



International Trade Remedies Branch

EXPORTER QUESTIONNAIRE - TAIWAN

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

INVESTIGATION PERIOD: 1 JULY 2011 TO 30 JUNE 2012

RESPONSE DUE BY: 15 OCTOBER 2012

ADDRESS FOR RESPONSE: International Trade Remedies Branch
Australian Customs and Border
Protection Service
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Australia
Attention: Director Operations 2

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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 and Aluminium Zinc Coated 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.gov.au.

2. THE GOODS UNDER CONSIDERATION (GUC)

Description

The goods under consideration (the goods) i.e. the goods exported to Australia, allegedly at dumped prices, are Galvanised Steel and Aluminium Zinc Coated Steel. The applicant provided further details 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.

(ii) Aluminium zinc coated steel

The imported goods the subject of the Aluminium Zinc Coated Steel Application are:

*“flat rolled products of iron and non-alloy steel of a width equal to or greater than 600mm, plated or coated with aluminium-zinc alloys, **not painted** whether or not including resin coating”.*

The goods are generically called aluminium zinc coated steel. The application stated that trade and other names often used to describe aluminium zinc coated steel, include:

- ZINCALUME® steel;
- GALVALUME® steel;
- Aluzinc, Supalume, Superlume, ZAM, GALFAN;
- Zinc aluminium coated steel;
- Aluminium zinc coated steel;
- Alu-Zinc Steel sheet in Coils;
- Al/Zn; and
- Hot Dipped 55% Aluminium-Zinc Alloy coated steel sheet in coil.

The application noted that the amount of aluminium zinc coating on the steel is described as its coating mass and is nominated in g/m² with the prefix being AZ (Aluminium Zinc). The applicant claims that the common coating masses used are: AZ200, AZ150, AZ100, and AZ70.

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.

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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 Aluminium Zinc Coated Steel and 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 and Aluminium Zinc Coated Steel or data contained within Customs and Border Protection's commercial database has identified you as a potential exporter of Galvanised Steel and Aluminium Zinc Coated 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 and Aluminium Zinc Coated 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 and Aluminium Zinc Coated 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 and Aluminium Zinc Coated Steel exported to Australia were 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.

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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 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 the 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

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- 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: [REDACTED]

Position in the company: *Section Chief of International Sales Department*

Address: *11 Chung Lin Rd., Hsiao Kang District, Kaohsiung City, 81260, Taiwan, R.O.C.*

Telephone: +886-7- 871-5565

Facsimile number: +886-7-871-7592

E-mail address of contact person: *hm_tsai@shengyusteel.com*

Factory:

Address: *11 Chung Lin Rd., Hsiao Kang District, Kaohsiung City, 81260, Taiwan, R.O.C.*

Telephone: +886-7- 871-5565

Facsimile number: +886-7-871-7592

E-mail address of contact person: [REDACTED]

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: [REDACTED]

Organisation: [REDACTED]

Position:

Address: [REDACTED]

Telephone: [REDACTED]

Facsimile/Telex number: + [REDACTED]

E-mail address of contact person: [REDACTED]

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

A-3 COMPANY INFORMATION

1. What is the legal name of your business? 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.

Response:

Sheng Yu Steel Co., Ltd. (hereinafter called “SYSCO” or “The Company”) is a limited liability company registered in Taiwan and publicly trade in Taiwan Stock Market. The Company only use the same name to export and 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).

Response:

Please refer to Conf Exhibit 1 for shareholder owned more than 5%.

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

Response:

SYSCO is a subsidiary of ...company name..... Please refer to Conf Exhibit 2 for shareholders of parent company.

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

Response:

(Company name). is not a subsidiary of another company.

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

Response:

Please refer to Conf Exhibit 3 for worldwide organization chart.

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

Response:

The question is not applicable, since there are no management fees/corporate allocations charged to SYSCO by our parent or related company.

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

Response:

SYSCO is a manufacturer and seller of cold-rolled steel, galvanized steel sheets and color-coated steel sheets.

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.

Response:

SYSCO performs all of the functions described above.

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

Response:

Please refer to Conf Exhibit 4 for Internal Organizational Structure.

The operation and engineer division is responsible for producing function.

The domestic sales department is responsible for selling in the domestic market.

International sales department is responsible for exporting to Australia and countries other than Australia.

10. Provide a list of your business' Board of Directors, Managing Director (or CEO) and Senior Executives.

Response:

Please refer to Conf Exhibit 5 for a list of directors and executives.

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

Response:

Please refer to Exhibit 6 for product catalogue and company introduction.

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.

Response:

Please refer to Conf Exhibit 7 for list of related party transaction.

A-4 GENERAL ACCOUNTING/ADMINISTRATION INFORMATION

1. Indicate your accounting period.

Response:

SYSCO's normal corporate financial accounting period is from January 1st to December 31.

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

Response:

SYSCO kept its accounting records at No. 11, Chung Lin Rd., Hsiao Kang District, Kaohsiung City, 81260, Taiwan, R.O.C.

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.

Response:

Please refer to Conf Exhibit 8 for chart of accounts.

Please refer to Conf Exhibit 9 for audited consolidated and unconsolidated financial statements of 2010, 2011, 2011 Q2 and 2012Q2.

There is no other internal/management financial statements prepared and maintained in the normal course of business for the GUC and for the division or section of the GUC.

SYSCO prepare balance sheet and income statement in English.

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.

Response:

Please refer to our response stated above for the audited financial statements.

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

Response:

SYSCO's accounting practices are in conformity with the Guidelines Governing the Preparation of Financial Reports by Securities Issuers, Business Accounting Law, Guidelines Governing Business Accounting, and accounting principles generally accepted (GAAP) in Taiwan.

5. Describe:

Galvanised Steel and Aluminium Zinc Coated Steel – investigation no.190 - exporter questionnaire - Taiwan

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);

Response:

Inventories consist of raw materials, supplies, finished goods and work in process and are stated at the lower of cost or net realizable value. Inventory write-downs are made item by item, except where it may be appropriate to group similar or related items. Net realizable value is the estimated selling price of inventories less all estimated costs of completion and costs necessary to make the sale. Inventories are recorded at weighted average cost.

- 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);

Response:

SYSCO is adopting the actual cost accounting system in its normal course of business. The unit of measurement is kept by tonnes in both sales and production aspects.

There is no specific cost centre and thus the cost allocation shared between GUC and other goods or process.

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

Response:

Occasionally, SYSCO does produce non-prime coils. Non-prime coils generally result when a coil breaks during the production process.

Description of accounting treatment provided.

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

Response:

Scrap generated from slitting or cutting of the coil, such as waste iron, ferric oxide and others. Since the scraps cannot be reintroduced into SYSCO's production process therefore SYSCO will sale it to independent parties such as, e.g. scrap collectors or chemical companies, for resale purpose. (Accounting treatment outlined.)

There is no joint product.

- valuation and revaluation methods for fixed assets;

Response:

Land is stated at its purchase cost plus revaluation increment. Depreciable property, plant and equipment are stated at cost less accumulated depreciation. Any relevant costs directly attributable to the acquisition or construction of property, plant and equipment are capitalized as part of the cost of those assets. Major additions, renewals and improvements are capitalized, while cost of maintenance and repairs are expensed currently.

The related cost (including revaluation increment), accumulated depreciation and unrealized revaluation increment of an item of property, plant and equipment are derecognized from the balance sheet upon its disposal. Any gain or loss on disposal of the asset is included in non-operating gains or losses in the year of disposal

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

Response:

Depreciation is calculated by straight-line method over estimated service lives ranging –detailed outline provided.

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

Response:

Non-derivative foreign-currency transactions are recorded in functional currency at the rates of exchange in effect when the transactions occur. Exchange differences arising from settlement of foreign-currency assets and liabilities are recognized in profit or loss.

Foreign-currency nonmonetary assets and liabilities that are carried at cost continue to be stated at historical exchange rates at trade dates.

If the functional currency of an equity-method investee is a foreign currency, translation adjustments will result from the translation of the investee's financial statements into the reporting currency of the Company. Such adjustments are accumulated and reported as a separate component of stockholders' equity.

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

Response:

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

At the balance sheet date, foreign-currency nonmonetary assets (such as equity instruments) and liabilities that are measured at fair value are re-evaluated by using the prevailing exchange rates, with the exchange differences treated –detailed outline provided.

- inclusion of general expenses and/or interest;

Response:

Expenses and interest is recorded in historical cost and accrued basis, and booked on relevant accounts.

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

Response:

An allowance for doubtful accounts is provided on the basis of a review of the collectability of accounts receivable. The Company assesses the probability of collections of accounts receivable by examining the aging analysis of the outstanding receivables.

Provision for bad debts or doubtful debts is booked in-account details provided..

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

Response:

Unallocated fixed overheads on idle capacity are currently recognized as operating costs when actual production is significantly lower than normal production or the equipment is idle.

- costs of plant closure;

Response:

The question is not applicable since there is no cost of plant closure incurred to SYSCO.

- restructuring costs;

Response:

No restructuring costs incurred to SYSCO.

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

Response:

Please refer to the description stated previously about valuation methods for scrap, by products or joint products.

- effects of inflation on financial statement information.

Response:

The question is not applicable since there are not effects of inflation reflected in SYSCO's financial statement information.

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.

Response:

There are two accounting methods changed over the last two years. First, On January 1, 2011, the Company adopted the newly revised Statement of Financial Accounting Standards (SFAS) No. 34, "Financial Instruments: Recognition and Measurement." The main revisions include (1) finance lease receivables are now covered by SFAS No. 34; (2) the scope of the applicability of SFAS No. 34 to insurance contracts is amended; (3) loans and receivables originated by the Company are now covered by SFAS No. 34; (4) additional guidelines on impairment testing of financial assets carried at amortized cost when a debtor has financial difficulties and the terms of obligations have been modified; and (5) accounting treatment by a debtor for modifications in the terms of obligations. This accounting change did not have significant effect on net income and after income tax basic earnings per share for the year ended December 31, 2011.

Second, On January 1, 2011, the Company adopted the newly issued SFAS No. 41, "Operating Segments." The statement requires that segment information be disclosed based on the information about the components of the Company that management uses to make operating decisions. SFAS No. 41 requires identification of operating segments on the basis of internal reports that are regularly reviewed by the Company's chief operating decision maker in order to allocate resources to the segments and assess their performance. This statement supersedes SFAS No. 20, "Segment Reporting." The Company has disclosed the segment information in the consolidated financial statements; disclosure of segment information is not required for stand-alone financial statements.

A-5 INCOME STATEMENT

Complete the spreadsheet entitled 'Income statement' within the Exporter questionnaire – Galvanised Steel and Aluminium Zinc Coated Steel – TAIWAN accompanying spreadsheet provided alongside this questionnaire.

Response:

SYSCO report the income statement of total company and Galvanised Steel. Please refer to Conf Exhibit 10 for Income Statement.

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.

Response:

SYSCO completed the spreadsheet and kept the formulas in this sheet.

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

Response:

The financial statements are prepared for all products in SYSCO's normal course of business.

The costs allocated to GUC are by using of quantity and its relevant coefficients of different products

Direct selling expenses are allocated by specific identification; other items are allocated by net sales turnover.

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.

Response:

SYSCO data closely matches the table

A-6 SALES

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

Response:

SYSCO completed the spreadsheet of "All Company" and "Galvanised Steel".

Please refer to Conf Exhibit 11 for "Turnover".

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.

Response:

SYSCO completed the spreadsheet and kept the formulas in this sheet.

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

Response:

SYSCO used the currency NTD in accounts and kept the same currency in the spreadsheets.

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.

Response:

SYSCO reconciled the sales of subject goods in “Turnover” with sales data from domestic, Australia and third countries. Please refer to Conf Exhibit 12 for sales reconciliation.

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).

Response:

There is only one customer which SYSCO shipped during the investigation period.

Name: details provided

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.

Response:

SYSCO has only one customer and there are 2 ways of delivery, bulk vessel and container

- (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.

Response:

SYSCO is responsible for the production and export shipment of the GUC.

Customer is responsible for the importation and payment of the goods.

Custom brokerage is responsible for GUC's shipping documents.

- (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.

Response:

The ownership of the goods at each stage is depended on the delivery term.

For FOB sales term, the ownership belongs to customer when the goods are on board.

As for CIF and CFR sales terms, the ownership transferred to customer until the goods were entered into Australia.

Please notes, SYSCO did not make the sales term of DDP 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).

Response:

Please refer to the provided Australia sales sample which contained the purchase order issued by customer

- (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.

Response:

Please refer to Conf Exhibit 13 for sales flowchart. The detail processes are as follows:

Price Negotiation:

SYSCO announced new prices for different products on monthly basis. Customer placed purchase orders to furnish its demands accordingly. In some occasions,

customer make bids or bargain with SYSCO. The bids either be accepted right away or SYSCO may make counter offers.

Purchase Order Receiving:

The offering period is aboutweeks. Customer issues purchase orders (P/O) before the due date set up by SYSCO.

Delivery of the Goods:

Once the shipping cargo is ready, SYSCO will inform customer to book space and ship out the cargo. Mostly, SYSCO delivered cargo with bulk vessel but occasionally it also ship out through containers depends on the decision made by customer

Payment Receiving:

Once cargo is loaded on board, SYSCO will prepare all required documents (which are indicated in the L/C) and sent to advising bank for negotiation. After the confirmation that all documents are in place, advising bank will arrange payment to SYSCO and meantime releases the Bills of Lading (B/L) to customer

Please notes, SYSCO has no price lists.

- (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).

Response:

SYSCO has no relationship with its Australian customer.

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

Response:

Australian customer was visited by "Customs".

- 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.

Response:

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Normally the export sales price does not vary according to the distribution channel. But in Australian market since SYSCO sells to the only customer- during the investigation period, therefore this question is not applicable.

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

Response:

Please refer to Conf Exhibit 14 for Australian sales listing of galvanised steel.

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.

Response:

SYSCO listed all shipments to Australia of the GUC in the investigation period on transaction by transaction basis.

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.

Response:

SYSCO completed the spreadsheet and kept the formulas in the submitted version.

In order to easily match the identical or similar subject merchandise (GUC) between Australia and domestic sales markets, we assigned a product control number (also called "PCN") on the basis of thickness, width, coating mass, qualities and specifications as matching criteria.

Please refer to Conf Exhibit 15 for PCN coding detail explanations.

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

Column heading	Explanation
Customer name	names of your customers
Level of trade	the level of trade of your customers in Australia
Model/grade/type	commercial model/grade or type
Product code	code used in your records for the model/grade/type identified. Explain the product codes in your submission.
Product type	identify the finish product of the Galvanised Steel and Aluminium Zinc Coated Steel sold
Invoice number	invoice number
Invoice date	invoice date

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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.

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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.

Response:

The question is not applicable, since all delivery terms are FOB.

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

Response:

SYSCO explained those cost in further in Section E-1.

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

Response:

The question is not applicable, since there is no other cost incurred in relation to the export sales to Australia.

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

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

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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.

Response:

The question is not applicable, since there is no discount, rebate or allowance offered on export sales to Australia.

- 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.

Response:

The question is not applicable, since there is no credit notes issued (directly or indirectly) to the customers in Australia.

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

Response:

The question is not applicable, since there is no delivery terms make SYSCO responsible for arrival of the goods at an agreed point within Australia.

- 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.

Response:

Please refer to Conf Exhibit 16 for Australia sample (1) and Exhibit 17 for sample (2).

SECTION C – EXPORTED GOODS & LIKE GOODS

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

Response:

Details of product description provided.

Please refer to Conf Exhibit 15 for PCN coding explanation.

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

Response:

Conf Exhibit 15 refers.

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

This should be done by completing the spreadsheet entitled ‘**Like goods**’ within the *Galvanised Steel and 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

Response:

In order to match identical or similar subject merchandise between Australia and domestic sales markets, we assigned a product control number (also called “PCN”)

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on the basis of thickness, width, coating mass, qualities and specifications as matching criteria.

Please refer to Conf Exhibit 15 for PCN coding explanation.

Please refer to Conf Exhibit 18 for like goods comparison table between Australia and domestic markets.

- 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.

Response:

Please refer to our previous explanations in PCN coding.

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;

Response:

Domestic channels are including distributors, end users and tolling for prepainted products.

Please refer to Conf Exhibit 19 for the relationship diagram of distribution channels. The detailed description of distribution channels has been provided:

- information concerning the functions/activities performed by each party in the distribution chain; and

Response:

Please refer to Conf Exhibit 19 for the relationship diagram of distribution channels as mentioned above.

- a copy of any agency or distributor agreements, or contracts entered into.

Response:

Please refer to Conf Exhibit 20 for the copy of sales contract.

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.

Response:

There is no association between SYSCO and customers listed in Domestic Sales spreadsheet.

- 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.

Response:

SYSCO's prices do not differ among customers. As for regions or time periods are possibly the factors in consideration of the final sales prices. But the final prices are refers to the current market situation.

Domestic sales prices may have slight difference depends on every customer's location and purchase quantity.

- 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

Response:

Detailed outline on domestic sales process provided.

- whether price includes the cost of delivery to customer.

Response:

It depends on the delivery term.

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

Response:

SYSCO is not using price list.

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

Response:

Please refer to Conf Exhibit 21 for domestic sales listing of galvanised steel.

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).

Response:

SYSCO listed all domestic sales of like goods in the spreadsheet.

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.

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*Response:**SYSCO completed the spreadsheet and kept the formulas within this sheet.*

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

Column Heading	Explanation
Customer name	names of your customers. If an English version of the name is not easily produced from your automated systems show a customer code number and in a separate table list each code and name.
Level of trade	the level of trade of your domestic customer
Model/grade/type	commercial model/grade or type
Product code	code used in your records for the model/grade/type identified. Explain the product codes in your submission.
Product Type	identify the finish product of the Galvanised Steel and 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.

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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.

Response:

SYSCO explained all costs in Section E-2.

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

Response:

There is no other cost, charges or expenses which have not been identified in the table of the domestic sales.

- 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.

Response:

Discount and rebates occurred at the following situations:

<i>Discount 1</i>	
<i>Discount 2</i>	
<i>Discount 3</i>	
<i>Rebate 1</i>	
<i>Rebate 2</i>	
<i>Rebate 3</i>	

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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.

Response:

Please refer to the table as below.

<i>Discount 1</i>	
<i>Discount 2</i>	
<i>Discount 3</i>	
<i>Rebate 1</i>	
<i>Rebate 2</i>	
<i>Rebate 3</i>	

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.

Responses;

The question is not applicable, since SYSCO does not have any credit notes in domestic sales.

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.

Responses:

Please refer to Conf Exhibit 22 for domestic sample (1) and Conf Exhibit 23 for domestic sample (2).

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.

Response:

SYSCO reported the inland transportation cost from factory to harbor. The costs were calculated associated with corresponding invoice number. SYSCO booked in the general ledger account of

Please refer to Conf Exhibits 16 and 17 respectively for Australian sales sample.

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.

Response:

SYSCO made the following direct selling expenses adjustments on Australian sales:

1) Bank Charge:

2) R.S.D

3) Harbour Duty:

4) Promotion Service Charge:.

5) Customer Broker:.

6) Document Fee:

7) Inspection Fee:

Please note all costs are allocated on weight basis.

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.

Response:

The question is not applicable, since SYSCO did not have short-term loans during the IP.

And all sales terms aretherefore SYSCO did not claim.....

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'**.

Response:

Please refer to Conf Exhibit 24 (1) for packing materials and Conf Exhibit 24 (2) for packing cost calculation.

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.

Response:

This question is not applicable since there is no commission incurred.

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.

Response:

The question is not applicable, since SYSCO did not offer warranty, guarantees and after sales services policy.

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.

Response:

The question is not applicable, since SYSCO did not report other factors.

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.

Response:

SYSCO did not claim the influence of exchange rate.

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.

Response:

The question is not applicable, since SYSCO did not report the adjustment of physical differences. SYSCO coded the products with PCN which had been considered the physical differences.

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.

Response:

The question is not applicable, since there is not drawback scheme in Taiwan.

Therefore SYSCO did not claim the drawback in domestic sales.

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.

Response:

The question is not applicable, since there is no sales price difference between levels of trade. Therefore, SYSCO did not claim level of trade in the domestic sales listing.

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.

Response:

The question is not applicable, since the sales terms are all (terms stated).....

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

5. Transportation

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

Response:

Inland transportation is charged by a fixed rate per MT by different destinations.

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.

Please refer to Conf Exhibits 22 and 23 for domestic sales documentation samples.

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.

Response:

The question is not applicable since there are not handling, loading and ancillary expenses occurred in domestic market.

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**”.

Response:

SYSCO reported packing cost by different packing types.

Please refer to Conf Exhibit 24 for packing cost calculation worksheet.

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.

Response:

The question is not applicable, since there is no commission paid in domestic market of GUC during investigation period.

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.

Response:

The question is not applicable, since SYSCO did not offer the policy about warranties, guarantees, and after sales services.

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*.

Response:

The question is not applicable, since SYSCO did not report other factors.

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.

Response:

SYSCO reported all direct selling expenses in Australian and domestic markets.

There are no duplications of adjustments.

SECTION F - EXPORT SALES TO COUNTRIES OTHER THAN AUSTRALIA

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

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

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

Response:

Please refer to Conf Exhibit 25 for third country sales of galvanised steel.

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).

Response:

SYSYCO listed all domestic sales of like goods in this spreadsheet.

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.

Response:

SYSYCO completed the spreadsheet and kept the formulas within this sheet.

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

Column heading	Explanation
Country	Name of the country that you exported like goods to over the investigation period.
Number of customers	The number of different customers that your company has sold like goods to in the third country over the investigation period.
Level of trade	The level of trade that you export like goods to in the third country.
Product Type	Identify Galvanised Steel and 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

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	country e.g. 60 days=60 etc
Shipment terms	Typical shipment terms to customers in the third country e.g. CIF, FOB, ex-factory, DDP etc.

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

Response:

Point of sale difference only may apply

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.

Response:

Please refer to Exhibit 26 for production process for GI.

2. Complete the spreadsheet entitled '**Production**' within the Galvanised Steel and Aluminium Zinc Coated Steel Exporter Questionnaire – TAIWAN – accompanying spreadsheet provided alongside this questionnaire.

Response:

Please refer to Conf Exhibit 27 for production.

*Monthly Production (MT) = Productivity (MT/HRS) * monthly working hours (HRS)*
** Yield Rate (%)*

*Yearly Production (MT) = Monthly Production * 12*

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.

Response:

SYSCO completed the spreadsheet and kept formulas in this sheet.

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.

Response:

The question is not applicable, since SYSCO there is no existed management 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.

Response:

The question is not applicable, since SYSCO adopt actual cost accounting system.

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

Response:

The question is not applicable, since SYSCO adopt actual cost accounting system.

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

Response:

The question is not applicable, since SYSCO does not divided profit/cost centres. The factory has only one profit/cost centre.

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.

Response:

The question is not applicable, since SYSCO has no divided profit/cost centres. The factory has only one profit/cost centre.

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

Response:

The grades of product are divided into seven levels:-details provided:

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

Response:

The calculation of production costs are the same between cost accounting purposes and financial accounting purposes. Cost accounting system is an integral part of the financial accounting system.

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.

Response:

The question is not applicable, since there are no start-up operations 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.

Response:

The question is not applicable, since there are no start-up operations in relation to the GUC during the investigation period.

G-3 COST TO MAKE AND SELL ON DOMESTIC MARKET

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

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

Response:

SYSCO report cost to make and sell on domestic market on quarterly basis.

Please refer to Conf Exhibits 28 (1) to (2) for Domestic CTMS.

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.

Response:

SYSCO completed the spreadsheet and kept the formula in this sheet.

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.

Response:

SYSCO report cost to make and sell on domestic market on quarterly basis.

Please refer to Conf Exhibits 28 (1) to (2) for Domestic CTMS.

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.

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

Response:

SYSCO report cost to make and sell on domestic market on quarterly basis.

Please refer to Conf Exhibit 28 (1) to (2) for Domestic CTMS.

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.

Response:

SYSCO report cost to make and sell on domestic market on quarterly basis and report with PCN for IP.

Please refer to Conf Exhibit 28 (1) to (2) for Domestic CTMS.

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.

Response:

The question is not applicable, since SYSCO report cost to make and sell on domestic market on quarterly basis. Please refer to Conf Exhibits 28 (1) to (2) for Domestic CTMS.

Please specify unit of currency.

Response:

SYSCO books the currency in New Taiwan Dollar (NTD).

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

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

Response:

SYSCO report cost to make and sell on Australian market on quarterly basis and with PCN for IP.

Please refer to Conf Exhibit 29 (1) to (2) for Australian CTMS.

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.

Response:

SYSCO completed the spreadsheet and kept the formula in this sheet.

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.

Response:

SYSCO report cost to make and sell on Australian market on quarterly basis and with PCN for IP.

Please refer to Conf Exhibits 29 (1) to (2) for Australian CTMS.

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

Response:

SYSCO report cost to make and sell on Australian market on quarterly basis and with PCN for IP.

Please refer to Conf Exhibits 29 (1) to (2) for Australian CTMS.

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.

Response:

SYSCO report cost to make and sell on Australian market on quarterly basis and with PCN for IP.

Please refer to Conf Exhibits 29 (1) to (2) for Australian CTMS.

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.

Response:

The question is not applicable, since SYSCO report cost to make and sell on Australian market on quarterly basis and with PCN for IP. Please refer to conf Exhibits 29 (1) to (2) for Australian CTMS.

Please specify unit of currency.

Response:

SYSCO books the currency in New Taiwan Dollar (NTD).

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

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

Response:

Details on cost differentials provided.

- 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.

Response:

In general, SYSCO calculate cost on..... basis.

In this anti dumping investigation case, SYSCO allocated cost by quarterly in order to match the reviewed financial statements.

- 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.

Response:

*Raw material is allocated by production weight and manufacture overhead is allocated by production coefficient (coefficient * weight).*

In practice, SYSCO allocate those costs by production weight.

- 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).

Response:

Please refer to Conf Exhibit 30 for HRS (hot-rolled steel) purchases. We have reported the actual cost of production in this table.

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.

Response:

SYSCO purchased from associated supplier-name provided---. Please note the associate supplier is not a producer instead it is a trader only. Therefore, there is no information on the cost of production for that input can be provided.

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).

Response:

The purchase prices are normal market price and the hot-rolled steel are purchased at spot price.

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.

PUBLIC RECORD VERSION
Sysco Taiwan

Response:

There is only one associated supplier(name provided)

..... which owns% shares of SYSCO.

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.

Response:

The question is not applicable, since the supplied input is not purchased from an integrated production process supplier.

FOR OFFICIAL USE ONLY/PUBLIC RECORD

(identify which version – see 'BACKGROUND AND GENERAL INSTRUCTIONS' point 6)

SECTION H – EXPORTER/PRODUCER'S DECLARATION

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

or

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

Name : Edward Tsai

Signature : 

Position in Company : Sheng Yu Steel Co., Ltd.

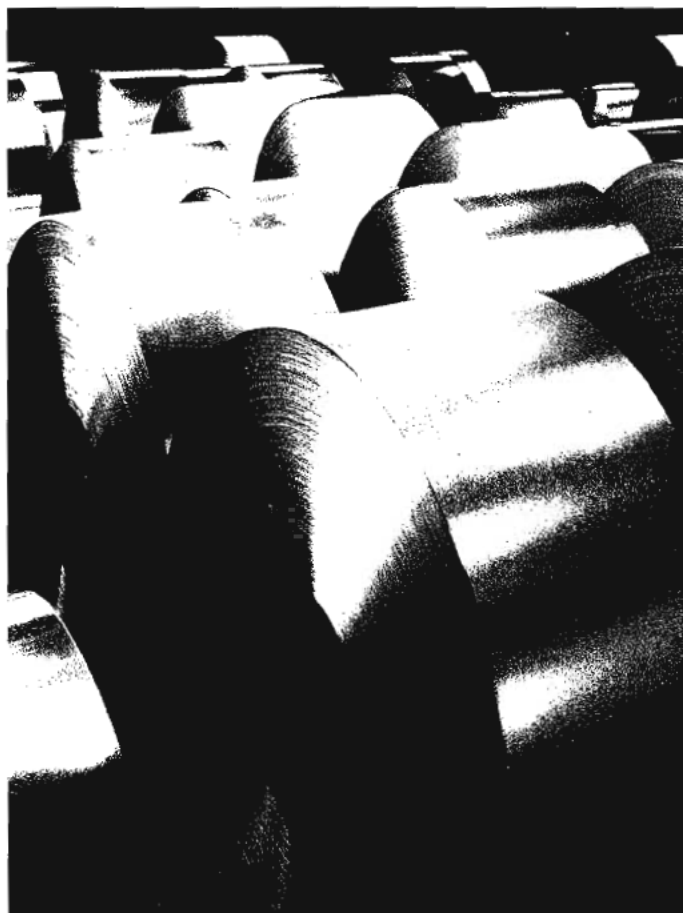
Date : October 29th, 2012

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"/>



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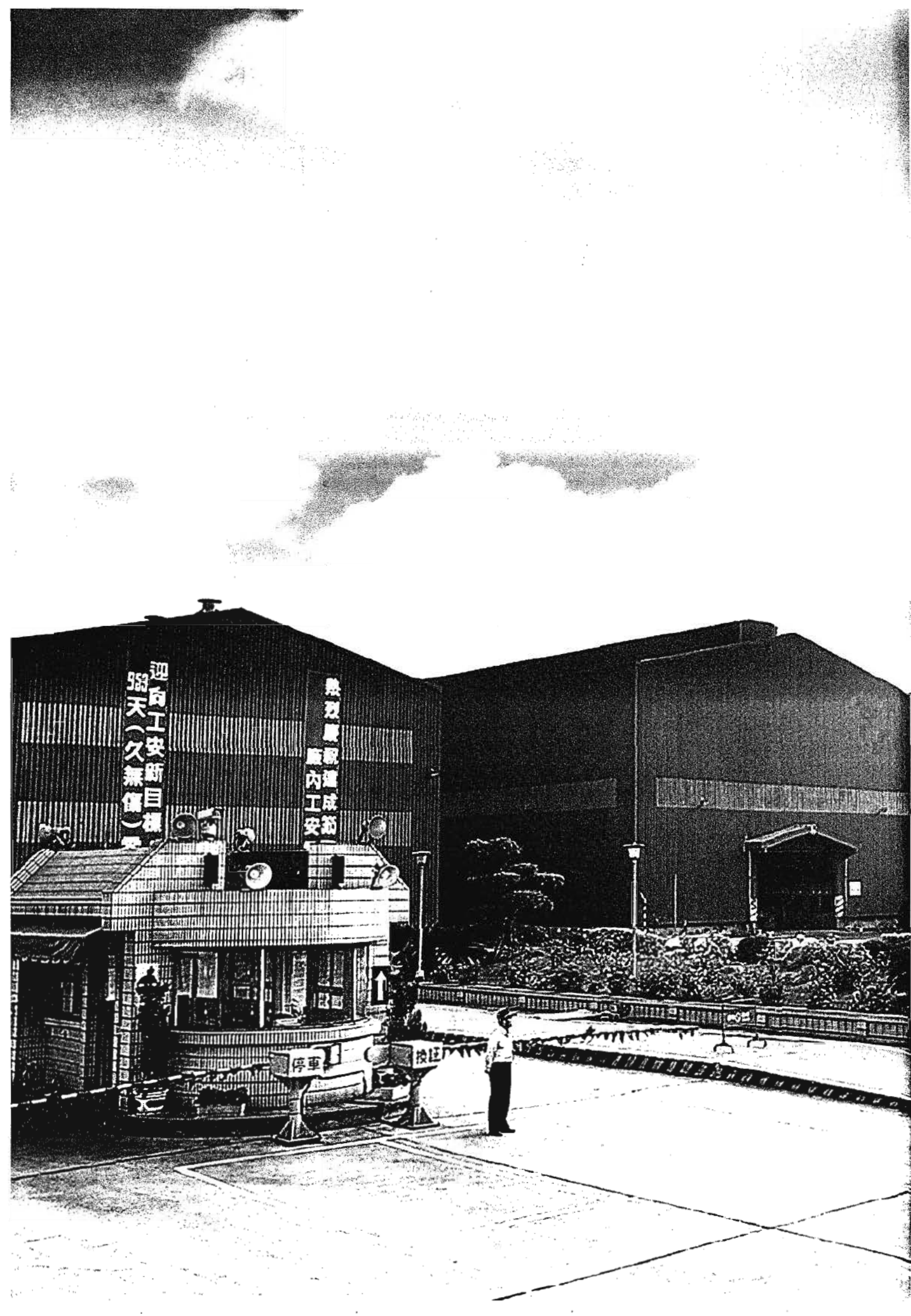
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迎向工安新目標
強天(久無傷)

熱烈慶祝
廠內工安節

停車

校區



盛餘簡介

SYSCO INTRODUCTION

■ 公司重要沿革

- 1973年 公司登記成立，生產鋼管為主。
- 1986年 澳洲CRA集團投資本公司，開始生產冷軋鋼捲。
- 1987年 日本淀川製鋼所及東棉商社聯袂投資，盛餘成為台灣第一家鍍製鋼鐵廠，專業生產冷軋、鍍55%鋁鋅、鍍鋅、鍍55%鋁鋅烤漆及鍍鋅烤漆鋼捲。
- 1991年 冷軋、鍍鋅及鍍鋅烤漆產品先後獲得日本工業標準(JIS)及中國國家標準規格(CNS)正字標誌，為全台第一家。
品質臻於國際標準：品質重大里程碑。
- 1994年 澳洲CRA撤資，日本淀川取得大部份股權，公司英文名字由An Mau Steel Co., Ltd. 更改為 Sheng Yu Steel Co., Ltd. (簡稱SYSCO)。
- 1995年 通過ISO-9002品質認證。
- 1997年 公司股票在台灣證券交易所正式掛牌上市。
通過ISO-14001環境管理認證。
- 2000年 第二條鍍鋅線開始量產。
榮獲首屆經濟部「工業精銳獎」。
- 2001年 第二條烤漆線開始量產。
日本豐田通商株式會社取代東棉投資盛餘。
- 2002年 通過ISO-9001品質認證。
- 2003年 新的連續式酸洗線開始量產。
- 2005年 通過OHSAS-18001職業安全衛生管理系統認證。
55%鋁鋅及鍍55%鋁鋅烤漆鋼板獲得日本工業標準規格JIS標誌，於此，全部產品皆獲JIS認證。
- 2006年 通過日本設備維護協會(JIPM)TPM優秀賞第一類審查。
- 2007年 榮獲行政院勞委會勞動條件處第一屆「友善職場優良事業單位」評選認證。

資本額：新台幣32.118億元

年營業額：新台幣約200億元

員工人數：約570人

子公司：淀鋼國際股份有限公司（1997年成立，生產各式建材）

■ Key Events

- 1973 Company founded, mainly a steel pipe producer.
- 1986 CRA Group of Australia invested in the Company, starting cold rolled steel coils production.
- 1987 Yodogawa Steel Works and TOMEN Corporation of Japan jointly joined the Company. The Company became Taiwan's first coated steel producer, specializing in Cold Rolled (CR), Galvanized (GI), 55% Al-Zn Alloy-coated (GL), Prepainted Galvanized (PPGI) and Prepainted 55% Al-Zn Alloy-coated (PPGL) Steel in Coils.
- 1991 Products of CR, GI and PPGI certified respectively by Japanese Industry Standard (JIS) and Taiwan's 1993 Chinese National Standard (CNS), Taiwan's first qualifier.
Quality met the international standard: a milestone of quality.
- 1994 CRA transferred all shares to Yodogawa.
Company's English name changed from An Mau Steel Co., Ltd. to Sheng Yu Steel Co., Ltd. (SYSCO in brief).
- 1995 Accredited ISO-9002 Quality System.
- 1997 Public listing in Taiwan Stock Exchange.
Accredited ISO-14001 Environment Management System.
- 2000 Commercial run of No. 2 CGL.
Awarded "Industrial Excellence" by Ministry of Economic Affairs.
- 2001 Commercial run of No. 2 CCL.
Toyota Tsusho replaced TOMEN to invest in SYSCO.
- 2002 Accredited ISO-9001 Quality System.
- 2003 Commercial run of Continuous Pickling Line.
- 2005 Accredited OHSAS-18001 (Occupational Health and Safety Assessment Series).
Certified by Japanese Industry Standard (JIS) on GL (55% Al-Zn Alloy Coated Steel Coils) and PPGI (Prepainted 55% Al-Zn Alloy Coated Steel Coils). Eventually, all SYSCO's products have been accredited by JIS.
- 2006 Certified by Japan Institute of Plant Maintenance (JIPM) on "TPM Excellent Award" of 1st Category.
- 2007 Accredited "Excellent Company in Friendly Workplace" by Dept. of Labor Standards, Council of Labor Affairs, Executive Yuan.

Capital : NT\$3.2118 billion

Sales Revenue: ≈ NT\$20 billion per annum

Employee No. : About 570

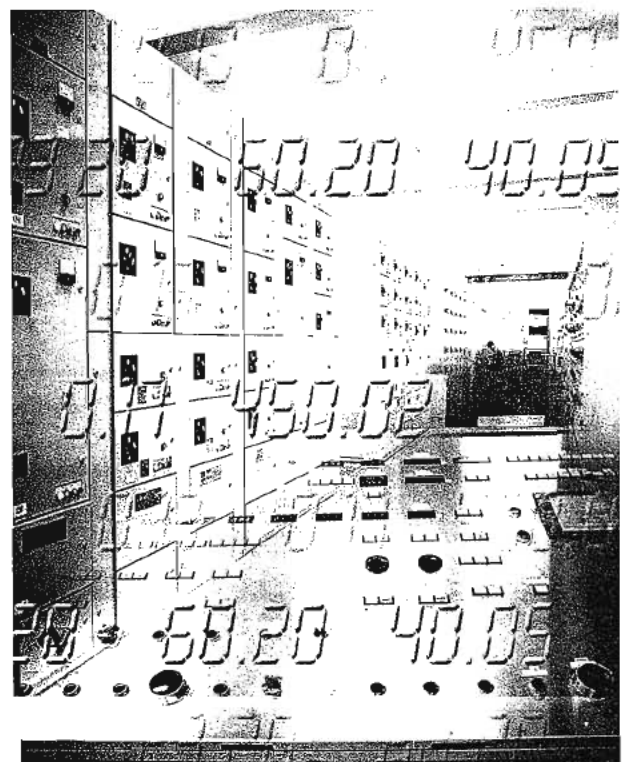
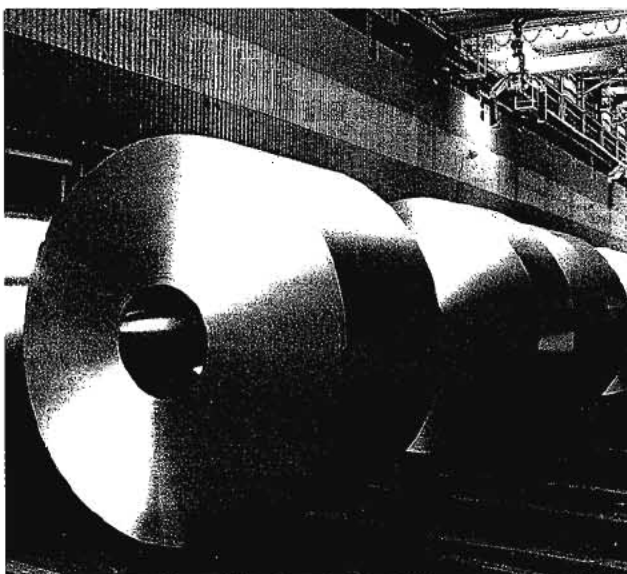
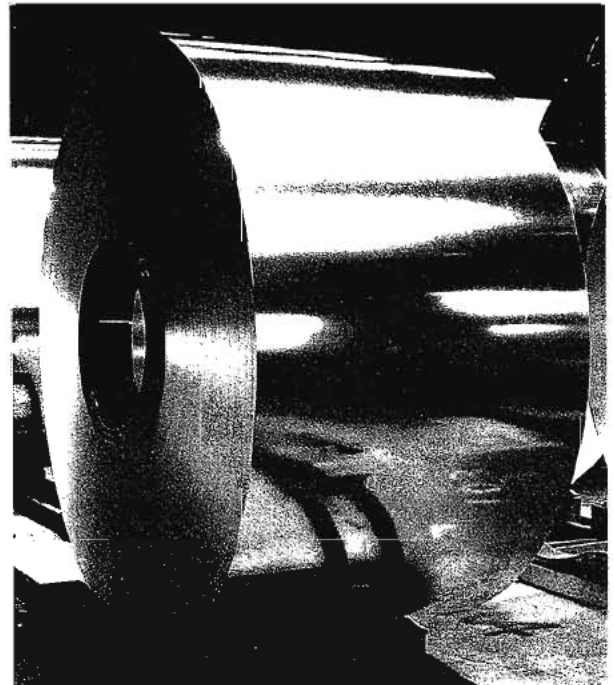
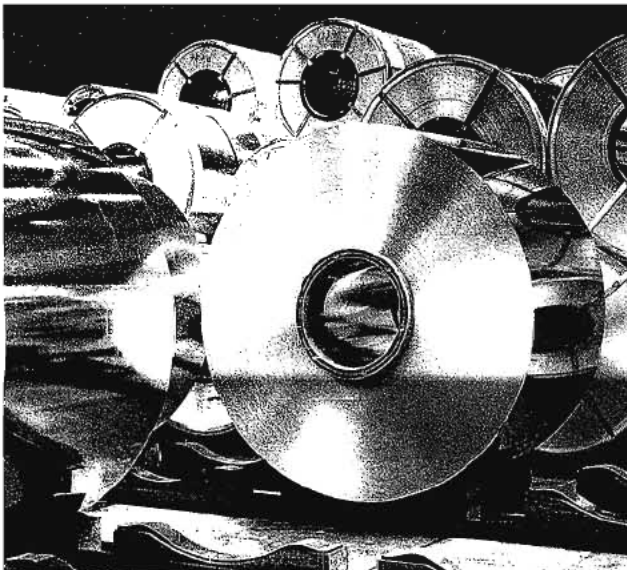
Subsidiaries : Yodogawa International Limited, founded in 1997, producing various construction materials.

主要產品

MAIN PRODUCTS

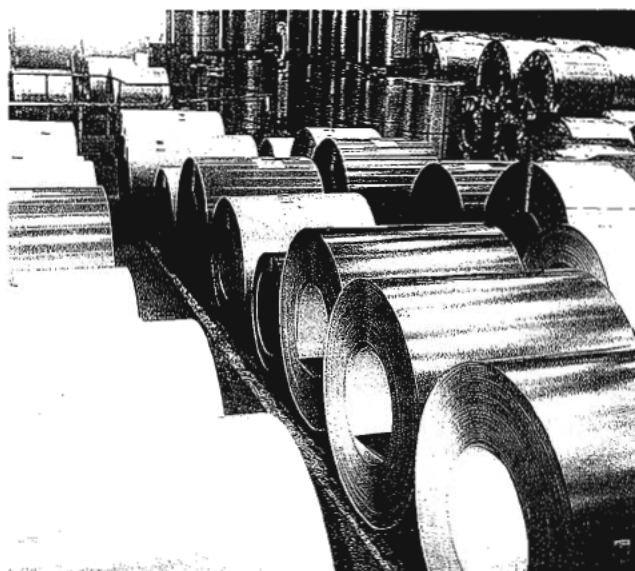
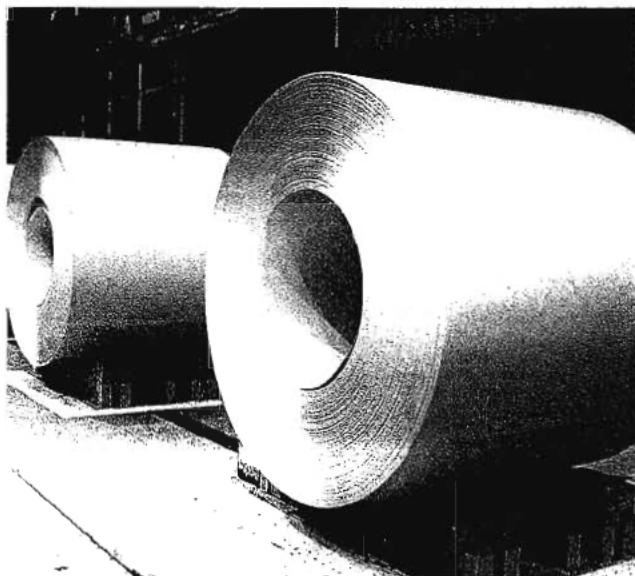
■ 鍍鋅產品 GALVANIZED PRODUCTS

- 鍍55%鋁鋅鋼捲(GL)
55% Al-Zn ALLOY- COATED STEEL COILS
- 鍍鋅鋼捲(GI)
GALVANIZED STEEL COILS
- 鍍5%鋁鋅鋼捲(GF)
5% Al-Zn ALLOY- COATED STEEL COILS



■ 烤漆產品 PREPAINTED PRODUCTS

- 鍍55%鋁鋅烤漆鋼捲(COLORSTRONG)
PREPAINTED 55% Al-Zn ALLOY-COATED STEEL COILS
- 鍍鋅烤漆鋼捲(COLORZINC)
PREPAINTED GALVANIZED STEEL COILS
- 鍍5%鋁鋅烤漆鋼捲
PREPAINTED 5% Al-Zn ALLOY-COATED STEEL COILS

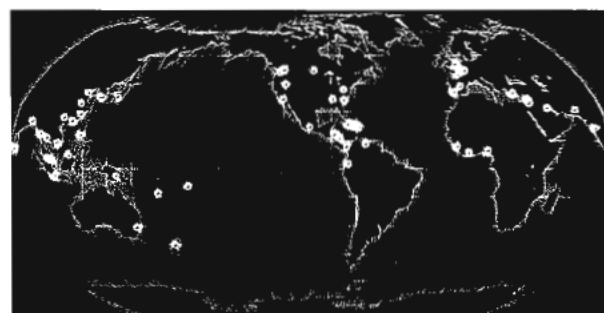
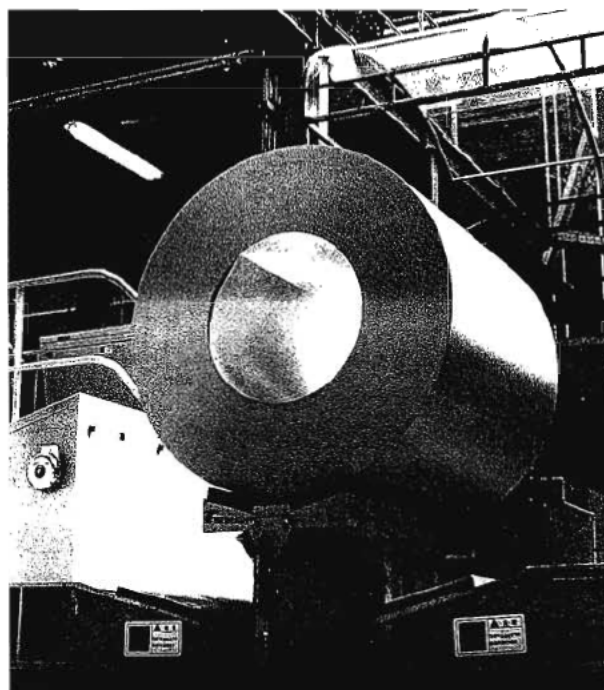


盛餘彩色鍍鋁鋅合金鋼捲

可拉壯
COLORSTRONG®

盛餘彩色鍍鋅鋼捲

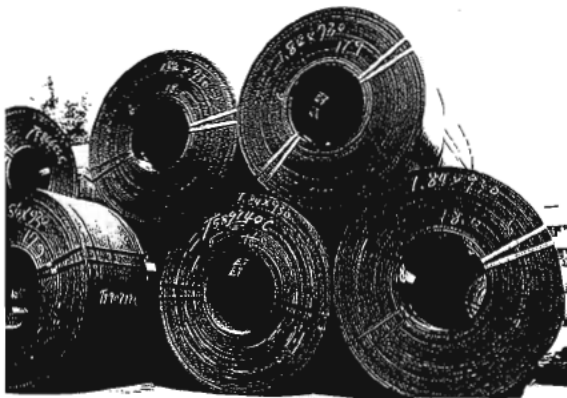
可拉新
COLORZINC®



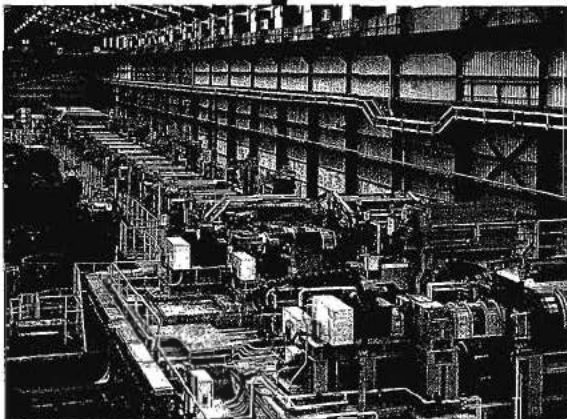
製造流程

MANUFACTURING FLOW CHART

製造流程示意圖



熱軋 (HR)



酸洗線 (CPL)

酸洗鋼捲
P&O



軋延線 (Mill)

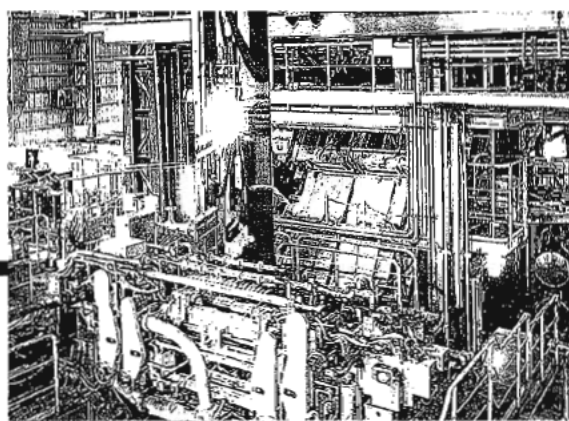
冷軋鋼捲
FH

產線別 LINE	生產厚度 (Thickness:mm)	生產寬度 (Width:mm)	年產能 (MT/Y)	設備製造廠商 SUPPLIER
C P L	1.00~3.50	600~1320	650,000	J S P
NO.1 Mill	0.13~2.00	600~1250	175,000	IHI
NO.2 Mill	0.17~1.60	600~1250	270,000	KAWASAKI
NO.1 CGL	0.20~1.20	600~1250	200,000	HITACHI
NO.2 CGL	0.21~2.30	600~1270	250,000	NIPPON STEEL
NO.1 CCL	0.20~1.20	630~1250	80,000	CHUGAIRO
NO.2 CCL	0.15~1.20	600~1270	80,000	CHUGAIRO

註：上表為設備生產尺寸規範，若欲訂購請洽營業部。

Note : The above table shows the product specification and production capacities of SYSCO's facilities.

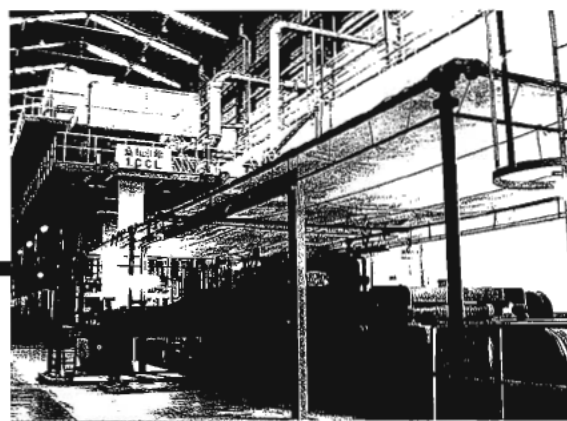
Please contact Marketing Division to best arrange your orders.



鍍鋅線 (CGL)

鍍55%鋁鋅/鍍鋅鋼捲

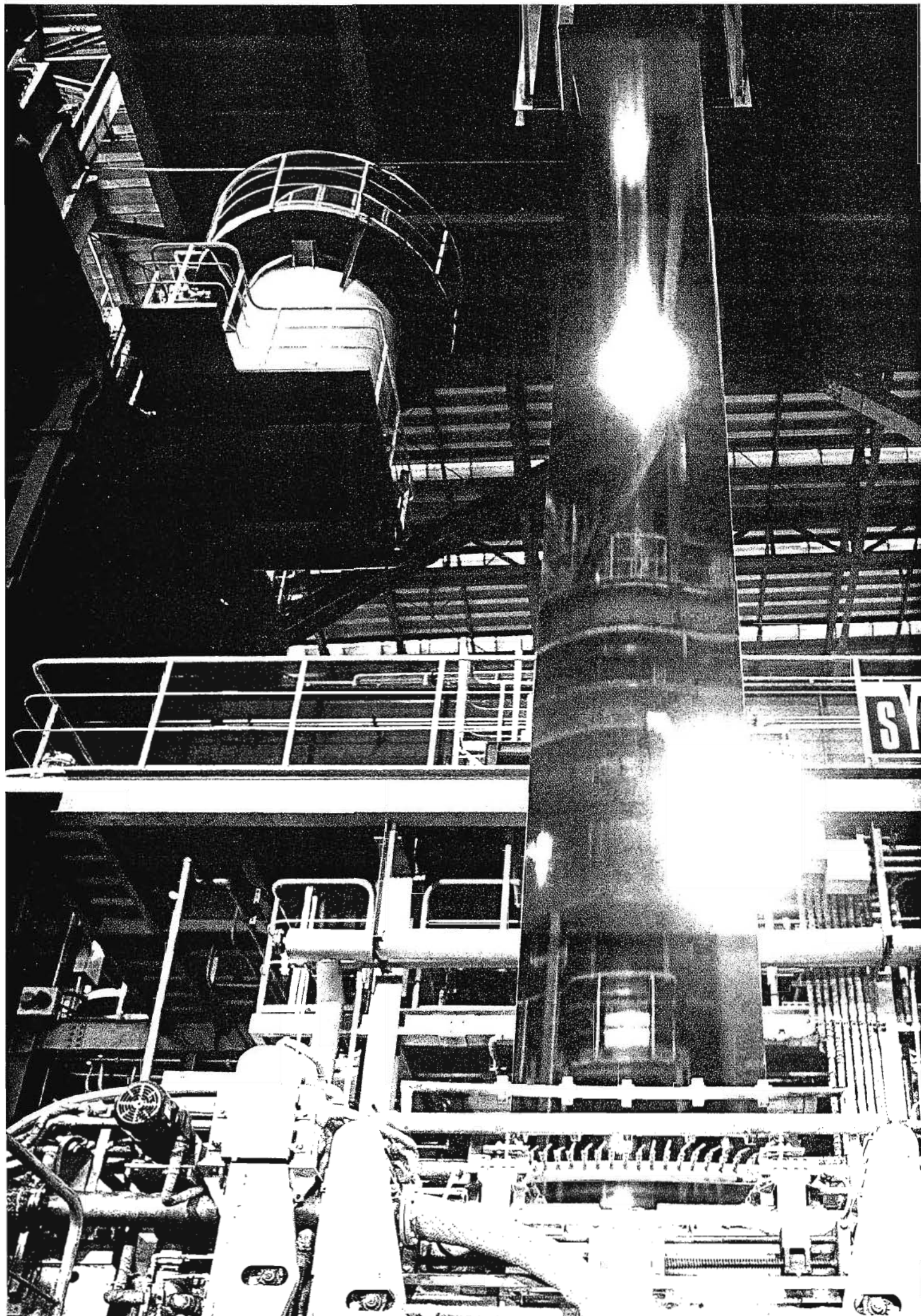
GL/GI



烤漆線 (CCL)

鍍55%鋁鋅/
鍍鋅烤漆鋼捲

PPGL/PPGI





55% Al-Zn ALLOY- COATED / GALVANIZED STEEL COILS

鍍55%鋁鋅鋼捲 / 鍍鋅鋼捲

■ 鍍55%鋁鋅鋼捲

「鍍55%鋁鋅鋼捲」之鋁鋅合金結構是由55%鋁、43.4%鋅與1.6%矽在600°C高溫下固化而組成，其整個結構由鋁—鐵—矽—鋅，形成緻密的四元結晶體，此結晶體在鋼板上形成一層屏障，因而有效的防止腐蝕因子穿透。

■ 鍍鋅鋼捲

鍍鋅鋼捲因表面被覆鋅層阻隔大氣的侵蝕，以防止底材繼續腐蝕，及確保底材的使用壽命。

鍍鋅鋼捲還具有經濟性與多樣性，可符合不同環境，不同用途之要求，提供高附加價值之產品組合，無論在精密儀器、資訊、電器、建築、烤漆等領域都已普遍採用鍍鋅鋼捲。

■ 55% Al-Zn ALLOY- COATED STEEL COILS

The aluminum-zinc alloy for 55% Al-Zn alloy-coated steel coils consists of 55% aluminum, 43.4% zinc and 1.6% silicon, solidified at 600°C high temperature. The whole structure is a quaternary Al-Fe-Si-Zn compound which becomes a protection layer on the steel sheet to prevent penetration of corrosive factors effectively.

■ GALVANIZED STEEL COILS

The zinc layer on the surface of the galvanized steel sheet isolates the steel sheet from atmosphere to prevent further corrosion of the base sheet and ensures a long service life of the base sheet, due to the excellent corrosion resistance of the galvanized steel sheets.

Besides, our galvanized steel sheets are economic and functionally diverse, meeting the requirements of different environments and applications and provide high added value for various combination of products. Now, the galvanized steel sheets are in common use in many fields such as precision instruments, computers, electronic appliances, architectures, color coating, etc..

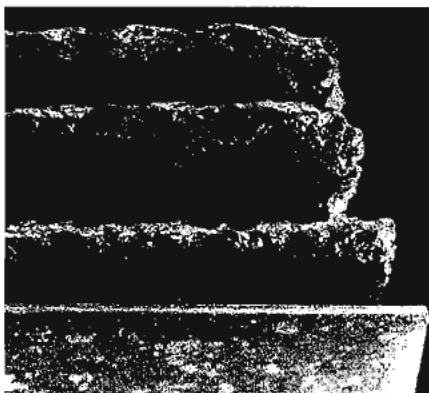
特性

CHARACTERISTICS

■耐腐蝕性

「鍍55%鋁鋅鋼捲」的耐腐蝕性來自鋁的障礙層保護功能，和鋅的犧牲性保護功能。當鋅在切邊、刮痕及鍍層擦傷部份作犧牲保護時，鋁便形成不能溶解的氧化物層，發揮屏障保護功能。

鍍鋁鋅合金鋼捲已在各種不同的大氣環境中，進行了20多年的室外曝露試驗，證實鍍55%鋁鋅鋼板的切邊保護功能，比鍍鋅鋼板及鍍5%鋁鋅鋼板為佳。



鍍鋅鋼板
Galvanized
steel sheet

鍍4%鋁鋅鋼板
4% Al-Zn alloy-
coated steel sheet

鍍7%鋁鋅鋼板
7% Al-Zn alloy-
coated steel sheet

鍍55%鋁鋅鋼板
55% Al-Zn alloy-
coated steel sheet

經在工業區曝露17年之端面外觀
Edge Appearance of Coated Sheet After
About 17 Years Industrial Exposure
(Bethlehem.PA.U.S.A)



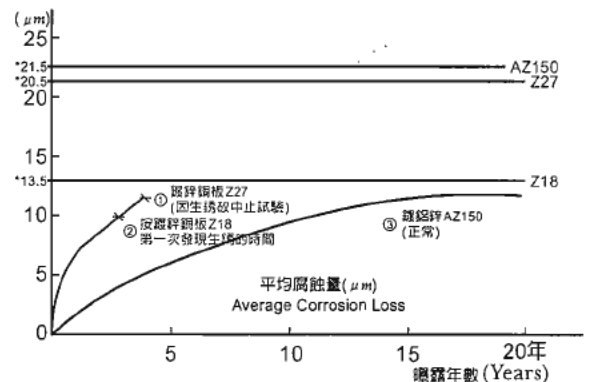
室外曝露實驗
Outdoor exposure testing

■CORROSION RESISTANCE

The improved corrosion resistance of 55% Al-Zn alloy coated steel coils is derived from the unique combination of the barrier protection of the aluminum and the sacrificial protection of the zinc. The formation of an insoluble aluminum oxide layer provides the barrier protection while the zinc provides a sacrificial protection at cut edges, scratches and areas of coating damage.

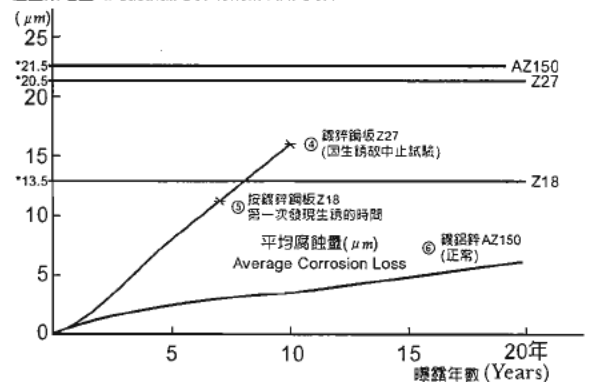
Outdoor exposure testing of 55% Al-Zn alloy-coated steel coils has been conducted for over 20 years in various atmospheric environments. This testing also demonstrated a superior cut edge protection of 55% Al-Zn alloy-coated steel sheet than the galvanized steel sheet.

■在海岸地區 Marine: 25m Kure Beach N.C. USA



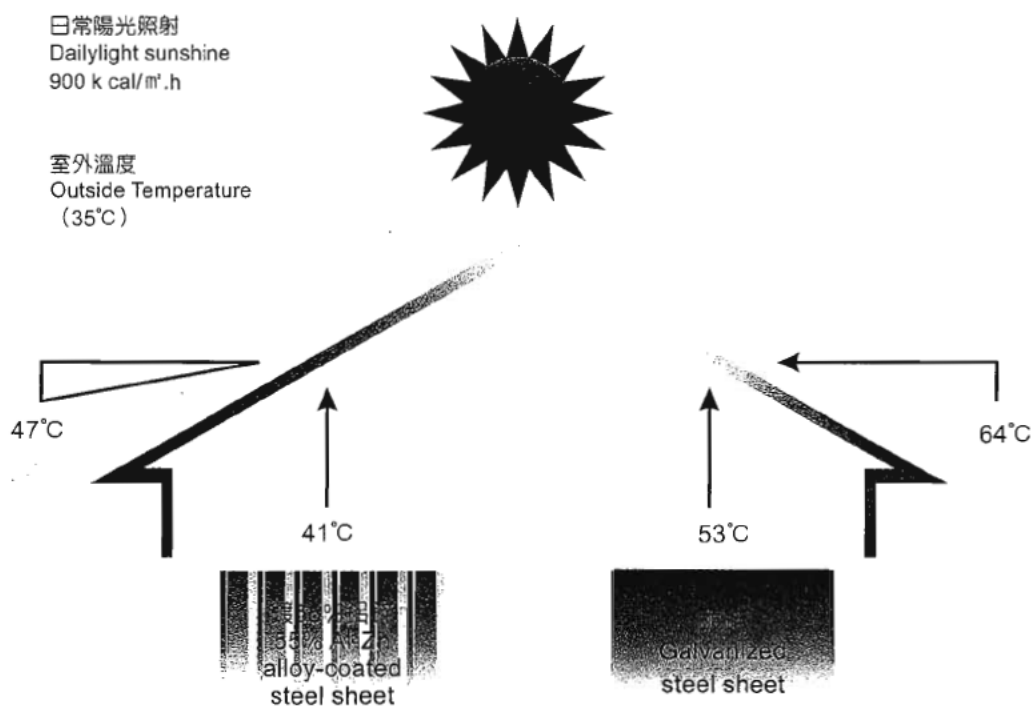
① Galvanized Z27 Red Rust After 4 Years ② Galvanized Z18 Estimated Time to First Red Rust ③ Galvalume AZ150 No Red Rust

■在工業地區 Industrial: Bethlehem P.A. USA



④ Galvanized Z27 Red Rust After 4 Years ⑤ Galvanized Z18 Estimated Time to First Red Rust ⑥ Galvalume AZ150 No Red Rust

* 每邊平均鍍層厚度 Average Coating Thickness Per Side



■耐熱性

鍍55%鋁鋅合金鋼板之耐熱性比鍍鋅鋼板佳，與鍍鋁鋼板之抗高溫氧化性類似。鍍鋁鋅合金鋼板可用於達315°C的高溫環境。

■反射性

鍍55%鋁鋅合金鋼板具有高度反射率，使其成為抗熱的屏障。

■HEAT RESISTANCE

Similar to the aluminum coated steel sheet that can resist high temperature oxidation, 55% Al-Zn alloy-coated steel sheet demonstrates better resistance to high temperature than the galvanized steel sheet. SYSCO's 55% Al-Zn alloy-coated steel sheet can be used in temperatures up to 315°C.

■HEAT TRANSMISSION AND REFLECTIVITY

55% Al-Zn alloy-coated steel coil has a high reflectivity value making it an effective barrier against heat.

鍍55%鋁鋅&鍍鋅產品特色、比較 Comparison of GL and GI in feature

產品別 Products	GI	GL
規格比較 Comparison of specification	ASTM, JIS, AS	ASTM, JIS, AS
成份比較 Comparison of chemical composition (公稱成份比) Nominal chemical composition ratio	Zn ≥ 97% Al ≤ 0.30%	Al : 50%-60% Si : 1.0-2.0% 其餘為Zn
保護機構 Protection mechanism	Zn : 犧牲保護 Sacrificial protection	Zn : 犧牲保護 Sacrificial protection Al : 障礙層保護 Barrier protection
耐腐蝕性 Corrosion resistance (鹽水噴霧實驗) Salt spray test	1	GI之2~5倍(10倍)
耐熱性 Heat resistance	230°C	300~350°C
熱反射性 Reflectivity	30-45%	70-75%
焊接性 Weldability	鋅煙多	鋅煙少
抗酸雨性 Acid rain resistance	1	GI之6~8倍
耐潮濕性 Humidity resistance (耐濕潤試驗) Humidity test	1	GI之5~6倍
耐酸性 Acid resistance (耐酸雨試驗) Acid rain test	1	GI之6~8倍

※在相同的底材和鍍層厚度下，PPGL每平方米較PPGI輕，可多出1~3%的長度。
In the same thickness of base metal and coating, PPGL has lighter weight per m² and longer length by 1-3% compared to PPGI.

用途

APPLICATIONS



■ 建築材料

樓承板、天花板、陽台、倉庫、屋頂、隔間、牆壁、遮陽天蓬、導水天溝、風管工程、地下管道、導管、通氣管、室內裝飾、鐵捲門、窗框、柵欄、鷹架、樑、鋼架、配線盤。

■ 電器用品

爐子、洗衣機、電冰箱、除濕機、錄影機、熱水器、電氣加熱器、烤箱、照明器具、日光燈罩、冷凍櫃、空氣調節器、微波爐外殼、電器開關盒、馬達蓋子。

■ 運輸工業

車體內部配板、巴士及卡車後座配板、輸送系統、油箱、道路指標、道路欄杆、貨櫃、空氣淨化器、隔音牆。

■ 農業設備

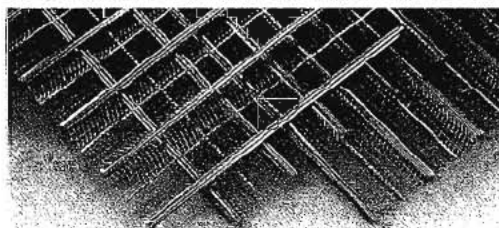
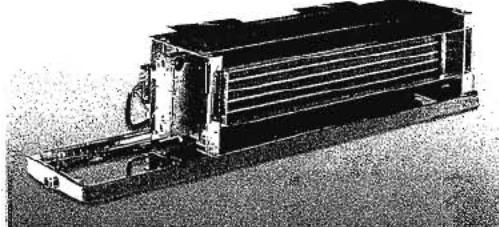
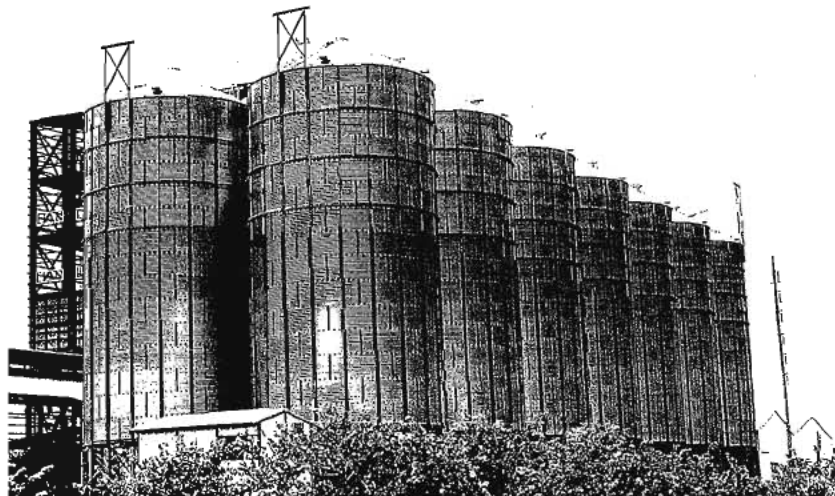
大型穀倉、收藏室、溫室、農業用乾燥機、水槽、飼養器、漏斗容器、灌溉渠、倉庫、筒倉、畜舍、農業用具。

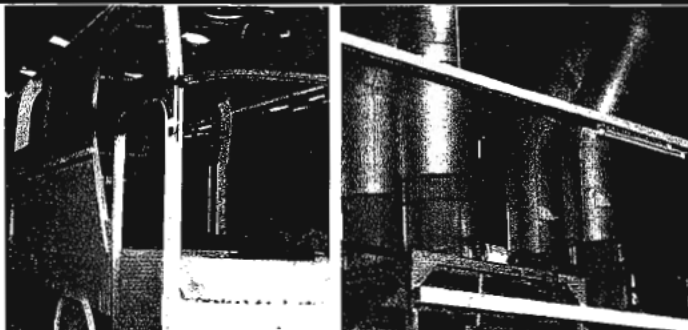
■ 傢俱及其他

自動販賣機、娛樂機器、太陽能集熱器、煙囪管、辦公設備、車庫、圓桶、提桶、三溫暖內部器材、工具箱、鋼製傢俱、垃圾桶、罐。

■ 資訊用品

電腦機殼、通訊器材。





■ BUILDING & CONSTRUCTION

Floor decks, ceilings, verandas, rolling doors, warehouse, partitions, sheds, gutters, wall, underground piping, sashes, beams, fences, scaffolding, indoor decorations, ducts, ventilating pipes, steel frames and cable trays.

■ ELECTRICAL APPLIANCES

Freezers, video recorder cases, motor cases, lighting fittings, water heaters, washing machines, refrigerators, stoves, air conditioners, dehumidifiers, fluorescent light housings, electrical heaters, toasters, microwave oven enclosures and switch boxes.

■ TRANSPORTATION

Containers, under body panels, bus & truck body panels, fuel tanks, noise screens, highway signs, air cleaners, conveyor systems and guard rails.



■ AGRICULTURAL EQUIPMENT

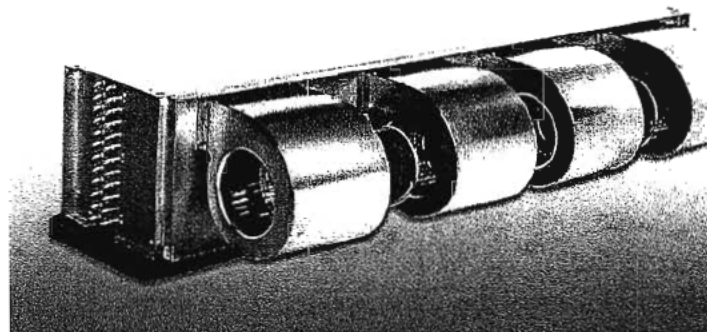
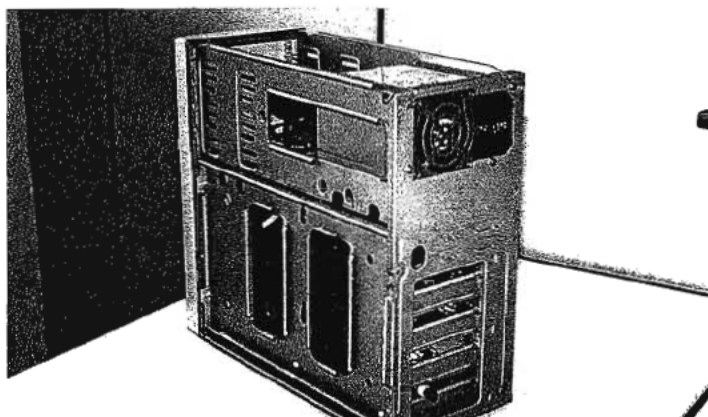
Barns, drying machines, animal houses, hoppers, irrigation systems, greenhouses, water tanks, sheds, silos, agricultural implements and feeders.

■ FURNITURE & OTHERS

Vending machines, drums, cans, pails, sauna inner parts, chimney pipes, entertainment machines, solar collectors, office equipment, steel furniture, tool boxes, garages and waste bins.

■ COMPUTER'S APPLIANCES

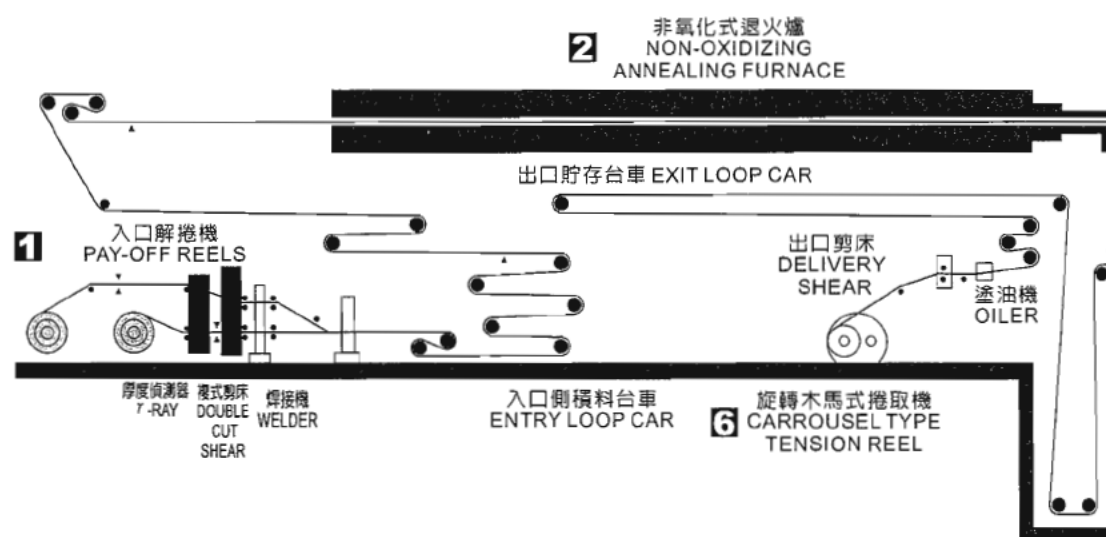
Computer shells and communication instruments.



製程

MANUFACTURING PROCESS

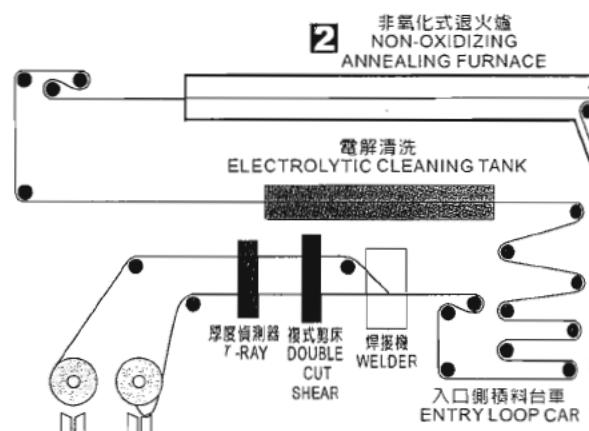
鍍鋅一線 NO. 1 CONTINUOUS GALVANIZING LINE

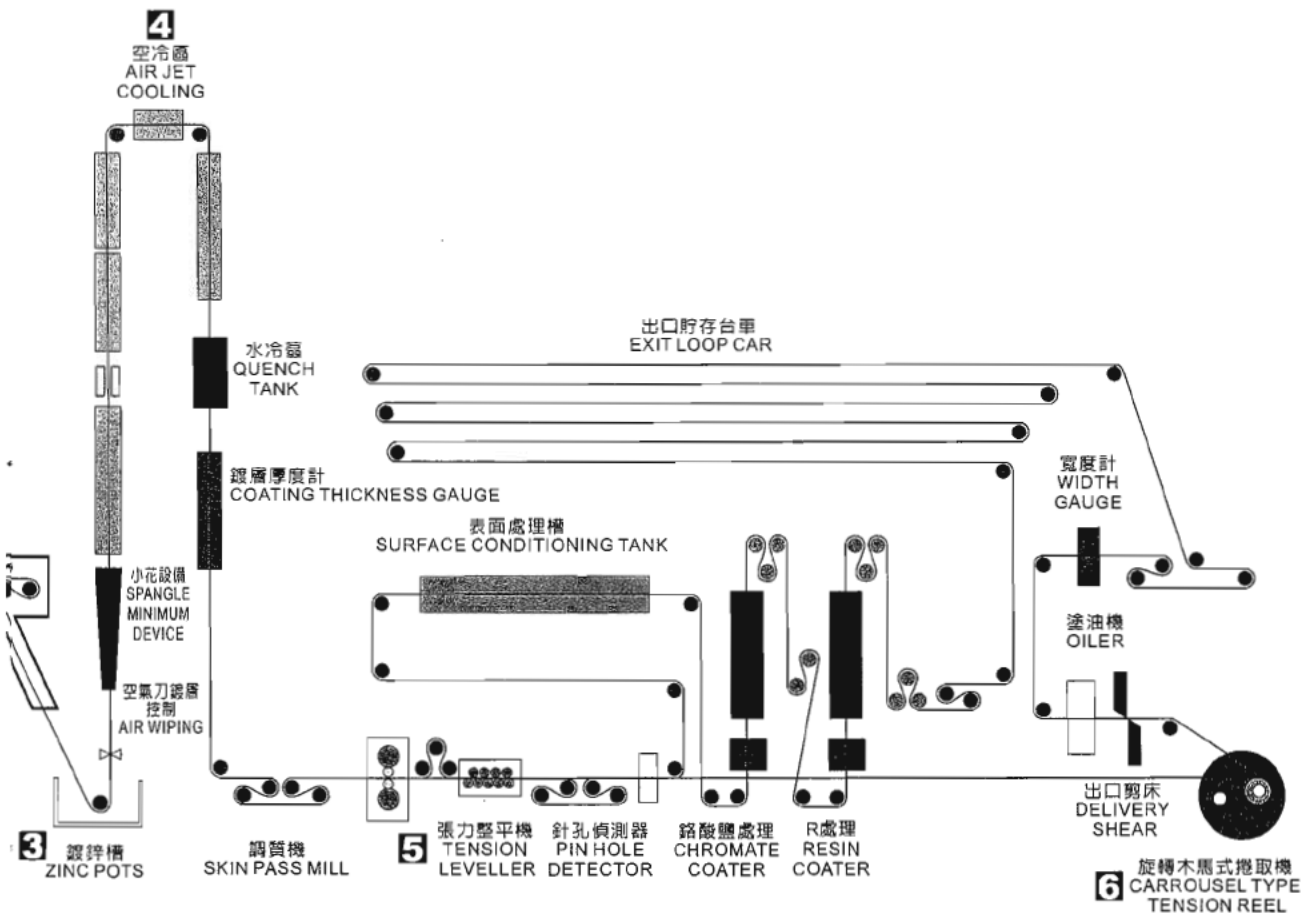
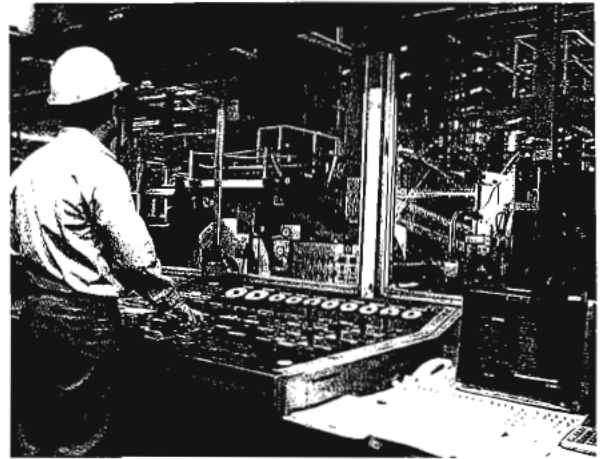
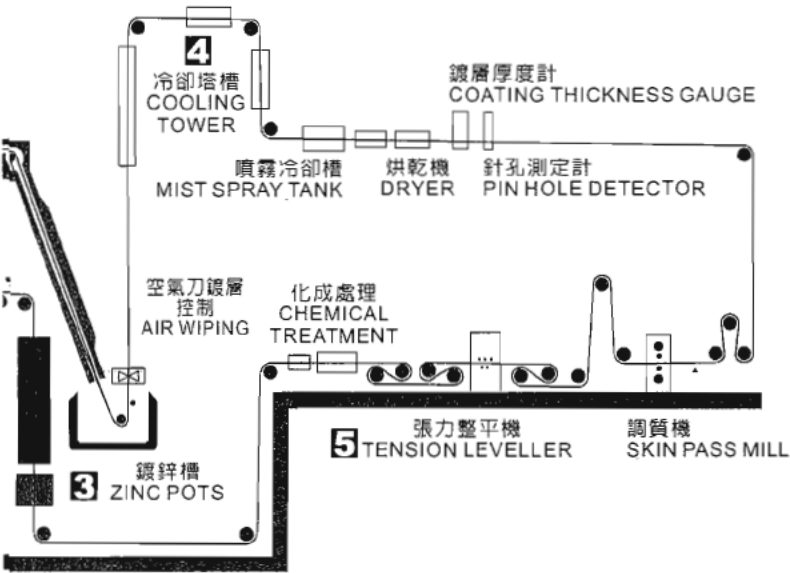


鍍鋅二線 NO. 2 CONTINUOUS GALVANIZING LINE



1 入口解捲機
PAY-OFF REELS





規格 SPECIFICATION

■鍍55%鋁鋅鋼捲

A.可供應尺寸 Sizes Available

品名Product 規格Specification	鍍鋁鋅 (GL)	鍍鋅 (GI)
厚度 (Thickness:mm)	0.21~2.3	0.20~2.3
寬度 (Width:mm)	600~1270	
鋼捲內徑 (ID:mm)	508/610	
鋼捲外徑 (OD:mm)	800~2140	
最大質量 (Max. Mass:MT)	22	

B.鍍鋁鋅重量範圍：40g/m²~200g/m² (兩面總和)

Range of Weight : 40g/m²~200g/m²

C.表面精整：一般花紋、超平滑

Surface : regular spangle, extra smooth

D.可供應鋼捲等級：一般級、扣鎖成型級、沖壓級、結構級

Grades Available: commercial, lock forming, drawing and structural grades

熱浸鍍55%鋁鋅鋼捲種類符號 Classified symbol 冷軋基板 cold-rolled base metal		最小降伏點 Yield Point Minimum N/mm ²	最小抗拉強度 Tensile Strength Minimum N/mm ²	最小伸長率 Elongation Minimum %					用途 Application
JIS G3321-2005	盛餘規格 SYSCO specification			公稱厚度 Nominal Thickness mm (t)					
				0.25 ≤ t < 0.40	0.40 ≤ t < 0.60	0.60 ≤ t < 1.0	1.0 ≤ t < 1.6	1.6 ≤ t < 2.3	
SGLCC	SGLC	(250)	(270)	(20)	(21)	(24)	(24)	(25)	一般用 Commercial
SGLCD	SGLD1	—	270	—	27	31	32	33	沖壓用 Drawing
—	SGL340	245	340	20	20	20	20	20	結構用 Structural
SGLC400	SGL400	295	400	16	17	18	18	18	結構用 Structural
SGLC440	SGL440	335	440	14	15	16	18	18	結構用 Structural
SGLC490	SGL490	365	490	12	13	14	16	16	結構用 Structural
SGLC570	SGL570	560	570	—	—	—	—	—	結構用 Structural
ASTM 代號 ASTM Designation 2005版		最小降伏點 Yield Point Minimum ksi(MPa)	最小抗拉強度 Tensile Strength Minimum ksi(MPa)	最小伸長率 Elongation Minimum %					用途 Application
A792(M) CS TYPES A,B,C		—	—	—					一般用 Commercial
A792(M) FS		—	—	—					扣鎖成型用 Lock Forming
A792(M) DS		—	—	—					沖壓用 Drawing
A792(M) SS Grade33(230)		33(230)	45(310)	20					結構用 Structural
A792(M) SS Grade37(255)		37(255)	52(360)	18					結構用 Structural
A792(M) SS Grade40(275)		40(275)	55(380)	16					結構用 Structural
A792(M) SS Grade50(340)		50(340)	65(450)	12					結構用 Structural
A792(M) SS Grade80(550)		80(550)	82(570)	—					結構用 Structural

備註：JIS/SYSCO：()內的數值僅供參考

() The values in parentheses in the table are only for informative reference.

ASTM:A792(M)表公制，以()數字表示

■ 鍍鋅鋼捲

A. 表面精整：一般花紋、微細花紋、超平滑

1. 一般花紋：

鍍鋅後之鋼板無任何處理而自然成形之花紋，又稱正常花紋。

2. 微小花紋：

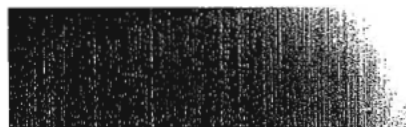
在鋅液中降低鉛之成份或另於鋅槽上方加裝噴鋅粉之設備，以抑制鋅花成長。

3. 超平滑：

在微小花紋再經調質機調質，使其表面可得到均勻平滑之表面。

B. 可供應鋼捲等級：

一般級、扣鎖成型級、結構級、沖壓級。



A. Surface Treatment: Regular Spangle, Mini Spangle, Extra Smooth

1. REGULAR SPANGLE：

Regular spangle is also called normal spangle which is naturally formed without any additional treatment during galvanizing.

2. MINI SPANGLE：

The spangle is restrained and formed as mini spangle by reducing the lead content in the zinc liquid or by blowing the zinc powder from the equipment installed on the zinc pot.

3. EXTRASMOOTH：

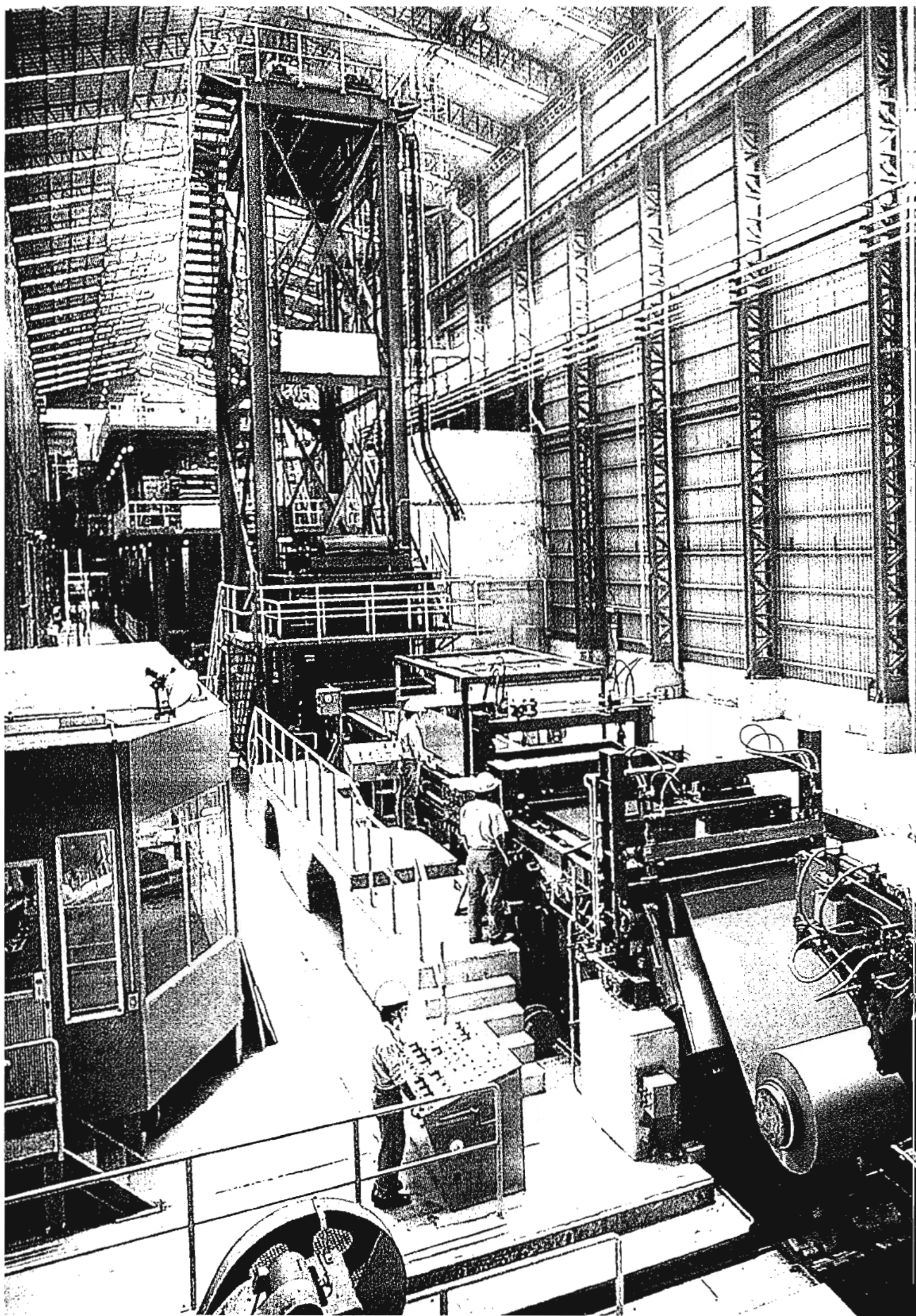
The mini spangle is further skin-passed to produce the extra smooth surface.

B. Grades Available

commercial grade, lock forming grade, structural grade and drawing grade.

JIS G3302-2005 / SYSCO 熱浸鍍鋅鋼捲 種類符號 Classified symbol		最小降伏點 Yield Point Minimum N/mm ²	最小抗拉強度 Tensile Strength Minimum N/mm ²	最小伸長率 Elongation Minimum %						用途 Application
				公稱厚度 Nominal Thickness mm (t)						
				0.25≤ t<0.40	0.40≤ t<0.60	0.60≤ t<1.0	1.0≤ t<1.6	1.6≤ t<2.5	t≥2.5	
冷軋基板 cold-rolled base metal	熱軋基板 hot-rolled base metal									
SGCC	SGHC	—	—	—	—	—	—	—	—	一般用 Commercial
SGCH	—	—	—	—	—	—	—	—	—	全硬質一般用 Commercial Hard
SGCD1	—	—	270	—	34	36	37	38	—	沖壓用 Drawing
SGC340	SGH340	245	340	20	20	20	20	20	20	結構用 Structural
SGC400	SGH400	295	400	18	18	18	18	18	18	結構用 Structural
SGC440	SGH440	335	440	18	18	18	18	18	18	結構用 Structural
SGC490	SGH490	365	490	16	16	16	16	16	16	結構用 Structural
—	SGH540	400	540					16	16	結構用 Structural
SGC570		560	570	—	—	—	—	—	—	結構用 Structural
ASTM 代號 ASTM Designation 2005版		最小降伏點 Yield Point Minimum ksi (MPa)	最小抗拉強度 Tensile Strength Minimum ksi (MPa)	最小伸長率 Elongation Minimum %						用途 Application
A653(M) CS TYPES A,B,C		—	—	—						一般用 Commercial
A653(M) FS TYPES A,B		—	—	—						扣鎖成型用 Lock Forming
A653(M) DDS		—	—	—						沖壓用 Drawing
A653(M) SS Grade33(230)		33(230)	45(310)	20						結構用 Structural
A653(M) SS Grade37(255)		37(255)	52(360)	18						結構用 Structural
A653(M) SS Grade40(275)		40(275)	55(380)	16						結構用 Structural
A653(M) SS Grade50(340)		50(340)	65(450)	12						結構用 Structural
A653(M) SS Grade80(550)		80(550)	82(570)	—						結構用 Structural

ASTM:A653(M)表公制，以()數字表示





鍍55%鋁鋅烤漆鋼捲 / 鍍鋅烤漆鋼捲 PREPAINTED 55% Al-Zn ALLOY COATED STEEL COILS / GALVANIZED STEEL COILS

鍍(鋁)鋅鋼捲之耐蝕性雖強，但爲了改變單調、無變化的表面，在鍍(鋁)鋅鋼捲表面經塗裝、烘烤等作業，生產出美觀、耐蝕性更高的鍍(鋁)鋅烤漆鋼捲。

55%Al-Zn alloy-coated steel sheets and galvanized steel sheets have excellent corrosion resistance. However, to improve their dull and changeless surface, color coating and baking on the surface of 55%Al-Zn alloy-coated steel sheets and galvanized steel sheets produce beautiful and high corrosion resistant prepainted steel sheets.

■特性

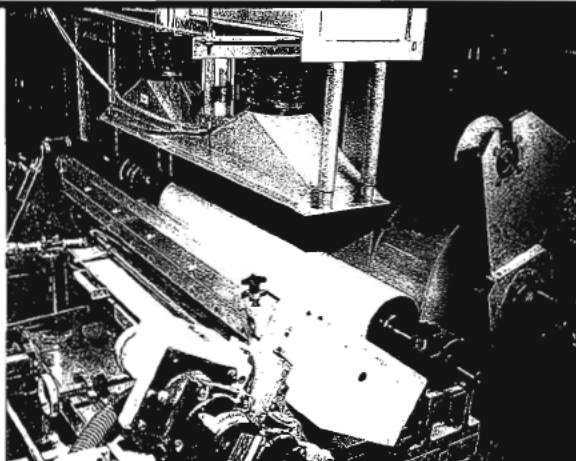
- (1) 表面顏色有選擇性：配合環境使用可呈現整體景觀，增加價值感。
- (2) 耐環境的優越性：如耐熱性、耐蝕性、耐濕性、耐候性……等。
- (3) 耐屈曲性、耐衝擊性及耐酸耐鹼性：優越的加工性與耐化學性是鍍(鋁)鋅烤漆鋼捲在現代被大量使用的原因。

■CHARACTERISTICS

- (1) Many colors are available to match the environment and attach value to the appearance.
- (2) Superior resistance against environment: Heat resistance, corrosion resistance, humidity resistance, weather proof, etc..
- (3) Formability, impact resistance, and acid/alkali resistance, superior workability and chemical resistance are the major reasons for the popularity of prepainted 55%Al-Zn alloy-coated and galvanized steel sheets.

烤漆層

PAINT COATING SYSTEMS



■ 烤漆耐久性等級

CLASSIFICATION OF DURABILITY OF PAINT COATING AND DESIGNATIONS

耐久性種類 Classification of durability	代 號 Symbol	塗裝系統 Paint coating system	耐久性試驗 Durability test	
			鹽水噴霧試驗 Duration of salt spray test	加速耐候試驗(參考用) Duration of dew cycle type accelerated weathering test (for reference)
第一類 Class 1	1	塗一層 one-coat	200小時 hours	—
第二類 Class 2	2	塗二層 two-coat	500小時 hours	—
第三類 Class 3	3	塗二層或以上 two-coat or more	2000小時 hours	1500小時 hours

■ 烤漆層面標準

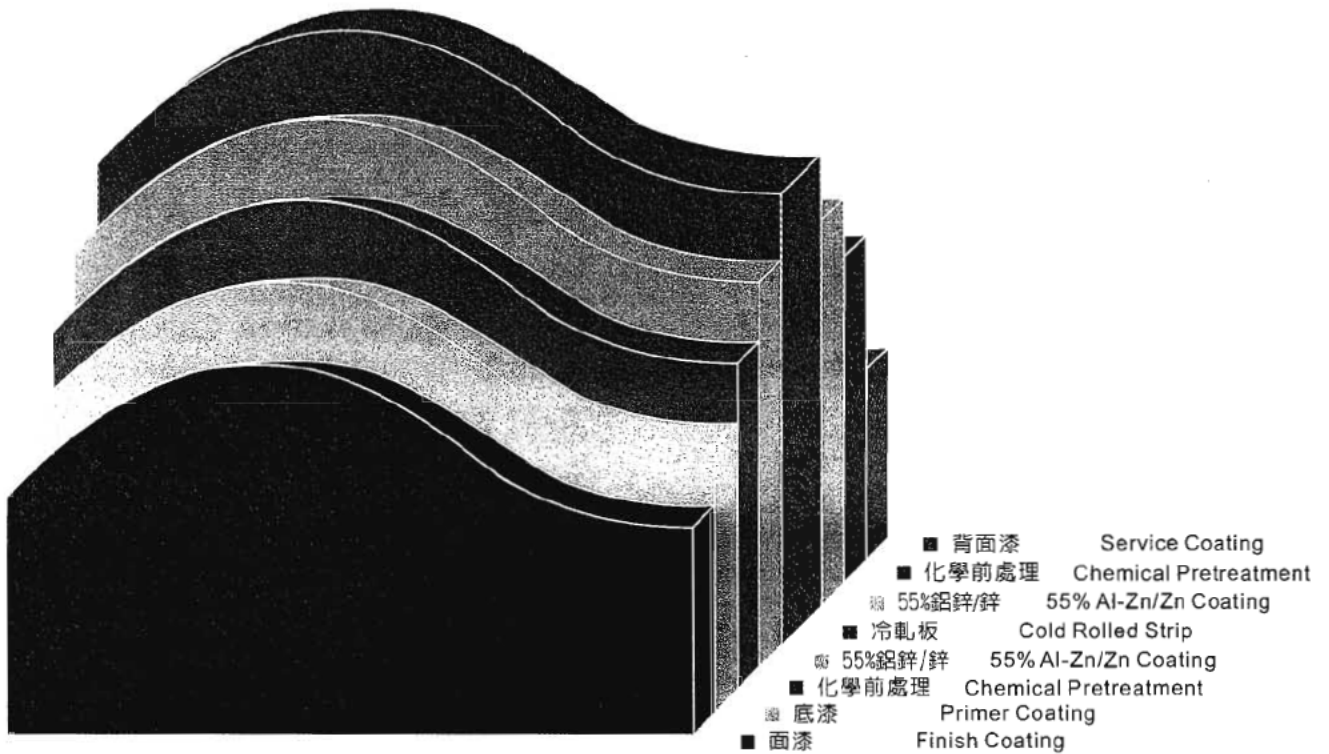
PAINT COATING SYSTEMS AVAILABLE AS STANDARD

產品名稱 Products	正面 Front Side		背面 Reverse Side
	底漆 Primer Coating	面漆 Finish Coating	
聚酯樹脂彩色鍍面鋼捲 Polyester Coated	環氧樹脂底漆 / 聚氨基甲酸酯樹脂底漆 Epoxy Primer / Polyurethane Primer(PU)	一般聚酯樹脂(PE) Regular Polyester	背面漆 Service Coating
矽化聚酯樹脂彩色鍍面鋼捲 Silicon Modified Polyester Coated		矽化聚酯樹脂(SMP) Silicon Modified Polyester	
聚偏二氟乙烯樹脂彩色鍍面鋼捲 P.V.D.F. Coated		聚偏二氟乙烯樹脂(PVDF) Polyvinylidene Floride	
超低光澤強化樹脂彩色鍍面鋼捲 Super Low Gloss Polyester Coated		強化聚酯樹脂 Super Modified Polyester	

■ 烤漆層剖面圖 SECTIONAL VIEWS OF PAINT COATING SYSTEMS

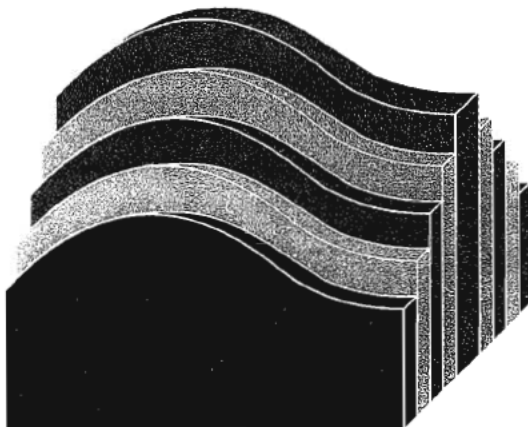
1. 標準產品，正面為面漆，背面為背面漆

Standard Product, finish coating on the front side, service coating on the reverse side.



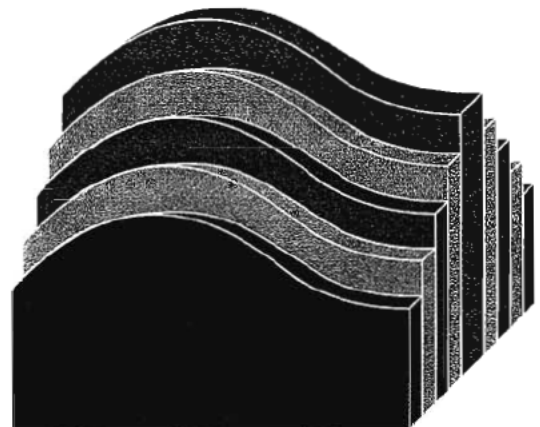
2. 正面為面漆，背面為底漆加背面漆

Finish coating on the front side, primer plus service coating on the reverse side.



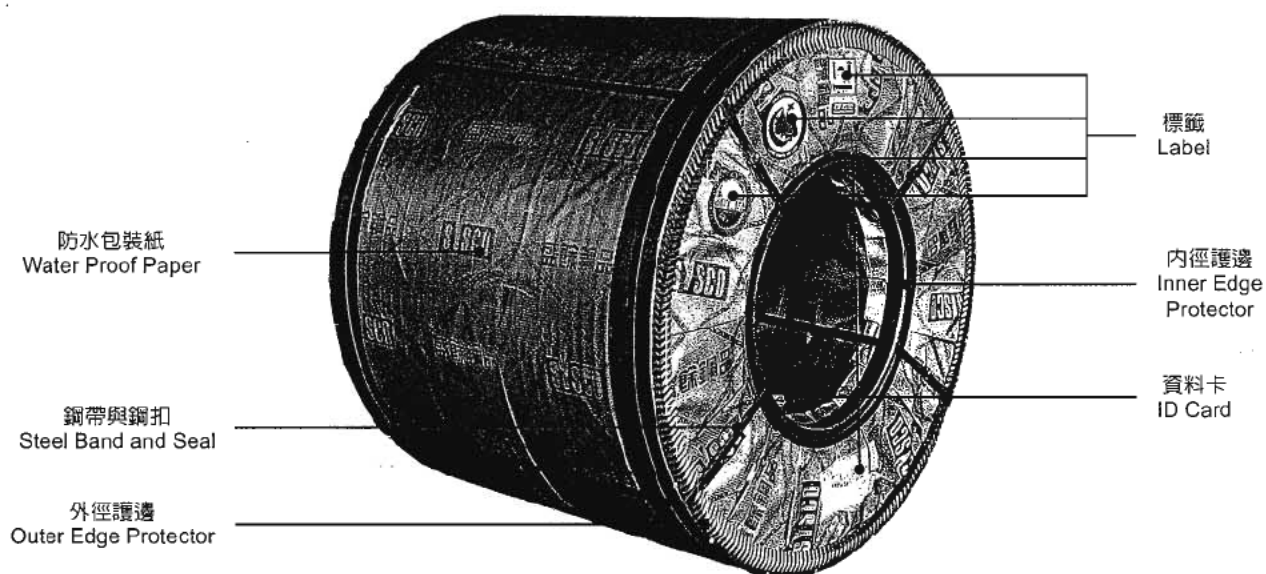
3. 雙面均為面漆

Finish coating on both sides.



包裝與標籤

PACKING AND LABELING

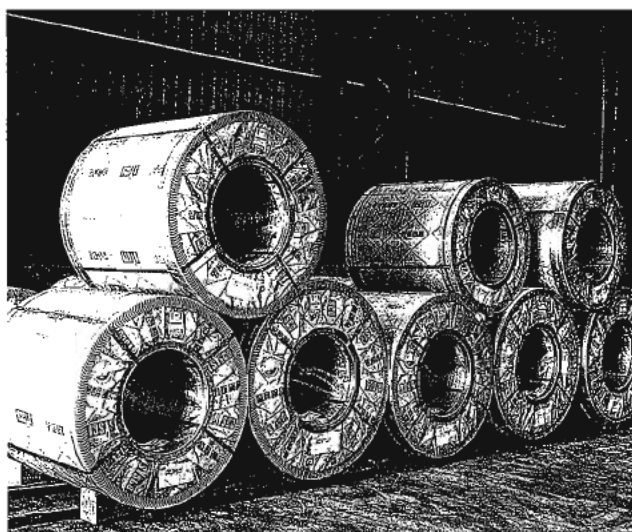


SHENG YU STEEL CO., LTD.			
SHENG YU STEEL CO., LTD.			
11 Chung Lin Rd., Tainan, Taiwan			
TEL: (06) 2771111 FAX: (06) 2771111			
Hsin-Da Zuo, S.A. Zuo, General Steel, Co., Ltd.			
86047			
0105975 / 1000			
1			
0.576 mm x 1030 mm x CONL			
SGLD1			
AZ090			
R(Regular)			
C(Chromate)/M(None)			
X(None)			
DB0038 / 1			
GL (55% Al-Zn)			
2080 m			
AW 9870 kg			
9920 kg			
G01113 C.W.No			

■鍍（鋁）鋅鋼捲標籤 Label of GI/GL coil

SHENG YU STEEL CO., LTD.			
SHENG YU STEEL CO., LTD.			
11 Chung Lin Rd., Tainan, Taiwan			
TEL: (06) 2771111 FAX: (06) 2771111			
Hsin-Da Zuo, S.A. Zuo, General Steel, Co., Ltd.			
87128			
8012046 / 0001			
1			
0.42 mm X 914 mm X C			
CGLC-20			
081DF031 / 010			
CS (COLORSTRONG)			
1560			
C80124 87128			

■彩色鍍（鋁）鋅烤漆鋼捲標籤 Label of PPGI/PPGL coil



運輸及儲存

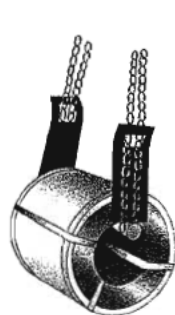
TRANSPORTATION AND STORAGE

為確保本公司各種產品鋼捲的品質水準，故在處理及儲存時須避免損傷。儲存設備必須清潔，接觸面必須平整避免凸出，鋼捲必須保護，以防止表面及側面受損。當平放於地面時，須避免滾動；在鋼捲解開時，須避免磨損，在加工時鋼捲之張力必須注意維持。產品運送時必須保持乾燥，儲存室須具抗候性。在高溫度的情況下，須有足夠的通風及空氣循環以防止水氣凝結。若鋼捲一旦受潮，則必須重捲處理，並立即使用以防止材料變質。

To ensure the quality of our steel coils, special attention must be paid during handling and storage of products to avoid damage. The contact surface of the storage equipment must be clean and smooth without any projection. The steel coils must also be protected to prevent damage to the reverse side. When the coils are placed on the ground, rolling of coils should be avoided. Abrasion must be avoided at the time of uncoiling the steel coils. Besides, be sure to maintain the tension of the coils during processing. The products must be kept dry in the course of transportation and the storerooms should be weather-proof. Under high temperature, there must be sufficient ventilation and air circulation to prevent condensation of vapor. Once the steel coils are affected by humidity, then recoiling must be carried out, and the coils should be put to use immediately to prevent the quality of the coils from deterioration.

■ 處理方式 HANDLING

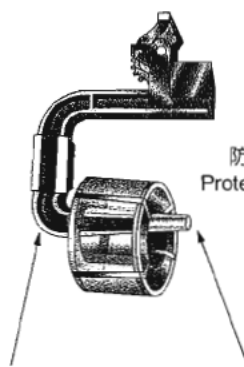
■ C型吊鉤 C HOOK



以支撐桿穿經鋼捲
中心孔吊運方式
Lifting Bar



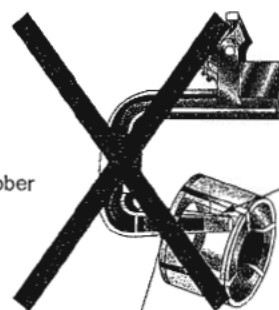
以鏈索穿經鋼捲
中心孔吊運方式
Sling Through Bore



心軸部份適當長度
Suitable Length
Mandrel Section

防護橡皮墊
Protective Rubber

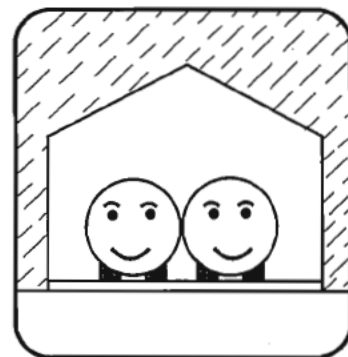
心軸頂端之保護材料
Protective Material
On Point of Mandrel Section



孔內受到損傷
Internal Bore
Damage

心軸部份太短
Material Section
Too Short

■ 儲存方式 STORAGE



技術服務

TECHNICAL SERVICE

本公司自我期許：「要求品質第一，讓顧客滿意」，秉持「誠信」的企業理念永續經營。公司所設之銷售與專業技術部門，已獲得日本專業鍍面鋼廠淀川鋼鐵公司的全力協助與訓練；而盛餘的技術服務人員可建議客戶使用最適用的產品組合，時時提供客戶實用的產品資訊，並參與規劃作業階段的諮詢服務。加速提昇國內平板系列產業的品質。盛餘的售後服務制度一直被國內外客戶所稱讚及肯定。

SYSCO anticipates itself to excel in product/service quality and customer satisfaction. "Ethical business conduct" is the guideline to manage the enterprise perpetually. Yodogawa Steel Works, Ltd., SYSCO's parent company and Japan's top coated steel maker, has been extending full support and training to assist SYSCO's marketing and technical functions. SYSCO's technical service staffs are able to suggest the most suitable product selection, always provide practical product information and offer consultation service at the planning stage. SYSCO takes it as its responsibility to accelerate uplifting the quality of domestically-produced flat steel products and SYSCO has been affirmed and praised in its after-sale service system by both inland and foreign customers.




標準顏色

STANDARD COLORS

可拉壯 PVDF 系列
COLORSTRONG PVDF 系列


正面漆 Finish coating




FB206 黃棕色 (Rawhide)

FW266 骨白色 (Bone White)


FW386 模白色 (Polar White)




FG606 霧綠 (Misty Green)



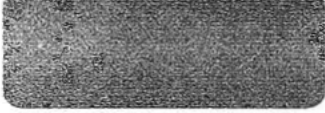
FY326 岩灰色 (Slate Grey)



FL576 海藍色 (Pacific Blue)




FR846 磚紅色 (Terra Cotta)



BW73Y 背漆顏色 Service coating

可拉壯 SMP 系列
COLORSTRONG SMP 系列


正面漆 Finish coating




SB256 栗褐色 (Auburn Beige)

SC306 象牙白 (Ivory)


SW336 模白色 (Polar White)




SG680 霧綠色 (Misty Green)




SY356 岩灰色 (Slate Grey)



SL656 海藍色 (Pacific Blue)



SR616 磚紅色 (Terra Cotta)



BW73Y 背漆顏色 Service coating

可拉壯 PE 系列
COLORSTRONG PE 系列

正面漆 Finish coating

1C466 象牙白 (Ivory)

1C926 米黃色 (Cream)

1W086 雪白色 (Snow White)



1G386 翠綠色 (Jade)



2Y736 霧灰色 (Misty Grey)



1L246 天藍色 (Sky Blue)



1R426 朱紅色 (Vermilion)



BW736 背漆顏色 Service coating

(註) 由於印刷的關係，所述標準色可能和實際的顏色稍有差異，故本表色樣僅供參考。
實際顏色必須參考本公司標準樣本，若需其他顏色或光澤，請另行與本公司洽議。

NOTE : Due to color variations in printing dyes, the above color standards may be slightly different from the actual color on SYSCO's Colorstrong and are provided as an indication only. Actual colors are available by reference to SYSCO's color chart. Color and gloss levels other than standard colors may be obtained but are subject to special negotiation.

附 錄

REFERENCE DATA

■面積及質量對照表 TABLES

■鍍55%鋁鋅板 55%Al-Zn ALLOY-COATED STEEL SHEET

《表1》每單位面積之質量

本表係提供本公司之正規鍍鋁鋅系統產品，在各種公稱厚度和鍍鋅等級時，每平方米之理論質量。

Table 1 Weight of each unit area

This table provides weight of each square meter of standard 55% Al-Zn alloy-coated steel products at different nominal thickness and galvanization grades. 單位：kg / m²

	0.27	0.30	0.35	0.40	0.50	0.60	0.70	0.80	0.90	1.0	1.2
AZ90	2.240	2.475	2.868	3.260	4.045	4.830	5.615	6.400	7.185	7.970	9.540
AZ120	2.280	2.515	2.908	3.300	4.085	4.870	5.655	6.440	7.225	8.010	9.580
AZ150	2.320	2.555	2.948	3.340	4.125	4.910	5.695	6.480	7.265	8.050	9.620
AZ170	2.350	2.585	2.978	3.370	4.155	4.940	5.725	6.510	7.295	8.080	9.650

《表2》每公噸之面積

本表係提供本公司之正規鍍鋁鋅系統產品，在各種公稱厚度和鍍鋅等級時，每公噸之理論面積。

Table 2 Area of each metric ton

This table provides area of each metric ton of standard 55% Al-Zn alloy-coated steel products at different nominal thickness and galvanization grades. 單位：m² / MT

	0.27	0.30	0.35	0.40	0.50	0.60	0.70	0.80	0.90	1.0	1.2
AZ90	447	404	349	307	247	207	178	156	139	125	105
AZ120	439	398	344	303	245	205	177	155	138	125	104
AZ150	431	391	339	299	242	204	176	154	138	124	104
AZ170	426	387	336	297	241	202	175	154	137	124	104

〈註〉表中所提供之數據僅供本公司之正規鍍鋁鋅系列產品參考用，實際數據可能稍有些微變化，但均在可允許之製造公差範圍內。

Note: Data provided in these tables are only for reference of standard galvanized products series of the company, while the practical data may vary a little but still fall into the permitted manufacturing nominal range.

■鍍鋅板 GALVANIZED STEEL SHEET

《表3》每單位面積之質量

本表係提供本公司之正規鍍鋅系統產品，在各種公稱厚度和鍍鋅等級時，每平方米之理論質量。

Table 3 Weight of each unit area

單位：kg / m²

This table provides weight of each square meter of standard galvanized products at different nominal thickness and galvanization grades.

	0.27	0.30	0.35	0.40	0.50	0.60	0.70	0.80	0.90	1.0	1.2
Z12	2.303	2.538	2.931	3.323	4.108	4.893	5.678	6.463	7.248	8.033	9.603
Z18	2.364	2.599	2.992	3.384	4.169	4.954	5.739	6.524	7.309	8.094	9.664
Z22	2.425	2.660	3.053	3.445	4.230	5.015	5.800	6.585	7.370	8.155	9.725
Z27	2.501	2.736	3.129	3.521	4.306	5.091	5.876	6.661	7.446	8.231	9.801

《表4》每公噸之面積

本表係提供本公司之正規鍍鋅系統產品，在各種公稱厚度和鍍鋅等級時，每公噸之理論面積。

Table 4 Area of each metric ton

單位：m² / MT

This table provides area of each metric ton of standard galvanized products at different nominal thickness and galvanization grades.

	0.27	0.30	0.35	0.40	0.50	0.60	0.70	0.80	0.90	1.0	1.2
Z12	434	394	341	301	243	204	176	155	138	124	104
Z18	423	385	334	296	240	202	174	153	137	124	103
Z22	412	376	328	290	236	199	172	152	136	123	103
Z27	400	365	320	284	232	196	170	150	134	121	102

〈註〉表中所提供之數據僅供本公司之正規鍍鋅系列產品參考用，實際數據可能稍有些微變化，但均在可允許之製造公差範圍內。

Note: Data provided in these tables are only for reference of standard galvanized products series of the company, while the practical data may vary a little but still fall into the permitted manufacturing nominal range.

■ JIS G3321-1998熱浸鍍55%鋁鋅鋼板 55% Al-Zn alloy-coated steel sheet

雙面 : both surfaces 單位 : g/m²

鍍層代號 Coating mass symbol	AZ90	AZ120	AZ150	AZ170
三點測試平均最小值 Average coating mass in triple-spot test	90	120	150	170
單點最小值 Minimum coating mass at a single spot	76	102	130	145
相當鍍層厚度(mm) Equivalent coating thickness	0.033	0.043	0.054	0.062

■ ASTM A792M-01a熱浸55%鋁鋅鋼板 (公制) 55% Al-Zn alloy-coated steel sheet

雙面 : both surfaces 單位 : g/m²

鍍層代號 Coating mass symbol	AZM150	AZM165	AZM180
三點測試平均最小值 Average coating mass in triple-spot test	150	165	180
單點最小值 Minimum coating mass at a single spot	130	150	155

■ ASTM A792-01a熱浸鍍55%鋁鋅鋼板 (英制) 55% Al-Zn alloy-coated steel sheet

雙面 : both surfaces 單位 : oz/ft²

鍍層代號 Coating mass symbol	AZ50	AZ55	AZ60
三點測試平均最小值 Average coating mass in triple-spot test	0.50	0.55	0.60
單點最小值 Minimum coating mass at a single spot	0.43	0.50	0.52

■ ASTM A653M-01a熱浸鍍鋅鋼板 (公制) Galvanized steel sheet

雙面 : both surfaces 單位 : g/m²

鍍層代號 Coating mass symbol	Z120	Z180	Z275	Z350	Z450	Z600
三點測試平均最小值 Average coating mass in triple-spot test	120	180	275	350	450	600
單點最小值(單面 : single surface) Minimum coating mass at a single spot	36	60	94	120	154	204
單點最小值 Minimum coating mass at a single spot	90	150	235	300	385	510

■ ASTM 653-01a熱浸鍍鋅鋼板 (英制) Galvanized steel sheet

雙面 : both surfaces 單位 : oz/ft²

鍍層代號 Coating mass symbol	G40	G60	G90	G115	G140	G185
三點測試平均最小值 Average coating mass in triple-spot test	0.40	0.60	0.90	1.15	1.40	1.85
單點最小值(單面 : single surface) Minimum coating mass at a single spot	0.12	0.20	0.32	0.40	0.48	0.64
單點最小值 Minimum coating mass at a single spot	0.30	0.50	0.80	1.00	1.20	1.60

■ JIS G3302-1998熱浸鍍鋅鋼板 Galvanized steel sheet

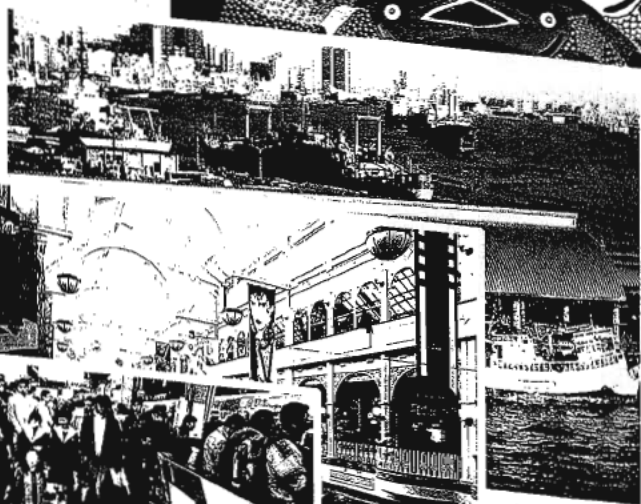
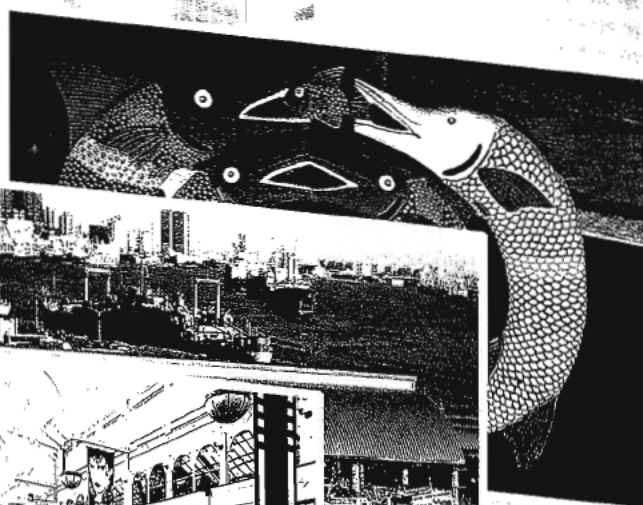
雙面 : both surfaces 單位 : g/m²

鍍層代號 Coating mass symbol	Z06	Z08	Z10	Z12	Z18	Z20	Z22	Z25	Z27	Z35	Z45	Z60
三點測試平均最小值 Average coating mass in triple-spot test	60	80	100	120	180	200	220	250	275	350	450	600
單點最小值 Minimum coating mass at a single spot	51	68	85	102	153	170	187	213	234	298	383	510
相當鍍層厚度 (mm) Equivalent coating thickness	0.013	0.017	0.021	0.026	0.034	0.040	0.043	0.049	0.054	0.064	0.080	0.102

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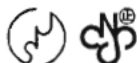


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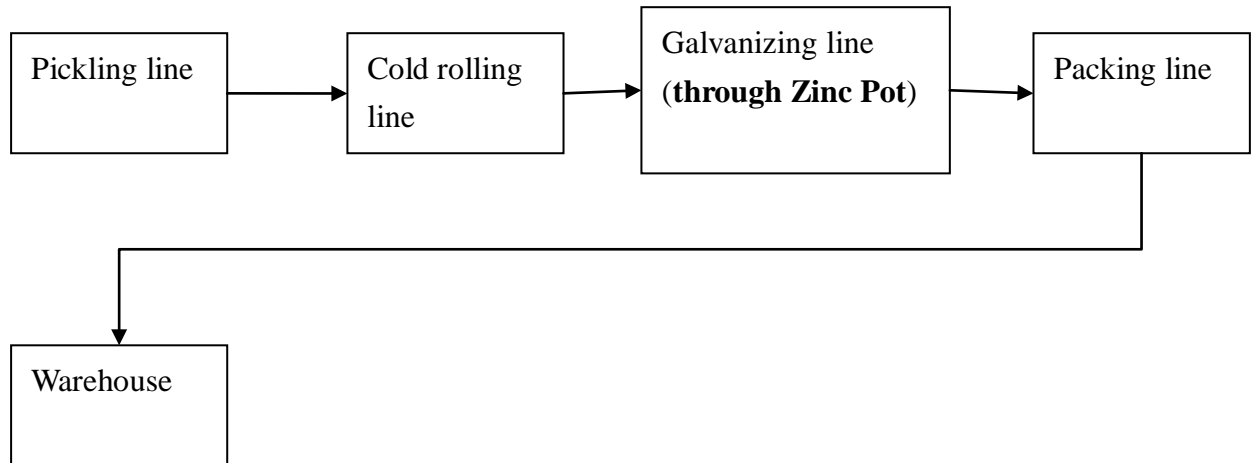
通過 ISO 9001 品質認證
通過 ISO 14001 環保認證
通過 OHSAS 18001 安衛認證

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Exhibit 26

GI Production Process



By product and Scrap for GI

LINE	By-product	Scrap
Pickling line	Salvage Top & End Fe ₂ O ₃	Waste Iron
Cold rolling line	Salvage Top & End	Waste Iron
Galvanizing line	Salvage Top & End Zinc Dross	Waste Iron