



Australian Government
Department of Industry, Science,
Energy and Resources

PUBLIC VERSION

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

Extension granted until 10 September 2020

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

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

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INSTRUCTIONS

Why you have been asked to fill out this questionnaire?

The Anti-Dumping Commission (the Commission) is conducting an investigation into 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.

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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 delaying verification activities until such time as onsite verification is possible. The Commission will

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

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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.
- 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										
<p>Goods under consideration The goods the subject of the investigation are:</p> <p><i>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.</i></p> <p><i>Trade or further generic names often used to describe the subject goods include:</i></p> <ul style="list-style-type: none"> • 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. <p><i>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.</i></p> <p><i>Excluded from the goods description of this application is un-passivated (often referred to as unchromated) aluminium zinc coated steel.</i></p> <p><i>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.</i></p> <p><i>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.</i></p> <p><i>These relevant standards are noted below in the table “Relevant International Standards for Aluminium Zinc Coated Steel”.</i></p> <table border="1" data-bbox="331 1805 898 2009"> <thead> <tr> <th>International Standards</th> <th>Product Grades</th> </tr> </thead> <tbody> <tr> <td colspan="2"><i>General and Commercial Grades</i></td> </tr> <tr> <td>AS/NZS 1397</td> <td>G1, G2</td> </tr> <tr> <td>ASTM A792</td> <td>CS, type A, B and C</td> </tr> <tr> <td>EN 10346</td> <td>DX51D, DX52D</td> </tr> </tbody> </table>	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	<input type="checkbox"/>
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										

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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*.

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 600 mm OR MORE, CLAD, 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 and less than 1.5 mm
	62	Of a thickness of 1.5 mm or more
7225.99.00		FLAT-ROLLED PRODUCTS OF OTHER ALUMINIUM ALLOYS 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 Category
1	Prime	Prime	P	Mandatory
		Non-Prime	N	
2	Coating Mass	≤ 100 g/m ²	1	Mandatory
		>100 g/m ² to ≤ 165 g/m ²	2	
		>165 g/m ²	3	
3	Steel Grade	G2 / SGLCC	A	Mandatory
		G3 / SGLCD	B	
		G250 / SGLC 340	C	

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		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. 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 B Export sales to Australia	<input type="checkbox"/>
Section C Exported goods & like goods	<input type="checkbox"/>
Section D Domestic sales	<input type="checkbox"/>
Section E Due allowance	<input type="checkbox"/>
Section F Third country sales	<input type="checkbox"/>
Section G Cost to make and sell	<input type="checkbox"/>
Exporter's declaration	<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 type="checkbox"/>
B-4 Upwards sales	<input type="checkbox"/>

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B-5 Upwards selling expenses	<input type="checkbox"/>
B-6 Historical sales	<input type="checkbox"/>
D-2 Domestic sales	<input type="checkbox"/>
F-2 Third country sales	<input 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
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	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
7	Prime	Prime	P	Mandatory	Not applicable	Yes
		Non-Prime	N			
8	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			
9	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					
10	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			
11	Width	< 600 mm	1	Mandatory	Mandatory	No
		≥ 600 mm	2			
12	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

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and sell. The MCC may also be used to compare the export price to the cost to make the exported model as part of the constructed normal value.

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

SECTION A COMPANY INFORMATION

A-1 Company representative and location

1. Please nominate a contact person within your company:

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

Head Office (KG Dongbu Steel)	
Name	XXXXXXXXXXXXXXXXXX
Position in the Company	XXXXXXXXXXXXXXXXXX
Address	XXXXXXXXXXXXXXXXXX
Telephone	XXXXXXXXXXXXXXXXXX
Facsimile number	XXXXXXXXXXXXXXXXXX
Email address of contact person	XXXXXXXXXXXXXXXXXX

Factory	
Address (Dangjin works)	333 Godae-Ri Songak-myeon Dangin-gun Chungcheongnam-do Korea
Name	XXXXXXXXXXXXXXXXXX
Telephone	XXXXXXXXXXXXXXXXXX
Facsimile number	XXXXXXXXXXXXXXXXXX
Email address of contact person	XXXXXXXXXXXXXXXXXX

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

Name	XXXXXXXXXXXXXXXXXX
Organisation	XXXXXXXXXXXXXXXXXX
Position in the company	XXXXXXXXXXXXXXXXXX
Address	XXXXXXXXXXXXXXXXXX
Telephone	XXXXXXXXXXXXXXXXXX

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Facsimile number	XXXXXXXXXXXX
E-mail address of contact person	XXXXXXXXXXXX

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.

Dongbu maintains all relevant accounting records in its head office. All information presented in this EQ response is accessible from Dongbu's corporate headquarters in Seoul. At the same time, specific manufacturing-related records are maintained at the specific manufacturing facilities.

The address of the head office and the factories where the GUC is produced are provided in response to Question A-1.

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

See above.

A-2 Company information

1. What is the legal name of your business?

The company's legal name was Dongbu Steel Co., Ltd (hereinafter "Dongbu"). Dongbu is a listed company (joint-stock corporation) in the Republic of Korea. Dongbu does not use any other business names when it sells the goods under consideration ("GUC") during the investigation period.

Please note that Dongbu changed its name to "KG Dongbu Steel Co., Ltd" as of 27 March 2020 and exported under the new name since April 2020. The cause of the name change is due to corporate acquisition by KG Group in September 2019 and as a result Dongbu become the member of KG Group. Dongbu has filed the relevant information regarding the name change under Review 521. However, if further information is required, Dongbu is stand ready to provide it.

For the purposes of this response, we refer to the company as Dongbu since this was its name during the investigation period.

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

Dongbu did not trade under a different name or brand during the investigation period.

However, as stated above the company name has changed to "KG Dongbu Steel Co., Ltd" as of 27 March 2020 and sales are now made under the new

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name.

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

Noting the above, Dongbu did not have any other legal name or trading name during the investigation period. However, the company name has changed which come into effect in April 2020.

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

Please refer to Confidential Attachment A-1, which lists the board of directors and upper management of Dongbu in the last two years.

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

Dongbu is not a subsidiary of any other company. Please refer to Confidential Attachment A-2, which sets out Dongbu's corporate structure.

Following the corporate acquisition on September 2019, Dongbu and its subsidiaries became the member of KG Group and a list of all member companies can be found in Attachment A-2.

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.

Please refer to Confidential Attachment A-3, which lists the major shareholders of Dongbu and their respective holdings. Dongbu is a listed company in Korean stock market.

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.

Dongbu Steel is an integrated steel manufacturer that produces a full range of steel products which are sold in Korea and to various export markets, including Australia.

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:

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.

Dongbu operates SAP as its enterprise resource planning (“ERP”) system. This system fully integrates the operations of the company. Dongbu typically stores all sales and production/cost information in each module of ERP system.

5. What is the name of your sales system?

See Dongbu’s response above

6. What is the name of your production system?

See Dongbu’s response above

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.

See Dongbu’s response above

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

Dongbu’s financial accounting practices are in accordance with the generally accepted accounting principles (“GAAP”) of Korea as well as Korean International Financial Reporting Standards (“K-IFRS”).

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

Dongbu has not changed any of its accounting methods in the last two financial 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.

Please refer to:

- Confidential Attachment A-7 – Dongbu Steel’s Unconsolidated Financial Report 2018-2017;
- Confidential Attachment A-8 – Dongbu Steel’s Unconsolidated Financial Rreport 2019-2018;

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.

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Dongbu is required to have its accounts 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.

Dongbu does not maintain different profit centres nor does it prepare separate internal P/L statement.

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.

Dongbu provides March 2020 quarterly income statements directly from accounting system in Confidential Attachment A-9 which covers the investigation period.

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

Dongbu provides its trial balance covering the period and the most recent financial year in Confidential Attachment A-10.

Please note that there are some differences between the audited income statement and income statement from SAP as the changes made during the audit was not reflected in the system. Hence, Dongbu separately state the audit adjustments in the 2019 trial balance.

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

Dongbu provides the chart of accounts in Confidential Attachment A-11.

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

For Section A, please refer to response submitted on 13th August, 2020.

Not applicable. All Australian sales were made [customer details]

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

Not applicable. Selling prices are determined by individual negotiation on a transaction-by-transaction basis taking into account factors such as the market conditions, costs and profit considerations.

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.

Not applicable. Selling prices are not determined according to the distribution channel. Rather price is determined by individual negotiation on a transaction-by-transaction basis.

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.

Not applicable. Dongbu did not provide any discounts, rebates or other allowance to in relation to its Australian sales.

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.

Not applicable. Dongbu did not issue any credit/debit notes in relation to the export sales to Australia.

8. The invoice date will normally be taken to be the date of sale. If you are making a claim that a different date should be taken as the date of sale:
- (a) What date are you claiming as the date of sale?
 - (b) Why does this date best reflect the material terms of sale?

Dongbu has reported the bill of loading date, being, the date on which the merchandise was loaded onto the vessel for shipment from Kroea, as the date of slae.

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.

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- If you have used formulas to complete this worksheet, these formulas must be retained.
- If there are any direct selling expenses incurred in respect of the exports to Australia not listed in the spreadsheet, add a column. For example, if the delivery terms make you responsible for arrival of the goods at an agreed point within Australia (e.g. delivered duty paid), insert additional columns in the spreadsheet for all other costs incurred.

Please refer to **Attachment B(2). B-2 Australian sales.**

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

Please refer to **Attachment B(3). Field layout (Source) of Australian Sales.**

B-3 Sample export documents

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

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

Two samples are selected and relevant documentations are provided, please refer to:

- **Attachment B(4). Australian Sales Documents #1; and**
- **Attachment B(5). Australian Sales Documents #2**

The sequence number for two samples are ID. 6 and ID. 12.

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.

The tables reconciling the documents and the details in Attachment B(2). Australian Sales are provided along with other export documentation in Attachment B(4) and Attachment B(5).

B-4 Reconciliation of sales to financial accounts

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

Please refer to Attachment B(6). B-4 Upwards Sales.

2. Please provide all documents, other than those in A-4, B-2 and D-2, required to complete the “B-4 Upwards sales” worksheet. If the documents include spreadsheets, all formulas used must be retained.

Please refer to additional tables inserted in Attachment B(6). B-4 Upwards Sales and the further backup documentation provided at Attachment B(7).

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.

Please refer to Attachment B(6) and Attachment B(7).

B-5 Reconciliation of direct selling expenses to financial accounts

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

Please refer to Attachment B(8). B-5 Upwards Selling Expense.

2. Please provide all documents, other than those in A-4, B-2 and D-2, required to complete the “B-5 Upwards selling expense” worksheet. If the documents include spreadsheets, all formulas used must be retained.

Please refer to additionally inserted expense allocation tables in Attachment B(8). B-5 Upwards Selling Expense.

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.

Please refer to Attachment B(8). B-5 Upwards Selling Expense.

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.

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Please refer to Attachment B(9). B-6 Historical Sales. Dongbu provides sales of GUC to Australia since April 2016 to March 2019.

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.

Dongbu Steel maintain material codes in its ERP system as developed by Dongbu Steel's engineers to identify the specifications and key physical characteristics of all products. All inventory data is kept according to these material codes. Please refer to Attachment C(1). Product code structure and index.

Please note that here is no specific code for the kind of "market" to which the product is destined. Any of the products could be sold to any market, depending on customer preference.

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.

Dongbu provides the list of MCCs of the goods exported to Australia in Attachment C(2).

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.

Please refer to Dongbu's responses to question C-1 above.

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.

Dongbu provides the list of MCCs of like goods sold on domestic market in Attachment C(3).

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.

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Please refer to Attachment C(1). Product code structure and index.

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

Dongbu provides the mapping table for Dongbu's product codes to MCC in Attachment C(4).

- (c) Provide a table of showing the product or SKU codes for each MCC.

Dongbu provides its product codes for each MCC in Attachment C(5).

If no:

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

Not applicable. See Dongbu's response above.

SECTION D DOMESTIC SALES

D-1 Domestic sales process

1. Provide details (and diagrams if appropriate) of the domestic sales process of your company and any other related entities 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

Dongbu sells the subject goods to [REDACTED] [Customer details] on the domestic market. A flow chart showing the physical movement of the goods from the manufacturing plant to the delivery of the goods to the customers is provided in Attachment D(1).

Upon receiving a customer's purchase inquiry, Dongbu's domestic market sales personnel will negotiate sales terms, such as price and quantity, with the customer. This negotiation takes place by phone, fax, internet, or even in person.

[REDACTED]
[REDACTED]
[REDACTED] [terms of sale and inventory details]

2. Are any domestic customers related to your company? If yes, please provide a list of each related customer and provide details on how the selling price is set.

[REDACTED]
[REDACTED] [customer details].

Therefore, we submit that sales to [REDACTED] [customer] were arms-length transactions and suitable for establishing normal values.

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

Dongbu does not keep a price list. Selling prices are determined by individual negotiation on a transaction-by-transaction basis. Important factors are the market conditions, costs and profit considerations. As well, the relationship with the customer and volumes of both individual orders and the total business with a customer will affect negotiation positions.

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

As stated above, domestic selling prices do not vary according to the distribution channel or customer category. Selling prices are determined by

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- Purchase order and order confirmation
- Commercial invoice and packing list
- Proof of payment and accounts receivable ledger
- Documents showing bank charges
- Delivery invoices

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

Please refer to:

- **Attachment D(4). Domestic sales documents #1; and**
- **Attachment D(5). Domestic sales documents #2.**

The sequence number for two samples are SN. 1996 and SN. 1961.

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

Please refer to above Attachment D(4) and Attachment D(5). The tables reconciling the documents and the details in Attachment D(2) is provided.

D-4 Reconciliation of sales to financial accounts

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

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

Please refer Attachment B(6) B-4 Upwards Sales.

provided in Attachment B(4) and Attachment B(5).

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?

[redacted] [delivery terms]

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?

[redacted] [delivery terms]

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?

[redacted] [delivery terms]

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.

Dongbu did not pay any commissions in relation to its domestic sales or export sales of the GUC to Australia.

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?

[redacted] [details of taxation practices]

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

[redacted] [details of direct selling expenses]

A demonstration of the methodology used to calculate the [redacted] [selling expense], is provided in Attachment E(3).

Additionally, as explained in response to question D-1.5, Dongbu provided

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

Inventory is recorded using the monthly average inventory method and is settled by periodic inventory inspection. Valuation of the inventory is made at the inventories' acquisition cost. Raw materials are valued using the moving average method. Goods in transit are valued using the identified cost method.

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

Inventories (finished goods and raw materials) are written down by the net realizable value method and the lower cost method. Dongbu recognizes losses, whenever the inventories are physically deteriorated or decreased, by market value. This methodology is in accordance with Korean GAAP.

9. What are the valuation methods for scrap, by products, or joint products?

There are two categories of scrap generated through the production process. They are steel scrap and zinc scrap. The value of scrap is estimated subsequently by the monthly sales amount and is then deducted from the cost of goods manufactured of each product groups.

No by-products or joint products result from the production of the GUC.

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

No management or corporate allocations are charged to Dongbu Steel by its related companies.

G-3 Cost to make on domestic market

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

Please refer to Attachment G-4 – G-3 Domestic CTMS.

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

Please refer to [Attachment G-5 – Field layout with source of Domestic CTMS.](#)

G-4 Selling, General & Administration expenses

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

Please refer to [Attachment G-6 – G-4.1 SG&A Listing.](#)

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

Please refer to [Attachment G-7 – G-4.2 Domestic SG&A Calculation.](#)

G-5 Cost to make the goods exported to Australia

1. Complete the worksheet named "G-5 Australian CTM".
 - This worksheet lists the quarterly cost to make the Australian models of the goods under consideration by MCC manufactured within the period.
 - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold) for each MCC.
 - If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture the goods, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as ‘other costs’ if not already included, for example, under material costs.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
 - If you have claimed in B-1.8 that the date of sale is one other than the invoice date, then provide the cost for the quarters that all Australian sales are made within your claimed date of sale, even if doing so means that such cost data predates the commencement of the period.

Please refer to [Attachment G-8 – G-5 Australian CTMS.](#)

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

Please refer to [Attachment G-9 – Field layout with source of Australian CTMS.](#)

G-6 Cost allocation method

1. What is the allocation method used to complete in G-3 domestic CTM and G-5 Australian CTM for:
 - (a) Raw materials
 - (b) Labour

(c) Manufacturing overheads

[REDACTED]
[REDACTED] [cost allocation methodology]
This [REDACTED] [cost allocation] is provided in Attachment G-10.

2. Select the domestic model (export model if you have no domestic production of like goods) with the largest production volume over the period and provide worksheets demonstrating the allocation method described in G-6.1 from your normal cost accounting system to the cost for that model reported in G-3.1.

Sample cost trace is provided in Attachment G-11.

G-7 Major raw material costs

1. What are the major raw materials used in the manufacture of the goods?

The purchased hot-rolled coil and zinc are the major input raw materials used in the manufacture of the goods.

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

Dongbu used purchased raw materials so these questions are not applicable.

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

As explained in G-6.1 above, Dongbu reported manufacturing cost based on [REDACTED]
[REDACTED] [cost allocation methodology]

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

Please refer to [Attachment G-17](#) – Back up documents for Upwards Costs.

G-9 Capacity Utilisation

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

Please refer to [Attachment G-18](#) – G-9 Capacity Utilisation.

EXPORTER'S DECLARATION

I hereby declare that.....(company)
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 :.....

Signature :.....

Position in

Company :.....

Date :.....

APPENDIX

GLOSSARY OF TERMS

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

Adjustments

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

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

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

Arms length

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

Constructed value

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

Cost of production/manufacturing

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

Cost to make and sell

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

Country of origin

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

Date of sale

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

Direct labour cost

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

Dumping

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

Dumping margin

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

Export price

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

Exporting country

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

Factory overheads

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

Goods under consideration (the goods)

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

Incoterms

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

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

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	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.