



International Trade Remedies Branch
Exporter Questionnaire

Product: Hot rolled coil steel
From: Japan, the Republic of Korea, Malaysia
and Taiwan
Investigation period: 1 April 2011 to 31 March 2012
Response due by: **15 August 2012**
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Australian Customs and Border Protection website:

www.customs.gov.au

**Return completed
questionnaire to:** International Trade Remedies Branch
Australian Customs and Border
Protection Service
5 Constitution Avenue
Canberra ACT 2601
AUSTRALIA

Attention: Director Operations 1

CONTENTS

CONTENTS 2
GOODS UNDER CONSIDERATION 3
INSTRUCTIONS 4
 Why you have been asked to fill out this questionnaire? 4
 What happens if you do not respond to this questionnaire? 4
 Due date for response 4
 Confidential and non-confidential submissions 4
 Exporter's declaration 5
 Verification of the information that you supply 5
 If you do not manufacture the goods 6
 If you do not export the goods 6
 Outline of information required by this questionnaire 6
 Some general instructions for preparing your response 6
 Instructions on providing electronic data 7
 Further information 7
SECTION A - COMPANY STRUCTURE AND OPERATIONS 8
 A1 Identity and communication 8
 A2 *Representative of the company for the purpose of investigation* 8
 A3 Company information 9
 A4 General accounting/administration information 12
 A5 Sales 20
SECTION B - SALES TO AUSTRALIA (EXPORT PRICE) 22
SECTION C - EXPORTED GOODS & LIKE GOODS 31
SECTION D - DOMESTIC SALES 33
SECTION E - FAIR COMPARISON 41
SECTION F - EXPORT SALES TO COUNTRIES OTHER THAN AUSTRALIA (THIRD COUNTRY SALES) 54
SECTION G - COSTING INFORMATION AND CONSTRUCTED VALUE 56
SECTION H - EXPORTER'S DECLARATION 64
SECTION I - CHECKLIST 65
APPENDIX - GLOSSARY OF TERMS 66

GOODS UNDER CONSIDERATION

The goods under consideration (the goods) i.e. the goods exported to Australia, allegedly at dumped prices, is hot rolled coil. The applicant provided further details as follows:

General description

The application specifies that:

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

Goods excluded from this application are hot rolled products that have patterns in relief (known as checker plate) and plate products.¹

Hot Rolled Coil ("HRC") is supplied in a range of thicknesses, all of which are covered by this application.

¹ Application for the publication of a dumping duty notice for Hot Rolled Coil exported from Japan, the Republic of Korea, Malaysia and Taiwan (Application), page 10.

INSTRUCTIONS

Why you have been asked to fill out this questionnaire?

Customs and Border Protection is responsible for investigating the allegation that hot rolled coil has been exported to Australia from the Republic of Korea (Korea), Taiwan, Japan and Malaysia at dumped prices and is causing, or are threatening to cause, material injury to an Australian industry producing like goods.

Customs and Border Protection will use the information you provide to determine normal values and export prices over the investigation period. This information will determine whether hot rolled coil is dumped. You may make separate submissions concerning any other matter, for example injury.

Customs and Border Protection investigation will be carried out under the provisions of the Part XVB of the *Customs Act 1901*.

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 (possibly 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, we may deem that you did not cooperate with the investigation. In that case we may assess a dumping margin for your company based upon normal values that may be the highest determined in your country during the investigation period.

It is in your interest, therefore, to provide a complete submission.

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 page. 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 you cannot lodge your submission by the due date please advise the investigation case manager as soon as possible.

Confidential and non-confidential submissions²

You are required to lodge one confidential and two non-confidential versions of your submission by the due date. Please ensure that *each page* of information you provide is clearly marked either "IN-CONFIDENCE" or "NON-CONFIDENTIAL".

² The term "submissions" also refers to questionnaire responses.

[NON CONFIDENTIAL]

All information provided to Customs and Border Protection in-confidence will be treated accordingly. The non-confidential version of your submission will be placed on the public record.

Please note, Australia's anti-dumping and countervailing legislation requires that to the extent that information given to Customs and Border Protection is claimed to be confidential or whose publication would adversely affect a business or commercial interest, the person giving the information must ensure that a summary of that information contains sufficient detail to allow a reasonable understanding of the substance of the information, but does not breach confidentiality nor adversely affect those interests.

The legislation allows that a person is not required to provide a summary for the public record if Customs and Border Protection can be satisfied that no such summary can be given that would allow a reasonable understanding of the substance of the information. However, such a summary would add considerably to an interested party's understanding of information contained in a document.

As provided for in Australia's anti-dumping and countervailing legislation, all submissions are required to have a bracketed explanation of deleted or blacked out information for the non-confidential version of the submission. Note that if such an explanation is not provided, Customs and Border Protection may disregard the information in the submission. An example of a statement to accompany deleted/blacked out text is:

[explanation of cost allocation through the divisions].

If, for some reason, you cannot produce a non-confidential summary, please contact the investigation case manager.

Exporter's declaration

At section H, you are required to make a declaration that the information contained in your submission is complete and correct. Alternatively, if you did not export the goods during the investigation period, you may make a declaration to that effect. You must return a signed declaration with your response to the questionnaire.

Verification of the information that you supply

Customs and Border Protection will seek to verify the information provided in your submission. The purpose of the visit is to verify the information submitted in response to this questionnaire. It is not meant to be a chance for you to provide new or additional information. Customs and Border Protection expects your response to the questionnaire to be complete and accurate.

Verification visits may take several days. We will want to examine in detail your company's records in respect of the goods and will ask for copies of documents relating to the manufacture and sale of the goods. 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 provide you with an opportunity to review the report for accuracy. We will also ask you to prepare a non-confidential copy of the report for the public record.

If you do not manufacture the goods

You may export but not produce or manufacture the goods (for example, you are a trading company, broker, or vendor dealing in the goods).

In such cases it is important that you forward a copy of this questionnaire to the relevant manufacturers **immediately**. You should also inform the investigation case officer of the contact details for these manufacturers.

You should complete those sections of the questionnaire that you are reasonably able to complete. If, for example, you are unable to supply details of production costs, you should clearly explain why the section does not apply to your company.

If you do not export the goods

Depending on the arrangement for sale of the goods to Australia through an intermediary, Customs and Border Protection will have to determine who the exporter of the goods is for the purpose of this investigation.

In any case, information (such as cost of production data) supplied by the manufacturer will be relevant to establishing the normal value of the goods. In the absence of verified information, Customs and Border Protection may use other available information. This information may result in a decision less favourable to your company.

Outline of information required by this questionnaire

Section	Explanation
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 goods.
Section D	A detailed list of all of your company's sales of like goods in your domestic market.
Section E	Information to allow a fair comparison between export and domestic prices.
Section F	Information in relation to your company's exports of like goods to countries other than Australia.
Section G	Costs to make and sell, for exports to Australia and for the domestic market.
Section H	Your declaration.
Section I	A checklist.
Appendix 1	A glossary of terms used in this questionnaire

Some general instructions for preparing your response

- When answering the questionnaire please carefully read all instructions. Customs and Border Protection requires a response to *all* sections of this

[NON CONFIDENTIAL]

questionnaire. Please provide an explanation if a question is not relevant to your situation.

- Answer questions in the order presented in the questionnaire. Please ensure that information submitted conforms to the requested format and is clearly labelled. Please repeat the question to which you are responding and place your answer below it.
- Identify source documents and advise where they are kept. During on-site verification you should be prepared to substantiate all the information you have submitted. Every part of the response should be traceable to company documents that are used in the ordinary course of business.
- We recommend that you retain all work sheets used in answering the questionnaire, in particular those linking the information supplied with management and accounting records. This will help us to verify the information.
- Clearly identify all units of measurement and currencies used. Apply the same measurement consistently throughout your response to the questionnaire.

Instructions on providing electronic data

- It is important that information is submitted in electronic format.
- Electronic data should be emailed or submitted on a CD-ROM, in IBM/MS-DOS format, or another operating system whose disk format is compatible with this MS-DOS version.
- The data must be created as spreadsheet files, preferably in Microsoft Excel, or alternatively in an Excel compatible format (for example, Excel can normally access data in Dbase or as an ASCII file).
- The Excel files must be compatible to the USA version.
- If you cannot present electronic data in the requested format contact the investigation case officer as soon as possible.

Further information

Before you respond to the questionnaire you should read all the documentation enclosed with this application including the applicant's non-confidential submission, the booklet *Australia's Anti-Dumping and Countervailing Administration* and the Australian Customs Dumping Notice notifying the initiation of the investigation. We also advise that you read the attached glossary of terms.

If you require further assistance, or you are having difficulties completing your submission, please contact the investigation case manager. Customs and Border Protection will need to know the reasons.

SECTION A - COMPANY STRUCTURE AND OPERATIONS

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

A-1 Identity and communication

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

Head Office: HYUNDAI STEEL COMPANY

Name: S.J Moon

Position in the company: Assistant Manager

Address: 231 Yangjae-Dong, Seocho-Gu, Seoul, Republic of Korea

Telephone: +82-2-3464-6464

Facsimile number: +82-2-3464-6460

E-mail address of contact person: moon7300@hyundai-steel.com

Factory: Dangjin plant

Address: 167-32 Godae-Ri, Songak-Myun, Dangjin-Gun, Chungchungnam-Do, Republic of Korea

Telephone: +82-2-3464-6473

Facsimile number: +82-2-3464-6310

E-mail address of contact person: imsang@hyundai-steel.com

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: Andrew Hudson

Address: Level 26, 385 Bourke Street, Melbourne VIC 3000

Telephone: 03 8602 9231

Facsimile/Telex number: 03 8602 9229

E-mail address of contact person: ahudson@hunthunt.com.au

Note that in nominating a 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 (eg. company, partnership, sole trader)? Please provide details of any other business names that you use to export and/or sell goods.

<Answer>

HYUNDAI STEEL COMPANY (hereinafter "the Company") was established in September 1964 in accordance with the Commercial Laws of the Republic of Korea. "The Company" was listed on the Korean Stock Exchange in May 1987.

"The Company" runs three manufacturing facilities in Dangjin, Incheon, and Pohang to produce various kinds of steel products in Korea. The hot-rolled coils (hereinafter "HRC"), the goods under consideration (hereinafter "the GUC"), are produced only at Dangjin Plant.

Also, it should be noted that "the Company" uses "HYUNDAI STEEL COMPANY" when it exports and/or sells goods.

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

<Answer>

The principal shareholders of "the Company" who have 5% or more of the maximum amount of votes as of December 31, 2011 are as follows;

Name of Shareholder	Percentage of Shareholding	Activity

[NON CONFIDENTIAL]

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

<Answer>

As mentioned above, the largest shareholder of "the Company" is [].
The principal shareholders of [] having 5% or more of the maximum amount of votes as of December 31, 2011 are as follows;

Name of Shareholder	Percentage of Shareholding	Activity

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

<Answer>

As mentioned above, the largest shareholder of [] is [].
The principal shareholders of [] having 5% or more of the maximum amount of votes as of december 31, are as follows.

Name of Shareholder	Percentage of Shareholding	Activity

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

<Answer>

"The Company" is a member company of Hyundai Motor Group through a cross-ownership. Hyundai Motor Group is composed of []

[NON CONFIDENTIAL]

pursuant to the monopoly regulations and fair trade law of the Republic of Korea.

A diagram of ownership among the companies of Hyundai Motor Group is provided in Appendix A-1.

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

<Answer>

Since any of management fees/corporate allocations is not charged to "the Company" by any of its parent or related companies, this question is not applicable to the Company.

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

<Answer>

"The Company" is a typical producer of steel products. "The Company" produces a wide variety of products, such as reinforcing bar, H section, angle, channel, HRC, heavy plate, stainless steel and other steel products.

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

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

<Answer>

Since "the Company" performs producing and selling activities by itself, this question is not applicable to "the Company".

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

<Answer>

An internal organization chart of "the Company" as of December 31, 2011 is provided in Appendix A-2. As stated above, "HRC" is solely produced at Dangjin Plant. By the way, the sales of "HRC" are performed by the Sales Department which are located in Seoul, Korea. Under the Sales Department, the Export Sales Team is responsible for export sales of "HRC", while the Domestic Sales Team manages the sales of "HRC" on the domestic market.

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

<Answer>

The most recent annual report of "the Company" is provided in Appendix A-3.

A-4 General accounting/administration information

1. Indicate your accounting period.

<Answer>

The accounting period of "the Company" is a calendar basis. That is, the accounting period of "the Company" starts on January 1 and ends on December 31.

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

<Answer>

The accounting records of "the Company" are primarily held at its Seoul Office of which address is 231, Yangjae-Dong, Seocho-Gu, Seoul 137-938, Korea.

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

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

These documents should relate to:

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

<Answer>

A chart of accounts of "the Company" is provided in Appendix A-4. Also, the audited consolidated and unconsolidated financial statements for the two most recently completed financial years are provided in Appendix A-6 and A-5, respectively. Lastly, consolidated financial statements for the first quarter of 2012 are provided in Appendix A-7.

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

<Answer>

Since the above-mentioned financial statements are audited, this question is not applicable to "the Company".

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

<Answer>

Since the accounting practices that "the Company" uses are pursuant to the generally accepted accounting principles in Korea, this question is not applicable to "the Company".

6. Describe the significant accounting policies that govern your system of accounting, in particular:

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

<Answer>

(1) Finished Goods and Work-in-Progress: []

(2) Raw Materials and Supplies: []

(3) Material-in-transit: []

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

<Answer>

All of the costs including material, labor and overhead costs for indirect cost centers are allocated to direct cost centers based on [].

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

<Answer>

The Company's value for damaged or sub-standard goods written down to [] due to losses occurring in the normal course of

business is recognized as cost of goods sold and is deducted as an allowance from the carrying value of inventories.

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

<Answer>

Since there is no by-product produced on manufacturing process. And Most of steel scraps that result from producing the goods are reintroduced to the steel making process. The Company calculates the scrap revenue based on the [].

- valuation and revaluation methods for fixed assets;

<Answer>

Fixed assets are valuated at cost, less subsequent accumulated depreciation and accumulated impairment losses.

Subsequent costs are recognized at carrying amount of an asset or as an asset if it is probable that future economic benefits associated with the assets will flow to the Company and the cost of an asset can be measured reliably.

The Company reviews the carrying amounts of its fixed assets to determine whether there is any indication that those assets have suffered an impairment loss when there has been an event to suspect such impairment.

If, and only if, the recoverable amount of an asset is less than its carrying amount, the carrying amount of the asset shall be reduced to its recoverable amount.

[]

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

<Answer>

[NON CONFIDENTIAL]

Depreciation is computed using the straight-line method based on the estimated useful lives for each class of production equipment as follows:

production equipment	Production Process
Buildings	
Structures	
Machinery Vehicles Tools and Equipment	

The Company reviews the depreciation method, the estimated useful lives and residual values of property, plant and equipment at the end of each annual reporting period. If expectations differ from previous estimates, the changes are accounted for as a change in accounting estimate.

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

<Answer>

Any transaction occurred in currency other than its functional currency will be recorded in translated amount using the exchange rate of the transaction.

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

<Answer>

At the end of the reporting period, all monetary assets and liabilities will be translated using the exchange rate. Meanwhile, non-monetary assets and liabilities measured at fair value will be retranslated using the exchange rate of the day of fair value evaluation, whereas non-monetary assets and liabilities measured at historical cost will not be translated.

- inclusion of general expenses and/or interest;

<Answer>

General expenses and/or interest are recognized occurred expenses, not included in the cost of inventories.

Interest is measured at effective yield basis in long-term financial assets and liabilities.

- provisions for bad or doubtful debts;

<Answer>

Allowance for doubtful accounts is estimated based on an analysis of individual accounts and past experiences of collection and presented as a deduction from trade receivables.

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

<Answer>

As the Company did not have any idle equipment and / or plant shutdowns during the POI, this question is not applicable to the Company.

- costs of plant closure;

<Answer>

As the Company did not have any closure costs, this question is not applicable to the Company.

- restructuring costs;

<Answer>

As the Company did not have any restructuring during the POI, this question is not applicable to the Company.

[NON CONFIDENTIAL]

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

<Answer>

The scrap generated during the production process in the current year is evaluated based on the the [] for the scrap. The evaluated cost of scrap is deducted from the cost of manufacturing.

- effects of inflation on financial statement information.

<Answer>

As an inflationary trend has been low for considerable period of time, the Company has not considered the effects of inflation.

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

<Answer>

"The Company" adopted the Korean International Financial Reporting Standards ("K-IFRS") for the annual period beginning on January 1, 2011, which is currently the generally accepted accounting principle in Korea. In accordance with K-IFRS 1101, "First-Time Adoption of International Financial Reporting Standards", the transition date to K-IFRS is January 1, 2010. The reconciliations of the effect of the transition to K-IFRS are described in detail in Note 3 of the consolidated financial statements provided in Appendix A-6.

A-5 Income statement

Please fill in the following table. It requires information concerning all products produced and for the goods. You should explain how costs have been allocated.

	Most recent completed financial year (specify)		Investigation period	
	All products	The goods	All products	The goods
Gross sales (1)				
Sales returns, rebates and discounts (2)				
Net sales (3=1-2)				
Raw materials (4)				
Direct labour (5)				
Depreciation (6)				
Manufacturing overheads (7)				
Other operating expenses (8)				
Total cost to make (9=4+5+6+7+8)				
Operating Income (10=3-9)				
Selling expenses (11)				
Administrative & general expenses (12)				
Financial expenses (13)				
G&A expenses (14)=(11+12+13)				
Income from normal activities (15)=(10-14)				
Interest income (16)				
Interest expense (enter as negative) (17)				
Extraordinary gains and losses				

- enter losses as negative (18)				
Abnormal gains and losses – enter losses as negative (19)				
Profit before tax (20)=(15+16+17+18+19)				
Tax (21)				
Net profit (22)=(20-21)				

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 best reflects your financial reporting.

Prepare this information on a spreadsheet named "Income statement".

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

<Answer>

"Income Statement" is separately provided in an electronic format in Attachment I-1. Since the sales volume of the "GUC" is different from the production volume of the "GUC", for purpose of reporting "Total Cost to Make" and "SG&A Expenses" in "Income Statement" spreadsheet, "the Company" multiplied a unit average cost of "Total Cost to Make" and "SG&A Expenses" reported in Section G by the sales volume of the "GUC". The same methodology is used for calculating the figures in line (16), (17), (18), and (19).

A-6 Sales

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

	Most recent completed financial year (specify)		Investigation period	
	Volume	Value	Volume	Value
Total company turnover (all products)				
Domestic market				

[NON CONFIDENTIAL]

Exports to Australia				
Exports to Other Countries				
Turnover of the nearest business unit, for which financial statements are prepared, which includes the goods				
Domestic market				
Exports to Australia				
Exports to Other Countries				
Turnover of the goods				
Domestic market				
Exports to Australia				
Exports to Other Countries				

Prepare this information in a spreadsheet named "Turnover".

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

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

<Answer>

"Turnover" is separately provided in an electronic format. The figures for the turnover of the goods on the domestic market in "Turnover" spreadsheet are tied to the figures reported on "Domestic Sales Listing" in Section D. However, it should be noted that such figures reported on "Turnover" spreadsheet may be [].

[NON CONFIDENTIAL]

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 the ex factory level.

You should report prices of all goods 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 in question B4 below) and;
- an alternative date should be used when comparing export and domestic prices.

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

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

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

<Answer>

A list of the customers related to the export sales to Australia is provided in Appendix B-1. As shown in Appendix B-1, all of the Australian customers are local distributors in Australia.

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

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

<Answer>

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

<Answer>

When the Australian customers firstly contact "the Company" to purchase the "GUC", "the Company" negotiates the sales terms with its Australian customers such as price, volume, delivery term, payment term, etc. Based on the mutual agreement, "the Company" begins to produce the "GUC" and when the production is completed, "the Company" arranges for the transportation of the "GUC". Then, "the Company" issues an invoice to its Australian customers. In case where the payment term of the export sales is a letter of credit, "the Company" negotiates with the banks and collects the payment. []

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

<Answer>

Since "the Company" is not related to any of its Australian customers, this question is not applicable to "the Company".

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

<Answer>

As of August 15, 2012, none of the forward orders of the "GUC" are remained.

B-3

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

<Answer>

As described above, since the export selling prices are determined on a [], consistent and distinct differences depending on trade levels do not exist.

- B-4 Prepare a spreadsheet named "Australian sales" listing all shipments (i.e. transaction by transaction) to Australia of the goods in the investigation period. You must provide this list in electronic format. Include the following export related information:

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 of the goods identified. Explain the product codes in your submission.
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 other than the invoice date best establishes the material terms of sale, report that 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 e.g. 60 days=60 etc
Quantity	Quantity in units shown on the invoice.
Packaging type	E.g. coil, sheet
Gross invoice value	Gross invoice value shown on invoice in the currency of sale, excluding taxes.

[NON CONFIDENTIAL]

Discounts on the invoice	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.
Other charges	Any other charges, or price reductions, that affect the net invoice value. Insert additional columns and provide a description.
Invoice currency	The currency used on the invoice
Exchange rate	Indicate the exchange rate used to convert the currency of the sale to the currency used in your accounting system
Net invoice value in the currency of the exporting country	The net invoice value expressed in your domestic currency as it is entered in your accounting system
Rebates or other allowances	The amount of any deferred rebates or allowances paid to the importer in the currency of sale
Quantity discounts	The actual amount of quantity discounts not deducted from the invoice. Show a separate column for each type of quantity discount.
Ocean freight**	The actual amount of ocean freight incurred on each export shipment listed.
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	Expenses for after sale services, such as technical assistance or

[NON CONFIDENTIAL]

Assistance & other services*	installation costs.
Commissions*	Commissions paid. If more than one type is paid insert additional columns of data. Indicate in your response to question B2 whether the commission is a pre or post exportation expense having regard to the date of sale.
Other factors*	Any other costs, charges or expenses incurred in relation to the exports to Australia (include additional columns as required). See question B5.

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

** 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.

<Answer>

"Australian Sales" listing is separately provided in an electronic format, pursuant to the above-mentioned instructions. Among the columns on "Australian Sales" listing, explanations on some columns are as follows;

(1) **Model/Grade/Type**

"The Company" has reported specifications, thickness, and width in this column. For example, if the specification of the product having [] is [], [] has been reported in this column.

(2) **Product Code**

"The Company" manufactures and sells the "GUC" of many kinds of specifications with a very wide range of thickness and width. []

(3) Thickness Range

The code described above has been reported in this column.

(4) Width Range

The code described above has been reported in this column.

(5) Pickled and/or Oiled?

During the investigation period, "the Company" made export sales of "not" pickled and oiled products to Australia, and thus all of the export sales are coded as [] in this column.

(6) Mill Edged or Trimmed Edge?

As described above, all of the export sales are coded as [].

(7) Skin Passed or as Rolled?

The code described above is reported in this column.

(8) Invoice Date

[] is reported in this column. In case of the export sales through Korean trader, the date of [] is reported in this column.

(9) Date of Sale

Since "the Company" does not claim a date other than the invoice date as a date of sale, the date reported in "Invoice Date" is also reported in this column.

(10) Order Number

Since "the Company" does not claim a date other than the invoice date as a date of sale, pursuant to the instructions described on the questionnaire, "the Company" reports "N/A" in this column.

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 (see "other factors" in question B-4) for each item, and provide a description of each item.

[NON CONFIDENTIAL]

For example, other selling expenses (direct or indirect) incurred in relation to the export sales to Australia.

<Answer>

In addition to the expenses identified in the table in question B-4, "Credit Cost" column is newly added on "Australian Sales" listing, for a purpose of a fair comparison. When "the Company" collects the payment at its negotiating bank, the bank pays "the Company" net of interest expenses which is calculated based on the credit period from the date of collection through the date of the maturity date of L/C. Such interest expenses are called "exchange commission charges" and are reported in "Credit Cost" column on "Australian Sales" listing.

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

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

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

<Answer>

Since there was not any type of discount or rebates in relation to the export sales to Australia, this question is not applicable.

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

<Answer>

Since "the Company" did not issue credit notes in relation to the export sales to Australia, this question is not applicable.

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

<Answer>

Since all of the export sales to Australia were made either on an [] basis during the investigation period, this question is not applicable to "the Company".

For example:

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

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;
- any technical material in respect of the goods;
- commercial invoice;
- bill of lading, export permit;
- freight invoices in relation to movement of the goods from factory to Australia, including inland freight contract;
- marine insurance expenses; and
- letter of credit, and bank documentation, proving payment.

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

<Answer>

The documentations related to the export sales of the "GUC" to Australia for two samples in different quarters of the investigation period are provided in Appendix B-6.

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.

<Answer>

As reported on "Australian Sales" listing, the specifications related to the export sales to Australia are []. A product catalogue explaining specification details, technical characteristics, and chemical components is provided in Appendix C-1.

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

<Answer>

A list of product codes which are reported on "Australian Sales" is provided in Appendix C-2.

C-3 If you sell like goods on the domestic market, for each 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 goods exported to Australia.

EXPORTED TYPE	DOMESTIC TYPE	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

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			documents which outline differences
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Prepare this information on a spreadsheet named "Like goods".

<Answer>

"Like Goods" spreadsheet is separately provided in an electronic format. The "Product Code" reported in "Exported Type" and "Domestic Type" column comes from the product code reported on "Australian Sales" listing and "Domestic Sales" listing.

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

<Answer>

Please refer to Appendix C-1 for the technical illustrative material.

SECTION D - DOMESTIC SALES

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

*All domestic sales made during the 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 officer **before** completing the questionnaire. If the case officer 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 officer 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;

<Answer>

During the investigation period, the domestic sales of the "GUC" were made through [] channels as follows;

[NON CONFIDENTIAL]

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

<Answer>

"The Company" primarily performs most of selling functions on domestic market through []. That is, regardless of the distribution channel, "the Company" is mainly responsible for transporting the "GUC" to its domestic customers.

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

<Answer>

Since there were not any agency or distributor agreements, this question is not applicable to the Company.

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

<Answer>

During the investigation, "the Company" made sales of the "GUC" to its associated customers on the domestic market. A list of the associated customers is as follows;

[]

Since the sales price of the "GUC" is determined on a [] regardless of the association, this question is not applicable to the Company.

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

<Answer>

Since the sales price of the "GUC" is determined on [] regardless of the distribution channel, this question is not applicable to the Company.

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

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

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

<Answer>

As stated above, the category of the domestic customers of "the Company" is either []. However, a significant difference in the sales process between [] does not exist. The price lists which are directly tied to the final sales price do not exist. As mentioned above, the sales price is determined on a [], in consideration of [] with [] and other factors. In most cases, "the Company" is responsible for transporting the "GUC" to the designated place. In such case, the delivery cost is normally included in the sales price. Even though shipments are made on a daily basis, an invoice is normally issued to the domestic customers at []. The payment is normally made based on an agreed payment term.

D-4 Prepare a spreadsheet named "Domestic sales" listing all sales of like goods made during the investigation period. The listing must be provided on a CD-ROM. Include all of the following information.

Column heading	Explanation
Customer name	Names of your customers. If an English version of the name is not easily produced from your automated systems show a customer code number and in a separate table list each code and name.
Level of trade	The level of trade of your domestic customer
Model/grade/type	Commercial model/grade or type of the goods
Product code	Code used in your records for the model/grade/type of the goods identified. Explain the product codes in your submission.
Invoice number	Invoice number