



Australian Government
Australian Customs and
Border Protection Service

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International Trade Remedies Branch

DX DONGKUK STEEL GROUP

EXPORTER QUESTIONNAIRE - CHINA

PRODUCT CONCERNED: ZINC COATED (GALVANISED) STEEL
AND ALUMINIUM ZINC COATED 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: 27 OCTOBER 2012
EXTENDED TO 13 NOVEMBER 2012

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

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



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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 (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.

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:	Seo, Young il
Position in the company:	General Manager of Trade Department
Address:	3F, No 5 Sugang Road Xiagong District Jiangyin Jiangsu Province China 214442
Telephone:	+86 510 8603 7190
Facsimile number:	+86 510 8603 7147
E-mail address of contact person	youngil.seo@dongkuk.com

Factory:

Address:	No 5 Sugang Road Xiagong District Jiangyin Jiangsu Province China 214442
Telephone:	+86 510 8603 7190
Facsimile number:	+86 510 8603 7147
E-mail address of contact person	youngil.seo@dongkuk.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	Daniel Moulis
------	---------------

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Address	6/2 Brindabella Circuit Brindabella Business Park Canberra International Airport Australian Capital Territory Australia 2609
Telephone	+ 61 2 6163 1000
Facsimile number	+ 61 2 6162 0606
Email address of contact person	charles.zhan@moulislegal.com
All communications in relation to this matter should be directed to Moulis Legal in the first instance.	

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.

Union Steel China Co., Ltd (hereinafter “USC”) is a limited liability wholly-owned foreign enterprise company in China. USC does not use any other business names for the export or selling of 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).

USC is wholly privately owned by Union Steel Co., Ltd, a Korean-domiciled company (“Union Steel Korea”).

Union Steel Korea was the sole shareholder of USC at the establishment of the company in 2001.

In August 2011, Intergis Co., Ltd (“Intergis”), a Korean-domiciled company related to Union Steel Korea, acquired [CONFIDENTIAL TEXT DELETED]% of USC’s shares. Both Union Steel Korea and Intergis are subsidiaries of Dongkuk Steel Mill Co., Ltd (hereinafter “DSM”), also a Korean-domiciled company.

The list of the shareholders of USC as of 30 June 2012 was as follows:

- **Union Steel Korea** [CONFIDENTIAL TEXT DELETED]%
- **Intergis** [CONFIDENTIAL TEXT DELETED]%

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

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USC is a subsidiary of Union Steel Korea.

The list of the shareholders of Union Steel Korea as of 30 June 2012 was as follows:

- **[CONFIDENTIAL TEXT DELETED]**

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

Union Steel Korea is a subsidiary of DSM.

The list of the shareholders of DSM as of 30 June 2012 was as follows:

Name	Shareholding
[CONFIDENTIAL TEXT DELETED]	

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

USC has provided the company's world-wide corporate structure and affiliations in Attachment 1[CONFIDENTIAL ATTACHMENT].

USC's related company Wuxi Changjiang Sheet Metal Co., Ltd ("Wuxi Changjiang") produces full-hard steel for the production of the GUC by USC. [CONFIDENTIAL TEXT DELETED – details of company relationships].

Wuxi Changjiang is also a wholly owned foreign enterprise, and is a related company to USC [CONFIDENTIAL TEXT DELETED – details of Wuxi's share structure]

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

There are no management fees/corporate allocations charged to USC by Union Steel Korea or other related companies.

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

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USC produces and sells galvanised and zinc aluminium coated steel, in coated and pre-painted form. USC's factory is in Jiangyin city in Jiangsu province.

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.

USC performs all of the above functions in relation to the GUC.

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

USC has provided a diagram outlining its overall internal hierarchical and organisational structure in Attachment 2 [CONFIDENTIAL ATTACHMENT].

- **Raw materials division - purchases full hard steel which is used as substrate for the production of the product concerned.**
- **Works (Production Mill) - produces painted steel, zinc coated steel and zinc aluminium coated steel (product concerned).**
- **Domestic Sales team (Sales Division) - sells coated and painted steel in the local market.**
- **Overseas Sales team (Sales Division) - sells coated and painted steel in the overseas market.**

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

[CONFIDENTIAL TEXT DELETED – details of Board of Directors]

Name	Title/comment
[CONFIDENTIAL TEXT DELETED]	

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

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USC has provided its company brochure in Attachment 3.

12. Are any of your company's operations in a Special Economic Area, Economic and Technical Development Zone, Bonded Zone, Export Processing Zone, High Technology Industrial Development Zone, the Western Regions, or any other similarly designated area?

No.

13. If your answer to question A-3.12 above is 'yes':

- advise if any benefits (e.g. grants, reduced liabilities on commercial interest rates, etc) from the GOC (including central, provincial, municipal, county or any other level of government) accrue to your company because of being located in such an area;
- please explain the nature of the operations, identify the specific zone(s) [or other area(s)] and provide a brief overview of all of the benefits of operating within the specified zone(s) or area(s).

Not applicable.

14. 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.

Selling completed or partially completed products (sales by USC)

Name	Product	MT
[CONFIDENTIAL TEXT DELETED]		

Supplying raw materials (purchases by USC)

Name	Product	MT
[CONFIDENTIAL TEXT DELETED]		

A-4 GENERAL ACCOUNTING/ADMINISTRATION INFORMATION

1. Indicate your accounting period.

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USC's accounting period is the calendar year – 1 January to 31 December.

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

USC's financial accounting records and cost accounting records are held at its headquarters located in Jiangyin.

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;

USC has provided its chart of accounts in Attachment 4 [CONFIDENTIAL ATTACHMENT].

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

USC's audited unconsolidated financial statements including all footnotes and the auditor's opinion for the two most recently completed financial years are provided in Attachments 5 and 6 (for 2010 and 2011 respectively) [CONFIDENTIAL ATTACHMENTS].

- 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.

USC does not issue any management reports in relation to the goods under investigation of the type referred to in this question.

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 relevant taxation returns. Any subsequent monthly, quarterly or half yearly statements should also be provided.

USC is required to have its accounts audited.

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

No, USC's accounting practices do not differ from GAAP.

6. Describe:

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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);

USC values raw materials, work-in-process and finished goods on a weighted average method by month. Except for goods-in-transit (ie, materials ordered and shipped to USC but not yet received), costs are stated at actual cost, based on the specific identification method (ie, materials are valued at the amounts actually paid to purchase those materials).

- 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);

USC uses process costing system based on actual cost. USC's accounting system is structured so that all costs incurred at its production facilities are recorded as production costs. Costs incurred in the selling divisions, administration and other corporate departments are classified as selling, general and administrative expenses.
For details of cost accounting practice, please refer to Section G.

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

[CONFIDENTIAL TEXT DELETED – details of costing method]

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

USC does not produce by-products or co-products as a result of the production of the GUC. USC does produce scrap during production. Steel scrap is collected at each line. Zinc and aluminium scrap is additionally generated at the CGL lines.

[CONFIDENTIAL TEXT DELETED – details of costing method].

- valuation and revaluation methods for fixed assets;

USC's fixed assets are valued at their acquisition cost. Significant additions or improvements extending useful lives of assets are capitalized. However, normal maintenance and repairs are expensed when they are incurred.

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

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USC uses the straight-line method of depreciation over the estimated useful life of the asset concerned, except for principal machinery (such as CGL and CCL machinery), which are depreciated by the production method. Depreciation rates are as follows:

Assets	Useful Lives	Depreciation Rate
Buildings, Structures	40 Years	2.25%
Machinery	15 Years	6.00%
Electron and Others	5 Years	18.00%
Vehicles	5 Years	18.00%

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

Foreign exchange gains and losses may be incurred on foreign currency transactions due to exchange rate fluctuations between the time an expense is incurred in a foreign currency and the time of payment. Such gains and losses are reported as “gains/losses on foreign currency transactions” when payment accrues.

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

Non-monetary assets and liabilities denominated in a foreign currency are translated at the effective exchange rate at the time of acquisition. Monetary assets and liabilities denominated in a foreign currency are translated at the effective exchange rate on the date of the balance sheets.

- inclusion of general expenses and/or interest;

General expenses and interest expenses are debited to the current year's income statements.

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

The provision for bad debt is estimated based on ageing analysis and risk of collectability for individual accounts receivables. Provision for other receivables is determined based on their specific nature and management's estimate of their collectability.

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

There was no idle equipment during the period of investigation.

- costs of plant closure;

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There were no plant closures during the period of investigation.

- restructuring costs;

There were no restructuring costs during the period of investigation.

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

Please refer to USC's answer in relation to by-products and scrap, above.

- effects of inflation on financial statement information.

It is not considered that inflation effected the financial statement information during the investigation period.

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.

The accounting methods have not changed over the last two years.

A-5 INCOME STATEMENT

Complete the spreadsheet entitled '**Income statement**' within the Exporter questionnaire - *Aluminium Zinc Coated Steel- CHINA – accompanying spreadsheet* provided alongside this questionnaire.

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

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

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

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

Please see the "Income Statement" spreadsheet in Attachment 7 [CONFIDENTIAL ATTACHMENT].

A-6 SALES

Complete the spreadsheet entitled '**Turnover**' within the *aluminium zinc coated steel Exporter Questionnaire – CHINA – accompanying spreadsheet* provided alongside this questionnaire.

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

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

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

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

Please see the “Turnover” spreadsheet in Attachment 8 [CONFIDENTIAL ATTACHMENT].

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).

[CONFIDENTIAL TEXT DELETED – details of customers]

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.

For all Australian customers, the goods were shipped directly from USC. The terms of sales for direct export sales were [CONFIDENTIAL TEXT DELETED]. Terms and prices of export sales are determined based on the individual transaction negotiation.

- (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.

USC manufactures the GUC and arranges for [CONFIDENTIAL TEXT DELETED – shipping terms]. All export sales to Australia were on [CONFIDENTIAL TEXT DELETED] terms, [CONFIDENTIAL TEXT DELETED – details of shipping arrangements]. No commission was paid in relation to the export sales to Australia during the period of

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investigation.

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

All export sales to Australia were on [CONFIDENTIAL TEXT DELETED] terms, meaning that the ownership of the GUC was transferred [CONFIDENTIAL TEXT DELETED].

- (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).

USC did not have any agency or distributor agreements or other contracts in relation to the Australian market during the POI.

- (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.

[CONFIDENTIAL TEXT DELETED – details of sales process]

- (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).

USC is not related to any of its Australian customers.

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

Please refer to Attachment 9 [CONFIDENTIAL ATTACHEMENT]. Please note that this reflects unfulfilled orders as at the end of the POI.

- 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.

There was only one sales channel during the investigation period.

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- B-4** Complete the spreadsheet entitled '**Australian sales**' within the *aluminium zinc coated steel Exporter Questionnaire – CHINA – accompanying spreadsheet* provided alongside this questionnaire.

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

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

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

Column heading	Explanation
Customer name	names of your customers
Level of trade	the level of trade of your customers in Australia
Model/grade/type	commercial model/grade or type
Product code	code used in your records for the model/grade/type identified. Explain the product codes in your submission.
Product type	identify the finish product of the aluminium zinc coated steel sold
Invoice number	invoice number
Invoice date	invoice date
Date of sale	refer to the explanation at the beginning of this section. If you consider that a date <i>other than</i> the invoice date best establishes the material terms of sale, report that date. For example, order confirmation, contract, or purchase order date.
Order number	if applicable, show order confirmation, contract or purchase order number if you have shown a date other than invoice date as being the date of sale.
Shipping terms	Delivery terms e.g. CIF, C&F, FOB, DDP (in accordance with Incoterms)
Payment terms	agreed payment terms e.g. 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 affects 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

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Net invoice value	the net invoice value expressed in your domestic currency as it is entered in your accounting system
Other discounts	The actual amount of discounts not deducted from the invoice. Show a separate column for each type of discount.
Ocean freight**	the actual amount of ocean freight incurred on each export shipment listed.
Marine insurance	Amount of marine insurance
FOB export price**	the free on board price at the port of shipment.
Packing*	Packing expenses
Inland transportation costs*	inland transportation costs included in the selling price. For export sales this is the inland freight from factory to port in the country of export.
Handling, loading & ancillary expenses*	handling, loading & ancillary expenses. For example, terminal handling, export inspection, wharfage & other port charges, container tax, document fees & customs brokers fees, clearance fees, bank charges, letter of credit fees, & other ancillary charges incurred in the exporting country.
Warranty & guarantee expenses*	warranty & guarantee expenses
Technical assistance & other services*	expenses for after sale services, such as technical assistance or installation costs.
Commissions*	Commissions paid. If more than one type is paid insert additional columns of data. Indicate in your response to question B2 whether the commission is a pre or post exportation expense having regard to the date of sale.
Other factors*	any other costs, charges or expenses incurred in relation to the exports to Australia (include additional columns as required). See question B5.

Notes

** FOB export price and Ocean Freight:

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

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

Freight allocations must be checked for consistency.

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

Please see the “Australian Sales” spread sheet in Attachment 10 [CONFIDENTIAL ATTACHMENT]. This lists all of the export sales of GUC to Australia on a transaction-by-transaction basis during the period of investigation. A complete description of the field layout of the spread sheet is provided in Attachment 11 [CONFIDENTIAL ATTACHMENT].

All of USC’s exports to Australia were [CONFIDENTIAL TEXT DELETED – shipping terms] sales. USC considers [CONFIDENTIAL ATTACHMENT – details of sales arrangement].

- 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.

A column for reporting [CONFIDENTIAL TEXT DELETED – details of sales expenses] [AG] has been added to the fields in the “Australian Sales” spread sheet.

A column for reporting [CONFIDENTIAL TEXT DELETED – details of sales arrangement with third party]

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

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

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

USC did not offer any discounts, rebates, or allowances on export sales to Australia during the POI.

- 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.

USC did not issue any credit notes in relation to the export sales to Australia during the POI.

- 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:

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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)

USC did not make any export sales to Australia under the delivery term DPP during the investigation period.

B-9 Select two shipments of each product (aluminium zinc coated steel), 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.

USC has provided a complete set of documentation related to two selected export sales to Australia in Attachments 12 and 13 [CONFIDENTIAL ATTACHMENTS].

The documents provided are the purchase order, commercial invoice, packing list, weight list, bill of lading, export permit and bank documentation.

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.

USC's inventory tracking system distinguishes each specific product by product specification and size.

During the investigation period, USC's sales to Australia were only of aluminium zinc coated steel to Australia. The product specifications of all of USC's exports exported in that period fell within the product scope set out in the initiation notice, ie:

Flat rolled product 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 products are generally called aluminium zinc coated steel, also widely known as "Galvalume". The applicable USC brand name is "Unilume".

For detailed descriptions of the goods that USC has produced during the investigation period, please refer to the company brochure provided in Attachment 3.

- 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).

Individual product identification code, covering each of the relevant product characteristics have been developed by USC for all products produced and exported to Australia, as well as for those sold domestically. Please refer to Attachment 14 [CONFIDENTIAL ATTACHMENT].

These codes are used to match exported product types with the identical or most comparable types sold on the domestic market, and to merge sales database information with cost of production data.

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

- C-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

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differences where those goods sold domestically (i.e. the like goods – see explanation in glossary) are not identical to the goods exported to Australia.

This should be done by completing the spreadsheet entitled '**Like goods**' within the *aluminium zinc coated steel Exporter Questionnaire – CHINA – accompanying spreadsheet* provided alongside this questionnaire, detailing as follows:

Most of the models exported to Australia have identical matches in the domestic market. Please refer to Attachment 15 [CONFIDENTIAL ATTACHMENT].

- 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.

Descriptions of the goods USC sells on the domestic market have been provided in response to questions C-1 and C-2, above.

Also, for specification details, please refer to the company brochure provided in Attachment 3 which includes product information.

SECTION D - DOMESTIC SALES

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

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

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

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

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

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

D-1 Provide:

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

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

USC sells GUC to [CONFIDENTIAL TEXT DELETED – details of trade channels] on the domestic market. The sales price does not vary depending on the customer category. Rather, the sales price is normally determined by individual negotiation on a transaction-by-transaction basis.

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.

Domestic selling prices [CONFIDENTIAL TEXT DELETED – details of pricing policy]. Selling prices are determined by individual negotiation on a transaction-by-transaction basis.

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

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- 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.

[CONFIDENTIAL TEXT DELETED – details of sales process] Internal price guidance lists are provided in Attachment 16 [CONFIDENTIAL ATTACHMENT]. Domestic selling prices are determined in accordance with individual negotiation and not in accordance with price lists.

- D-4** Complete the spreadsheet entitled '**Domestic sales**' *within the aluminium zinc coated steel Exporter Questionnaire – CHINA – accompanying spreadsheet* provided alongside this questionnaire.

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

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

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

Column Heading	Explanation
Customer name	names of your customers. If an English version of the name is not easily produced from your automated systems show a customer code number and in a separate table list each code and name.
Level of trade	the level of trade of your domestic customer
Model/grade/type	commercial model/grade or type
Product code	code used in your records for the model/grade/type identified. Explain the product codes in your submission.
Product Type	identify the finish product of the aluminium zinc coated steel sold
Invoice number	invoice number
Invoice date	invoice date
Date of sale	refer to the explanation at the beginning of this section. If you consider that a date <i>other than</i> the invoice date best establishes the material terms of sale and should be used, report that date. For example, order confirmation, contract, or purchase order date.
Order number	show order confirmation, contract or purchase order number if you have shown a date other than invoice date as being the date of sale.
Delivery terms	e.g. ex factory, free on truck, delivered into store
Payment terms	payment terms agreed with the customer e.g. 60 days=60 etc

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Quantity	quantity in units shown on the invoice e.g. kg.
Gross Invoice value	gross value shown on invoice <i>in the currency of sale</i> , net of taxes.
Discounts	the amount of any discount deducted on the invoice on each transaction. If a % discount applies show that % discount applying in another column.
Rebates	The amount of any deferred rebates or allowances paid to the importer in the currency of sale.
Net invoice value	the net invoice value expressed in your domestic currency as recorded in your accounting system
Other discounts	The actual amount of discounts not deducted from the invoice. Show a separate column for each type of discount.
Packing*	packing expenses
Inland transportation Costs*	amount of inland transportation costs included in the selling price.
Handling, loading And ancillary Expenses*	handling, loading & ancillary expenses.
Warranty & Guarantee expenses*	warranty & guarantee expenses
Technical assistance & other services*	expenses for after sale services such as technical assistance or installation costs.
Commissions*	commissions paid. If more than one type is paid insert additional columns of data.
Other factors*	any other costs, charges or expenses incurred in relation to the domestic sales (include additional columns as required). See question D5.

Notes

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

Please see the spread sheet “Domestic Sales” in Attachment 17 [CONFIDENTIAL ATTACHMENT]. This lists all sales of like goods to the domestic customer on a transaction-by-transaction basis during the reporting period.

A description of the field layout of the spread sheet is provided in Attachment 18 [CONFIDENTIAL ATTACHMENT].

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

Not applicable.

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

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

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

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

USC did not pay any commissions in relation to domestic market sales during the POI.

In some cases, goods were returned from customers and USC issued a credit invoice. For these cases USC has reported a net quantity and sales invoice value in the "Domestic Sales" spreadsheet.

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.

USC has provided supporting documentation for two selected samples in Attachments 19 and 20 [CONFIDENTIAL ATTACHMENTS].

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.

USC transported the GUC to either the Shanghai or Changshu ports for export to Australia during the investigation period. The transportation services were provided by unaffiliated trucking companies. The inland transportation expenses which have been reported are the actually-

incurred freight charges.

A sample calculation worksheet has been provided in Attachment 21 [CONFIDENTIAL ATTACHMENT]. These expenses are located in the account "Transportation" in the company's general ledger.

2. Handling, loading and ancillary expenses

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

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

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

The actually-incurred terminal handling charges, wharfage, document fees and customs brokerage fees are reported the in the "Handling & Other" field in the Australian sales spread sheet.

A sample calculation worksheet for these charges has been provided in Attachment 22 [CONFIDENTIAL ATTACHMENT].

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.

For L/C payment terms, the negotiation banks normally charge interest expenses to USC for the period from the negotiation date to the customer's payment due date. USC has reported such interest expenses with other minor bank charges (such as postage and document charge etc) in the "Bank Charge" field in the Australian Sales spread sheet.

A sample worksheet for these charges has been provided in Attachment 23 [CONFIDENTIAL ATTACHMENT].

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**'.

USC's packing costs consist of three elements:

- packing material;
- other packing material (wrapping paper, pallets, paper tube, etc); and
- labour cost.

[CONFIDENTIAL TEXT DELETED – details of packing costs]

A sample worksheet for packing cost has been provided in Attachment 24 [CONFIDENTIAL ATTACHMENT].

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.

USC did not pay any commissions in relation to the export sales to Australia during the investigation period.

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

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

[CONFIDENTIAL ATTACHMENT – details of after sales services]

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.

USC has reported the VAT rebate difference of 4% at column [AH] of the Australian sales spread sheet. A demonstration calculation example of the VAT rebate difference is provided in Attachment 25.

No other factors have been identified.

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.

USC does not consider that there was a sustained movement in exchange rates during the investigation period.

E-2 COSTS ASSOCIATED WITH DOMESTIC SALES

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

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

1. Physical characteristics

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

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

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

Most of the models of the GUC sold to Australia during the investigation period match with models sold on the domestic market. For those models, USC does not claim any adjustment for physical differences. For non-identical models, the adjustment required can be made according to the internal domestic price guidance list at Attachment 16 [CONFIDENTIAL ATTACHMENT].

[CONFIDENTIAL TEXT DELETED – detailed example of characteristic differences between an export and domestic model]

2. Import charges and indirect taxes

If exports to Australia:

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- 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.

USC did not pay any import duties during the investigation period.

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.

[CONFIDENTIAL TEXT DELETED – details of adjustment claims]

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 borrowings by the company; or
- the prime interest rate prevailing for commercial loans in the country for credit terms that most closely approximate the credit terms on which the sales were made; or
- such other rate considered appropriate in the circumstances.

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

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

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

1. Calculate an accounts receivable turnover ratio

This ratio equals the total credit sales divided by average accounts receivable. (It is a measure of how many times the average receivables balance is converted into cash during the year).

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

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

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

2. Calculate the average credit period

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

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

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

[CONFIDENTIAL TEXT DELETED – information about domestic credit]

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

5. **Transportation**

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

[CONFIDENTIAL TEXT DELETED – details of domestic transportation arrangements]

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.

USC did not incur handling, loading or ancillary costs in relation to domestic sales of the goods during the POI.

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**”.

Please refer to USC’s answer to question E-1.4 above.

8. **Commissions**

For any commissions paid in relation to the domestic sales:

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

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

USC did not pay any commissions in relation to domestic sales of the GUC during the 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.

[CONFIDENTIAL TEXT DELETED – information about warranties, guarantees and after sales service]

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*.

Union has not identified any other factors at this time, but reserves the right to present any appropriate items for verification should they be identified.

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.

No duplication has been identified in the data as presented.

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 *aluminium zinc coated steel Exporter Questionnaire – CHINA* – accompanying spreadsheet provided alongside this questionnaire.

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

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

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

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

USC submits that its domestic sales and CTMS information is fully appropriate and sufficient for the purposes of calculating normal values.

The third country sales information is provided in Attachment 26 [CONFIDENTIAL ATTACHMENT].

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

Export sales to Australia and to third countries are affected by the different market conditions, by the nature of the purchasers in those markets, and by specific factors applying to each such market.

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.

**As indicated, USC and its related company Wuxi Changjiang produce and selling the GUC in China in combination with each other. Wuxi Changjiang produces full-hard steel for the production of the GUC by USC.
[CONFIDENTIAL TEXT DELETED – details of raw material transfers].
[CONFIDENTIAL TEXT DELETED – details of costing and company management].
[CONFIDENTIAL TEXT DELETED – internal factory details of products, production processes, lines employed]**

2. Complete the spreadsheet entitled '**Production**' within the aluminium zinc coated steel Exporter Questionnaire – CHINA – accompanying spreadsheet provided alongside this questionnaire.

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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.

Please refer to the spread sheet "Production" in Attachment 27 [CONFIDENTIAL ATTACHMENT].

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.

All costs incurred at USC/Wuxi Changjiang's production facilities are recorded as production costs. Costs incurred in the selling, administration and other corporate departments are classified as selling, general and administrative expenses.

USC/Wuxi Changjiang's cost accounting systems are an integral part of the overall accounting system. They correctly record and reflect the cost of sales, inventory, etc. in accordance with the generally accepted accounting principles of China. These accounting standards and regulations are not different from the international accounting standards.

As described in the notes to financial statements (see USC's auditors' report), the accounting principles and practices applied are fully compliant with international standards.

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.

USC/Wuxi Changjiang's cost accounting system uses actual costs.

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

There were no such variances during the POI.

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

A list of the various direct cost centres at Wuxi Changjiang's factory is provided in Attachment 28 [CONFIDENTIAL ATTACHMENT]. Wuxi Changjiang describes the cost centres through which the product passes through during production. The names of the cost centres are descriptive of the production activities involved.

A list of Wuxi Changjiang's various indirect cost centers is also provided in Attachment 28 [CONFIDENTIAL ATTACHMENT]. Wuxi Changjiang has two categories of supporting cost departments:

[CONFIDENTIAL TEXT DELETED – details of costing method]

The methodologies used to allocate the costs incurred in these centres to the direct cost centers are summarized in Attachment 28 [CONFIDENTIAL ATTACHMENT].

A list of the various direct cost centres at USC's factory is also provided in Attachment 28 [CONFIDENTIAL ATTACHMENT]. The Attachment describes the cost centres through which the product passes during production. The names of the cost centers are descriptive of the production activities applied to the product at the stage concerned.

USC's various indirect cost centers are also described in Attachment 28 [CONFIDENTIAL ATTACHMENT], and the same categories of supporting cost departments as explained for Wuxi Changjiang is adopted.

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.

In respect of Wuxi Changjiang:

- Indirect cost allocation - please refer to above answer to question G-2.4.
- Allocation of the cost of direct cost centres - from direct production line to each product is done per each product's production quantity.
- Depreciation/amortisation - depreciation of tangible assets and amortization of intangible asset are monthly debited during the useful lives of the assets. Useful lives of the assets are set out in the answer to question A-4 above.
- Under Chinese GAAP, a company has the option to capitalize to inventory or its fixed assets account its general and administrative expenses, and its financing charges (such as interest and discount expenses) that are related to debt used to fund the manufacture, purchase, or construction of tangible fixed asset, which are incurred prior to completion of the assets. These capitalized expenses are depreciated over the useful life of the asset.
- R&D costs are recognised as current expenses.

In respect of USC, the answers are the same as for Wuxi Changjiang except that allocation of the cost of direct cost centres is done by allocation from direct production line to each product by product surface area.

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

- 1 Wuxi Changjiang's production code (referred to as the "class code") defines the main characteristics of its product (F/H, C/R, PO) and its specification identifies the grades/types/specifications for every product. When production is commenced, a Manufacturing Order which includes the class code and size (thickness and width) is assigned to each coil used.
- Cost calculation is based on the coil that is actually used for the

production of the F/H, C/R or P/O concerned.

The detailed calculation method is as follows:

- Hot rolled coil - [CONFIDENTIAL TEXT DELETED – details of yield loss and scrap revenue accounting]
- Labor and overhead - [CONFIDENTIAL TEXT DELETED – details of costing method]

2

USC's production code (referred to as the "class code") specifies the characteristics of full hard coil and aluminum/zinc information pertaining to each product. USC also has a "sub-class code" which defines the characteristics of painting. Together, these codes identify the grades, types and specifications for every product.

USC can trace production information - such as raw material (full-hard coil grade, spec, thickness, width used for each product), aluminium/zinc coating, paint coating, surface treatment, production line passed through, etc, through the production code for each product.

Cost calculation is based on cost of the precise full-hard coil cost that was actually used for the production of a particular finished product.

The detailed calculation method proceeds as follows:

- Full hard coil - The primary raw material used in the manufacturing of subject merchandise is full hard coil [CONFIDENTIAL TEXT DELETED – details of yield loss and scrap revenue accounting]
- Zinc and aluminium zinc - [CONFIDENTIAL TEXT DELETED – details of costing method]
- Labour and overhead – [CONFIDENTIAL TEXT DELETED – details of costing method]

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

No production costs are valued differently for cost accounting purposes compared to financial accounting purposes.

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

No start-up operations were engaged in during the POI.

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.

No start-up operations were engaged in during the POI.

G-3 COST TO MAKE AND SELL ON DOMESTIC MARKET

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

1. Complete the spreadsheet entitled '**Domestic CTMS**' within the *aluminium zinc coated steel Exporter Questionnaire – CHINA – accompanying spreadsheet* provided alongside this questionnaire.

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

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

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

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

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

Please specify unit of currency.

Please see "Domestic CTMS" spread sheet in Attachment 29 [CONFIDENTIAL ATTACHMENT], as well as the sample cost calculation worksheets in Attachment 30 [CONFIDENTIAL ATTACHMENT].

As explained, Wuxi Changjiang and USC have common ownership and are engaged in a single undertaking. The CTMS spread sheets in this EQ recognise that the movement of F/H (from Wuxi Changjiang) is an internal transfer to another plant (USC) for further processing by reporting the actual fully-absorbed production costs of the two companies.

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

Complete the spreadsheet entitled '**Australian CTMS**' within the *aluminium zinc coated steel Exporter Questionnaire – CHINA – accompanying spreadsheet* provided alongside this questionnaire.

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

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

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.

PUBLIC RECORD VERSION

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

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

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

Please specify unit of currency.

Please see “Australian CTMS” spreadsheet in Attachment 31 [CONFIDENTIAL ATTACHMENT], as well as the sample cost calculation worksheets in Attachment 32 [CONFIDENTIAL ATTACHMENT].

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.

Cost of production is not calculated differently for products sold on the domestic market and those sold for export.

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

There are no significant differences between the costs shown, and the costs as normally determined in accordance with the general accounting system.

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

The allocation methods used do not differ from the prior practice of the companies.

- 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).

PUBLIC RECORD VERSION

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

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

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

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

Please see Attachment 33 [CONFIDENTIAL ATTACHMENT].

Movements of product between USC and Wuxi Changjiang are intercompany transfers. The basis for valuation at the accounting level is [CONFIDENTIAL TEXT DELETED]. Actual production cost has been reported in Section G.

SECTION H – EXPORTER/PRODUCER’S DECLARATION

I hereby declare that **UNION STEEL CHINA CO., LTD.** (company) 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.

Name : Seo, Young il

Signature:

A handwritten signature in black ink, appearing to be 'Seo, Young il', written over a light blue horizontal line.

Position in

Company : General Manager of Trade Department

Date : November 13, 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"/>
HRS PURCHASES – purchase cost of HRS during the investigation period	<input checked="" type="checkbox"/>

镀铝锌钢板

彩色镀铝锌钢板

UNILUME & COLORLUME

UNION STEEL CHINA

镀铝锌钢板 & 彩色镀铝锌钢板

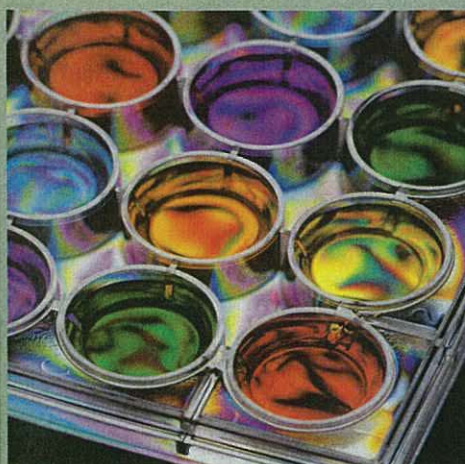
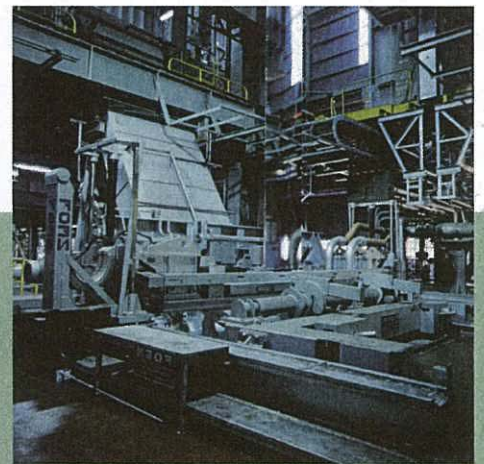
Idealism



UNILUME



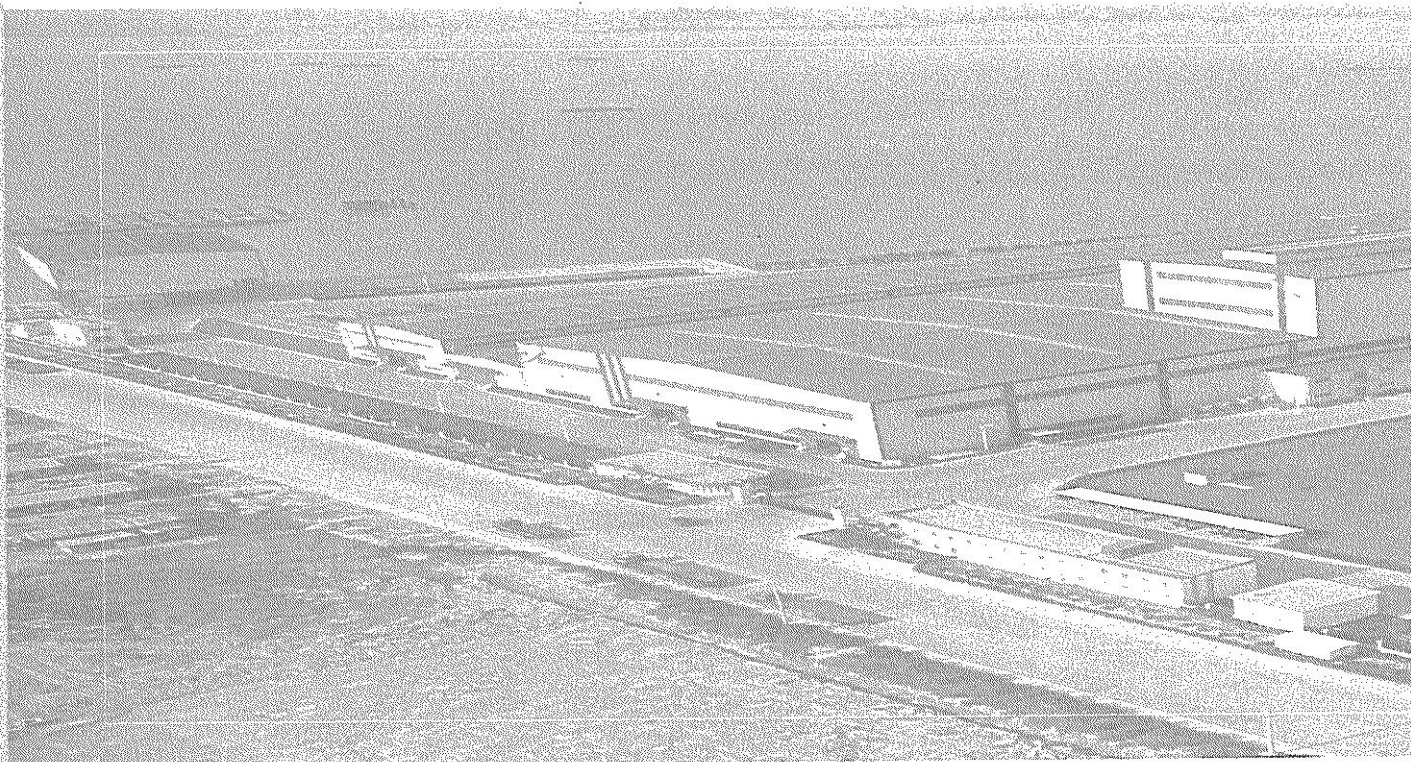
Naturalism



COLORLUME

UNION STEEL CHINA

镀铝锌钢板 & 彩色镀铝锌钢板



公司概况

韩国 Union Steel 是一家具有生产冷轧、热镀锌、电镀锌、镀铝锌合金板、彩涂镀锌及镀铝钢板已有40多年历史的专业表面处理公司。由于其良好的耐蚀性，极好的涂装性和加工性，被广泛用于建筑、机械、汽车和家用电器。Union Steel 一直致力于努力改善产品的质量来满足用户的要求。

联合铁钢（中国）有限公司是由韩国 Union Steel 株式会社在江阴投资设立的独资专业金属表面处理公司。公司于2001年12月设立，占地近700亩，预计总投资额为5亿美元；目前首期已投资1.6亿美元。达到了年生产镀铝锌合金钢板（含镀锌）55万吨，彩涂板18万吨的能力。联合铁钢所采用的技术是当今世界最高的表面处理技术，其主要设备均由国外进口，并融进了 Union Steel 自己特有的多项专利技术。

联合铁钢已规划启动二期项目，二期项目主要建设冷联轧生产线一条，生产能力为120万吨镀锌（锌铝合金）板生产线二条，生产能力为60万吨；彩涂板生产线二条，生产能力为25万吨。届时将形成120万吨冷板、115万吨镀铝锌（含镀锌）板、43万吨彩涂板生产能力，销售收入可百亿元人民币，将成为国内最大的专业金属表面处理公司。



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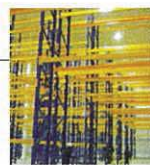
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Unilume · Colorlume Manufacturing Process



UNILUME

ALUMINUM-ZINC ALLOY COATED STEEL

镀铝锌钢板



镀铝锌板完美地结合了镀铝板和镀锌板的特点。

Unilume ideally combines characteristics of aluminum coated steel and galvanized steel.

■ 铝锌合金镀层板 (Unilume) 为联钢专有注册商标。

UNILUME



UNION STEEL CHINA 6/7

UNILUME

ALUMINUM-ZINC ALLOY COATED STEEL

镀铝锌钢板



自然主义

以最佳的合金配比制成的Unilume(镀铝锌钢板),
通过维护自然界, 丰富了我们的生活环境。

Unilume, which is manufactured at an optimum
ratio of alloy, enriches our living environment by
preserving the blessings of nature.

何为Unilume（镀铝锌钢板）？

55% 铝锌合金镀层钢板

Unilume(镀铝锌钢板)是铝锌合金合理配比的产物。
它由铝（重量比为55%，表面体积比为80%）、锌（重量比为43.3%）
以及硅（重量比为1.6%）组成。综合了铝的耐腐蚀性和耐热性，
以及锌的“牺牲阳极”。是理想结合镀铝钢板和镀锌钢板特点的产品。

Unilume steel is the result of an ideal alloy of aluminum and zinc.
It consists of aluminum (55% in weight ratio but 80% in surface volume
ratio), zinc(43.4% in weight), and silicone (1.6% in weight ratio) so it has
both aluminum-unique corrosion-resistance and heat resistance and
zinc-unique galvanic behavior.

UNILUME



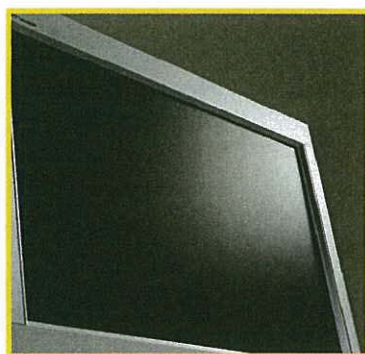
UNION STEEL CHINA 8/9

UNILUME Usage

镀铝锌钢板的用途

Unilume Usage

Unilume, Union Steel China's new concept steel, produced by Union Steel's advanced technology, is used in various kinds of industry such as building interiors and exteriors, electricity, electronic appliances, auto parts, and drain pipe, due to its high quality and efficiency.



镀铝锌钢板的用途

联合的新概念产品—Unilume (镀铝锌钢板) 以尖端技术制成, 因其优秀的品质和高经济效益, 被广泛的用于室内外装饰材料, 建筑屋面及维护系统, 电气, 电子产品, 汽配, 通风和排水系统等。

UNILUME

UNILUME CHARACTERISTICS

Unilume 镀铝锌钢板的特性

耐久性 DURABILITY

湿度试验

Humidity Test

• 克里夫兰冷凝室试验

	试样		结果
	镀层重量	厚度	
镀铝锌钢板	150g/m ²	40μ 两面	35,300小时后无红锈
镀锌钢板	275g/m ²	40μ 两面	6,000小时不到已出现红锈

※ 试验条件: 相对湿度100% × 49 ± 1°C 下暴露后调查表面的变化。

• Cleveland condensing cabinet test

	Specimen		Result
	Coating wt	Thickness	
Unilume	150g/m ²	40μ (Both)	No red oxidation rust after 35,300 Hr run
Galvanized	275g/m ²	40μ (Both)	Red oxidation rust before 6,000 Hr run

※ condition: Exposed surface change under relative humidity 100% × 49 ± 1°C

• 周期性水蒸汽试验

	22 周期		75 周期		116 周期	
	红锈 %	外表	红锈 %	外表	红锈 %	外表
镀锌钢板	1	切割断面上有红锈	100	—	100	—
镀铝钢板	0	切割断面上有红锈的痕迹	10	切割断面上有红锈	20	切割断面上有红锈
镀铝锌钢板	0	表面光亮	0	表面深暗	0	表面深暗

※ 试验条件: 水蒸汽箱 55°C 环境, 暴露22小时后干燥2小时 (1个循环)

• Periodic water-vapor test

	22 Cycle		75 Cycle		116 Cycle	
	Red rust	External appearance	Red rust	External appearance	Red rust	External appearance
Galvanized	1	Red rust at cut section	100	—	100	—
Al-coated	0	Traces of red rust at cut section	10	Red rust at cut section	20	Red rust at cut section
Unilume	0	Brilliant surface	0	Dark surface	0	Dark surface

※ condition: water-vapor box 55°C environment, 2 Hr-dry after exposing of 22 Hr

盐雾试验

Salt Spray Test

试验条件: 按照ASTM B117-73进行

	镀锌重量		结果 (开始发生红锈的时间)
镀铝锌钢板	150g/m ²	40μ 两面	5,500小时
镀锌钢板	275g/m ²	40μ 两面	300小时

Condition: Conforming to ASTM B-117-73

	Coating wt		Number of hours before visible red rust
Unilume	150g/m ²	40μ (Both)	5,500Hr
Galvanized	275g/m ²	40μ (Both)	300Hr

镀铝锌钢板的生产技术条件/PRODUCTION AVAILABILITY

生产能力

550,000吨/年

分类	板/卷
厚度(mm)	0.30~1.20
宽度(mm)	700~1, 270
单重(Ton)	3.0~25
锌花大小	正常锌花
涂层厚度(g/m ²)	70~200(双面)
钢卷内径(mm)	508/610
表面处理	钝化, 耐指纹, 涂油
材质	深冲, 一般, 高强结构

Production Capacity

550,000 ton/year

Classification	Sheet / Coil
Thickness(mm)	0.30~1.20
Width(mm)	700~1, 270
Coil Weight(Ton)	3.0~25
Spangle size	Normality
Coating Thickness(g/m ²)	70~200(both faces)
Inner Diameter(mm)	508/610
Posttreatment	Chromate, AFP, Oiling
Quality	DQ, CQ, Structural Quality

表面处理

- 镀铬处理
- 耐指纹处理 (一般/环保)
- 涂油
- 彩色树脂处理
- 彩色涂层

镀层重量

铝锌合金 镀层重量	镀层厚度 (μ)
100g/m ²	26
150g/m ²	40
200g/m ²	52

Coating Weight

AL · Zn alloy Coating Weight	Coating Thickness (μ)
100g/m ²	26
150g/m ²	40
200g/m ²	52

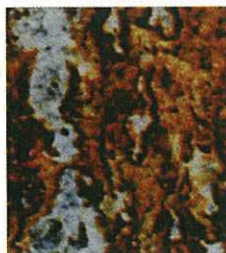
Surface Treatment

- Chromated
- Anti Finger Printed
- Oiled
- Cleanlume
- Lubricant Unilume
- Transparent
Prepainted Unilume

盐雾试验

Salt Spray Test

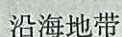
3, 200小时

镀铝锌钢板 150g/m²镀锌钢板 275g/m²镀锌钢板 150g/m²镀锌钢板 300g/m²

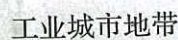
Unilume 镀铝锌钢板的特性

Outdoors Exposure Test (For 13 Years)

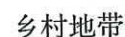
平均腐蚀量 μm



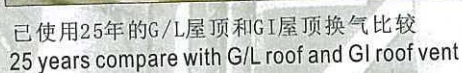
平均腐蝕量 μm



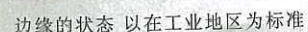
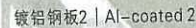
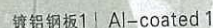
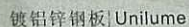
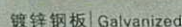
平均腐蚀量 μm



Saylorsburg, Pennsylvania, U.S.



切割边缘 耐蚀性 (17年工)



• KS SPECIFICATION KS D 3770 • ASTM SPECIFICATION ASTM A 792 • JIS SPECIFICATION JIS G 3321

耐热性 HEAT-RESISTANCE

镀铝锌钢板的耐热性远胜于镀锌钢板,其耐热性与镀铝钢板几乎相等。

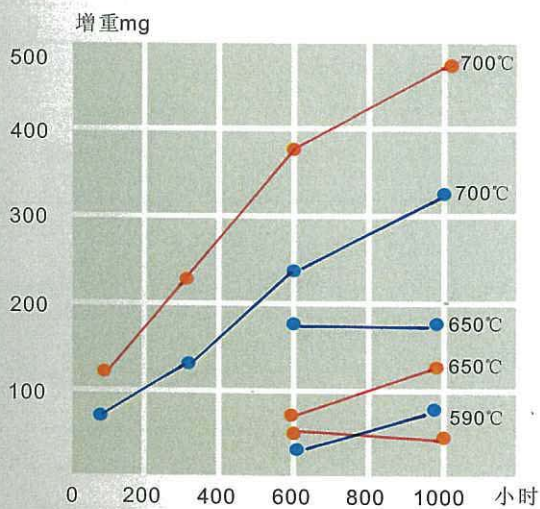
Heat-resistance of Unilume is far superior to that of galvanized, and almost equal to characteristics of Al-coated steel.

- 镀锌钢板: 建议温度 $\leq 230^{\circ}\text{C}$; 在 250°C 使用时, 会褪色。
- 镀铝锌钢板: 即使在 315°C 下持久使用也不会褪色。

- Galvanized: Recommendable temperature; 230°C & under, Discoloration at 250°C
- Unilume: No discoloration even for durable use at 315°C

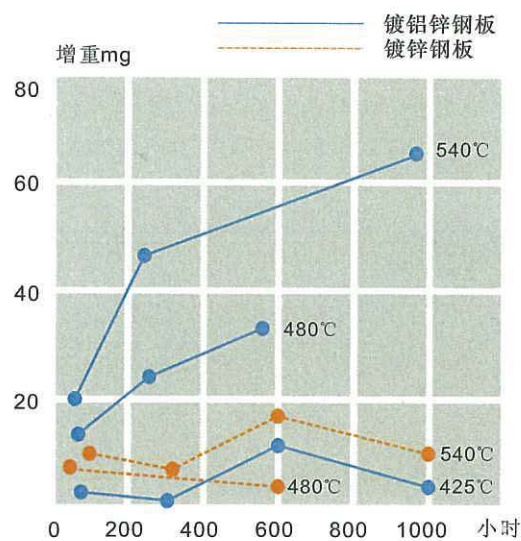
高温下耐腐蚀性的比较

Comparison of corrosion resistance at high temp



温度在 590°C - 700°C 范围内的试验结果

Test result in range of 590°C - 700°C



温度在 425°C - 540°C 范围内的试验结果

Test result in range of 425°C - 540°C

分析

Analysis

- 温度为 480°C - 540°C 范围: 镀铝锌钢板 < 镀铝钢板
- 温度为 590°C - 650°C 范围: 镀铝锌钢板 = 镀铝钢板
- 温度为 700°C 以上时: 镀铝锌钢板 > 镀铝钢板

- Temperature range 480°C - 540°C Unilume < Al-coated
- Temperature range 590°C - 650°C Unilume = Al-coated
- Temperature range 700°C & Over Unilume > Al-coated

UNILUME CHARACTERISTICS

Unilume 镀铝锌钢板的特性

可焊性 WELDABILITY

点焊条件

Spot Welding condition

厚度(mm)	压力(kg)	冷却时间 (周期=1/60秒)	点焊电流			焊条端部 (mm)
			电流(KA)	通电时间	维持时间	
0.4	100	4	5.0	10	30	4.5
0.5	150	4	5.4	10	30	5.0
0.6	200	4	5.7	10	30	5.0
0.8	200	4	7.0	10	30	5.0
1.0	250	6	8.0	14	40	6.35
1.1	250	6	8.2	14	40	6.35
1.5	300	6	9.0	14	40	6.35

范围:1次通电电流:4KA;通电时间: 8周期; 预压时间: 40周期 (时间: 周期)

缝焊条件

Seam Welding condition

材料厚度 (mm)	焊条部分 (mm)	焊条厚度	压力(kg)	电流(A)	缝焊时间~1/60秒		缝焊 (mm)
					加热 Heating	冷却 Cooling	
0.4	12.7R	9.53	300	14,500	2	2	1.5
0.6	12.7R	9.53	400	16,000	3	2	1.5
0.8	6.35R	12.7	450	21,500	4	2	1.5
1.2	6.35R	12.7	500	22,500	4	2	1.5

※ 最好使用间歇电流而非持续电流

Intermittent current is recommended rather than continuous current

• KS SPECIFICATION KS D 3770 • ASTM SPECIFICATION ASTM A 792 • JIS SPECIFICATION JIS G 3321

热反射性 HEAT-REFLEXIBILITY

镀铝锌钢板的热反射性几乎是镀锌钢板的两倍，因此，在未上漆的情况下充当屋顶和嵌板亦能达到节能效果。

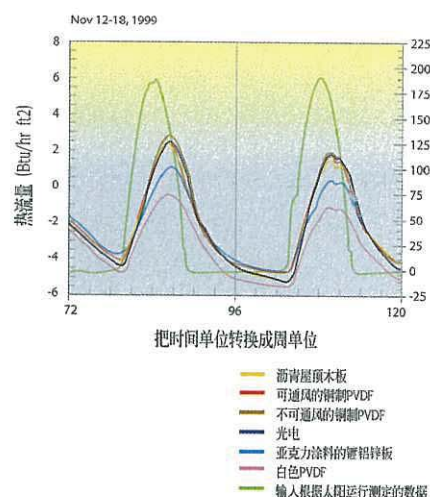
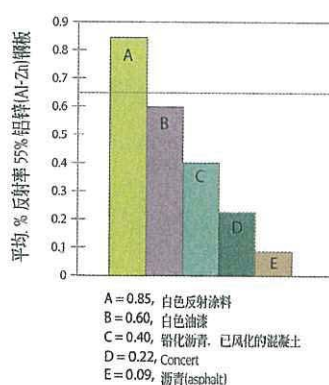
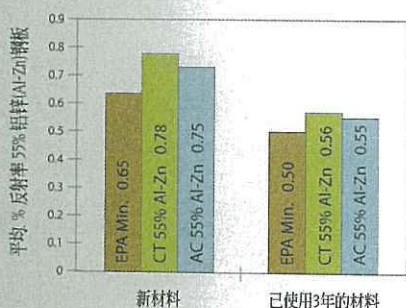
Unilume's heat reflexivity almost doubles that of galvanized steel so it has an energy saving

effect if it is used in roofing and panelling without painting.

材料	热传输性(h/watt/m ²)
镀铝钢板	40
镀铝锌钢板	65
镀锌钢板	120
石棉水泥	150

* 热传输性比较

Material	Heat-transmission:h/watt/n ²
Al-coated:300g/m ²	40
Unilume:150g/m ²	65
Galvanized:275g/m ²	120
Asbestos cement	150



上漆性 PAINTABILITY

由于镀铝锌钢板的锌层和油漆之间具有优异的附着力,因此用作标志板或一般用途时,不需预处理和风化处理就能上漆;而镀锌钢板需要风化处理 and 预处理。

Unilume can be painted without pre-treatment or weathering when used for signboard or general purpose, due to its superior adhesive strength between zinc layer and paint, unlike galvanized steel which requires weathering or pre-treatment.

COLORLUME

PREPAINTED UNILUME STEEL SHEET

彩色镀铝锌钢板



COLORLUME 即彩色镀铝锌钢板，具有镀铝锌钢板优异的耐腐蚀性和耐热性。

Colorlume refers to color painted Unilume, which retains Unilume-unique characteristics of superior corrosion-resistance and heat resistance.

COLORLUME



UNION STEEL CHINA 18/19

COLORLUME

PREPAINTED UNILUME STEEL SHEET

彩色镀铝锌钢板



自然主义

Colorlume

加涂自然色彩的镀铝锌钢板，
使我们的生活环境保持了自然美，
开创了以人文为基础的建筑文化。

Colorlume, added natural color to Unilume, retains
natural beauty in our living environment, and opens new
culture of construction based on humanity.

何为 Colorlume (彩色镀铝锌钢板) ?

Colorlume,即彩色镀铝锌钢板,
具有镀铝锌钢板独有的优异耐腐蚀性和耐热性。

Colorlume,以亮丽的色彩、丰富的颜色,同时满足客户对优秀品质及美感的要求,从而开创了建筑文化史上的新篇章。联合钢铁(中国)有限公司自2004年增设首条现代化彩涂生产线以来,每年可供应18万吨具有各种颜色的彩涂产品。

Colorlume,in other words, color painted Unilume of aluminum-zinc alloy steel has Unilume-unique characteristics of superior corrosion-resistance and heat-resistance.

Colorlume, which is beautiful and varied in colors,has opened a new chapter for construction culture by satisfying customers both in the superior performance and esthetic factor. Union Steel China has been supplying 180,000 metric tons of pre-painted products in various colors since the expansion of state-of-the art color coating line in 2004.

COLORLUME



UNION STEEL CHINA 20/21

COLORLUME Usage

彩色镀铝锌钢板的用途

彩色镀铝锌钢板的用途

联合铁钢（中国）有限公司的Colorlume(彩色镀铝锌钢板)是在采用新材料及新技术的镀铝锌板上以近30年的涂装技术涂装制成的产品。以丰富的色彩和高经济效益开创了崭新的建筑文化。广泛的用于大型钢结构的屋顶及墙体材料，夹芯板隔墙，门窗，防盗门，家电及内外装饰材料等。

Colorlume Usage

Union Steel China's Colorlume, which is produced by painting advanced steel product of Unilume with technology accumulated in the last 30 years, has been serving to the creation of new fashion of construction culture with various kinds of colors and the pursuit of economical efficiency.

Production Availability / 可供产品

基板 / Base Metal

镀铝锌钢板 (Unilume steel sheet)

可供产品 / Available Products

一般改性聚酯彩涂板 (RMP)

自清洁性彩涂板 (EVER CLEAN)

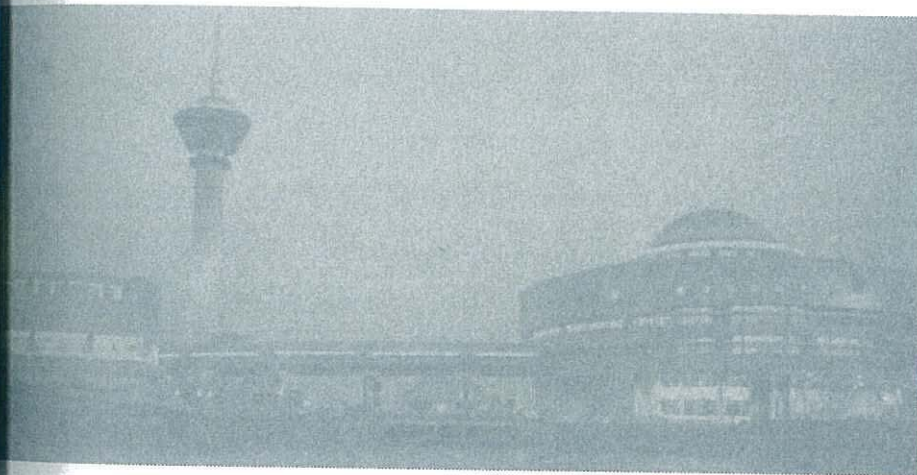
硅改性聚酯彩涂板 (SMP)

高耐久性聚酯彩涂板 (HDP)

超耐久性聚酯彩涂板 (ADP)

氟碳彩涂板 (PVDF)

抗静电钢板



可供尺寸 / Size Availability

年产量	18万吨
厚度(mm)	0.3 ~ 1.2
宽度(mm)	600 ~ 1,270
平板长度 (mm)	600 ~ 5,000
卷板重量	12 M/T
卷板直径 (mm)	508 · 610

Capacity	180,000 t/year
Thickness (mm)	0.3 ~ 1.2
Width (mm)	600 ~ 1,270
Sheet Length (mm)	600 ~ 5,000
Coil Weight (Max)	12 M/T
Coil Inner Diameter (mm)	508 · 610

凯斯特里希耐蚀试验

对彩色镀铝锌钢板和彩色镀锌钢板进行的凯斯特里希耐蚀试验和酸雨污染试验证明彩色镀铝锌钢板的耐腐蚀性, 特别是在成型和焊接部位的耐腐蚀性, 远胜于后者。

Based on the Kesternich test and acid rain contamination test of Colorlume and Prepainted Galvanized Steel, Colorlume proved to be much superior in corrosion resistance-particularly, at the forming and welding portion.



G-90 镀锌钢板



彩色镀铝锌钢板

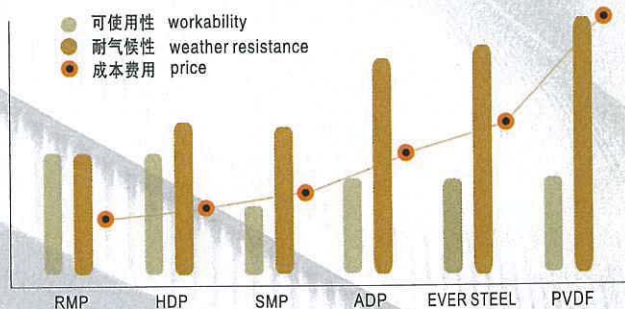
UNILUME CHARACTERISTICS

PCM(PRE-COATED METAL)

PCM 钢板易于大规模生产,并有助于保障质量,提高生产效率,降低人员保有率,防止公害和减少消耗成本等。

The pre-coated metal(PCM) process provides superior factory efficiency and stable quality, improved productivity and reduced labor, energy and production costs, along with state-of-the-art pollution controls.

- 全天候可进行施工, 还可缩短施工时间。
- 对顾客可提供多种设计模式, 还可通过减少工程失误来提高生产效率。
- 防锈性能优良, 长期耐候性能优异, 能够保障均等质量和高级质量。
- The PCM factory process is temperature-controlled, color-consistent, and fast, yielding project time and cost savings for the manufacturer and builder.
- PCM allows for a wide variety of patterns and designs, while maximizing final production yield for both the manufacturer and final builder.
- PCM is the best possible long-term cost solution, providing the final buyer with superior corrosion and weather resistance, while maintaining a beautiful finish.



Note:

RMP(Regular Modified Polyester)
HDP(Hi-Durable Polyester)
SMP (Silicone Modified Polyester)
ADP (Advanced Durable Polyester)
PVDF(Poly Vinylidene Fluoride)

产品特征及价格

Each product's character and price

高耐候聚酯钢板 HDP (High Durable Polyester)

- 生产工艺: 利用高耐久性聚酯树脂经两次涂装和两次高温热处理干燥而成。
- 产品特性: 良好的涂层柔软性, 耐候性及化学药品性, 色彩亦丰富多样。
- 主要用途: 适用于厂房的屋顶, 墙壁等对耐久性要求较高的建筑物外板。
- 涂膜厚度: 正面 - 底漆 5μ 面漆 $15 \sim 20\mu$
背面 - 背面漆 $5 \sim 10\mu$

- Manufacturing Process: Paints and bakes 2 times using High Durable Polyester resin.
- Characteristics: Corrosion resistance, Weather resistance, Chemical resistance, Variety and beauty of color
- Use: Roofing and siding of factory, Warehouse and Pre-fabricated house, Interior, Partition, Door, etc.
- Dry Film thickness: Top-Primer 5μ Finish $15 \sim 20\mu$
Back - Wash $5 \sim 10\mu$

硅改性聚酯钢板 SMP (Silicone Modified Polyester)

- 生产工艺：利用硅改性聚酯树脂经两次涂装和两次高温热处理干燥而成。
- 产品特性：耐蚀性，耐候性及耐热性强，色彩丰富多样。
- 主要用途：适用于工厂屋顶及墙壁，屏障及其它外部装饰等领域。
- 涂膜厚度：正面 - 底漆5 μ 面漆 - 15 ~ 20 μ
背面 - 背面漆5 ~ 10 μ

- Manufacturing Process: Paints and bakes 2 times using Silicone Modified Polyester resin.
- Characteristics: Super corrosion resistance, Super weather resistance Heat resistance, Variety of beautiful colors.
- Use: Roofing and siding, Partition, Door, Exterior cover, etc., where corrosion and weather resistance are especially required.
- Dry Film thickness: Top-Primer 5 μ Finish - 15 ~ 20 μ / Back - Wash 5 ~ 10 μ

氟碳树脂钢板 PVDF

- 生产工艺：利用氟树脂经两次涂装和两次高温热处理干燥而成。
- 产品特性：极高耐蚀性，耐候性及耐热性强，色彩丰富多样。
- 主要用途：适用于工厂屋顶及墙壁，屏障及其它外部装饰等专门需要高性能领域，尤其是紫外线照射强度高及周边环境差的地区。
- 涂膜厚度：单面保证：
正面 - 底漆5 μ 面漆 - 20 μ / 背面 - 背面漆5 ~ 10 μ
两面保证：
正面 - 底漆5 μ 面漆 - 20 μ / 背面 - 底漆5 μ 面漆10 ~ 20 μ

- Manufacturing Process: Paints and bakes 2 times using Polyvinylidene Fluoride resin (Kynar 500)
- Characteristics: Super corrosion resistance, Super weather resistance, Heat resistance, Variety of beautiful colors
- Use: Roofing and siding and Other exterior cover, etc., where corrosion, weather and heat resistance are especially required.
- Dry Film thickness: One side guarantee
Top - Primer 5 μ Finish 20 μ / Back - Wash 5 ~ 10 μ (Special epoxy)
Both side guarantee:
Top-Primer 5 μ Finish 20 μ / Back - Primer 5 μ Finish 10 ~ 20 μ

自清洁彩色钢板 Ever Clean

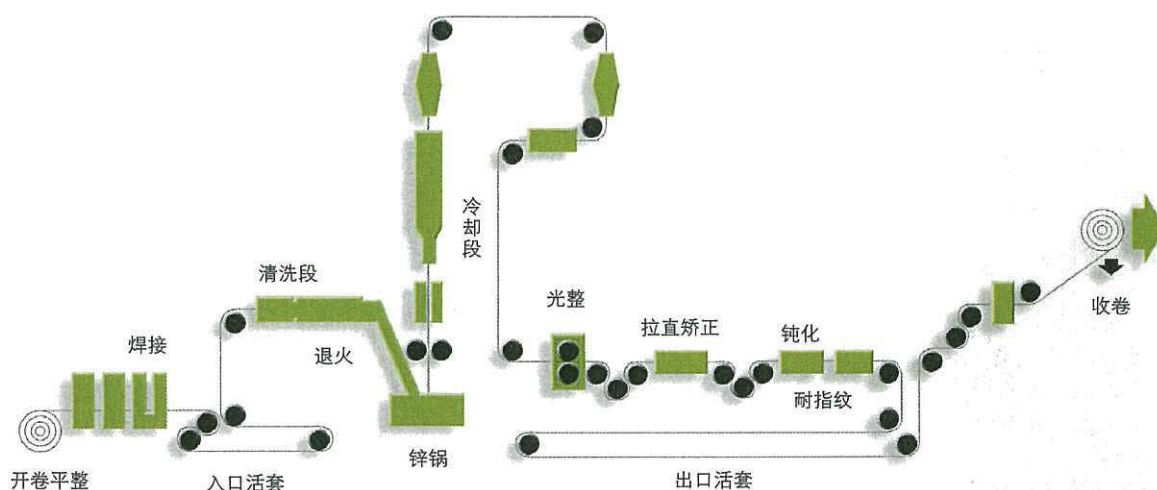
- 生产工艺：利用抗污染性较强的亲水性涂料经两次涂装和两次温热处理干燥而成。
- 产品特性：具有自我清洁及耐污染性，耐气候和耐蚀性强，色彩丰富多样。
- 主要用途：适用于建筑物的内外装饰材料，电梯，车厢，住宅及医院等有抗污染要求的领域。
- 涂膜厚度：正面 - 底漆5 μ 面漆15 ~ 20 μ / 背面 - 背面漆5 ~ 10 μ

- Manufacturing Process: Paints the steel 2 times with hydrophile and anti-pollutant paint and bakes 2 times.
- Characteristics: Self cleanliness, Anti-pollution, Weather resistance, Corrosion resistance, Ultraviolet ray resistance, Anti-chemicals.
- Use: Building interiors/exterior, Firewalls, Elevators, Garage doors, Steel houses, Hospital interiors/exterior (where a special degree of anti-pollution is required).
- Dry Film thickness: Top - Primer 5 μ Finish 15 ~ 20 μ / Back - Wash 5 ~ 10 μ

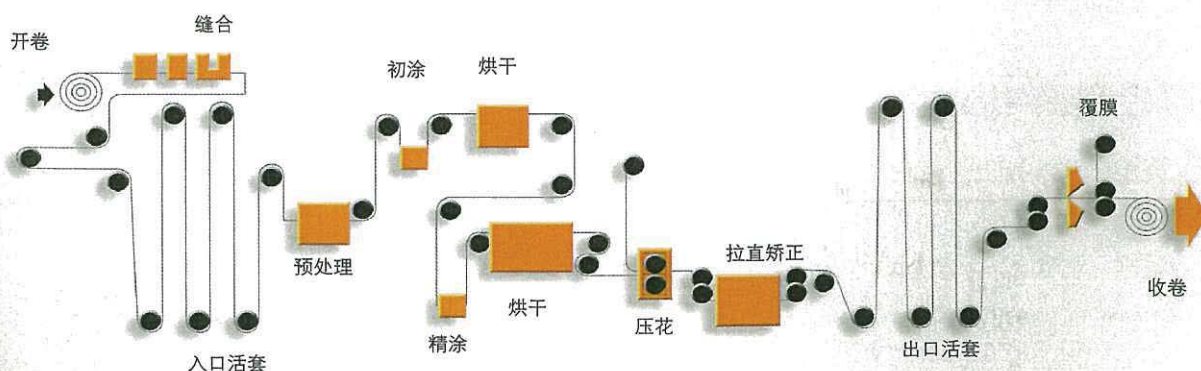
UNILUME COLORLUME MANUFACTURING PROCESS

镀铝锌钢板和彩色镀铝锌钢板的工艺流程

镀铝锌钢板的生产工艺流程



彩色镀铝锌钢板的生产工艺流程



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联合铁钢（中国）有限公司

地址：江苏省江阴市夏港镇沿江经济开发区新港大道8号

电话：0510-8603-2319

传真：0510-8603-2318 8603-2308

联合铁钢（中国）有限公司贩卖本部

地址：无锡市滨湖区鸿桥路801号现代国际工业设计大厦1701室

电话：0510-8117-5585

传真：0510-8117-5599

无锡长江薄板有限公司

地址：江苏省无锡市惠山区玉祁镇武玉路18号

电话：0510-8388-0089

传真：0510-8388-9763

联合铁钢上海办事处

地址：上海市长宁区仙霞路137号盛高国际大厦2306室

电话：021-6119-9158

传真：021-6229-0213

联合铁钢广州办事处

地址：广州市天河体育东路318号广州金利来大厦1912室

电话：020-3878-0425

传真：020-3878-0126

韩国总部

Unionsteel Bldg., 890, Daechi-dong,

Kangnam-ku, Seoul, Korea

Tel-(02) 2222-0114 Fax-(02) 2222-0275

釜山工厂

588-1, Kamman-dong, Nam-ku, Busan, Korea

Tel-(051) 644-1171 Fax-(051) 643-1830



DX UNION STEEL CHINA
联合铁钢(中国)有限公司