



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
extended to 13 August 10, 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.

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/adcp/public-record/notice_adn_-_adn_2020-029_-_temporary_suspension_of_international_onsite_verification_0.pdf

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</p> <p>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"> <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 checked="" 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										

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 *Customs 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
	62	Of a thickness of 1.5 mm or more
7225.99.00		FLAT-ROLLED PRODUCTS OF OTHER ALLOYS OF IRON OR NON-ALLOY STEEL 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. (For Coating Mass, PT added "X" for item 2 of MCC coding, for those sales of non-prime goods whose coating mass could not be identified.)

Item	Category	Sub-Category	Identifier	Sales Data
1	Prime	Prime	P	Market
		Non-Prime	N	
2	Coating Mass	≤ 100 g/m ²	1	Market
		>100 g/m ² to ≤ 165 g/m ²	2	
		>165 g/m ²	3	
		Non-Prime (Cannot identify coating mass)	X	
3	Steel Grade	G2 / SGLCC	A	Market

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		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. 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

Section B

Export sales to Australia

☐

Section C

Exported goods & like goods

☒

Section D

Domestic sales

☒

Section E

Due allowance

☒

Section F

Third country sales

☒

Section G

Cost to make and sell

☒

Exporter's declaration

☒

Non-confidential version of this response

☒

Attachments

Please tick if you have provided spreadsheet

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B-2 Australian sales	<input type="checkbox"/>
B-4 Upwards sales (in Exhibit D-4)	<input checked="" type="checkbox"/>
B-5 Upwards selling expenses (in Exhibit D-5)	<input checked="" type="checkbox"/>
B-6 Historical sales	<input checked="" type="checkbox"/>
D-2 Domestic sales	<input checked="" type="checkbox"/>
F-2 Third country sales	<input checked="" type="checkbox"/>
G-3 Domestic CTM	<input checked="" type="checkbox"/>
G-4.1 SG&A listing	<input checked="" type="checkbox"/>
G-4.2 Dom SG&A calculation	<input checked="" type="checkbox"/>
G-5 Australian CTM	<input type="checkbox"/>
G-7.2 Raw material CTM	<input checked="" type="checkbox"/>
G-7.4 Raw material purchases	<input checked="" type="checkbox"/>
G-8 Upwards costs	<input checked="" type="checkbox"/>
G-9 Capacity utilisation	<input checked="" type="checkbox"/>

GOODS UNDER CONSIDERATION

The goods 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 *Customs Tariff Act 1995*.

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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. (For Coating Mass, PT added "X" for item 2 of MCC coding, for those sales of non-prime goods whose coating mass could not be 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			
		Non-Prime (Cannot identify coating mass)	X			
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**

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

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

SECTION A COMPANY INFORMATION

A-1 Company representative and location

1. Please nominate a contact person within your company:

Name:	Mr. Alex Lee
Position in the company:	Manager, International Trade Dept.
Telephone:	+ 886 (7)616 6918 Ext. 328
E-mail address:	alexlee@mail.ptgroup.com.tw

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

Name:
Address:
Telephone:
E-mail address:

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

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

The accounting records are kept at No. 639, Anzhao Rd., Yanchao Dist., Kaohsiung City, Taiwan.

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

The production records are kept at No. 639, Anzhao Rd., Yanchao Dist., Kaohsiung City, Taiwan.

A-2 Company information

1. What is the legal name of your business?

Prosperity Tieh Enterprise Co., Ltd. ("PT")

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

No. PT does not trade under a different name or brand.

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

PT has no other business names.

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

PT's list of current board of directors is provided in **Exhibit A-2.4**, and there is no changes for board of directors 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

Please see **Exhibit A-2.5** for the details of PT's Related Companies. The companies included therein are under common control by PT's chairman's family group.

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.

PT is not a publicly listed company. A list of all principal shareholders owning more than 5% of PT's shares is provided in **Exhibit A-2.4**.

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.

PT is a manufacturer of steel products, including cold-rolled steel, hot-dipped galvanized steel, hot-dipped galvalumed steel, and pre-painted steel products. PT produces and sells these steel products in both domestic and export markets.

8. If your business does not perform all of the following functions in relation to the goods under consideration, then please provide names and addresses of the companies which perform each function:
- (a) produce or manufacture;
 - (b) sell in the domestic market;
 - (c) export to Australia; and
 - (d) export to countries other than Australia.

PT produces and sells the goods in domestic market and to Australia and other countries.

9. Provide your company's internal organisation chart.

Please see **Exhibit A-2.9** for PT's Company Organization Chart.

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

PT's operations are structured by the function of each department within the company. There are four departments in PT's current organization structure:

- The Administrative Department is responsible for general administration, environment and safety, and finance.
- The Sales Department is responsible for planning and promoting the business of sales, as well as purchases, and is also responsible for sales of the merchandise under review.
- The Production Department (dubbed as Main Mill or Mill 6) is in charge of manufacturing and quality control for the products manufactured by PT. All the goods manufactured by PT are produced in Main Mill. PT's Production Department can be divided into the following plants:
 - (1) the Pickling and Cold Rolling Plant, which produces cold-rolled steel that is used as a substrate for producing the goods.
 - (2) Galvanizing Plant I and Galvanizing Plant II are involved in the production of all coated products, including hot-dipped galvanized with cold-rolled ("CR") substrate ("CGI"), hot-dipped galvalumed CR substrate with ("CGL"), hot-dipped galvanized with hot-rolled ("HR") substrate ("HGI"), and hot-dipped galvalumed with HR substrate ("HGL"). During the POI, PT ~~xxxxxxxxxx~~
~~xxxxxxx~~ (production details)

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.

(3) Color Coating Plant are all involved in the production of all colored products, which are non-subject goods, including pre-painted galvanized ("PPGI") and pre-painted galvalumed ("PPGL").

- The Steel Product Processing Division (dubbed as Service Center or Mill 1) is responsible for cutting, slitting, and shearing products produced by PT and also products purchased from other companies.

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

Please refer to **Exhibit A-2.11** for Product Catalogue of PT.

A-3 General accounting information

1. What is your financial accounting period?

Our normal corporate financial accounting period is calendar year (from January 1st to December 31st).

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

Yes, our financial accounts are audited, and the auditor is ~~xxxxxxxxxxxxxxxxxxxx~~.

3. What currency are your accounts kept in?

Our accounts are kept in New Taiwan Dollars (NTD).

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

~~xxxxxxxxxxxxxxxxxxxx~~

5. What is the name of your sales system?

~~xxxxxxxxxxxxxxxxxxxx~~

6. What is the name of your production system?

~~xxxxxxxxxxxxxxxxxxxx~~

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.

The diagram showing the interaction between different ERP systems is provided in **Exhibit A-3.7**. It runs electronically.

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

The financial accounting practices of PT during the POI were in accordance with Enterprise Accounting Standards (EAS), which superseded Taiwanese GAAP in 2016. Audited financial statements for PT are provided in **Exhibit A-4.1**.

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

There was no change in accounting practices 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.

Please refer to **Exhibit A-4.1** for PT's audited financial statements for 2019 and 2018 in Chinese with English translation.

2. If the financial statements in A-4.1 are unaudited, provide for each company:
 - (a) the tax returns relating to the same period; and
 - (b) reconciliation of the revenue, cost of goods sold, and net profit before tax between the financial statements and tax returns.

Not applicable, as PT has audited financial reports.

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.

PT does not maintain different profit centres, so PT does not have divisional, factory/facility or product-specific profit & loss statements. The income statements is related to the company as a whole.

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.

Please refer to **Exhibit A-4.4** for PT's internal income statements for 2019, the first quarter of 2019, the first quarter of 2020, and POI.

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

Please refer to **Exhibit A-4.5** for PT's trial balance (in Excel) for 2019 and POI.

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

Chart of Accounts of PT is provided in **Exhibit A-4.6**.

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
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?
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.
4. If sales are in accordance with price lists or price extras list, provide copies of these lists.
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.
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.
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.
8. The invoice date will normally be taken to be the date of sale. If you are making a claim that a different date should be taken as the date of sale:
 - (a) What date are you claiming as the date of sale?
 - (b) Why does this date best reflect the material terms of sale?

Not applicable, as PT exported no volumes of the goods to Australia during the POI.

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.

Not applicable, as PT exported no volumes of the goods to Australia during the POI.

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.

Not applicable, as PT exported no volumes of the goods to Australia during the POI.

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.
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.

Not applicable, as PT exported no volumes of the goods to Australia during the POI.

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.

Not applicable, as PT exported no volumes of the goods to Australia during the POI.

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.

Not applicable, as PT exported no volumes of the goods to Australia during the years ending 31 March for 2017, 2018 and 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.

During the POI, PT did not export any goods under consideration to Australia, so this question is not applicable to PT.

2. Provide a list of MCCs of the goods exported to Australia. This must cover all MCCs listed in the Australian sales listing in B-2.
 - This list must be disclosed in the public record version of the response.

During the POI, PT did not export any goods under consideration to Australia, so this question is not applicable to PT.

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 **Exhibit C-2.1** for all the goods under consideration PT sold on the domestic market during the POI with specification details.

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.

The list of MCCs listed in the domestic sales listing in Exhibit D-2 is provided in **Exhibit C-2.2**.

For Coating Mass, PT added "X" for item 2 of MCC coding, for those sales of non-prime goods whose coating mass could not be identified in Exhibit D-2.

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.

Please refer to

- **Exhibit C-3.1:** the product coding rule for PT's internal sales code.
- **Exhibit C-3.2:** the product coding rule for PT's internal cost code ~~xxxxxxxxxxxx~~ (code)

PUBLIC VERSION

PT uses the information carried in each sales order to code the MCC, instead of directly using internal product codes to code the MCC, since one product code may correspond to multiple MCCs and one MCC may also correspond to multiple products codes.

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

The sales processes for domestic sales of the goods can be summarized as follows: Domestic customers contact PT by phone, fax, or email. Once a price is agreed upon, PT either ships out of existing inventory to fulfil the order or places a production order. The final quantity will be the final invoiced quantity, since quantities can vary up until invoice and shipment. The invoice is issued at time of shipment. **Exhibit D-1** contains a flow chart of sales process of PT in the domestic market.

PT's prices are set in consideration of the raw material costs and prevailing marketing condition. During the POI, PT's prices were adjusted whenever needed to reflect market changes.

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.

[illegible]

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

As explained above, the selling prices are negotiated on a case-by-case basis.

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.

No, PT's prices do not vary by channels of distribution. PT's prices are set via negotiation with customers individually. In principle, PT charged a lower price for a larger purchase quantity of the goods in the domestic market during the POI.

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

No, PT did not provide on-invoice discounts and/or off-invoice rebates to the customer relating to the sale of the goods in the domestic market during the POI.

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

[illegible]

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

The date of sale for domestic sales is reported as the invoice date as instructed.

D-2 Domestic sales listing

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

Please refer to **Exhibit D-2** Domestic sales.

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

Please refer to **Exhibit D-2.2** for the list of source data for each column in Exhibit D-2 Domestic sales.

D-3 Sample domestic sales documents

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

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

Please refer to **Exhibit D-3.1.a** and **Exhibit D-3.1.b** for the documents relating to the two largest invoices by invoice value:

- Invoice number xxxxxxxxxxxx, and
- Invoice number xxxxxxxxxxxx.

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 **Exhibit D-3.2** for showing how to link "D-2 Domestic sales" listing to the source documents in D-3.1.

D-4 Reconciliation of sales to financial accounts

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

1. Please complete the worksheet named "B-4 Upwards sales" to demonstrate that the sales listings in D-2 and F-2 are complete.
 - You must provide this list in electronic format using the template provided.

PUBLIC VERSION

- 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 to **Exhibit D-4** Upwards sales to demonstrate that the sales listings in D-2 and F-2 are complete.

Please refer to **Exhibit D-5** Upwards selling expense to demonstrate that the direct selling expenses in D-2 are complete.

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?

PT provides credit to domestic customers in relation to sales of like goods. Please refer to **Exhibit E-1.1.a** for the average accounts receivable turnover days for each domestic customer and **Exhibit E-1.1.b** for short term borrowing rate in NTD during the POI.

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?

Not applicable, as PT exported no volumes of the goods to Australia during the POI.

E-2 Packaging

1. What is the packaging used for your domestic sales of like goods?

Please refer to **Exhibit E-2.1** for the different packaging type and the relevant packing materials for domestic sales of the goods.

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

Not applicable, as PT exported no volumes of the goods to Australia during the POI.

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

Regarding the packaging cost reported in Exhibit D-2, the worksheet for calculating packing cost for each packing type is provided in **Exhibit E-2.3**. PT adds one column in Exhibit D-2 to report packaging type for each transaction of domestic sales of the goods.

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?

PT reports inland transportation costs on an actual basis. PT incurred freight expenses in transporting the goods from its factories to the customers when the delivery term is "Delivered".

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

Not applicable, as PT exported no volumes of the goods to Australia during the POI.

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?

Not applicable, as PT exported no volumes of the goods to Australia during the POI.

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?

Not applicable, as PT exported no volumes of the goods to Australia during the POI.

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?

Not applicable, as PT exported no volumes of the goods to Australia during the POI.

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?

Not applicable, as PT exported no volumes of the goods to Australia during the POI.

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.

PT provides no commission for domestic sales. For export sales to Australia, this question is not applicable, as PT exported no volumes of the goods to Australia during the POI.

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?

The value-added sales tax for domestic sales is five percent (5%), and 0% for export sales. According to Taiwan's VAT law and practice, VAT is not a cost to production because all tax collected from domestic sales ("output VAT") and all tax payable to purchases ("input VAT") in respect of production inputs and materials purchased) are first offset against each other, and the balance is either payable to tax authority or refundable therefrom.

No tax exemption or drawback applies.

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

PT incurred minimal amounts of bank charges in connection with the banks' processing of payments from home-market customers. Because it is difficult to trace on a sale-specific basis, PT reviewed the above accounts between during the POI and manually identified the bank charges relating to home market customers to obtain the aggregate amount of bank charge by customer and allocate these charges to the total sales quantities of all goods purchased by that customer for the same period. PT reported these bank charges on a per-customer and per-MT basis in Exhibit D-2 domestic sales listing. Please see the worksheet in **Exhibit E-4.3** for the calculation of bank charges.

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

Not applicable, as PT exported no volumes of the goods to Australia during the POI.

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.

In the time available PT has done its best to identify costs, charges or expenses which would need to be considered for adjustment purposes. PT reserves the right to present further information before or during the verification process if such information is properly identified.

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.

Please refer to **Exhibit F-1** for a flow chart of order process for the export sales, together with the documentation used in each step of the process.

XX
XX
XX
XXXXXXXXXXXX (confidential details of price negotiation)

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.

XX
XXXXXXXXXXXXXXXXXXXX-(export customer details)

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?

The question is not applicable because PT does not make such claim.

F-2 Third country sales listing

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

Please refer to **Exhibit F-2** Third Country Sales.

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

Please refer to **Exhibit F-2.2** for the list of source data for each column in Exhibit F-2 Third Country Sales.

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.

Not applicable, as PT exported no volumes of the goods to Australia during the POI. If PT had exported the goods to Australia during the POI, there may have been a number of differences between PT's sales to Australia and to other third countries which would affect any comparison of them, such as different trade terms.

- [illegible]

4. Shearing/Slitting Line at Service Center

Shearing is the cutting of coils to length and slitting is the cutting of a coil into one or more narrower coils. All products are mill or slit edge. During the POI, the goods produced by PT that were slit and sheared were processed at PT's Steel Product Processing Division (i.e., its service center).

The scraps that are related to the production of the goods are as ~~xxxxxxxxxx~~, ~~xxxxxxxxxx~~, ~~xxxxxxxxxx~~, ~~xxxxxxxxxx~~, and ~~xxxxxxxxxx~~.

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

~~XX~~
~~XXXXXXXXXXXXXXXXXXXXX (raw material supplier details)~~

G-2. Cost accounting practices

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

PT's cost accounting system is based on actual costs.

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

Not applicable. PT does not adopt standard costs.

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

Exhibit G-2.3 identifies the cost centres within each section, provides the allocation key and the cost centres to which the costs are allocated under the accounting system.

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

In PT's normal cost accounting system, production costs are recorded per internal cost codes xxxxxxxxxx (code). Please refer to **Exhibit G-2.4** for the list of cost codes for the goods and **Exhibit C-3.2** for coding rule for PT's internal cost code.

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

No, there are no costs for management accounting purposes valued differently to financial accounting purposes.

6. Has your company engaged in any start-up operations in relation to the goods ? If yes:
- (a) Describe in detail the start-up operation giving dates (actual or projected) of each stage of the start-up operation.
 - (b) State the total cost of the start-up operation and the way that your company has treated the costs of the start-up operation in its accounting records.

Not applicable. PT did not engage in any relevant start-up operations relating to the goods.

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)?

The cost of inventory is calculated on a weighted average basis.

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

Under PT's cost accounting system, prime and non-prime goods share the same cost.

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

Under PT's accounting system, the scrap recovery for each product is determined by multiplying the standard price of scrap by the quantity of scrap generated. The standard price is set for different types of scrap.

PT does not have joint products.

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

No. It is not applicable to PT, as no management fee/corporate allocation is charged to PT by related company.

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 see **Exhibit G-3** for the quarterly cost of MCC for all the goods produced and sold by PT on all markets.

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

Please see **Exhibit G-3.2** for list of data source for Exhibit G-3 Domestic CTM listing.

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 see **Exhibit G-4.1** for 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 see **Exhibit G-4.2** for 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.

Not applicable, as PT exported no volumes of the goods to Australia during the POI.

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

Not applicable, as PT exported no volumes of the goods to Australia during the POI.

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

While PT's normal calculation of inventory value accounts for some of the physical characteristics, PT determined that the normal system does not satisfy the ADC's reporting requirements for MCC, as PT's internal cost code does not differentiate by grade of coil. For response purposes, below is the allocation methodology used to complete G-3 domestic CTM.

- **Cost at Main Mill**

Input Coil Cost:

PT has calculated the material cost for response purposes as follows: ~~XXXXXXXXXXXXXXXXXXXX~~
~~XXXXXXXXXXXXXXXXXXXX~~
~~XXXXXXXXXXXXXXXXXXXX~~
~~XXXXXXXXXXXX~~-(cost allocation method)

Zinc/Aluminum:

Direct materials for corrosion-resistant products additionally include the cost of zinc material used to coat the input substrate. Galvanizing coating occurs in one of the three galvanizing lines at the Kaohsiung plant. ~~XXXXXXXXXXXXXXXXXXXX~~
~~XXXXXXXXXXXXXXXXXXXX~~
~~XXXXXXXXXXXX~~ (cost allocation method)

Labour & Manufacturing Overheads:

For response purposes, ~~XXXXXXXXXXXXXXXXXXXX~~
~~XXXXXXXXXXXXXXXXXXXX~~
~~XXXXXXXXXXXX~~ (cost allocation method)

• Cost at Service Centre

Input Coil Cost:

~~XXXXXXXXXXXXXXXXXXXX~~
~~XXXXXXXXXXXX~~-(cost allocation method)

Labour & Manufacturing Overheads:

~~XXXXXXXXXXXXXXXXXXXX~~
~~XXXXXXXXXXXX~~ (cost allocation method)

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.

Please refer to **Exhibit G-6.2** for the Selected MCC Cost Illustration.

G-7 Major raw material costs

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

The primary raw material for the goods are hot-rolled coils (purchased), cold-rolled coils (purchased or produced), zinc and aluminum.

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.

Please see **Exhibit G-7.2** Raw material CTM for the self-produced Pickled Steel Coils and Cold Rolled Steel Coils. The output of PT's Push Pickling Line ("PPL") and Cold-Rolling Line ("CRL") may be used as the input to produce both subject goods and non-subject goods.

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.

Please see **Exhibit G-7.3** for the ratio of each raw material with the calculation worksheet.

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 see **Exhibit G-7.4** for purchase listing of hot-rolled coils, cold-rolled coils, zinc, and aluminum.

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

Please see **Exhibit G-7.5** for the data source of G-7.4 Raw material purchases listing.

6. For each raw material:
 - (a) Select the two largest invoices by value and provide the commercial invoice and proof of payment.
 - (b) Reconcile the total value listed of the purchases listed in "G-7.4 Raw material purchases" to relevant purchase ledgers or trial balances in your accounting system. Provide copies of all documents used to demonstrate the reconciliation.

Please see **Exhibit G-7.6.a** for the sample documents for two largest invoices by value, and **Exhibit G-7.6.b** for the purchase reconciliation.

7. Are any of the suppliers in "G-7.4 Raw material purchases" listing related to your company? If yes, please provide details on how the price is set.

XX
XXXXXXXXXXXXXXXXXXXXXXXXXXXX (raw material supplier details)

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

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

Provided in **Exhibit G-8** as instructed.

2. Please provide any documents, other than those in A-4, G-3 and G-5, required to complete the "G-8 Upwards costs" worksheet.

Provided in **Exhibit G-8** as instructed.

3. For any amount that is hard coded (i.e. not a formula), please cross-reference by providing:
- the name of the source document, including the relevant page number, in column D of the worksheet; and

- highlight or annotate the amount shown in the source document.

Provided in **Exhibit G-8** as instructed.

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.

Provided in **Exhibit G-9** as instructed.

EXPORTER'S DECLARATION



裕鐵企業股份有限公司

PROSPERITY TIEH ENTERPRISE CO., LTD.

EXPORTER'S DECLARATION

I hereby declare that Prosperity Tieh Enterprise Co., Ltd.
have completed the attached questionnaire and, having made due inquiry, certify
that the information contained in this submission is complete and correct to the best
of my knowledge and belief.

Name : Ching-Hang Lin

Signature : 

Position in

Company : General Manager

Date : 10 August 2020