prime Minister:

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- Of the transactions or construction work performed domestically in country for payment in foreign currency, those prescribed by the Ordinance of the Prime Minister;
- 3. Supplies to a resident enterprise in a district as prescribed by the Ordinance of the Prime Minister from among the bonded districts designated under the Customs Act or the free export zone under the Act on Designation and Operation of Free Trade Zones; and
- 4. Other transactions recognized as exports and prescribed by the Ordinance of Prime Minister.

Article 5 (Collection of Customs Duties, etc. on Raw Materials for Export)

- (1) The head of a customhouse, notwithstanding the provisions of the Customs Act, etc., shall collect the customs duties, etc. on imported raw materials for export at the time of the import thereof.
- (2) In case a person applies for a permit to import raw materials for export, the head of a customhouse, notwithstanding the provisions of the Customs Act, etc., may have him pay the customs duties, etc. on such raw materials in lump sum by the specified period as prescribed by the Presidential Decree (hereinafter referred to as "lump-sum payment period") within the limit of 6 months. In this case, the payment period of the customs duties, etc. shall be until the end of the following month of the day when the lump-sum payment period is terminated.
- (3) In case when the Commissioner of the Korea Customs Service acknowledges the reasons for the lump-sum payment of the customs, etc. pursuant to paragraph (2) and for the settlement of accounts pursuant to Article 7 in regard to the transaction of raw materials for export which was traded through payment by local letters of credit or other similar documents as prescribed by the Ordinance of the Prime Minister (hereinafter referred to as "local letters of credit, etc."), notwithstanding the provisions of the Customs Act, etc., the supply of such raw materials for export by local letters of credit, etc. may be regarded as export and the purchase of the same materials by the same documents as import.
- (4) The Commissioner of the Korea Customs Service may provide the standards and procedures necessary for the lump-sum payment of the customs duties, etc. pursuant to paragraph (2).

Article 6 (Furnishing of Security)

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(1) A person who intends to pay en bloc the customs duties, etc. in lump-

ACT ON SPECIAL CASES.CONCERNING THE REFUNDMENT OF CUSTOMS DUTIES, ETC. LEVIED ON RAW MATERIALS FOR EXPORT

sum pursuant to Article 5 (2) (hereinafter referred to as a "lump-sum payment enterprise") shall furnish a security in comparable amount as the tax amount to be paid in lump sum under the conditions as prescribed by the Presidential Decree.

(2) The customs collector may make a waiver, notwithstanding the provisions of the paragraph (1), of the furnishing of a security if the person is deemed free of impediment in assurance of obligation of the customs, etc., and designated under the conditions as prescribed by the Presidential Decree (hereinafter referred to as "clean credit enterprise"). In this case, the customs collector shall set the limit of the tax amount that is permissible to pay in lump sum without furnishing a security.

Article 7 (Settlement of Accounts for Customs Duties, etc. on Raw Materials for Export and Refund Money)

- (1) A lump-sum payment enterprise shall offset the accounts of the customs payable in lump sum pursuant to Article 5 (2) as prescribed by the Presidential Decree, against the refund money the payment of which is reserved pursuant to Article 16 (3) under the conditions as prescribed by the Presidential Decree, and thereafter shall report the result of the account settlement to the customs collector (hereinafter referred to as "report on the settlement of accounts") before the date as prescribed by the Presidential Decree.
- (2) A lump-sum payment enterprise, when found obligated to pay customs as a result of the settlement of accounts pursuant to paragraph (1), shall pay it within the payment period as prescribed in the latter part of Article 5 (2).
- (3) The customs collector who has received the report on the account settlement pursuant to paragraph (1) and discovers an overdue refund shall immediately make payment of such refund money according to Article 16.
- (4) The customs collector, when he learns of some surplus or deficit in the reported account settlement as a result of the examination on the matters reported pursuant to paragraph (1), may correct it.

Article 8 (Ex Officio Settlement of Accounts)

(1) The customs collector, in a case when any grounds develop as prescribed by the Presidential Decree, shall immediately settle the accounts of customs duties, etc., in order to assure the credit which is not yet

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due until the date designated pursuant to the latter part of Article 5 (2) against the refund money which is being reserved pursuant to Article 16 (3). In this case, the lump-sum payment of the customs duties, etc. pursuant to Article 5 (2) may be restricted under the conditions as prescribed by the Presidential Decree.

- (2) The customs collector, if he finds refund money payable as a result of the ex officio settlement of accounts, shall immediately make such payment according to Article 16.
- (3) The customs collector, if he finds customs duties, etc., collectable as a result of the *ex officio* settlement of accounts, shall issue a notice of tax pursuant to Article 39 of the Customs Act. In this case, the person who has received the notice of tax shall pay the respective tax amount to the customs collector within 10 days from the date when he received the notice. (Amended by Act No. 6305, Dec. 29, 2000)
- (4) The customs collector, if a person who has received the notice of tax pursuant to paragraph (3), as a lump-sum payment enterprise of the customs duties, etc. and who has put up a security, fails to pay the customs duties, etc., shall appropriate such security against the customs duties, etc. concerned.

Article 9 (Refund of Customs Duties, etc.).

- (1) The customs collector, in a case where goods are used for export, etc., shall refund the customs duties, etc. on the imported raw materials for export of such goods exported within 2 years retroactively on the date prescribed by the Presidential Decree.
- (2) When the raw materials for export are transacted by local letter of credit, etc. and when such transaction is made within the period as prescribed by the Presidential Decree from the date in which the immediate preceding transaction by such local letter of credit, etc. is made (if there is no immediate preceding transaction by local letter of credit, etc., it refers to an import), the period from the date in which the raw materials for export are imported to the date in which the final transaction by local letter of credit, etc. is made shall not be included in the period pursuant to paragraph (1): Provided, That in case when the raw materials for export are transacted in the same condition as imported, the same shall not apply.

Article 10 (Calculation of Refund Money, etc.)

ACT ON SPECIAL CASES CONCERNING THE REFUNDMENT OF CUSTOMS DUTIES, ETC. LEVIED ON RAW MATERIALS FOR EXPORT

- (1) An applicant for refund shall draw up the document in which the required amount of the raw materials for export goods is calculated (hereinafter referred to as "statement of accounts for the required amount") under the conditions as prescribed by the Presidential Decree, and shall calculate the refund money on the basis of such statement of accounts for the required amount.
- .(2) Notwithstanding the provisions of paragraph (1), the Commissioner of the Korea Customs Service, if it is deemed necessary to simplify the process of calculating the required amount, shall determine and put to public notice the standard required amount summed up on the basis of the average required amount by each of the export goods and may allow the applicant for refund to apply it selectively.
- (3) Where two or more different types of goods are produced by using one kind of raw material for export, the customs duties, etc. shall be refunded on the basis of the price of goods produced under the conditions as prescribed by the Commissioner of the Korea Customs Service. (4) As to the refund of the customs duties, etc., in a case when it is likely that an significantly excessive or deficient refund is to be made against the tax amount paid at the time of the import of the raw materials for export due to a fluctuation of the ratio of customs duties on such materials, the Commissioner of the Korea Customs Service may decide to make the validity of the certificate of import declaration, by which a substantiation of refund is possible, shorter than the period as designated in Article 9 (1), or may set criteria for refund by determining the amount of raw materials for export summed up on the basis of the ratio between the inventory of such material and the ratio of export by each enterprise.

Article 11 (Certificate of Average Tax Amount)

(1) The customs collector, in a case when it is deemed necessary to simplify the process of the refund of the customs duties, etc. on raw materials for export, may issue, upon the request of the person who imports the materials for export (including such purchases by local letters of credit, etc.; hereafter the same shall apply in this Article) under the conditions as prescribed by the Presidential Decree, a document to certify each item by name, quantity, and average tax amount per unit of the raw materials for export which have been imported on a monthly basis

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by the person under the conditions as prescribed by the Presidential Decree (hereinafter referred to as "certificate of average tax amount"). In this case, this Article shall be applied to the first day of the month in which the date of import of such materials appertains.

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(2) With respect to goods imported by the person who has received the certificate of average tax amount under the provisions of paragraph (1) for a purpose other than to offer them for export the same goods having the same tariff classification of ten digits on the tariff schedules pursuant to Article 50 (1) of the Customs Act in comparison with the raw materials for export as described in the certificate of average tax amount, the customs duties, etc. may be refunded only when the customs duties, etc. on the raw materials for export as described in the certificate of average tax amount have been refunded. In this case, the refund money by each item may not exceed the average tax amount of the raw materials for export as described in the certificate of average tax amount for the month in which the goods in question have been imported (in case there is no import of raw materials for export described in the certificate of average tax amount for the month, the reference to the average tax amount of the raw materials for export described in the certificate of average tax amount for the month in which such raw materials are imported for the shall be applied to the materials having the same item name imported for the first time retroactively on the month in which the goods concerned are imported). (Amended by Act No. 6305, Dec. 29, 2000)

Article 12 (Certificate of Tax Payment on Basic Raw Materials)

(1) The customs collector, in case when the raw materials for export were transacted by local letters of credit, etc. (excluding the case to which Article 5 (3) applies), may issue, for more effective performance of refund affairs, the document certifying the tax amount paid on such raw materials for export transacted (hereinafter referred to as "certificate of tax payment on basic raw materials") under the conditions as prescribed by the Presidential Decree: Provided, That if the Commissioner of the Korea Customs Service deems it necessary to simplify the procedures relating to the issuance of the certificate of tax payment on basic raw materials, the person who supplied the goods by local letters of credit or a licensed customs agent may be permitted to issue such certificate of tax payment on basic raw materials.

ACT ON SPECIAL CASES CONCERNING THE REFUNDMENT OF CUSTOMS DUTIES. ETC. LEVIED ON RAW MATERIALS FOR EXPORT

(2) The tax amount certified in the issued certificate of tax payment on basic raw materials pursuant to paragraph (1) shall be based on the calculating method on refund money pursuant to Articles 10 and 14 (2) and (3) shall apply mutatis mutandis with respect to the examination as to the correctness of the tax amount certified.

Article 13 (Fixed Amount Refund Rates Table)

(1) The Commissioner of the Korea Customs Service, if it is deemed necessary to simplify the refund procedure on the customs duties, etc. on such export goods having extraordinary production process as when 2 or more products are produced simultaneously by using one raw material for export and on the export goods produced by a small and medium enterprise, may determine and put to public notification a fixed amount refund rates table by each item of the export goods on the basis of the average refund money of the customs duties, etc. or the average paid tax amount on the raw materials for export.

(2) The amount as provided in the fixed amount refund rates table pursuant to paragraph (1), shall be refunded as if it were the customs duties, etc. paid when the raw materials for export needed for manufacturing or processing the goods concerned was imported.

(3) A person who may be eligible for the application of the fixed amount refund rates table pursuant to paragraph (1) may ask the Commissioner of the Korea Customs Service to determine and put to public notice the fixed amount refund rates table under the conditions as prescribed by the Presidential Decree.

(4) If it is deemed inappropriate to apply the fixed amount refund rates table because the refund money in the fixed amount refund rates table is larger or smaller due to changes in the export structure, the import structure of raw materials, tariff rates, and exchange rates, the Commissioner of the Korea Customs Service may suspend the application of the fixed amount refund rates table or may make proper adjustments on all or part of the fixed amount refund rates table and notify the public thereof.

Article 14 (Application for Refund)

(1) A person who intends to have the customs duties, etc. refunded shall apply the refund to the customhouse as designated by the Commissioner of the Korea Customs Service within 2 years after the goods were offered

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for export, etc. under the conditions as prescribed by the Presidential Decree.

- (2) The customs collector, upon receiving the application for refund pursuant to paragraph (1), shall examine the items described in the written application for refund and items confirmed pursuant to the provisions in this Act and shall determine the refund money, but may examine the correctness of the refund money after refunding under the conditions as prescribed by the Presidential Decree.
- (3) Notwithstanding the provisions of paragraph (2), the customs collector, in the case designated by the Ordinance of the Prime Minister because it is deemed inappropriate to examine after refunding due to the apprehension of an excessive refund, shall examine the correctness of the refund money before refunding.

Article 15 (Use of Computer System)

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- (1) The customs collector, when he receives and executes the application, report, designation, approval and notice, etc. (hereafter referred to as "application, etc." in this Article), may use a computer system or may have a computer system used under the conditions as determined by the Commissioner of the Korea Customs Service.
- (2) The customs collector, in case where he receives the application, etc. pursuant to paragraph (1), may omit the submission of the documents concerned or direct it in a simple and easy way.
- (3) The application for refund, etc. executed pursuant to paragraph (1) is regarded as received in the customhouse or as dispatched from the customhouse when it is registered on the file in the computer system, but in case of notice it is considered to have been delivered after the elapse of time normally required to output from the computer system since its registration.

Article 16 (Payment of Refund Money)

- (1) Notwithstanding the provisions of Article 18 of the Budget and Accounts Act, the refund of the customs duties, etc. pursuant to this Act shall be paid by the Bank of Korea from the revenue account under the control of the customs collector who determines the payment of refund money. In this case, the procedure for payment shall be prescribed by the Presidential Decree.
- (2) If the balance of the revenue account under the control of the cus-

ACT ON SPECIAL CASES CONCERNING THE REFUNDMENT OF CUSTOMS DUTIES. ETC. LEVIED ON RAW MATERIALS FOR EXPORT

toms collector pursuant to paragraph (1) is insufficient, the Commissioner of the Korea Customs Service may ask the Bank of Korea to make an adjustment between the revenue accounts under the control of the customs collector under the conditions as prescribed by the Presidential Decree.

- (3) Notwithstanding the provisions of paragraph (1), the customs collector shall reserve the payment of the refund money determined after the refund is applied for by a lump-sum payment enterprise of customs duties, etc. until the time of settlement of accounts pursuant to Article 7 (1) by each lump-sum payment term in which time the date of the refund decision is included.
- (4) If the customs collector finds an applicant for refund is in default of any customs duties, etc. including additional dues, additional tax or disposition fee in arrears, which is to be paid to the customhouse, he may preferentially make an appropriation of the determined refund of the customs duties, etc. to meet such defaulted payment of the additional dues, the additional tax and the disposition fee in arrears, and the remainder after the appropriation shall be paid to the applicant concerned.

Article 17 (Restriction on Refund, etc.)

- (1) Notwithstanding the provisions of Article 9, if it is deemed necessary to promote the use of domestically produced raw materials for the production of export goods, the refund may be restricted under the conditions as prescribed by the Presidential Decree.
- (2) The goods which are subjected to restriction on the refund pursuant to paragraph (1), and the rate of restriction shall be prescribed by the Ordinance of the Prime Minister.

Article 18 (Collection of Customs Duties, etc. for Using Outside of Purpose)

(1) The customs collector, in a case when the goods for which the customs, etc. were refunded are found to have been used for the purpose other than prescribed in subparagraph 2 of Article 4 within the period designated by the Commissioner of the Korea Customs Service in the limit of 3 years after the date on which the goods are offered for the concerned purpose, shall instantly collect the refunded customs duties, etc. from the person who used the goods outside of the purpose: Provided, That in a case when the goods are destroyed because of such unavoidable reasons as disaster, etc. or are destroyed with the prior approval by the cus-

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toms collector, the same shall not apply.

(2) Any goods which are offered for the purpose as prescribed in subparagraph 3 of Article 4 shall be considered as foreign goods in application of the Customs Act. etc.

Article 19 (Reduction of Tax Rates of Customs Duties, etc. in lieu of Refund)

- (1) With respect to goods imported for use chiefly in the production of goods offered for export, etc., the tax rates of the customs duties, etc. may be reduced taking into consideration the export ratio.
- (2) The goods and the tax rates of the customs duties, etc. on such goods which are to be reduced pursuant to paragraph (1) shall be prescribed by the Presidential Decree.
- (3) With respect to goods to which a reduction of tax rates of the customs, etc. was applied pursuant to paragraph (1), the lump-sum payment and refund of the customs duties, etc. pursuant to this Act shall not be granted.

Article 20 (Custody and Submission of Documents, etc.)

- (1) All documents designated by the Presidential Decree from among the documents concerning the refund of the customs duties, etc. pursuant to this Act shall be kept for the period designated by the Presidential Decree within the limit of 5 years after the date of the application for the refund, etc.
- (2) The documents as provided in paragraph (1) may be kept in the form of microfilm, optical disk or other media for preservation of data under the conditions as determined by the Commissioner of the Korea Customs Service.
- (3) The Commissioner of the Korea Customs Service or the customs collector, if it is deemed necessary for the examination as to the appropriateness of refund money pursuant to Article 14, may ask a person who has received refund, a person who imports raw materials for export, person who offers such raw materials for export for use in the country by local letters of credit, etc. and other related persons to submit the documents as provided in paragraph (1) and other related data.

Article 21 (Collection of Excessive Refund Money, etc.)

(1) The customs collector, in case where the refund money paid pursuant to Article 16 falls under any of the following subparagraphs, shall collect

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ACT ON SPECIAL CASES CONCERNING THE REFUNDMENT OF CUSTOMS. DUTIES, ETC. LEVIED ON RAW MATERIALS FOR EXPORT

the refund money concerned or excessive refund money (hereinafter referred to as "excessive refund money, etc.") from the persons who have received the refund of the customs duties, etc. pursuant to Article 47 (1) of the Customs Act (including the person who has been issued a certificate of tax payment on basic raw materials: hereafter the same shall apply in this Article): (Amended by Act No. 6305, Dec. 29, 2000)

- 1. Where an excessive amount of refund was made in comparison with the amount which should have been refunded pursuant to the provisions of this Act:
- 2. Where the tax amount of the customs duties, etc., pursuant to the provisions of Article 12, was recorded in excess of the true amount on the certificate of tax payment on basic raw materials concerned, and such certificate has been used for refund, etc. and thereafter it is impossible to modify or re-issue the certificate of tax payment on basic raw materials;
- 3. Where the customs duties, etc. have already been refunded without loading onto a ship or an aircraft: *Provided*, That in the case when the loading onto such crafts was done before the collection of the amount in question, the same shall not apply; and
- 4. Where the refund is received according to the fixed amount refund rates table with respect to the goods to which the fixed amount refund rates table does not apply pursuant to Article 13 (1).
- (2) When collecting excessive refund money, etc. pursuant to paragraph (1), the amount calculated according to the rate of interest as prescribed by the Presidential Decree shall be added to the excessive refund money for the period from the day following the refund was paid until the date when the decision to collect was made.
- (3) If a person who has received the refund of customs duties, etc. or a person who has made the report of settlement of accounts pursuant to Article 7 (1), had knowledge regarding the fact that it may fall under any of the said subparagraphs of paragraph (1) or the fact that the report he had made reflected a shortage of the customs duties, etc. which should have been paid according to the report of settlement of accounts, he may voluntarily report such facts to the customs collector as prescribed by the Presidential Decree and may pay the additional refund money, etc. or customs duties, etc. In this case, the period or the rate of interest cal-

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culated on the amount payable in addition to the excessive refund money, etc. or customs duties, etc. shall be prescribed by the Presidential Decree.

Article 22 (Refund of Shortage of Refund Money)
(1) The customs collector shall make up for the shortage of refund money concerned without delay when he learns the fact that the refund money paid pursuant to Article 16 had been made less than the amount right-

fully payable pursuant to the provisions of this Act.

(2) When making up for the shortage of refund money pursuant to paragraph (1), the amount calculated according to the rate of interests as prescribed by the Presidential Decree pursuant to Article 21 (2) shall be added to the shortage of the refund money for the period from the day following the refund until the day when the decision to make up for the shortage was made.

Article 23 (Penal Provisions)

- (1) A person who has received the refund of the customs duties, etc. by deception and other fraudulent methods shall be punished by imprisonment for 3 years or less, or by a fine of 5 times or less equivalent to the tax amount refunded.
- (2) A person who prepared the statement of accounts for the required amount pursuant to Article 10 (1) and received the certificate of tax payment on basic raw materials pursuant to the main sentence of Article 12 (1), and who was issued a certificate of tax payment on basic raw materials pursuant to the proviso of Article 12 (1) by deception and other fraudulent methods, shall be punished by imprisonment for 3 years or less, or by a fine of 20,000,000 won or less.
- (3) A person who violates the provisions of Article 20 (1) without reasonable grounds shall be punished with a fine of 20,000,000 won or less.

 (4) A person who fails to submit the document and other data required by the Commissioner of the Korea Customs Service or the customs collector pursuant to Article 20 (3) without reasonable grounds, shall be punished with a fine of 10,000,000 won or less.
- (5) The customs collector, in a case where it falls under paragraphs (1) and (2), shall collect instantly the customs duties, etc. refunded.

Article 24 (Examination and Disposal)

The provisions of Articles 283 through 319 of the Customs Act shall apply to any person falling under Article 23 (1) through (4) of this Act. (Amended by Act No. 6305, Dec. 29, 2000)

ACT ON SPECIAL CASES CONCERNING THE REFUNDMENT OF CUSTOMS DUTIES, ETC. LEVIED ON RAW MATERIALS FOR EXPORT

ADDENDA

Article 1 (Enforcement Date)

This Act shall enter into force on July 1, 1997.

Article 2 (General Transitional Measures)

Matters in force pursuant to the previous provisions before this Act enters into force, shall be governed by the previous provisions.

Article 3 (Examples of Application Subject to Lump-Sum Payment of Customs, etc.)

Lump-sum payment of the customs duties, etc. pursuant to Article 5 (2) shall apply to the raw materials for export, the import declaration of which is made on July 1, 1997.

Article 4 (Examples of Application to Refund of Customs Duties, etc.)
The calculation period on the raw materials for export pursuant to Article 9 (1) shall apply to the raw materials for export, the import declaration of which is made on July 1, 1997.

Article 5 (Transitional Measures concerning Drawing Up of Statement of Accounts for Required Amount)

Drawing up of the statement of accounts for the required amount pursuant to Article 10 (1) shall be regarded as if the export declaration were received or offered through a local letter of credit after July 1, 1997 (in case where transaction through a local letter of credit is executed more than twice, the first day offered shall be the standard): *Provided*, That in a case where an applicant for refund fails to calculate the required amount by June 30, 1998, the statement of accounts for the required amount, etc. pursuant to the previous provisions before this Act enter into force may be used.

Article 6 (Examples for Application to Payment Reserve of Refund Money)

The payment reserve of the refund money pursuant to Article 16 (3) shall apply to the submitted application for the refund of customs duties, etc., by the lump-sum enterprise of the customs duties, etc., on July 1, 1997.

Article 7 (Examples of Application to Collection of Using Outside of Purpose)

The provisions of Article 18 (1) shall apply to the purpose as prescribed in subparagraph 2 of Article 4 after July 1, 1997.

Article 8 (Examples of Application to Custody of Document)

The provisions of Article 20 (1) and (2) shall apply to the document rel-

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ative to the refund after July 1, 1997.

Article 9 (Examples of Application to Collection of Excessive Refund Money, etc. and Refund of Insufficient Refund Money)

The provisions of Articles 21 and 22 shall apply to the refund after July 1, 1997.

ADDENDA (Act No. 6305, Dec. 29, 2000)

Article 1 (Enforcement Date)

This Act shall enter into force on January 1, 2001.

Articles 2 through 8 Omitted.

ADDENDA (Act No. 7210, Mar. 22, 2004)

Article 1 (Enforcement Date)

This Act shall enter into force three months after the date of its promulgation.

Articles 2 through 16 Omitted.

Appendix E-4

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Sample Calculation of Duty Drawback

POSCO

[NON-CONFIDENTIAL]

Worksheet for Sample Calculation of Duty Drawback (HR)

[

1. Sequentail Number

123

2. Invoice Number

]

3 Export Permit No

122-10-11-00404060

4 Calculation

Duty Drawback Amount

(KRW) (A)

Quantity on application

(MT)

(B)

Unit Duty Drawback

[500 ~ 2,000]

(KRW/MT) [= (A)/(B)]

Appendix E-5

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Worksheet Showing Import Duty Paid and Duty Drawback Refunded

Amount of Duty Paid and Duty Drawback (POSCO) [INDEXED]

(Unit: Thousand KRW)

		(Unit: I nousand KRW
A.T. X.F.	Comp	pany-wide
Month-Year	Import Duty Paid	Duty Drawback Refunded
Apr-11		
May-11		
Jun-11		
Jul-11		
Aug-11		
Sep-11		
Oct-11		
Nov-11		
Dec-11		
Jan-12		
Feb-12		
Mar-12		
Total	[1,000]	[366]

Appendix E-6

Payment Terms for Domestic Sales

POSCO

NON-CONFIDENTIAL

Terms of Payment (Domestic Market)

Code	Description	
	Advanced receipt condition	
	Settled with cash within XXX days from the []	
	Credit sales settled with ()
	Credit sales settled with [}
	Credit sales settled with [1
	Credit sales settled with []
:	Credit cyber sales - settled with []

Appendix E-7

Calculation of Warehousing Unit Cost

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Warehousing Expense

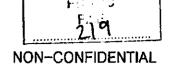
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						The Court of the C
						Total
						2012-03
						2012-02
						2012-01
						2011-12
						2011-11
						2011-10
						2011-09
						2011-08
						2011-07
						2011-06
						2011-05
Aging	3 7		,			2011-04
Walne	AJ,O	Value	A1,O	Value	Q'ty	
C		В		A		Year-Month

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Appendix E-8

Calculation of Interest Revenue



Interest Revenue (POSCO)

(Unit: thousand KRW)

	(A)	(8)	(Unit: thousand KRW) (A) / (B)
Customer Code	Interest Revenue	Domestic Sales	Interest Revenue Ratio
1C001			1.4%
ADF85			0.0%
BFJBH			0.0%
CGCN2			0.2%
DE115			0.0%
DF004			0.0%
DFW5B			0.0%
DG335			0.0%
DGB91			0.0%
DGE82			0.0%
DM114			0.0%
DYSHP			0.0%
GCP70			0.0%
GLB\$H			0.0%
GRQ89			0.0%
IA3Y4			0.1%
IB21O			0.1%
IBA7W	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		0.0%
IBANS			0.0%
IBTS1			0.1%
IDA4F			0.2%
II6OE			0.0%
IMBHJ			0.6%
IQR3T			0.5%
IXEBI			0.0%
JRDY9			0.3%
KCL66			0.6%
KDJ81			0.6%
MSPIP			0.0%
NGD99 PDB28			3.2% 0.0%
PDL96			1.0%
PDR64			2.9%
PF319			0.5%
PIPLN			3.1%
PMAB2			0.1%
PYE02			0.0%
SAMHO		, <u>, , , , , , , , , , , , , , , , , , </u>	0.3%
SC293			0.0%
SF017			0.2%
SF019			0.1%
SJCWD			0.2%
SJIND		**	0.0%
XCD6D			0.0%
· · · · · · · · · · · · · · · · · · ·			5.570

SECTION F - EXPORT SALES TO COUNTRIES OTHER THAN AUSTRALIA (THIRD COUNTRY SALES)

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.

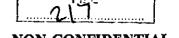
F-1 Using the column names and column descriptions below provide a summary of your export sales to countries other than Australia.

Column heading	Explanation
Country	Name of the country 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.
Quantity	Indicate quantity, in units, exported to the third country over the investigation period.
Unit of quantity	Show unit of quantity eg kg
Value of sales	Show net sales value to all customers in third country over the investigation period
Currency	Currency in which you have expressed data in column Sales
Payment terms	Typical payment terms with customer(s) in the country eg. 60 days=60 etc
Shipment terms	Typical shipment terms to customers in the third country eg CIF, FOB, ex-factory, DDP etc.

Supply this information in spreadsheet file named "Third country"

ANSWER: POSCO exported the goods under consideration to over [] countries during the investigation period. Therefore, POSCO provides the requested table indicating export sales to [] largest countries (other than Australia) with a computerized file separately. The printouts of this file are provided in Appendix F-1.

Please note that the export sales of the goods under consideration to this ten largest countries accounts for approximately [] of POSCO's total export sales to third country sales.



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

ANSWER: The terms of sales for export sales to third countries are varying on a transaction-specific basis which may affect the comparison to export sales to Australia.

List of Appendix F (Hot-rolled Steel)

	No	Description
I	F-1	Printouts of "Third contry" Computer File

Appendix F-1

 $\left\langle \overline{}\right\rangle$

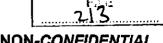
Printouts of "Third Country" File

<u>(</u>)

Export Sales of the Goods under Consideration to Ten Largest Third Countries [INDEXED]

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1 JAPAN 18 PAN 25.0% D.5.0%	Š	Country		Level of Trade	Quantity	Unit of Quantity	Value of Sales	Ситтевсу	Payment Terms	Shipment Terms
VIETNAM USA CHDIA CHINA CHINA <th< td=""><td></td><td>JAPAN</td><td></td><td></td><td></td><td></td><td>25.0%</td><td></td><td></td><td></td></th<>		JAPAN					25.0%			
USA USA INDIA (100) THAILAND (100) INDONESIA (100) CHINA (100) MEXICO (100) BANGLADESH (100) IRAN (100) TOTAL (100)	7	VIETNAM					18.9%			
THAILAND THAILAND CHINA	en .	USA					14.2%			
THAILAND THAILAND CHINA	4	INDÍA					11.1%			
INDONESIA CHINA	'n	THAILAND					9.2%			÷
CHINA CHINA <th< td=""><td>٥</td><td>INDONESIA</td><td></td><td></td><td></td><td></td><td>6.5%</td><td></td><td></td><td></td></th<>	٥	INDONESIA					6.5%			
MEXICO BANGLADESH IRAN Total	7	CHINA					5.5%			
BANGLADESH IRAN Total	∞	MEXICO					4.6%			
IRAN Total	6	BANGLADESH					2.7%			
	10	IRAN					2.3%			
		Tota	74				%0.001			



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SECTION G - COSTING INFORMATION AND CONSTRUCTED VALUE

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

testing the profitability of sales of like goods on the domestic market;

determining a constructed normal value of the goods - ie of the goods exported to Australia; and

making certain adjustments to the normal value.

You will need to provide the cost of production of both the exported goods (the goods) and for the like goods sold on the domestic market. You will also need to provide the selling, general, and administration costs relating to goods sold on the domestic market; the finance expenses; and any other expenses (eg. non-operating expenses not included elsewhere) associated with the goods.

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

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

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

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

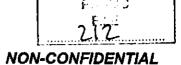
At any verification meeting you must be prepared to reconcile the costs shown to the accounting records used to prepare the financial statements.

G-1. Production process and capacity

1. Describe the production process for the goods. Provide a flowchart of the Include details of all products manufactured using the same production facilities as those used for the goods. Also specify all scrap or byproducts that result from producing the goods.

ANSWER: POSCO manufactures a full range of carbon steel products. including hot-rolled coil and sheet, wire rod, alloy steel, cold-rolled coil and sheet, electrical coil, and galvanized coil and sheet, plate, as well as

POSCO



numerous stainless steel coil and sheet products at production facilities located in Pohang and Kwangyang.

POSCO's production facilities are organized along []. The hot rolled coil is produced at each of POSCO's facilities at [

J. POSCO provides a flowchart to show the production process in Appendix G-1:

A general description of the production process is also provided below:

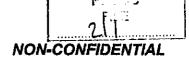
1. <u>Iron making:</u> Iron ore and coke are first fed into a blast furnace. Inside the furnace, a steady blast of super-heated air at temperatures up to 1,200 Celsius is blown up through the raw materials creating a reaction in which the burning coke pushes the furnace temperature to the melting point for iron (1,535Celsius). During this reaction, the carbon monoxide released from the burning coke reacts with the iron ore to remove the oxygen while the heat melts the remaining iron. [

1

2. <u>Steel making:</u> The molten iron tapped from the blast furnace has a carbon content of between [] and [] as well as impurities such as phosphorous and sulfur that negatively impacts the strength and durability of the metal. The hot metal is charged into a basic oxygen furnace or "converter" along with scrap. [

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3. <u>Continuous Casting:</u> This process involves transforming liquid iron into solid iron. The molten steel is poured into molds and passed through a casting machine whereupon it coagulates and becomes a middle material such as slabs, brooms, or billets. These materials are



then processed through rolling mills where different shapes (e.g., slabs, blooms, or billets).

4. <u>Hot Rolling:</u> The rolling process involves taking semi-finished steel products and running them through a series of roller stands to improve strength or reduce their thickness. Depending on the desired characteristics of the final product, rolling can be done either at hot rolling temperatures of over 1,000 Celsius.

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

		PREVIOUS FINANCIAL YEAR	MOST RECENT FINANCIAL YEAR	INVESTIGATION PERIOD
A - Production cap	icity (eg kg, tonnes)*			
B - Actual production	on in volume (eg kg,			
C - Capacity utilisat	ion (%) (B/A x 100)			

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

Provide this information on a spreadsheet named "Production".

ANSWER: POSCO provides the production information in Appendix G-2, which is named as "Production" and also included in the CD to be submitted.

G-3. Cost accounting practices

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

ANSWER: POSCO's ERP systems fully integrate the financial and cost accounting functions. [

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POSCO provides a flowchart of the financial accounting records maintained in the ERP accounting system and also a flowchart detailing its cost accounting system in Appendix G-3 and Appendix G-4, respectively.

As shown in Appendix G-4, the cost accounting component of the ERP system is comprised of a number of modules. These modules collect the requisite information needed to calculate the [] production costs on a [] basis. A description of these modules and how they are used to derive and record the [] production costs is provided below.

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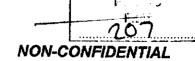
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As described above, the manufacturing costs recorded in POSCO's inventory ledger and transferred to the [] module is based on [] costs. Cost variances accumulated in each module are recorded directly to the [] module on a []. For financial reporting purposes, the total [] are allocated to the cost of sales and ending inventory balances on a [] basis.



Thus, in the normal course of business, POSCO calculates manufacturing costs based upon a [] cost methodology and records this information in its inventory ledgers. However, as described in detail at response to question below, for purposes of reporting production code-specific product costs for the period of investigation, POSCO has allocated all the relevant [] to [] manufacturing cost of each product.

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

ANSWER: The cost of manufacture reported in "Domestic CTMS" and "Australian CTMS" of this response is taken directly from the production costs recorded in the ERP system detailed above. As explained, POSCO records product-specific manufacturing costs only at [] cost in its inventory ledger. All cost [] are directly transferred to the general ledger in total. For financial reporting purposes, the total cost [] are allocated to the cost of sales and ending inventory balances on a [] basis in order to reflect the [] cost of sales.

For purposes of reporting the product-specific manufacturing costs, POSCO relied on the product-specific [] costs recorded in its Inventory ledger and adjusted these values based on the relevant [

]. The [] were allocated to the inventory values using the method applied in POSCO's financial reporting. POSCO also relied on production data recorded in the [] module in order to define the product based on the physical characteristics that are used to construct the Model by the instruction in this questionnaire.

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A full description of the cost reporting methodology used by POSCO is provided below. A flowchart summarizing this methodology is provided in Appendix G-5.

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

ANSWER: During the investigation period, there are no significant or unusual cost variances.

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

ANSWER: POSCO provides a list of cost centre in the cost accounting system in Appendix G-7.

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

ANSWER: Please refer to the response to question G-3.1 above.

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

ANSWER: As described above, POSCO utilizes a computer system, ERP, which defines products by " " () for budgeting purposes and " " () for accounting purposes. POSCO's " includes information on [

] and other relevant product characteristics

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These product codes are used in the sales system as well as in POSCO's cost accounting and inventory records. Appendix G-8 contains a comprehensive key to POSCO's internal product codes.

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: POSCO maintains complete cost accounting systems, fully integrated with the respective financial accounting systems and, thus, with the audited financial statements. Although POSCO's cost accounting system relies on [] costs, it computes [1 costs by adding the relevant portion of [1 to the [I costs. Thus, POSCO's actual costs reported in its financial statements submitted with this Section response can be reconciled to the [costs and relevant []. The [1 costs can be reconciled to the [] cost in POSCO's inventory ledgers, and ľ] can be reconciled to its general ledgers.

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

ANSWER: Not applicable because POSCO did not engaged in any startup operation.

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 it its accounting records.

ANSWER: Not applicable because POSCO did not engaged in any startup operation.

G-4 Cost to make and sell on domestic market

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, O	366



This information is relevant to testing whether domestic sales are in the ordinary course of trade1.

1. Please 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.

ANSWER: With the instruction, POSCO provides the actual unit cost to make and sell each model sold on the domestic market in the spreadsheet named as "Domestic CTMS", as included in the CD. cost data in the spreadsheet is reported by each quarter basis over the investigation period because POSCO's ERP system collects the requisite information needed to calculate the [I production costs on a I basis, as explained in the response to question G-3.1.

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

	Quarter X	Quarter X	Quarter X	Quarter X
Like domestic model/type – from spreadsheet "like goods"				
Material costs ¹				
Direct labour		-		
Manufacturing overheads				
Other costs ²				
Total cost to make				
Selling costs				
Administration costs				
Financial costs				
Delivery expenses ¹				
Other costs3				
Unit cost to make and self				****

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

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

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

¹ Customs 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.

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

If your financial information does not permit you to present information in accordance with this table please present the information in a form that best reflects your financial reporting.

Please specify unit of currency.

ANSWER: As instructed, POSCO provides the spreadsheet named as "Domestic CTMS" in the CD. All unit cost by each account is reported in the Korean Won (KRW).

In the "Domestic CTMS", the unit cost of manufacturing for each account such as raw material, sub-material, labour, variable overheads, depreciation, fixed overheads and etc., is reported as [] cost and then also the allocated [] is added for calculating the actual unit cost of manufacturing.

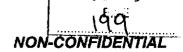
POSCO provides the [] cost information for a sample product extracted from its cost accounting system in Appendix G-9

For unit cost of selling, administration and financing, POSCO provides the table to show the calculation of unit cost of selling, administration and financing in Appendix G-10.

G-5 Cost to make and sell goods exported to Australia

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

	Quarter X	Quarter X	Quarter X	Quarter X
Model/type exported to Australia from spreadsheet "like goods"				
Material costs ¹				
Direct labour				
Manufacturing overheads				



Other costs ²		
Total cost to make		
Selling costs		
Administration costs		
Financial costs		"
Delivery expenses ³		
Other costs3		
Unit cost to make and sell		

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

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

If your financial information does not permit you to present information in accordance with this table please present the information in a form that best reflects your financial reporting.

Please specify unit of currency.

ANSWER: POSCO provides the actual unit cost to make and sell each model exported to Australia in the spreadsheet named as "Australian CTMS", as included in the CD. As the same way in reporting "Domestic CTMS", the cost data in the spreadsheet is reported by each quarter basis over the investigation period and also reported in Korean Won (KRW).

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

ANSWER: There is no difference in unit cost of manufacturing for the same model sold in both domestic market and Australian market because there is no separate classification between the production for exporting market and for domestic market.

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

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

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



However, for reporting cost of production, unit selling cost is different between like goods sold to the domestic market and those sold for export to Australia because the direct selling expense related the sales to each market such as freight is different in sales to each market. Please refer to the calculation of unit selling cost in Appendix G-10.

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

ANSWER: Not applicable because there is no any difference between the production cost data supplied in reply to this question and costs normally determined by POSCO's accounting system.

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

ANSWER: Not applicable because there is no any difference for allocation method between the production cost data supplied in reply to this question and costs normally determined by POSCO's accounting system.

G-6 Major raw material costs

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

For these major inputs:

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

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Where the major input is produced by an associate of your company 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 Customs Act. Included in that definition are companies controlled by the same parent company (a company that controls 5% or more of the shares of another is taken to be an associated company); companies controlled by the other company; and companies having the same person in the board of directors.

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

ANSWER: For production of the goods under consideration, various types of Iron Ore and Coal are used as the raw materials. [

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POSCO provides the table to show the portion of purchase from affiliated companies in Appendix G-11.

List of Appendix G (Hot-rolled Steel)

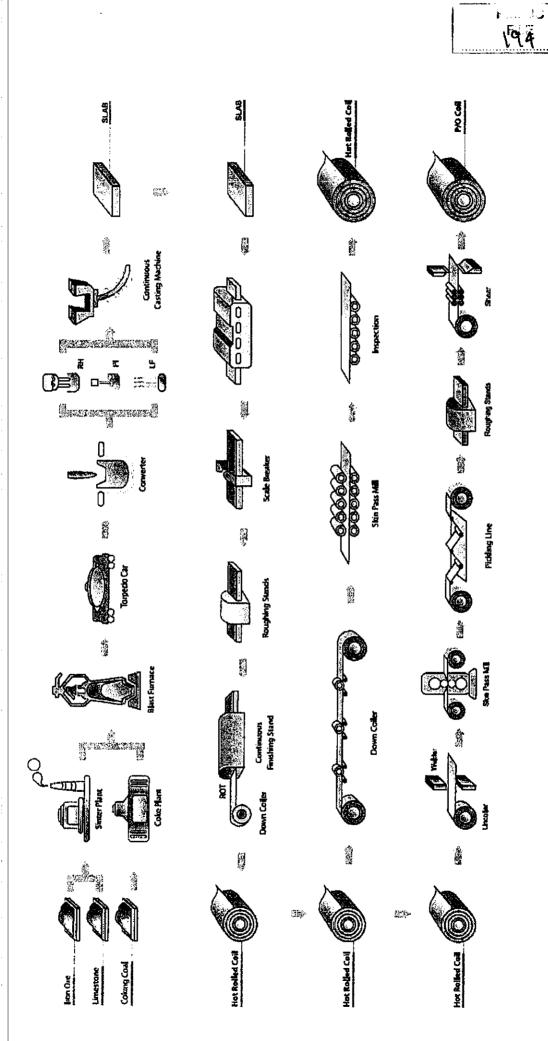
	No	Description
	G-1	Flowchart of Production Process
	G-2	Production Information
	G-3	Flowchart of Financial Accounting System
	G-4	Flowchart of Cost Accounting System
	G-5	Summary of Response Methodology
	G-6	Calculation of [] Ratio
Ī	G-7	List of Cost Center
	G-8	Description of Internal Product Code
	G-9	Documents of Cost Information for Sample Product
	G-10	Calculation of SG&A and Financial Expense Ratio for Each Market
	G-11	Analysis of Raw Material Purchases

Appendix G-1

Flowchart of Production Process

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Flowchart of Production Process Posco



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Appendix G-2

Production Information

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POSCO Production Information [INDEXED]

	2010 Year	2011 Year	Investigation Period
A – Production capacity (MT)			
B – Actual production in volume (MT)			
C Capacity utilisation (%) (B/A x 100)	100.0	101.7	0.501

Appendix G-3

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Flowchart of Financial Accounting System

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Flowchart of Financial Accounting System (POSCO)

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Appendix G-4

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Flowchart of Cost Accounting System

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Flowchart of Cost Accounting System (POSCO) OSCO

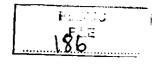
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Appendix G-5

 $(\hat{x}_{i_1},\hat{x}_{i_2})$

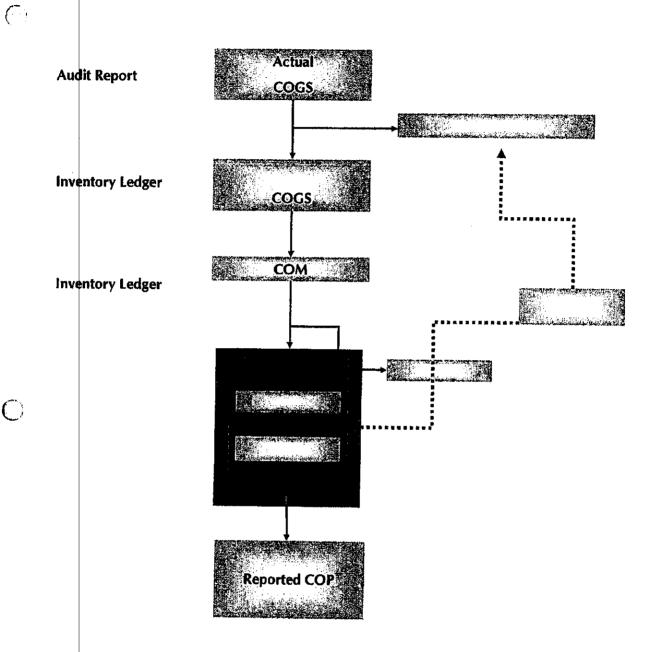
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Summary of Response Methodology



POSCO Summary of Response Methodology

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Appendix G-6

Calculation of [

] Ratio

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Calculation of [| Allocation to the GUC (Overall)

1. Total | Semmary by Works during the period of investigation.

Tetai				
Q1 2162				
201140				
20113Q				
201120				
Works	Dung	**************************************	thers	ompany-wide

2. Pohang & Kwangyang Work's | Summary by Cost Center [A] & [B]

Poblang Kwangyang Total Poblang Total Poblang 1				201120			20113Q			201140			2012 10	
Tree Meding Seed Methods Seed	Product	Cost Center Group		Кизадуанд	Total	Pokang	Kwangyang	Total	Pobane	Kwasevane	Total	Policina	Kuranensme	Total
Seed Methor Antition Antition Antition High Autit Wire Rod Antition Antition Carbox HR Pixe Antition Antition Pixe GO, NO Antition Antition Carbox CR STS Antition Antition Yoral Antition Antition Antition		Irea Making											Tank (Tank)	5
High Milt High Milt Wire Rod Carbon HA Carbon HA Place GO, NO Carbon CR Carbon CR Carbon CR STS Carbon CR Total [A] [A] [B]		Seed Making												
Wire Rod Carbox IIA Carbox II		High Mill												
Carbos !! Pase Carbos !! Carbos !! Carbos Car	Carbon	Wire Rod												
Plase GO, NO Carloan CR Canton CR	Sicel	Carbon HR												
GO, NO Carboa CR Carboa		Plane												
Carbon CR STS Causear Total [B] [A] [A]		GO, NO												
STS		Curbon CR												
Countrien Interest	STS	STS												
[A] [B] [A] [B] [A] [B]	Common	Commission												
[B] [A] [B] [A] [B]		Total												
			₹	[a]		₹	19		¥	2		₹	18	

3. Common | Summary by [| Type [C]

Polane Par		201120			201130			2011 40			2017 10	
	Pokang	Кипрузир	Total	Pokang	Kwantyang	Total	Pobses	1	T. Carlot	Pakane	Pohane Kwamarane	Take
						i		2				
	l											
Semmon Total												
	1											

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Appendix G-7

List of Cost Center

Control Cont	Direct				
Content Cont	Direct		KBM53	Kwangyang	
Content Cont	Direct		KBM52	Kwangyang	
Content Cont	Direct		KBM51	Kwangyang	
Endocation Cont Control (Name (Normal)	Dilca		VPT/9A	A.wangyang	
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Endotyse Cost Control Name (Recount) Cost Order Name (Recount)	Direct		KBI 43	Kwangyang	
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Direct			KEE21	Kwangyang	
риес			KEC99	Kwangyang	
Direct			KEC16	Kwangyang	
Direct			KECIS	Kwangyang	
Direct			KEC12	Kwangyang	
Direct			KEB99	Kwangyang	
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District			KEA16	Kwangyang	
Direct			KEA15	Kwangyang	
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Indirect			KHZ11	Kwangyang	
Indirect			KHX32	Kwangyang	
Indirect			KHX31	Kwangyang	
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Indirect			CHX15	Kwangyang	
Indirect			KHXIA	Kwangyang	
Indirect			KHXI3	Kwangyang	
Indirect			KHXI2	Kwangyang	
Direct			KHXII	Kwangyang	
Direct			KHG99	Kwangyang	
Direct			KHG25	Kwangyang	
Direct			KHG22	Kwangyang	
Direct			KHG21	Kwangyang	
Direct			KHF99	Kwangyang	
Direct			KHF24	Kwangyang	
Direct			KHF23	Kwangyang	
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Direct			KHC13	Kwangyang	
Direct			KHC12	Kwangyang	
Direct			KHCII	Kwangyang	
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Direct			KHB27	Kwangyang	
Direct			КНВ26	Kwangyang	
Direct			KHB17	Kwangyang	
Direct			KHB16	Kwangyang	
Direct			KHB15	Kwangyang	
Direct			KHB14	Kwangyang	
Direct			КнВ13	Kwangyang	
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Direct			KHA26	Kwangyang	
Direct			KHA17	Kwangyang	
Direct			KHA16	Kwangyang	
.) Classification	Cost Center Name (English)	Cost Center Name (Korean)	KHA15	Kwangyang	
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Dinect			KI A 10	Kwanowana
Direct			KI 417	Kwanovano
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Direct			YI AIS	Kwanowa
Direct			KI A11	Kwanovano
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Direct			KKZ16	Kwangyang
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Direct			KKX00	К-wалеуале
Direct			KKE99	Kwangyang
Direct			KKE28	Kwangyang
Direct			KKE27	Kwangyang
Direct			KKE26	Kwangyang
Direct			KKE25	Kwangyang
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Direct			KKA 13	Kwangyang
Direct			KKA12	Kwangyang
Direct			КНZ99	Kwangyang
Direct			KHZIS	Kwangyang
Direct			KHZI4	Kwangyang
Direct			KHZ13	Kwangyang
Classification	Cost Center Name (English)		KHZ12	Kwangyang
TOTAL CONTINUED TOTAL		Cost Center Name (Korean)	Cos iter Code	factory

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	Direct				
	Direct			KMG57	Kwangyang
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	Direct			KMG54	Kwangyang
	Diamet.			LCOWN	Name And America
	Direct			YMC41	Kwanono
	Direct			KMG17	Kwanevane
	Direct			KMF99	Xwangyang
	Direct			KIMF48	Kwangyang
	Direct			KMF47	Kwangyang
	Direct			KMF46	Kwangyang
	Direct			KMF42	Kwangyang
	Direct			KMF41	Kwangyang
	Siles			KMF36	Kwangyang
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	Direct			KMD28	Kwangvang
	Direct			KJMD27	Kwangyang
	Direct			KMD26	Kwangyang
	Direct			KMD22	Kwangyang
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	District			KMD17	Kwangyang
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	Direct			NO.	X wangang
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	Direct			KMCIS	Kwangyang
	Direct			KMC14	Kwangyang
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	Direct			KMC12	Kwangyang
	Direct			KMC11	Kwangyang
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	Direct			KMB26	Kwangyang
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	Direct			KMB13	Г
٠	Direct			KMBII	Τ.
	Died:			KMA99	7
	Direct			KMA32	Kwangyang
<u> </u>	Direct			KMA26	Т
_	Direct			KMA25	Т
<u>, </u>	Direct			KMA24	1
	Direct			KMA23	7
٠	Classification	Loss Center Name (English)		KMA22	×
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Cost	Indirect	KMX42	Kwangyang
Cost	Indirect	KMX41	Kwangyang
Cont. Cont	Indirect	KMX31	N. Wangyang
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Cost	Direct	KMN47	Kwangyang
Code Code Content Nume (Korman) Cod Center Nume (English)	Direct	KMN42	Kwangyang
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Indirect			KT217	Kwangyang
and			KTZ16	Kwangyang
indirect			C1713	SwallEyang
Indirect			21217	Supply and
Indirect			112LA	Kwanovano
Indirect			¥7713	Kwanowano
Indirect			KTZII	Kwangyang
Indirect			KTH99	Kwangyang
indirect			KTH17	Kwangyang
indirect			KTH16	Kwangyang
indirect			KTHIS	Kwangyang
T L L			KTH14	Kwangyang
Tadimate 1			KIHI3	SueAstran
Indirect			KIHL	N Wangyang
Indirect			71711	V. Well System
Indirect			LI LINA	Kuranana
Indirect			V7500	Kwanovaco
Indirect			KITI3	Kwangwang
Indirect			KTEII	Kwangyang
Indirect			KTD99	Kwangyang
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Direct			KTAII	Kwangyang
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Direct			KMZ24	K-wangyang
Diport			KM/L/LS	Nwaingyang
Dine			KMZ22	Kwangyang
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lirect			KUC32	Kwangyang	
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The contract	189		KUC30	Kwangyang	
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irec			21.020	V. managana	
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Sinect	In		K-H-31	Kumanana	•
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Indirect	in the second se		KUC25	Kwangyang	
Indirect	in the second se		KUC24	Kwangyang	
Indirect	The state of the s		KUC23	Kwangyang	
			KUC22	Kwangyang	
indirect			KUCZI	Kwangyang	
	11		KUC19	Kwangyang	
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indicate.	212		KUC16	K-waiigyang	
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Indirect	in in		80013	Silekalibary	
Indirect			20012	Curry State	
Indirect	10		210021	Kwanovano	
direct	10		KICH	Kwanovano	
Indirect	In		Kijago	Kwanovano	
Indirect	10		KUB33	Kwanevane	
direct	In		KUB32	Kwangyang	
Indirect	1		KUB31	Kwangyang	
direct	10		KUB28	Kwangyang	
Indirect			KUB27	Kwangyang	
Indirect	11		KUB26	Kwangyang	
Qirect	11		KUB25	Kwangyang	
Lidigo	11.		KUB24	Kwangyang	
	11		KUB23	Kwangyang	
Judirect	1.1		KUB21	Kwangyang	
illo.	11.		KUB18	Kwangyang	
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Indirect	1.1		KUB14	N-Wangyang	
direct			Cigus	V.Wantsyans	
Indirect	Tr.		ZIGUN	Kwanayang	
Indirect	II		LIGUE	K wangong	
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ladirect			COLON	Kwanana	
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Indirect	In		KUA24	Kwangyang	
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sification	Cost Center Name (English)	Court Change (Maille (AV)/484)	<u> </u>	Kwangyang	
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	Indirect				
	Indirect			KVQ2I	Kwangyang
	indirect			KVCO	Kwanguano
	Indirect			KVGIQ	Kwanevane
	Indirect			KVG18	Kwanevane
	Indirect			KVG16	Kwangvang
,-1	Indirect			KVGIS	Kwanovano
Γ	Indirect			KWG14	Kwanevane
	Indirect			KVGI3	Kwangvang
	Indirect			KVG12	Kwangyang
_	Indirect			KVGI	Kwangyang
•	Indirect			KV199	Kwangyang
<u></u>	Indirect			KVF27	Kwangyang
	Indirect			KVF26	Kwangyang
	Indirect			KVF25	Kwangyang
_	Indirect			KVF24	Kwangyang
_	Indirect			KVF20	Kwangyang
1	Indirect			KVF19	Kwangyang
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	indirect			KVF17	Kwangyang
	marrect			KVF16	Kwangyang
	Tanunca			KVF15	Kwangyang
-	moneci			KVF14	Kwangyang
	Tanah Car			KVF13	Kwangyang
	Indiana.			KVF12	Kwangyang
	Indiana			KVFII	Kwangyang
	indirect.			KVE99	Kwangyang
	Indiana			KVE28	Kwangyang
	Tall Car			KVE27	Kwangyang
	(religions)			KVE2S	Kwangyang
	Tagingt				Kwangyang
	THURST				Kwangyang
ı	Links			KVE21	Kwangyang
	fadirace			KVEI7	K wangyang
-J.	Indinad			KVEIO	N wangyang
	Indinaci			KVEID	Swangyang
	Indirect			KVE14	Kwangyang
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٠.	indirect				Kwangyang
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Indirect		KVH51	Kwangyang	1
Indirect		XVH49	Kwangyang	
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		PEZ99	Polang
		PEZ23	Pohang
		PEZ22	Pohang
		PEZ21	Puruo
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		PEZ18	Suero
		1221/	Xirany
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		PEN26	Pohang
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	Direct			PLM43	Pohang
	Direct			PLM42	Pohang
	Direct			PLM41	Pohang
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PUMIC File 185

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Appendix G-8

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Description of Internal Product Code

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Appendix G-9

Documents of Cost Information for Sample Product

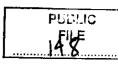
Production Quantity and Cost of Manufacturing
by Product Name & Quarter
For GUC during the Investigation Period

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For GU	by Product Name & Quarter For GUC during the Investigation Period	Marter ion Period			Sample Oranier & Product	- W U	:		:	•	
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Appendix G-10

Calculation of SG&A and Financial Expense Ratio for Each Market



Calculation of SG&A and Financial Expense Ratio for "Domestic CTMS" [INDEXED]

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Salary and Wages			ı
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Traveling			ĺ
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Repair and Maintenance			
Advertising Expenses			
Development			
Commission Paid			
Supplies Expenses			
Vehicles Maintenance Expenses			
Association Fee			
Training Expenses			
Convention			İ
Reversal of Allowance for Bed Debt			l
Other General Expense			
Freight Expenses			
Warehousing			
Sales Service Fee			ı
Sales Advertising			l
Sales Promotion			
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Sales Insurance Premium			
Total Selling and General Administrative Expenses			4

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Gain on Valuation of Trading Socurities

Interest Income Dividend Gain on Disposal of Trading Securities

Gain on Foreign Exchange Transaction

Gain on Valuation of Derivities Gain on Derivilies Transaction

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Expense	Expense on Idle Assets			Albested by []
Expense	Miscellaneous Loss			Allocated by []
Expense	Total Non-operating Expense			
Expense				
[11%~10%]	Total Selling&Genearl and Financial Expense			7-A-B-C+D+E
[1%-10%]				
11%-10%[Lotal Sales			7 (Refer to Domestic Sales Data)
11%-10%	14.00			
	OGGA and Pinancial Expense Ratio	11% - 10% I	[1%~10%]	[-E/G

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Calculation of SG&A and Financial Expense Ratio for "Australian CTMS"

Posco

Account	Company-wide
Salary and Wages	
Provision for severance benefit	
Welfare Expense	
Traveling	
Depreciation	
Americation	
Rental Expenses	
Repair and Maintenance	
Advertising Expenses	
Development	
Commission Paid	
Supplies Expenses	
Vehicles Maintenance Expenses	
Association Fee	
Training Expenses	
Convention	
Reversal of Allowance for Bed Debt	
Other General Expense	
Freight Expenses	
Warehousing	
Sales Service Fee	
Sales Advertising	
Sales Promotion	
Samples	
Sales Insurance Premium	
Total Selling and Consent Administration	

(unit : Million KRW)	(M)
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Allocated by []	Excluded (Not Related with Sales & Production Activities)	Allocated by []	Allocated by []	Allocated by []	Allocated by []	Allocated by []	

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		Conde market	
Account	Company-wide	consideratoin	Remark
Gain on Foreign Exchange Translation			Affocated by [1
Gain on Disposal of Marketable Securities			Allocated by []
Other Financial Income			Allocated by []
Total Fluancial Income			8
Gain on Disposal of Tangible Assets			Allocated by [1
Reversal of Loss on Impairment on Tangible Assets			Allocated by []
Gain on Disposal of Intangible Assets			Allocated by []
Gain on Disposition of Stock from Equity Method			Excluded (Not Related with Cake & Brocheston Assistation)
Gain on Disposition of Assets to be Sold			Allerand by []
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Total Non-operating Income			To company
Interest Expense			Allocated by
Loss on Foreign Exchange Transaction			Allocated by
Loss on Foreign Exchange Translation			Allocated by
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TOTAL FIRST EXPENSE			D
Loss on Disposition of Tangible Assets			Allocated by []
Reversal of Allowances for Other Bed Debt			Allocated by []
Loss on Impairment on Tangible Assets			Allocated by []
Loss on Disposition of Assets to be Sold			Allocated by []
Lass on Disposition of Stock from Equity Method			Excluded (Not Related with Sales & Production Activities)
Loss on Disposition of Intangible Assets			Allocated by []
Donation			Allocated by
Expense on Idle Assets			Allocated by [
Miscellaneous Loss			Allocated by []
Total Non-operating Expense			3
Total Selling&Genear! and Financial Expense			F=A-B-C+D+E
Total Sales			G (Refer to Domestic Sales Data)
		ļ	
SCACA and Futancial Expense Ratio	1%-10%	1%-10% H=E/G	H=E/G

Appendix G-11

Analysis of Raw Material Purchases

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Analysis of Raw Material Purchases

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			;	
Raw material	Affiliation	Supplier Name	Purchase Quantity	Purchase Rate
			(MI)	
	Affiliated			0.19%
[Material A]				3.71%
7	Unaffiliated	Unaffiliated		96 10%
				70:10/6
		Sub-10tal		100.0%
	Affiliated			0 1 40
[Material B]	TT 1991			0.14%
[רו ושודיאמניד]	Onamiliated			%98.66
		Sub-Total		20000
				<u> </u>

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SECTION H - EXPORTER'S DECLARATION

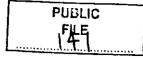
Signature

Position in Company: Team Leader / Trade Affairs Team, Overseas

Marketing Department, POSCO

Date : August 8, 2012

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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	✓
Section B - export price	√
Section C - like goods	√
Section D – domestic price	√
Section E – fair comparison	√
Section F – exports to third countries	√
Section G – costing information	√
Section H – declaration	√

Electronic Data	Please tick if you have provided spreadsheet
Income statement	√
Turnover sales summary	√
Australian sales - list of sales to Australia	٧
Domestic sales - list of all domestic sales of like goods	V
Third country - third country sales	V
Production production figures	√
Domestic costs – costs of goods sold domestically	✓
Australian costs - costs of goods sold to Australia	√