



Australian Government
Department of Industry, Science,
Energy and Resources

PUBLIC RECORD

Anti-Dumping
Commission

Exporter Questionnaire

THE REPUBLIC OF KOREA, TAIWAN

Case number: 550

Product: Precision pipe and tube steel

From: The People's Republic of China, the Republic of Korea, Taiwan and the Socialist Republic of Vietnam

Investigation period: 1 January 2019 to 31 December 2019

Response due by: Thursday 7 May 2020

Return completed questionnaire to:
investigations3@adcommission.gov.au

Anti-Dumping Commission website: www.adcommission.gov.au

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INSTRUCTIONS

Why you have been asked to fill out this questionnaire?

The Anti-Dumping Commission (the Commission) is conducting an investigation into precision pipe and tube steel (the goods) exported to Australia from the People's Republic of China (China), the Republic of Korea (Korea), Taiwan and the Socialist Republic of Vietnam (Vietnam).

The Commission will use the information you provide to determine normal values and export prices over the investigation period (the period). This information will determine whether precision pipe and tube steel is dumped.

If you do not manufacture the goods

If you play a role in the export of the goods but do not produce or manufacture the goods (for example, you are a trading company, broker, or vendor dealing in the goods), it is important that you forward a copy of this questionnaire to the relevant manufacturers and inform the Commission of the contact details for these manufacturers **immediately**.

The Commission will still require your company to complete this exporter questionnaire except Section G – Cost to make and sell.

What happens if you do not respond to this questionnaire?

You do not have to complete the questionnaire. However, if you do not respond, do not provide all of the information sought, do not provide information within a reasonable time period, or do not allow the Commission to verify the information, we may deem your company to be an uncooperative exporter. In that case the Commission must determine a dumping margin having regard to all relevant information.

Therefore, it is in your interest to provide a complete and accurate response to this exporter questionnaire, capable of verification.

Extension requests

If you require a longer period to complete your response to this exporter questionnaire, you must submit a request to the Commission, in writing, for an extension to the due date for all or part of the questionnaire. This request must be made prior to the due date. A request for extension will be rejected if received after the due date.

When considering the extension request, the Commission will have regard to:

- the Commission's responsibility to conduct the case in a timely and efficient manner;
- the reasons why you could not provide a response within the whole period and not only the period remaining between the request and the due date;
- ordinary business practices or commercial principles;
- the Commission's understanding of the relevant industry;
- previous correspondence and previous dealings with your company; and
- information provided by other interested parties.

More information on extensions can be found in the Customs (Extension of Time and Non-cooperation) Direction 2015 at <https://www.legislation.gov.au/Details/F2015L01736>.

You will be informed of the decision whether your request for an extension has been rejected, granted in full or granted in part. For example, you may be granted an extension to submit all sections except for Section A or you may be granted a shorter extension than you requested.

A summary of any requests and grants of extensions to submit a response to this exporter questionnaire will be published in the public record.

Submitting a response to the exporter questionnaire

Responses to the exporter questionnaire should be lodged by email listed on the cover page. In submitting the response to the exporter questionnaire, you must answer all questions, include all attachments and spreadsheets, and provide a non-confidential version of your response to this exporter questionnaire.

If your response to this exporter questionnaire contains major deficiencies that, in the Commissioner's view, cannot be quickly and easily rectified in a further response, then your company may be deemed as an uncooperative exporter.

Confidential and non-confidential responses

You are required to lodge a confidential version (for official use only) and a non-confidential version (for public record) of your response to this exporter questionnaire by the due date. Please ensure that *each page* of information you provide is clearly marked either "FOR OFFICIAL USE ONLY" or "PUBLIC RECORD".

All information provided to the Commission in confidence will be treated accordingly. The non-confidential version of your submission will be placed on the public record, and must contain sufficient detail to allow a reasonable understanding of the substance of the information, but does not breach confidentiality nor adversely affect those interests.

A person is not required to provide a summary for the public record if the Commission can be satisfied that no such summary can be given that would allow a reasonable understanding of the substance of the information.

All submissions are required to have a bracketed explanation of deleted or blacked out information for the non-confidential version of the submission. An example of a statement to accompany deleted/blacked out text is:

[Explanation of cost allocation through the divisions, by reference to machine hours or weight].

If such an explanation is not provided, the Commission may disregard the information in the submission. Where the public record version of your response to the exporter questionnaire does not contain sufficient detail, your company may be deemed to have significantly impeded the case and be deemed an uncooperative exporter.

Verification of the information that you supply

The Commission may wish to conduct a visit, if this option is available to the Commission, to your company to verify your questionnaire response for completeness, relevance and accuracy.

However, on 20 March 2020, the Commission published *Anti-Dumping Notice No. 2020/029*,¹ advising that onsite exporter verification activities have been temporarily suspended until further notice as a result of the COVID-19 pandemic.

The Commission remains committed to ensuring that data submitted by parties is complete, relevant and accurate. If an onsite visit is not possible, the Commission may elect to undertake alternative verification activities. This includes but is not limited to remote verification, desktop assessments or delaying verification activities until such time as onsite verification is possible. The Commission will continue to monitor current events and assess when the suspension of onsite exporter verification activities can be lifted.

¹ https://www.industry.gov.au/sites/default/files/adcp/public-record/notice_adn_-_adn_2020-029_-_temporary_suspension_of_international_onsite_verification_0.pdf

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A verification visit, or any verification activity is not meant to be a chance for you to provide new or additional information. The Commission expects your response to the questionnaire to be relevant, complete and accurate.

Onsite verification is usually conducted over 4 days, remote and desktop verification may take a longer period of time. In complex cases, a verification visit, if conducted, may be scheduled over 5 days. A desktop verification may require a longer period.

Any verification activity will include a detailed examination of your company's records and we will collect copies of relevant documents. The verification will require the participation of key staff, including your financial accountant, production manager and sales staff. A tour of the manufacturing facility, should an onsite visit be possible, may also be required during the verification visit.

Note that the Commission may disregard any data or information that is not verified, including new or additional information provided after the verification activity.

A report will be prepared following the verification activity, which details the outcomes of the verification. This report will be placed on the public record and may include the publication of the preliminarily-assessed dumping and subsidy margin. The Commission considers that the dumping margin and subsidy margin is not confidential information, but rather an aggregate figure derived from confidential data.

You will be provided with an opportunity to comment on the accuracy and confidentiality of the verification report prior to its publication on the public record.

For information on the Commission's verification procedures, refer to Anti-Dumping Notice No. 2016/30 available on the Commission's website.

Important instructions for preparing your response

- All questions in this exporter questionnaire must be completed. If a question is not applicable to your situation, please answer the question with "Not Applicable" and provide an explanation as to why.
- All questions must be answered in English. An English translation must be provided for documents not originally in English.
- Clearly identify all units of measurement (e.g. KG) and currencies (e.g. AUD) used. Apply the same measurement consistently throughout your response to the questionnaire.
- Label all attachments to your response according to the section of the questionnaire it relates to (e.g. label the chart of accounts as Attachment A-4.6)
- The data must be created as spreadsheet files in Microsoft Excel.
- If you have used formulas to complete spreadsheets, these formulas must be retained and not hard-coded.
- You must retain all worksheets used in answering the questionnaire. Be prepared to provide these worksheets during the Commission's verification of your data.
- If you cannot present electronic data in the requested format contact the case officer as soon as possible.
- Where possible, electronic data should be emailed or shared with the Commission via SIGBOX, a secure online document repository. Please contact the Commission to request access to SIGBOX if required.

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 Company information	<input checked="" type="checkbox"/>
Section B Export sales to Australia	<input checked="" type="checkbox"/>
Section C Exported goods & like goods	<input checked="" type="checkbox"/>
Section D Domestic sales	<input checked="" type="checkbox"/>
Section E Due allowance	<input checked="" type="checkbox"/>
Section F Third country sales	<input checked="" type="checkbox"/>
Section G Cost to make and sell	<input checked="" type="checkbox"/>
Exporter's declaration	<input checked="" type="checkbox"/>
Non-confidential version of this response	<input checked="" type="checkbox"/>

Attachments	Please tick if you have provided spreadsheet
B-2 Australian sales	<input checked="" type="checkbox"/>
B-4 Upwards sales	<input checked="" type="checkbox"/>
B-5 Upwards selling expenses	<input checked="" type="checkbox"/>
B-6 Historical sales	<input checked="" type="checkbox"/>
D-2 Domestic sales	<input checked="" type="checkbox"/>
F-2 Third country sales	<input checked="" type="checkbox"/>
G-3 Domestic CTM	<input checked="" type="checkbox"/>
G-4.1 SG&A listing	<input checked="" type="checkbox"/>
G-4.2 Dom SG&A calculation	<input checked="" type="checkbox"/>
G-5 Australian CTM	<input checked="" type="checkbox"/>
G-7.2 Raw material CTM	<input type="checkbox"/>
G-7.4 Raw material purchases	<input checked="" type="checkbox"/>
G-8 Upwards costs	<input checked="" type="checkbox"/>
G-9 Capacity utilisation	<input checked="" type="checkbox"/>

GOODS UNDER CONSIDERATION

The goods under consideration (the goods) i.e. the goods exported to Australia, allegedly at dumped prices and/or in receipt of countervailable subsidies, are:

Certain electric resistance welded pipe and tube made of carbon steel, whether or not including alloys, comprising circular, rectangular and square hollow sections in metallic coated and non-metallic coated finishes. Metallic finish types for the goods include galvanised and aluminised. Non-metallic finishes include hot-rolled and cold-rolled.

Sizes of the goods are, for circular products, those equal to or less than 21 millimetre ("mm") in outside diameter. Also included are air heater tubes to Australian Standard (AS) 2556, up to and including 101.6 mm outside diameter.

For rectangular and square products, those with a thickness of less than 1.6 mm (being a perimeter up to and including 260 mm).

Included within the goods are end-configurations such as plain, square-faced and other (e.g. threaded, swaged and shouldered).

The goods include all electric resistance welded pipe and tube made of steel meeting the above description of the goods (and inclusions), including whether the pipe or tube meets a specific structural standard or is used in structural applications.

Oval and other shaped hollow sections which are not circular, rectangular or square, are excluded from the goods.

Tariff Classification

The goods may be classified in Schedule 3 to the *Customs Tariff Act 1995* as follows:

Tariff Subheading	Statistical Code	Description
7306	OTHER TUBES, PIPES AND HOLLOW PROFILES (FOR EXAMPLE, OPEN SEAM OR WELDED, RIVETED OR SIMILARLY CLOSED), OF IRON OR STEEL:	
7306.30.00	Other, welded, of circular cross-section, of iron or non-alloy steel:	
	30	Not exceeding 21 mm external diameter
7306.50.00		
	45	<i>Other, welded, of circular cross-section, of other alloy steel</i>
7306.6	Other, welded, of non-circular cross-section	
7306.61.00	<i>Of square or rectangular cross-section, of iron or non-alloy steel, not exceeding 279.4 mm perimeter:</i>	
	21	Wall thickness not exceeding 2 mm

Model Control Code

Details of the model control code (MCC) structure for the goods are in the table below. Export sales data (Section B-2), domestic sales data (Section D-2) and cost to make and sell data (Section G-3, G-4 & G-5) submitted in this response must follow this MCC structure. At a minimum, the data must report sales and cost data separately for each of the mandatory MCC categories identified.

	Category	Sub-Category	Identifier	Sales Data	Cost Data
1	Prime	Prime	P	Mandatory	Not applicable
		Non-Prime	N		
2	Steel Base/Type * Batch Hot Dipped Galvanised abbreviated as 'Batch HDG'; Electro Galvanised abbreviated as 'EG'; Continuously Galvanised abbreviated as 'CG'; Mild Steel Galvabond as 'MSGB'.	Hot Roll	H	Mandatory	Mandatory
		Cold roll (Semi Bright)	C		
		Galvanised (Batch HDG,EG,CG or MSGB)	G		
		Other (e.g. alloy steel)	A		
3	Steel Grade	C200	1	Mandatory	Mandatory
		C250	2		
		C350	3		
		C450	4		
		Other	5		
4	Surface Protection	Oiled	O	Mandatory	Mandatory
		Clear or painted	P		
		No oil or paint	N		
5	Coating Mass	<20 g/m ² (including none)	1	Mandatory	Mandatory
		≥20 g/m ² to <100 g/m ²	2		
		≥100 g/m ² to <275 g/m ²	3		
		≥275 g/m ²	4		
6	Shape	Circular	C	Mandatory	Mandatory
		Rectangular or Square	R		
7	Circular size * outside diameter ** Circular products with an outside diameter between >21 mm to ≤101.6 mm which are not air heater tubes are not the goods.	Not circular	N	Mandatory	Mandatory
		≤16 mm	1		
		>16 mm to ≤21 mm	2		
		>21 mm to ≤101.6 mm (Air Heater Tubes)	3		
8	Rectangular/Square size * outside perimeter	Not rectangular/square	N	Mandatory	Mandatory
		≤40 mm	1		
		>40 mm to ≤80 mm	2		
		>80 mm to ≤260 mm	3		
9	Thickness	<1.6 mm	A	Mandatory	Mandatory
		≥1.6 mm to <3.2 mm	B		
		≥3.2 mm	C		
10	Length	≤4 m	1	Mandatory	Optional
		>4m to ≤8 m	2		
		>8 m to ≤12.0 m	3		
		>12.0 m	4		
11	End configuration	Plain end	P	Optional	Optional
		Threaded/flanged/swaged	T		
		Other (e.g. square faced)	O		

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In constructing a MCC, use a "-" between each category. For example: **P-H-2-O-1-C-1-N-A-3-P**

The MCCs will be used to model match export models to the identical or comparable domestic models. In addition, the MCCs will be used to determine the profitability of domestic sales in the ordinary course of trade test by comparing domestic selling prices to the corresponding cost to make and sell. The MCC may also be used to compare the export price to the cost to make the exported model as part of the constructed normal value.

If there are models manufactured and sold by your company that do not align within the MCC structure above, this should be raised by lodging a submission with the Commission as soon as is practicable, but no later than the time this questionnaire is due, otherwise the response may be deemed deficient.

SECTION A COMPANY INFORMATION

A-1 Company representative and location

1. Please nominate a contact person within your company:

Name: **Hsu, Keng-Hao (Kevin)**
Position in the company: **Vice President**
Telephone: **+886-4-7980826 ext.265**
E-mail address: **tf168@ms22.hinet.net**

2. If you have appointed a representative, provide the their contact details:

Name:
Address:
Telephone:
E-mail address:

In nominating a representative, you are granting authority to the Commission to discuss matters relating to the case with the nominated representative, including your company's confidential information.

3. Please provide the location of the where the company's financial records are held.
No.6, Kung Si 2nd Rd., His-Ti Village, Hsen-Kang Hsiang, (Chuan-Hsing Industrial Park), Changhua Hsien, Taiwan
4. Please provide the location of the where the company's production records are held.
No.6, Kung Si 2nd Rd., His-Ti Village, Hsen-Kang Hsiang, (Chuan-Hsing Industrial Park), Changhua Hsien, Taiwan

A-2 Company information

1. What is the legal name of your business?
Legal name: TA FONG STEEL CO., LTD.
2. Does your company trade under a different name and/or brand? If yes, provide details.
No
3. Was your company ever known by a different legal and/or trading name? If yes, provide details
No
4. Provide a list of your current board of directors and any changes in the last two years.
(1) Mr. [REDACTED]
(2) Mr. [REDACTED]
(3) Ms. [REDACTED]
(4) Mr. [REDACTED]
(5) Mr. [REDACTED]
(6) Mr. [REDACTED]
(7) Mr. [REDACTED]
5. Is your company part of a group (e.g. parent company with subsidiaries, common ownership, joint-ventures)? If yes, provide:
(a) A diagram showing the complete ownership structure; and
(b) A list of all related companies and its functions
No
6. Is your company or parent company publically listed?

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If yes, please provide:

- (a) The stock exchange where it is listed; and
(b) Any principle shareholders²

If no, please provide:

- (a) A list of all principal shareholders and the shareholding percentages.

No, we are not publically listed and principal shareholders' list as below:

[illegible]

[table of company's principal shareholders]	
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7. What is the overall nature of your company's business? Include details of the products that your company manufacture and sell and the market your company sells into.
Ta Fong is a steel manufacturer producing and selling the following products: slitted strip coils, steel sheets and welded steel pipes.
8. If your business does not perform all of the following functions in relation to the goods under consideration, then please provide names and addresses of the companies which perform each function:
 - (a) produce or manufacture; **Yes**
 - (b) sell in the domestic market; **Yes**
 - (c) export to Australia; and **Yes**
 - (d) export to countries other than Australia. **Yes**
9. Provide your company's internal organisation chart.
Organization Chart please referred to [Appendix 1 – Organization]
10. Describe the functions performed by each group within the organisation.
Please referred to [Appendix 1 – Organization]
11. Does your company produce brochures, pamphlets or other promotional material? If yes, please provide them.
Please referred to [Appendix 2 – Catalogue]

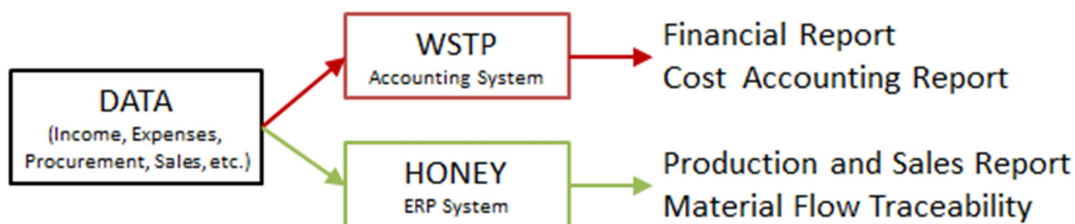
A-3 General accounting information

1. What is your financial accounting period?
January 1st to December 31st
2. Are your financial accounts audited? If yes, who is the auditor?
Yes, our financial accounts are audited by [REDACTED].
3. What currency are your accounts kept in?
N.T.D. (New Taiwan Dollars)
4. What is the name of your financial accounting system?
WSTP – designed by Winton System Co.
5. What is the name of your sales system?
HONEY – design by Sunyoung System Co.

² Principal shareholders are those who are 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.

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6. What is the name of your production system?
HONEY – design by Sunyoung System Co.
7. If your financial accounting, sales and production systems are different, how do the systems interact? Is it electronically or manual? Please provide a detailed explanation and include diagrams.
Data (invoices) of all expenses, procurement and sales are lodged into both systems manually. The cost and all financial reports are processed and generated by WSTP accounting system. The material flow and reports of production and sales are processed and generated by HONEY ERP system.



8. Do your accounting practices differ in any way from the generally accepted accounting principles in your country? If yes, please provide details.
No.
9. Have there been any changes to your accounting practices and/or policies over the last two years? If yes, please provide details.
No.

A-4 Financial Documents

1. Please provide the two most recently completed annual reports and/or financial statements for your company and any other related companies involved in the production and sale of the goods.
We do not issue annual report, please referred to [Appendix 3 – 2018 Audited report] and [Appendix 4 – 2019 Audited report].
2. If the financial statements in A-4.1 are unaudited, provide for each company:
 - (a) the tax returns relating to the same period; and
 - (b) reconciliation of the revenue, cost of goods sold, and net profit before tax between the financial statements and tax returns.**Not applicable.**
3. Does your company maintain different profit centres? If yes, provide profit & loss statements for the profit centre that the goods falls into for:
 - (a) the most recent financial year; and
 - (b) the period.**No, we do not maintain different profit centres.**
4. If the period is different to your financial period, please provide:
 - (a) Income statements directly from your accounting information system covering the most recent financial period and the period; or
 - (b) Quarterly or half yearly income statements directly from your accounting system covering the most recent financial period and the period.**The period is same to our financial period.**
5. Please provide a copy of your company's trial balance (in Excel) covering the period and the most recent financial year.
Please referred to [Appendix 5 – 2018 & 2019 Trial balance].
6. Please provide your company's chart of accounts (in Excel).
Please referred to [Appendix 6 – Account]

If any of the documents are not in English, please provide a complete translation of the documents.

SECTION B

EXPORT SALES TO AUSTRALIA

B-1 Australian export sales process

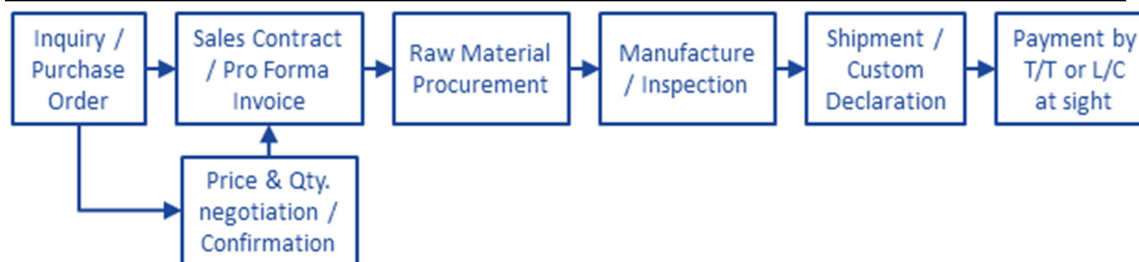
1. Provide details (and diagrams if appropriate) of the export sales process of your company and any entities (e.g. agents) including:

- (a) Marketing and advertising activities
- (b) Price determination and/or negotiation process
- (c) Order placement process
- (d) Order fulfilment process and lead time
- (e) Delivery terms and process
- (f) Invoicing process
- (g) Payment terms and process

Whenever received inquiries or purchase orders from customers, we will offer our quotation for their confirmation of the quantity and price.

After negotiated and confirmed, we will issue sales contracts or pro forma invoices for signatures by both sides.

And then begin the process of procurement of raw material, produce goods, arrange shipment, issue the invoice and collect the payment by T/T reimbursement or L/C negotiation.



2. In what currency do you invoice your customers for goods exported to Australia? If it is not in your local currency:

We use U.S. Dollars to invoice our Australian customers.

- (a) Do your customers pay you into a foreign currency denominated account? If yes, provide details;
Yes, we enclosed our U.S. Dollar bank account information under the payment terms in sales contracts or pro forma invoices.
- (b) Do you use forward contracts to lock in the foreign exchange rate relating to the export sales? If yes, provide details;
No.
- (c) How is the exchange rate determined in your accounting system and how often is it updated?
Whenever foreign currency involved in export or import transactions, we use the exchange rate listed on the Export Declaration or Import Declaration nominated by Taiwan Custom Office to convert into local currency and lodged into our accounting system.

3. Are there any customers of the goods exported to Australia related to your company? If yes, please provide a list of each related customer and provide details on how the selling price is set.
No.

4. If sales are in accordance with price lists or price extras list, provide copies of these lists.
We don't use price lists or price extras list for sales.

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

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No, we do not use distribution channel for our export sales. The selling price may varied according to exchange rate and negotiation with customers.

6. Did you provide on-invoice discounts and/or off-invoice rebates to any customer or an associate of the customer in relation to the sale of the goods exported to Australia during the period? If yes, provide a description and explain the terms and conditions that must be met by the customer to obtain the discount.

No.

7. Did you issue any credit or debit notes (directly or indirectly) to the customer or associate of the customer in relation to the sale of the goods exported to Australia during the period? If yes, provide details of the credit/debit notes including the reasons the credit/debit notes were issued.

No.

8. The invoice date will normally be taken to be the date of sale. If you are making a claim that a different date should be taken as the date of sale:

- (a) What date are you claiming as the date of sale?
- (b) Why does this date best reflect the material terms of sale?

Not applicable.

B-2 Australian sales listing

1. Complete the worksheet named “B-2 Australian sales”
 - This worksheet lists all sales (i.e. transaction by transaction) exported to Australia of the goods invoiced within the period. This includes exports to Australia sold through a domestic customer.
 - If you have claimed in B-1.8 that the date of sale is one other than the invoice date, then add the sales within your claimed date of sale.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
 - If there are any direct selling expenses incurred in respect of the exports to Australia not listed in the spreadsheet, add a column. For example, 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.

Please refer to the worksheet "B-2 Australian sales"

2. Provide a table listing the source of the data for each column in the “B-2 Australian sales” listing.

Provide a table listing the source of the data for each column in the D-2 Australian sales listing.

Table of source of data for worksheet "B-2 Australian sales"

B-3 Sample export documents

1. Select the two largest invoices by value and provide the following documentation:
 - Contracts
 - Purchase order and order confirmation
 - Commercial invoice and packing list
 - Proof of payment and accounts receivable ledger
 - Documents showing bank charges
 - Invoices for inland transport
 - Invoices for port handling and other export charges
 - Bill of lading
 - Invoices for ocean freight & marine insurance (if applicable)
 - Country of origin certificates (if applicable)

If the documents are not in English, please provide a translation of the documents.

Please referred to [Appendix 7 – AS1] & [Appendix 8 – AS2]

2. For each document, please annotate the documents or provide a table reconciling the details in the “B-2 Australian sales” listing to the source documents in B-3.1.

B-4 Reconciliation of sales to financial accounts

1. Please complete the worksheet named “B-4 Upwards sales” to demonstrate that the sales listings in B-2, D-2 and F-2 are complete.
 - You must provide this list in electronic format using the template provided.
 - Please use the currency that your accounts are kept in.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Please refer to the worksheet “B-4 Upwards sales”

2. Please provide all documents, other than those in A-4, B-2 and D-2, required to complete the “B-4 Upwards sales” worksheet. If the documents include spreadsheets, all formulas used must be retained.
3. For any amount in the “B-4 Upwards sales” worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:
 - the name of the source document, including the relevant page number, in column D of the worksheet; and
 - highlight or annotate the amount shown in the source document.

B-5 Reconciliation of direct selling expenses to financial accounts

1. Please complete the worksheet named “B-5 Upwards selling expense” to demonstrate that the direct selling expenses (e.g. Inland transport) in B-2 and D-2 are complete.
 - You must provide this list in electronic format using the template provided.
 - Please use the currency that your accounts are kept in.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Please refer to the worksheet "B-5 Upwards selling expense"

2. Please provide all documents, other than those in A-4, B-2 and D-2, required to complete the “B-5 Upwards selling expense” worksheet. If the documents include spreadsheets, all formulas used must be retained.
3. For any amount in the “B-5 Upwards selling expenses” worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:
 - the name of the source document, including the relevant page number, in column C of the worksheet; and
 - highlight or annotate the amount shown in the source document.

B-6 Historical sales listing

1. Complete the worksheet named “B-6 Historical sales”
 - This worksheet lists the totals of all sales for each product code exported to Australia of the goods in each calendar year for 2016, 2017 and 2018. This includes exports to Australia sold through a domestic customer.
 - You must provide this list in electronic format using the template provided.

Please refer to the worksheet "B-4 Upwards sales"

2. Provide a table listing the source of the data for each column in the “B-6 Historical sales” listing.

[illegible]

[table of source of data for worksheet "B-6 Historical sales"]				

SECTION C EXPORTED GOODS & LIKE GOODS

The Commission considers the MCC structure in and of itself is not likely to be commercially sensitive information. Any claim that disclosing the MCC information is confidential or would adversely affect your business or commercial interests must be raised by lodging a submission as soon as practicable, but no later than the time this questionnaire is due.

C-1 Models exported to Australia

1. Fully describe all of the goods your company exported to Australia during the period. Include specification details and any technical and illustrative material that may be helpful in identifying, or classifying, the goods exported to Australia.

During the period, we only exported [REDACTED] to Australia. We use [REDACTED].

2. Provide a list of MCCs of the goods exported to Australia. This must cover all MCCs listed in the Australian sales listing in B-2.

- This list must be disclosed in the public record version of the response.

During the period, we exported the following good to Australia:

MCC		
P-H-2-N-1-C-1-N-B-2-P	[REDACTED]	[REDACTED]

C-2 Models sold in the domestic market

1. Fully describe all like goods your company sold on the domestic market during the period. Include specification details and any technical and illustrative material that may be helpful in identifying, or classifying, the like goods sold on the domestic market.

During the period, we sold various HSS products on the domestic market. [REDACTED]

2. Provide a list of MCCs of like goods sold on the domestic market. This must cover all MCCs listed in the domestic sales listing in D-2.

- This list must be disclosed in the public record version of the response.

During the period, we sold the following goods on the domestic market:

MCC		
P-C-2-N-1-C-1-N-A-1-P	[REDACTED]	[REDACTED]
P-C-2-N-1-C-1-N-A-2-P	[REDACTED]	[REDACTED]
P-C-2-N-1-C-1-N-B-1-P	[REDACTED]	[REDACTED]
P-C-2-N-1-C-1-N-B-2-P	[REDACTED]	[REDACTED]
P-C-2-N-1-C-2-N-A-1-P	[REDACTED]	[REDACTED]
P-C-2-N-1-C-2-N-A-2-P	[REDACTED]	[REDACTED]
P-C-2-N-1-C-2-N-B-2-P	[REDACTED]	[REDACTED]
P-C-2-N-1-R-N-2-A-2-P	[REDACTED]	[REDACTED]
P-C-2-N-1-R-N-3-A-1-P	[REDACTED]	[REDACTED]
P-C-2-N-1-R-N-3-A-2-P	[REDACTED]	[REDACTED]
P-C-3-N-1-C-1-N-A-2-P	[REDACTED]	[REDACTED]
P-C-5-N-1-C-1-N-A-2-P	[REDACTED]	[REDACTED]
P-G-2-N-3-C-1-N-A-1-P	[REDACTED]	[REDACTED]
P-G-2-N-3-C-1-N-A-2-P	[REDACTED]	[REDACTED]
P-G-2-N-3-C-2-N-A-1-P	[REDACTED]	[REDACTED]
P-G-2-N-3-C-2-N-A-2-P	[REDACTED]	[REDACTED]
P-G-2-N-3-R-N-2-A-2-P	[REDACTED]	[REDACTED]
P-G-2-N-3-R-N-3-A-1-P	[REDACTED]	[REDACTED]
P-G-2-N-3-R-N-3-A-2-P	[REDACTED]	[REDACTED]

PUBLIC RECORD

P-G-3-N-3-C-1-N-A-1-P			
P-G-3-N-3-C-1-N-A-2-P			
P-G-3-N-3-C-2-N-A-1-P			
P-H-2-N-1-C-1-N-A-1-P			
P-H-2-N-1-C-1-N-A-2-P			
P-H-2-N-1-C-1-N-B-1-P			
P-H-2-N-1-C-1-N-B-2-P			
P-H-2-N-1-C-2-N-A-1-P			
P-H-2-N-1-C-2-N-A-2-P			
P-H-2-N-1-C-2-N-B-2-P			
P-H-2-N-1-R-N-2-A-2-P			
P-H-2-N-1-R-N-3-A-1-P			
P-H-2-N-1-R-N-3-A-2-P			
P-H-3-N-1-C-1-N-B-1-P			
P-H-3-N-1-C-1-N-B-2-P			

C-3 Internal product codes

1. Does your company use product codes or stock keeping unit (SKU) codes?

If yes:

- Provide details of the product or SKU coding system for the goods, such as a legend or key of the meaning for each code within the product or SKU code.
- Provide details on how you mapped the product or SKU codes to the MCC for the purpose of completing this questionnaire.
- Provide a table of showing the product or SKU codes for each MCC.

If no:

- (a) Provide details on the method used to identify the MCC in the sales and cost spreadsheets.

We use

For example:

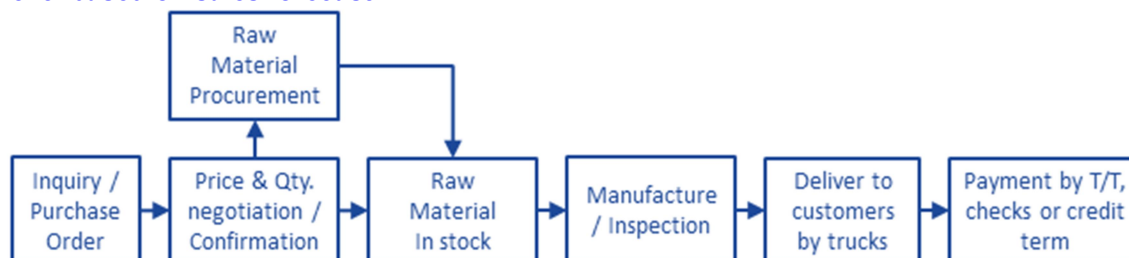
[illegible][illegible]

SECTION D DOMESTIC SALES

D-1 Domestic sales process

- Provide details (and diagrams if appropriate) of the domestic sales process of your company and any other related entities including:
 - Marketing and advertising activities
 - Price determination and/or negotiation process
 - Order placement process
 - Order fulfilment process and lead time
 - Delivery terms and process
 - Invoicing process
 - Payment terms and process

Generally speaking, domestic sales process is similar to export sales process. The main difference is that [REDACTED]. Therefore, we have to purchase raw material in advance and maintained safety stock level based on sales forecast.



- Are any domestic customers related to your company? If yes, please provide a list of each related customer and provide details on how the selling price is set.
No, no domestic customers are related to our company.
- If sales are in accordance with price lists or price extras list, provide copies of these lists.
No, we do not use price lists or price extras list.
- Do your domestic selling prices vary according to the distribution channel identified? If yes, provide details. Real differences in trade levels are characterised by consistent and distinct differences in functions and prices.
No, we do not have distribution channels or sales agents.
- Did you provide on-invoice discounts and/or off-invoice rebates to the customer or an associate of the customer in relation to the sale of the like goods during the period? If yes, provide a description; and explain the terms and conditions that must be met by the importer to obtain the discount.
We will issue invoices for rebates whenever there were quality claims, quantity shortages or price dispute.
- Did you issue any credit or debit notes (directly or indirectly) to the customer or associate of the customer in relation to the sale of the like goods during the period? If yes, provide details of the credit/debit notes including the reasons the credit/debit notes were issued.
No.
- The invoice date will normally be taken to be the date of sale. If you are making a claim that a different date should be taken as the date of sale:
 - What date are you claiming as the date of sale?
 - Why does this date best reflects the material terms of sale?*Not applicable.*

D-2 Domestic sales listing

1. Complete the worksheet named “D-2 Domestic sales”
 - This worksheet lists all domestic sales (i.e. transaction by transaction) of like goods invoiced within the period, even if they are models not exported to Australia
 - If you have claimed in B-1.8 and/or D-1.7 that the date of sale is one other than the invoice date, then add the sales within your claimed date of sale.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
 - 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-2 above, add a column for each item. For example, certain other selling expenses incurred.

Please refer to the worksheet "D-2 Domestic sales"

2. Provide a table listing the source of the data for each column in the “D-2 Domestic sales” listing.

[illegible]

Table of source of data for worksheet "D-2 Domestic sales"

D-3 Sample domestic sales documents

1. Select the two largest invoices by value and provide the following documentation:
 - Contracts
 - Purchase order and order confirmation
 - Commercial invoice and packing list
 - Proof of payment and accounts receivable ledger
 - Documents showing bank charges
 - Delivery invoices

Please referred to [Appendix 9 – DS1] & [Appendix 10 – DS2]

If the documents are not in English, please provide a translation of the documents.

2. For each document, please annotate the documents or provide a table reconciling the details in the “D-2 Domestic sales” listing to the source documents in D-3.1.

D-4 Reconciliation of sales to financial accounts

This section is not required if you have completed B-4.

1. Please complete the worksheet named “B-4 Upwards sales” to demonstrate that the sales listings in D-2 and F-2 are complete.
 - You must provide this list in electronic format using the template provided.
 - Please use the currency that your accounts are kept in.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
2. Please provide all documents, other than those in A-4, D-2 and F-2, required to complete the “B-4 Upwards sales” worksheet. If the documents include spreadsheets, all formulas used must be retained.
3. For any amount in the “B-4 Upwards sales” worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:
 - the name of the source document, including the relevant page number, in column D of the worksheet; and
 - highlight or annotate the amount shown in the source document.

SECTION E DUE ALLOWANCE

E-1 Credit expense

1. Do you provide credit to any domestic customers in relation to sales of like goods (i.e. payment terms that are not on a cash or pre-payment basis)? If yes:
Yes, we do provide credit sales term for domestic customers.
 - (a) Do you provide a rolling credit facility to your domestic customers (i.e. no specific payment terms agreed at the time of sale)? If yes:
 - i. Calculate the accounts receivable turnover for each domestic customer (credit sales divided by the average accounts receivable).
 - ii. Calculate the average credit term for each domestic customer by dividing 365 by the accounts receivable turnover*No, we do not provide rolling credit facility to any domestic customers.*
 - (b) Do you have short term borrowings or an overdraft facility? If yes, what is the interest rate, or average of interest rates?
Yes, we have short term borrowings from various banks. [REDACTED]
 - (c) Do you have term deposits or other cash product (e.g. bonds)? If yes, what is the interest rate, or average of interest rates?
No.
2. Do you provide credit to any Australian customers in relation to sales of the goods (i.e. payment terms that are not on a cash or pre-payment basis)? If yes:
No.
 - (a) Do you provide a rolling credit facility to your Australian customers (i.e. no specific payment terms agreed at the time of sale)? If yes:
 - i. Calculate the accounts receivable turnover for each domestic customer (credit sales divided by the average accounts receivable).
 - ii. Calculate the average credit term for each domestic customer by dividing 365 by the accounts receivable turnover
 - (b) If your Australian customers pay you into a foreign currency denominated account (question B-1.2(a) refers):
 - i. Do you have short term borrowings or an overdraft facility denominated in the same foreign currency? If yes, what is the interest rate, or average of interest rates?
 - ii. What is the interest rate, or average of interest rates, applying to term deposits or other cash product (e.g. bonds) denominated in the same foreign currency? If yes, what is the interest rate, or average of interest rates?

E-2 Packaging

1. What is the packaging used for your domestic sales of like goods?
We only use steel strap to pack HSS into bundles.
2. What is the packaging used for your export sales of the goods to Australia?
Because we always use containers for HSS export. The packing for our export sales of HSS to Australis is the same as domestic sales.
3. If there are distinct differences in packaging between your domestic and export sales:
 - (a) Provide details of the differences
 - (b) Calculate the weighted average packaging cost for each model sold on the domestic market
 - (c) Calculate the weighted average packaging cost for each model exported to Australia*No differences.*

E-3 Delivery

1. Are any domestic sales of like goods delivered to the customer? If yes, how were the transportation costs calculated in the domestic sales listing in D-2?

For all domestic sales delivery, we use our own truck. The inland transportation unit costs are calculated in the worksheet 'Inland transportation' and applied to the domestic sales listing in D-2.

2. What are the delivery terms of the export sales of the goods to Australia?
The delivery terms of GUC to Australia are [REDACTED].
3. If the delivery terms of the Australian sales includes delivery to the port, how were the inland transport and port charges calculated in the Australian sales listing in B-2?
We hire transportation companies to perform container towing services to the port and the charges were calculated in the Australian sales listing in B-2.
4. If the delivery terms of the Australian sales includes ocean freight, how was the ocean freight cost calculated in the Australian sales listing in B-2?
The delivery terms of the Australian sales [REDACTED]. We recorded the actual ocean freight amount under the column "[17] Ocean freight" in the Australian sales listing in B-2.
5. If the delivery terms of the Australian sales includes marine insurance, how was the marine insurance calculated in the Australian sales listing in B-2?
No.
6. If the delivery terms of the Australian sales includes delivered duty paid, how were the Australian importation and delivery costs calculated in the Australian sales listing in B-2?
No.

E-4 Other direct selling expenses

1. Do you provide sales commissions for domestic sales of like goods and/or export sales of the goods? If yes, provide details.
No.
2. Are there any differences in tax liability between domestic and export sales? If yes, provide details, for example:
 - What is the rate of value-added tax (VAT) on sales of the goods and like goods?
The VAT only applied to domestic sales and the rate of VAT is 5%.
 - How is VAT accounted for in your records in relation to sales of the goods and like goods?
The VAT will be accounted in our invoice issued to customers.
 - Do you receive a VAT refund in relation to sales of the goods and/or like goods?
No.
 - Do you receive a remission or drawback of import duties on inputs consumed in the productions of the goods or like goods?
No.
3. Are there any other direct selling expenses incurred by your company in relation to domestic sales of like goods?
 - These direct selling expenses must be included in the reconciliation of direct selling expenses in B-5
All the direct selling expenses related to domestic GUC sales are listed in the worksheet 'G-4.1 SG&A listing' and reconciled in B-5.
4. Are there any other direct selling expenses incurred by your company in relation to export sales of the goods to Australia?
 - These direct selling expenses must be included in the reconciliation of direct selling expenses in B-5
All the direct selling expenses related to export sales of GUC to Australia are listed in the worksheet 'G-4.1 SG&A listing' and reconciled in B-5.

E-5 Other adjustment claims

1. Are there any other adjustments required to ensure a fair comparison between the export price and the normal value (based on domestic sales, costs and/or third country sales)? If yes, provide details.
 - An adjustment will only be made where there is evidence that the difference affects price comparability.
 - Refer to Chapter 15 of the *Dumping and Subsidy Manual (November 2018)* for more information.

Not applicable.

SECTION F

THIRD COUNTRY SALES

F-1 Third country sales process

1. Are your sales processes to any third country (i.e. exports to countries other than Australia) different to the sales process described in B-1.1? If yes, provide details of the differences.
No.
2. Are there any third country customers related to your company? If yes, please provide a list of each related customer and provide details on how the selling price is set.
No.
3. The invoice date will normally be taken to be the date of sale. If you are making a claim that a different date should be taken as the date of sale:
 - (a) What date are you claiming as the date of sale?
 - (b) Why does this date best reflects the material terms of sale?

F-2 Third country sales listing

1. Complete the worksheet named “F-2 Third country sales”
 - This worksheet lists all export sales, summarised by country and customer, to third countries of like goods invoiced within the period.
 - If you have claimed in F-1.3 that the date of sale is one other than the invoice date, then add sales with your claimed date of sale.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Please refer to the worksheet “F-2 Third country sales”

2. Provide a table listing the source of the data for each column in the export sales listing (F-2.1).

[illegible][illegible]

F-3 Differences in sales to third countries

1. Are there any differences in sales to third countries which may affect their comparison to export sales to Australia? If yes, provide details.

No.

SECTION G

COST TO MAKE AND SELL

G-1. Production process

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

Please referred to [Appendix 11 – Production Process]

2. Are any of your suppliers related to your company (regardless of whether it is relevant to the manufacture of the goods)? If yes, please provide details including the product or services supplied by the related company.

No.

G-2. Cost accounting practices

1. Is your company's cost accounting system based on actual or standard costs (budgeted)?

Our cost accounting system is based on actual costs.

2. If your company uses standard costs:

- (a) Were standard costs used as the basis of actual costs in your responses G-3.1 & G-5.1?
- (b) Have all variances (i.e. differences between standard and actual production costs) been allocated to the goods?
- (c) How were those variances allocated?
- (d) Provide details of any significant or unusual cost variances that occurred during the period.

Not applicable.

3. Do you have different cost centres in your company's cost accounting system? If yes, list the cost centres, provide a description of each cost centre and the allocation methodology used in your accounting system.

No.

4. To what level of product specificity (models, grades etc.) does your company's cost accounting system normally record production costs?

Although our products [REDACTED] based on which material put into production, the production process is the same. Therefore, our cost accounting system records production costs without any difference.

5. Are there any costs for management accounting purposes valued differently to financial accounting purposes? If yes, provide details of the differences.

No.

6. Has your company engaged in any start-up operations in relation to the goods? If yes:

- (a) Describe in detail the start-up operation giving dates (actual or projected) of each stage of the start-up operation.
- (b) 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.

7. What is 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)?

Weighted average.

8. What are the valuation methods for damaged or sub-standard goods generated at the various stages of production?

We do not value damaged or sub-standard goods generated at various stages of production.

9. What are the valuation methods for scrap, by products, or joint products?
We do not value scrap, by products or joint products.
10. Are any management fees/corporate allocations charged to your company by your parent or related company? If yes, provide details
Not applicable.

G-3 Cost to make on domestic market

1. Complete the worksheet named "G-3 Domestic CTM".
 - This worksheet lists the quarterly cost to make the domestic models of like goods by MCC manufactured within the period, even if they are models not exported to Australia.
 - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold) for each MCC.
 - If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture like goods, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as 'other costs' if not already included, for example, under material costs.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
 - If you have claimed in B-1.8 and/or D-1.7 that the date of sale is one other than the invoice date, then provide the cost for the quarters that all domestic sales are made within your claimed date of sale, even if doing so means that such cost data predates the commencement of the period.

Please refer to the worksheet "G-3 Domestic CTM"

2. Provide a table listing the source of the data for each column of the “G-3 Domestic CTM” listing.

[illegible]

Worksheet	Source of Data	Year	Unit
G-3 Domestic CTM	Domestic CTM	2010	kg
G-3 Domestic CTM	Domestic CTM	2011	kg
G-3 Domestic CTM	Domestic CTM	2012	kg
G-3 Domestic CTM	Domestic CTM	2013	kg
G-3 Domestic CTM	Domestic CTM	2014	kg
G-3 Domestic CTM	Domestic CTM	2015	kg
G-3 Domestic CTM	Domestic CTM	2016	kg
G-3 Domestic CTM	Domestic CTM	2017	kg
G-3 Domestic CTM	Domestic CTM	2018	kg
G-3 Domestic CTM	Domestic CTM	2019	kg
G-3 Domestic CTM	Domestic CTM	2020	kg

G-4 Selling, General & Administration expenses

1. Complete the worksheet named "G-4.1 SG&A listing".
 - This worksheet lists all selling, general and administration expenses by account code for the most recent accounting period and the period.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Please refer to the worksheet "G-4.1 SG&A listing"

2. Complete the worksheet named "G-4.2 Domestic SG&A calculation".
 - This worksheet calculates the unit domestic SG&A for each MCC.
 - You must provide this list in electronic format using the template provided.
 - Please use the formulas provided.

Please refer to the worksheet “G-4.2 Domestic SG&A calculation”

G-5 Cost to make the goods exported to Australia

1. Complete the worksheet named "G-5 Australian CTM".
 - This worksheet lists the quarterly cost to make the Australian models of the goods under consideration by MCC manufactured within the period.
 - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold) for each MCC.

- If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture the goods, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as 'other costs' if not already included, for example, under material costs.
- You must provide this list in electronic format using the template provided.
- If you have used formulas to complete this worksheet, these formulas must be retained.
- If you have claimed in B-1.8 that the date of sale is one other than the invoice date, then provide the cost for the quarters that all Australian sales are made within your claimed date of sale, even if doing so means that such cost data predates the commencement of the period.

Please refer to the worksheet "G-5 Australian CTM"

2. Provide a table listing the source of the data for each column of the “G-5 Australian CTM” listing.

[illegible]

Worksheet	Source	Year	Notes
G-5 Australian CTM

G-6 Cost allocation methodology

1. What is the allocation methodology used to complete in G-3 domestic CTM and G-5 Australian CTM for:
 - (a) Raw materials
We calculated average unit cost of raw material from worksheet 'G7.4 Raw material purchases' and times the production quantity obtained from ERP system.
 - (b) Labour
 - (c) Manufacturing overheads
The unit labour and manufacturing overheads cost were calculated based on worksheet 'Expenses List' and times the production quantity obtained from ERP system.
2. Select the domestic model (export model if you have no domestic production of like goods) with the largest production volume over the period and provide worksheets demonstrating the allocation methodology described in G-6.1 from your normal cost accounting system to the cost for that model reported in G-3.1.

G-7 Major raw material costs

1. What are the major raw materials used in the manufacture of the goods?
Steel Coils in the manufacture of the goods.
2. Are any raw materials sourced as part of an integrated production process or from a subsidiary company which your company exercise control? If yes, complete the worksheet named "G-7.2 Raw material CTM" for these raw materials.
 - This worksheet lists the quarterly cost to make the raw material manufactured within the period.
 - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold).
 - If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture the raw material, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as 'other costs' if not already included, for example, under material costs.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

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3. Using the domestic cost data in “G-3 Domestic CTM” (use “G-5 Australian CTM” if you have no domestic production of like goods), calculate the weighted average percentage of each raw material cost (listed in G-7.1) as a proportion of total cost to make.

Raw material	Weighted average percentage of raw material cost to total cost to make

4. For each raw material identified in G-7.3 which individually account for 10% or more of the total cost to make, complete the worksheet named “G-7.4 Raw material purchases”
- This worksheet lists all raw material purchases (i.e. transaction by transaction) purchased by your company within the period.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
- Please refer to the worksheet “G-7.4 Raw material purchases”.**

5. Provide a table listing the source of the data for each column of the “G-7.4 Raw material purchases” listing.

[table of source of data for worksheet “G-7.4 Raw material purchases”]

6. For each raw material:
- Select the two largest invoices by value and provide the commercial invoice and proof of payment.
 - Reconcile the total value of the purchases listed in “G-7.4 Raw material purchases” to relevant purchase ledgers or trial balances in your accounting system. Provide copies of all documents used to demonstrate the reconciliation.
- Please referred to [Appendix 12 – RM1] & [Appendix 13 – RM2]**
7. Are any of the suppliers in “G-7.4 Raw material purchases” listing related to your company? If yes, please provide details on how the price is set.
- No.**

G-8 Reconciliation of cost to make to audited financial statements

- Please complete the worksheet named “G-8 Upwards costs” to demonstrate that the cost listings in G-3 and G-5 are complete.
 - You must provide this list in electronic format using the template provided.
 - Please use the currency that your accounts are kept in.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Please refer to the worksheet “G-8 Upwards costs”.
- Please provide any documents, other than those in A-4, G-3 and G-5, required to complete the “G-8 Upwards costs” worksheet.
- For any amount that is hard coded (i.e. not a formula), please cross-reference by providing:
 - the name of the source document, including the relevant page number, in column D of the worksheet; and
 - highlight or annotate the amount shown in the source document.

G-9 Capacity Utilisation

4. Please complete the worksheet named "G-9 Capacity Utilisation".
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Please refer to the worksheet "G-9 Capacity Utilisation".

EXPORTER'S DECLARATION

I hereby declare that TA FONG STEEL CO., LTD. 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 : HSU, KENG-HAO

Signature : 

Position in

Company : VICE PRESIDENT

Date : 2020/05/20

APPENDIX

GLOSSARY OF TERMS

This glossary is intended to provide you with a basic understanding of technical terms that appear in the questionnaire.

Adjustments

To enable a fair comparison between the export price and the normal value Australian legislation provides for the adjustment of the domestic price paid for like goods. Adjustments are made to account for sales occurring at different times, specification differences, and differences in the terms or circumstances of the sales. The adjustment to the normal value may be upward or downward. Areas where you believe an adjustment is necessary should be identified. Section E of the questionnaire refers.

Examples of adjustments that may be made include: *sales occurring at different times*

(it is sometimes necessary to compare domestic and export sales made at different times - in these circumstances an adjustment may be made to reflect price movements during that time); *specification differences; packaging; taxes; level of trade; advertising; servicing/warranty; inland freight; warehousing; export charges; credit terms; duty drawback; commissions.*

Adjustments may also be required where the normal value is based on costs to make and sell.

Arms length

Sales are not considered to be at “arms length” on your domestic market if there is any consideration payable for the goods other than their price, or there is an association between the buyer and the seller which affects the price, or there will be a reimbursement, compensation or benefit for, or in respect of, the price.

Constructed value

In cases where prices paid for like goods sold in the country of export cannot be used for the determination of normal value, i.e. when there are no or insufficient sales or where such sales were not made in the ordinary course of trade, normal value may be based on a constructed value. Constructed value is calculated on the basis of the cost of production of the goods under consideration plus a reasonable amount for selling, general and administration costs, and for profits, that are associated with sales on the domestic market of the country of export.

Cost of production/manufacturing

The cost of production or manufacture consists of all manufacturing costs associated with the goods. It is the sum of direct materials, direct labour and factory overheads.

Cost to make and sell

The cost to make and sell is the sum of the cost of production or manufacture, and the selling, general and administration costs associated with the sale of those goods.

Country of origin

The country in which the last significant process in the manufacture or production of the goods was performed.

Date of sale

The Commission will normally use the invoice date as recorded in the exporter or producer's records. Another date may be used if this better reflects the material terms of sale. The questionnaire directs attention to matching data sets of domestic and export sales where some other date is used, as well as matching cost information.

Direct labour cost

Direct labour is categorised as a variable cost, i.e. the value varies with the level of production.

Dumping

Dumping occurs when the products of one country are exported to another country at a price less than their normal value.

Dumping margin

Where the export price is less than the normal value the dumping margin is the amount of the difference. It can be expressed as a value or as a percentage of the export price.

Export price

The export price of the goods is usually the price paid or payable to the exporter in arms length transactions, in most instances calculated at the Free on Board (FOB) level.

Exporting country

The country of export is normally the country of origin from which the goods are shipped. The country of export may be an intermediate country, except where the products are merely transhipped through that country, or the products concerned are not produced in that country, and there is no comparable price in that country.

Factory overheads

Factory overheads consist of variable costs e.g. power, supplies, indirect labour and fixed costs e.g. factory rent, factory insurance, factory depreciation etc.

Goods under consideration (the goods)

The goods to which the application for anti-dumping action relates. That is, the goods that you have exported to Australia allegedly at dumped prices.

Incoterms

The following abbreviations are commonly used (comment is provided concerning costs that are normally borne by the seller):

EXW	ex works (the seller's minimum obligation as costs relate to goods being made available at the sellers premises)
FCA	free carrier (main carriage not paid by seller. Pay costs until such time that the goods have been delivered at the named point into custody of a carrier named by the seller. Customs formalities, taxes etc. paid if required)
FAS	free alongside ship (main carriage not paid by seller. Deliver the goods alongside the ship)
FOB	free on board (main carriage not paid by seller. Deliver the goods on board, provide export clearance if required, pay loading costs to the point the goods have passed the ship's rail, pay customs formalities, taxes etc. payable upon exportation)
CFR	cost and freight (main carriage paid by seller. Pay all costs until delivered as well as freight, loading and unloading, pay customs formalities, taxes etc. payable upon exportation)
CIF	cost, insurance and freight (main carriage paid by seller. Pay all costs as under CFR as well as marine insurance)
CPT	the terms CFR and CIF are only used where goods are carried by sea or waterway transport carriage paid to
CIP	carriage and insurance paid to the terms CPT and CIP are used as alternatives to CFR and CIF where the goods are carried by air, road, rail etc.
DAF	delivered at frontier (goods carried by rail or road and cleared for export at the named place)

	at the frontier. Pay costs until delivered at the frontier plus any discharge costs incurred to place the goods at the customer's disposal)
DES	delivered ex ship (goods made available to the buyer on board the ship uncleared for import at the named port of destination. Pay all costs incurred in placed at the disposal of the buyer, pay customs formalities, taxes etc. payable upon exportation, and where necessary for transit through another country)
DDU	delivered duty unpaid (Pay all costs for carriage to the agreed point, pay customs formalities, taxes etc. payable upon exportation, and where necessary for transit through another country)
DDP	delivered duty paid (goods made available at the named place in the country of importation – all risks and costs being incurred by the seller including duties, taxes etc. incurred upon importation)

The period

A period defined by the Commission over which importations of the goods are examined.

Like goods

Like goods are goods sold on the domestic market of the country of export (or to a third country) that are identical in all respects to the goods or that, although not alike in all respects have characteristics closely resembling those of the goods. The term 'like goods' also refers to the goods produced by the Australian industry allegedly being injured by dumped imports.

Normal value

Australian legislation sets out several ways to assess "normal value".

The preferred method is to use the price paid for like goods sold for domestic consumption in the country of export. Usually, these sales are made by you, but there may be circumstances where it is appropriate to use sales made by other sellers on the domestic market.

Sale prices must be at arms length and in the ordinary course of trade. In the absence of relevant or suitable domestic sales, the normal value may be determined by constructing a price based on all costs to make and sell the goods, and an amount for profit. Alternatively the normal value may be ascertained using the price paid for like goods sold in the ordinary course of trade at arms length to customers in a country other than Australia, however this option is rarely used.

Finally, when a normal value cannot be ascertained by any of the above methods, or if no information is provided, the Commission will determine the normal value by considering all the relevant information, including the applicant's information. This allows the applicant's information to be used where sufficient information has not been furnished or is not available.

Where domestic price generally, and the trade of the exporting country are determined or substantially influenced by the government of the exporting country, an alternative/surrogate market economy is selected by the Commission and the normal value is determined as if the surrogate country were the export source.

Ordinary course of trade

Testing for "ordinary course of trade" includes a comparison of the selling price and the unit cost to make and sell for the same period. If sales in respect of a substantial quantity of goods over an extended period of time, usually 12 months, do not recover all costs and these losses are not likely to be recovered within a reasonable period of time, (again usually 12 months) then the sales are regarded as being not in the ordinary course of trade.

There may be circumstances where it is appropriate to use a period other than 12 months in assessing whether sales are in the ordinary course of trade.

Unprofitable sales are to be taken to have occurred in substantial quantities during an extended period where the unprofitable sales amount to 20% or more of the total volume of sales of the goods by the exporter over the period. An extended period of time is usually taken to be a period not less than 12 months. Where

unprofitable sales are rejected, normal value is based upon remaining profitable sales provided they occur in sufficient number. Where all sales have been made at a loss, or profitable sales are insufficient, the normal value may be constructed from costs to make and sell.

Selling, general and administration expenses (SG&A)

The selling, general and administration expenses includes all selling, distribution, general and administration expenses including finance costs that would be incurred if the goods were sold for domestic consumption in the country of export. The amounts are determined in each case using all the available information and may include expenses incurred in:

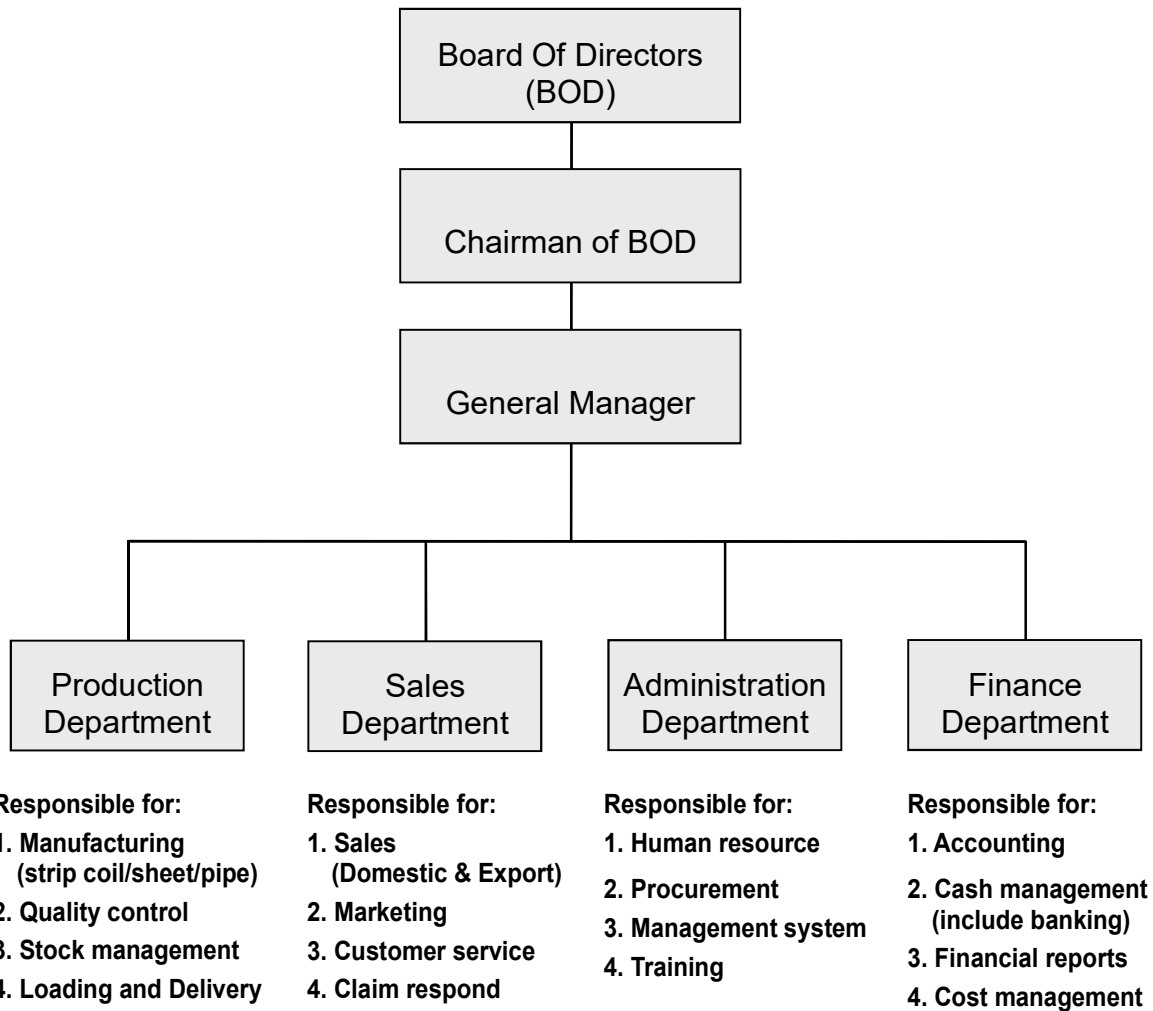
- . domestic sales of like goods;
- . sale of goods of the same general category by the exporter; or
- . sales in the industry in the country of export.

The expenses must, however, reflect the selling, general and administration costs of the goods. Administrative and selling expenses include: director's fees, management salaries and benefits, office salaries and benefits, office supplies, insurance, promotion, entertainment, depreciation and corporate overheads.



達豐鐵材行股份有限公司
Ta Fong Steel Co., Ltd.

Organizational Chart





達豐鐵材行股份有限公司

TA FONG IRON & STEEL CO., LTD.

STEEL PIPE AND STEEL SHEARING SERVICE CENTER



達豐鐵材行股份有限公司



達豐

江西二層
6



總裁-蔡江海



總經理-陳漢庚



董事長-蔡永達



STEEL PIPE AND STEEL SHEARING SERVICE CENTER

達豐

鐵材行股份有限公司

達豐鐵材行股份有限公司創立於1966年。過去，我們秉持著誠信服務，屢有口碑，隨著市場不斷地成長，服務範圍遍佈全省，於今進入21世紀，將更提升為國際化，服務全球。三十餘年來，達豐精勤於各類鋼捲/板分條及裁剪、彩色鋼捲及鐵管的製造，銷售遍及海內外。

身為台灣最優秀的鋼鐵公司之一，我們會盡力符合我們客戶的要求，並達到客戶的預期，我們因客戶而存在，所以秉持這種理念，我們將會一直提供品質最好的產品，為我們的客戶做最好的服務。

Ta Fong Iron & Steel Co., LTD.

Ta Fong Iron & Steel Co., LTD. was established in 1966. During the past few decades, we won excellent reputation among our customers throughout Taiwan. Moving into the 21st century, our company is growing rapidly and has become an international enterprise. Over the last 3 decades, we have specialized in various steels slitting/shearing, color steel roll forming and steel tubes manufacturing. These products are very popular throughout Taiwan and overseas.

As the leading steel company, we will continue to strive to meet our customers' needs and to exceed their expectations. We exist because of our customers.

In return, we will continue to offer the best quality products and the best services.

品管實驗室
Quality Laboratory



品管設備
Quality Assurance



萬能試驗機 Universal Material Tester

測試鋼管及鋼板抗拉強度，降伏強度，伸長率，
鋼管擴口及壓扁

Tests the Tensile Strength, Yielding Strength and Elongation
rate of steel sheets/ pipes



硬度機
Hardness Tester

測試鋼板硬度

Tests the hardness of steel sheets pipes

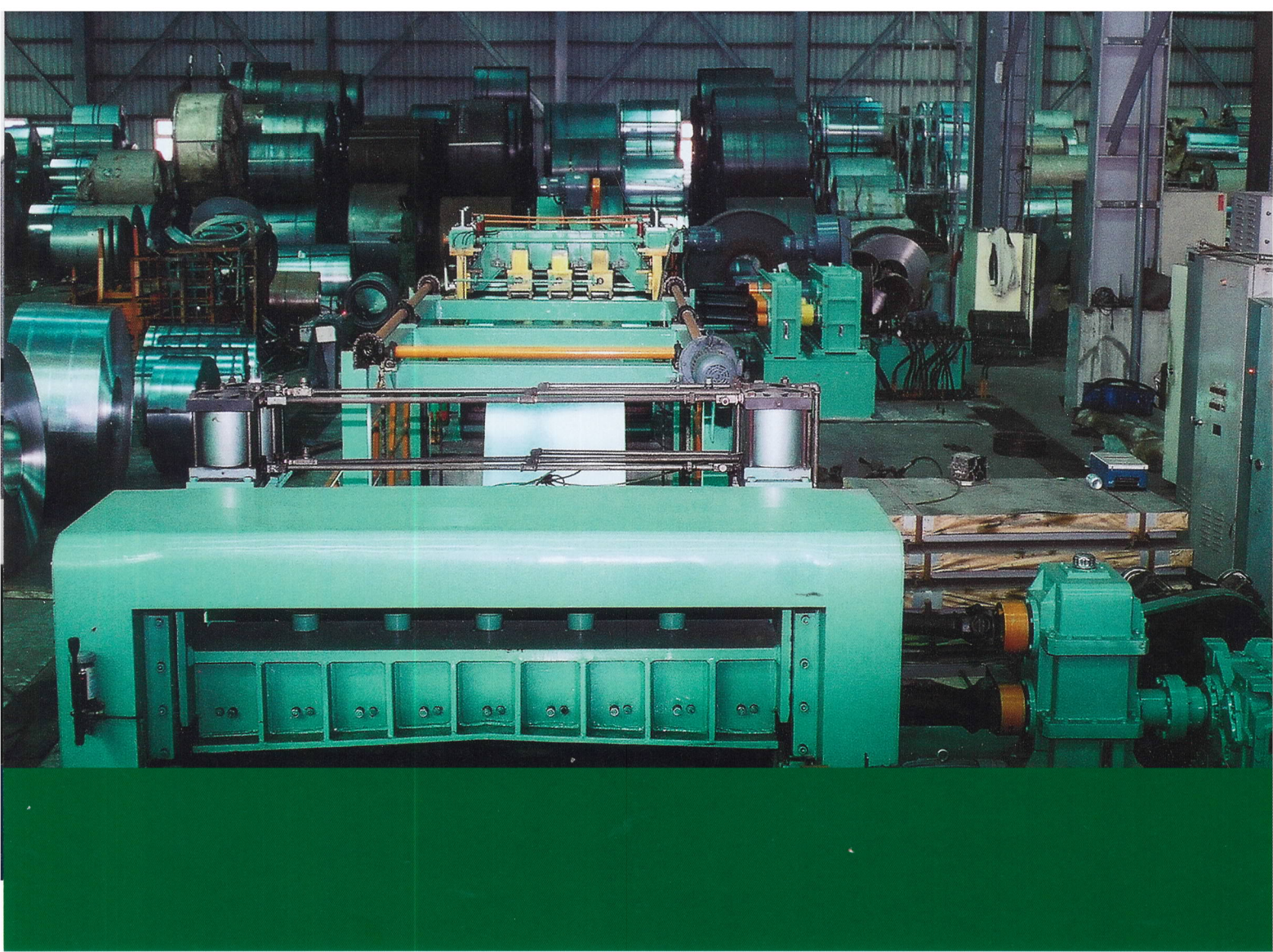


金相分析顯微鏡
Metallographic Analyzer

依據晶粒試驗來檢測焊道結構

Tests the crystallization, crystal
grain number





熱浸鍍鋅鋼捲

本公司熱浸鍍鋅鋼捲係依據國際標準JIS G3302

Hot Dipped Galvanized Steel Coil

Our Galvanized steel is produced in accordance with international standards JIS G3302

可供應表面花紋 *Available surface finishes*

一般鋅花	Regular Spangle
小鋅花	Mini Spangle
無鋅花	Zero Spangle

可供應厚度 Thickness (mm)	寬度 Width (mm)	內徑 OD (mm)	可提供鍍鋅層 Coating
0.4~4.0	750~1250	508	Z12, Z18, Z20, Z22, Z27



裁剪部

本公司有分條、裁剪機可處理各式鋼材，最大寬度6呎，鋼材厚度0.2~6.0mm，可依客戶所指定之各種不同尺寸剪裁，產品包括以下幾項：

- 熱軋鋼捲、熱軋鋼板
- 冷軋鋼捲、冷軋鋼板
- 鍍鋅鋼捲、鍍鋅鋼板
- 鍍鋁鋅鋼捲、鍍鋁鋅鋼板
- 不銹鋼捲、不銹鋼板
- 電鍍鋅鋼捲、電鍍鋅鋼板
- 烤漆鋼捲、烤漆鋼板

SHEARING Department

Ta-Fong has Slitting and Cutting Lines to handle different kinds of steel material. We can handle steel sheets up to 6 feet in width. It also can be cut into ordered size to meet our customer's needs. Our products include the following categories:

- *Hot Rolled Coil / Hot Rolled Sheet*
- *Cold Rolled Coil / Cold Rolled Sheet*
- *Galvanized Coil / Galvanized Sheet*
- *Galvalume Coil / Galvanized Sheet*
- *Stainless Coil / Stainless Sheet*
- *Electrolytic Zinc Coated Steel Coil / Sheet*
- *Prepainted Color Coil / Sheet*

可供應尺寸 Available Size

厚度 Thickness(mm)	0.4~4.2
寬度 Width(mm)	750~1250
內徑 I.D.(mm)	508

可供應裁切尺寸 Available Shearing Size

鐵圈 (Slitter Coil)	10mm-1530mm
鐵板 (Cutting Sheet)	200mm-15000mm





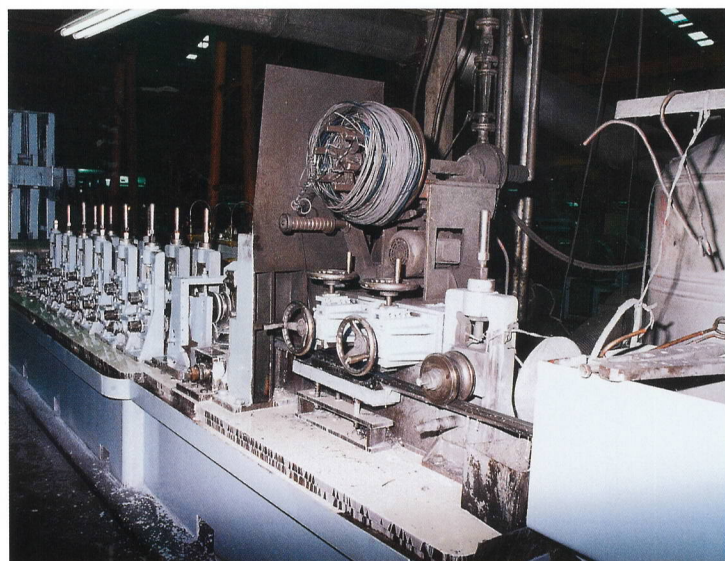
Steel Pipe Department

We manufacture different kinds of steel pipes. Our products include:

- *Hot Rolled steel pipe*
- *Cold Rolled steel pipe*
- *Galvanized steel pipe*

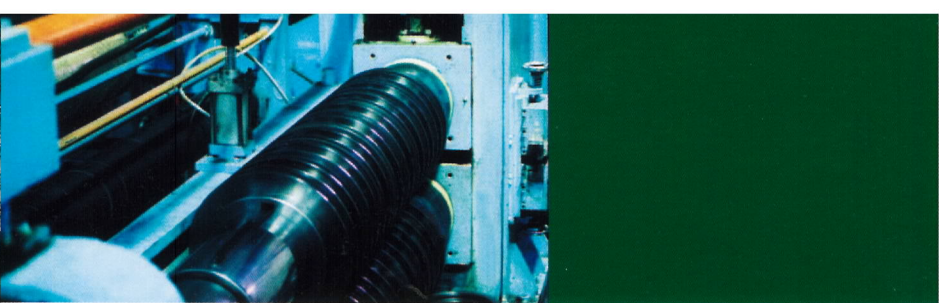
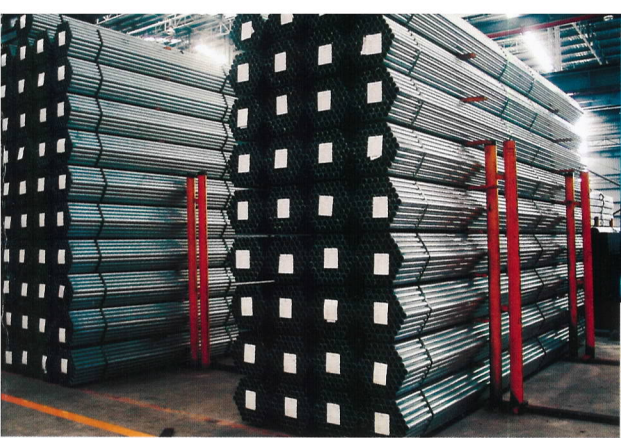
It can be used for general structure for furniture, for bicycles and for scaffold. We produced pipes in different shapes. Such as round, square, rectangular, oval or D-type.

We also accept special orders with quality steel pipes. The available products are listed in the following table:



鋼管部

本公司生產各類鋼管，種類包括：熱軋、冷軋及鍍鋅鋼管…等，用途包括了一般構造、傢俱、腳踏車及鷹架…等，並可生產圓形、方形、矩形、橢圓及D形等形狀之鋼管。生產線可依客戶所需之不同材質、形狀、口徑和長度生產高品質之鋼管，右頁表列公司生產各形鋼管之尺寸：



圓管(R) Round Pipe

外徑 OD(mm)	傢俱管 Furniture	A2管 A2 Tube	支/捆 PCS/BDL	厚度 Thickness(mm)
9.5	3/8"		500	0.6-1.0
10.0			500	0.6-1.0
12.7	1/2"		500	0.6-1.2
14.0			400	0.8-1.2
15.9	5/8"		400	0.6-1.6
18.0			400	0.8-1.6
19.1	3/4"		300	0.6-1.8
21.2		1/2"	200	1.0-3.2
22.2	7/8"		250	0.3-2.5
23.8	15/16"		200	0.7-2.0
25.4	1"		200	0.7-3.0
26.6		3/4"	200	1.0-3.0
27.5			200	1.0-2.0
28.6	1 1/8"		150	0.7-3.0
31.8	1 1/4"		150	0.7-3.0
33.5		1"	100	1.2-3.0
38.1	1 1/2"		100	1.0-3.0
42.2		1 1/4"	100	1.0-3.0
45.0			100	1.0-3.0
48.1		1 1/2"	60	1.0-3.2
50.0			60	0.8-3.2
50.8	2"		60	0.8-3.2
54.0			50	1.2-3.2
57.0			50	1.2-3.2
60.0		2"	50	1.2-3.2
63.5	2 1/2"		40	1.4-3.2
75.6		2 1/2"	30	1.4-3.2
76.2	3"		30	1.4-3.2
88.3		3"	25	1.5-3.2
88.9	3 1/2"		25	1.5-3.2
100.7	4"	3 1/2"	10	2.0-4.0
113.4		4"	10	2.0-4.0

正方管(S) Square Pipe

規格 OD(mm)	支/捆 PCS/BDL	厚度 Thickness(mm)
12.7x12.7	500	0.7-1.5
13x13	500	0.7-1.5
15x15	400	0.7-1.8
15.9x15.9	400	0.7-1.8
18x18	300	0.7-1.8
19x19	300	0.7-1.8
20x20	250	0.7-2.0
21.3x21.3	200	0.7-2.0
25x25	150	0.8-2.5
25.4x25.4	150	0.8-2.0
30x30	100	0.8-2.0
31.5x31.5	100	0.8-2.0
33.4x33.4	100	1.0-3.0
38x38	100	1.0-3.0
40x40	81	1.2-3.2
45x45	64	1.2-3.2
50x50	49	1.4-3.2
60x60	36	1.4-3.2
75x75	25	1.8-3.8
89x89	25	2.0-3.8

橢圓管(V) Oval Pipe

規格 OD(mm)	支/捆 PCS/BDL	厚度 Thickness(mm)
9.4x17	300	0.8-1.2
10x20	300	0.7-1.5
12.4x23	300	0.7-1.8
10x30	300	0.7-2.0
14x22	300	0.7-2.0
14x22.5	300	
11.1x28.5	250	0.8-1.5
20x40	200	0.8-3.0
15x30	200	0.8-2.0
16x31	200	0.8-3.0
17x30	200	0.8-2.0
25x50	100	1.0-2.3
20x60	100	1.2-2.3
30x60	100	1.4-3.0
30x70	60	1.4-2.3
38x108	30	1.5-2.3
40x80	30	1.4-3.2

長方管(T) Rectangular Pipe

規格 OD(mm)	支/捆 PCS/BDL	厚度 Thickness(mm)
10x18	400	0.7-1.5
10x20	300	0.7-1.8
14x18	150	0.7-1.8
14x20	150	0.7-1.8
12.7x25.4	200	0.7-2.0
13x26	200	0.7-2.0
15x30	200	1.0-2.0
12.7x38.1	150	0.8-2.0
17.1x42.5	150	1.0-2.0
20x40	150	0.8-2.0
12.7x44.5	150	1.0-2.0
25x38	100	1.2-2.0
25x50	100	1.0-3.0
25.4x50.8	100	1.0-3.0
23.5x53.5	100	1.2-3.0
30x60	60	1.2-3.2
38x64	54	1.4-3.2
40x80	40	1.5-3.2
45x75	40	1.5-3.2
38x76	49	1.5-3.2
50x100	24	1.8-3.8
75x100	18	2.0-3.8

半橢圓管(O) Semi-Oval Pipe

規格 OD(mm)	支/捆 PCS/BDL	厚度 Thickness(mm)
12.7x38.1	100	1.0-1.5
13.7x36.2	100	1.0-1.5
19.0x59.0	100	1.0-1.5

D 型管(I) D-Type Pipe

規格 OD(mm)	支/捆 PCS/BDL	厚度 Thickness(mm)
18.0x44.5	100	0.9-1.2
25x25	100	0.9-1.2





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傳真：04-7980839 / 04-7991417

<http://www.taiwantrade.com.tw/tafong>

E-MAIL:tf168@ms22.hinet.net

佳豐鋼鐵股份有限公司

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GIA FONG STEEL CO., LTD.