



EUROPEAN COMMISSION
DIRECTORATE GENERAL FOR TRADE

Directorate H – Trade Defence

COMPLETE THIS PART

*(tick box as appropriate
and enter company name)*

LIMITED VERSION (*)

VERSION OPEN FOR CONSULTATION

COMPANY NAME:

ANTI-DUMPING QUESTIONNAIRE

• Intended for:	Producers of prod. in question exporting to the European Union
• Country(ies) concerned:	country(ies) concerned
• Product under investigation:	prod. in question
• Investigation period (IP):	date to date
• Statutory reference:	Article 5 of Council Regulation (EC) No 1225/2009 (OJ L 343 of 22.12.2009, p. 51)
• Regulatory reference:	Notice of initiation, Official Journal of the European Union C xxx of date
• Internal registration number:	AD xxx
• Deadline for response to the questionnaire:	date

Officials in charge:

	HEAD OF SECTION:	CASE HANDLERS	
Name:			
Tel.:			
e-mail:			

Address:

European Commission
Directorate General for Trade
Directorate H
B-1049 Brussels, BELGIUM

PLEASE NOTE THAT THIS QUESTIONNAIRE HAS TO BE COMPLETED TWICE, ONCE AS A LIMITED VERSION AND ONCE AS A VERSION OPEN FOR CONSULTATION BY INTERESTED PARTIES

(*) Please note that confidential information falls under the term 'limited' according to the internal rules of the European Commission. Hence, only documents labelled 'limited' are considered confidential documents pursuant to Article 19 of Council Regulation (EC) No 1225/2009 (OJ L 343 of 22.12.2009, p.51) and Article 6 of the WTO Agreement on Implementation of Article VI of the GATT 1994 (Anti-dumping Agreement). Documents, which do not contain this label, are considered to be non-confidential documents pursuant to these provisions. **Therefore, any replies which contain confidential information must be labelled 'Limited'.**

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INTRODUCTION

The purpose of this questionnaire is to permit the European Commission to obtain the information it deems necessary for its investigation.

Before completing the questionnaire you are requested to carefully review the covering letter and all the instructions therein. You are also advised to read the glossary of dumping terminology attached as Annex II.

When answering the questionnaire, please read all the instructions carefully. It is in your own interest to reply as accurately and completely as possible and to attach supporting documents. You may supplement your response with additional data. This information can only be in addition to the specific responses to questions addressed in this questionnaire. Do not leave any question or section blank. If a question does not apply to your company, please explain clearly why this is the case. If the answer to the question is "zero", "no", "none" or "not applicable", then write "zero", "no", "none" or "not applicable".

The European Commission may carry out **inspection(s) at your factory or other premises** to examine the records of your company and to verify the information provided in this questionnaire.

You should be aware that your reply to the questionnaire will constitute the body of information on the basis of which preliminary or final findings will be made with regard to your company. In this respect, it is essential that your reply to the questionnaire and any significant correction to it is submitted within the time limits provided for this purpose, as a considerable amount of preparatory work and analysis of replies has to be carried out prior to verification visits.

You should also be aware that the non-submission of necessary information within the specified time limits or the submission of false or misleading information within the specified time limits can have unfavourable consequences for your company. In any of these circumstances or if the investigation process is significantly impeded, the Commission would apply Article 18 of Council Regulation (EC) No 1225/2009 of 30 November 2009 and disregard any late response, or any responses which are false or misleading to an extent that any deficiencies are such as to cause undue difficulty in arriving at a reasonably accurate finding and that the information is not verifiable, and that the party has not acted to the best of its ability.

Where the Commission decides to disregard a reply to a questionnaire it will establish preliminary or final findings on the basis of any other facts available which may include the information set out in the complaint.

Please do not hesitate to contact the European Commission officials in charge named on the cover page of this questionnaire with any questions you may have regarding your responses to the questions or any difficulties in completing the questionnaire or to see whether a timely and duly motivated request for an extension of the deadline on page 1 can be accommodated in the framework of the current investigation. General information about trade defence processes (general overview, steps, etc.) is available in the website <http://ec.europa.eu/trade/tackling-unfair-trade/trade-defence/>

All correspondence with the Commission must refer to the **Registration Number** of the proceeding indicated on page 1.

Some general instructions:

- (1) Answer questions in the order presented in the questionnaire. Listed information and tables should conform to the requested formats and should be clearly labelled. If you encounter difficulties with this you should contact the officials in charge to find an acceptable solution. If there is insufficient space in any Section of the questionnaire to provide the details asked for, you should attach Annexes indicating clearly to which Section they relate.
- (2) It is imperative that all worksheets used in preparing the response to the questionnaire, in particular those linking the information supplied with management and accounting records, be retained for subsequent inspection during the on-the-spot verification by the European Commission.
- (3) To facilitate verification, please identify sources and specify where the source documents are kept. During the verification you should be prepared to substantiate all information you submitted. For every part of the response the European Commission should be able to trace it back to regular company documents in the ordinary course of business.
- (4) All documents and source material submitted in response to this questionnaire must be accompanied by an English translation.
- (5) It is essential to the investigation that information be submitted in electronic format in accordance with the instructions in Section I. A lack of computerised response may be considered as non-co-operation unless you show that presenting the response as requested would result in an unreasonable extra burden or unreasonable additional cost. If you feel that you cannot present the information as requested, please contact the officials in charge immediately.
- (6) Although the questionnaire is addressed to your company it is understood that all subsidiaries or other related companies are also party to the proceeding. Detailed questions about your corporate structure are included in Section A of the questionnaire.

Your attention is drawn to the fact that:

- **where a subsidiary or other related company is also an exporting producer of the product under investigation in the country/ies concerned the full main questionnaire has to be completed separately by the company in question.**
- **where a subsidiary or other related company is not a producer but is involved in the sales or marketing of the product under investigation destined for the European Union, Annex I of this questionnaire has to be completed for each and every related company concerned.**

For the purpose of completing this questionnaire, natural persons or legal persons (i.e. companies) should be deemed to be related if:

- (a) **they are officers or directors of one another's businesses;**
- (b) **they are legally recognised partners in business;**
- (c) **they are employer and employee;**
- (d) **any persons directly or indirectly owns, controls or holds 5% or more of the outstanding voting stock or shares of both of them;**
- (e) **one of them directly or indirectly controls the other;**

(f) both of them are directly or indirectly controlled by a third person;
(g) together they directly or indirectly control a third person; or
(h) they are members of the same family. Persons shall be deemed to be members of the same family only if they stand in any of the following relationships to one another:

- husband and wife,
- parent and child,
- brother and sister (whether by whole or half blood),
- grandparent and grandchild,
- uncle or aunt and nephew or niece,
- parent-in-law and son-in-law or daughter-in-law,
- brother-in-law and sister-in-law.

- (7) For the purpose of replying to this questionnaire **you should use the amounts in your accounting currency as booked in your accounting records**. For amounts not booked in your accounting records, or where a conversion is needed, the average exchange rates listed in the table "INFORMATION" (see Section I and computer file "Table INFORMATION") should be used.
- (8) Identify clearly all units of measurement and currencies used in tables, lists and calculations. You are requested to apply measurements consistently throughout your questionnaire response. Where we request quantities in specific units you must report in those units.
- (9) If your company does not produce the product under investigation please consult the officials in charge.
- (10) Unless otherwise specified, replies should relate to the investigation period ('IP') as defined on page 1 of this questionnaire.
- (11) Please note that any reference to the "country(ies) concerned", or the "country(ies) of origin" is to the country(ies) concerned as stated on page 1 of this questionnaire.
- (12) Members of the European Union are Austria, Belgium, Bulgaria, Croatia, Cyprus, the Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxemburg, Malta, the Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden and the United Kingdom. Questions referring to the 'European Union', 'EU', 'Union' or 'Total Union' should include **all** these Member States.
- (13) If you intend to have another party acting on your behalf e.g. a law firm or an accountancy or consultancy firm, please ensure that the European Commission receives a properly documented original power of attorney.
- (14) The main tables and data files requested in this questionnaire are also available on an enclosed CD-R. These tables and data files are in Excel format.
- (15) You should submit your reply on CD-R including annexes and tables. However, Section J and N "Certification" should also be provided in hard copy.
- (16) Where appropriate, certain information and supporting evidence may be given on a confidential ("limited") basis in the version of your response marked "Limited" (see top of page 1). Limited information, i.e. business secrets etc, will

not be made available to any other interested party. However, a version of your response open for consultation by interested parties must be provided within the time limit specified in accordance with Article 19 of Council Regulation (EC) No 1225/2009. Where a meaningful summary is not provided, and where the information is susceptible of such summary, the information submitted may be disregarded. The open versions of all responses submitted by parties to the Commission services are available to all interested parties, including your company, for inspection upon appointment with the officials in charge

SECTION A - GENERAL INFORMATION

A - 1. Identity and Communication

Supply the following details of your company:

Name:

Address:

Telephone:

Fax:

E-mail:

Website:

and indicate the names of the persons to contact and their functions within the company.

A - 2. Legal Representative

If you have appointed a legal representative to assist you in this proceeding provide the following details and submit the original power of attorney:

Name of legal representative:

Address:

Telephone:

Fax:

Email:

A - 3. Corporate information

1. State the legal form of your company.
2. Complete the sheet "Shareholders" of the computer file "Table A General" (see Section I - 2). List the names of the principal shareholders (who owned more than 5% of the shares or outstanding voting stock during the investigation period) of your company and indicate the percentage share-holding and the activities of these shareholders.
3. Complete the sheet "Board Members" of the computer file "Table A General" (see Section I - 2). Show all members of the Board of Directors and/or the Board of Shareholders during the IP. For each member, state what party they represent and what their functions and voting rights are. Give details if members of the Board of Directors or persons holding key management positions are officials in any local, regional or central authorities and explain the procedure of appointing the members of the Board of Directors.
4. Specify what constitutes a quorum and what majority is required for taking decisions in shareholders' meetings and in meetings of the Board of Directors. Are these rules set out in the Articles of Association or other documents? Explain which body takes the final decision in managerial issues.
5. Provide copies of the following documents if applicable to your company (in original language and in English), from the date of establishment of the company until the present:
 - Articles of Association and all related documents
 - Business Licence

- Proof of registration of the company with the competent Authorities
 - Yearly evaluation of the business licence of the company issued by the relevant Authority
 - Minutes of shareholders' meeting (the latest one, but those of the others should be available for the verification visit)
 - Minutes of Board of Directors meeting (the latest one, but those of the others should be available for the verification visit)
 - Minutes of Board of Supervisors meeting (the latest one, but those of the others should be available for the verification visit)
 - Shareholders register/Certificate of Capital Contribution
 - Proof of capital paid by the five shareholders with the largest shareholdings. Please note that proof of capital paid by all shareholders listed in the sheet "Shareholders" should be kept available for a possible verification visit.
 - Independent evaluation of contributed capital
 - File submitted to the Authorities for the creation of the Company.
6. Supply a diagram outlining the internal hierarchical and organisational structure of your company. The diagram should show all units involved in the production, sales and distribution of the product under investigation in both the domestic and export markets. Indicate clearly the different production stages performed by your company.
 7. Outline your company's world-wide corporate structure and affiliations, including parent companies, subsidiaries and all other related companies whether or not involved with the product under investigation. List the activities of each of the companies and supply the business license or any other official document showing the activities of these companies. Indicate explicitly which of these companies are involved in the production or commercialisation of the product under investigation in either the domestic or export markets. For this purpose you may supply a chart.
 8. Specify in detail any financial or contractual links and joint ventures with any other company authority or government (national, regional or local) concerning R&D, production, sales, licensing, technical and patent agreements etc, for the product under investigation and attach copies of the agreements accompanied by an English translation.
 9. Provide a list of products produced and/or sold by your company during the IP even if they are not concerned by this proceeding. If the products fall into distinct product groups indicate these groups. Give the total production in volume (specify unit of measurement) per product by completing the sheet "Production" of the computer file "Table A General" (see Section I - 2).
 10. Complete the sheet "Related Companies" of the computer file "Table A General" (see Section I - 2). Provide the names and addresses, telephone and fax numbers of all subsidiaries or other related companies in all countries which are involved in any way with the production, sale or use of the product under investigation. Specify the activities of each related company. In addition, please identify all related companies that supply you with inputs used in the production of the product under investigation or on whose behalf you sell the product under investigation in this proceeding. Specify what percentage of shares and outstanding voting stock your company owns in each of these entities and what percentage of shares and outstanding voting stock each of these entities holds in your company.
 11. Provide details regarding changes in the legal form, the composition of the management, the scope of business, the registered capital, and the shareholders since the original

establishment of the company, including for activities and/or legal entities of which you are the successor. This information shall also be summarised by completing the sheet "Legal Changes" of the computer file "Table A General" (see Section I - 2) and shall be supported accordingly by copies of official documents.

12. List and explain all authorisations your company has been required to obtain in order to produce (including mining concessions), to sell in your country of origin, or to export the product under investigation. Indicate if your company is subject to any direct or indirect quantitative or other restrictions on any of these activities.
13. Describe under what circumstances your business licence and/or registration act can be withdrawn. Has your company experienced already such withdrawal?
14. State whether your company is a member of the relevant Chamber of Commerce or any other representative organisations. If so, provide a copy of your registration with the Chamber concerned together with the relevant documentation (accompanied by an English translation).

SECTION B - PRODUCT DESCRIPTION

B - 1. Scope of the Investigation

The product covered by this proceeding is [ENTER DESCRIPTION] ('the product under investigation'). The product described and which is covered by this proceeding currently falls within CN codes [ENTER CODES].

These CN codes are given for information only and have no binding effect on the classification of the product.

Any reference to **product under investigation** in this questionnaire refers to the above product description.

All products corresponding to the above product description, regardless of the CN code under which they might be imported, are covered by this proceeding and have to be reported in the relevant section of this questionnaire.

If you consider that your product, though falling within the above product description, differs from the product described above in any way or has specific characteristics or uses which single it out from the product under investigation, you should provide detailed information justifying your position.

B - 2. Product specification

The following information is necessary to define and distinguish the different types of the product under investigation sold by your company and its related companies during the investigation period. This information will also be used to ensure a fair comparison of prices of the product under investigation sold by your company and its related companies to the European Union and on the domestic market during the investigation period.

1. Create individual Product Control Numbers ("PCN") for **each unique type and possible combination of product characteristics**, for all products produced and exported to the European Union as well as for those sold domestically. Please be as detailed as possible in describing the different types of the product which your company and its related companies sold to the European Union, exported to other countries and sold on the domestic market. **The different combinations must, however, be described within the framework of the specified field formats and the instructions given in Table B.2.1 hereafter.**

The PCN will be used to match exported product types with the identical or most comparable types sold on the domestic market. In addition, the PCN will be used to merge data in the sales databases of both export and domestic sales with data on the cost of production.

It is of great importance that you and your related companies apply the coding system given in Table B.2.1 throughout your questionnaire response in an absolutely coherent manner (see also the example mentioned below the table). Please contact the officials in charge should you have any questions on the application of the PCN.

[Include the paragraph below ONLY if the product under investigation consists of a single product type and no detailed PCN is being defined]

IMPORTANT – use of a single PCN

As, in the present investigation, it appears that the product under investigation consists of a single product type rather than a number of product types that differ significantly in terms of technical or physical characteristics, only a single PCN is being defined at this stage (see the "Product type" field in Table B.2.1 below). In this case, subsequent references in the questionnaire to "Product Control Number" or "PCN" refer to the whole product under investigation as defined at B.1. above, and, when completing the PCN field in questionnaire tables, only the "Product Type", as defined in Table B.2.1 and the PCN example below, should be reported.

2. Please complete the tables "Specifications-independent cust" and "Specifications-related cust" in the file "Table B Product" (see Section I - 2) by summarising your sales destined for the European Union, other countries and your domestic market in terms of volume and value per PCN.

3. Describe in detail your own company's product coding system for the product under investigation and provide a list of all such codes. Provide a key to your product codes, including all prefixes, suffixes, or other notations, which identify special specifications.

Fill in the Correlation table sheet of "Table B Product" and explain in detail how the PCN in sheets "Specifications-independent cust" and "Specifications-related cust" are linked with "production code" in "Table F.2 - DMCOP" and "Table F.2 - EUCOP" and with "product sales code" in "Table D.2 - DMSAL", "Table D.3 - DMSALRL", "Table E.2 - EUSALUR", "Table E.3 - EUSALRL" and "Table M - RLSALUR".

3. Explain whether identical types are listed under different product codes in the export and domestic market. If so, show in the **Correlation table** how each type is identified in each market.

4. If sales to independent customers in the EU or on your domestic market are made via a related company, provide a cross-reference table linking your production codes and your sales codes on the invoices with the corresponding sales codes on the invoices of the related company.

5. Provide a complete set of catalogues and brochures issued by your company and/or its related companies (in English or accompanied by English translations) covering the product under investigation sold on the domestic and the European Union markets.

Table B.2.1 Product Control Number (PCN) construction

Code table for the creation of the 'PCN', with an example:

[update table and example and update also the sheet 'Code for PCN' in Table B Excel sheet]

Field Description	Field format	Values	Explanation
Product Type	XXXX		

Please do not use any separator within the PCN code.

SECTION C - OPERATING STATISTICS

All figures in this section should be provided in one currency for comparison purposes. Please use the currency in which your accounts are kept and indicate this currency in worksheet "General information" of the computer file "Tables C.1 - C.8 Statistical Information"

All quantities in this section should be provided in kilograms or [insert unit of measurement] as requested for comparison purposes.

C - 1. Turnover

1. Complete the worksheet "Table C.1 Turnover" of the computer file "Tables C.1 - C.8 Statistical Information" of the questionnaire (see Section I - 2).
2. State the total sales after all discounts and free of taxes, separately for sales to independent and related customers.
3. If the accounts of your company have been consolidated with those of related companies, prepare also a table showing the consolidated turnover in the same format of the table shown under 1 above. Please note that in this case total company turnover must be replaced by total company group turnover.
4. **The total value must coincide with the total in the sales ledger accounts.**

C - 2. Total quantity and value of sales of the product under investigation

1. Complete the worksheets "Table C.2 – Sales Quantity" and "Table C.2 – Sales Value" of the computer file "Tables C.1 - C.8 Statistical Information" of the questionnaire (see Section I.2). For countries located outside the EU, please replace Country A, Country B... by the name of the respective countries.
2. If related companies are selling the product under investigation domestically or to the EU market, prepare additional tables for each related company and state separately the total quantity and value of all sales of the product under investigation, separately to independent and related customers. Please also prepare a consolidated version with the consolidated total of all these companies together (after consolidation of intra-group sales).
3. **The total value of each table must coincide with the total in the sales ledger accounts.**

C - 3. Production and Capacity Statistics

1. Complete the worksheet "Table C.3 Production & Capacity" of the computer file "Tables C.1 - C.8 Statistical Information" of the questionnaire (see Section I - 2).
2. Explain your calculation of the capacity and capacity utilisation.
3. Please provide full details of future plans to commence production or increase capacity in the exporting country, in the European Union or in third countries.
4. Explain whether the production capacity of the plant can be used for the production of products other than the product under investigation. Explain the method used to allocate production capacity in this event.
5. Please indicate the average scrap/waste ratio resulting from the production process of the product under investigation.

C - 4. Stocks

1. Complete the worksheet "Table C.4 Stocks" of the computer file "Tables C.1 - C.8 Statistical Information" of the questionnaire (see Section I - 2).

C - 5. Employment

1. Complete the worksheet "Table C.5 Employment" of the computer file "Tables C.1 - C.8 Statistical Information" of the questionnaire (see Section I - 2). Please report the average headcount in full time equivalent ('FTE') for the respective periods.

C - 6. Investments

1. Report your investments related to the product under investigation in worksheet "Table C.6 Investments" of the computer file "Tables C.1 - C.8 Statistical Information" of the questionnaire (see Section I - 2).

C - 7. Total Export

1. Complete the worksheet "Table C.7 Total Export" of the computer file "Tables C.1 - C.8 Statistical Information" of the questionnaire (see Section I - 2)
2. Complete the table with the total sales net of discounts on the invoice, credit notes and free of sales taxes, separately by Product Control Number.

The total value must coincide with the total in the sales ledger accounts.

C - 8. Purchases

1. Complete the worksheet "Table C.8 Purchases" of the computer file "Tables C.1 - C.8 Statistical Information" of the questionnaire (see Section I - 2)
2. "Purchases" means all purchases of the product under investigation (see Section B.2.1) in a finished state. Minor alterations to the purchased product (e.g. repackaging) before resale do not normally affect the consideration of such purchases as a finished product.
3. Please indicate the country or countries of origin and the name(s) of the supplier(s) of the product under investigation purchased and sold by your company and your related companies.

SECTION D - DOMESTIC SALES OF THE LIKE PRODUCT

This information should be provided **only** for the investigation period.

This Section asks for specific information on your sales of the product under investigation on your domestic market ("like product"). In particular we ask you to provide your prices and pricing methods for these sales. The Section is divided into two parts: sales to independent and related customers (D-2) and sales from related companies to independent customers (D-3). Please take careful note of this distinction and the requirement that subsidiaries and other related companies have to provide separate information of their sales to independent customers on the domestic market.

In order to determine which sales fall within the investigation period the invoice date should be used as the date of sale. Please provide the invoice date in the transaction-by-transaction table in the eight digit form: DD/MM/YYYY.

D - 1. General Information

1. Explain your company's channels of distribution on the domestic market starting from the factory gate up to the first resale to independent customers. Describe the physical flows (inputs and products) and the financial flows (e.g. invoices and payments) involved. Include a detailed flow chart indicating terms of sale and pricing to each class of customer (e.g., traders, distributors, wholesalers, industrial users, end users, etc.) including related companies. Explain the basis of your categorisation of customers that is requested in the listings "DMSAL" and "DMSALRL" (see below).
2. Describe each step in the sales negotiation process, from the first point of contact with the customer up to and including any after-sale price adjustments. If this sales process differs between or among classes of customers, please describe each variation separately.
3. Are there any restrictions on domestic sales and, if so, which document(s) (e.g. Articles of Association) contain(s) the conditions of such obligations? What permissions are necessary?
4. Explain whether production begins after the customers have established their product specifications (contract/order) and the sale has been made, or pursuant to normal company production schedules.
5. Provide copies of all price lists (in English or accompanied by English translations) issued or in use during the investigation period for all customer types on the domestic market, including those used by related companies. Explain how sales prices are set and whether sales prices differ between or among grades, types or specifications of the product under investigation or among customers, regions or time periods.

D - 2. Sales to independent and related customers

1. In this part you are requested to provide complete information on sales of the like product made by your company directly to independent and related customers.
2. Please prepare a listing named "DMSAL" (see Section I - 2 and the computer file "Table D.2 - DMSAL") of all sales of the like product to independent and related customers on your domestic market on a transaction-by-transaction basis. Each product sale on a given invoice with a different product control number (see Section B) or invoice line should be reported as a separate transaction.

3. Provide photocopies of three invoices to different independent customers and three invoices to related customers (together with the relevant sales orders) concerning sales on the domestic market during the investigation period (English translations should be provided if necessary).
4. You are requested to co-ordinate with your related companies the responses to each of the relevant sections of this questionnaire and the sales by related companies to independent customers referred to in subsequent section D-3. Please ensure that the information provided by the related company is easily and fully reconcilable with the information given above.
5. Provide photocopies of three invoices to related customers (together with the relevant sales orders and the customs export declaration) concerning sales on the domestic market (English translations should be provided if necessary).

D - 3. Sales of related parties to independent customers

1. In this part you are requested to provide complete information on domestic sales of the like product, made by related companies, to independent and related customers on the same basis as in D.2. above. This information has to be provided separately for each related company involved in the sales of the like product on the domestic market.
2. You are requested to co-ordinate with your related companies the responses to this Section of the questionnaire. Please ensure that the information provided by your related companies in this part of the questionnaire is easily and fully reconcilable.
3. Prepare a listing named "DMSALRL" (see Section I - 2 and the computer file "Table D.3 - DMSALRL") of all sales of the like product by related parties to independent customers on your domestic market on a transaction-by-transaction basis. Each product sale on a given invoice with a different product control number (see Section B) or invoice line should be reported as a separate transaction.
4. Provide photocopies of three invoices to different customers (together with the relevant purchase and sales orders) concerning sales in the domestic market during the investigation period (English translations should be provided if necessary).

SECTION E - EXPORT SALES OF THE PRODUCT UNDER INVESTIGATION TO THE EUROPEAN UNION

This information should be provided **only** for the investigation period.

This Section primarily asks for information on all sales of the product under investigation for export to the European Union (EU) ("product under investigation") **during** the investigation period (subsections E-1 to E-3). In particular you should provide sales prices and pricing methods for these sales.

The Section related to the investigation period is divided into two parts: sales to independent customers (E-2) and sales to related customers (E-3). In order to determine which sales fall within the investigation period the invoice date should normally be used as the date of sale. Please provide the invoice date in the transaction-by-transaction listing in eight digit form: DD/MM/YYYY.

E - 1. General Information

1. Explain your company's channels of distribution to the European Union starting from the factory gate until the first resale to independent customers. Describe the physical flows (inputs and products) and the financial flows (e.g. invoices and payments) involved. Include a detailed flow chart indicating terms of sale and pricing to each category of customer (e.g., traders, distributors, wholesalers, industrial users, end users, etc.) including related companies. Explain the basis of your categorisation of customers that is requested in the listings "EUSALUR" and "EUSALRL" (see below).
2. Describe each step in the sales negotiation process, from the first point of contact with the customer up to and including any after-sale price adjustments. If this sales process differs between or among classes of customers, please describe each variation separately.
3. Are there any restrictions on export sales and, if so, which document(s) (e.g. Articles of Association) contain(s) the conditions of such obligations? What permissions are necessary?
4. If your company's sales are made pursuant to contracts (either long-term or short-term) describe in detail the process by which the contracts and the prices and quantities therein are agreed upon. Describe each of the types of contracts applicable to the product under investigation, including the terms, the requirements for a price change or renegotiation by either side, etc. Explain any obligations on either party, should the contract be terminated prematurely.
5. Explain whether production begins after the customers have established their product specifications (contract/order) and the sale has been made, or pursuant to normal company production schedules.
6. Provide copies of all price lists (in English or accompanied by English translations) issued or in use during the investigation period for all customer types in the European Union, including those used by related companies. Explain how sales prices are set and whether sales prices differ between or among grades, types or specifications of the product under investigation or among customers, regions or time periods.
7. Provide complete information on the 'VAT or equivalent export tax scheme' and 'Customs exports duty' concerning the product under investigation. Provide copies of the accounting vouchers and the supporting documents. List the documents compulsory to claim the VAT

export tax refund or equivalent. These documents should be scanned (colour) and provided electronically.

8. For all sales through related companies, give a detailed description of how sales are made, indicating the procedure followed between time of order and delivery to the first unrelated customer. A full explanation of how the invoicing and payment is made should be given.

E - 2. Sales to independent customers

1. In this part you are requested to provide complete information on sales of the product under investigation made by your company directly to independent customers.
2. Prepare a listing named "EUSALUR" (see Section I - 2 and the computer file "Table E.2 - EUSALUR") of all sales of the product under investigation to independent customers in the European Union on a transaction-by-transaction basis. Each product sale on a given invoice with a different product control number (see Section B) or invoice line should be reported as a separate transaction.
3. Where your sales have not been made on a CIF basis, please explain how you have calculated the CIF values included in the CIF value column in the EUSALUR listing.
4. Provide photocopies of three invoices to different customers (together with the relevant sales orders and the customs export declaration) concerning sales on the EU market (English translations should be provided if necessary).

E - 3. Sales to related parties

1. In this part of Section E you are requested to provide complete information on sales of the product under investigation made by your company to customers that are not considered to be independent, on the same basis as in subsection E-2 above.
2. Prepare a listing named "EUSALRL" (see Section I - 2 and the computer file "Table E.3 - EUSALRL") of all sales of the product under investigation to related parties involved in sales of the product under investigation destined for the European Union, on a transaction-by-transaction basis. Each product sale on a given invoice with a different product control number (see Section B) or invoice line should be reported as a separate transaction.
3. Where your sales have not been made on a CIF basis, please explain how you have calculated the CIF values included in the CIF value column in the EUSALUR listing.
4. **Please take note of the requirement that all related companies involved in the sales of the product under investigation destined for the European Union have to complete the separate questionnaire attached in Annex I.**
5. You are requested to co-ordinate with your related companies the responses to each of the relevant sections of this questionnaire and the related company's questionnaire (Annex I). Please ensure that the information provided by the related company in its questionnaire is easily and fully reconcilable with the information given above.
6. List any cost incurred by your related companies which have been paid or reimbursed by your company, directly or indirectly, regardless of whether or not the cost was related to the product under investigation. Explain in detail the nature of the costs listed.
7. Provide photocopies of three invoices to related customers (together with the relevant sales orders and the customs export declaration) concerning sales destined to the EU market (English translations should be provided if necessary).

SECTION F - COST OF PRODUCTION

In this section detailed information on the cost of production ("COP") of the product under investigation during the investigation period has to be provided. The COP includes cost of manufacturing ("COM" = the materials and/or parts cost, the cost of labour and the manufacturing overheads) plus the selling, general and administrative expenses including interest and finance expenses ("SG&A").

Take note that you must also report the SG&A in Section G of the questionnaire.

You are requested to reply as comprehensively as possible to each of the following questions. In cases where explanations are requested these should be as thorough as possible.

F - 1. Accounting system and policies

1. What accounting documentation has to be registered for official purposes each year? Name the authorities involved in the official registration of these documents.
2. Attach an English and the original language versions of the audited accounts including balance sheet, profit and loss statement, notes to the accounts and all reports, other notes, and auditor's opinion to these documents for the last three financial years for your company as well as for those companies related to you that are involved in the production, marketing or sales of the product under investigation in the country concerned and which do not have to submit a separate full questionnaire (see Annex I). Provide the name and address of your auditors.
3. If your company's accounts have not been audited, please explain in detail why that is the case. Is there any legal requirement that accounts should be audited in full or in part? In this case attach the financial statements which are required by your country's commercial or tax legislation.
4. Describe briefly the essential statutory requirements such as the language and currency in which the accounts are to be kept and the period for which accounting records and other documents (e.g. important contracts, agreements, Articles of Association, minutes of board meetings, financial statements and audit reports) have to be kept.
5. If internal and periodical financial statements, management reports, standard cost reviews etc. are prepared and maintained for the product under investigation, provide copies for the three most recent financial years.
6. Provide an English version of the chart of accounts for each entity within the corporation that is involved with the production and/or sale of the product under investigation.
7. Provide the address where the accounting records of the company are kept. If they are maintained in different locations please indicate which records are kept at which location. In particular, indicate where the verification of the following data can take place:
 - General accounting
 - Domestic sales
 - Export sales and
 - Cost of Production
8. Describe briefly the general accounting principles and practices of your company if these have not been mentioned in the financial statements. Please address items such as consistency of valuation methods, separate identification of assets and liabilities, prudence of valuation, going concern principles, whether income and charges relating to a particular financial year are taken into account in the accounts of the relevant year.

9. Describe in detail your financial accounting system. Explain whether your accounting practices are in accordance with the generally accepted accounting principles ("GAAP") in the country of production. Your description should address all principles which have a significant impact on the cost of production of the product under investigation such as (not exhaustive):
- a) Raw materials, work-in-process and finished goods inventory valuation methods (e.g. first-in, first-out ("FIFO"), last-in, first-out ("LIFO"), weighted average).
 - b) Inventory write-off and write-down methods for raw materials and finished goods.
 - c) Average useful life of production equipment and depreciation methods.
 - d) Value for damaged or sub-standard goods generated at the various stages of production.
 - e) Exchange gains and losses from transactions and from year-end adjustments to financial statements (valuation of balances in foreign currency). Explain what exchange rates are used to convert purchases and sales made in foreign currency into your domestic currency. Specify the date you use for determining the exchange rate, e.g. invoice date, shipping date, etc., and the source thereof, e.g. official exchange rate or other rate used. Attach a monthly listing of total values of imports and exports made by your company. Indicate the currency in which the purchases and exports were invoiced.
 - f) Accelerated depreciation.
 - g) Capitalisation of general expenses and/or interest expenses.
 - h) Provisions for bad debts.
 - i) Restructuring costs.
10. In the event that any of the accounting methods used by your company have changed over the last three financial years, provide a detailed explanation of each change, the date of change and the reasons for it.
11. Describe the cost accounting system used by your company to record the cost of production of the product under investigation. Your description should include among other things:
- a) A general description of the company's cost accounting method as it relates to allocating production costs to individual units (sets) of the product under investigation (e.g. job order, process costing). State whether the cost accounting system is an integral part of your financial accounting system used for the preparation of financial statements.
 - b) If applicable, a description of the company's standard cost or cost budget system, including:
 - (i) the types of variances recorded in your company's cost accounting system and how they are used in the management reporting process;
 - (ii) the period for which the variances are calculated and recorded;
 - (iii) the methods used to develop your company's standard costs;
 - (iv) the frequency of standard cost revisions, including the date of the most recent revision;
 - c) If applicable, state whether standard costs were used in your response and whether all variances between standard and actual costs have been fully allocated. Explain in detail the allocation method used, as well as any significant or unusual cost variances that occurred during the investigation period.

- d) If applicable, provide a list of the direct cost centres or cost drivers in your cost accounting system. Explain the nature of the cost centres/drivers.
 - e) If applicable, provide a list of the indirect cost centres in your cost accounting system. Explain the nature of the indirect costs which are recorded in each indirect cost centre and the method normally used to allocate these indirect costs to the direct cost centres/drivers and to the product under investigation.
 - f) Methods used to allocate costs to the company's organisational units (e.g. parent company charges to subsidiaries, corporate charges to specific plants, product divisions, inter-plant allocations).
 - g) Methods used to account for wastage, scrap, damaged or sub-standard goods generated at each stage of the production process. Also state the method used to account for rework.
 - h) Valuation and recording methods regarding the cost of sales, raw materials, work-in-process and finished goods.
 - i) Provide a list of costs which are valued or treated differently for cost accounting purposes and for financial accounting purposes (i.e. for preparation of financial statements). Identify the differences and explain the reasons for them.
12. Please describe the accounting treatment of discounts, year-end rebates, including those for differences in quantities. Please indicate whether these are recorded in the sales accounts of the company and subsequently affect the net turnover of the income statement or whether they are recorded in the expenses and included in the sales costs.
13. State your corporate financial year. If this has changed during the last three financial years, explain the changes.

F - 2. Production process and cost of production of the product under investigation

1. Describe the production process for the product under investigation. Your description should include the following:
 - a) A description of your company's production facilities. If production or stages of the production process take place at more than one facility, list all facilities and explain the production activities at the major facilities. Explain whether stages of the production process are subcontracted.
 - b) Explain the production process of the product under investigation as produced and sold by your firm and attach a complete flowchart of the production cycle, including descriptions of each stage in the process.
 - c) Describe the nature of the main inputs of the production process and your relationship with the supplier (whether related or not). Indicate whether these input materials or parts were imported and whether the input value includes import charges and indirect taxes (for both exported and domestic types).
 - d) Report the average number of days for which the product under investigation is held in inventory in either market prior to the time of sale.
 - e) Identify any products manufactured by your company in the same production facilities as the product under investigation.
 - f) Identify the major by-products resulting from the production of the product under investigation and describe their uses.
 - g) In case a production line or key equipment has been taken out of operation, provide details of what has happened to this production line or equipment.

2. Complete the sheet named "COP Overview" (see Section I - 2 and the computer file "Table F.2 - COP") with the cost of manufacturing (in your accounting currency) and the quantity produced. **Please note that the titles of each line item can be adapted to suit the nomenclature of your own Cost Accounting System.** Please also note that the quantity produced should be in line with the quantity produced reported in table C-3.
3. If your company is vertically integrated, or some of the inputs (e.g. primary materials, semi-finished products, energy) used in the production of the product under investigation are produced by a related company, please complete tables "COP Overview", **for each and every upstream product extracted or manufactured**, up to and including the basic "**materials**" or "**Components**" identified in the table completed at point 2 above.
4. Prepare tables named "DMCOP" (Sheets 1-3) (see Section I - 2 and the computer file "Table F.2 - DMCOP") **covering all (without exception) Product Control Numbers** of the product under investigation which were produced for your domestic market and/or sold on your domestic market to independent and related customers during the investigation period, by your company or by each related company separately (**this information should be the total cost of production during the investigation period of the product under investigation sold on the domestic market**). **If several production codes / product sales codes correspond to the same PCN, please report each production code / product sales code separately.**
5. Prepare tables named "EUCOP" (Sheets 1-3) (see section I - 2 and the computer file "Table F.2 - EUCOP") **covering all (without exception) Product Control Numbers** of the product under investigation which were produced for all export markets and/or sold on the **export** markets during the investigation period, by your company *and by each related company* separately (**this information should be the total cost of production during the investigation period of the product under investigation sold on the export markets**). **If several production codes / product sales codes correspond to the same PCN, please report each production code / product sales code separately.**

If you prepare two tables (DMCOP and EUCOP) with different costs for the same product types (PCN), please explain and highlight the reasons for the differences in the figures.

Take note that in the DMCOP and EUCOP tables you are also required to report the opening and closing inventory stock of each PCN.

6. The sheets "DMCOP raw materials purchases" and "EUCOP raw materials purchases" (see Section I - 2 and the computer files "Table F.2 - DMCOP" and "Table F.2 - EUCOP") request information on total purchases of materials used in the production of the product under investigation. If the principal materials used to produce the product under investigation are the same for production sold on the export market and for production sold on the domestic market, and there is no reason why the cost of the raw material per unit of measurement should be different for production sold on the different sales markets, it is only necessary to complete one of the tables (either "DMCOP raw materials purchases" or "EUCOP raw materials purchases").

If the cost of the input (e.g. primary material, semi-finished products) is different depending on the sales market, please complete "DMCOP raw materials purchases" and "EUCOP raw materials purchases" and explain why the purchase cost per unit of measurement is different (e.g. duty free purchases for exports) and highlight the different figures.

Taking the above into account, complete a separate raw materials purchases sheet for the three main inputs purchased. **This information should include all purchases of these materials during the investigation period. For each reported purchase transaction, please describe the direct raw material and its characteristics (grade, purity, norm, ...)**

In case of purchases from related parties please also see Point 8(b) below.

7. Complete sheets “DMCOP raw materials production” and “EUCOP raw materials production” (see Section I - 2 and the computer files “Table F.2 - DMCOP” and “Table F.2 - EUCOP”), if your company produces the key materials. **This information should include the total cost of production of these materials during the investigation period.**
8. Describe in detail the methodology you used to report each of the costs listed above. Present the actual calculation which you used in your submission. For each cost item include a sample calculation for illustrative purposes. Your description should include the following:
 - a) For material costs purchased from independent companies explain the nature of contractual arrangements. State whether the material costs include transportation charges, duties and other expenses normally associated with obtaining the materials used in production.
 - b) In the event that you purchase material **from related suppliers**, state whether or not you consider that the transfer price was representative of a fair market price. **Also, in addition to "raw materials purchases" sheets of the DMCOP and EUCOP tables, the cost of production of the material by the related suppliers should be provided on the same basis as requested in "raw materials production" sheets of the COP tables.**
 - c) In the event that the direct labour costs include the amount of payments made for contract labour, report separately the amounts incurred for contract labour. Indicate whether the contractors are related to your company. Describe the production services provided by the labour contractors.
 - d) In the event that your company is part of a consolidated group of companies, explain how interest expenses have been derived from total borrowing costs incurred by the consolidated group companies. State whether interest has been paid to related parties and explain the details of the borrowings between the related companies.
 - e) In the event that your company is part of a consolidated group of companies, explain if reported depreciation charges are on a company or consolidated basis. Please explain possible differences between the two amounts and how they have been established.
 - f) Explain the calculation of R&D expenses for the product under investigation.
9. In the event that the above reported cost of production are affected by the use of new production facilities which required substantial additional investment and resulted in low capacity utilisation rates which are the result of start-up operations you are requested to provide the following information:
 - a) A detailed description of the new production facility, i.e. location, production equipment and production activities.

- b) A breakdown of the acquisition/or construction costs of the new production facility (that reconcile with the asset value in your accounts of the new production facility).
- c) Detailed information of the capacity utilisation rates for the start-up phase.
- d) The specific date on which the production for sale commenced.
- e) Information on the length of the start-up phase.

F - 3. Specificities with regard to the exporting country

1. Provide information on the following aspects in relation to the production and sale of the product under investigation in the exporting country, and how they compare with other representative markets:
 - the price of the product under investigation
 - the prices of raw materials for the product under investigation
 - the existence of significant barter trade
 - the existence of non-commercial processing arrangements
 - other relevant aspects
2. Demonstrate with supporting evidence how the full costs associated with the production and sale of the product under investigation are reasonably and correctly reflected in the records of your company. Such information should be provided in particular for the following items, and should include a description of any domestic price control mechanism and actual domestic price schedules set up for the item concerned:
 - main raw materials
 - natural gas
 - oil
 - electricity
 - transport costs
3. Provide information on such costs incurred by your company, indicating publicly available sources of information or any other reasonable basis to verify or establish such costs, including information from other representative markets.
4. Provide information on the relationship between producers/vendors of the items listed above and your company.
5. Indicate whether your company has been subject to privatisation. If this is the case, provide information on the terms of the privatisation, and their actual application. Such information should focus, based on reasonably available evidence, on whether such privatisation was conducted at arm's length and reflected market value.

SECTION G - PROFITABILITY

In this Section you are requested to report the profitability of sales of the product under investigation during the investigation period. Please ensure that the information provided in this section of the questionnaire is consistent with the information given in other Sections of the questionnaire.

1. Please complete the worksheet "COMPANY CONCERNED" (see Section I - 2 and the computer file "Table G - PL") **for each company involved in the sale of the product under investigation**, i.e. your company and each related company for which separate accounts are kept. The tables should show the total cost items split between the product under investigation and other products, between sales to independent and related customers and between domestic and export markets. Please explain on which basis the individual cost items have been allocated. If an allocation method other than one based on turnover is used, the method must be explained in detail.

Please note that the relevant sales figures should be the net sales (after deduction of credit notes, discounts, taxes and internal consumption) and must be given for each column separately.

The "%" columns refer to percentage of net sales; the amount of each cost item should be expressed as a percentage of the net sales.

As far as the total sales are concerned the column 'Last financial year' should match with the audited accounts requested in point F-1.2 of the questionnaire and the column 'Investigation period' should match with the tables C.1 and C.2 of Section C of the questionnaire.

2. If the audited accounts that you provide concern a consolidation of several companies, you are requested also to complete the worksheet "CONSOLIDATED" (see Section I - 2 and the computer file "Table G - PL") and to provide an English version of the audited accounts for each company included in the Consolidated Accounts, according to point F-1-2 of the questionnaire.

In this case the column "Profit and loss last financial year" of the worksheet "COMPANY CONCERNED", should match with the column 'Company Concerned' of the worksheet "CONSOLIDATED".

3. Please provide for the last three financial years the income tax, VAT, sales tax or other "indirect tax" declarations submitted to national and/or local tax services (please specify the tax authority and give name/address). Please also provide proof of payment for all above mentioned taxes if applicable.

SECTION H - ALLOWANCES - FAIR COMPARISON

In order to carry out a fair comparison in those cases where the normal value and the export price as established are not on a comparable basis, due allowance in the form of adjustments can be made where prices and price comparability are affected. For this purpose you may claim adjustments where it can be demonstrated that the factor concerned is one which has resulted in a different price being charged to your customers. In order to claim and justify adjustments, the following sections explain in detail the type of adjustments that your company may claim and the information that should be provided and/or kept to substantiate these claims.

H - 1. ALLOWANCES ON EXPORT SALES

You are requested to explain in detail each adjustment you claim. Report actual expenses rather than averages. If you allocate any of these expenses, explain the reason for your choice and the methodology used.

Report the amounts of the adjustments you claim in the relevant columns of the listings with file names "EUSALUR" and "EUSALRL" (Tables E.2 EUSALUR and E.3 EUSALRL).

H – 1.1. Differences in discounts, rebates and quantities

Describe in detail your policy for granting discounts and rebates to customers in the European Union and to third countries. List all the different kinds of discounts or rebates you have granted, e.g. cash discounts, quantity discounts, loyalty discounts, year-end rebates etc. and describe their terms. Include deferred discounts. If discounts or rebates vary by class of customer, explain separately the discounts and rebates given to each class.

Provide your discount schedules, and be prepared to furnish on request contracts or agreements that reflect all discounts and rebates that were given.

Note that the term "rebate" includes credit on current or future purchases, promissory notes, extension of credit, or free goods or services. Also note that any claim should be properly quantified and linked or allocated to the relevant transactions in the transaction-by-transaction sale listings "EUSALUR" and "EUSALRL".

H – 1.2. Differences in transportation, insurance, handling, loading and ancillary costs

List all charges which are included in the export prices and explain how you have quantified each of these charges. Report the adjustments in the transaction-by-transaction listings referred above. Identify the general ledger account(s) where each expense is recorded.

As far as transportation costs are concerned your attention is drawn to the fact that an adjustment may only be made for transportation costs which were incurred for moving the products from the production premises to independent and related customer.

In the case of export including transportation cost (CIF, DDP, ...), please provide for two shipments, photocopies of the original documents that justify the cost you report in the transaction-by-transaction listing and explain how you calculate the amount.

H – 1.3. Export duty, customs duty and import charges

List all charges which are included in the export prices and explain how you have quantified each of these charges. Report the adjustments in the transaction-by-transaction listings referred above. Identify the general ledger account(s) where each expense is recorded.

As far as the above duties and charges are concerned your attention is drawn to the fact that an adjustment may only be made for costs which were incurred for exporting the products from the country concerned and / or importing it into the EU.

H – 1.4. Differences in packing expenses

Report the adjustment in the transaction-by-transaction sales listing referred to above, based on the cost of production provided for packing reported in Table F.2 EUCOP.

If the product under investigation is subsequently repackaged, report these charges and costs separately.

Identify the general ledger account where the expense is recorded.

H – 1.5. Differences in the cost of any credit granted for the sales

Credit refers to the cost of the time the buyer is given to pay the goods, i.e. agreed in the terms of payment. Describe the method you have used to calculate the credit costs. Indicate the interest rate you used to compute expenses associated with granting credit on sales. Provide information on interest rates you paid for short-term borrowings for the currencies concerned.

Explain your calculation of credit costs reported in the transaction-by-transaction listings.

H – 1.6. Differences in the direct costs of providing warranties, guarantees, technical assistance and services, as provided for by law and/or in the sales contract

List all direct costs mentioned above which were incurred and were specified in the export sales contracts, or were required by the law of the country concerned.

Cost for technical services can include any service, or consultation you provide to your customer regarding the product under investigation. An adjustment can only be made for expenses which are directly related to the sales of the product under investigation. If technical assistance and services are performed by a division or cost centre of your firm, identify that division. Describe any technical assistance and service provided on the export market. Note any reimbursement you received for these services. Report the adjustment in the transaction-by-transaction listing referred to above. Identify the general ledger account where the expense is recorded.

H – 1.7. Differences in commissions paid in respect of the sales under consideration

Where commissions were paid to unrelated or related sellers report the amount of commission expenses and explain the terms under which commissions are given. Report the adjustment in the transaction-by-transaction listings referred above. Identify the general ledger account where the expense is recorded.

H – 1.8. Currency conversions

In order to compare export sales prices with domestic sales prices a conversion of currency will be required. Fluctuations in exchange rates can only be taken into account under certain circumstances, i.e. when a fluctuation becomes a "sustained" movement.

In case you claim an adjustment for currency conversion, provide detailed information on the movement in exchange rates in your country. Provide the official central bank exchange rates specifying the official daily buying and selling rates of exchange for the foreign currencies concerned used during the last two years in connection with the export of goods and services. Also provide the actual exchange rates used by your company for converting the payment of export sales during the investigation period.

H – 1.9. Bank charges

Report the adjustment in the transaction-by-transaction sales listing referred to above, based on the bank charges incurred in the framework of the payment related to the export sales of the product under investigation to the EU. Report the adjustment in the transaction-by-transaction listings referred above

Identify the general ledger account where the expense is recorded.

H – 1.10. Other factors

An adjustment may also be made for differences in other factors not provided for under H-1.1 to H-1.7 if it is demonstrated that they affect price comparability. In particular that customers consistently pay different prices on the export market because of the difference in such factors.

H - 2. ALLOWANCES ON DOMESTIC SALES

You are requested to explain in detail each adjustment you claim. Wherever possible, report actual expenses rather than averages. If you allocate any of these expenses, explain the reason for your choice and the methodology used.

Report the amounts of the adjustments you claim in the transaction-by-transaction listings with file names "DMSAL" and "DMSALRL" (Tables D.2 DMSAL and D.3 DMSALRL).

H – 2.1. Differences in physical characteristics

In comparing the types sold to the European Union and to third countries with the most similar types you sell on the domestic market an adjustment can be made to take account of physical differences between the types.

The amount of the adjustment shall correspond to a reasonable estimate of the market value of the difference. Identify separately for each type the physical differences. Provide a detailed list of all physical differences with a full explanation of each item listed. For each difference claimed provide detailed information of the market value of such difference. Identify the source of your data. Report the amounts of such difference in the transaction-by-transactions listings.

H – 2.2. Import charges or indirect taxes

An adjustment concerning import charges and indirect taxes can be made under the conditions set-out in Article 2 (10) (b) of the basic Regulation. For such adjustments provide the following information:

- a) Duty drawback

Provide original and English translations of statutes and regulations authorising duty drawback on exported goods and governing the methods used to calculate duty drawback.

Report separately the total amounts of duty drawback you received for sales to the European Union and to third countries.

Report in the transaction-by-transaction listing referred to above the amount of duty drawback applicable for each sale.

Explain how you calculated this amount.

Explain the method you used to connect the duty drawback amount to the specific European Union sale and to third countries sale.

Provide for two export invoices, all necessary information with photocopies of the original documents (the documentation which was submitted to claim the refund) that justify the allowance you claim and explain how you calculate the amount that you report in the transaction-by-transaction listing.

Explain in particular the relation between the amount received from the Government when you export with the amount paid for imported materials.

b) Indirect taxes.

List all indirect taxes imposed on the products sold on the domestic market which were either rebated upon exportation or not collected on the products exported to the European Union and to third countries.

For each tax listed above, provide English translations of statutes and regulations authorising the collection of the tax, including documents which explain the method of calculation, assessment, and payment of the tax.

For each tax listed above, separately provide information on the tax base or taxable price, the tax rate, the amount of taxes assessed, any deductions or offsets to the tax and the formula used to calculate the tax amount.

Indicate at which moment you are legally obligated or liable for tax payment. Report when you actually paid taxes and whether you maintain separate accounts for these taxes.

Report in the transaction-by-transaction listing referred to above the amount of any such taxes imposed on the domestic market but rebated or not imposed on sales to the EU and to third countries.

Provide for two invoices, all necessary information with photocopies of the original documents that justify the allowance you claim and explain how you calculate the amount that you report in the listing.

H – 2.3. Differences in discounts and rebates, including those given for differences in quantities

Describe in detail your policy for granting discounts and rebates to independent domestic customers. List all the different kinds of discounts or rebates you granted, e.g. cash discounts, quantity discounts, loyalty discounts, year-end rebates etc. and describe their terms. If discounts or rebates vary by class of customer (e.g. distributors and retailers), explain separately the discounts and rebates given to each class.

Provide your discount schedules, and be prepared to furnish on request contracts or agreements that reflect all discounts and rebates that were given.

Note that the term "rebate" includes provision of either currency, credit on current or future purchases, promissory notes, extension of credit, or free goods or services.

Also note that any claim should be properly quantified and directly linked to the transaction-by-transaction sales listing referred above.

H – 2.4. Differences in the level of trade

An adjustment for differences in levels of trade, including any differences which may arise in OEM (see glossary) sales, can be made where, in relation to the distribution chain in both markets, it is shown that the export price, including a constructed export price, is at a different level of trade from the normal value and the difference has affected price comparability which is demonstrated by consistent and distinct differences in functions and prices of the seller for the different level of trade in the domestic market of the exporting country. The amount of the adjustment has to be based on the market value of the difference.

However, in circumstances not envisaged in the paragraph above, when an existing difference in level of trade cannot be quantified because of the absence of the relevant levels on the domestic market of the exporting country, or where certain functions are shown clearly to relate to levels of trade other than the one which is to be used in the comparison, a special adjustment may be granted.

H – 2.5. Differences in transportation, insurance, handling, loading, and ancillary costs

All charges must be reported in your accounting currency.

List all charges which are included in the domestic prices and explain how you have quantified each of these charges. Identify the general ledger account(s) where each expense is recorded. Report the adjustments in the transaction-by-transaction sales listing referred to above.

As far as transportation costs are concerned your attention is drawn to the fact that an adjustment can only be made for transportation costs which were incurred subsequent to the sale being made, for moving the products from the production premises to the independent customer.

H – 2.6. Differences in packing expenses

Report the adjustment in the transaction-by-transaction sales listing referred to above, on the basis of the cost of production provided for packing reported in Table F.2 DMCOP.

Identify the general ledger account where the expense is recorded.

H – 2.7. Differences in the cost of any credit granted for the sales

Credit refers to the cost of the time the buyer is given to pay the goods, i.e. agreed in the terms of payment at the time of sale. Describe the method you have used to calculate the credit costs. Indicate the interest rate you used to compute expenses associated with granting credit on sales.

Provide market information on interest rates for short-term borrowings in local currency. Explain your calculation of credit costs reported in the transaction-by-transaction listings referred to above.

H – 2.8. Differences in the direct costs of providing warranties, guarantees, technical assistance and services, as provided by law and/or in the sales contract

List all costs mentioned above which were incurred and which were specified in the domestic sales contracts, or were required by the law of the country concerned.

State how you calculated these expenses. Identify your source of data. Where these expenses were incurred only for certain customers provide customer specific information. If you incur

these expenses on some but not all product types under investigation, or if expenses vary among product types, identify the product types and explain any allocation method you have used.

Explain your calculation of costs in the transaction-by-transaction listing referred to above. Identify the general ledger account where the expense is located.

H – 2.9. Differences in commissions paid in respect of the sales under consideration

Where commissions were paid to unrelated or related sellers report the amount of commission expenses and explain the terms under which commissions are given. Report the adjustment in the transaction-by transaction listing referred to above. Identify the general ledger account where the expense is recorded.

H – 2.10. Bank charges

Report the adjustment in the transaction-by-transaction sales listing referred to above, based on the bank charges incurred in the framework of the payment related to the sales of the product under investigation in the domestic market. Report the adjustment in the transaction-by-transaction listings referred above

Identify the general ledger account where the expense is recorded.

H – 2.11. Other factors

An adjustment may also be made for differences in other factors not provided for under H-2.1 to H-2.9 if it is demonstrated that they affect price comparability, in particular that customers consistently pay different prices on the domestic market because of the difference in such factors.

SECTION I - COMPUTERISED INFORMATION REQUIRED

This section explains how to submit an electronic version of the questionnaire, including its annexes and all data on CD-R. In case your company is not in a position to submit the requested computerised data, your attention is drawn to the introduction of the questionnaire (see point 5).

I - 1. General instructions

1. Information should be exploitable by the Commission, thus preferably on a CD-R under Microsoft Windows, or under another operating system whose CD-R is fully compatible therewith.

2. Formats of the data files: Microsoft Excel or compatible format

The Excel files should be saved into an EXCEL 2003 compatible version of Excel. The files should not contain any separators, links, spaces etc. between individual records.

Any formulas used in your Excel file response should not be removed.

Specific requirements for the tables: Table D.2 – DMSAL; Table D.3 - DMSALRL; Table E.2 - EUSALUR; Table E.3 – EUSALRL; Table F.2 – EUCOP (sheet 1); Table F.2 – DMCOP (sheet 1) and Table M – RLSALUR.

Please leave the text in rows 1-3 intact. Your response should be filled in starting with row 4. All numbers must follow the format: "1235000.00" with a dot '.' as decimal separator and no thousand separator. All dates should be formatted as DD/MM/YYYY.

Please refer to the sheets "Information" in the respective tables for more detailed instructions.

Additional information

If you need to add some additional columns, you must clearly state that you have done so, and explain why in the narrative part of your submission.

Accounting, Exporting and Invoice Currency

You must strictly follow the instructions regarding the use of currencies (see Table INFORMATION in Section I – 2).

The values related to an invoice have to be reported always in the currency of the invoice.

Allowances have to be reported in the accounting currency of the reporting company (i.e. if the reporting company is a Belgian related importer, the allowances should be expressed in EUR).

Other formats

If you wish to submit information in another format, you must contact the Commission and get its agreement. Otherwise, data submitted in another format may be disregarded.

Please ensure that the submitted data does not contain any viruses. Be aware that submission of data containing a virus may be considered a deficiency which significantly impedes the investigation in accordance with Article 18(1) of Council Regulation (EC) No 1225/2009.

I - 2. Files to be submitted on the CD-R mentioned in I - 1

File Name	Sheet n°	Sheet Name
Table INFORMATION	1	Exchange Rates
	2	Incoterms
	3	ISO Codes
	4	Confidential vs Non confidential – General rules
Table A General	1	Shareholders
	2	Board Members
	3	Production
	4	Related companies
	5	Legal Changes
Table B Product	1	Specifications-independent customers
	2	Specifications-related customers
	3	Correlation table
Tables C.1 – C.8 Statistical Information	1	General information
	2	C.1 Turnover
	3	C.2 Sales Qty
	4	C.2 Sales Value
	5	C.3 Production & Capacity
	6	C.4 Stocks
	7	C.5 Employment
	8	C.6 Investments
	9	C.7 Total Exports
	10	C.8 Purchases
Table D.2 - DMSAL	1	Sales in the Domestic Market
	2	Information
Table D.3 - DMSALRL	1	Sales in the Domestic Market of related parties to independent customers
	2	Information
Table E.2 - EUSALUR	1	Export sales to the EU to independent customers.
	2	Information
Table E.3 - EUSALRL	1	Export sales to the EU to related parties.
	2	Information
Table F.2 – COP	1	COP Overview
Table F.2 - EUCOP	1	information
	2	EUCOP
	3	EUCOP-raw materials purchases
	4	EUCOP-raw materials production
Table F.2 - DMCOP	1	information
	2	DMCOP

	3	DMCOP-raw materials purchases
	4	DMCOP-raw materials production
Table G – PL	1	Company concerned
	2	Consolidated
Tables K-L-M	1	General information
	2	K-3 Turnover & Sales volume
	3	K-4 board members
	4	K-4 Shareholders
	5	K-4 Legal changes
	6	K-6 Employment
	7	L-1a Purchases
	8	L-1b Purchases before IP
	9	L-1c Purchase details (if needed)
	10	L-2 Stocks
	11	M-3 Sales to related
Table M – RLSALUR	1	information
	2	Re-sales of related parties to independent customers in the EU.

FOR ALL THESE TABLES YOU WILL FIND ENCLOSED A CD-R WITH THESE FILES IN MICROSOFT EXCEL FORMAT

You are reminded that you are expected to submit two electronic versions of the questionnaire, including its annexes and all data on CD-R, one limited and one version for inspection by interested parties.

SECTION J - CERTIFICATION

The undersigned certifies that all information supplied in response to the questionnaire is complete and correct to the best of his/her knowledge and belief and understands that the information submitted may be subject to audit and verification by the European Commission.

Internal registration number (see page 1) :

Company name :

LIMITED VERSION (*)

VERSION OPEN FOR CONSULTATION

Date

Signature of authorised official

Company stamp

Name and title of authorised official

ANNEX I: QUESTIONNAIRE FOR COMPANIES WHICH ARE RELATED TO THE EXPORTING PRODUCER

This questionnaire in this annex is an integral part of the questionnaire intended for exporting producers. All general instructions, deadlines etc. are directly applicable. It is essential that the Product Control Numbers used are totally consistent with those used by your related company. Each related company which is involved in the sales of the product under investigation destined to the European Union has to complete the questionnaire in this annex separately.

As a reminder, you should be aware that natural persons or legal persons (i.e. companies) should be deemed to be related if:

- (a) they are officers or directors of one another's businesses;**
- (b) they are legally recognised partners in business;**
- (c) they are employer and employee;**
- (d) any persons directly or indirectly owns, controls or holds 5% or more of the outstanding voting stock or shares of both of them;**
- (e) one of them directly or indirectly controls the other;**
- (f) both of them are directly or indirectly controlled by a third person;**
- (g) together they directly or indirectly control a third person; or**
- (h) they are members of the same family. Persons shall be deemed to be members of the same family only if they stand in any of the following relationships to one another:**
 - husband and wife,
 - parent and child,
 - brother and sister (whether by whole or half blood),
 - grandparent and grandchild,
 - uncle or aunt and nephew or niece,
 - parent-in-law and son-in-law or daughter-in-law,
 - brother-in-law and sister-in-law.

The questionnaire is divided into four Sections:

Section K **General information**

Section L **Information relating to purchase prices and stocks**

Section M **Information relating to resale prices**

Section N **Certification**

For computer file formats see Section I of the exporting producer's questionnaire.

SECTION K - GENERAL INFORMATION

K - 1. Identity and Communication

Please supply details of your company:

Name:

Address:

Telephone:

Fax:

E-mail:

Website:

and indicate the names of the persons to contact and their functions within the company.

K - 2. Legal Representative

In case you empowered a legal representative to assist you in this proceeding please give:

Name of legal representative:

Address:

Telephone:

Fax:

Email:

K - 3. Turnover

1. State your company's net turnover (after all discounts), free of taxes in "Table K-3-1 Turnover" of the computer file "Anxquest Tables K-L-M" of the questionnaire (see Section I - 2).
2. State your company's sales volume of the product under investigation in "Table K-3.2 Sales volume" of the computer file "Anxquest Tables K-L-M" of the questionnaire (see Section I - 2).

K - 4. Corporate information

3. State the legal form of your company.
4. Complete the sheet "Shareholders" of the computer file "Anxquest Tables K-L-M" of the questionnaire (see Section I - 2). List the names of the principal shareholders (who owned more than 5% of the shares or outstanding voting stock during the investigation period) of your company and indicate the percentage share-holding and the activities of these shareholders.
5. Complete the sheet "Board Members" of the computer file "Anxquest Tables K-L-M" of the questionnaire (see Section I - 2). Show all members of the Board of Directors and/or the Board of Shareholders during the IP. For each member, state what party they represent and what their functions and voting rights are. Give details if members of the Board of Directors or persons holding key management positions are officials in any local, regional or central authorities and explain the procedure of appointing the members of the Board of Directors.
6. Specify what constitutes a quorum and what majority is required for taking decisions in shareholders' meetings and in meetings of the Board of Directors. Are these rules set out in the Articles of Association or other documents? Explain which body takes the final decision in managerial issues.

7. Provide copies of the following documents if applicable to your company (in original language and in English), from the date of establishment of the company until the present:
 - Articles of Association and all related documents
 - Business Licence
 - Proof of registration of the company with the competent Authorities
 - Yearly evaluation of the business licence of the company issued by the relevant Authority
 - Minutes of shareholders' meeting (the latest one, but those of the others should be available for the verification visit)
 - Minutes of Board of Directors meeting (the latest one, but those of the others should be available for the verification visit)
 - Minutes of Board of Supervisors meeting (the latest one, but those of the others should be available for the verification visit)
 - Shareholders register/Certificate of Capital Contribution
 - Proof of capital paid by the five shareholders with the largest shareholdings. Please note that proof of capital paid by all shareholders listed in the sheet "Shareholders" should be kept available for a possible verification visit.
 - Independent evaluation of contributed capital
 - File submitted to the Authorities for the creation of the Company.
8. Supply a diagram outlining the internal hierarchical and organisational structure of your company. The diagram should show both the external relationships of the company and the internal organisation, including all units involved in the production, sales and distribution of the product under investigation in both the domestic and export markets. Indicate clearly the different production stages performed by your company.
9. Provide a list of all products sold by your company.
10. Outline your company's world wide corporate structure and affiliations, including parent companies, subsidiaries or other related companies whether or not involved with the product under investigation. List the activities of each of the companies and supply the business license or any other official document showing the activities of these companies. Indicate explicitly which of these companies are involved in the production or commercialisation of the product under investigation in either the domestic or export markets. For this purpose you may supply a chart.
11. Provide details regarding changes in the legal form, the composition of the management, the scope of business, the registered capital, and the shareholders since the original establishment of the company, including for activities and/or legal entities of which you are the successor. This information shall also be summarised by completing the sheet "Legal Changes" of the computer file "Anxquest Tables K-L-M" and shall be supported accordingly by copies of official documents.
12. List and explain all authorisations your company has been required to obtain in order to produce (including mining concessions), to sell in your country of origin, or to export the product under investigation. Indicate if your company is subject to any direct or indirect quantitative or other restrictions on any of these activities.
13. Describe under what circumstances your business licence and/or registration act can be withdrawn. Has your company experienced already such withdrawal?
14. State whether your company is a member of the relevant Chamber of Commerce or any other representative organisations. If so, provide a copy of your registration with the Chamber concerned together with the relevant documentation (accompanied by an English translation).

K - 5. Accounting system and policies

1. Indicate your normal corporate financial accounting period. What accounting documentation has to be registered for official purposes each year? Name the authorities involved in the official registration of these documents.
2. Attach a copy of the audited accounts including balance sheet, profit and loss accounts and all reports, notes, footnotes and auditor's opinion to these documents for the last two financial years for your company as well as for those companies related to you that are involved in the marketing or sales of the product under investigation.
3. If your company's accounts have not been audited, please explain in detail why that is the case. Is there any legal requirement that accounts should be audited in full or in part? In this case attach the financial statements which are required by your country's commercial or tax legislation. Provide the name and address of your auditors.
4. Describe briefly the essential statutory requirements such as the language and currency in which the accounts are to be kept and the period for which accounting records and other documents (e.g. important contracts, agreements, Articles of Association, minutes of board meetings, financial statements and audit reports) have to be kept.
5. If internal financial statements, management reports, etc. are prepared and maintained for the product under investigation, provide copies for the two most recent financial years.
6. Please indicate the address where the accounting records concerning the activities of the company are located. If they are maintained in different locations please indicate which records are kept at which location.

K - 6. Employment

Provide a table showing the number of people employed by your company in "Table K-6 Employment" of the computer file "Anxquest Tables K-L-M" of the questionnaire (see Section I - 2).

SECTION L - INFORMATION RELATING TO PURCHASE PRICES AND STOCKS

This Section asks for specific information on all of your purchases and stocks of the product under investigation. In particular we ask you to provide your purchase prices.

L - 1. Purchases - imports

1. Give a detailed description of how and under which conditions purchases of the product under investigation are made: the terms of your contract with the supplier (attach a copy thereof); the administrative arrangements involved from the ordering of the goods until their arrival including, if applicable, customs clearance; the terms of payment; transport, insurance, handling, loading and ancillary costs; warranties; guarantees; technical assistance; after sales service, etc. Describe the physical movement of the goods.
2. If your company imports the product under investigation into the European Union list all customs offices involved in the customs clearance of the product under investigation .
3. Complete "Table L-1a Purchases" of the computer file "Anxquest Tables K-L-M" of the questionnaire (see Section I - 2) with your purchases of the product under investigation during the investigation period.
4. Complete "Table L-1b Purchases before IP" of the computer file "Anxquest Tables K-L-M" of the questionnaire (see Section I - 2) with your purchases of the product under investigation which were made during the six months before the investigation period but resold during the investigation period.
5. Complete "Table L-1c Information related to Purchases during the IP" of the computer file "Anxquest Tables K-L-M" of the questionnaire (see Section I - 2) with the information related to your purchases of the product under investigation during the investigation period.

L - 2. Stocks

1. List all locations where your company keeps stocks of the product under investigation.
2. Complete "Table L-2 Stocks" of the computer file "Anxquest Tables K-L-M" of the questionnaire (see Section I - 2)

SECTION M - INFORMATION RELATING TO RESALE PRICES

This information should be provided **only** for the investigation period. In order to determine which sales fall within the investigation period the invoice date should be used as the date of sale. Please provide the invoice date in the transaction-by-transaction listing in the eight digit form: DD/MM/YYYY.

M - 1. General Information

1. Explain your company's channels of distribution to customers in the European Union including any related companies involved starting from the factory gate until the first resale to independent customers. Describe the physical flows (inputs and products) and the financial flows (e.g. invoices and payments) involved. Include a detailed flow chart indicating terms of sale and pricing to each category of customer (e.g., traders, distributors, wholesalers, industrial users, end users, etc.) including related companies. If the product under investigation is changed in any way between purchase and resale, provide details and contact the officials in charge.
2. Describe each step in the sales negotiation process, from the first point of contact with the purchaser through to any after-sale price adjustments. Explain how sales prices are set and whether sales prices differ between or among grades, types or specifications of the product under investigation or among customers, regions or time periods. Provide copies of all price lists issued or in use during the investigation period.
3. Are there any restrictions on sales and, if so, which document(s) (e.g. Articles of Association) contain(s) the conditions of such obligations? What permissions are necessary?

M - 2. Sales to independent customers

In this part of Section M you are requested to provide information on sales of the product under investigation made by your company directly to independent customers.

1. Prepare a listing named "Table M - RLSALUR" (see Section I - 2 and the computer file "Table M - RLSALUR" of the exporting producer's questionnaire) of all sales of the product under investigation made by your company to independent customers for consumption in the European Union on a transaction-by-transaction basis. This listing should use the same Product Control Numbers as reported in "Table B – Product" of the exporting producer's questionnaire. Each product sale on a given invoice with a different PCN (see Section B of the exporting producer's questionnaire) should be recorded as a separate transaction.
2. Please explain how you have calculated the CIF values included in the CIF value column in the RLSALUR listing.
3. Please explain how reported allowances were calculated. Please revert to "Section H - ALLOWANCES - FAIR COMPARISON" for more information.

M - 3. Sales to related parties

In this part of Section M you are requested to provide information on sales of the product under investigation made by your company to customers which are considered to be related.

Please take careful notice of the requirement that all related companies involved in the sales of the product under investigation to the European Union have to complete a separate questionnaire (Annex I).

You are requested to co-ordinate with the related companies the responses in each of the relevant Sections of this questionnaire and the other related company's questionnaire. Please ensure that the information provided by the related company in its questionnaire under Section "Information relating to purchase prices and stocks" is easily and fully reconcilable with the information given below.

1. Complete "Table M-3 Sales to related" of the computer file "Anxquest Tables K-L-M" of the questionnaire (see Section I - 2) summarising by PCN sales to related companies during the investigation period.

M - 4. Additional Information

As requested in Section G of the exporting producer's questionnaire complete the worksheet "COMPANY CONCERNED" (see Section I - 2 and the computer file "Table G - PL").

If your company is an importer in the EU related to the exporting producer of the product under investigation, the term "domestic market" of the listing "PL" means the European Union market and the term "export market" means all markets outside the European Union.

Please note that the relevant turnover figures should be the net turnover (after all discounts) and must be given for each column separately.

The "%" columns refer to percentage of net turnover.

If an allocation method other than turnover is used, the method must be fully explained and supported by documentation and evidence.

SECTION N - CERTIFICATION

The undersigned certifies that all information supplied in response to the questionnaire is complete and correct to the best of his/her knowledge and belief and understands that the information submitted may be subject to audit and verification by the European Commission.

Internal registration number (see page 1) :

Company name :

LIMITED VERSION (*)

VERSION OPEN FOR CONSULTATION

Date

Signature of authorised official

Company stamp

Name and title of authorised official

ANNEX II: GLOSSARY

Explanations and definitions of some of the more specialised terms used in the questionnaire are provided here.

Adjustments

A fair comparison has to be made between the export price and the normal value. Due allowances have to be made in each case, on its merits, for differences which affect price comparability, including discounts, rebates and quantities, transport, insurance, handling, loading and ancillary costs, packing, credit, after-sales costs, commissions.

Facts available

In cases in which an interested party refuses access to, or otherwise does not provide, necessary information within the time limits, or significantly impedes the investigation, provisional or definitive findings can be made on the basis of the facts available. Where it is found that false or misleading information was supplied, the information can be disregarded and use may be made of facts available. It is therefore in the interest of parties involved in an anti-dumping proceeding to actively co-operate. If an interested party does not co-operate or co-operates only partly, the result may be less favourable to the party than if it had co-operated.

Combined Nomenclature

The Combined Nomenclature (CN) is the classification used within the European Union for collecting and processing foreign trade data. It was introduced in 1988. Annual revisions of the CN are produced and adopted as a legal text and published in the Official Journal of the European Communities. This classification is based on the Harmonised commodity description and coding system (HS) which covers all products that can be the subject of an international transaction and simultaneously have a physical dimension.

Constructed value

In cases where domestic prices paid for the like products in the exporting country or market economy third country cannot be used for the determination of normal value, i.e. when there are no or insufficient sales or where such sales were not made in the ordinary course of trade, normal value may be based on constructed value. Constructed value is calculated on the basis of the cost of production in the country of origin plus a reasonable amount for selling, general and administrative and finance costs and for profits incurred on the domestic market of the country of origin.

Country of origin

The country of origin is normally either the country where the good has been wholly obtained or, when more than one country is concerned in the production of the good, the country where the last substantial transformation has been carried out.

Dumping

A product is considered as being dumped if its export price to the European Union is less than a comparable price for the like product, in the ordinary course of trade, as established for the exporting country or market economy third country.

European Commission

The European Commission is the executive body of the European Union. In anti-dumping proceedings it has the responsibility for the receipt of complaints and for conducting anti-dumping investigations. The European Commission also decides whether to terminate

proceedings, to accept undertakings and to impose provisional duties. For the imposition of definitive duties the Commission makes a proposal to the Council of Ministers for decision.

Exporting country

The exporting country is normally the country of origin. However, it may be an intermediate country, except where, for example, the products are merely transhipped through that country, or the products concerned are not produced in that country, or there is no comparable price for them in that country.

Export price

The export price is the price actually paid or payable for the product under investigation when sold for export to the European Union, or to other countries.

Independent customers

A customer is being considered independent if he cannot be defined as a related company; see under related company.

Investigation period (IP)

For the purpose of representative findings, an investigation period has to be selected which, in the case of dumping, normally covers a period of not less than six months immediately prior to the initiation of the proceeding. The investigation period is indicated in the questionnaire.

Member states

Country	Code	Currency
Austria	AT	EUR
Belgium	BE	EUR
Bulgaria	BG	BGN
Croatia	HR	HRK
Cyprus	CY	EUR
Czech Republic	CZ	CZK
Denmark	DK	DKK
Estonia	EE	EUR
Finland	FI	EUR
France	FR	EUR
Germany	DE	EUR
Greece	GR	EUR
Hungary	HU	HUF
Ireland	IE	EUR
Italy	IT	EUR
Latvia	LV	LVL
Lithuania	LT	LTL
Luxembourg	LU	EUR
Malta	MT	EUR
Netherlands	NL	EUR
Poland	PL	PLN
Portugal	PT	EUR
Romania	RO	RON
Slovakia	SK	EUR
Slovenia	SL	EUR
Spain	ES	EUR
Sweden	SE	SEK
United Kingdom	UK	GBP

Normal value

The normal value is normally based on the prices paid or payable, in the ordinary course of trade, by independent customers in the exporting country or market economy third country. In cases where the exporter in the exporting country does not produce or sell the like product the normal value may be established on the basis of prices of other sellers or producers. Normal value can also be based on constructed value, see explanation of constructed value.

Original equipment manufacturer (OEM)

Describes a situation where a manufacturer produces a product which is sold under the brand name of the buyer. The term OEM refers to the purchaser of goods who is, or was, a manufacturer of the product.

Own brand manufacturer (OBM)

This manufacturer produces a product and sells it under its own brand name.

Product under investigation

The product under investigation is defined in the notice of initiation. It can be either the product concerned when it is sold for export or the like product; i.e. a product which is alike in all respects to the product under investigation or, in the absence of such a product, a product which closely resembles the product, when it is sold on the domestic market.

Related parties

For the purpose of completing this questionnaire, natural persons or legal persons (i.e. companies) should be deemed to be related if:

- (a) they are officers or directors of one another's businesses;
- (b) they are legally recognised partners in business;
- (c) they are employer and employee;
- (d) any persons directly or indirectly owns, controls or holds 5% or more of the outstanding voting stock or shares of both of them;
- (e) one of them directly or indirectly controls the other;
- (f) both of them are directly or indirectly controlled by a third person;
- (g) together they directly or indirectly control a third person; or
- (h) they are members of the same family. Persons shall be deemed to be members of the same family only if they stand in any of the following relationships to one another:
 - husband and wife,
 - parent and child,
 - brother and sister (whether by whole or half blood),
 - grandparent and grandchild,
 - uncle or aunt and nephew or niece,
 - parent-in-law and son-in-law or daughter-in-law,
 - brother-in-law and sister-in-law.

Selling, general and administrative expenses (SG & A)

The SG & A is part of the total cost :

- + cost of materials
- + cost of direct labour
- + cost of manufacturing overheads

= cost of production
+ SG & A expenses
= Total cost

The SG&A includes all selling, general and administration expenses including finance costs.

ANNEX III: GUIDELINES FOR COMPLETING THE NON-LIMITED QUESTIONNAIRE

When completing the questionnaire version open for consultation by interested parties you should bear in mind that all exporters, importers and other Union producers will have access to it. The reply open for consultation should be sufficiently detailed to permit a reasonable understanding of the substance of the information submitted in confidence.

In order to assist you in completing the questionnaire version open for consultation by interested parties, we advise you to proceed as follows:

1. Use the completed "limited" questionnaire response as a basis. Identify all information in the limited response which you consider is not limited and **copy** it to the version open for consultation.
2. After this, check once more whether the information you did not copy to the file for consultation is really limited. If you still consider it to be confidential, you must give the reasons why, item by item and summarise the limited information in a form which is suitable for consultation by interested parties. If, in exceptional circumstances, it is not possible to even summarise the limited information, give reasons why summarisation is not possible.
3. Please refer to Table INFORMATION - sheet "Confidential vs Non Confid" for the general rules on confidential vs non confidential information (see Section I and computer file "Table INFORMATION").

Examples on how to summarise "limited" information

- ◆ When the information concerns numbers for various years you can use indices.

Example of limited information:

2006	2007	2008
20.000 EUR	30.000 EUR	40.000 EUR

The summary open for consultation by interested parties could be as follows:

2006	2007	2008
100	150	200

- ◆ When the information concerns a single number you can apply a % change to it .

Example of limited figure:

"My cost of production is EUR 300 per tonne."

The summary for consultation could be as follows:

"My cost of production is EUR 330 per tonne" (+ footnote saying: "actual numbers have been amended by a margin of maximum \pm 10% to protect confidentiality").

- ◆ When the limited information concerns text you can either summarise it or eliminate the names of parties by indicating their function.

Example: TRADING COMPANY Ltd told me that the prices of imports were 20% lower.

Summary for consultation by interested parties: **[one of my customers]** told me that the prices of imports were 20% lower.

[insert here or as Annex pages 16-19 of policy note 11/01 (29 June 2011) on how to deal with the NC file for a standard exporting producer questionnaire]