



Australian Government
Department of Industry, Science,
Energy and Resources

Anti-Dumping Commission

Trader Questionnaire



Case number:	557
Product:	Certain Copper Tube
From:	People's Republic of China and Republic of Korea
Investigation period:	1 July 2019 to 30 June 2020 (the period)
Response due by:	Wednesday 10 March 2021
Email enquiries to:	investigations2@adcommission.gov.au
Anti-Dumping Commission website:	www.adcommission.gov.au

Responses to the trader questionnaire must be submitted via SIGBOX. Please contact the Commission on the above email address to request access to SIGBOX.

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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 certain copper tube (the goods) exported to Australia from the People's Republic of China (China) and the Republic of Korea (Korea).

The Commission may use the information you provide to help determine whether copper tube has been dumped.

What happens if you do not respond to this questionnaire?

You do not have to complete this questionnaire. Please note, however, the Commission plans to verify the response of the manufacturer of the goods exported to Australia, for exports where your company is involved in the sales to Australia. If the exporter does not provide all of the information sought, within a reasonable time period, or does not allow the Commission to verify the information, we may deem the exporter to be an uncooperative exporter. In that case the Commission must determine a dumping margin and/or a subsidy margin having regard to all relevant information.

In addition, where insufficient information is provided or available in relation to the determination of the export price, the export price may be determined based on all relevant information.

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

Extension requests

If you require a longer period to complete your response to this trader 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 trader questionnaire may be published in the public record.

Submitting a response to the trader questionnaire

Responses to the trader questionnaire should be lodged via SIGBOX, a secure online document repository. Please contact the Commission on the email address listed on the cover page to request access to SIGBOX.

In submitting the response to the trader questionnaire, you must answer all questions, include all attachments and spreadsheets, and provide a non-confidential version of your response to this trader questionnaire.

Confidential and non-confidential responses

You are required to lodge a confidential version (**OFFICIAL: Sensitive**) and a non-confidential version (for public record) of your response to this trader questionnaire by the due date. Please ensure that *each page* of information you provide is clearly marked either “**OFFICIAL: Sensitive**” or “**PUBLIC RECORD**”.

All information provided to the Commission in confidence will be treated accordingly. The public record version of your questionnaire 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 questionnaires are required to have a bracketed explanation of deleted or blacked out information for the public record version of the questionnaire. 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.

Verification of the information that you supply

The Commission may wish to conduct a verification of your questionnaire response for completeness, relevance and accuracy of the information to your company's records.

The verification 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.

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

A report will be prepared following the verification, which details the outcomes of the verification. This report will be placed on the public record.

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 trader 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 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	✓
Section B Export sales to Australia	✓
Section C Exported goods & like goods	✓
Section D Third Country sales	✓
Section E Cost to sell	✓
Company Declaration	✓
Non-confidential version of this response	✓

Attachments	Please tick if you have provided spreadsheet
B-2 Australian sales	✓
B-4 Upwards sales	✓
B-5 Upwards selling expenses	✓
D-2 Third country sales	✓
E-3.1 SG&A listing	✓
E-3.2 Dom SG&A calculation	✓

GOODS UNDER CONSIDERATION

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

Round seamless copper tube complying with Australian Standard AS 1432, Australian and New Zealand Standard AS/NZ 1571, or Australian Standard AS 1572 with an outside nominal diameter between 9.52 mm and 53.98 mm, and a nominal wall thickness between 0.71 mm and 1.83 mm, including coated tube.

Goods specifically excluded from the goods description are:

- *thermally insulated copper tube, such as Pair Coil;*
- *Annealed coils;*
- *Layer Wound Packs/Level Wound Coils; and*
- *Copper alloy tube.*

Additional information: Tariff Classification

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

- 7411.10.00 (statistical code 11)

This tariff classification and statistical code may include goods that are both subject and not subject to this investigation. The listing of this tariff classification and statistical code is for convenience or reference only and do not form part of the goods described above.

Model Control Code

Details of the model control code (MCC) structure for the goods are detailed in the table below. Export sales data (Section B-2), third country sales data (Section D-2) and cost to make and sell data (Section G) 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 by the Commission.

Item	Category	Sub category	Identifier	Sales Data	Cost data
1	Standard	Copper tubes used for plumbing, gas fitting, drainage and/or medical gas applications (e.g. copper tube manufactured to AS1432)	P	Mandatory	Mandatory
		Copper tubes used for refrigeration and air conditioning applications (e.g. copper tube manufactured to AS/NZ1571)	R		
		Copper tubes used for engineering purposes (e.g. copper tube manufactured to AS1572)	E		

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2	Temper	'Hard' <i>Hardness (HV/5): 100 minimum</i>	H	Mandatory	Mandatory
		'Bendable' or 'Half Hard' <i>Hardness (HV/5): ~71-99</i>	B		
		'Soft' or 'annealed' <i>Hardness (HV/5): 70 maximum</i>	S		
3	Lagging	Lagged	L	Mandatory	Mandatory
		Unlagged	U		
4	Capping	Capped	C	Mandatory	Mandatory
		Uncapped	U		
5	Form	Straight	S	Mandatory	Mandatory
		Coiled	C		
6	Finned or internally grooved	Finned	F	Mandatory	Mandatory
		Internally grooved	G		
		Plain (not finned or grooved)	P		

In constructing a MCC, use a "-" between each category. For example: 'P-H-L-C-S-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.

At this stage, the Commission has not included categories relating to outside diameter, wall thickness or length. At the time of issuing this questionnaire the Commission has not determined appropriate subcategories for these characteristics. However, this questionnaire requires information on these characteristics in relation to export sales. The Commission has invited submissions from interested parties on the appropriate subcategories, if any, that should apply to outside diameter, wall thickness or length of the goods in relation to determining the MCC structure.

If there are models 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:	[CONFIDENTIAL TEXT DELETED – contact person]
Position in the company:	General Manager / Overseas Marketing
Telephone:	[CONFIDENTIAL TEXT DELETED – telephone number]
E-mail address:	[CONFIDENTIAL TEXT DELETED – email address]

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

Name:	Daniel Moulis
Address:	6/2 Brindabella Circuit Brindabella Business Park Canberra International Airport ACT Australia 2609
Telephone:	+61 2 6163 1000
E-mail address:	daniel.moulis@moulislegal.com

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.

<p>Eulle's financial records are held at:</p> <p>[CONFIDENTIAL TEXT DELETED – address]</p>
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4. Please provide the location of the where the company's production records are held.

<p>Eulle is a trading company, this question is not applicable.</p>

A-2 Company information

1. What is the legal name of your business?

The legal name of the company is Eulle Corporation (“Eulle”).

2. Does your company trade under a different name and/or brand? If yes, provide details.

No, Eulle does not operate as a company under a different name or brand.

[CONFIDENTIAL TEXT DELETED – Australian customer product requirements]

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.

[CONFIDENTIAL TEXT DELETED – Director/s name] of Eulle. Please refer to Exhibit A-2.4(1) for the Eulle company registration. [CONFIDENTIAL ATTACHMENT]

In accordance with Article 383 of Korean Commercial Act, Eulle is not required to have a board of directors. Please refer to Exhibit A-2.4(2) for the relevant extract of Korean Commercial Act.

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, Eulle is not part of a group.

For the Commission’s understanding, Eulle is a trading company with [CONFIDENTIAL TEXT DELETED – company staffing].

6. Is your company or parent company publicly listed?

If yes, please provide:

- (a) The stock exchange where it is listed; and
- (b) Any principle shareholders¹

If no, please provide:

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

¹ 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.

No, Eulle is not publicly listed.

[CONFIDENTIAL TEXT DELETED – shareholder detail and shareholding percentages]

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.

Eulle is a trading company. The nature of its business is to purchase copper products from [CONFIDENTIAL TEXT DELETED – product market sources] for sale to [CONFIDENTIAL TEXT DELETED – customer markets].

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;

Eulle does not produce or manufacture the goods under consideration. Refer to the supplier information provided at Section E.

(b) sell in the domestic market;

Eulle does not sell the goods under consideration in the domestic market.

(c) export to Australia; and

Eulle arranges shipping of the goods under consideration to Australia.

(d) export to countries other than Australia.

Eulle also ships the goods under consideration to countries other than Australia.

9. Provide your company's internal organisation chart.

Eulle provides its internal organisation chart below, as of June 2020.

[CONFIDENTIAL CHART DELETED – company organisation structure]

10. Describe the functions performed by each group within the organisation.

The functions are as follows:

[CONFIDENTIAL TEXT DELETED – company internal organisation and group functions]

11. Does your company produce brochures, pamphlets or other promotional material? If yes, please provide them.

Eulle has a marketing brochure it uses for the Australian market. Please refer to Exhibit A-2.11. [CONFIDENTIAL ATTACHMENT]

This brochure provides information with respect to copper tube products generally sold to the Australian market that Eulle can source from [CONFIDENTIAL TEXT DELETED – product market sources].

A-3 General accounting information

1. What is your financial accounting period?

Eulle's financial accounting period is from 1 January to 31 December.

2. Are your financial accounts audited? If yes, who is the auditor?

Eulle's financial accounts are not required to be audited as the company is exempted under Korean law.

Eulle is qualified for the exemption in accordance with Article 5 of the Enforcement Decree of the Act on External Audit of Stock Companies. Please refer to Exhibit A-3.2 for relevant extract of the Enforcement Decree.

3. What currency are your accounts kept in?

Korean Won.

4. What is the name of your financial accounting system?

[CONFIDENTIAL TEXT DELETED – Eulle accounting system detail]

5. What is the name of your sales system?

[CONFIDENTIAL TEXT DELETED – Eulle accounting system detail]

6. What is the name of your production system?

[CONFIDENTIAL TEXT DELETED – Eulle accounting system detail]

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.

[CONFIDENTIAL TEXT DELETED – financial accounting reporting processes]

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

No. Eulle's accounts are prepared in accordance with the Generally Accepted Accounting Principles of South Korea. Eulle is also required to prepare its corporate tax report to tax authorities for reporting purposes.

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.

Please see Exhibit A-4.1 for Eulle's two most recently completed profit and loss statements. [CONFIDENTIAL ATTACHMENT]

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.

As explained, Eulle is exempt from external audit. Please see Exhibit A-4.2 for a reconciliation package between the profit and loss statements and the calculated tax amount. [CONFIDENTIAL ATTACHMENT]

To assist in understanding the package:

[CONFIDENTIAL TEXT DELETED – reconciliation package explanation]

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.

[CONFIDENTIAL TEXT DELETED – profit centre detail]

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.

Eulle's financial statement [CONFIDENTIAL TEXT DELETED – financial reporting methodology]

Please see Exhibit A-4.1 for profit and loss statement [CONFIDENTIAL TEXT DELETED – profit and loss statement period/s]. [CONFIDENTIAL ATTACHMENT]

5. Please provide a copy of your company's trial balance (in Excel) covering the period and the most recent financial year.

Please see Exhibit A-4.5 for Eulle's trial balance. [CONFIDENTIAL ATTACHMENT]

6. Please provide your company's chart of accounts (in Excel).

Please see Exhibit A-4.6 for Eulle's chart of accounts. [CONFIDENTIAL ATTACHMENT]

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

The majority of Eulle's Australian sales are to existing customers with which it has long term relationships. Marketing and advertising activities are not required or very limited.

For new and prospective customers [CONFIDENTIAL TEXT DELETED – Australian marketing activities]

- (b) Price determination and/or negotiation process

Eulle's general price negotiation and determination process is as follows:

- A customer in Australia will make an inquiry and then send a purchase order to Eulle with the required product type, specification, size and quantities.
- Eulle will determine a price based on [CONFIDENTIAL TEXT DELETED – [pricing considerations and methodology].
- Eulle and the customer will engage in negotiations. Once the price is finalised, Eulle will send a pro forma invoice to the customer. [CONFIDENTIAL TEXT DELETED – price determination method]

- (c) Order placement process

Eulle's general order placement process is as follows:

- Eulle receives a purchase order from its customer as explained above. [CONFIDENTIAL TEXT DELETED – supplier selection process], Eulle will submit an order for the product.
- Once the supplier confirms the order and provides a production plan, Eulle finalises the sales terms with the customer. [CONFIDENTIAL TEXT DELETED – supplier order process].
- [CONFIDENTIAL TEXT DELETED – supplier order and delivery process].

- (d) Order fulfilment process and lead time

Eulle submits its purchase order to its supplier and negotiates the order due date. Once the due date is agreed with the supplier Eulle will inform its customer.

[CONFIDENTIAL TEXT DELETED – supplier coordination and production organisation]

(e) Delivery terms and process

The delivery term for Eulle’s Australian sales is [CONFIDENTIAL TEXT DELETED – sales term].

After the product is shipped (dispatched) from the manufacturer, [CONFIDENTIAL TEXT DELETED – Australian sales export attendances].

(f) Invoicing process

Eulle finalizes the invoice based [CONFIDENTIAL TEXT DELETED – Eulle invoicing process].

(g) Payment terms and process

Generally, Eulle’s payment term is [CONFIDENTIAL TEXT DELETED – payment term]. However, this may differ by customer.

2. What is the function of your company in the export sales process for the goods? Is your company involved in the negotiation of prices to end customers?

Eulle is a trader that purchases from [CONFIDENTIAL TEXT DELETED – product market sources] and sells to [CONFIDENTIAL TEXT DELETED – customer market]. [CONFIDENTIAL TEXT DELETED – price negotiation details].

[CONFIDENTIAL TEXT DELETED – Australian sales export attendances]

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

(a) Do your customers pay you into a foreign currency denominated account? If yes, provide details;

[CONFIDENTIAL TEXT DELETED – currency]

(b) Do you use forward contracts to lock in the foreign exchange rate relating to the export sales? If yes, provide details;

Eulle does not use forward contracts.

(c) How is the exchange rate determined in your accounting system and how often is it updated?

As explained, Eulle [CONFIDENTIAL TEXT DELETED – Eulle accounting system detail]. [CONFIDENTIAL TEXT DELETED – exchange rate applied]. Please see Exhibit B-1.3 for daily basic exchange rate sourced from [CONFIDENTIAL TEXT DELETED – exchange rate source]. [CONFIDENTIAL ATTACHMENT]

4. 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.

5. If sales are in accordance with price lists or price extras list, provide copies of these lists.

Eulle does not have price lists.

6. 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.

Eulle has only one distribution channel for export sales to Australia.

7. 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.

[CONFIDENTIAL TEXT DELETED – invoice and/or rebate detail]

8. 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.

Eulle did not issue any credit or debit notes during the period.

9. 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?

The material terms of sale are best reflected by the on-board date. As explained above, [CONFIDENTIAL TEXT DELETED –sales process considerations]. Accordingly, Eulle has reported the on-board date as the date of sale.

B-2 Australian sales listing

1. Complete the worksheet named “B-2 Australian sales”

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- 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 see Appendix B-2 for Eulle's Australian sales listing. [CONFIDENTIAL ATTACHMENT]

To assist, Eulle also provides the following explanation for the B-2 sales listing.

- Item [10] Nominal Quantity - [CONFIDENTIAL TEXT DELETED – sales documentation information] To report the “Nominal Quantity” [CONFIDENTIAL TEXT DELETED – reporting methodology]
- Item [18] Marine Insurance - Eulle receives the freight invoice which includes the marine insurance amount in Korean won and is paid in Korean won. In order to accurately report the expenses, marine insurance has been prepared in Korean Won.
- Item [19] FOB Export Price - Eulle uses the exchange rate reported in Column [20] to convert marine insurance amount denominated in Korean Won to U.S. dollar amount, in order to report the FOB Export Price in U.S. dollar.

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

Please see Exhibit B-2.2. [CONFIDENTIAL ATTACHMENT]

B-3 Sample export documents

1. Select the two largest transactions and provide the following documentation (in relation to the purchase and sale):
 - Contracts
 - Purchase order and order confirmation
 - Commercial invoice and packing list
 - Proof of payment and accounts receivable ledger
 - Documents showing bank charges

- Invoices for any selling fees incurred by your company
- 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 see Exhibits B-3.1(1) and B-3.1(2). [CONFIDENTIAL ATTACHMENT]

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.

Please see Exhibits B-3.1(1) and B-3.1(2). [CONFIDENTIAL ATTACHMENT]

B-4 Reconciliation of sales to financial accounts

Please see Appendix B-4. [CONFIDENTIAL ATTACHMENT]

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.
2. Please provide all documents, other than those in A-4 and B-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

Please see Appendix B-5. [CONFIDENTIAL ATTACHMENT]

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 is complete.

OFFICIAL: Public Record

- 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 and B-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 expense” 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.
 - provide the account code and sub-account code (if applicable) at column D of the worksheet.

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 investigation period Eulle exported products under Australian standards AS1571 and AS1432:

- AS/NZ1571 products are normally used as pipe for refrigerant or heating.
- AS1432 products are normally used for plumbing, gas fitting and drainage applications.

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.

The MCCs of the goods exported to Australia are:

- P-B-L-U-S-P
- P-B-U-U-S-P
- P-H-U-U-S-P
- R-B-U-C-S-P
- R-H-U-C-S-P
- R-S-U-C-S-P

C-2 Internal product codes

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

If yes:

- (a) 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.
- (b) Provide details on how you mapped the product or SKU codes to the MCC for the purpose of completing this questionnaire.

- (c) 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.

The product code applicable will depend on [CONFIDENTIAL TEXT DELETED – customer requirements]. Please refer to Exhibit C-2.1. [CONFIDENTIAL ATTACHMENT]

To categorise the MCC Eulle has reviewed the actual sales documentation.

C-3 Delivery

1. What are the delivery terms of export sales of the goods to Australia?

Eulle's sales to its Australian customers are under [CONFIDENTIAL TEXT DELETED – sales term].

2. If the delivery terms of the Australian sales include delivery to the port, how were the inland transport and port charges calculated in the Australian sales listing in B-2?

Eulle purchases the goods from its suppliers under [CONFIDENTIAL TEXT DELETED – sales term]. [CONFIDENTIAL TEXT DELETED – delivery expense attendances]

3. If the delivery terms of the Australian sales include ocean freight, how was the ocean freight cost calculated in the Australian sales listing in B-2?

Eulle directly traced the ocean freight incurred per sales invoice. [CONFIDENTIAL TEXT DELETED – ocean freight reporting methodology]

In the B-2 listing Eulle has reported ocean freight in U.S. dollar.

4. If the delivery terms of the Australian sales include marine insurance, how was the marine insurance calculated in the Australian sales listing in B-2?

Eulle directly traced the marine insurance incurred per sales invoice. [CONFIDENTIAL TEXT DELETED – marine insurance reporting methodology]

In the B-2 listing Eulle has reported marine insurance in Korean Won.

5. If the delivery terms of the Australian sales include delivered duty paid, how were the Australian importation and delivery costs calculated in the Australian sales listing in B-2?

Not applicable.

C-4 Direct selling expenses

1. Describe all costs that are incurred post by your company in relation to the sales of the goods (export or import costs);

Eulle uses a customs broker to act on behalf of Eulle. In the B-2 listing Eulle has reported the customs brokerage in Korean Won.

[CONFIDENTIAL TEXT DELETED – customs brokerage reporting methodology]

2. 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; and

**There is a bank charge incurred when the payment from export sales is made.
[CONFIDENTIAL TEXT DELETED – bank charge reporting methodology].**

In the B-2 listing Eulle has reported the bank charge in Korean Won.

3. For any costs incurred, describe whether the company is reimbursed for these expenses.

There is no cost reimbursement for any costs incurred.

SECTION D THIRD COUNTRY SALES

D-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.

Eulle's sales to third countries generally [CONFIDENTIAL TEXT DELETED third country sales process]. [CONFIDENTIAL TEXT DELETED – customer requirements].

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, there are no third country customers that are related to Eulle.

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?

Eulle considers the on-board date as the date of sale.

D-2 Third country sales listing

1. Complete the worksheet named "D-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 D-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 see Appendix D-2. [CONFIDENTIAL ATTACHMENT]

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

Please see Exhibit D-2.1. [CONFIDENTIAL ATTACHMENT]

D-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.

Sales to third countries may vary based on differing market circumstances and customer preferences.

SECTION E COST TO SELL

E-1 Purchase process from suppliers

1. Please describe your company's purchasing processes from your suppliers of the goods, including the roles of all parties involved in the ordering of the goods from your suppliers.

As explained, Eulle receives a purchase inquiry from its customer which will include detail about the required product type, specifications, etc. [CONFIDENTIAL TEXT DELETED – supplier contact basis]

Eulle negotiates the price with the supplier based on [CONFIDENTIAL TEXT DELETED – price negotiation basis]. At present, this is [CONFIDENTIAL TEXT DELETED – price negotiation methodology]. Please note, this is [CONFIDENTIAL TEXT DELETED – sales process clarification].

Generally, Eulle negotiates the price determination structure [CONFIDENTIAL TEXT DELETED – negotiation period]. For example, [CONFIDENTIAL TEXT DELETED – historical price determination structure].

2. For each supplier from who supplied the goods during the investigation period, please list:

- a. The name of the supplier;

During the investigation period Eulle purchased the goods under consideration from:
[CONFIDENTIAL TEXT DELETED – supplier/s]

- b. Is the supplier the manufacturer of the goods: Yes/No;

Yes, [CONFIDENTIAL TEXT DELETED – supplier/s].

- c. Is the supplier related to your company? If yes, provide details including the product or services supplied by the related company.

No, Eulle is not related to either of its suppliers for the subject goods.

3. What terms of trade are provided to you by your suppliers, including:

- (a) shipping terms

Eulle purchases the goods under consideration from its suppliers under [CONFIDENTIAL TEXT DELETED – sales term].

- (b) any credit terms provided; and/or

Not applicable.

(c) financing arrangements made.

Not applicable.

4. Are there any rebate programs and discounts received from your suppliers and how are they determined and paid, including any relevant eligibility requirements; and

No.

5. Describe all costs incurred by your company in relation to the exports of the goods (eg. selling expenses, importation costs).

[CONFIDENTIAL TEXT DELETED – Australian sales costs incurred]

E-2 Accounting practices

1. 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.

[CONFIDENTIAL TEXT DELETED – cost centre detail]

2. Are any management fees/corporate allocations charged to your company by your parent or a related company? If yes, provide details.

No.

E-3 Selling, General & Administration expenses

1. Complete the worksheet named "E-3.1 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 see Appendix E-3.1. [CONFIDENTIAL ATTACHMENT]

2. Complete the worksheet named "E-3.2 Domestic SG&A calculation".
- This worksheet calculates the unit domestic SG&A for each MCC.

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- You must provide this list in electronic format using the template provided.
- Please use the formulas provided.

Please see Appendix E-3.2. [CONFIDENTIAL ATTACHMENT]

COMPANY DECLARATION

I hereby declare that **Eulle Corporation** 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:	[CONFIDENTIAL TEXT DELETED – name]
Signature	[CONFIDENTIAL TEXT DELETED – signature]
Position in company:	General Manager / Overseas Marketing
Date	03/10/2021

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)

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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) the terms CFR and CIF are only used where goods are carried by sea or waterway transport
CPT	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.