



Exporter Questionnaire

Case number: 499

Product: Hollow Structural Steel Sections

From: Japan, Republic of Korea (Korea),
Taiwan (except for exports by Feng Hsin
Steel Co Ltd) and the Kingdom of
Thailand (Thailand)

Review period: 1 January 2018 to 31 December 2018

Response due by: **11 February 2019**

Case manager: Jukka Mäntynen

Phone: + 61 3 8539 2428

Return completed questionnaire to: investigations2@adcommission.gov.au

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

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INSTRUCTIONS

Why you have been asked to fill out this questionnaire?

The Anti-Dumping Commission (the Commission) is conducting a Review of Anti-dumping measures into hollow structural steel sections exported to Australia from the Republic of Korea, the Kingdom of Thailand, Taiwan (except for exports by Feng Hsin Steel Co Ltd) and Japan.

The Commission will use the information you provide to determine normal values and export prices over the Review period (the period). This information will determine whether hollow structural steel sections are dumped.

If you do not manufacture the goods

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

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Responses to the exporter questionnaire should be lodged by email listed on the cover page. In submitting the response to the exporter questionnaire, you must answer all questions, include all attachments and spreadsheets, and provide a non-confidential version of your response to this exporter questionnaire.

If your response to this exporter questionnaire contains major deficiencies that, in the Commissioner's view, cannot be quickly and easily rectified in a further response, then your company may be deemed as an uncooperative exporter.

Verification of the information that you supply

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

The verification visit 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.

Any verification visit typically commences approximately 2 to 4 weeks after the due date of the response to the exporter questionnaire. To assist with planning of a verification visit, please contact the case manager as soon as possible for a potential verification date to be scheduled.

Verification is usually conducted over 4 days. However, in complex cases, a verification visit may be scheduled over 5 days. A verification visit 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 visit.

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 visit, which details the outcomes of the visit. 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.

The Commission may elect to undertake an alternative verification methodology than an on-site verification to satisfy itself of the completeness, relevance and accuracy of the data.

For information on the Commission's verification procedures, refer to Anti-Dumping Notice No. 2016/30 available on the Commission's website.

Important instructions for preparing your response

- All questions in this exporter questionnaire must be completed. If a question is not applicable to your situation, please answer the question with "Not Applicable" and provide an explanation as to why.
- All questions must be answered in English. An English translation must be provided for documents not originally in English.
- Clearly identify all units of measurement (e.g. KG) and currencies (e.g. AUD) used. Apply the same measurement consistently throughout your response to the questionnaire.
- Label all attachments to your response according to the section of the questionnaire it relates to (e.g. label the chart of accounts as Attachment A-5.6)
- 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.

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- You must retain all worksheets used in answering the questionnaire. Be prepared to provide these worksheets during the Commission's verification of your data.
- If you cannot present electronic data in the requested format contact the case officer as soon as possible.
- Where possible, electronic data should be emailed or shared with the Commission via SIGBOX, a secure online document repository. Please contact the case manager to request access to SIGBOX if required.

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CHECKLIST

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

Section	Please tick if you have responded to all questions
Section A Company information	<input checked="" type="checkbox"/>
Section B Export sales to Australia	<input checked="" type="checkbox"/>
Section C Exported goods & like goods	<input checked="" type="checkbox"/>
Section D Domestic sales	<input checked="" type="checkbox"/>
Section E Due allowance	<input checked="" type="checkbox"/>
Section F Third country sales	<input checked="" type="checkbox"/>
Section G Cost to make and sell	<input checked="" type="checkbox"/>
Exporter's declaration	<input checked="" type="checkbox"/>
Non-confidential version of this response	<input checked="" type="checkbox"/>

Attachments	Please tick if you have provided spreadsheet
B-2 Australian sales	<input checked="" type="checkbox"/>
B-4 Upwards sales	<input checked="" type="checkbox"/>
B-5 Upwards selling expenses	<input checked="" type="checkbox"/>
D-2 Domestic sales	<input checked="" type="checkbox"/>
F-2 Third country sales	<input checked="" type="checkbox"/>
G-3 Domestic CTM	<input checked="" type="checkbox"/>
G-4.1 SG&A listing	<input checked="" type="checkbox"/>
G-4.2 Dom SG&A calculation	<input checked="" type="checkbox"/>
G-5 Australian CTM	<input checked="" type="checkbox"/>
G-7.2 Raw material CTM	<input checked="" type="checkbox"/>
G-7.4 Raw material purchases	<input checked="" type="checkbox"/>
G-8 Upwards costs	<input checked="" type="checkbox"/>

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GOODS UNDER CONSIDERATION / GOODS SUBJECT TO ANTI-DUMPING MEASURES

The goods under consideration (the goods) i.e. the goods exported to Australia, allegedly at dumped prices are hollow structural steel sections.

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

Hot rolled structural steel sections in the following shapes and sizes, whether or not containing alloys:

- *universal beams (I sections), of a height greater than 130mm and less than 650mm;*
- *universal columns and universal bearing piles (H sections), of a height greater than 130mm and less than 650mm;*
- *channels (U sections and C sections) of a height greater than 130mm and less than 400mm; and*
- *equal and unequal angles (L sections), with a combined leg length of greater than 200mm.*

Sections and/or shapes in the dimensions described above, that have minimal processing, such as cutting, drilling or painting do not exclude the goods from coverage of the investigation.

Excluded goods

The measures do not apply to the following goods:

- *hot rolled 'T' shaped sections, sheet pile sections and hot rolled merchant bar shaped sections, such as rounds, squares, flats, hexagons, sleepers and rails; and*
- *sections manufactured from welded plate (e.g. welded beams and welded columns).*

Tariff classification

Goods identified as hot rolled non-alloy steel sections, as per the shapes and sizes described above, are classified to the following tariff subheadings in schedule 3 to the *Customs Tariff Act 1995*:

- 7216.31.00 statistical code 30 (channels — U and C sections);
- 7216.32.00 statistical code 31 (universal beams — I sections);
- 7216.33.00 statistical code 32 (universal column and universal bearing piles — H sections); and
- 7216.40.00 statistical code 33 (equal and unequal angles — L sections).

Goods identified as hot rolled alloy steel sections, as per the shapes and sizes described above, are classified to tariff subheading 7228.70.00 (statistical codes 11 and 12) in schedule 3 of the *Customs Tariff Act 1995*.

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Model Control Code structure

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
Prime	Prime	P	Mandatory	Not applicable	Yes
	Non-prime	N			
Shape	Universal Beams ('I' sections)	I	Mandatory	Mandatory	Yes
	Universal Columns and Universal Bearing Piles ('H' sections)	H			
	Channels ('U' or 'C' sections)	C			
	Angles (Equal and Unequal Angle sections)	A			
Minimum yield strength	Less than 265 MPa	A	Mandatory	Mandatory	Yes
	Greater than or equal to 265 MPa	B			
Tensile strength	Less than 400 MPa	A	Optional	Optional	No
	Greater than or equal to 400 MPa and less than 450 MPa	B			
	Greater than or equal to 450 MPa and less than 500 MPa	C			
	Greater than or equal to 500 MPa	D			
Thickness	Minimum cross-sectional thickness less than 11mm	1	Optional	Optional	No
	Minimum cross-sectional thickness greater than or equal to 11mm	2			
Dimension	Beam or section height less than 230 mm	S	Optional	Optional	No
	Beam or section height equal to or greater than 230 mm	L			
Weldability	Carbon equivalent value specified in relevant standard	Y	Optional	Optional	No
	Carbon equivalent value not specified in relevant standard	N			

Prime refers to steel that is of acceptable quality for the application for which it is intended and not of some lower level of quality such as *defective*.

Shape refers to section such as beam, column, channel or angle.

Minimum yield strength refers to steel made to a standard which explicitly specifies minimum yield strength.

Tensile strength refers to minimum tensile strengths.

Thickness refers to the minimum thickness of flanges or webs.

Dimension refers to beam, column, channel or angle height.

Weldability refers to steel made to a standard which explicitly specifies a maximum carbon equivalent value.

As an example of how goods will be classified using only the mandatory categories of this MCC structure: Prime 'I' section Universal Beam with minimum yield strength of 400 MPa would have an MCC of P-I-B.

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

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

SECTION A COMPANY INFORMATION

A-1 Company representative and location

1. Please nominate a contact person within your company:
Name: Jeffrey Huang (CHIN YAO, HUANG)
Position in the company: Marketing Manager
Telephone: 886-0-7980060
E-mail address: sales@tssteel.com.tw/Jeffrey@tssteel.com.tw/ting@tssteel.com.tw
2. If you have appointed a representative, provide the their contact details:
Name:
Address:
Telephone:
E-mail address:

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

3. Please provide the location of the where the company's financial records are held.
Address : NO.6, GONG 6TH RD., INDUSTRIAL PARK, SHENGANG TOWNSHIP, CHANGHUA COUNTY 50971, TAIWAN (R.O.C.)
4. Please provide the location of the where the company's production records are held.
Address : NO.6, GONG 6TH RD., INDUSTRIAL PARK, SHENGANG TOWNSHIP, CHANGHUA COUNTY 50971, TAIWAN (R.O.C.)

A-2 Company information

1. What is the legal name of your business?
T S STEEL CO., LTD
2. Does your company trade under a different name and/or brand? If yes, provide details.
Not applicable
3. Was your company ever known by a different legal and/or trading name? If yes, provide details
Not applicable
4. Provide a list of your current board of directors and any changes in the last two years.

Board of Director Members Name	
[REDACTED]	
[REDACTED]	
[REDACTED]	
[REDACTED]	
[REDACTED]	
[REDACTED]	
[REDACTED]	

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
Not applicable
6. Is your company or parent company publically listed?
If yes, please provide:
(a) The stock exchange where it is listed; and

A-3 General accounting information

1. What is your financial accounting period?
January 1st to December 31st .
2. Are your financial accounts audited? If yes, who is the auditor?
EnWise CPAs & Co. 建智聯合會計師事務所
3. What currency are your accounts kept in?
NT DOLLARS & US DOLLARS
4. What is the name of your financial accounting system?
SIMIS SYSTEM
5. What is the name of your sales system?
SIMIS SYSTEM
6. What is the name of your production system?
SIMIS SYSTEM
7. If your financial accounting, sales and production systems are different, how do the systems interact? Is it electronically or manual? Please provide a detailed explanation and include diagrams.
We used same system
8. Do your accounting practices differ in any way from the generally accepted accounting principles in your country? If yes, please provide details.
No any different.
9. Have there been any changes to your accounting practices and/or policies over the last two years? If yes, please provide details.
No change over the last two years.

A-4 Financial Documents

1. Please provide the two most recently completed annual reports and/or financial statements for your company and any other related companies involved in the production and sale of the goods.
Please referred to 【Appendix -21】
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.
Please referred to 【Appendix - w22】
3. Does your company maintain different profit centres? If yes, provide profit & loss statements for the profit centre that the goods falls into for:
No, We don't maintain different profit centres in our system
 - (a) the most recent financial year; and
Not applicable
 - (b) the period.
Not applicable
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.
Not applicable

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5. Please provide a copy of your company's trial balance covering the most recent financial year.
Please referred to [【Appendix-w13-TS-trial balance】](#)
6. Please provide your company's chart of accounts
Please referred to [【Appendix-w3-TS-Chart of account】](#)

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

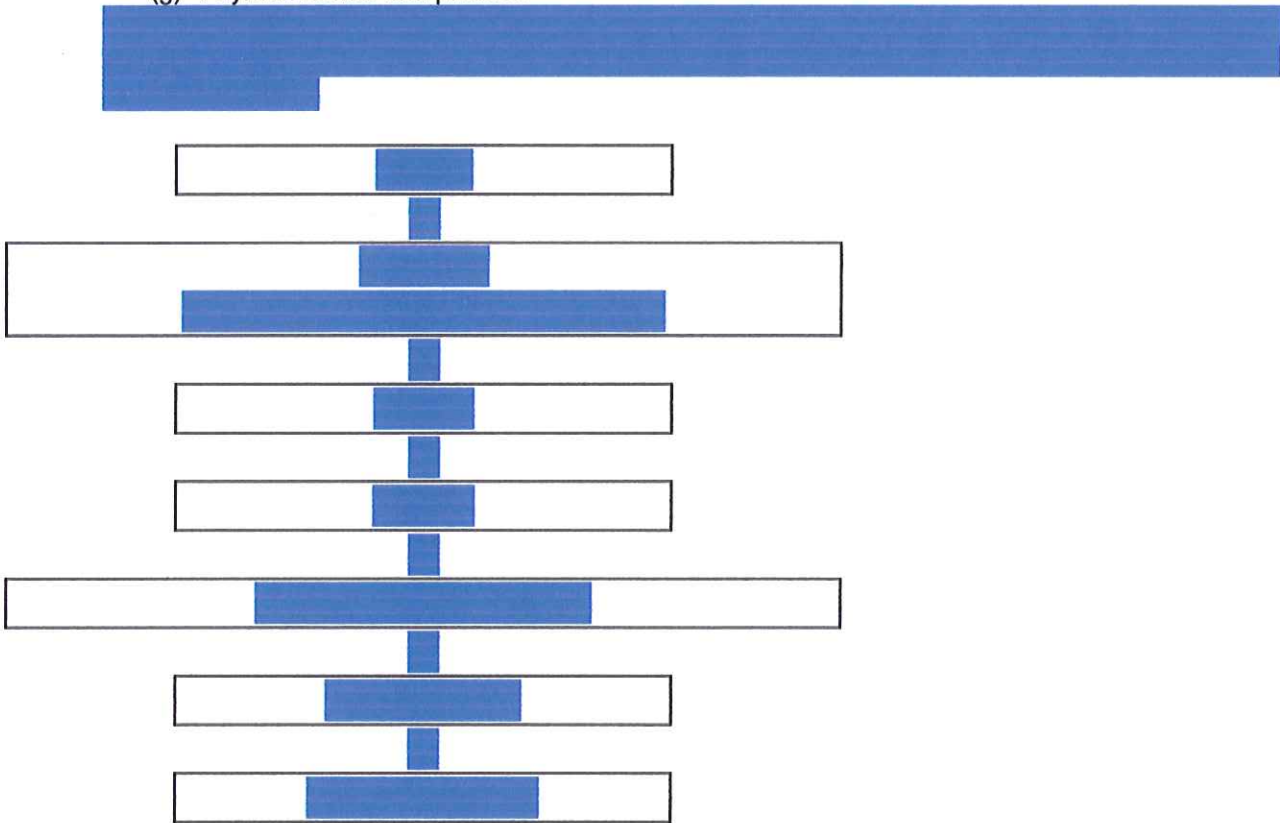
SECTION B EXPORT SALES TO AUSTRALIA

If your company exported low or no volumes of the goods to Australia during the review period, please contact the case manager as soon as possible. You may be required to complete this section (and G-5) as it relates to export sales to a country other than Australia. You may also be asked other supplementary questions. Extensions will not be granted as a result of delays in contacting the case manager in this regard.

B-1 Australian export sales process

1. Provide details (and diagrams if appropriate) of the export sales process of your company and any entities (e.g. agents) including:

- (a) Marketing and advertising activities
- (b) Price determination and/or negotiation process
- (c) Order placement process
- (d) Order fulfilment process and lead time
- (e) Delivery terms and process
- (f) Invoicing process
- (g) Payment terms and process



2. In what currency do you invoice your Australian customers? If it is not in your local currency:
We issue US dollars of invoice for Australian customers.

- (a) Do your customers pay you into a foreign currency denominated account? If yes, provide details;
No, the payment term is at sight L/C
- (b) Do you use forward contracts to lock in the foreign exchange rate relating to the export sales? If yes, provide details;
No, we don't used forward contracts to lock in the foreign exchange rate relating to the export sales
- (c) How is the exchange rate determined and how often is it updated in your accounting system?

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There is not.

3. Are there any Australian 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.
There is not .
4. If sales are in accordance with price lists or price extras list, provide copies of these lists.
Sales are not in accordance with price lists or price extras list.
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.
No, we offer same price for all customers
6. Did you provide on-invoice discounts and/or off-invoice rebates to any Australian customer or an associate of the customer in relation to the sale of the 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.
We didn't provide on-invoice discounts and/or off-invoice rebates to any Australian customer or an associate of the customer in relation to the sale of the goods 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 during the period? If yes, provide details of the credit/debit notes including the reasons the credit/debit notes were issued.
No, we didn't.
8. The invoice date will normally be taken to be the date of sale. If you are making a claim that a different date should be taken as the date of sale:
 - (a) What date are you claiming as the date of sale?
Date of export declaration is the date of sales
 - (b) Why does this date best reflect the material terms of sale?
The date is by the Customs to exercise control over general import and export goods.
The date is examination of goods and release of goods, are taken by the Customs to exercise control over general import and export goods.

B-2 Australian sales listing

1. Complete the worksheet named "B-2 Australian sales"
 - This worksheet lists all export sales (i.e. transaction by transaction) to Australia of the goods invoiced within the period.
 - If you have claimed in B-1.8 that the date of sale is one other than the invoice date, then add the sales within your claimed date of sale.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
 - If there are any direct selling expenses incurred in respect of the exports to Australia not listed in the spreadsheet, add a column. For example, if the delivery terms make you responsible for arrival of the goods at an agreed point within Australia (e.g. delivered duty paid), insert additional columns in the spreadsheet for all other costs incurred.
2. Provide a table listing the source of the data for each column in the export sales listing (B-2.1).
Please referred to [【 Appendix_w4_table list. B2-2】](#)

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

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- 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)

Please referred to [【 Appendix-w9 _TS-Australia sales document - \[REDACTED\] 】](#)

Please referred to [【 Appendix-w10 _TS-Australia sales document - \[REDACTED\] 】](#)

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

2. For each document, please annotate the documents or provide a table reconciling the details in the export listing (in B-2) to the source documents (in B-3.1).

Customer name	Invoice number	Invoice date	Date of sale	Order number	Please referred to
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

B-4 Reconciliation of sales to financial accounts

1. Please complete the worksheet named “B-4 Upwards sales” to demonstrate that the sales listing 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 (e.g. general ledgers, trial balances), other than those in A-5, B-2 and D-2, required to complete the “Upwards sales” worksheet. If the documents include spreadsheets, all formulas used must be retained.

Please referred to [【 Appendix - w22 & w23 】](#)

3. For any amount in the “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 F of the worksheet; and
- highlight or annotate the amount shown in the source document.

Descripton	Source Documents
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]

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 (e.g. general ledgers, trial balances), other than those in A-5, B-2 and D-2, required to complete the “Upwards SG&A” worksheet. If the documents include spreadsheets, all formulas used must be retained.

Please referred to [【 Appendix - w24 】](#)

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3. For any amount in the "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 F of the worksheet;
and
 - highlight or annotate the amount shown in the source document.

Description	Source Documents
[Redacted]	[Redacted]
[Redacted]	[Redacted]
[Redacted]	[Redacted]
[Redacted]	[Redacted]

SECTION C EXPORTED GOODS & LIKE GOODS

The Commission considers the MCC structure in and of itself is not likely to be commercially sensitive information. Any claim that disclosing the MCC information is confidential or would adversely affect your business or commercial interests must be raised by lodging a submission as soon as practicable, but no later than the time this questionnaire is due.

C-1 Models exported to Australia

1. Fully describe all of the goods your company exported to Australia during the period. Include specification details and any technical and illustrative material that may be helpful in identifying, or classifying, the goods exported to Australia.

During the investigation period, we exported Hot rolled steel unequal angle bars to Australia.

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.

Please referred to [【 Appendix_w6_ MCC list 】](#)

- This list must be disclosed in the public record version of the response.

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.

During the investigation period, we sold Hot rolled steel equal angle bars and unequal angle bars to domestic market

2. Provide a list of MCCs of like goods sold on the domestic market. This must cover all MCCs listed in the domestic sales listing in D-2.

Please referred to [【 Appendix_w6_ MCC list 】](#)

- This list must be disclosed in the public record version of the response.

C-3 Internal product codes

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

If yes:

No, I does not used (SKU) codes

- (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.

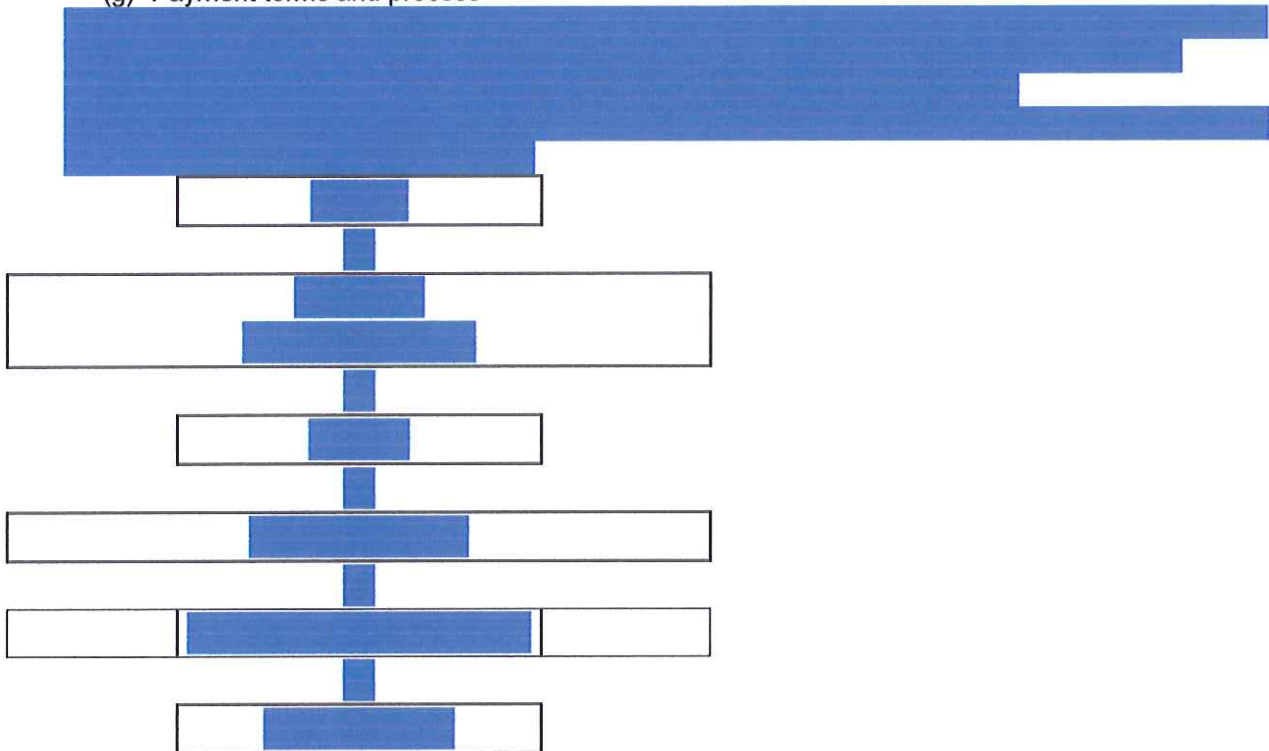
If no:

- (a) Provide details on the method used to identify the MCC in the sales and cost spreadsheets.
Our SIMIS system used material no to identify the MCC in the sales and cost spreadsheets.

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



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.
No, we are not related to domestic customers
3. If sales are in accordance with price lists or price extras list, provide copies of these lists.
Not applicable
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.
We are offer same price for all domestic customer at same period
5. Did you provide on-invoice discounts and/or off-invoice rebates to the customer or an associate of the customer in relation to the sale of the like goods during the period? If yes, provide a description; and explain the terms and conditions that must be met by the importer to obtain the discount

[Redacted text block]

[Redacted]	[Redacted]
[Redacted]	[Redacted]

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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.
We only allow rebates or allowance when damages occur during transportation or products with quality claims.
7. The invoice date will normally be taken to be the date of sale. If you are making a claim that a different date should be taken as the date of sale:
- (a) What date are you claiming as the date of sale?
Shipment date as the date of sale
 - (b) Why does this date best reflects the material terms of sale?
Material be ship out of TS warehouse.

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 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.
2. Provide a table listing the source of the data for each column in the domestic sales listing (D-2.1).
Please referred to [Appendix-w7_table list]

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

Please referred to [Appendix-w11_TS-Domestic sales document -]
Please referred to [Appendix-w12_TS-Domestic sales document -]

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

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

Customer name	Product code	Invoice number	Invoice date	Date of sale	Packing list number	Please referred to

D-4 Reconciliation of sales to financial accounts

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

1. Please complete the worksheet named "B-4 Upwards sales" to demonstrate that the sales listing in D-2 is 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 (e.g. general ledgers, trial balances), other than those in A-5 and D-2, required to complete the "Upwards sales" worksheet. If the documents include spreadsheets, all formulas used must be retained.
3. For any amount in the "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 F of the worksheet; and
 - highlight or annotate the amount shown in the source document.

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:
No, we don't provide credit to any domestic customer
 - (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**No, we don't provide rolling credit facility to any domestic customer**
 - (b) Do you have short term borrowings or an overdraft facility? If yes, what is the interest rate, or average of interest rates?
No, we have not short term borrowings or an overdraft facility .
 - (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?
We have not term deposits or other cash product
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:
No, we don't provide credit to any Australian customer
 - (a) Do you provide a rolling credit facility to your Australian customers (i.e. no specific payment terms agreed at the time of sale)? If yes:
 - i. Calculate the accounts receivable turnover for each domestic customer (credit sales divided by the average accounts receivable).
 - ii. Calculate the average credit term for each domestic customer by dividing 365 by the accounts receivable turnover**No, we don't provide rolling credit facility to any Australian customer**
 - (b) If your Australian customers pay you into a foreign currency denominated account (question B-1.2(a) refers):
 - i. Do you have short term borrowings or an overdraft facility denominated in the same foreign currency? If yes, what is the interest rate, or average of interest rates?
 - ii. What is the interest rate, or average of interest rates, applying to term deposits or other cash product (e.g. bonds) denominated in the same foreign currency? If yes, what is the interest rate, or average of interest rates?**Not applicable**

E-2 Packaging

1. What is the packaging used for your domestic sales of like goods?
Diameter of wire rod : 5.5MM
Lifting Loops fabricated from wire rod with 3 continuous rings and 2 tying knots at both ends.
Lifting Loops dimensions : Diameter of loops 400mm
Lifting Loops are suitable for lifting a minimum of 3000kg
2. What is the packaging used for your export sales of the goods to Australia?
The same package with domestic sales.
3. If there are distinct differences in packaging between your domestic and export sales:
 - (a) Provide details of the differences
 - (b) Calculate the weighted average packaging cost for each model sold on the domestic market
 - (c) Calculate the weighted average packaging cost for each model exported to Australia

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We used same package for domestic sales and export sales customer.

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?
Yes, we used the transportation costs calculated by sale of weight.
2. What are the delivery terms of the export sales of the goods to Australia
FAS terms for all Australian customers
3. If the delivery terms of the Australian sales includes delivery to the port, how were the inland transport and port charges calculated in the Australian sales listing in B-2?
Export Inland transport and port charge we used the transportation costs calculated by sale of weight.
4. If the delivery terms of the Australian sales includes ocean freight, how was the ocean freight cost calculated in the Australian sales listing in B-2?
Our offer delivery terms didn't includes ocean freight.
5. If the delivery terms of the Australian sales includes marine insurance, how was the marine insurance calculated in the Australian sales listing in B-2?
Our offer delivery terms didn't includes marine insurance.
6. If the delivery terms of the Australian sales includes delivered duty paid, how were the Australian importation and delivery costs calculated in the Australian sales listing in B-2?
Our offer delivery terms didn't includes delivered duty paid.

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.
[REDACTED]
2. Are there any differences in tax liability between domestic and export sales? If yes, provide details, for example:
[REDACTED]
 - What is the rate of value-added tax (VAT) on sales of the goods and like goods?
[REDACTED]
 - How is VAT accounted for in your records in relation to sales of the goods and like goods?
Additional tax.
 - Do you receive a VAT refund in relation to sales of the goods and/or like goods?
NO, we didn't receive a VAT refund in relation to sales
 - Do you receive a remission or drawback of import duties on inputs consumed in the productions of the goods or like goods?
NO, we don't.
3. Are there any other direct selling expenses incurred by your company in relation to domestic sales of like goods?
NO,
 - These direct selling expenses must be included in the reconciliation of direct selling expenses in B-5
Not applicable
4. Are there any other direct selling expenses incurred by your company in relation to export sales of the goods to Australia?
NO

- These direct selling expenses must be included in the reconciliation of direct selling expenses in B-5
Not applicable

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 14 of the Dumping and Subsidy Manual for more information.
Not applicable

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.
The sales processes is same with Australian sales.

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, we are not related to our third county customers

3. The invoice date will normally be taken to be the date of sale. If you are making a claim that a different date should be taken as the date of sale:
 - (a) What date are you claiming as the date of sale?
Date of export declaration is date of sales

 - (b) Why does this date best reflects the material terms of sale?
The date is by the Customs to exercise control over general import and export goods.
 The date is examination of goods and release of goods, are taken by the Customs to exercise control over general import and export goods.

F-2 Third country sales listing

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

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

Customers	Invoice number	Invoice date	Date of sale	Order number	Export Declaration No.
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

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.

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No any differences , we sold for local end used

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 referred to \[Appendix-w8_TS-Diagram of Rolling Steps\]](#)
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.
[No, we are not related to suppliers with our company](#)

G-2. Cost accounting practices

1. Is your company's cost accounting system based on actual or standard costs (budgeted)?
[Our cost accounting system based on actual](#)
2. If you 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.[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.
[No, we have not different cost centres in our company's cost accounting system.](#)
4. To what level of product specificity (models, grades etc.) does your company's cost accounting system normally record production costs?
[Although our products are divided into flat bars, equal angle bars and unequal angle bars, etc. the production process are the same. Therefore, our cost accounting system records production costs without any difference.](#)
5. Are there any costs for management accounting purposes valued differently to financial accounting purposes? If yes, provide details of the differences.
[No any costs for management accounting purposes valued differently to financial accounting purposes.](#)
6. Has your company engaged in any start-up operations in relation to the goods ? If yes:
 - (a) Describe in detail the start-up operation giving dates (actual or projected) of each stage of the start-up operation.
 - (b) State the total cost of the start-up operation and the way that your company has treated the costs of the start-up operation it its accounting records.[No start-up operations in relation to the goods.](#)
7. What is the method of valuation for raw material, work-in-process, and finished goods inventories (e.g. last in first out –LIFO, first in first out- FIFO, weighted average)
[weighted average](#)
8. What are the valuation methods for damaged or sub-standard goods generated at the various stages of production?
[We use market price as valuation method for damaged or sub-standard goods.](#)
9. What are the valuation methods for scrap, by products, or joint products?
[We use market price as valuation method for scrap.](#)

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 methodology described in G-6.1 from your normal cost accounting system to the cost for that model reported in G-3.1.

G-7 Major raw material costs

1. What are the major raw materials used in the manufacture of the goods?
Steel Billet
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.No, there is no raw materials sourced as part of an integrated production process or from a subsidiary company which our company exercise control.
3. Using the domestic cost data in G-3, calculate the weighted average percentage of each raw material cost (listed in G-7.1) as a proportion of total cost to make.
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.
5. Provide a table listing the source of the data for each column of the "Raw material purchases" listing (G-7.4).
Please referred to **【Appendix -w20】**
6. For each raw material:
 - (a) Select the two largest invoices by value and provide the commercial invoice and proof of payment.
Please referred to **【Appendix - w17 & Appendix - w18】**
 - (b) Reconcile the total value listed of the purchases in G-7.4 to relevant purchase ledgers or trial balances in your accounting system. Provide copies of all documents used to demonstrate the reconciliation.
Not applicable.
7. Are any of the suppliers listed in G-7.4 related to your company? If yes, please provide details on how the price is set.
NO, we didn't any suppliers relate to our company

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

1. Please complete the worksheet named "Upwards costs".
 - 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 any documents, other than those in A-5, G-3 and G-5, required to complete the "Upwards costs" worksheet.
Please referred to **【Appendix - w21 & 25】**

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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 F of the worksheet; and
 - highlight or annotate the amount shown in the source document.

Description	Source Documents
[Redacted]	[Redacted]
[Redacted]	[Redacted]
[Redacted]	[Redacted]
[Redacted]	[Redacted]
[Redacted]	[Redacted]
[Redacted]	[Redacted]
[Redacted]	[Redacted]
[Redacted]	[Redacted]
[Redacted]	[Redacted]

EXPORTER'S DECLARATION

I hereby declare that...T S STEEL CO., LTD...have completed the attached questionnaire and, having made due inquiry, certify that the information contained in this submission is complete and correct to the best of my knowledge and belief.

Name : Jeffrey Huang.....

Signature : .....

Position in

Company : Marketing Manager.....

Date : 20190210.....