



Australian Government
Department of Industry, Science,
Energy and Resources

PUBLIC RECORD

Anti-Dumping
Commission

Exporter Questionnaire

THE REPUBLIC OF KOREA, TAIWAN

Case number: 558

Product: Aluminium zinc coated steel (of a width equal to or greater than 600 millimeters)

From: The Republic of Korea and Taiwan

Investigation period: 1 April 2019 to 31 March 2020

Response due by: Thursday 6 August 2020

Return completed questionnaire to:
investigations4@adcommission.gov.au

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

TABLE OF CONTENTS

TABLE OF CONTENTS	2
INSTRUCTIONS	3
CHECKLIST	7
GOODS UNDER CONSIDERATION	8
SECTION A COMPANY INFORMATION	11
A-1 COMPANY REPRESENTATIVE AND LOCATION	11
A-2 COMPANY INFORMATION.....	11
A-3 GENERAL ACCOUNTING INFORMATION	13
A-4 FINANCIAL DOCUMENTS	14
SECTION B EXPORT SALES TO AUSTRALIA	16
B-1 AUSTRALIAN EXPORT SALES PROCESS	16
B-2 AUSTRALIAN SALES LISTING	18
B-3 SAMPLE EXPORT DOCUMENTS.....	18
B-4 RECONCILIATION OF SALES TO FINANCIAL ACCOUNTS	18
B-5 RECONCILIATION OF DIRECT SELLING EXPENSES TO FINANCIAL ACCOUNTS	19
B-6 HISTORICAL EXPORT SALES LISTING.....	19
SECTION C EXPORTED GOODS & LIKE GOODS	20
C-1 MODELS EXPORTED TO AUSTRALIA	20
C-2 MODELS SOLD IN THE DOMESTIC MARKET	20
C-3 INTERNAL PRODUCT CODES	21
SECTION D DOMESTIC SALES	22
SECTION E DUE ALLOWANCE	23
E-1 CREDIT EXPENSE	23
E-2 PACKAGING	23
E-3 DELIVERY	24
E-4 OTHER DIRECT SELLING EXPENSES	24
E-5 OTHER ADJUSTMENT CLAIMS	25
SECTION F THIRD COUNTRY SALES	26
F-1 THIRD COUNTRY SALES PROCESS	26
F-2 THIRD COUNTRY SALES LISTING	26
F-3 DIFFERENCES IN SALES TO THIRD COUNTRIES.....	26
SECTION G COST TO MAKE AND SELL	27

INSTRUCTIONS

Why you have been asked to fill out this questionnaire?

The Anti-Dumping Commission (the Commission) is conducting an investigation into aluminium zinc coated steel (of a width equal to or greater than 600 millimeters) (the goods) exported to Australia from the The Republic of Korea (Korea), Taiwan and the Socialist Republic of Vietnam (Vietnam).

This questionnaire is only for exporters from Korea and Taiwan. Another exporter questionnaire is available for exporters from 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 the goods are 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 and a subsidy 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.

PUBLIC RECORD

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 (dumping) and or non-cooperative exporter (countervailing).

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. This position is subject to change as the Commission continues to assess current events.

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

¹ [https://www.industry.gov.au/sites/default/files/adc/public-record/notice_adn - adn 2020-029 - temporary suspension of international onsite verification 0.pdf](https://www.industry.gov.au/sites/default/files/adc/public-record/notice_adn_-_adn_2020-029_-_temporary_suspension_of_international_onsite_verification_0.pdf)

PUBLIC RECORD

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.

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.

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- 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 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 type="checkbox"/>
Error! Reference source not found.	<input type="checkbox"/>
Non-confidential version of this response	<input 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 type="checkbox"/>
F-2 Third country sales	<input checked="" type="checkbox"/>
G-3 Domestic CTM	<input type="checkbox"/>
G-4.1 SG&A listing	<input type="checkbox"/>
G-4.2 Dom SG&A calculation	<input type="checkbox"/>
G-5 Australian CTM	<input type="checkbox"/>
G-7.2 Raw material CTM	<input type="checkbox"/>
G-7.4 Raw material purchases	<input type="checkbox"/>
G-8 Upwards costs	<input type="checkbox"/>
G-9 Capacity utilisation	<input type="checkbox"/>

GOODS UNDER CONSIDERATION

The goods the subject of the investigation are:

Flat rolled iron and steel products (whether or not containing alloys), of a width equal to or greater than 600 millimeters ("mm"), plated or coated with aluminium-zinc alloys, not painted, and whether or not including resin coating.

Trade or further generic names often used to describe the subject goods include:

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

The imported goods the subject of this application covers aluminum zinc coated steel whether or not including any combination of surface treatment. For example, whether passivated (often referred to as chromated), resin coated or not resin coated (often referred to as Anti-Finger Print ("AFP") or not AFP), oiled or not oiled, skin-passed or not skin-passed.

Excluded from the goods description of this application is un-passivated (often referred to as unchromated) aluminium zinc coated steel.

The amount of aluminium zinc coating on the steel is described as its coating mass and is nominated in grams per meter squared (g/m²), with the prefix being AZ (Aluminium Zinc). Common coating masses used are: AZ200, AZ150, AZ100, and AZ70.

There are several relevant International Standards for aluminium zinc coated steel, covering the full range of products via specific grade designations, and including the recommended or guaranteed properties of each of those product grades.

These relevant standards are noted below in the table "Relevant International Standards for Aluminium Zinc Coated Steel".

International Standards	Product Grades
<i>General and Commercial Grades</i>	
AS/NZS 1397	G1, G2
ASTM A792	CS, type A, B and C
EN 10346	DX51D, DX52D
JIS 3321	SGLCC
<i>Forming, Pressing & Drawing Grades</i>	
AS/NZS 1397	G3
ASTM A792	FS, DS
EN 10346	DX53D, DX53D
JIS 3321	SGLCD, SGLCDD
<i>Structural Grades</i>	
AS/NZS 1397	G250, G300, G350, G450, G550
ASTM A792	33 (230), 37(255), 40 (275), 50 (340), 55 (380), 80 (550)
EN 10346	S220GD, S250GD, S280GD, S320GD, S350GD, S550GD
JIS 3321	SGLC400, SGLC440, SGLC490, SGLC570

Tariff classification

The goods are generally, but not exclusively, classified to the following tariff classifications in Schedule 3 of the *Customers Tariff Act 1995*.

PUBLIC RECORD

Tariff classification (Schedule 3 of the Customs Tariff Act 1995)		
Tariff Subheading	Statistical Code	Description
7210.61.00		FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 mm OR MORE, CLAD, PLATED OR COATED: PLATED OR COATED WITH ALUMINIUM-ZINC ALLOYS
	60	Of a thickness of less than 0.5 mm
	61	Of a thickness of 0.5 mm or more but less than 1.5 mm
	62	Of a thickness of 1.5 mm or more
7225.99.00		FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF 600 mm OR MORE
	39	Other

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.

Item	Category	Sub-Category	Identifier	Sales Data	Cost Data	Key category
1	Prime	Prime	P	Mandatory	Not applicable	Yes
		Non-Prime	N			
2	Coating Mass	≤ 100 g/m ²	1	Mandatory	Mandatory	Yes
		>100 g/m ² to ≤ 165 g/m ²	2			
		>165 g/m ²	3			
3	Steel Grade	G2 / SGLCC	A	Mandatory	Mandatory	Yes
		G3 / SGLCD	B			
		G250 / SGLC 340	C			
		G300 / G350 / SGLC 400 / SGLC 440 / SGLC 490	D			
		G450 / G500	E			
		G550 / SGLC 570	F			
		Other	G			
4	Base Metal Thickness (BMT)	< 0.40 mm	1	Mandatory	Mandatory	Yes
		≥ 0.40 mm to < 0.50 mm	2			
		≥ 0.50 mm to < 0.75 mm	3			
		≥ 0.75 mm to < 1.00 mm	4			
		≥ 1.00 mm to < 2.00 mm	5			
5	Width	< 600 mm	1	Mandatory	Mandatory	No
		≥ 600 mm	2			
6	Form	Coil	C	Mandatory	Optional	No
		Sheet	S			

In constructing a MCC, use a "-" between each category. For example: **P-2-E-3-2-C**

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.

PUBLIC RECORD

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:
Position in the company:
Telephone:
E-mail address:

ANSWER: Please see below for the contact person of Asiazone Co., Limited (“Asiazone”):

Name: Mr. Louis Huang
Position in the company: Manager
Address: 20th floor, Tesbury Center, 28 Queen’s Road East, Hong Kong
Telephone: +852-22198988
Facsimile number: +852-22198788
E-mail address of contact person: Louis@asiazone.com.hk

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.

ANSWER: For the purpose of this investigation, Asiazone has nominated a representative with the contact details as follows:

Name: Jay Y. Nee
Company: Appleton Luff Pte Ltd
Position in the company: Partner
Telephone: +65-91052831
E-mail address: nee@appletonluff.com

3. Please provide the location of the where the company’s financial records are held.

ANSWER: Asiazone’s financial records are held in the location identified above.

4. Please provide the location of the where the company’s production records are held.

ANSWER: This question is not applicable, as Asiazone is a trading company which has never engaged in any production activities.

A-2 Company information

1. What is the legal name of your business?

ANSWER: Asiazone’s legal name is Asiazone Co., Limited, a company registered and operated in Hong Kong.

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

ANSWER: No, Asiazone has never traded under a different name.

3. Was your company ever known by a different legal and/or trading name? If yes, provide details

ANSWER: No, Asiazone has never been known by a different legal or trading name.

4. Provide a list of your current board of directors and any changes in the last two years.

ANSWER: There has been no change to Asiazone’s board of directors in the past two years. Please see below for a list of Asiazone’s current board of directors:

- Mr. [NAME OF DIRECTOR]
- Mr. [NAME OF DIRECTOR]
- Mr. [NAME OF DIRECTOR]

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

ANSWER: Asiazone is a company owned and controlled by the E United Group of Taiwan. Asiazone’s major shareholders, including [NAME OF SHAREHOLDERS], are all members of the “E United Group”. “E United Group” is not a legal entity but a group of companies associated with Mr. I. S. Lin, the chairman of both Yieh Phui and YUSCO. Please see below for a list of Asiazone’s shareholders and the respective shareholding percentage:

#	<u>Shareholder</u>	<u>Percentage of Shares</u>
[1	NAME OF SHAREHOLDER	PERCENTAGE]
[2	NAME OF SHAREHOLDER	PERCENTAGE]
[3	NAME OF SHAREHOLDER	PERCENTAGE]
[4	NAME OF SHAREHOLDER	PERCENTAGE]
[5	NAME OF SHAREHOLDER	PERCENTAGE]
	Total	100%

6. Is your company or parent company publically listed?

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.

ANSWER: One of Asiazone’s major shareholders, Yieh Phui Enterprise Co., Ltd. (“Yieh Phui”), a manufacturer of the goods in Taiwan, is listed on Taiwan Stock Exchange. As Yieh Phui is submitting its own questionnaire response for the purpose of this investigation, please see Yieh Phui’s major shareholders provided thereof.

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.

ANSWER: Asiazone is a trading company engaged in buy-and-sell of various types of steel products and industrial metals. Asiazone is not engaged in any production activities.

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.

PUBLIC RECORD

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;
 - (b) sell in the domestic market;
 - (c) export to Australia; and
 - (d) export to countries other than Australia.

ANSWER: Asiazone does not perform functions (a) and (b) above. During the investigation period, it was Asiazone's affiliate, Yieh Phui, that performed functions (a) and (b) above.

9. Provide your company's internal organisation chart.

ANSWER: Please see Exhibit 1 for Asiazone's internal organization chart.

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

ANSWER: Asiazone's operating units within the company are generally organized by functions. The sales department is in charge of both purchases and sales. The finance department is responsible for accounting and finance. The administration department is in charge of the company's general affairs.

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

ANSWER: No, Asiazone does not produce brochures, pamphlets or any other promotional materials.

A-3 General accounting information

1. What is your financial accounting period?

ANSWER: Asiazone uses the calendar year, i.e., from January 1 through December 31, as its financial accounting period.

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

ANSWER: Yes, Asiazone's financial accounts are audited on an annual basis. The auditor is Conpak CPA Limited.

3. What currency are your accounts kept in?

ANSWER: Asiazone's accounts are kept in U.S. dollars.

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

ANSWER: Asiazone's financial accounting system is named as "Financial System".

5. What is the name of your sales system?

ANSWER: Asiazone's sales system is called "Sales System".

6. What is the name of your production system?

ANSWER: This question is not applicable, as Asiazone is a trading company and has never held a production system.

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.

ANSWER: Asiazone's financial accounting system and sales system are two different systems and require

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

ANSWER: Asiazone's accounting practices are consistent with the generally accepted accounting principles of Hong Kong, where Asiazone is located and operated.

9. Have there been any changes to your accounting practices and/or policies over the last two years? If yes, please provide details.

ANSWER: There has been no change to Asiazone's accounting practices or policies over the last two years.

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.

ANSWER: Please see the following exhibits for the above-requested information:

- Exhibit 2: Asiazone audited financial statements of 2018
- Exhibit 3: Asiazone audited financial statements of 2019

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.

ANSWER: This question is not applicable, as Asiazone's financial statements provided in Exhibits 2 and 3 are audited.

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.

ANSWER: No, Asiazone does not maintain different profit centers.

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.

ANSWER: Please see the following exhibits for Asiazone's income statements:

- Exhibit 4: Asiazone income statement of 2019
- Exhibit 5: Asiazone income statement of January-March 2019
- Exhibit 6: Asiazone income statement of April-December 2019
- Exhibit 7: Asiazone income statement of January-March 2020

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

ANSWER: Pleases see the following exhibits for Asiazone's trial balances:

- Exhibit 8: Asiazone trial balance as of March 31, 2019

PUBLIC RECORD

- **Exhibit 9: Asiazone trial balance as of December 31, 2019**
- **Exhibit 10: Asiazone trial balance as of March 31, 2020**

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

ANSWER: Please see Exhibit 11 for Asiazone's chart of accounts.

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

ANSWER: During the investigation period, Asiazone acted as an intermediate of Yieh Phui's sales of the goods under consideration to Australia. All of Asiazone's sales of the goods under consideration to Australia during the investigation period were sourced from Yieh Phui. During the investigation period, all of Asiazone's sales of the goods under consideration were made to the same Australian customer, [NAME OF AUSTRALIAN CUSTOMER]. In negotiating the terms of sale, Yieh Phui negotiated on behalf of Asiazone directly with [NAME OF AUSTRALIAN CUSTOMER], a company which partners with [NAME OF AUSTRALIAN CUSTOMER]. As also explained in Yieh Phui's own questionnaire response for the purpose of this investigation, the sales process of Yieh Phui/Asiazone's exports of the goods under consideration is detailed as follows:

During the investigation period, Yieh Phui provided [NAME OF AUSTRALIAN CUSTOMER] with its updated product prices periodically. The sales process typically began when [NAME OF AUSTRALIAN CUSTOMER] solicited detailed and formal price quotations from Yieh Phui based on the intended product mix and the respective quantities. Yieh Phui then responded with detailed price quotations to [NAME OF AUSTRALIAN CUSTOMER] and both parties would negotiate on the terms of sales either via phone calls or email. After the sales terms were resolved, Yieh Phui then passed on the details of terms to Asiazone for Asiazone to prepare a written sales contract to [NAME OF AUSTRALIAN CUSTOMER] pursuant to the terms agreed upon by Yieh Phui and [NAME OF AUSTRALIAN CUSTOMER]. Yieh Phui in the meantime also prepared its own sales contract for itself and for Asiazone to sign. The Asiazone-[NAME OF AUSTRALIAN CUSTOMER] sales contract reflected the terms of sale negotiated and agreed upon between Yieh Phui and [NAME OF AUSTRALIAN CUSTOMER]. On the other hand, even though the Yieh Phui-Asiazone sales contract generally mirrored the terms stated in the Asiazone-[NAME OF AUSTRALIAN CUSTOMER] sales contract, the selling price from Yieh Phui to Asiazone was sometimes [EXPLANATION OF PRICING]. Once receiving the counter-signed sales contract from [NAME OF AUSTRALIAN CUSTOMER], Asiazone then in turn signed off the Yieh Phui-Asiazone sales contract. After the signed sales contract was received by Yieh Phui from Asiazone, an internal order memorandum was prepared by Yieh Phui's sales department in the company's system for its production department. Production planning and preparation then began pursuant to the order.

After production, the goods were shipped directly from Taiwan to Australia. The commercial invoice and packing list were issued by Yieh Phui to Asiazone at or about the time of shipment. Asiazone then in turn invoiced [NAME OF AUSTRALIAN CUSTOMER]. The delivery term of Yieh Phui's sales to Asiazone and Asiazone's re-sales to [NAME OF AUSTRALIAN CUSTOMER] was identical in all Yieh Phui's exports of the goods under consideration to Australia during the review period, and were all on an [SALES TERMS] basis.

The term of payment for Yieh Phui's export sales of GUC to Australia during the investigation period were based on Yieh Phui's standard payment term (i.e., either "[PAYMENT TERMS]" or "[PAYMENT TERMS]").

The documentation and product shipment flow can be demonstrated by the chart as follows:





2. 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;
 - (b) Do you use forward contracts to lock in the foreign exchange rate relating to the export sales? If yes, provide details;
 - (c) How is the exchange rate determined in your accounting system and how often is it updated?

ANSWER: Asiazone invoices its customers for goods exported to Australia in U.S. dollars, not in local currency. In receiving payments from its customers for goods exported to Australia, customers are instructed to make payment into the bank accounts dominated in U.S. dollars. In the normal course of business, Asiazone does not use forward contracts to lock in the U.S. dollar exchange rate relating to sales to Australia or other export sales, as the U.S. dollar is also the accounting currency used by Asiazone in the normal course of business.

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.

ANSWER: No, neither Asiazone nor Yieh Phui is related to the Australian customer of the goods exported to Australia.

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

ANSWER: In the normal course of business, Asiazone does not use price lists for its export.

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.

ANSWER: No, Asiazone's export selling prices do not vary according to the distribution channel.

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.

ANSWER: No, Asiazone did not provide on-invoice discounts 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 review period.

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.

ANSWER: No, Asiazone did not issue any credit or debit notes, directly or indirectly, to the customer or associate of the customer in relationship to the sales of the goods exported to Australia during the review period.

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:

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

ANSWER: Asiazone is not making a claim that a date other than the invoice date should be used as the date of sale for this investigation. Thus, this question is 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.
2. Provide a table listing the source of the data for each column in the "B-2 Australian sales" listing.

ANSWER: Please see Exhibit 12 for the worksheet named "B-2 Australian sales", which reflects Asiazone's resale prices of the goods under consideration that Yieh Phui sold to Asiazone during the investigation period (which have been reported separately in Yieh Phui's own questionnaire response). Please also see Exhibit 13 for a table listing the source of the data for each column identified in the "B-2 Australian sales" listing.

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.

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.

ANSWER: Please see Exhibit 14 for a copy of the sales documentation of the two largest invoices by value of Asiazone's exports of the goods to Australia. Asiazone did not incur any direct selling expenses in selling the goods under consideration to Australia during the investigation period.

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.

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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.

ANSWER: Please see Exhibit 15 for the requested “B-4 Upwards sales” listing. Please also see Exhibit 16 for the documents supporting the information reported in “B-4 Upwards sales” listing.

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.
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.

ANSWER: This question is not applicable, as Asiazone did not incur any direct selling expenses in selling the goods under consideration to Australia during the review period.

B-6 Historical export 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 year ending 31 March for 2017, 2018 and 2019 (i.e. year ending 31 March 2017, etc.). This includes exports to Australia sold through a domestic customer.
 - You must provide this list in electronic format using the template provided.

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

ANSWER: Please see Exhibit 17 for the requested worksheet named “B-6 Historical sales”. The data source of this worksheet is identical to the data source of “B-2 Australian 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.

ANSWER: During the review period, the goods under consideration Asiazone exported to Australia include products made pursuant to Australian Standard AS 1397 and EN 10346 covering a wide range of the product characteristics identified in the reported MCCs.

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.

ANSWER: Please see below for a list showing all the MCCs of the goods under consideration that Asiazone exported to Australia during the investigation period:

MCC

P-2-D-5-2-C
P-2-B-3-2-C
P-3-E-6-2-C
P-3-F-4-2-C
P-3-F-5-2-C
P-2-F-2-2-C
P-2-E-5-2-C
P-2-E-6-2-C
P-2-D-1-2-C
P-3-E-5-2-C
P-2-D-6-2-C
P-2-D-4-2-C
P-2-F-5-2-C
P-3-F-3-2-C
P-3-G-5-2-C
P-3-G-6-2-C
P-2-F-3-2-C
P-3-D-4-2-C
P-2-F-4-2-C
P-2-D-3-2-C
P-3-D-5-2-C
P-3-D-6-2-C

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.

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.

ANSWER: This question is not applicable, as Asiazone did not sell any like goods to Taiwan, the comparison market for the purpose of this investigation, during the investigation period.

C-3 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.

ANSWER: In the normal course of business, Asiazone does not have a product code system which covers all the characteristics of products it sells. For reporting purposes, Asiazone has used the 3-digit product category codes used by Yieh Phui in reporting in the sales listing.

**SECTION D
DOMESTIC SALES**

This section is not applicable to Asiazone, as Asiazone did not have any sales in the Taiwan market, the country of export for this proceeding. Thus, Asiazone has omitted this section.

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:
 - (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
 - (b) Do you have short term borrowings or an overdraft facility? If yes, what is the interest rate, or average of interest rates?
 - (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?

ANSWER: This question is not applicable, as Asiazone did not have any sales of the goods under consideration to Taiwan, the comparison market for the purpose of this investigation, during the investigation period.

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:
 - (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?

ANSWER: No, Asiazone's standard payment term for its Australian sales of the goods requires Asiazone's customers to make payment prior to shipment.

E-2 Packaging

1. What is the packaging used for your domestic sales of like goods?
2. What is the packaging used for your export sales of the goods to Australia?
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

ANSWER: This question is not applicable, as Asiazone did not perform any packaging for the goods of merchandise under consideration to Australia during the investigation period. In addition, Asiazone did not sell any goods under consideration to Taiwan during the investigation period. All the packaging costs of the goods under consideration were incurred by Asiazone's related supplier, Yieh Phui.

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?

ANSWER: This question is not applicable, as Asiazone did not have any sale of the goods under consideration to Australia during the investigation period.

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

ANSWER: All of Asiazone's sales of the goods under consideration to Australia during the investigation period were made on an "[SALES TERMS]" basis.

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?

ANSWER: This question is not applicable, as all of Asiazone's sales of the goods to Australia during the investigation period were made on an "[SALES TERMS]" basis. As the delivery term of Asiazone's purchases of the goods was also on a "[SALES TERMS]", it was Yieh Phui rather than Asiazone that paid for the inland freight to deliver the goods from Yieh Phui's factory to the port.

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?

ANSWER: This question is not applicable, as all of Asiazone's sales of the goods to Australia during the investigation period were made on an "[SALES TERMS]" basis. Thus, Asiazone did not incur any ocean freight.

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?

ANSWER: This question is not applicable, as all of Asiazone's sales of the goods to Australia during the investigation period were made on an "[SALES TERMS]" basis. Thus, Asiazone did not incur any marine insurance.

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?

ANSWER: This question is not applicable, as all of Asiazone's sales of the goods to Australia during the investigation period were made on an "[SALES TERMS]" basis. Thus, Asiazone did not incur any duties or delivery costs.

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.

ANSWER: No, Asiazone did not pay any sales commission for its domestic sales of like goods or its export sales of the goods to Australia during the investigation period. Thus, this question is not applicable.

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?
- How is VAT accounted for in your records in relation to sales of the goods and like goods?
- Do you receive a VAT refund in relation to sales of the goods and/or like goods?
- Do you receive a remission or drawback of import duties on inputs consumed in the productions of the goods or like goods?

ANSWER: This question is not applicable, as Asiazone did not incur any VAT for its sales to Australia. In addition, Asiazone did not have any sale of goods under consideration to Taiwan during the investigation period.

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

ANSWER: This question is not applicable, as Asiazone did not have any sale of the goods under consideration to Taiwan during the investigation period.

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

ANSWER: Asiazone did not incur any direct selling expenses for its sales of the goods under consideration during the investigation period.

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.

ANSWER: This question is not applicable, as Asiazone is not making a claim of other adjustments.

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.

ANSWER: Asiazone's sales process to third countries is generally the same as the sales process of Asiazone's Australian sales of the goods

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.

ANSWER: No, none of Asiazone's third country customers is related to Asiazone.

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?

ANSWER: Asiazone is not making a claim that a date different from the invoice date should be used as the date of sale. Thus, this question is not applicable.

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

ANSWER: Please see Exhibit 18 for the requested worksheet named "F-2 Third country sales". Please also see Exhibit 19 for a table listing the data source of the "F-2 Third country sales" listing.

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.

ANSWER: There is no significant difference in sales to third countries which may affect their comparison to export sales to Australia.

**SECTION G
COST TO MAKE AND SELL**

This section is not applicable to Asiazone, as Asiazone is a trader rather than a manufacturer of the goods under consideration. Thus, we have omitted this section.

EXPORTER'S DECLARATION

I hereby declare that Asiazone Co., Limited has 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 : Wu, Lin-Maw

Signature : 

Position in

Company : Chairman

Date : August 6, 2020

PUBLIC RECORD

EXHIBIT LIST

1. Internal organization chart
2. Asiazone audited financial statements of 2018
3. Asiazone audited financial statements of 2019
4. Asiazone income statement of 2019
5. Asiazone income statement of January-March 2019
6. Asiazone income statement of April-December 2019
7. Asiazone income statement of January-March 2020
8. Asiazone trial balance as of March 31, 2019
9. Asiazone trial balance as of December 31, 2019
10. Asiazone trial balance as of March 31, 2020
11. Asiazone's chart of accounts
12. B-2 Australian sales
13. Data source of B-2 Australian sales
14. Sample Australian sales documents – [INVOICE NO.] and [INVOICE NO.]
15. B-4 Upwards sales listing
16. Supporting documents for B-4 Upward sales listing
17. B-6 Historical sales
18. F-2 Third country sales listing
19. Data source for F-2 Third country sales listing