



Australian Government  
Department of Industry, Science,  
Energy and Resources

## Anti-Dumping Commission

### Exporter Questionnaire

**Case number:** 594

**Product:** Hot rolled coil steel

**From:** Taiwan

**Inquiry period:** 1 January 2021 to 31 December 2021 (the period)

**Response due by:** Thursday 10 February 2022

**Email enquiries to:** [investigations4@adcommission.gov.au](mailto:investigations4@adcommission.gov.au)

**Anti-Dumping Commission website:** [www.adcommission.gov.au](http://www.adcommission.gov.au)

<p><b>Responses to the exporter questionnaire must be submitted via SIGBOX. Please contact the Commission on the above email address to request access to SIGBOX.</b></p>
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## INSTRUCTIONS

### Why you have been asked to fill out this questionnaire?

The Anti-Dumping Commission (the commission) is conducting a continuation inquiry into hot rolled coil steel plate (referred to as HRC or the goods) exported to Australia from Taiwan.

The commission will use the information you provide to determine normal values and export prices over the inquiry period (the period). This information will determine whether the goods is dumped.

The Commission will collect and use information in accordance with the commission's Collection and Use of Information Policy.

### If you do not manufacture the goods

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

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

### What happens if you do not respond to this questionnaire?

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

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

### Extension requests

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

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

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

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

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

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

### **Submitting a response to the exporter questionnaire**

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

In submitting the response to the 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 considered as an uncooperative exporter.

### **Confidential and non-confidential responses**

You are required to lodge a confidential version (OFFICIAL: Sensitive) and a non-confidential version (for publishing on the 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 "**OFFICIAL: Sensitive**" or "**PUBLIC RECORD**".

All information provided to the commission in confidence will be treated accordingly. The public record version of your questionnaire will be placed on the public record, and must contain sufficient detail to allow a reasonable understanding of the substance of the information without breaching confidentiality.

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

All questionnaires are required to have a bracketed explanation of deleted or blacked out information for the public record version of the questionnaire. An example of a statement to accompany deleted/blacked out text is:

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

If such an explanation is not provided, the commission may disregard the information in the submission. Where the public record version of your response to the exporter questionnaire does not contain sufficient detail, your company may be requested to resubmit your response with the required level of detail or, if deadlines have passed, the Commission may not have regard to it.

### **Verification of the information that you supply**

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

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

The verification may include commission staff visiting your company to conduct on onsite verification<sup>1</sup>. Any onsite verification typically commences approximately 2 to 4 weeks after the due date of the response to the exporter questionnaire. To assist with the planning of a verification, please contact the commission as soon as possible for a potential verification date to be scheduled.

The onsite verification is usually conducted over 4 days. However, in complex cases, it may be scheduled over 5 days. A verification 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 may also be required during the verification.

The commission may elect to undertake an alternative verification methodology, rather than an onsite verification, to satisfy itself of the completeness, relevance and accuracy of the data.

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

A report will be prepared following the verification, which details the outcomes of the verification. This report will be placed on the public record and may include the publication of the preliminarily-assessed dumping margin. The commission considers that the dumping 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. To the extent that the foreign language version differs, the English translation will be given priority as a matter of interpretation in Australia.

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<sup>1</sup> The commission has temporarily suspended onsite verification due to the COVID-19 pandemic (refer to Anti-Dumping Notice No. 2020/29). However, your response to the exporter questionnaire may still be subject to onsite verification should the suspension of onsite verifications be lifted.

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- Clearly identify all units of measurement (e.g. KG) and currencies (e.g. AUD) used. Apply the same measurement consistently throughout your response to the questionnaire.
- Label all attachments to your response according to the section of the questionnaire it relates to (e.g. label the chart of accounts as Attachment A-4.6)
- The data must be created as spreadsheet files in Microsoft Excel.
- If you have used formulas to complete spreadsheets, these formulas must be retained and not hard-coded.
- You must retain all worksheets used in answering the questionnaire. Be prepared to provide these worksheets during the Commission's verification of your data.
- If you cannot present electronic data in the requested format contact the case officer as soon as possible.
- Where possible, electronic data should be shared with the Commission via SIGBOX, a secure online document repository. Please contact the Commission to request access to SIGBOX if required.

## CHECKLIST

This section is an aid to ensure that you have completed all sections of this questionnaire.

Section	Please tick if you have responded to all questions
Section A Company information	V
Section B Export sales to Australia	V
Section C Exported goods & like goods	V
Section D Domestic sales	V
Section E Due allowance	V
Section F Third country sales	V
Section G Cost to make and sell	V
Section H Domestic market	V
Section I Australian market	V
Please refer to our response to B-4-1 and Exhibit B-4-1.	V
Non-confidential version of this response	V

Attachments	Please tick if you have provided spreadsheet
B-2 Australian sales	V
B-2.2 Australian sales source	V
B-4 Upwards sales	V
B-5 Upwards selling expenses	V
D-2 Domestic sales	V
D-2.2 Domestic sales source	V
F-2 Third country sales	V
G-3 Domestic CTM	V
G-4.1 SG&A listing	V
G-4.2 Dom SG&A calculation	V
G-5 Australian CTM	V
G-7.2 Raw material CTM	N/A
G-7.4 Raw material purchases	V
G-8 Upwards costs	V
G-10 Capacity Utilisation	V



## GOODS SUBJECT TO ANTI-DUMPING MEASURES

The goods subject to anti-dumping measures (the goods) are:

Hot rolled coil (including in sheet form), a flat rolled product of iron or non-alloy steel, not clad, plated or coated (other than oil coated).

Goods excluded from this application are hot rolled products that have patterns in relief (known as checker plate) and plate products.

There are several relevant international standards for the goods covering the range of products based on grade designations, including the recommended or guaranteed properties of each of these product grades. The relevant Australian Standard that applies is AS/NZS 1594.

Hot rolled sheet 4.75 millimetres (mm) thick or more is considered to be plate, and is not covered by the notice. Hot rolled sheet below 4.75mm thick is included within the goods description.

The goods subject to the measures may be classified to the following tariff subheadings of Schedule 3 to the Customs Tariff Act 1995:

- 7208.26.00 statistical code 33;
- 7208.27.00 statistical code 34;
- 7208.39.00 statistical code 38;
- 7208.53.00 statistical code 42;
- 7208.54.00 statistical code 43;
- 7208.90.00 statistical code 39;
- 7211.19.00 statistical code 41.

### Model Control Code

Details of the model control code (MCC) structure for the goods are detailed in the table below. Export sales data (Section B-2), 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 by the commission.

Category	Sub-category	Identifier	Sales Data	Cost data	Key category
Quality	Prime	P	Mandatory	Not applicable	Yes
	Non-Prime	N			
Form	Coil	C	Mandatory	Mandatory	Yes
	Sheet	S			
Surface condition	As rolled	A	Mandatory	Mandatory	Yes
	Pickled (with or without oil)	PI			
Standard/ Grade	HA1(S) / G250 / HA250 / SPHC / SS400 (AS1594 / JIS G3131 / JIS G3101)	1	Mandatory	Mandatory	Yes
	G300 / HA300 (AS1594)	2			

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	G350 / HA350 / SS490 (AS1594 / JIS G 3106)	3			
	HW350 / SMA490 / 'Corten' (AS 1594 / JIS G 3114 )	4			
	Other	5			
Thickness (BMT)	< 1.6mm	T1	Mandatory	Mandatory	Yes
	=>1.6mm to <2.0mm	T2			
	=>2.0mm to <4.75mm	T3			
Width	<= 1000 mm	W1	Mandatory	Mandatory	Yes
	>1000 mm	W2			

In constructing a MCC, use a "-" between each category. For example: P-C-A-1-T1-W1

The MCCs will be used to 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 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 considered deficient.

SECTION A  
COMPANY INFORMATION

A-1 Company representative and location

1. Please nominate a contact person within your company:

**Head Office:** SHANG CHEN STEEL CO., LTD. ("SCS" hereinafter)

Name: Mr. Zong-Jing Yu

Position in the company: General Manager

Address: No.7, Daye S. Rd., Xiaogang Dist., Kaohsiung City 812, Taiwan (R.O.C.)

Telephone: 886 – 7871-6911

Facsimile number: 886 – 7871-4153

E-mail address of contact person: [ssstyw@gmail.com](mailto:ssstyw@gmail.com)

**Factory:**

Address: No.7, Daye S. Rd., Xiaogang Dist., Kaohsiung City 812, Taiwan (R.O.C.)

Telephone: 886 – 7871-6911

Facsimile number: 886 – 7871-4153

E-mail address of contact person: [ssstyw@gmail.com](mailto:ssstyw@gmail.com)

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

Name: Mr. John Bracic

Address: PO Box 3026, Manuka, ACT 2603

Telephone: +61 499 056 729

Facsimile/Telex number:

E-mail address of contact person: [john@jbracic.com.au](mailto:john@jbracic.com.au)

*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 your company's financial records are held.

The accounting records of SCS are located at No.7, Daye S. Rd., Xiaogang Dist., Kaohsiung City 812, Taiwan (R.O.C.).

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

SCS's production records are located at No.7, Daye S. Rd., Xiaogang Dist., Kaohsiung City 812, Taiwan (R.O.C.).

5. Please provide the location of your company's production plant manufacturing the goods under consideration.

SCS's production plants manufacturing the product under consideration are located at No.7, Daye S. Rd., Xiaogang Dist., Kaohsiung City 812, Taiwan (R.O.C.).

**A-2 Company information**

1. What is the legal name of your business?

SHANG CHEN STEEL CO., LTD. ("SCS") is a privately-held company limited by shares.

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

SCS 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

SCS has no other business or trade names.

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

Report as instructed. Please see **Exhibit A-2-4** List of Directors of SCS. There is no change in the last two years for SCS's board of directors.

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

A diagram depicting the direct and indirect ownership of SCS and its affiliates is provided in **Exhibit A-2-5-a**. [REDACTED]. Please refer to **Exhibit A-2-5-b** for the detailed information of SCS's related companies.

During the review period, SCS [REDACTED]. During the period, SCS [REDACTED] [functions of related parties]

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 shareholders<sup>2</sup>

If no, please provide:

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

SCS is not a publicly listed company. Please refer to **Exhibit A-2-6** for SCS's List of Shareholders

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<sup>2</sup> 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.

7. What is the overall nature of your company's business? Include details of the products that your company manufactures and sells and the market your company sells into.

SCS produces and sells the following broad-based product groups:

Hot Rolled Steel Coil, including Hot Rolled Band (HRB, without temper recoiling), Hot Rolled Coil (HRC, with temper recoiling) and Hot Rolled Sheet (HRS);

Pickled Hot Rolled Steel Coil, including Picked HRC and HRS;

Galvanized Hot Rolled Steel Coil

Hot Rolled Steel Plate (HRP).

Cold Rolled Steel Coil (CRC);

Pickled Cold Rolled Steel Coil

Galvanized Cold Rolled Steel Coil

Only HRB, HRC and HRS with thickness less than 4.75 mm, pickled or not, fall within the scope of the goods under consideration.

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.

SCS produces and sells the goods under consideration in domestic market and to Australia as well as other countries.

9. Provide your company's internal organisation chart.

Please see **Exhibit A-2-9** Company Organization Chart for SCS's internal structure.

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

For administrative purposes, SCS is currently organized into three divisions: (1) Administration and Marketing, (2) Research and Technical Development, and (3) Production and Engineering. A description of the activities performed in each of these divisions is set forth below.

Administration and Marketing Division

[divisional responsibilities and activities]

Research and Technical Development Division

[divisional responsibilities and activities]

Production Division

[divisional responsibilities and activities]

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

Please refer to **Exhibits A-2-11** for SCS's product catalogue.

**A-3 General accounting information**

1. What is your financial accounting period?

SCS's accounting period is from January 1st to December 31st.

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

SCS's financial statements are audited by the certified public accountant, [REDACTED]

3. What currency are your accounts kept in?

The accounts of SCS are maintained in New Taiwan Dollars, the functional currency.

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

SCS uses basic commercial accounting software developed by a local provider to book its accounts, which provides only basic booking-keeping functions. This system is referred to by SCS as [REDACTED]

5. What is the name of your sales system?

SCS does not have a separate sales system. Basic sales information of invoice date, customer, product type, quantity and value are maintained in the sales ledger.

6. What is the name of your production system?

SCS's production plant uses [REDACTED] system to control and monitor the inventory movement of the key raw material, i.e., slab, and the production of hot-rolled coils. [REDACTED]

[system recording events].

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.

Please refer to **Exhibit A-3-7** for the flowchart of SCS's financial and cost accounting system.

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

SCS's accounting practices are consistent with the Generally Accepted Accounting Principles ("GAAP") of Taiwan.

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

No. SCS's accounting practices did not change during 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.

The auditing of SCS' financial statements of 2021-20 is not yet done at the time we submit this response. SCS will later submit its audited financial statements to the ADC when they are available.

SCS here first submits its unaudited, internal income statement as of 2021 at **Exhibits A-4-4**. SCS will submit the audited statements at **Exhibits A-4-1** as soon as it is available.

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.

SCS's financial statements provided in **Exhibits A-4-1** are audited. This question is not applicable.

3. Does your company maintain different profit centres? If yes, provide profit & loss statements for the profit centre that the goods falls into for:
- (a) the most recent financial year; and
  - (b) the period.

SCS's normal financial and cost accounting system treat the entire plant as one profit / cost centre. SCS does not prepare financial statements or profit-and-loss reports for individual product lines.

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.

Though the period is the same as SCS' financial period, the auditing of SCS' financial statements of 2021-20 is not yet done at the time we submit this response. Therefore, SCS here submits its unaudited, internal income statements of 2021. Please refer to **Exhibit A-4-4**.

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 SCS's trial balance of 2021.

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

Please see **Exhibit-A-4-6** Chart of Accounts of SCS.

*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 representatives (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

Please see [Exhibits B-1-1-a and B-1-1-b](#) for the sales process and distribution channel of Australian sales.

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?

SCS invoices customers for goods exported to Australia in U.S. dollars and customers pay in U.S. dollars as well. SCS does not use forward contracts. Transactions denominated in foreign currencies are converted into New Taiwan Dollars at the exchange rates, published by the Taiwan Customs every 10 days, prevailing at the invoice dates.

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.

SCS is not related to its Australian customers.

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



Copies of [REDACTED] [\[commercial documents\]](#) during the review period is provided in [Exhibit B-1-4](#).

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.

[customer details].

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 and/or rebate.

No discounts, rebates or allowances were offered by SCS on export sales to Australia during the period.

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

SCS did not issue any credit notes to the customers in Australia during the review period.

8. In establishing the date of sale, the Commission will normally use the date of invoice as it best reflects the material terms 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 Australian sales is reported as the invoice date as instructed.

## 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.
  - This worksheet must also include exports of the goods that have been exempted from anti-dumping duties under 8(7) of the *Customs Tariff (Anti-Dumping) Act 1975*<sup>3</sup>.
  - 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.

Report as instructed. Please see **Exhibit B- 2 Australian sales**.

2. Complete worksheet "B-2.2 Australian sales source" showing the relevant source of the data used for each column of worksheet "B-2 Australian sales".

Report as instructed. Please see **Exhibit B- 2.2 Australian sales source**.

---

<sup>3</sup> Ministerial Exemption Instruments [4/2017](#), [2/2015](#) and [3/2013](#) refer.

### B-3 Sample export documents

1. Select the two largest invoices by value and provide the following documentation:

- Contracts
- Purchase order and order confirmation
- Commercial invoice and packing list
- Proof of payment and accounts receivable ledger
- Documents showing bank charges
- Invoices for inland transport
- Invoices for port handling and other export charges
- Bill of lading
- Invoices for ocean freight & marine insurance (if applicable)
- Country of origin certificates (if applicable)

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

Please see [Exhibits B-3-1-a](#) and [B-3-1-b](#) for documentation of the following two largest invoices by invoice value to Australia:

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.

[Annotations are provided as instructed in Exhibits B-3-1-a and B-3-1-b.](#)

### 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; and
  - provide the account code and sub-account code (if applicable) at column E of the worksheet.

Please refer to [Exhibit B-4 Upwards sales](#) for demonstration of the completeness of sales listings in B-2, D-2 and F-2.

**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 expense” worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:
  - the name of the source document, including the relevant page number, in column C of the worksheet; and
  - highlight or annotate the amount shown in the source document; and
  - provide the account code and sub-account code (if applicable) at column D of the worksheet.

Please refer to **Exhibit B-5** Upwards selling expense for demonstration of the completeness of direct selling expenses in B-2 and D-2.

**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.

The goods under consideration SCS exported to Australia during the period include hot-rolled coils and hot-rolled sheets with thickness below 4.75 millimetres, picked or not.

The specifications of the goods under consideration exported to Australia are listed in the following table:

Product Category	MCC Category 4- Standard	Specification
XXXXXXXXXX	XXXX	XXXXXXXXXX
XXXXXXXXXX	XXXX	XXXXXXXXXX
XXXXXXXXXX	XXXX	XXXXXXXXXX
XXXXXXXXXX	XXXX	XXXXXXXXXX

Please refer to **Exhibit A-2-11** for a product catalogue with specifications in details

Also, please refer to the two sample mill certificates provided in **Exhibits B-3-1-a** and **B-3-1-b**.

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

The list of MCCs listed in the Australian sales listing in Exhibit B-2 is provided in **Exhibit C-1-2**.

**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.

The goods under consideration that SCS sold in the domestic market during the period include hot-rolled coils, pickled and oiled hot-rolled coils, hot-rolled sheet and a small

quantity of non-prime hot-rolled sheet. The specifications of the goods under consideration sold in the domestic market are listed in the following table:

Product Category	Pickled or Not	MCC Category 4- Standard	Specification
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
			[REDACTED]
			[REDACTED]
			[REDACTED]
			[REDACTED]
		[REDACTED]	[REDACTED]
			[REDACTED]
			[REDACTED]
			[REDACTED]
			[REDACTED]
			[REDACTED]
			[REDACTED]
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			[REDACTED]
			[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
			[REDACTED]
			[REDACTED]
			[REDACTED]
			[REDACTED]
	[REDACTED]	[REDACTED]	[REDACTED]
			[REDACTED]
			[REDACTED]
			[REDACTED]
			[REDACTED]
	[REDACTED]	[REDACTED]	[REDACTED]
			[REDACTED]
			[REDACTED]
			[REDACTED]
			[REDACTED]
	[REDACTED]	[REDACTED]	[REDACTED]
			[REDACTED]
			[REDACTED]
			[REDACTED]
			[REDACTED]

Please refer to **Exhibit A-2-11** for a product catalogue with specifications in details.

Also, please refer to the two sample mill certificates provided in Exhibits D-3-1-a and D-3-1-b.

[sales details of non-prime products]

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**.

Australian MCCs having no production or no domestic-sales

At the **Exhibit C-2-2.1**, we identify a number Australian MCCs which were either not produced during POR (so have no CTM) or not sold in the domestic market during the whole POR or during the quarter of the Australian sales. We propose surrogate "MCC-quarter" combinations for these Australian MCCs. Selection of these surrogate MCC-quarter is based on the most similar width, thickness or time of sales. Further, we calculate the percentages of difference of CTM of the targeted Australian MCCs and the surrogate MCCs. Such difference should be adjusted to the normal values calculated based on the surrogate MCCs to reflect appropriate normal values of the targeted Australian MCCs.

### **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.

SCS does not use internal product codes for production-control, cost-accounting, or inventory-record purposes. Instead, it refers to products by an abbreviation of the product names, (i.e., HRB for hot-rolled bands, HRC for hot-rolled coils, HRP for hot-rolled plate, and HRS for hot-rolled sheets).

The MCC in the sales and cost spreadsheets is identified based on the specification and dimension information maintained in the production system and those carried in each sales or shipping document.

**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

Please see **Exhibits D-1-1-a** and **D-1-1-b** for flowchart of domestic sales process and distribution channel.

[REDACTED]  
[REDACTED]. [Details of price setting]

Please see **Exhibit D-1-2** for [REDACTED] [commercial document].

A customer places a master order with SCS for the total quantity of the next month. During the month, the customer then issues individual orders to SCS for production arrangement and delivery. Payment was made on the [REDACTED].

Selling price includes freight expenses if customers ask SCS to deliver the goods.

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.

During the period, no domestic customers purchasing the goods under consideration from SCS are related to SCS.

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

As explained above, SCS's [REDACTED]  
[REDACTED] [price setting mechanism]

A copy of [REDACTED] [commercial document] is provided in **Exhibit D-1-2**.

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, SCS's prices do not vary by channels of distribution. SCS's prices are set based on product category, steel grade, specifications, volume and delivery schedule.



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 customer to obtain the discount and/or rebate.

[details of rebates]. In **Exhibit D-2**, we allocate  
[allocation methodology].

Please note that companies are required by Taiwanese tax authorities to issue a "Sale Rebate and Return Note" for each sales rebate, discount, price adjustment, or warranty-claim credit. However, the information about the reasons for which each "Sale Rebate and Return Note" issued is not maintained in the ledger. Thus, all sales rebates incurred during the period, including those for warranty claims, were reported in the column of sales rebate and allocated to the total sales of corresponding customers in the same period.

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.

Please refer to SCS's response to D-1.5 above.

7. In establishing the date of sale, the commission will normally use the date of invoice as it best reflects the material terms 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 based on 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.

Report as instructed. Please see **Exhibit D-2 Domestic Sales**.

2. Complete worksheet "D-2.2 domestic sales source" listing the source of the data used for each column in worksheet "D-2 domestic sales".

Report as instructed. Please see **Exhibit D-2.2 Domestic Sales Source**.

## 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 see **Exhibits D-3-1-a** and **D-3-1-b** for domestic sales documentation in relation to these two sales:

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.

Annotations are provided as instructed in **Exhibits D-3-1-a** and **D-3-1-b**.

#### **D-4 Reconciliation of sales to financial accounts**

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

SCS has completed and provided all information in Exhibit 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; and
  - provide the account code and sub-account code (if applicable) at column E of the worksheet.

**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?

[redacted] [detailed description of payment terms and collection of payment]

The calculation of the average interest rate on SCS's short term [redacted] denominated borrowings during the review period is provided in **Exhibit E-1-1**.

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 Australian customer (credit sales divided by the average accounts receivable).
    - ii. Calculate the average credit term for each Australian 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. Do you have 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?

All sales made to Australia were [redacted].

**E-2 Packaging**

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

There are [redacted]. [packing method description]. The packing methods and the packing materials used for domestic and export sales are provided in **Exhibit E-2-3** the packing cost calculation. What is the packaging used for your export sales of the goods to Australia?

Please refer to SCS's answer provided in E-1.2 above.

2. 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

The differences in packing between SCS's domestic and export sales as well as the average packing cost for each packing method are provided in Exhibit E-2-3.

### 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?

SCS's domestic sales are made under the delivery terms of [REDACTED]. When the goods are delivered to the customer, inland freight has been reported on an actual basis and allocated by quantity for the goods shipped in the same shipment.

Please see **Exhibit E-3-1** Inland Freight Schedule.

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

There are [REDACTED] for the shipments to Australia, [REDACTED]  
[REDACTED] [Delivery terms for export sales to Australia].

3. If the delivery terms of the Australian sales includes delivery to the port, how was the inland transport calculated in the Australian sales listing in B-2?

In the case that the delivery term for Australian sales includes delivery to the port, the inland freight and port charges incurred are reported on an actual basis and allocated by quantity for the goods shipped in the same shipment. Please see **Exhibit E-3-3** for the export expenses calculation.

4. If the delivery terms of the Australian sales includes port handling and other export charges, how were these expenses calculated in the Australian sales listing in B-2?

Please refer to SCS's answer provided in E-3.3 above.

5. 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?

All of SCS's export sales to Australia during the review period were made under [REDACTED]. [REDACTED] incurred for the Australian sales reported in **Exhibit B-2**.

6. 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?

As explained above, all of SCS's export sales to Australia during the review period were made under [REDACTED]. Therefore, [REDACTED] incurred for the Australian sales reported in **Exhibit B-2**.

7. 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?

Under the delivery terms of [REDACTED] [export expenses incurred]

#### 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.

SCS [REDACTED]  
[REDACTED] [export selling expenses]. Please also refer to [REDACTED] provided in Exhibits B-3-1-a and B-3-1-b sample export documents.

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 offset against each other. The balance is either payable to tax authority or refundable therefrom.

Export to Australia is not subject to any tax exemption or drawback. Thus, SCS does not claim such adjustment

3. Are there any other direct selling expenses incurred by your company in relation to domestic sales of like goods?
  - These direct selling expenses must be included in the reconciliation of direct selling expenses in B-5

All direct selling expenses incurred in relation to domestic sales are reported in Exhibit D-2.

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

SCS reported bank charges of its Australian sales. Bank charge is allocated among different entries based on invoice value.

#### 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 (December 2021)* for more information.

To the extent possible, SCS has worked diligently to identify costs, charges or expenses which would need to be considered for adjustment purposes while preparing for the response to this questionnaire. Nevertheless, SCS 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.

All export sales process is the same, so there were no differences in sales process to third countries from sales process to Australia.

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

No third country customers related to SCS.

3. In establishing the date of sale, the commission will normally use the date of invoice as it best reflects the material terms 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 question is not applicable because SCS 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, customer and MCC, to third countries of like goods invoiced within the period.
  - While sales may be made in different currencies and on different shipping terms the sales listing also seeks to record an Ex-works value of these sales in your local currency.
  - 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.

Report as instructed. Please see **Exhibit F-2** for Third Country Sales.

2. Complete worksheet "F-2.2 third country sales source" listing the source of the data for each column in the worksheet "F-2 third country sales".

Report as instructed. Please see **Exhibit F-2.2** for Third Country Sales Sources

**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.

Except different trade terms, there are no differences between SCS's sales to Australia and to other third countries.

**SECTION G**  
**COST TO MAKE AND SELL**

**G-1. Production process**

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

Please refer to **Exhibit G-1** for the flowchart of production process of SCS.

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.

Please refer to our response in A-2-5 for the information of SCS's transactions with its related company. Except that, no SCS' suppliers are related companies.

**G-2. Cost accounting practices**

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

SCS does not adopt standard cost system. The cost accounting system is based on actual costs.

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

SCS's cost accounting system is based on actual costs. This question is not applicable.

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

SCS treats the entire plant as one cost centre and has no different cost centres in its cost accounting system.

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

In SCS's ordinary cost accounting practices, costs are tracked and collected on an aggregate basis, and books and records are closed at the year-end. SCS treats the entire plant as one cost centre.

[REDACTED]



2	
3	
4	
5	

[Product group cost reporting methodology]

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

SCS does not have separate management accounting system. Its cost accounting system is an integral part of its financial accounting system and is the base of its audited financial statements.

6. Has your company engaged in any start-up operations in relation to the goods? If yes:
- Describe in detail the start-up operation giving dates (actual or projected) of each stage of the start-up operation.
  - 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.

SCS did not engage in any start-up operation in relation to the goods under consideration.

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

Inventory of raw materials and finished goods is valued by [accounting method].

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

SCS allocated all production cost to all finished goods, including sub-standard goods.

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

[Scrap accounting methodology].

SCS does not have by products or joint products.

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

Not applicable. SCS does not incur any management fees payable to, or corporation allocations with, its affiliated 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 all MCC produced by SCS and sold in domestic market. Please also refer to the answer to G-6 below for details of the reporting methods.

2. Complete worksheet titled "G-3.2 domestic CTM source" listing the source of the data for each column of the worksheet "G-3 domestic CTM".

Please see **Exhibit G-3.2 Domestic CTM Source**. The source of the data for each column of Exhibit G-3 Domestic CTM includes

1. Production reports of each production line,
2. Slab consumption report,
3. Slab purchase listing;
4. Raw material ledger,
5. Payroll listing;
6. Direct labour ledger;
7. Manufacturing overheads ledger and sub-ledgers (depreciation, utilities, and tolling fees)
8. Asset ledger

#### **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, including finance expenses, by account code for the most recent accounting period and the period.
  - The SG&A listing should reconcile to the trial balance and/or income statement.
  - 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.

Please see **Exhibit G-5** for the quarterly cost of MCC exported to Australia. Please also refer to the answer to G-6 below for details of the reporting methods.

2. Complete worksheet titled "G-5.2 Australian CTM source" listing the source of the data for each column of worksheet "G-5 Australian CTM".

Please see **Exhibit G-3.1 Domestic CTM Source**. The source of the data for each column is the same as those used for Exhibit G-3 as listed above.

**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]

**1. Raw Material Cost**

[REDACTED]

**2. Scrap recovery value**

[REDACTED]

**3. Direct Labour and Factory Overheads**

[REDACTED]

#### 4. SGA

The SGA expenses are calculated by [REDACTED] in Exhibit G-4-1 and allocated to the product by [REDACTED].

[Detailed adopted accounting methodology]

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 **Exhibits G-6-2.a and G-6-2.b** 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 only raw materials used to produce the goods under consideration are [REDACTED].

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.

[REDACTED] [Details of raw material suppliers]

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.

The only raw material is [REDACTED]

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 raw material.

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

The source of the data reported in **Exhibit G-7-4** raw material purchases listing is the slab purchase ledger and purchase documentation.

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 in “G-7.4 Raw material purchases” listing to relevant purchase ledgers or trial balances in your accounting system. Provide copies of all documents used to demonstrate the reconciliation.

Please see **Exhibits G-7-6-a (i)** and **G-7-6-a (ii)** for the sample documents for two largest invoices by value. The total purchase value listed in Exhibit G-7-4 can tie to the raw material purchases in the income statement of the review period provided in Exhibit A-4-4.

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.

[Redacted] [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.

Please see **Exhibit G-8** for the upwards costs reconciliation.

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; and
  - provide the account number and sub-account number (if applicable) at column E of the worksheet.

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

#### **G-9 Production of the goods under consideration**

1. Describe your company’s practices for capturing the production quantities reported at worksheets “G-3 domestic CTM” and “G-5 Australian CTM”. Consider using a flowchart in answering this question.

As we responded to A-3-6 above, SCS's production plant uses [REDACTED] system to control and monitor the inventory movement of the key raw material, i.e., slab, and the production of hot-rolled coils. SCS thus has record of each coil ID passing through each production process (HSM, TRL, and etc.) and the aggregate output quantity of each process. By putting all processes' data together, SCS can trace production processes that one coil ID passes through. A coil may pass through multiple processes before it is sold. Please see flowchart provided in Exhibit G-1.

To report production quantities in G-3 and G-5, SCS [REDACTED]  
[REDACTED] [extracted reports from  
accounting system]

2. Outline the types of source documents kept by the company in relation to production quantities and how the production quantities are entered into the accounting system. Consider using a flowchart in answering this question.

The [REDACTED] reports include:

1. [REDACTED] report;
2. [REDACTED] report;

The production reports of the subsequent processes are generated and maintained through [REDACTED]

1. [REDACTED] report;
2. [REDACTED] report;
3. [REDACTED] report.

For outsourcing processes, we rely on manual lists of subcontracting transactions and the tolling fee ledger.

3. Briefly explain the reasons for any differences between:
  - (a) the production quantities reported at worksheet "G-3 domestic CTM" and the sales volumes reported at worksheet "D-2 domestic sales"; and
  - (b) the production quantities reported at worksheet "G-5 Australian CTM" and the sales volumes reported at worksheet "B-2 Australian sales".

In reporting production quantities, as well CTMS in G-3 and G-5, SCS did not and cannot differentiate coils based on their sales destinations. Therefore, production quantity of one MCC is a collective output volume of this MCC, including the quantities being sold in the domestic market, exported to Australia and other countries, and staying in SCS' inventory. It is thus not correct to compare the quantity in DM CTM to DM sales or AU CTM or AU sales.

4. Describe how your company determines its volume of production for the goods, product mix of production and the factors that contribute to these decisions. How frequently are production volumes determined for the goods? How frequently is the product mix determined for the goods?

[REDACTED] [Assigned production method]

5. What lead times are typically needed to adjust volumes of production for the goods?

[REDACTED] [Assigned production method]

**G-10 Capacity Utilisation**

- Please complete the worksheet named "G-10 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.

Report as instructed. Please see **Exhibit G-10** for capacity utilisation.

1. Explain how the production capacity and capacity utilisation has been calculated.

The calculation is:

[REDACTED] = [REDACTED] mt

2. Do you have warehousing facilities for the goods? If no, what do you do with excess inventory? If yes:
  - (a) What is the capacity of these facilities?
  - (b) What was the monthly amount of inventory maintained during the investigation period?
  - (c) What is the average period of time that inventory is retained (describe how this is calculated)?

The warehouse capacity is [REDACTED]

3. Have there been any changes to the type of capital or technology utilised by your company in the manufacturing of the goods in the last five years? If yes, provide details.

[REDACTED] [Details of production line upgrades]

4. For each plant capable of producing inputs that could be utilised to make the goods, provide the date that production facility came into operation and the production capacity of the plant over the past five years. The production capacity should be based on an actual production capacity, not a budgeted production capacity.

All raw materials were purchased.

5. List any significant investments in the past five years to either upgrade, refurbish or build any of the plants used in the production of the goods.

Please see our response to G-10.3 above.

SECTION H  
DOMESTIC MARKET

H-1 Prevailing conditions of competition in the domestic market

1. Describe the domestic market for the goods and the prevailing conditions of competition within the market, including:

- (a) Provide an overall description of the domestic market which explains its main characteristics and trends over the past five years;

Over the past 5 years, the Taiwan market is stable without obvious growth. The price in general followed the international trend, the domestic demand remained steady.

- (b) Provide the sources of demand for the goods in the domestic market, including the categories of customers, users or consumers of the product;

The demand sources include: re-rollers (XXXXXXXX, XXXXXXXXXXXX, and XXXXXXXX), steel tube makers, and machinery makers.

- (c) Provide an estimated proportion (%) of sales revenue from each of those sources of demand listed in (b);

Re-rollers: ■ %

Tube makers: ■ %

Machinery makers: ■ %

Other: ■ %

- (d) Describe the factors that influence consumption/demand variability in the domestic market, such as seasonal fluctuations, factors contributing to overall market growth or decline, government regulation, and developments in technology affecting either demand or production;

Taiwan's HR market in general follows the overall economic growth/decline of Taiwan and the supply/demand trend in the global steel market.

- (e) Describe any market segmentations in the domestic market; such as geographic or product segmentations;

There are no specific market segmentations in the Taiwan market.

- (f) Provide an estimated proportion of sales revenue from each of the market segments listed in (e);

There are no specific market segmentations in the Taiwan market.

- (g) Describe the way in which domestically produced goods and imported goods compete in the domestic market;

The major import sources are Japan and Korea. The imported goods and domestic goods compete with each other freely in the Taiwan market.



- (h) Describe the ways that the goods are marketed and distributed in the domestic market; and

HR goods are traded directly between producers/sellers and end-users in the domestic market. There are no intermediate trade levels.

- (i) Describe any other factors that are relevant to characteristics or influences on the domestic market for the goods.

There are no other factors.

*Provide documentary evidence to support the responses made to questions 1(a) to (i).*

2. Provide a diagram which describes the domestic market structure for the goods, ensuring that all categories of participants are included. In this diagram use linkages to illustrate the different levels of trade and distribution channels within the domestic market.

Please see Exhibit D-1-1-b for a diagram of the domestic distribution channel. As mentioned above, as a mass production product, HR goods are traded directly between producers/sellers and end-users (CR makers, tube makers and machinery makers). There are no intermediate trade levels.

3. Describe the commercially significant market participants in the domestic market for the goods at each level of trade over the investigation period. Include in your description:
- names of the participants;
  - the level of trade for each market participant (e.g., manufacturer, reseller, original equipment manufacturer (EOM), retailer, corporate stationer, importer, etc.);
  - a description of the degree of integration (either vertical or horizontal) for each market participant; and
  - an estimation of the market share of each participant.

China Steel Corporation ("CSC") and Chung Hung Steel Corporation ("CHS") are the major HR suppliers in the Taiwan market. The two account for more than 90% market shares.

4. Identify the names of commercially significant importers in the domestic market for the goods over the investigation period and estimate their market share. Specify the country each importer imports from and their level of trade in the domestic market, if known.

As mentioned above, the major import sources are Japan and Korea. Imported goods account for around 10% of the domestic markets. There does not exist significant importers.

5. Describe the regulatory framework of the domestic market for the goods as it relates to competition policy, taxation, product standards and the range of the goods. Provide a copy of any regulation described, if available.

There are no regulatory frameworks of this type.

6. Describe any entry restrictions for new participants into the domestic market for the goods. Your response could include information on:
- resource ownership;
  - patents and copyrights;
  - licenses;
  - barriers to entry;
  - import restrictions; and
  - government regulations(including the effect of those government regulations).

*In responding to question 6 ensure that relevant regulations are referenced.*

There are no entry restrictions for new participants into the domestic market of the goods.

## H-2 Goods in the domestic market

1. Generally describe the range of goods offered for sale in the domestic market. The description should include all like goods, including those produced by your company. Your description could include information about:
- quality differences;
  - price differences;
  - supply/availability differences;
  - technical support differences;
  - the prevalence of private labels/customer brands;
  - the prevalence of generic or plain labels;
  - the prevalence of premium labels; and
  - product segmentation.

Please see Exhibit A-2-11 for SCS's product catalogue. Please also see Exhibit D-1-2 for the list of price extras for domestic sales. No brands or product segmentations exist.

2. Describe the end uses of the goods in the domestic market from all sources.

Tube making and machinery making are the two major downstream end uses. Others may include construction, all kinds of parts, car making and etc.

3. Describe the key product attributes that influence purchasing decisions or purchaser preferences in the domestic market. Rank these preferences or purchasing influencers in order of importance.

The major factor of purchase determination is still price. Purchasers may also consider their inventory level and the price of downstream products (expected profits).

4. Identify if there are any commercially significant market substitutes in the domestic market for the goods.

No. There are no such substitutes.

5. Have there been any changes in market or consumer preferences in the domestic market for the goods in the last five years? If yes, provide details including any relevant research or commentary on the industry/sector that supports your response.

No. There are no such changes.

### H-3 Relationship between price and cost in the domestic market

1. Describe the importance of the domestic market to your company's operations. In your response describe:
  - (a) The proportion of your company's sales revenue derived from sales of the goods in the domestic market; and
  - (b) The proportion of your company's profit derived from sales of the goods in the domestic market.

About [REDACTED] % of revenue and [REDACTED] % of profit were derived from [REDACTED].

The source documents are SCS-Exhibit B-4 Upwards Sales and Exhibits G-8 Upwards Domestic CTM.

*In responding to question 1 please provide evidence supporting calculations.*

2. Is your organisation/business entity the price leader for the goods in the domestic market? If no, please explain the reasons behind your response and specify the name(s) of the price leaders.

No. As we have indicated in D-1.1 above, SCS [REDACTED]  
[REDACTED]. [price setting method]

3. Describe the nature of your product pricing (e.g., market penetration, inventory clearance, product positioning, price taker, price maker, etc.) and your price strategies (e.g., competition-based pricing, cost-plus pricing, dynamic pricing, price skimming, value pricing, penetration pricing, bundle pricing, etc.) in the domestic market. If there are multiple strategies applied, please rank these by importance. If there are different strategies for different products, please specify these. Provide copies of internal documents which support the nature of your product pricing.

Multiple factors influence SCS's pricing strategy. Basically, SCS sets prices [REDACTED]  
[REDACTED] [factors affecting price].

4. Explain the process for how the selling prices of the goods for the domestic market by your business are determined. Provide copies of internal documents which support how pricing is determined.

As we have indicated in D-1.1 above, SCS [REDACTED]  
[REDACTED] [price setting method]. Extras are added to the base price depending on certain product characteristics and dimensions. Please refer to Exhibit D-1-2 for the list of extras.

5. How frequently are your domestic selling prices reviewed? Describe the process of price review and the factors that initiate and contribute to a review. Provide the names and positions of all persons involved.

Please refer to our responses above.

6. Rank the following factors in terms of their influence on your pricing decisions in the domestic market, with the most important factor ranked first and the least important factor ranked last:

- Competitors' prices

- Purchase price of raw materials
- Cost to make and sell the goods
- Level of inventory
- Value of the order
- Volume of the order
- Value of forward orders
- Volume of forward orders
- Customer relationship management
- Supplier relationship management
- Desired profit
- Brand attributes
- Other [please define what this factor is in your response]

Important factors are ranked as below:

1. [REDACTED]
2. [REDACTED]
3. [REDACTED]
4. [REDACTED]
5. [REDACTED]

7. Describe the relationship between selling price and costs to make and sell in the domestic market. Does your company maintain a desired profit margin for the goods?

As noted above, SCS is a price follower. [REDACTED]  
[REDACTED] [price setting method]. Therefore, it is very difficult to set a desired profit margin.

8. Do you offer price reductions (e.g., commissions, discounts, rebates, allowances or credit notes) in the domestic market? If yes, provide a description and explain the terms and conditions that must be met by the customer to qualify. Explain how the cost to make and sell are considered in establishing these price reductions. Provide copies of internal documents which support your claims in response to this question.

No, SCS does not offer any such price reductions in the domestic market.

9. Do you offer bundled pricing in the domestic market? If yes, explain how the pricing for bundled sales is determined. Explain how the costs to make and sell are considered in establishing these bundled prices for the goods. Provide copies of internal documents which support your claims in response to this question.

No.

10. Does the volume of sales to a customer or the size of an order influence your selling price in the domestic market? If yes, advise how volume is used to determine selling prices. Explain how the costs to make and sell are considered in establishing volume based prices for the goods. Provide copies of internal documents which support your claims in response to this question.

Maybe, but SCS does not set quantitative criteria for such a factor. Price are determined case by case.

11. Does your organisation/business entity use sales contracts in the domestic market? If yes:

- (a) What proportion of your sales revenue would come from contracted sales versus uncontracted sales?
- (b) Do you offer exclusivity contracts? If yes, what proportion of your sales revenue would come from exclusivity contracts?
- (c) How frequently are sales contracts renegotiated?
- (d) How frequently are price reviews conducted between contracts?
- (e) Do you provide opportunities for price reviews for customers within contracts? If yes, provide a description of the process and an explanation of the circumstances that might lead to a price review.
- (f) Do changes in your costs to make and sell enable you to review prices for customers within contracts?
- (g) Provide a list of the customers under contract during the investigation period and copies of the two largest contracts in terms of sales revenue. Provide a complete translation of the documents.

No. As we responded in D-1.1, [REDACTED]  
[REDACTED] [domestic sale terms and conditions]

12. Provide copies of any price lists for the goods used in the domestic market during the investigation period. If you do not use price lists, describe the transparency of your prices in the domestic market.

SCS does not issues price list. Please refer to Exhibit D-1-2 for the list of price extras.

13. How do you differentiate pricing for different products/models of the goods in the domestic market? Describe how your products are grouped for price differentiation and the methodology used. Describe any cost to make or selling cost differences between differentiated products. Describe how these cost differences (if any) influence pricing decisions. Provide copies of internal documents which support your claims in response to this question.

Please refer to Exhibit D-1-2 for the list of price extras.

14. Do you tier or segment your domestic customers for the goods in terms of pricing? If yes, provide:
- (a) a general description of how this is done;
  - (b) list the factors that influence pricing differentiation in different tiers or segments; and
  - (c) explain how cost to make and selling costs are considered in making pricing decisions for different tiers or segments.

*Provide copies of internal documents which support your claims in response to this question.*

No.

15. Do you sell the goods to related entities in the domestic market? If yes, describe how prices are set for related party transactions and specify what proportion of your sales in terms of sales revenue are to related party entities. If available, provide a copy of any internal document relevant to establishing pricing to related parties.

No. SCS does not sell the goods to related entities.

#### H-4 Marketing and sales support in the domestic market

**OFFICIAL: PUBLIC RECORD**

1. How does your company market the goods in the domestic market? Include in your response the value proposition used (e.g., competitive price, superior quality, reliability, availability, etc.).

SCS competes with more flexible prices and services. SCS may shear or slit HR coils to the sizes customers request.

2. Does your company conduct brand segmentation in the domestic market for the goods? If yes, describe the brand segmentation used and provide the proportion of sales revenue derived from each brand segment.

No. SCS sells under only one name, SCS.

3. Provide examples of your domestic advertising of the goods over the past five years. If you have not used advertising provide examples of any other promotion campaigns for the goods you have conducted over the investigation period.

SCS does not make advertising.

4. How many people are in your domestic market sales team and where are they located? In general terms, how are they remunerated? If they are offered performance pay based on sales, describe the performance indicators used to establish the performance pay. Provide copies of internal documents which support your claims in response to this question.

Four people, including General Manager Mr. Yu. All are located at SCS office No.7, Daye S. Rd., Xiaogang Dist., Kaohsiung City 812, Taiwan. They are paid at fixed salaries with year-end performance bonus.

5. Describe what parameters are provided to sales staff to assist in establishing pricing for the goods when negotiating sales with customers. Provide copies of internal documents which support your claims in response to this question.

Please refer to our response at H-3-4 above.

## SECTION I AUSTRALIAN MARKET

### I-1 Prevailing conditions of competition in the Australian market

1. Describe the Australian market for the goods and the prevailing conditions of competition within the market, including:

- (a) Provide an overall description of the Australian market for the goods which explains its main characteristics and trends over the past five years;

First and foremost, [REDACTED]  
[REDACTED] [export customer details] Therefore, SCS may not be at the best position to provide information about the Australian market.

To SCS knowledge, the Australian market of HR goods was stable over the past 5 years.

- (b) Provide the sources of demand for the goods in Australia, including the categories of customers, users or consumers of the product;

To SCS knowledge, like the Taiwan market, rerolling, tube making, and machinery making are the major sources of demand in the Australian market.

- (c) Provide an estimated proportion (%) of sales revenue from each of those sources of demand listed in (b);

To SCS knowledge, most of its sales to Australia [REDACTED]  
[REDACTED] [downstream industry]

- (d) Describe the factors that influence consumption/demand variability in Australia, such as seasonal fluctuations, factors contributing to overall market growth or decline, government regulation, and developments in technology affecting either demand or production;

To SCS knowledge, like the Taiwan market, macro-economic situation and global steel market trend are the two major factors to the Australian market.

- (e) Describe any market segmentations in Australia; such as geographic or product segmentations;

There are no specific market segmentations in the Australian market.

- (f) Provide an estimated proportion of sales revenue from each of the market segments listed in (e);

There are no specific market segmentations in the Australian market.

- (g) Describe the way in which Australian manufactured and other imported goods compete in the Australian market;

BlueScope Steel is the major Australian domestic producer of HR goods, accounting for more than 80% of the Australian market. Because BlueScope tends to produce HR goods in a mass-production manner, it in general refuses to provide products of less-frequent sizes or steel standards.

[REDACTED] [service offers]

- (h) Describe the ways that the goods are marketed and distributed in the Australian market; and

[export customer details]

- (i) Describe any other factors that are relevant to characteristics or influences on the market for the goods in Australia.

No other factors thereof.

*Provide documentary evidence to support the responses made to questions 1(a) to (i).*

2. Provide a diagram which describes the Australian market structure for the goods, ensuring that all the categories of participants are included. In this diagram use linkages to illustrate the different levels of trade and distribution channels within the Australian market.

[export customer details]

3. Describe the commercially significant market participants in the Australian market for the goods at each level of trade over the investigation period. Include in your description:
- names of the participants;
  - the level of trade for each market participant (e.g., manufacturer, reseller, original equipment manufacturer (EOM), retailer, corporate stationer, importer, etc.);
  - a description of the degree of integration (either vertical or horizontal) for each market participant; and
  - an estimation of the market share of each participant.

BlueScope is the major HR producer in the Australian.

[importer details]

4. Identify the names of commercially significant importers in the Australian market for the goods over the investigation period and estimate their market share. Specify the country each importer imports from and their level of trade in the Australian market, if known.

Except [redacted], SCS cannot identify other significant importers in Australia.

5. Describe the regulatory framework of the Australian market for the goods as it relates to competition policy, taxation, product standards and the range of the goods. Provide a copy of any regulation described, if available.

Except the anti-dumping measure under the present review, SCS is not aware of any other regulatory measures relating to HR goods.

6. Describe any entry restrictions for new participants into the Australian market for the goods. Your response could include information on:



- resource ownership;
- patents and copyrights;
- licenses;
- barriers to entry;
- import restrictions; and
- government regulations(including the effect of those government regulations).

*In responding to question 6 ensure that relevant regulations are referenced.*

Except the anti-dumping measure under the present review, SCS is not aware of any other entry restrictions.

## I-2 Goods in the Australian market

1. Generally describe the range of the goods offered for sale in the Australian market. The description should include all goods under consideration including those produced by your company. Your description could include information about:
  - quality differences;
  - price differences;
  - supply/availability differences;
  - technical support differences;
  - the prevalence of private labels/customer brands;
  - the prevalence of generic or plain labels;
  - the prevalence of premium labels; and
  - product segmentation.

SCS sold [REDACTED] to Australia. Most of them are of sizes which cannot be provided by BlueScope.

2. Describe the end uses of the goods in the Australian market from all sources.

To SCS knowledge, most of its sales to Australia were destined for [REDACTED]

3. Describe the key product attributes that influence purchasing decisions or purchaser preferences in the Australian market. Rank these preferences or purchasing influencers in order of importance.

As SCS responded to I-1(g) above, BlueScope cannot supply products of less-frequent sizes or steel grades, while SCS (and some other importers) can. Therefore, Australian downstream users who need to such HR products must buy from overseas.

Other factors influencing purchase preferences include price, product quality and supply reliability.

4. Identify if there are any commercially significant market substitutes in the Australian market for the goods.

No.

5. Identify if there are any commercially significant market complements in the Australian market for the goods.

No.

6. Have there been any changes in market or consumer preferences in the Australian market for the goods in the last five years? If yes, provide details including any relevant research or commentary on the industry/sector that supports your response.

No.

### I-3 Relationship between price and cost in Australia

1. Describe the importance of the Australian market to your company's operations. In your response describe:
  - (a) The proportion of your company's sales revenue derived from sales of the goods in Australia; and
  - (b) The proportion of your company's profit derived from sales of the goods in Australia.

*In responding to question 1 please provide evidence supporting calculations.*

About [REDACTED] % of revenue and [REDACTED] % of profit were derived from [REDACTED].

The source documents are SCS-Exhibit B-5 Upwards Selling Expenses Exhibits B-2 Australian Sales and A-4.3 Internal Income Statements in 2021.

2. Is your organisation/business entity the price leader for the goods in the Australian market? If no, please explain the reasons behind your response and specify the name(s) of the price leaders.

No. BlueScope is the price leader.

3. Describe the nature of your product pricing (e.g., market penetration, inventory clearance, product positioning, price taker, price maker, etc.) and your price strategies (e.g., competition-based pricing, cost-plus pricing, dynamic pricing, price skimming, value pricing, penetration pricing, bundle pricing, etc.) in Australia. If there are multiple strategies applied, please rank these by importance. If there are different strategies for different products, please specify these. Provide copies of internal documents which support the nature of your product pricing.

[REDACTED] [Price mechanism]

4. Explain the process for how the selling prices of the goods for the Australian market by your business are determined. Provide copies of internal documents which support how pricing is determined.

Please refer to our response at B-1-4. [REDACTED]

[REDACTED] [Price mechanism]

5. How frequently are your Australian selling prices reviewed? Describe the process of price review and the factors that initiate and contribute to a review. Provide the names and positions of all persons involved.

[REDACTED] [factors affecting prices] may be reviewed from time to time based on international market prices.

6. Rank the following factors in terms of their influence on your pricing decisions in the Australian market, with the most important factor ranked first and the least important factor ranked last:
- Competitors' prices
  - Purchase price of raw materials
  - Cost to make and sell the goods
  - Level of inventory
  - Value of the order
  - Volume of the order
  - Value of forward orders
  - Volume of forward orders
  - Customer relationship management
  - Supplier relationship management
  - Desired profit
  - Brand attributes
  - Other [please define what this factor is in your response]

The important factors are ranked as below:

1. [REDACTED]
2. [REDACTED]
3. [REDACTED]
4. [REDACTED]

7. Describe the relationship between selling price and costs to make and sell in the Australian market. Does your company maintain a desired profit margin for the goods? If not, does your company seek to maintain a desired profit margin for the goods? Provide copies of internal documents which support your response to this question.

As we responded to I-3-3 above, SCS pricing to the Australian market is to secure a reasonable profit. However, because the selling price and purchase price of slab are much depends on global steel market situation, it is difficult to set a desired profit level.

8. Do you offer price reductions (e.g., commissions, discounts, rebates, allowances or credit notes) in the Australian market? If yes, provide a description and explain the terms and conditions that must be met by the customer to qualify. Explain how the cost to make and sell are considered in establishing these price reductions. Provide copies of internal documents which support your claims in response to this question.

[REDACTED] [pricing factors]

Except that, SCS does provide any price reductions to the Australian market.

9. Do you offer bundled pricing in the Australian market? If yes, explain how the pricing for bundled sales is determined. Explain how the costs to make and sell are considered in establishing these bundled prices for the goods. Provide copies of internal documents which support your claims in response to this question.

No

10. Does the volume of sales to a customer or the size of an order influence the selling price? If yes, advise how volume is used to determine selling prices. Explain how the costs to make and sell are considered in establishing volume based prices for the goods. Provide copies of internal documents which support your claims in response to this question.

Maybe, but SCS does not set quantitative criteria for such a factor. Price are determined case by case.

11. Does your organisation/business entity use sales contracts in the Australian market? If yes:
- (a) What proportion of your sales revenue would come from contracted sales versus uncontracted sales?
  - (b) Do you offer exclusivity contracts? If yes, what proportion of your sales revenue would come from exclusivity contracts?
  - (c) How frequently are sales contracts renegotiated?
  - (d) How frequently are price reviews conducted between contracts?
  - (e) Do you provide opportunities for price reviews for customers within contracts? If yes, provide a description of the process and an explanation of the circumstances that might lead to a price review.
  - (f) Do changes in your costs to make and sell enable you to review prices for customers within contracts?
  - (g) Provide a list of the customers under contract during the investigation period and copies of the two largest contracts in terms of sales revenue.

SCS does not use sales contracts in the Australian market.

12. Provide copies of any price lists for the goods used in the Australian market during the investigation period. If you do not use price lists, describe the transparency of your prices in the Australian market.

[redacted] [pricing methodology]

13. How do you differentiate pricing for different products/models of the goods in the Australian market? Describe how your products are grouped for price differentiation and the methodology used. Describe any cost to make or selling cost differences between differentiated products. Describe how these cost differences (if any) influence pricing decisions. Provide copies of internal documents which support your claims in response to this question.

Please refer to our response to B-4-1 and Exhibit B-4-1.

14. Do you tier or segment your Australian customers for the goods in terms of pricing? If yes, provide:
- (a) a general description of how this is done;
  - (b) list the factors that influence pricing differentiation in different tiers or segments;
- and

- (c) explain how cost to make and selling costs are considered in making pricing decisions for different tiers or segments.

*Provide copies of internal documents which support your claims in response to this question.*

No.

15. Do you sell the goods to related entities in Australia? If yes, describe how prices are set for related party transactions and specify what proportion of your sales in terms of sales revenue are to related party entities. If available, provide copies of any internal documents relevant to establishing pricing to related parties.

No.

#### **I-4 Marketing and sales support in the Australian market**

1. How does your company market the goods in the Australian market? Include in your response the value proposition used (e.g., competitive price, superior quality, reliability, availability, etc.).
2. Does your company conduct brand segmentation in the Australian market for the goods? If yes, describe the brand segmentation used and provide the proportion of sales revenue derived from each brand segment.

No.

3. Provide examples of your Australian advertising of the goods over the past five years. If you have not used advertising in Australia, provide examples of any other promotion campaigns you have conducted over the investigation period.

No, SCS does not make advertising in the Australian market.

4. How many people are in your Australian sales team and where are they located? In general terms, how are they remunerated? If they are offered performance pay based on sales, describe the performance indicators used to establish the performance pay. Provide copies of internal documents which support your claims in response to this question.

They are the same as domestic sales team. Most price negotiations were conducted directly by General Manager Yu.

5. Describe what parameters are provided to sales staff to assist in establishing pricing for the goods when negotiating sales with customers. Provide copies of internal documents which support your claims in response to this question.

Please refer to our response to B-4-1 and Exhibit B-4-1.





尚承鋼鐵股份有限公司  
Shang Chen Steel Co., Ltd.



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## 公司簡介

公司名稱：尚承鋼鐵股份有限公司

創設時間：民國93年10月

創辦人：余正彥先生

主要產品：熱軋鋼捲、熱軋鋼板

地址：台灣高雄市小港區大業南路7號

公司網址：<http://www.sssteel.com.tw>

電話：886-7-8716911

傳真：886-7-8720008



## Company Profile

Company Name : Shang Chen Steel Co., LTD

Established Date : October 2004

Founder : Mr. Yu , Cheng-Yen

Main Product : Hot-Roll Coil , Hot-Roll Plate

Address : NO.7 TA YEH SOUTH ROAD HSIAO KANG, KAOHSIUNG TAIWAN R.O.C.

Website : <http://www.sssteel.com.tw>

Tel : 886-7-8716911

Fax : 886-7-8720008





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## 經營理念 Our Philosophy

**S**incereness 以誠立業

**C**reation 創新求進

**S**haring 成果共享



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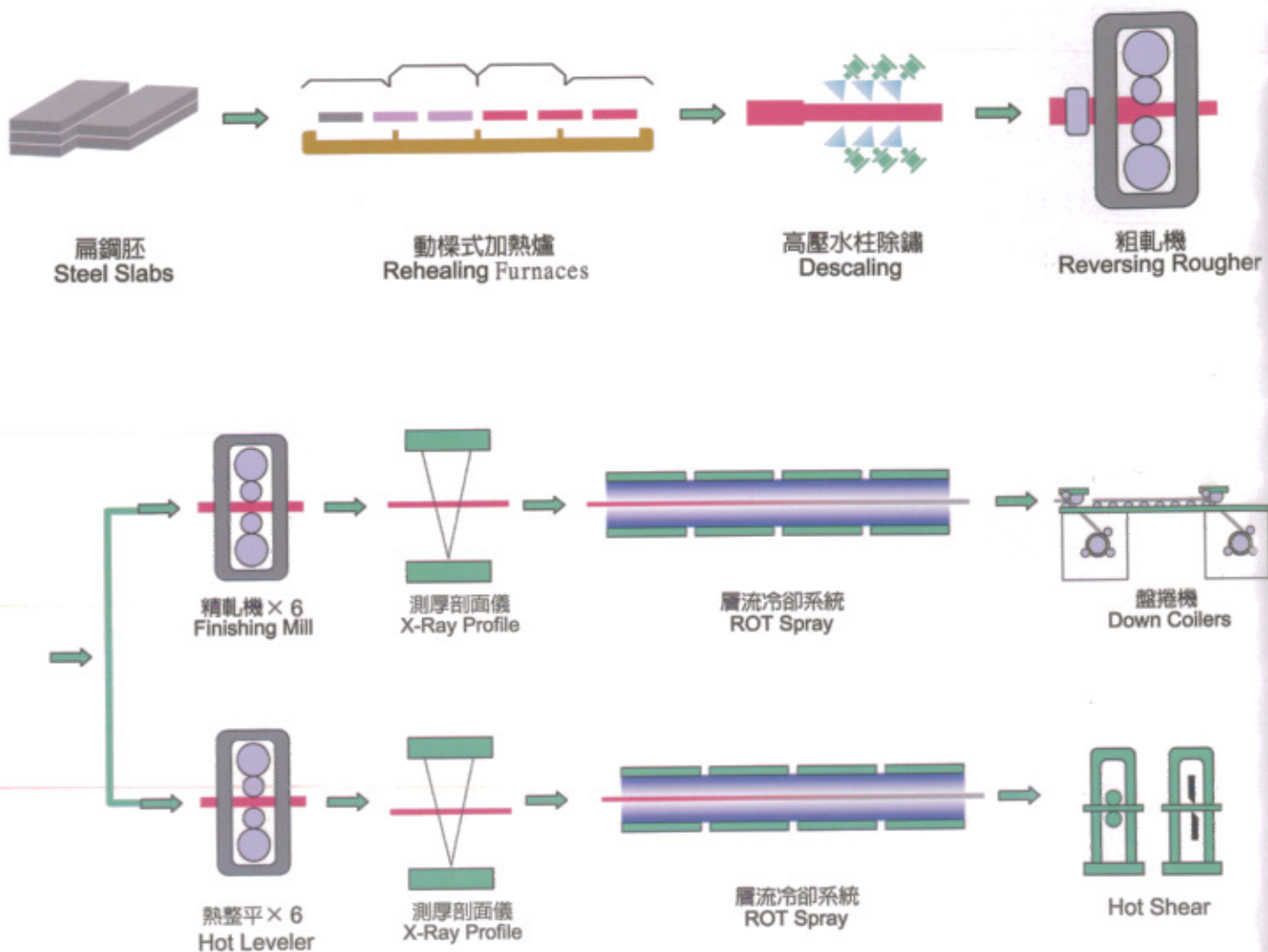


# 主要生產設備 及設計產能

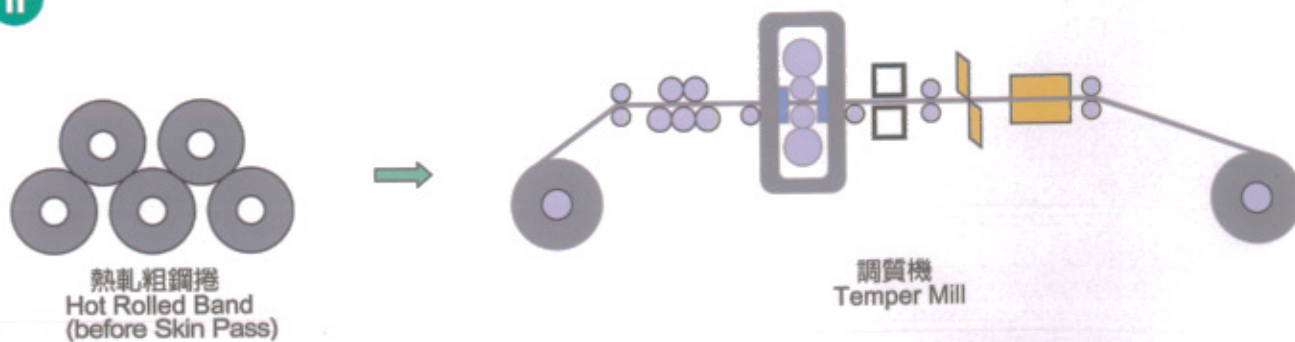


# 熱軋鋼品生產流程 HOT-Rolled Steel Manufacturing Process

I

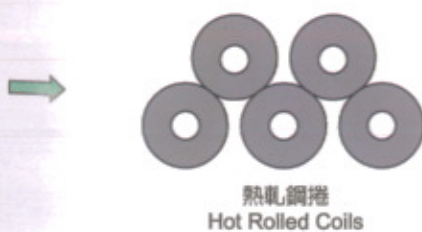
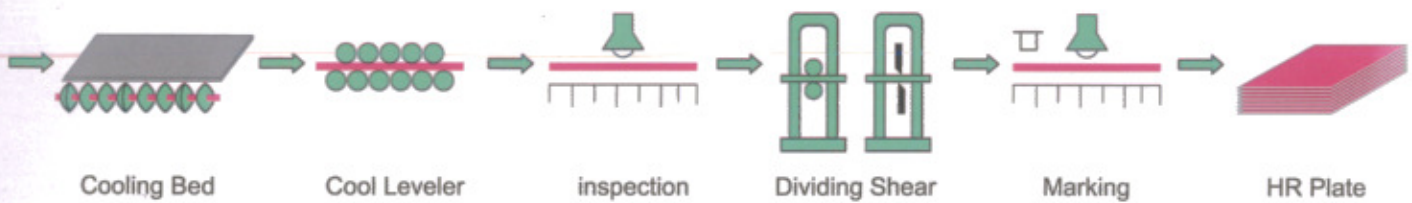
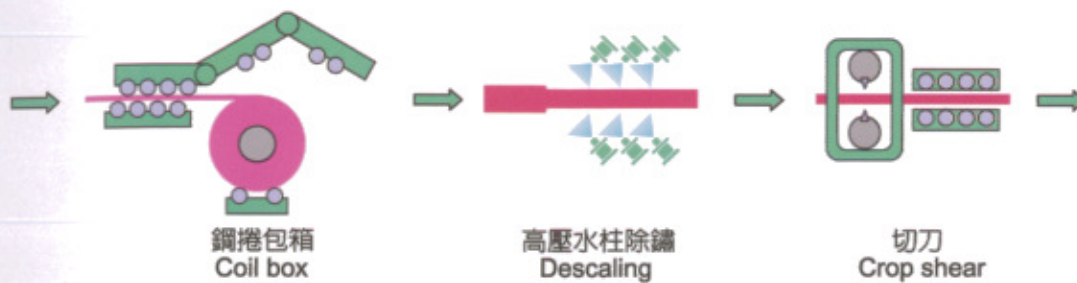


II



## 熱軋鋼品生產流程 HOT-Rolled Steel Manufacturing Process

7







### 3. 相關規格資料 Specification

#### 3.1 化學成分及機械性質 Chemical Compositions and Mechanical Properties

##### 3.1.1 花紋鋼板 FLOOR PLATE

種類符號 Classification	化學成份 % Chemical Composition			
	C	Mn	P	S
FPC	-	-	0.050 以下 Under 0.050	0.050 以下 Under 0.050
FP40	-	-	0.050 以下 Under 0.050	0.050 以下 Under 0.050

厚度單位 Thickness unit : mm

種類符號 Classification	拉伸試驗 Tensile Test					彎曲試驗 Bend Test		
	降伏強度 Yield Strength (N/mm <sup>2</sup> ) Kgf/mm <sup>2</sup>	抗拉強度 Tensile Strength (N/mm <sup>2</sup> ) Kgf/mm <sup>2</sup>	伸長率最小值 Elongation min.		試片 (CNS)	彎曲角度 Crooked angle	內側直徑 Inner diameter	試片 (CNS)
			厚度 Thickness (mm)	%				
FPC	-	(270)以上 (28)	-	-	-	-	-	-
FP40	(225)(23)以上 (225) (23) Over	(400)41以上 (400) 41 Over	超過 2.5至5.0	21	No.5	180°	厚度之3.0倍 Thickness is 3 multiples	No.1
			超過 5.0至6.0	17	No.1A			

註：1. 本表不適用於鋼捲頭尾兩端不規則部份。

The table do not apply to the irregular parts of coil tail and head.

2. 本表中( )內數值僅供參考。

( ) for reference only.

## 3.1.2 JIS G3101一般結構用鋼 Structural grade

種類符號 Classification	化學成分 % Chemical Composition %			
	C	Mn	P	S
SS330	-	-	0.050以下 Under 0.050	0.050以下 Under 0.050
SS400				
SS490				
SS540	0.30以下 Under 0.30	1.60以下 Under 1.60	0.040以下 Under 0.040	0.040以下 Under 0.040

厚度單位Thickness unit : mm

種類符號 Classification	拉 伸 試 驗 Tensile Test				彎 曲 試 驗 Bend Test		
	降伏點或 降伏強度 Yield Strenght N/mm <sup>2</sup>	抗拉強度 Tensile Strength N/mm <sup>2</sup>	伸長率 % Elongation %		彎曲角度 Crooked angle	內側直徑 Inner diameter	試片
			No.5試片	No.1A試片			
			厚度 5 以下 Thickness Under 5	厚度超過 5至16 Thickness 5 to 16			
SS330	205以上 205 Over	330 - 430	26以上 26 Over	21以上 21 Over	180°	厚度之 1.0倍	No.1
SS400	245以上 245 Over	400 - 510	21以上 21 Over	17以上 17 Over		厚度之 3.0倍	
SS490	285以上 285 Over	490 - 610	19以上 19 Over	15以上 15 Over		厚度之 4.0倍	
SS540	400以上 400 Over	540以上 540 Over	16以上 16 Over	13以上 13 Over		厚度之 4.0倍	





## 3.1.3 JIS G3131 軟鋼

## JIS G3131 Commercial and Drawing Quality

種類符號 Classification	化學成分 % Chemical Composition %			
	C	Mn	P	S
SPHC	0.15以下 Under 0.15	0.60以下 Under 0.60	0.050以下 Under 0.050	0.050以下 Under 0.050
SPHD	0.10以下 Under 0.10	0.50以下 Under 0.50	0.040以下 Under 0.040	0.040以下 Under 0.040
SPHE	0.10以下 Under 0.10	0.50以下 Under 0.50	0.030以下 Under 0.030	0.035以下 Under 0.035

厚度單位Thickness unit : mm

種類符號 Classification	拉 伸 試 驗 Tensile Test							彎 曲 試 驗 Bend Test				
	抗拉 強度 Tensile Strength  N/mm <sup>2</sup>	伸長率%(平行軋延方向) Elongation						試 片	彎曲 角度 Crooked angle	內側直徑 Inner diameter		試 片
		厚度1.2 以上未滿 1.6	厚度1.6 以上未滿 2.0	厚度2.0 以上未滿 2.5	厚度2.5 以上未滿 3.2	厚度3.2 以上未滿 4.0	厚度4.0 以上			厚度 未滿 3.2mm	厚度 3.2mm 以上	
		Thickness 1.2 to 1.6 excl.	Thickness 1.6 to 2.0 excl.	Thickness 2.0 to 2.5 excl.	Thickness 2.5 to 3.2 excl.	Thickness 3.2 to 4.0 excl.	Thickness 4.0 Over			Thickness 3.2 excl.	Thickness 3.2 Over	
SPHC	270 以上  270 Over	27以上 27 Over	29以上 29 Over	29以上 29 Over	31以上 31 Over	31以上 31 Over	31以上 31 Over	No. 5 平 行 軋 延 方 向	180°	密貼 Flat on Itself	厚度之 1.0倍	No. 3 平 行 軋 延 方 向
SPHD		30以上 30 Over	32以上 32 Over	33以上 33 Over	35以上 35 Over	37以上 37 Over	39以上 39 Over		-	-	-	
SPHE		31以上 31 Over	33以上 33 Over	35以上 35 Over	37以上 37 Over	39以上 39 Over	41以上 41 Over		-	-	-	

註：本表不適用於鋼捲頭尾兩端不規則部份。

The table do not apply to the irregulae parts of coil tail and head.



## 3.1.4 JIS G3132 鋼管用碳素鋼

## JIS G3132 Carbon steel for tubes

種類符號 Classification	化學成分% Chemical Composition%				
	C	Si	Mn	P	S
SPHT1	0.10以下 Under 0.10	0.35以下 Under 0.35	0.50以下 Under 0.50	0.040以下 Under 0.040	0.040以下 Under 0.040
SPHT2	0.18以下 Under 0.18	0.35以下 Under 0.35	0.60以下 Under 0.60		
SPHT3	0.25以下 Under 0.25		0.30 - 0.90		
SPHT4	0.30以下 Under 0.30		0.30 - 1.00		

厚度單位Thickness unit : mm

種類符號 Classification	拉 伸 試 驗 Tensile Test						彎 曲 試 驗 Bend Test				
	抗拉 強度 Tensile Strength N/mm <sup>2</sup>	伸長率 % (平行軋延方向) Elongation				試 片	彎曲 角度 Crooked angle	內側直徑 Inner diameter		試 片	
		厚度1.2以 上未滿1.6 Thickness 1.2 to 1.6 excl.	厚度1.6以 上未滿3.0 Thickness 1.6 to 3.0 excl.	厚度3.0以 上未滿6.0 Thickness 3.0 to 6.0 excl.	厚度6.0以 上未滿13.0 Thickness 6.0 to 13.0 excl.			厚度3.0mm 以下 Thickness Under 3.0mm	厚度超過3.0mm 至13.0mm以下 Thickness 3.0 to 13.0 excl.		
SPHT1	270以上 270 Over	30以上 30 Over	32以上 32 Over	35以上 35 Over	37以上 37 Over	No. 5 平 行 軋 延 方 向	180°	密貼 Flat on Itself	厚度之 1.0倍	No. 3 平 行 軋 延 方 向	
SPHT2	340以上 340 Over	25以上 25 Over	27以上 27 Over	30以上 30 Over	32以上 32 Over		-	厚度之 2.0倍	厚度之 3.0倍		
SPHT3	410以上 410 Over	20以上 20 Over	22以上 22 Over	25以上 25 Over	27以上 27 Over		-	厚度之 3.0倍	厚度之 4.0倍		
SPHT4	490以上 490 Over	15以上 15 Over	18以上 18 Over	20以上 20 Over	22以上 22 Over		-	厚度之 3.0倍	厚度之 4.0倍		

註：1.若經買賣雙方協調，Si含量可在0.04%以下。

Si % can be less than 0.04 % under both side negotiation.

2.本表不適用鋼捲頭尾兩端不規則部份。

The table do not apply to the irregulae parts of coil tail and head.



## 3.1.5 ASTM A569,A622 一般及深衝成形加工用碳鋼

ASTM A569,A622 Commercial and drawing quality

ASTM 編號 ASTM Number		化學成份 % Chemical Composition %					彎曲試驗 Bend Test
(說明) Description	Type	C	Mn	P	S	Al	
A569 (一般品級) (CQ)	A	0.10以下 Under 0.10	0.60 以下 Under 0.60	0.030 以下 Under 0.030	0.035 以下 Under 0.035	-	180° 密貼 Flat on itself
	B	0.02/0.15					
	C	0.08以下 Under 0.08		0.10 以下 Under 0.10			
A622 (深衝品級) (DQ)	A	0.08 以下 Under 0.08	0.50 以下 Under 0.50	0.020 以下 Under 0.020	0.030 以下 Under 0.030	0.01 以上 Under 0.01	-
	B	0.02/0.08				0.02 以上 Under 0.02	-

註：1.ASTM A569若添加銅(Cu)時，Cu含量必須為0.20%以上，否則一律依殘留元素管制。

2.殘留元素管制(A569及A622相同)：

Cu：0.20以下，Ni：0.20以下，Cr：0.15以下，Mo：0.06以下，

V：0.008以下，Nb：0.008以下，Ti：0.008以下。

## 3.1.6 ASTM A36,A283 一般及中低強度結構用碳鋼

ASTM A36,A283 Carbon steel for general and middle strength structural grade.

ASTM 編號 (說明) ASTM Number		化學成分 % Chemical Composition %					拉伸試驗 Tensile Test		
		C	Si	Mn	P	S	降伏點 Yield Strenght Ksi(N/mm <sup>2</sup> )	抗拉強度 Tensile Strength Ksi(N/mm <sup>2</sup> )	伸長率% 最小值 Elongation Min.
A36 (一般結構用)		0.25 以下 Under 0.25	0.40 以下 Under 0.40	-	0.04 以下 Under 0.04	0.05 以下 Under 0.05	36(250) 以上 36(250) Over	58~80 (400~550)	20 IN 8" 23 IN 2"
A283 (中低強度 結構用)	Grade A	0.14 以下 Under 0.14	0.40 以下 Under 0.40	0.90 以下 Under 0.90	0.035 以下 Under 0.035	0.04 以下 Under 0.04	24(165) 以上 24(165) Over	45~60 (310~415)	27 IN 8" 30 IN 2"
	Grade B	0.17 以下 Under 0.17					27(185) 以上 27(185) Over	50~65 (345~450)	25 IN 8" 28 IN 2"

註：若添加Cu則含量需0.20%以上。



## 3.1.7 ASTM A570 結構用碳鋼

## ASTM A570 Carbon steel for structural grade

ASTM編號 ASTM Number			化學成分 % Chemical Composition				
(說明) Explain	Grade	Type	C	Si	Mn	P	S
A570 (結構用)	30	-	0.25 以下 Under 0.25	-	0.90 以下 Under 0.90	0.035 以下 Under 0.035	0.04 以下 Under 0.04
	33	-					
	36	1					
	40	-					
	36	2		0.40 以下 Under 0.40	1.35 以下 Under 1.35		
	45	-		-			

ASTM編號 ASTM Number			拉 伸 試 驗 Tensile Test						彎曲試驗90° 內側半徑(垂直軋延方向) Inner Radius for bend test	備註 Remark
(說明) Explain	Grade	Type	降伏點 最小值 Yield Strenght Min. Ksi (N/mm <sup>2</sup> )	抗拉強度 最小值 Tensile Strength Min. Ksi (N/mm <sup>2</sup> )	伸長率最小值(%) Elongation Min. (%)					
					IN 2"		IN 8"			
					厚度thickness ( inch )					
					0.025   0.063	0.064   0.096	0.097   0.230	0.097   0.230		
A570 (結構用)	30	-	30 (205)	49 (340)	21	24	25	19	1t	
	33	-	33 (230)	52 (360)	18	22	23	18	1t	
	36	1	36 (250)	53 (365)	17	21	22	17	1.5t	
	40	-	40 (275)	55 (380)	16	20	21	16	2t	
	36	2	36 (250)	58-80 (400-550)	16	20	21	16	2t	
	45	-	45 (310)	60 (415)	13	18	19	14	2t	

註：1.若添加Cu則含量需0.20%以上。

2.†為鋼料厚度。

† is the thickness of steel test sample.



## 3.1.5 JIS G3106 熔接結構用鋼 Hot Roll Coil and Plate

種類符號	化 學 成 份 %				
	C	Si	Mn	P	S
SM400A	0.23以下	-	2.50×C以上	0.035以下	0.035以下
SM400B	0.20以下	0.35以下	0.60~1.40	0.035以下	0.035以下
SM490A	0.20以下	0.55以下	1.60以下	0.035以下	0.035以下
SM490B	0.18以下	0.55以下	1.60以下	0.035以下	0.035以下

種類符號	拉 伸 試 驗				衝 擊 試 驗		
	降伏強度 N/mm <sup>2</sup>	抗拉強度 N/mm <sup>2</sup>	伸長率%		試驗 溫度 °C	沙丕吸收能 J	試片
			No5試片	No1A試片			
			厚度≤5mm	5mm<厚度 ≤16mm			
SM400A	245以上	400~510	23以上	18以上	-	-	No.4 平行軋 延方向
SM400B	245以上	400~510	23以上	18以上	0	27以上	
SM490A	325以上	490~610	22以上	17以上	-	-	
SM490B	325以上	490~610	22以上	17以上	0	27以上	

## 3.1.5 JIS G3116 高壓氣體器用鋼 Hot Roll Coil

種類符號	化 學 成 份 %				
	C	Si	Mn	P	S
SG255	0.20以下	-	0.30以上	0.030以下	0.030以下
SG295	0.20以下	0.35以下	1.00以下	0.030以下	0.030以下
SG325	0.20以下	0.55以下	1.50以下	0.030以下	0.030以下

種類符號	拉 伸 試 驗				彎 曲 試 驗		
	降伏強度 N/mm <sup>2</sup>	抗拉強度 N/mm <sup>2</sup>	伸長率 %	試片	彎曲 角度	內側直徑	試片
SG255	255以上	400以上	28以上	No.5 平行軋 延方向	180°	厚度之2.0倍	No.3 平行軋 延方向
SG295	295以上	440以上	26以上			厚度之3.0倍	
SG325	325以上	490以上	22以上			厚度之3.0倍	



## 3.1.7 EN10025 一般結構用鋼 HRC and Plate

種類符號	化 學 成 份 %							
	C	Si	Mn	P	S	N	Cu	CEQ
S235JR	0.17以下	-	1.40以下	0.35以下	0.35以下	0.012以下	0.55以下	0.35以下
S275JR	0.18以下	-	1.50以下	0.35以下	0.35以下	0.012以下	0.55以下	0.40以下
S355JR	0.20以下	0.55以下	1.60以下	0.35以下	0.35以下	0.012以下	0.55以下	0.55以下

種類符號	拉 伸 試 驗					彎 曲 試 驗			
	降伏強度 N/mm <sup>2</sup>	抗拉強度 N/mm <sup>2</sup>	伸長率% 3mm≤ 厚度 ≤40mm	試片		彎曲角度	內側直徑		
				厚度 <3mm	厚度 >3mm		厚度 (t) mm		
							t≤4	4<t≤6	6<t≤8
S235JR	235以上	360~510	26	TYPE B	TYPE D	180°	1t	1t	1.5t
S275JR	275以上	410~560	23				1t	1t	1.5t
S355JR	355以上	470~630	22				1t	1.5t	1.5t

## 3.1.8 AS/NZS 1594 熱軋一般鋼材 HRC and Plate

種類 符號	化 學 成 份 %											
	C	Si	Mn	P	S	Cr	Ni	Cu	Al	Ti	CEQ	合金 限制
HA200	0.15 以下	0.35 以下	0.60 以下	0.030 以下	0.030 以下	0.15 以下	0.15 以下	0.15 以下	0.1 以下	0.04 以下	0.29 以下	1
HA250	0.20 以下	0.35 以下	1.20 以下	0.040 以下	0.030 以下	0.25 以下	0.25 以下	0.25 以下	0.1 以下	0.04 以下	0.39 以下	1
HA300	0.20 以下	0.35 以下	1.60 以下	0.040 以下	0.030 以下	0.25 以下	0.25 以下	0.25 以下	0.1 以下	0.04 以下	0.39 以下	1
HA350	0.20 以下	0.35 以下	1.60 以下	0.040 以下	0.030 以下	0.25 以下	0.25 以下	0.25 以下	0.1 以下	0.04 以下	0.44 以下	2

1. Nb+V 0.03%以下。 2. V 0.1以下 Nb+V+Ti 0.15%以下。

種類符號	拉 伸 試 驗				彎 曲 試 驗		
	降伏強度 N/mm <sup>2</sup>	抗拉強度 N/mm <sup>2</sup>	伸長率(厚度tmm)		厚度 (t) mm		
			t≤3	t>3	t≤3	3<t≤5	5<t
HA200	200以上	300以上	24	28	0	t	t
HA250	250以上	350以上	22	26	t	t	2t
HA300	300以上	400以上	20	24	t	2t	2t
HA350	350以上	430以上	18	22	2t	2t	3t

1. 劃線長度50mm





## 3.1.9 AS/NZS 3678 結構用鋼 Plate and HRC

種類 符號	化 學 成 份 %											
	C	Si	Mn	P	S	Cr	Ni	Cu	Al	Ti	CEQ	Nb+V
G200	0.15 以下	0.35 以下	0.60 以下	0.03 以下	0.03 以下	0.3 以下	0.5 以下	0.4 以下	0.1 以下	0.04 以下	0.25 以下	0.03 以下
G250	0.22 以下	0.55 以下	1.70 以下	0.04 以下	0.03 以下	0.3 以下	0.5 以下	0.4 以下	0.1 以下	0.04 以下	0.44 以下	0.03 以下
G300	0.22 以下	0.55 以下	1.70 以下	0.04 以下	0.03 以下	0.3 以下	0.5 以下	0.4 以下	0.1 以下	0.04 以下	0.44 以下	0.03 以下
G350	0.22 以下	0.55 以下	1.70 以下	0.04 以下	0.03 以下	0.3 以下	0.5 以下	0.4 以下	0.1 以下	0.04 以下	0.48 以下	0.15 以下

種類 符號	拉 伸 試 驗						彎 曲 試 驗			
	降伏強度(厚度tmm)				抗拉 強度	伸長率 %	t≤6	6< t≤10	10< t≤20	20< t≤50
	t≤8	8<t≤12	12<t≤20	20<t≤32						
G200	200	200	-	-	300	24	0.5t	1.0t	1.5t	-
G250	280	260	250	250	410	22	1.0t	1.5t	2.0t	4t
G300	320	310	300	280	430	22	1.0t	1.5t	2.0t	4t
G350	360	360	350	340	450	21	1.5t	2.0t	2.5t	10t

## 3.1.13 ASTM A572-04 加銻鈣高強度低合金用鋼 Plate

種類 符號	化 學 成 份 %						
	C	Si	Mn	P	S	TYPE 1	TYPE 3
						Nb	Nb
Grade 42	0.21以下	0.40以下	1.35以下	0.04以下	0.05以下	0.005~0.05	0.005~0.05
Grade 50	0.23以下	0.40以下	1.35以下	0.04以下	0.05以下	0.005~0.05	0.005~0.05
Grade 55	0.25以下	0.40以下	1.35以下	0.04以下	0.05以下	0.005~0.05	0.005~0.05

種類符號	拉 伸 試 驗			
	降伏強度	抗拉強度	伸長率%	試片
Grade 42	290 以上	415 以上	20 以上	用GL=8試片
Grade 50	345以上	450以上	18以上	
Grade 55	380以上	485以上	17以上	

## 3.1.14 ASTM A709 橋樑結構用鋼 Plate

種類 符號	化 學 成 份 %						
	C	Si	Mn	P	S	TYPE 1	TYPE 3
						Nb	Nb
Grade 36	0.25以下	0.40以下	-	0.04以下	0.05以下	-	-
Grade 50	0.23以下	0.40以下	0.8~1.35	0.04以下	0.05以下	0.005~0.05	0.005~0.05

1. Mn / C大於2。

種類 符號	拉 伸 試 驗			
	降伏強度	抗拉強度	伸長率%	試片
Grade 36	250 以上	400~550	20 以上	GL=8
Grade 50	345以上	450以上	18以上	GL=8

## 3.2.3 JIS G3193 熱軋鋼板、鋼片、鋼捲厚度許可差表

厚度(t)	寬度(w)	w < 1600
t < 1.25		±0.16
1.25 ≤ t < 1.60		±0.18
1.60 ≤ t < 2.00		±0.19
2.00 ≤ t < 2.50		±0.20
2.50 ≤ t < 3.15		±0.22
3.15 ≤ t < 4.00		±0.24
4.00 ≤ t < 6.00		±0.45
6.00 ≤ t < 10.0		±0.55
10.0 ≤ t < 25.0		±0.55
25.0 ≤ t < 40.0		±0.65

## 3.2.4 JIS G3193 熱軋鋼板、鋼片、鋼捲寬度許可差表

寬度 (mm)	許可差 (軋邊)
600 ≤ w < 1000	0~25
1000 ≤ w < 1250	0~30
1250 ≤ w < 1600	0~35





### 3.2 常用規格尺寸許可差 Tolerances

#### 3.2.1 JIS G3131 熱軋鋼板、鋼片、鋼捲厚度許可差表

JIS G3131 Thickness tolerances of Hot-Rolled steel sheets & coils

單位Unit : mm

厚 度 thickness	寬 度 Width	1199以下 Under 1199	1200~1499	1500~1799
1.59以下 Under 1.59		± 0.14	± 0.15	± 0.16(*1)
1.60~1.99		± 0.16	± 0.17	± 0.18
2.00~2.49		± 0.17	± 0.19	± 0.21
2.50~3.14		± 0.19	± 0.21	± 0.24
3.15~3.99		± 0.21	± 0.23	± 0.26
4.00~4.99		± 0.24	± 0.26	± 0.28
5.00~5.99		± 0.26	± 0.28	± 0.29
6.00~7.99		± 0.29	± 0.30	± 0.31
8.00~9.99		± 0.32	± 0.33	± 0.34
10.0~12.49		± 0.35	± 0.36	± 0.37
12.5~14.0		± 0.38	± 0.39	± 0.40

註：\*1. 本表許可差值適用之寬度上限僅到1550mm。

The table applies to the width less than 1550 mm.

2. 本表適用於SPHC、SPHD等鋼種。

The table applies to the SPHC, SPHD grade.

3. 厚度應於距離邊緣20mm以上之任意點測定之。

Thickness shall be measured at point 20 mm or apart from both edge.

4. 本表不適用於鋼捲頭尾兩端不規則部份。

The table do not apply to the irregular parts of coil tail and head.



## 3.2.2 JIS G3132 熱軋鋼捲厚度許可差表 (適用於SPHT1 ~ SPHT3)

JIS G3132 Thickness tolerance of Hot-Rolled coils ( apply for SPHT1 ~ SPHT3 )

單位Unit : mm

厚度 thickness	寬度 Width	1199以下 Under 1199	1200~1499	1500~1799
1.59以下 Under 1.59		± 0.14	± 0.15	± 0.16(*1)
1.60~1.99		± 0.16	± 0.17	± 0.18
2.00~2.49		± 0.17	± 0.19	± 0.21
2.50~3.14		± 0.19	± 0.21	± 0.24
3.15~3.99		± 0.21	± 0.23	± 0.26
4.00~4.99		± 0.24	± 0.26	± 0.28
5.00~5.99		± 0.26	± 0.28	± 0.29
6.00~7.99		± 0.29	± 0.30	± 0.31
8.00~9.99		± 0.32	± 0.33	± 0.34
10.0~12.49		± 0.35	± 0.36	± 0.37
12.5~13.0		± 0.38	± 0.39	± 0.40

註：\*1. 本規格許可差值適用之寬度上限僅到1550mm。

The table applies to the width less than 1550 mm.

2. 厚度應於距離邊緣20mm以上之任意點測定之。

Thickness shall be measured at point 20 mm or apart from both edge.

3. 本表不適用於鋼捲頭尾兩端不規則部份。

The table do not apply to the irregulae parts of coil tail and head.



## 3.2.5 JIS G3193 熱軋鋼板、鋼片長度許可差表

長度 (L) mm	許可差
630mm以下	0~+25
630mm以上	0~+長度0.5%

## 3.2.6 JIS G3193 熱軋鋼板、鋼片平坦度許可差表

厚度(t) \ 寬度(w)	w < 1250	1250 ≤ w < 1600
t < 1.60	18以下	20以下
1.60 ≤ t < 3.15	16以下	18以下
3.15 ≤ t < 4.00	16以下	16以下
4.00 ≤ t < 6.00	14以下	14以下
6.00 ≤ t < 10.0	13以下	13以下
10.0 ≤ t < 25.0	12以下	12以下
25.0 ≤ t < 40.0	9以下	9以下

## 3.2.7 ASTM A6, A568及A635尺寸及其許可差適用範圍表

單位Unit : mm

厚度(t) \ 寬度(w)	720 ≤ w < 1220	1220 ≤ w ≤ 1650
1.12 ≤ t < 4.58	鋼捲：依A568 鋼片：依A568	鋼捲：依A568 鋼片：依A568
4.58 ≤ t < 5.85	鋼捲：依A568 鋼片：依A568	鋼捲：依A635 鋼片：依A6
5.85 ≤ t ≤ 12.7	鋼捲：依A635 鋼片：依A6	鋼捲：依A635 鋼片：依A6

- 註：1. A568適用於A1011, A1018等規格。  
 2. A635適用於A1011, A1018等規格之厚板 (Heavy-Thickness) 鋼捲。  
 3. A6適用於A36, A1018等規格。



## 3.2.8 ASTM A568 熱軋碳鋼鋼片、鋼捲厚度許可差表

單位Unit : mm

厚度 thickness	寬度 Width	$509 \leq w < 1017$	$1017 \leq w < 1220$	$1220 \leq w < 1525$
$1.12 \leq t < 1.31$		$\pm 0.12$	$\pm 0.12$	-
$1.31 \leq t < 1.45$		$\pm 0.12$	$\pm 0.15$	$\pm 0.15$
$1.45 \leq t < 1.81$		$\pm 0.15$	$\pm 0.15$	$\pm 0.17$
$1.81 \leq t < 2.49$		$\pm 0.17$	$\pm 0.17$	$\pm 0.17$
$2.49 \leq t < 4.58$		$\pm 0.17$	$\pm 0.20$	$\pm 0.20$
$4.58 \leq t \leq 5.84$		$\pm 0.20$	$\pm 0.22$	-

- 註：1. 本表適用於ASTM A1011, A1018等規格。  
 2. 本表係由英制換算而得(1 in=25.4mm)，以嚴於原英制值為原則。  
 3. 厚度的測量：(A)軋邊者應於距邊19mm以上之任意點測定之。  
 (B)切邊者應於距邊9.5mm以上之任意點測定之。  
 4. 本表不適用於軋邊鋼捲頭尾兩端不規則部份。

## 3.2.9 ASTM A568、A635熱軋鋼片、鋼捲寬度許可差表

寬度 (w)	許 可 差	
	軋 邊	
	碳 鋼	高強度低合金鋼
$890 \leq w < 1220$	+28 -0	+31 -0
$1220 \leq w < 1271$		
$1271 \leq w < 1525$	+38 -0	+38 -0
$1525 \leq w < 1652$		+41 -0

- 註：1. 本表適用於ASTM A1011, A1018等規格。  
 2. 本表由英制換算而得(1 in=25.4mm)，以嚴於原英制值為原則。  
 3. 本表不適用於軋邊鋼捲頭尾兩端不規則部份。



## 3.2.10 ASTM A568 熱軋鋼片長度許可差表

單位Unit : mm

長度(L)	$762 \leq L < 1525$	$1525 \leq L < 3049$	$3049 \leq L < 3964$	$3964 \leq L < 4878$	$4878 \leq L < 6097$	$6097 \leq L \leq 7620$
許可差	+12.7 0	+19.0 0	+25.4 0	+31.7 0	+38.1 0	+44.4 0

- 註：1. 本表適用於ASTM A1011, A1018等規格。  
2. 本表由英制換算而得(1 in=25.4mm)，以嚴於原英制值為原則。

## 3.2.11 ASTM A635 熱軋碳鋼鋼捲厚度許可差表

單位Unit : mm

厚度(t) \ 寬度(w)	$509 \leq w < 1017$	$1217 \leq w < 1220$	$1220 \leq w < 1525$
$4.57 \leq t < 5.84$	-	-	$\pm 0.25$
$5.84 \leq t < 7.96$	$\pm 0.27$	$\pm 0.30$	$\pm 0.30$
$7.96 \leq t < 9.53$	$\pm 0.30$	$\pm 0.33$	$\pm 0.35$
$9.53 \leq t \leq 12.7$	$\pm 0.35$	$\pm 0.35$	$\pm 0.38$

- 註：1. 本表適用於ASTM A1011, A1018等規格。  
2. 本表由英制換算而得(1 in=25.4mm)，以嚴於原英制值為原則。  
3. 厚度的測量：(A)軋邊者應於距邊19mm以上之任意點測定之。  
(B)切邊者應於距邊9.5mm以上之任意點測定之。  
4. 本表不適用於軋邊鋼捲頭尾兩端不規則部份。

## 3.2.12 ASTM A6 熱軋鋼板厚度許可差表

單位Unit : mm

厚度(t) \ 寬度(w)	$1200 \leq w \leq 1600$
$4.58 \leq t < 25.4$	+0.76 -0.25

- 註：1. 本表適用於ASTM A36, A1011等規格鋼板。  
2. 本表由英制換算而得(1 in=25.4mm)，以嚴於原英制值為原則。  
3. 厚度須在距軋延方向邊緣9.5至20mm處測量。  
4. 若厚度在註3以外位置測量，其上限許可差可依表列值增加75%。

## 3.2.13 ASTM A6 熱軋鋼板寬度、長度許可差表

單位Unit : mm

長度(L)	寬度(w)	寬度公差 (t : 厚度)	長度公差 (t : 厚度)
		軋邊	$9.53 \leq t \leq 15.87$
$762 \leq L < 3048$	$889 \leq w < 1270$	+31 0	+15 -6
	$1270 \leq w < 1524$	+38 0	+15 -6
$3048 \leq L < 6096$	$889 \leq w < 1270$	+31 0	+22 -6
	$1270 \leq w < 1524$	+38 0	+22 -6
$6096 \leq L < 7620$	$889 \leq w < 1270$	+31 0	+28 -6
	$1270 \leq w < 1524$	+38 0	+28 -6

註：1. 本表適用於ASTM A36，A1011等規格鋼板。

2. 本表由英制換算而得(1 in=25.4mm)，以嚴於原英制值為原則。





## 3.2.14 歐規EN 10025-2厚度公差

單位Unit : mm

厚度 \ 等級	A	B	C	D
3~5	-0.4~+0.8	-0.3~+0.9	0~1.2	-0.6~+0.6
5~8	-0.4~+1.1	-0.3~+1.2	0~1.5	-0.75~+0.75
8~15	-0.5~+1.2	-0.3~+1.4	0~1.7	-0.85~+0.85
15~25	-0.6~+1.3	-0.3~+1.6	0~1.9	-0.95~+0.95

## 3.2.15 歐規EN 10025-2寬度公差

600~2000	0~+20mm
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## 3.2.16 歐規EN 10025-2長度公差

小於4000	0~+20mm
4000~6000	0~+30mm
6000~8000	0~+40mm
8000~10000	0~+50mm
10000~15000	0~+75mm

## 3.2.17 歐規EN 10025-2平坦度公差

厚度mm \ 降伏.寬度	YS < 460MPA
	2000MM
3~5	14
5~8	12
8~15	11
15~25	10
25~32	9

## 3.2.18 歐規EN 10025-2弧形度

Edger camber 0.2%

## 3.2.19 歐規EN 10025-2直角度

不能超過寬度1%

## 3.2.20 澳規AS/NZS 1365 : 1996鋼板厚度公差

單位Unit : mm

寬度 \ 厚度	13 < t ≤ 18	18 < t ≤ 22	22 < t ≤ 32
1600mm ↓	0.55	0.60	0.70

## 3.2.21 澳規AS/NZS 1365 : 1996鋼板寬度公差

單位Unit : mm

寬度 \ 厚度	t < 16	16 ≤ t ≤ 32
1600mm ↓	0 ~ +20	0 ~ +25

## 3.2.22 澳規AS/NZS 1365 : 1996鋼板長度公差

單位Unit : mm

寬度 \ 厚度	t < 25	25 ≤ t ≤ 32
All	0 ~ +30	0 ~ +40

## 3.2.23 澳規AS/NZS 1365 : 1996鋼板平坦度公差

單位Unit : mm

寬度 \ 厚度	12 < t ≤ 25	25 < t ≤ 32
< 1500	6	6
1500 ≤ w < 1800	8	8

## 3.2.24 澳規AS/NZS 1365 : 1996鋼板弧形度

Edger camber 0.3%

## 3.2.25 澳規AS/NZS 1365 : 1996鋼板直角度

不能超過寬度1%





## 熱軋鋼捲 Hot-Rolled Coil

材質		厚度mm \ 寬度mm	900~1220	900~1250	900~1400	900~1520
JIS G3131	SPHC	1.20mm~1.29mm				
JIS G3101	SS330					
JIS G3132	SPHT-1	1.30mm~1.90mm				
	SPHT-2					
ASTMA570	Gr.30 , Gr.33 , Gr.36	1.91mm~2.49mm				
AS1594	HA250	2.50mm~12.0mm				

材質		厚度mm \ 寬度mm	900~1219	900~1400	900~1520
JIS G3101	SS400	1.75mm~1.99mm			
JIS G3106	SM400A				
	SM400B				
JIS G3116	SG255	2.00mm~2.80mm			
JIS G3136	SN400A				
	SN400B				
JIS G3132	SPHT-3	2.81mm~12.0mm			
ASTM A570	Gr.40				
EN 10025	S275JR				
AS 1594	HA300				

材質		厚度mm \ 寬度mm	900~1090	900~1520
JIS G3101	SS490	2.25mm~2.99mm		
JIS G3106	SM490A			
	SM490B			
JIS G3116	SG295			
JIS G3132	SPHT-4	3.00mm~12.0mm		
JIS G3136	SN490B			
ASTM A570	Gr.50			
EN 10025	S355JR			
AS 1594	HA350			

註：非定呎及高強度鋼種請與業務單位接洽，謝謝！！





## 熱軋鋼板 PLATE

材質		厚度mm	寬度mm	長度mm
JIS	SS400	15.0mm~32.0mm	900mm~1530mm	3048mm~12192mm
	SS490			
	SM400A			
	SM400B			
	SM490A			
	SM490B			
	SN400A			
	SN400B			
AS1594	HA250			
	HA300			
	HA350			
ASTM	A36			
ASTM A572	Gr.42			
	Gr.50			
ASTM A709	Gr.36			
	Gr.45			

註：非定呎，厚度32mm，及SN490A.B 請與業務單位連繫，謝謝！！



## 內銷鋼捲

 尚承鋼鐵股份有限公司 Shang Chen Steel Co., Ltd.			
品名規格 PRODUCT SPEC.	HRC , JIS G3101 SS400		
尺寸 SIZE.	6.00mmX1524mm	產地 ORIGIN	Taiwan
重量 WEIGHT	N-W 22010KG	G-W	22015KG
鋼捲編號 COIL NO	54050671	客戶 CUSTOMER	
爐號 HEAT NO	98648	目的地 DESTINATION	
備註 REMARK	0108084		

## 外銷鋼捲

 尚承鋼鐵股份有限公司 Shang Chen Steel Co., Ltd.			
品名規格 PRODUCT SPEC.	HOT ROLLED STEEL SHEET IN COILS JIS G3131 SPHC		
尺寸 SIZE.	2.00mmX1250mm	產地 ORIGIN	Taiwan
重量 WEIGHT	N-W 19420KG	G-W	19425KG
鋼捲編號 COIL NO	53690431	客戶 CUSTOMER	
爐號 HEAT NO	98741	目的地 DESTINATION	
備註 REMARK	0107849 S.M:CHINH DAI /HAIPHONG /NO. /MADE IN TAIWAN		

## 外銷鋼板

 尚承鋼鐵	品名	NI79340 HOUSTON	尺寸	3/4" X 48" X 120"
	規格	6148005A / 5N973 / TAIWAN		556kg / ASTM A36



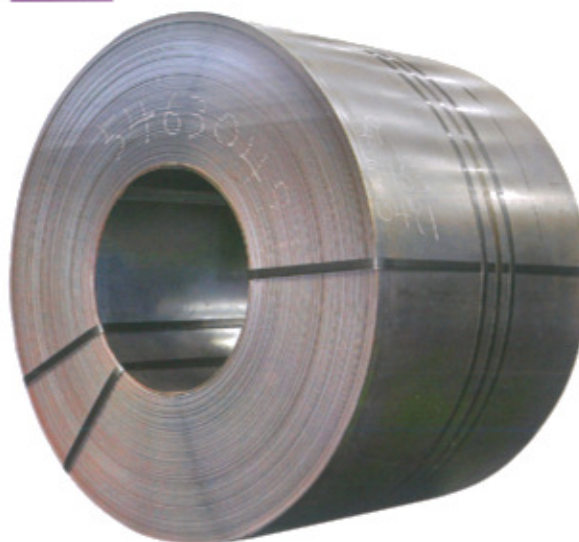
## 內銷鋼捲

3×2



## 外銷鋼捲

3×3



## 外銷鋼板

包裝 Plate



裸包 Plate





## 6. 單位換算 Conversion Factor

長度 Length	ft	in	mm	m
	1	12	304.8	0.3048
	0.08333	1	25.4	0.0254
	0.003281	0.03937	1	0.001

重量 Weight	1kg = 2.20462 lb
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力 Force	1kgf = 9.80665 N
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強度 Stress	Ksi ( = 1,000 psi)	psi	kgf/mm <sup>2</sup>	N/mm <sup>2</sup> ( = MPa)
	1	1000	0.703070	6.89476
	0.001	1	7.03070 x 10 <sup>-4</sup>	6.89476 x 10 <sup>-3</sup>
	1.42233	1422.33	1	9.80665
	0.145038	145.038	0.101972	1

能量(衝擊值) Absorbed Energy	ft - lbf	kgf - m	N - m ( = Joule)
	1	0.138255	1.35582
	7.23301	1	9.80665
	0.737562	0.101972	1

### 理論質量計算公式

鋼板理論質量	質量(kg) = 厚度(mm) x 寬度(m) x 長度(m) x 7.85
	質量(kg) = 厚度(mm) x 寬度(mm) x 長度(mm) x 7.85 x 10 <sup>-6</sup>

## 7.內銷訂購需提供之資料

需提供之項目		例如
1.	產品別	熱軋粗鋼捲(HRB) 熱軋鋼捲(HRC) 熱軋鋼板(HRP)
2.	規格材質	JIS G3131 SPHC
3.	尺寸(厚×寬×長)	鋼捲 2.00mm×1219mm 鋼板 25.00mm×1524mm×12192mm
4.	訂購量(噸)	1,000MT
5.	單重(噸)	7-12MT 15-22MT
6.	最終用途	製管用
7.	特殊需求	有需求時註明

- 一、本產品手冊僅供參考，規格部份請以各規格協會出版之規格書為準，標記與包裝內容則以本公司實際狀況為準，若有變動恕不另行通知；訂貨時，可產製規格與尺寸請再確認詳細狀況。
- 二、最小訂購量及交貨期，請洽本公司營業處。
- 三、連絡電話：業務部：(07)8716911轉123、124











MCC	MCC Category 1 - Quality	MCC Category 2 - Form	MCC Category 3 - Surface Condition	MCC Category 4- Standard/ Grade	MCC Category 5- Thickness (BMT)	MCC Category 6 - Width
P-C-A-1-T1-W1	P	C	A	1	T1	W1
P-C-A-1-T1-W2	P	C	A	1	T1	W2
P-C-A-1-T2-W2	P	C	A	1	T2	W2
P-C-A-1-T3-W2	P	C	A	1	T3	W2
P-C-PI-1-T1-W2	P	C	PI	1	T1	W2
P-C-PI-1-T2-W2	P	C	PI	1	T2	W2
P-C-PI-1-T3-W2	P	C	PI	1	T3	W2
P-C-PI-1-T4-W1	P	C	PI	1	T4	W1
P-C-PI-1-T4-W2	P	C	PI	1	T4	W2
P-S-A-1-T1-W2	P	S	A	1	T1	W2
P-S-A-1-T2-W2	P	S	A	1	T2	W2
P-S-A-1-T3-W2	P	S	A	1	T3	W2
P-S-PI-1-T3-W2	P	S	PI	1	T3	W2

MCC - Sales	MCC Category 1 - Quality	MCC Category 2 - Form	MCC Category 3 - Surface Condition	MCC Category 4- Standard/ Grade	MCC Category 5- Thickness (BMT)	MCC Category 6 - Width
N-C-A-1-T1-W2	N	C	A	1	T1	W2
N-C-A-1-T2-W2	N	C	A	1	T2	W2
N-C-A-1-T3-W2	N	C	A	1	T3	W2
N-C-A-5-T1-W1	N	C	A	5	T1	W1
N-C-A-5-T1-W2	N	C	A	5	T1	W2
N-C-A-5-T2-W2	N	C	A	5	T2	W2
N-C-A-5-T3-W1	N	C	A	5	T3	W1
N-C-A-5-T3-W2	N	C	A	5	T3	W2
N-C-PI-1-T1-W2	N	C	PI	1	T1	W2
N-C-PI-1-T2-W2	N	C	PI	1	T2	W2
N-C-PI-1-T3-W2	N	C	PI	1	T3	W2
N-C-PI-5-T1-W1	N	C	PI	5	T1	W1
N-C-PI-5-T1-W2	N	C	PI	5	T1	W2
N-S-A-1-T3-W2	N	S	A	1	T3	W2
P-C-A-1-T1-W2	P	C	A	1	T1	W2
P-C-A-1-T2-W1	P	C	A	1	T2	W1
P-C-A-1-T2-W2	P	C	A	1	T2	W2
P-C-A-1-T3-W1	P	C	A	1	T3	W1
P-C-A-1-T3-W2	P	C	A	1	T3	W2
P-C-A-2-T3-W2	P	C	A	2	T3	W2
P-C-A-5-T1-W2	P	C	A	5	T1	W2
P-C-A-5-T2-W2	P	C	A	5	T2	W2
P-C-A-5-T3-W1	P	C	A	5	T3	W1
P-C-A-5-T3-W2	P	C	A	5	T3	W2
P-C-PI-1-T1-W2	P	C	PI	1	T1	W2
P-C-PI-1-T2-W1	P	C	PI	1	T2	W1
P-C-PI-1-T2-W2	P	C	PI	1	T2	W2
P-C-PI-1-T3-W2	P	C	PI	1	T3	W2
P-C-PI-5-T1-W2	P	C	PI	5	T1	W2
P-C-PI-5-T2-W2	P	C	PI	5	T2	W2
P-C-PI-5-T3-W1	P	C	PI	5	T3	W1
P-C-PI-5-T3-W2	P	C	PI	5	T3	W2
P-S-A-1-T3-W2	P	S	A	1	T3	W2