



EUROPEAN COMMISSION

Directorate-General for Trade

Directorate B - Trade Defence

Trade Defence Instruments: Investigations IV

 LIMITED¹ VERSION VERSION FOR INSPECTION BY INTERESTED PARTIES*(tick box as appropriate)***ANTI-DUMPING QUESTIONNAIRE – PART 1**

INTENDED FOR: EXPORTERS & PRODUCERS OF RECORDABLE DIGITAL VERSATILE DISKS (DVD+/-R) IN THE PEOPLE'S REPUBLIC OF CHINA (PRC), HONG KONG AND TAIWAN

INVESTIGATION PERIOD (I.P.): 1 July 2004 - 30 June 2005

STATUTORY REFERENCE: Council Regulation (EC) N° 384/96 as last amended by Council Regulation (EC)) No 461/2004 (²).

REGULATORY REFERENCE: Notice of Initiation **OJ C192 of 6 August 2005**

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

¹ 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 384/96 (OJ L 56 6.3.96 p.1) and Article 6 of the WTO Agreement on Implementation of Article VI of the GATT 1994 (Anti-dumping Agreement)/Article 29 of Council Regulation (EC) No 2026/97 (OJ L 288 21.10.97 p. 1) and Article 12 of the WTO Agreement on Subsidies and Countervailing Measures. 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'.

² OJ L 77 of 13.03.2004

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INTRODUCTION

The purpose of this questionnaire is to allow the European Commission to obtain the information it deems necessary for its investigation. Before completing the questionnaire you are advised to read carefully the covering letter and the glossary of dumping terminology attached as Annex I.

Please note the following:

1. The questionnaire consists of the sections A to I for the producers in the PRC, Hong Kong and Taiwan and exporting to the European Community. Each of the sections should be submitted in separate files and each document in each file should clearly refer to the appropriate section.

Attached you will also find a **separate questionnaire intended for any related company** which is involved in the sales or marketing of the product concerned to the European Community.

2. 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 of questions addressed in this questionnaire. If a question does not apply to your company, please explain clearly why this is the case.
3. The European Commission may carry out **on-the-spot visits** to examine the records of your company and to verify the information provided in this questionnaire.
4. You should be aware that your reply to the questionnaire will constitute the body of information on the basis of which preliminary and 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 have to be carried out prior to verification visits.
5. **You should also be aware that the non-submission of all relevant information or the submission of incomplete, false or misleading information within the specified time limits can have unfavourable consequences for your company. In any of these circumstances, the Commission would apply Article 18 of Council Regulation No 384/96 and disregard any late response, or any responses which are significantly incomplete, false or misleading to an extent that they would be likely to impede the investigation process.**
6. **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.**
7. Please do not hesitate to contact the European Commission representatives 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.
8. All correspondence with the Commission must refer to the **Registration Number** of the proceeding as shown on page 1.
9. Some general instructions:
 - a). Answer questions in the order presented in the questionnaire. Listed information and tables should conform with the requested formats and should be clearly labelled.

- b) **Attached to the questionnaire is a diskette with Excel-tables** formatted as requested from our side. Whenever numerical responses are requested, please use the formats as in this diskette. Please make sure that all tables are returned complete and in one limited version and one version open for inspection by interested parties.
- c) If you encounter difficulties you should contact the case handlers to find an acceptable solution. If there is insufficient space in any Section of the questionnaire to provide the detail asked for, you should attach Annexes indicating clearly to which Sections they relate.
- d) **All worksheets used in answering the questionnaire, in particular those linking the information supplied with management and accounting records, must be retained for subsequent inspection during the on-the-spot investigation.**
- e) To facilitate verification, identify sources and specify where the source documents are maintained. During the verification you should be prepared to substantiate all information you submitted. Every part of the response should be able to be traced to regular company documents in the ordinary course of business.
- f) It is essential to the investigation that information be submitted on computer media, in accordance with the formats set out in Section H. Please provide sufficient format information to allow for retrieval of the data from your computer media. **If you feel that you cannot present the information as requested please contact the case handler without delay.**
- g). 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.
- i) **Your attention is drawn to the fact that in cases:**
- **where a subsidiary or other related company located in the European Community is involved in the sales or marketing of the product concerned to the European Community, a separate questionnaire intended for this purpose (Part 2 of the Questionnaire) has to be completed for each and every related company concerned.**
 - **where a subsidiary or other related company located outside the European Community is involved in the sales of the product concerned domestically or to the European Community or is producing the product concerned, this questionnaire has to be completed separately by the company in question.**
- In case your company does not produce the product concerned or you have any doubts whether or what questionnaire is applicable please consult the Commission Services immediately.
- j). For the purpose of replying to this questionnaire you should normally **use the amounts as booked in your accounting records**. For amounts not booked in your accounting records and where a conversion is needed, the average exchange rates listed in Annex III to this questionnaire should be used.
- k). Identify clearly all units of measurement and currencies used in tables, lists and calculations. **Apply the same measurement consistently throughout your questionnaire response.**
- l). Unless otherwise specified replies should relate to the investigation period as defined on page 1 of this questionnaire.
- m). If you intend to have another party acting on your behalf e.g. a law firm or an accountancy firm, please ensure that the European Commission receives an original power of attorney.

SECTION A - GENERAL INFORMATION

A - 1 Identity

Supply the following details of your company:

Name:

Address:

Telephone:

Telefax:

Telex:

Electronic mail address of contact person:

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

A - 2 Legal Representative

In case you appointed a legal representative to assist you in this proceeding provide the following details:

Name:

Address:

Telephone:

Telefax:

Telex:

Electronic mail address of contact person:

A - 3 Corporate information

1. Legal form of your company and the normal corporate financial accounting period.
2. List each shareholder in your company who owned more than 5% of the shares during the investigation period and list the activities of these shareholders in the following format:

Name of shareholder	Percentage of shareholding	Activity of shareholder

3. 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 concerned in both the domestic and export markets.
4. Provide a list of products produced and/or sold by your company. If the products fall into distinct product groups indicate these groups.
5. Outline your company's worldwide corporate structure and affiliations, including parent companies, subsidiaries or other related companies. For this purpose you may supply a chart.

6. Provide, for all countries, the names and addresses, and telephone number of all subsidiaries or other related companies that are involved with the product concerned. Specify the activities of each related company. In addition, please identify all related companies, who supply you with inputs used in the manufacture of the product under investigation (see Section B hereafter) or on whose behalf you sell the product subject in this proceeding. Specify what percentage of shares your company owns in each of these entities and what percentage of shares each of these entities owns in your company. For this purpose use the following table format:

Name, address, telephone of related company	Please tick if involved with product concerned <input checked="" type="checkbox"/>	List activities	Please tick if manufacturer of product concerned <input checked="" type="checkbox"/>	Please tick if supplier for manufacturing of product concerned <input checked="" type="checkbox"/>	Percentage of share-holding in related company	Percentage of share-holding of related company in your company

7. In all cases, please describe the nature of your relationship. State whether you share any board members or senior executives with any of those entities. If so, identify these persons and the nature of their mutual affiliations. Attach copies of any arrangements between the parties.
8. Specify in detail any financial or contractual links and joint ventures with any other company concerning production, sales, licensing, technical and patent agreements for the product concerned.

SECTION B - PRODUCT DESCRIPTION

B - 1 Scope of the Investigation

The product covered by this proceeding concerns versatile digital disks (DVD+/-Rs) of the optical storage type WORM (write once read many), originating in the People's Republic of China (PRC), Hong Kong and Taiwan, and on which either data, music or film can be recorded using a DVD recorder and which are currently classifiable within CN code ex 8523 90 00.

This CN code is only given for information and has no binding effect on the classification of the product.

Any reference to "product concerned" in this questionnaire refers to the above product description. Please limit your reply to information relating to the product concerned only and make sure that your responses refer to the complete production, sales, etc. of the product concerned. Should you have any queries in this respect, please contact one of the officials immediately.

B - 2 Specifications of export and domestic products

- The following information is necessary to define and distinguish the different types of the product concerned produced and/or sold by your company and its related companies. Please be as thorough and detailed as possible in describing the different types of the product.

Create a '**Product Control Number**' for each unique combination of product characteristics shown below. This control number will be used to match export sales to identical or most resembling products in the domestic market and to sales by Community producers. In addition, the control number will be used to merge data in the sales database with data in cost of production. **In this respect, it is of great importance that you apply the code numbers throughout your questionnaire response in an absolutely correct manner.** Please contact the officials in charge should you have any questions on the application of control numbers.

Code table for the creation of the 'Product Control Number' (PCN)

Field description,	Explanation	Field length
Storage capacity	1,4 Gb = 14; 4,7 Gb = 47 or any other value	2
DVD format	Format -R = M Format +R = P	1
Metal layer	Gold layer = G Silver layer = S Other type of layer = O (please specify)	1
Surface treatment	Normal = N Hardcoated = H	1
Speed	4x = 04, 8x = 08, 16x = 16 or any other value	2
Printing	Printed DVD = P Printable DVD = B Unprinted DVD = N	1

Example: PCN 47MSN08B indicates a DVD-R with capacity 4,7 Gb, silver layer, normal surface treatment, 8x speed and printable

If you consider that the product control numbers do not properly reflect the specifications of the types produced and sold by your company, or should you have any suggestions as to how the

specifications of the product types produced and sold by your company could be more appropriately reflected, please contact the Commission's services forthwith (see contact persons on the cover page). Likewise, should you consider that your own internal product coding system would reflect more appropriately the specifications of the product concerned produced and sold by your company, contact the Commission services forthwith.

2. The following information is necessary to define and distinguish the different types of the product concerned sold by your company and its related companies. Please be as thorough and detailed as possible in describing the different types of the product.
 - a). Explain in detail the types of the product concerned, produced and sold by your company and its related companies.
 - b). Prepare a listing named "**SALSPEC**" (computer file - for details see Section H-2) providing information of all types of the product concerned which were sold on the domestic market the European Community market (EU-25) or other third country markets.
 - c). Describe in detail your company's product coding system. Provide a key to your product codes, including all prefixes, suffixes, or other notations, which identify special specifications. Explain whether identical types are listed under different product numbers in the export and domestic market. If so, provide a listing showing how each type is identified in each market.
 - d). Provide a complete set of catalogues and brochures issued by your company and/or its related companies covering all types of the product concerned sold on the domestic market and for export to the European Community (EU-25).

B - 3 Comparison of export and domestic products

1. Whenever possible, product types sold by your company and its related companies on the domestic market and for export to the European Community (EU-25), which are identical, should be compared to each other. Therefore, please note that in the listing named “SALSPEC” (Section H-2) the quantity reported sold in the EU market (QTYEU) and in the domestic market (QTYDM) should correspond to identical product types.
2. For all types sold by your company and its related companies on the domestic market and for export to the European Community (EU-25), which are not identical, but which are closely resembling to each other, please prepare the table below. Use the same row for the closely resembling types:

Product Code domestic market	Sales code on your domestic market	Quantity sold domestically in units	Product Code European Community market	Sales code European Community market	Quantity exported to the EC in units	Indicate the quantity sold domestically as % of the quantity sold to the EC

Please note that the listing named “SALSPEC” (section H-2) should include information on all types of the product concerned sold on the domestic market and exported to the EC whereas the above listing only asks for information on closely resembling types.

Should you have any questions as how to complete the listing “SALSPEC” and the above table, please do not hesitate to contact the Commission services without delay.

3. Explain in detail all differences between the closely resembling types of the product concerned listed on the same rows in the table 2 above sold by your company and its related companies on the domestic market and those sold for export to the European Community. Points to be covered should include inputs, specifications and production processes and facilities. Explain any other factors that lead to a pricing differential between the types. Quantify also the difference in market value (see also section G.2.1. – Allowance for differences in physical characteristics).
4. Please describe and name the different norms/standards according to which the products concerned and destined for your domestic market are made. Describe any difference between these norms/standards and the norms/standards according to which the products concerned exported to the European Community are made. Provide the identification of those norms/standards.

SECTION C - OPERATING STATISTICS

C - 1 Turnover

1. State your company's net turnover⁽³⁾ (after all discounts), free of taxes in the format of the following table:

Currency =

	Financial year before penultimate financial year		Penultimate financial year		Last financial year		Investigation Period 01/07/2004 - 30/06/2005	
	Unrelated Customers	Related Customers	Unrelated Customers	Related customers	Unrelated Customers	Related customers	Unrelated Customers	Related Customers
Total company Turnover (all products)								
Domestic market								
Community market (EU-25)								
Other Countries								
Turnover of the sector incl. Product concerned								
Domestic market								
Community market (EU-25)								
Other Countries								
Turnover of the product concerned								
Domestic market								
Community market (EU-25)								
Other Countries								

³ Use the currency in which your accounts are kept.

2. In case the accounts of your company have been consolidated with related companies, prepare a table showing the consolidated turnover (after all discounts), free of taxes in the following format:

Currency =

	Financial year before penultimate financial year		Penultimate financial year		Last financial year		Investigation Period 01/07/2004 - 30/06/2005	
	Unrelated Customers	Related Customers	Unrelated Customers	Related customers	Unrelated Customers	Related customers	Unrelated Customers	Related Customers
Total company turnover (all products)								
Domestic market								
Community market (EU-25)								
Other Countries								
Turnover of the sector incl. Product concerned								
Domestic market								
Community market (EU-25)								
Other Countries								
Turnover of the product concerned								
Domestic market								
Community market (EU-25)								
Other Countries								

3. Please explain in detail how the consolidation has been done.

4. Income statement

Please fill in the following table. Regarding the product concerned you should explain precisely how costs have been allocated.

Currency =

	Financial year before penultimate financial year		Penultimate financial year		Last financial year		Investigation Period 01/07/2004 - 30/06/2005	
	All products	Product concerned	All products	Product concerned	All products	Product concerned	All products	Product concerned
GROSS SALES (1)								
Sales returns, rebates and discounts (2)								
NET SALES (3=1-2)								
Primary materials (4)								
Direct Labour (5)								
Depreciation (6)								
Manufacturing overheads (7)								
Other operating expenses (8)								
Total expenses (9=4+5+6+7+8)								
OPERATING INCOME (10=3-9)								
Financial income (11)								
Financial expense (12)								
INCOME FROM ORDINARY ACTIVITIES (13= 10+11-12)								
Extraordinary gains and losses (14)								
PROFIT BEFORE TAXATION (15=13+14)								
Taxation (16)								
NET PROFIT (15-16)								

C - 2 Total Quantity and Value of Sales

1. State the total quantity and value of all sales made by your company of the product concerned to unrelated customers in the following format:

Sales volumes (units)	2001 (Calendar year)	2002 (Calendar year)	2003 (Calendar year)	2004 (Calendar year)	Investigation Period 01/07/2004 - 30/06/2005
On domestic market					
On the Community market:					
Austria					
Belgium					
Denmark					
Finland					
France					
Germany					
Greece					
Ireland					
Italy					
Luxembourg					
Netherlands					
Portugal					
Spain					
Sweden					
United Kingdom					
Cyprus					
Estonia					
Hungary					
Latvia					
Lithuania					
Malta					
Poland					
Czech Republic					
Slovak Republic					
Slovenia					
Total Community					
For export to other countries					
Total sales volume					

Sales Value currency =	2001 (Calendar year)	2002 (Calendar year)	2003 (Calendar year)	2004 (Calendar year)	Investigation Period 01/07/2004 - 30/06/2005
On domestic market					
On the Community market:					
Austria					
Belgium					
Denmark					
Finland					
France					
Germany					
Greece					
Ireland					
Italy					
Luxembourg					
Netherlands					
Portugal					
Spain					
Sweden					
United Kingdom					
Cyprus					
Estonia					
Hungary					
Latvia					
Lithuania					
Malta					
Poland					
Czech Republic					
Slovak Republic					
Slovenia					
Total Community					
For export to other countries					
Total sales values					

2. State the total quantity and value of all sales made by your company of the product concerned to related customers in the same format as under C-2.1.

Note: as far as information on sales done by subsidiaries or other related companies which do not produce the product under investigation is concerned, your attention is drawn to the additional questionnaire intended for related companies.

C - 3 Production and Capacity Statistics

1. Provide information concerning the total production and, if applicable, purchases of the product concerned of your company including all subsidiaries or other related companies in the following format:

	Financial year before penultimate financial year	Penultimate financial year	Last financial year	Investigation Period 01/07/2004 - 1/06/2005	Forecast for calendar year 2005
Production capacity (units)					
Actual production in volume (units)					
Capacity utilisation (%)					
Production sold (units)					
Purchases of product concerned (units)					
Value of purchases of product concerned (currency =)					

Please note: Production capacity should represent the total volume of the product concerned that would be manufactured under ideal working conditions.

Purchases mean all purchases of the product concerned in a finished state including purchases from subsidiaries or other related companies. Minor alterations to the purchased product (e.g. repackaging) before resale does not normally affect the consideration of such purchases as a finished product.

2. Describe your production lines and their major components.
3. Explain the method used to calculate the capacity and capacity utilisation.
4. In the event that your company produces the product concerned outside the exporting country (including the European Community) the above information should also be provided in separate tables for each relevant manufacturing plant in question.
5. **Provide full details of future plans to commence production or increase capacity in the exporting country, in the European Community or in third countries.**
6. Please indicate the country or countries of origin (refer to Annex I Glossary "Country of Origin") of the product concerned sold by your company and its related companies. Give a description of how the origin of the product is determined.
7. Provide details of the different sources where purchases of the product concerned were made (identity, location) and refer to purchase contracts if such documents exist.

C - 4 Stocks

1. Complete the following table showing the values and volumes of stocks of your company.

<i>Period</i>	Stock of product produced by the company			Stock of Purchased goods	
	All products in value	Product concerned in value	Product concerned in units	Product concerned in value	Product concerned in units
By 31 December 2001					
By 31 December 2002					
By 31 December 2003					
By the beginning of Investigation period July 1, 2004					
By 31 December 2004					
By the end of the Investigation period June 30, 2005					

As far as information on stocks of finished goods kept by subsidiaries or other related companies which do not produce the product under investigation is concerned, your attention is drawn to the questionnaire intended for related companies.

Please specify, according to your accounting practice, the valuation method(s) used for stocks of the product concerned.

C - 5 Employment

Provide a table showing the number of people employed by your company:

By	2001-12-31	2002-12-31	2003-12-31	2004-12-31	2005-06-30
Total personnel employed in the whole company					
Total personnel employed on the product concerned					
Personnel employed in the <u>production process</u> of the product concerned					
Personnel employed in <u>sales, general and administration</u> of the product concerned					

C - 6 Investments

Please indicate in the following table the amount of investments made for the production of the product concerned:

Currency =	Financial year before penultimate financial year	Penultimate financial year	Last financial year	Investigation Period 01/07/2004 - 30/06/2005	Forecast for calendar year 2005
Buildings					
Machinery and Equipment					
Other (specify)					

SECTION D - EXPORT SALES OF THE PRODUCT CONCERNED TO THE EUROPEAN COMMUNITY (EU-25) AND TO THE REST OF THE WORLD

This section asks for specific information on all of your sales of the product concerned for export to the European Community and the Rest of the World (ROW). In particular you should provide sales prices and pricing methods for these sales. Please take careful note of the distinction between sales to related and unrelated customers and the requirement that subsidiaries and other related companies have to complete separate questionnaires.

Please note that exports to the Community market in this investigation implies sales to all countries members of the European Union as of 1 May 2004, i.e. EU-25.

In order to determine which sales fall within the investigation period the invoice date should normally be used as the date of sale.

D - 1 General Information

1. Explain your company's channels of distribution to the European Community (EU-25) and the ROW starting from the factory gate up to the first resale to unrelated customers. Include a detailed flow chart indicating terms of sale and pricing policies to each class of customer (e.g. traders, industrial users, etc.) including related companies. In the customer listing in Section D-2 you are requested to report a sales code for each channel. Explain the basis of your categorisation of customers.
2. Describe each step in the sales negotiation process, from the first point of contact with customer through any after-sale price adjustments. If this sales process differs between or among classes of customers, please describe each variation for each market separately.
3. Where export sales were made through intermediate countries please provide the following information:
 - a) Explain thoroughly each distribution channel through which the product concerned enters the European Community (EU-25) or the ROW. Indicate the names of the companies involved and report whether they are related to your company. Provide information on who holds legal title of the product concerned while they are in intermediate countries. List the types of product concerned and the countries from which they are shipped to the European Community and the ROW. Include a detailed flow chart indicating the physical delivery, ordering, invoicing and payment of the sales concerned.
 - b) If there is any further processing or assembly or if the product concerned is changed or enhanced in any way in intermediate countries, explain in detail. You may use charts or diagrams to supplement your answer.
 - c) Provide information on whether any of the products which are sent to the European Community (EU-25) or the ROW through intermediate countries contain components from countries other than the exporting country. If so, identify the country of origin of each of the components, which comprise the product eventually sold to the European Community, and specify where the production of that product occurred.
4. 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.

5. Provide a separate sample chronological flowchart detailing every step in this process. Indicate the average time frame within which each step takes place.
6. If your 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 herein, are agreed. Describe each of the types of contracts applicable to the product concerned, including the terms, the requirements for a price change or re-negotiation by either side, etc. Explain any commitments on either party, should the contract be terminated prematurely.
7. Explain whether production begins after the customer has established product specifications and the sale has been made or pursuant to normal company production schedules.
8. Provide copies of all price lists issued or in use during the investigation period for all customer types in all markets (European Community, domestic market and ROW), including those used by related companies in all markets.
9. Provide photocopies of three invoices of different unrelated customers and three invoices of different related customers (together with the relevant sales orders) concerning sales on the EC market.

D - 2 Sales to unrelated and related customers in the European Community (EU25)

In this part of Section D you are requested to provide complete information on sales of the product concerned made by your company directly to unrelated and related customers in the European Community.

1. Complete the following table(s) showing the total sales in volume and value and the average sales prices of the product concerned for export to the European Community, **once for unrelated and once for related customers, for the years 2001, 2002, 2003, 2004 and for the investigation period (i.e. 10 separate tables):**

PCN – Product Control Number	Product Sales Code	Total quantity sold for export to the EU in units	Total net invoice value	Net invoice value per unit	Total CIF value	CIF value per unit
Total Product concerned						

Please note: The relevant net invoice value is the total net turnover of the product concerned after all discounts, rebates and exclusive of taxes such as VAT.

3. Prepare a **listing** named "ECSALUR" (computer file - for details see Section H-3) of all sales during the investigation period, both invoices and credit notes, of the product concerned to independent customers in the European Community on a transaction-by-transaction basis.
4. Prepare a **listing** named "ECSALRL" (computer file - for details see Section H-3) of all sales during the investigation period, both invoices and credit notes, of the product concerned to related customers in the European Community on a transaction-by-transaction basis.
5. Prepare a **listing** named "ECCUSTOM" (computer file - for details see Section H-3) providing information on all customers in the EU.

D - 3 Sales to unrelated customers in the ROW

In this part of Section D you are requested to provide complete information on sales of the product concerned made by your company directly to unrelated customers in the ROW.

1. Complete the following table(s) showing the total sales in volume and value and the average sales prices of the product concerned for export to the ROW, **for unrelated customers, for the years 2001, 2002, 2003, 2004 and for the investigation period (i.e. 5 separate tables):**

PCN – Product Control Number	Product Sales Code	Total quantity sold for export to the ROW in units	Total net invoice value	Net invoice value per unit	Total CIF value	CIF value per unit
Total Product concerned						

Please note: The relevant net invoice value is the total net turnover of the product concerned after all discounts, rebates and exclusive of taxes such as VAT.

3. Prepare a **listing** named "**ROWSALUR**" (computer file - for details see Section H-3B) of all sales during the investigation period, both invoices and credit notes, of the product concerned to independent customers in the ROW on a transaction-by-transaction basis.
4. Prepare a **listing** named "**ROWCUSTOM**" (computer file - for details see Section H-3B) providing information on all customers in the ROW.

SECTION E - DOMESTIC SALES OF THE PRODUCT CONCERNED

This Section asks for specific information on all of your sales of the product concerned on your domestic market. In particular we ask you to provide your prices and pricing methods for these sales. Please take careful note of the distinction between unrelated and related customers and of the requirement that subsidiaries and other related companies have to complete separate questionnaires.

In order to determine which sales fall within the investigation period the invoice date should be used as the date of sale.

E - 1 General Information

1. Explain your company's channels of distribution on the domestic market starting from the factory gate until the first resale to unrelated customers. Include a detailed flow chart indicating terms of sale and pricing to each class of customer (e.g. traders; industrial users, etc.) including related companies. In the customer listing 'DMCUSTOM' in Section E-2 you are requested to report a sales code for each channel. Explain the basis of your categorisation of customers.
2. Describe each step in the sales negotiation process, from the first point of contact with customer through any after-sale price adjustments. If this sales process differs between or among classes of customers, please describe each variation separately.
3. Provide a separate sample chronological flowchart detailing every step in this process. Indicate the average time frame within which each step takes place.
4. If your 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 to. Describe each of the types of contracts applicable to the product concerned, including the terms, the requirements for a price change or re-negotiation by either side, etc. Explain any commitments for either party, should the contract be terminated prematurely.
5. Explain whether production begins after the customer has established product specifications and the sale has been made or pursuant to normal company production schedules.
6. Provide photocopies of three invoices of different unrelated customers and three invoices of different related customers (together with the relevant sales orders) concerning sales on the domestic market.

E - 2 Sales to unrelated and related customers

In this part of Section E you are requested to provide complete information on sales of the product concerned made by your company directly to unrelated and related customers.

1. Complete the following table showing the total sales in volume and value and the average sales prices of the product concerned on the domestic market, **once for unrelated and once for related customers, for the years 2001, 2002, 2003, 2004 and for the investigation period (i.e. 10 separate tables):**

PCN – Product Control Number	Product Sales Code	Total quantity sold on the domestic market in units	Total net invoice value	Net invoice value per unit
Total Product concerned				

Please note: The relevant net invoice value is the total net turnover of the product concerned after all discounts, rebates and exclusive of taxes such as VAT.

2. Prepare a **listing** named "DMSALUR" (computer file - for details see Section H-4) of all sales of the product concerned, both invoices and credit notes to independent customers on your domestic market, on a transaction-by-transaction basis.
3. Prepare a **listing** named "DMSALRL" (computer file - for details see Section H-4) of all sales of the product concerned, both invoices and credit notes to related customers on your domestic market, on a transaction-by-transaction basis.
3. Prepare a **listing** named "DMCUSTOM" (computer file - for details see Section H-4) providing information on all customers.

SECTION F - COST OF PRODUCTION

This Section asks for detailed information on the cost of production "COP" of the product concerned. The COP includes:

1. the cost of manufacturing "COM" (cost of materials/parts, labour and manufacturing overheads)
2. total selling, general, and administrative expenses including total interest expenses - "SG&A", i.e. full costs.

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

F - 1 Accounting system and policies

1. Indicate your normal corporate financial accounting period.
2. Please indicate the address(es) of the manufacturing site(s) and the address(es) where the accounting records concerning all the activities of the company, production and sales records, invoices, orders, transportation documents, etc. are located. If they are maintained in different locations please indicate which records are kept at which location.
3. Attach 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 three financial years for your company as well as for those companies related to you who are involved in the production, marketing or sales of the product concerned. If applicable you should also provide copies of the consolidated financial statements for the same periods. In the event that your company's accounts have not been audited attach the financial statements which are required by your country's business law. Provide copies of any financial statement or other financial report filed with the local or national government of the country in which your company or the related companies were located for the three most recent financial years.
4. If internal financial statements, management reports, standard cost reviews etc. are prepared and maintained for the product concerned, provide copies for the three most recent financial years, accompanied by an English translation.
5. Provide a chart of accounts for each entity within the corporation that is involved with the production or sale of the product concerned.
6. You are requested to describe in detail your financial accounting system. State whether your accounting practices are in accordance with the generally accepted accounting principles (IAS or USGAAP) in the country of manufacture. Your description should include all principles which have a significant impact on the cost of the product concerned, including discussions of the following:
 - a) Average useful life for each class of production equipment, depreciation method and rate used or periodical valuation applied.
 - b) Raw materials, work-in-progress and finished goods inventory valuation methods
e.g., first-in, first-out ("FIFO"), last-in, first-out ("LIFO"), weighted average
e.g. direct costing, full costing
e.g. project accounting
 - c) Inventory write-off and write-down methods for primary materials and finished goods.
 - d) Provisions for major repairs and maintenance.
 - e) Value for damaged or sub-standard goods generated at the various stages of production.

- f) Exchange gains and losses from transactions and from year-end financial statements. Explain what exchange rates are used to convert purchases and sales in foreign currency into your domestic currency. Specify the date you use for the exchange rate, e.g. invoice date, shipping date, etc., and the source thereof, e.g. official exchange rate, or other rate used.
 - g) Provisions for bad debts
 - h) Expense for idle equipment and/or plant shutdowns, planned or unplanned.
 - i) Restructuring costs (closures, redundancies, idling of workforce etc.).
7. In the event that any of the accounting methods or valuations used by your company have changed over the last three financial years provide a detailed explanation of the changes, the date of change and the reasons for it.
8. Describe the cost accounting system used by your company to record the production costs of the product concerned. Your description should be provided in narrative form, and should include, but not be limited to, the following items:
- a) A general description of the company's cost accounting method as it relates to applying production costs to individual units of the product concerned (e.g., job order, process costing). State whether the cost accounting system is an integral part of your financial accounting system used for the financial statements.
 - b) A description of the company's use of standard or budgeted costs, if applicable, including:
 - (i) the types of variances recorded under your company's cost accounting system and how they are used as part of its 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 your company uses a standard cost system state whether standard costs were used in your response and whether all variances between standard and actual costs have been allocated. Explain in detail the allocation method used, as well as any significant or unusual cost variances that occurred during the investigation period.
 - d) A list of the direct cost centres included as part of your company's cost accounting system. Briefly describe the segment of production activity attributed to the listed cost centre.
 - e) A list of the indirect cost centres included as part of your company's cost accounting system. Briefly describe the indirect costs that are accumulated in each cost centre and the method normally used to allocate those accumulated costs to the direct cost centres and to the product concerned.
 - f) Methods and bases used to allocate costs among the company's organisational units (e.g., parent company charges to subsidiaries, corporate charges to specific plants, inter-plant allocations).
 - g) Methods used to account for wastage, damaged or sub-standard goods generated at each stage of the production process. Also state the method used to account for rework.
 - h) A description of your company's use of its cost accounting system to value the cost of sales and primary materials, work-in-progress and finished goods inventories for the audited financial statements.

- i) A list of all costs which are valued or treated differently for cost and financial accounting purposes. Identify the difference and explain the reason for it.

F - 2 Production process and cost of production

1. Describe the manufacturing process for the product concerned. Your description should include the following:
 - a) A description of your company's production facility. If production or any one process takes place at more than one facility, list all facilities informing their exact address, and provide brief descriptions of the production activities that take place at the major facilities. Indicate whether your company forms part of the manufacturing site of a related company that supplies your company with raw materials.
 - b) Explain the production process of the product concerned produced and sold by your firm and attach a complete flowchart of the production cycle, including descriptions of each stage in the process.
 - c) In case primary material is used for the manufacturing of both the product concerned and other products not subject to this proceeding please provide information concerning the overlapping material use.
 - d) Identify any products manufactured by your company in the same production facilities as the product concerned.
 - e) Indicate the primary material values used in manufacturing cost, your relationship with the supplier (whether related or not). Indicate if the primary material was imported or not. State whether or not the value of the primary material include import charges and indirect taxes (for both exported and domestic types).
 - f) Please provide a list of all companies that are involved on a subcontracting basis in the manufacture of the product concerned. Describe the part of the manufacturing process they are performing.
 - g) Provide the number of days for which the product concerned is held in inventory in either market prior to the time of sale.

2. Please provide a complete list with your purchases from unrelated suppliers of “Raw materials” used for the production of the product concerned, during the investigation period⁴. This list should at least contain references to the country of origin, date of purchase, weight, price, delivery terms, duties paid, and should also allow a direct link to the original purchasing documents. Based on this list, please summarise your purchases by filling in the following table:

Currency=.....	Purchased locally		Imported without duties		Imported with Duties				TOTAL		
Type	Value	Quantity	Value CIF	Quantity	Value CIF	Quantity	(+) <i>Duty Paid</i>	(-) <i>Duty Drawback</i>	Value	Quantity	<i>Average Cost per unit</i>
TOTAL											

⁴ If the price of raw materials was subject to a significant increase/decrease during the investigation period, you should provide monthly tables showing those price changes.

3. Please provide a complete list with your purchases from related suppliers of “Raw materials” used for the production of the product concerned, during the investigation period⁵. This list should at least contain references to the country of origin, date of purchase, weight, price, delivery terms, duties paid, and should also allow a direct link to the original purchasing documents. Based on this list, please summarise your purchases by filling in the following table:

Type	Purchased locally without duties		Imported without duties		Imported with Duties				TOTAL		
	Value	Quantity	Value CIF	Quantity	Value CIF	Quantity	(+) Duty Paid	(-) Duty Drawback	Value	Quantity	Average Cost per unit
TOTAL											

⁵ If the price of raw materials was subject to a significant increase/decrease during the investigation period, you should provide monthly tables showing those price changes.

4. Please complete the following table with the cost of production, for **the product concerned** in total (in your accounting currency),

Currency =

	Last Financial year	Investigation Period 01/07/2004 - 30/06/2005
Product concerned		
Direct costs		
Cost of purchased raw materials		
Cost of manufactured raw materials (*), see below		
Direct labour		
Energy		
Others		
(1) Sub-Total		
Manufacturing overheads		
Indirect labour		
Indirect energy		
Rent		
Lease		
Depreciation on plant, mfg. equipment, ...		
Provision for major repairs		
Maintenance and repairs (internal)		
Maintenance and services (external)		
Stock variation of work in progress		
Others		
(2) Sub-Total		
(3) Cost of manufacturing of product concerned (1) + (2)		
SG&A Expenses		
Financing		
Depreciation on adm. offices, equipment, ...		
Insurance		
Freight/Transport		
Packaging		
Administration		
Selling		
Advertising/Publicity		
Research and Development		
Patents/Royalties		
Technical assistance		
Warranties		
Security		
Others		
(4) Total of SG&A expenses		
(5) Total quantity produced in units		
(6) Total quantity sold in units		
Total Cost of Production for the product concerned (3)/5 + (4)/(6)		

- (*) If raw materials for the production of the product concerned is produced separately (i.e. not integrated) by a unit or another company related to your company, please complete one cost sheet with the cost of manufacturing **for each type of raw material manufactured**.

If manufactured raw materials is sold to third parties, the cost sheet below should also include allocation of SG & A-costs

Currency =

	Last Financial year	Investigation Period 01/07/2004 - 30/06/2005
Type of raw material manufactured:		
Direct costs		
Primary materials		
Direct labour		
Energy (specify)		
Others		
(1) Sub-Total		
Manufacturing overheads		
Indirect labour		
Indirect energy		
Rent		
Lease		
Depreciation on plant, mfg. equipment, ...		
Provision for major repairs		
Maintenance and repairs (internal)		
Maintenance and services (external)		
Stock variation of work in progress		
Income from sales of by-products		
Add. costs for production of by-products		
Others		
(2) Sub-Total		
(3) Cost of manufacturing of raw materials (1) + (2)		
(4) Quantities produced (Kg)		
(5) Cost of Manufacturing of raw materials per Kg (3)/(4)		

6. Prepare a listing named “**DMCOP**” (computer file –for details see Section H-5) **per sales code** for all types of the product concerned sold on the **domestic market** during the investigation period.
7. Prepare a listing named “**ECCOP**” (computer file –for details see Section H-5) **per sales code** for all types of the product concerned sold in the **European Community** during the investigation period.
8. **Describe in detail the methodology you used to report each of the costs listed above and the allocation method for all items reported.** Present the actual calculation, which you used for your calculation in the submission. For each cost item include a sample calculation for illustrative purposes. Your description should include the following:
 - a) For material costs purchased from unrelated 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 please state whether you consider that the transfer price was representative of a fair market price. Supply, if possible, four invoices (one for each quarter of the investigation period) issued to your company from unrelated parties supplying your company with an identical or comparable product. Supply also eight invoices (one for each quarter of the investigation period) issued by your related supplier to third unrelated parties in the domestic (four invoices) and export markets (four invoices), supplying them with an identical or comparable product.
 - c) 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.
 - d) Explain the calculation of R&D expenses for the product concerned.
9. In the event that the above reported costs 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 detailed listing of the expenditure for 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/duration of the start-up phase.

10. Please complete the following table for (a) the last financial year (b) the investigation period for each company involved in the sale of the product concerned, i.e. each part of your company and each related company for which separate accounts are kept, for all items of the **SG&A** expenses. Provide also a summary table showing the grand total for all related companies. The tables should show the total costs for each company for the last financial year and the IP and for the latter costs split between the product concerned and other products, further distinguishing the different markets when relevant.

Total all products		Total all products		DOMESTIC MARKET sales				EXPORT MARKET sales							
Profit & Loss		Profit & Loss		Unrelated customers				Unrelated customers in EU				Other unrelated customers			
Last Financial year		Investigation Period 01/07/2004 - 30/06/2005		Product concerned		Other products		Product concerned		Other products		Product concerned		Other products	
Value	%	Value	%	Value	%	Value	%	Value	%	Value	%	Value	%	Value	%
Total Net Sales															
Cost of goods sold															
SG&A															
<i>Financing</i>															
<i>Insurance</i>															
<i>Depreciation</i>															
<i>Freight/Transport</i>															
<i>Packaging</i>															
<i>Administration</i>															
<i>Selling</i>															
<i>Advertising/Publicity</i>															
<i>Patents/Royalties</i>															
<i>Technical assistance</i>															
<i>Warranties</i>															
<i>Security</i>															
<i>Others (specify)</i>															
Total SG&A															
Total Costs															
Operating Profit/loss															

Please note: The relevant turnover figures should be the net turnover (after all discounts) and must be given for each column separately. The "%" columns refers to percentage of net turnover; the amount of each cost item should be expressed as a percentage of net turnover. 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. Costs which relate to the manufacturing of the product concerned such as purchase cost of raw materials, and manufacturing overheads should be included in "Costs of goods sold" and not in the SG&A expenses listed above. These costs should also be reported in Section H5.

SECTION G - ALLOWANCES - FAIR COMPARISON

In order to carry out a fair comparison between the export price and the normal value of the product concerned the following information is requested. Where the **normal value** and the **export price** as established are not on a comparable basis, due allowance, in 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. Please note that for export sales you have to report all expenses incurred relating to the items listed below, even if you consider that you do not want to claim adjustments for these items.

G - 1 Allowances on Export sales (see 'ECSALUR' under H-3)

You are requested to explain in detail each adjustment you claim and to report them on a transaction-by-transaction basis in the 'ECSALUR' file as described under H-3. **Report actual expenses rather than averages.** If you allocate any of these expenses, explain the reason for your choice and the methodology used.

1. DIFFERENCES IN DISCOUNTS, REBATES AND QUANTITIES

Describe in detail your policy for granting discounts and rebates to customers in the European Community. List all different kinds of discounts or rebates you 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.

List all of your customers and their customer numbers (see Section D) who were eligible for each discount or rebate program and describe the criteria you used to determine their eligibility.

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.

2. DIFFERENCES IN TRANSPORTATION, INSURANCE, HANDLING, LOADING AND ANCILLARY COSTS

All charges must be reported in the currency in which they were incurred.

List all charges which are included in the export prices and explain how you have quantified each of these charges. Identify the general ledger account(s) where each expense is located.

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 unrelated customer.

In the case of export on CIF basis, 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.

3. DIFFERENCES IN PACKING COSTS

Specify the cost of packing for the product concerned. List material and labour costs separately. Be specific in describing packing materials and any special or extraordinary procedures used in preparing the product concerned for shipment to the European Community. If the product concerned is repackaged in the European Community, report these charges and costs separately. Identify the general ledger account(s) where each expense is located.

4. 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 listing referred to above.

5. 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 costs mentioned above which were incurred and specified in the export sales contracts, or were required by the law of the country concerned, e.g. the cost of the materials concerned. Identify the general ledger account where the expense is located.

Separately for each type provide a record of warranty/guarantee expenses for sales of the product concerned.

State how you calculated these expenses. Identify your source of data. In case these expenses were only incurred for certain customers provide customer specific information. If you incur these expenses on some but not all of the products under investigation, or if expenses vary among products, identify the products and explain any allocation method you have used.

Cost for technical services can include any service, repair, or consultation you provide to your customer regarding the product concerned. An adjustment can only be made for expenses which are directly related to the sales of the product concerned. 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. Identify the general ledger account where the expense is located.

6. 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. Identify the general ledger account(s) where each expense is located.

7. CURRENCY CONVERSIONS

In order to compare export 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.

In case you bought foreign currency in advance of the date of sale, provide the details of the forward purchase and explain whether the purchase was specifically linked to export transactions. If so, state the exchange rates of the forward purchase for the specific sale concerned.

8. OTHER FACTORS

An adjustment may also be made for differences in other factors not provided for under 1 to 7 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.

G - 2 Allowances on Domestic sales (see ‘DMSALUR’ under H-4)

You are requested to explain in detail each adjustment you claim and to report them on a transaction by transaction basis in the ‘DMSALUR’ file as described under H-4. 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.

1. DIFFERENCES IN PHYSICAL CHARACTERISTICS

When comparing the type sold to the European Community with the most similar domestic market product 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.

2. IMPORT CHARGES OR INDIRECT TAXES

An adjustment concerning import charges and indirect taxes can be made. For such adjustments provide the following information:

a) Duty drawback

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

Report the total amount of duties paid on the imported primary materials used for sales on both the domestic and Community markets.

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

Report in the computer file “DMSALUR” the amount of duty drawback you received for each sale to the European Community.

Explain how you calculated this amount.

Explain the method you used to connect the duty drawback amount to the specific European Community sale.

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

b) Indirect taxes

List all internal taxes imposed on the domestic market products which were either rebated upon exportation or not collected on the products exported to the European Community

For each tax listed above, provide 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 when you are legally obligated or liable for tax payment. Report when you actually paid taxes and whether you maintain separate accounts for these taxes.

Explain how you calculated this amount.

3. DIFFERENCES IN DISCOUNTS AND REBATES, INCLUDING THOSE GIVEN FOR DIFFERENCES IN QUANTITIES

Describe in detail your policy for granting discounts and rebates to unrelated domestic customers. List all different kinds of discounts or rebates you 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 (e.g., converters and distributors), explain separately the discounts and rebates given to each class.

List all of your customers and their customer numbers (see Section E) who were eligible for each discount or rebate program and describe the criteria you used to determine their eligibility.

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.

4. DIFFERENCES IN THE LEVEL OF TRADE

A level of trade adjustment may be granted where you can show that your domestic sales of the like product are being made at a level of trade which is different to the level of trade of

your export sales and that such difference has affected price comparability. For this purpose, your claim should clearly identify the domestic and export levels of trade by demonstrating that functions and prices for the sales in question are shown to be appropriate to the alleged levels of trade on both markets.

Note that in the case of export sales between you and a related importer it is the level of trade of the sales between you and that party which needs to be identified, albeit with the "related" prices replaced with "reliable" prices through the construction of export prices.

There is, however, rarely a single factor which can definitively identify a particular level of trade and this is why you should provide information on a number of elements to demonstrate the merits of your claim. In addition to showing that there is a reasonable consistency in your prices which are appropriate to your claimed level of trade, these elements include, but are not restricted to, any rules which apply to the sales in question which are agreed between you and the buyer or are imposed by government organisations, chambers of commerce or other bodies; the identification of your main competitors, and their specific products, at your claimed level of trade and all information which is, or should be, at your disposal, or is reasonably available to you, on the different prices and functions at subsequent levels of trade, including end user or consumer prices.

Distribution channel	Percentage of turnover to the EU	Percentage of turnover on the domestic market
OEM		
Distributors/Traders		
Retailers		
End-users		
Others		
Total		

5. DIFFERENCES IN TRANSPORTATION, INSURANCE, HANDLING, LOADING, AND ANCILLARY COSTS

All charges must be reported in the currency in which they are incurred.

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 located.

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 unrelated customer.

6. DIFFERENCES IN PACKING COSTS

Specify the per-unit cost of packing for each type. List material and labour costs separately. Be specific in describing packing materials. Identify the general ledger account where the expense is located.

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.

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.

Separately for each type provide a record of warranty/guarantee expenses for sales of the product 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 of the products under investigation, or if expenses vary among products, identify the products and explain any allocation method you have used. Identify the general ledger account where the expense is located.

Cost for technical services can include any service, repair, or consultation you provide to your customer regarding the product concerned. An adjustment can only be made for expenses which are directly related to the sales of the product concerned. 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 below. Identify the general ledger account where the expense is located.

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. Identify the general ledger account where the expense is located.

10. OTHER FACTORS

An adjustment may also be made for differences in other factors not provided for under 1 to 9 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.

SECTION H - COMPUTERISED INFORMATION REQUIRED

You should submit all data on computer diskettes or CD-ROMs. A hard copy (printout) of all the data must also be submitted as part of the questionnaire response. Contact the "Officials in charge" if you have any questions on this matter. If your company is not in the position to submit the requested computerised data your attention is drawn to **point 5** of the introduction of the questionnaire

H - 1 General instructions for computer diskettes and CD-ROMS

1. Information should be given on 3.5" floppy disks formatted with Windows 95 or higher or another operating system whose diskette-format is fully compatible with this Windows 95 version. It is also possible to provide the information on CD-ROM with the same conditions as for delivering them as for the floppy disk;
2. The following files have to be submitted on the diskettes or CD-ROMS mentioned in 1.
 - a) Specification for products sold, named **SALSPEC**.
 - b) Sales to the EU, named **ECSALUR and ECSALRL**.
 - c) Customers of the sales to the EU, named **ECCUSTOM**.
 - d) Sales to the ROW, named **ROWSALUR**
 - e) Customers of the sales to the EU, named **ROWCUSTOM**
 - f) Sales in the domestic market, named **DMSALUR and DMSALRL**.
 - g) Customers of the domestic sales, named **DMCUSTOM**.
 - h) Domestic cost of production data, named **DMCOP**.
 - i) Export cost of production data, named **ECCOP**.
3. A description of the requested information is given in Sections H-2 to H-4.
4. These data files should be supplied in Microsoft **EXCEL**.

Note: the Excel files have to be compatible to the American or European version of Excel. The files should not contain any separators, links, or spaces between individual records and no graphical layout like borders, frames etc. The column headings should be a continuous sequence of alphanumeric characters with no spaces between the characters. No empty lines should be inserted between the individual records.

If this is impossible then the data may be given in LOTUS 123, Access or DBASE version III or IV compatible format.

Note: the Lotus files have to be compatible to the American or European version of Lotus 123. The files should not contain any separators, links, spaces etc. between individual records and no graphical layout like borders, frames etc. The column headings should be a continuous sequence of alphanumeric characters with no spaces between the characters. No empty lines should be inserted between the individual record.

5. Information submitted on diskettes or CD-ROM should be supplied in only one of the formats set out above, e.g. if you decide to use EXCEL format all files mentioned in 2 have to be in EXCEL format.
6. All diskettes or CD-ROMs should be clearly labelled with your company name, file names and file types. The structure of each file should be submitted in printed format together with the number of records in each file.

H.2. Prepare a listing named "SALSPEC" referred to under B.2 above (computer file - see computer format in Section H-1) providing the following information of all types of the product concerned which were sold on the domestic and European Community markets (by using the field names mentioned below as column headings):

Filename:

SALSPEC:

	Field description	Field name	Explanation
A	Production code	(PRODCOD)	Indicate the production code of the product concerned as used for production purposes
B	Quantity produced	(QTYPROD)	Report the total quantity produced during the IP in units
C	Product Sales code	(SALECOD)	Indicate the sales code of the product concerned as used for sales purposes
D	Quantity sold into the European Community market	(QTYEC)	Report the quantity sold during the IP into the European Community in units
E	Quantity sold on the domestic market	(QTYDM)	Report the quantity sold during the IP on the Domestic Market in units
F	Quantity sold on other markets	(QTYEXP)	Report the quantity sold during the IP on other markets in units
G	PCN equivalent	(PCN)	Indicate in terms of PCN (see B.2) what the Sales code corresponds to.
H	Packaging	(PACK)	Indicate the packaging used (e.g. carton box holding 10 CD-Rs in jewel boxes with black tray, inlay and 2 page brochure; spindle with 50 CD-Rs in carton box; 5 CD-Rs in cellophane sleeve, etc.)
I	Packing quantity	(WPC)	Number of CD-Rs (units) in the package

H - 3 Format for European Community export sales

Prepare listings named "ECSALUR" and "ECSALRL" referred to under D.2.3 and D.2.4 above (computer file - see computer format in Section H-1) which contains, respectively all sales to unrelated customers (ECSALUR), and all sales to related customers (ECSALRL) in the European Community, providing on a transaction-by-transaction basis the following information (by using the field names mentioned below as column headings). Please make sure to report actual expenses.

Filename:

ECSALES

	Field description	Field name	Explanation
A	Sequence number	(SEQNO)	Provide a sequential number, starting from 1 and increased by 1 for every transaction
B	Invoice number	(INVNUM)	Indicate the invoice number.
C	Type of document	(INVTYPE)	Indicate whether the document is an invoice ("I") or a credit note ("C")
D	Invoice date	(INVDATE)	Report the invoice date of the transaction.
E	Order number	(ORDNUM)	Indicate the order number if this transaction is an invoice ("I" in column C); if this transaction is a creditnote ("C" in column C), indicate the original invoice number for which this credit note was issued
F	Order date	(ORDDATE)	Indicate the order date if this transaction is an invoice ("I" in column C); if this transaction is a creditnote ("C" in column C), indicate the original invoice date for which this credit note was issued
G	Customer number	(CUSTNUM)	Indicate the code number of your customer. These code numbers must correspond to those provided in the ECCUSTOM lists
H	Customer Level of trade	(LEVTRAD)	1 = wholesalers, distributors or traders; 2 = end-users; 3 = duplicators; X = others (to be specified from number 4 onwards)
I	Type of customer	(CUSTYPE)	Indicate whether the customer is related ("R") or unrelated ("U")
J	PCN	(PCN)	Indicate the type of the product concerned expressed in PCN (See B.2)
K	Product sales code	(SALECOD)	Indicate the code used for the product in your records.
L			intentionally left blank
M	Quantity	(QTY)	Report the quantity invoiced to your customer in units.
N	Customs code	(CN)	Please indicate the CN-Code under which the product was declared when exported.
O	Gross invoice value	(GRINVVAL)	Report the gross invoice value net of taxes in the currency of sale.
P	Invoice currency	(CURR)	Indicate the currency used.
Q	Exchange rate	(EXCHANGE)	Report the exchange rate used to convert the foreign currency in your domestic currency
R	Discounts on the invoice	(SALDISC)	Report the discount deducted on the invoice.
S	Net inv. Value in domestic currency	(TURNOVER)	Report the net invoice value in your domestic currency as entered in your accounting system.
T	Deferred rebates	(DEFREB)	Report all deferred rebates in the currency of sale
U	Payment terms	(PAYTERM)	Indicate the payment terms agreed with the customer (e.g. At sight = 00, 30 days = 30, etc.)
V	Delivery terms	(DELTERM)	Indicate the agreed terms of delivery (e.g. FOB, C&F, CIF, etc.). A list of agreed abbreviations is attached in Annex II Glossary (see "incoterms")
W	CIF value at Community border	(CIFVAL)	Provide the CIF value of the goods at the Community border, i.e. duty unpaid, which should coincide with the customs value declared. In case the product is not sold on a CIF basis, please determine the CIF value on the basis of the best information available to you. In this case full details of how the adjustment to CIF level was made should be provided in your narrative answer.
X	Commission	(COMM)	Report the amount of commission paid
Y	Freight in exporting country	(INLFR)	Report the amount of inland freight in the exporting country
Z	Ocean freight	(OCEFR)	Report the amount of ocean freight
Aa	Freight in the EU	(EUFR)	Report the amount of inland freight from the EU border to the customer, in case you paid this freight
Ab	Insurance	(INSUR)	Report the amount of insurance paid
Ac	Handling cost	(CHARGES)	Report the amount of handling, loading and ancillary expenses
Ad	Packaging cost	(PACK)	Report the amount of packaging expenses
Ae	Credit costs	(CREDIT)	Report the amount of interest paid
Af	Bank charges	(BCHARGES)	Report the amount of bank charges, i.e. document fee, bank commission, etc ...
Ag	Import duties	(DUTIES)	Report the amount of duties paid in case you paid the import duties
Ah	Warrantee and guarantee expenses	(WARR)	Report the amount of warrantee and guarantee expenses.

Prepare a listing named "ECCUSTOM" referred to under D.2.5 above (computer file - see computer format in Section H-1) providing the following information on unrelated and related customers in the EU (by using the field names mentioned below as column headings):

Filename: ECCUSTOM

	Field description	Field name	Explanation
a	Customer name	(CUSTNAME)	Report the name of your customer.
b	Customer number	(CUSTNUM)	Please indicate the customer number code used for the customer concerned (see the transaction-by-transaction listing above).
c	Type of customer	(CUSTYPE)	Indicate whether the customer is related ("R") or unrelated ("U")
d	Customer address	(CUSTADD)	Provide the complete address of your customer.
e	Customer country	(CUSTCOUNTRY)	Provide the country of the customer.
f	Customer Level of trade	(LEVTRAD)	Show code "1" for traders/distributors/wholesalers, "2" end-users, "3" duplicators or "X" others. For others please specify and number from 4 onwards.
g	Total turnover	(TOTTURNO)	Report the total turnover for the customer.
h	Turnover of the product concerned	(LPTURNO)	Report the turnover of the product concerned for the customer.
i	Total amount of all discounts, rebates, bonuses etc.	(TOTDISC)	Report the total amount of all discounts, rebates and bonuses, etc. granted to the customer for the product concerned.
j	General terms of delivery	(GENDELTERM)	Indicate the general agreed terms of delivery with the customer (e.g. FOB, C&F, CIF, etc.). A list of agreed abbreviations is attached in Annex II Glossary (see "incoterms")
k	General terms of payment	(GENPAYTERM)	Indicate the payment terms agreed with the customer (e.g. At sight = 00, 30 days = 30, etc.)

H – 3B Format for ROW export sales

Prepare listings named "**ROWSALUR**" referred to under D.3 (computer file - see computer format in Section H-1) which contains all sales to unrelated customers in the ROW, providing on a transaction-by-transaction basis the following information (by using the field names mentioned below as column headings). Please make sure to report actual expenses.

Filename:

ROWSALES

	Field description	Field name	Explanation
A	Sequence number	(SEQNO)	Provide a sequential number, starting from 1 and increased by 1 for every transaction
B	Invoice number	(INVNUM)	Indicate the invoice number.
C	Type of document	(INVTYPE)	Indicate whether the document is an invoice ("I") or a credit note ("C")
D	Invoice date	(INVDATE)	Report the invoice date of the transaction.
E	Order number	(ORDNUM)	Indicate the order number if this transaction is an invoice ("I" in column C); if this transaction is a creditnote ("C" in column C), indicate the original invoice number for which this credit note was issued
F	Order date	(ORDDATE)	Indicate the order date if this transaction is an invoice ("I" in column C); if this transaction is a creditnote ("C" in column C), indicate the original invoice date for which this credit note was issued
G	Customer number	(CUSTNUM)	Indicate the code number of your customer. These code numbers must correspond to those provided in the ROWCUSTOM lists
H	Customer Level of trade	(LEVTRAD)	1 = wholesalers, distributors or traders; 2 = end-users; 3 = duplicators; X = others (to be specified from number 4 onwards)
I			intentionally left blank
J	PCN	(PCN)	Indicate the type of the product concerned expressed in PCN (See B.2)
K	Product sales code	(SALECOD)	Indicate the code used for the product in your records.
L			intentionally left blank
M	Quantity	(QTY)	Report the quantity invoiced to your customer in units
N	Customs code	(CN)	Please indicate the CN-Code under which the product was declared when exported.
O	Gross invoice value	(GRINVVAL)	Report the gross invoice value net of taxes in the currency of sale.
P	Invoice currency	(CURR)	Indicate the currency used.
Q	Exchange rate	(EXCHANGE)	Report the exchange rate used to convert the foreign currency in your domestic currency
R	Discounts on the invoice	(SALDISC)	Report the discount deducted on the invoice.
S	Net inv. Value in domestic currency	(TURNOVER)	Report the net invoice value in your domestic currency as entered in your accounting system.
T	Deferred rebates	(DEFREB)	Report all deferred rebates in the currency of sale
U	Payment terms	(PAYTERM)	Indicate the payment terms agreed with the customer (e.g. At sight = 00, 30 days = 30, etc.)
V	Delivery terms	(DELTERM)	Indicate the agreed terms of delivery (e.g. FOB, C&F, CIF, etc.). A list of agreed abbreviations is attached in Annex II Glossary (see "incoterms")
W	CIF value at destination country's border	(CIFVAL)	Provide the CIF value of the goods at the border, i.e. duty unpaid, which should coincide with the customs value declared. In case the product is not sold on a CIF basis, please determine the CIF value on the basis of the best information available to you. In this case full details of how the adjustment to CIF level was made should be provided in your narrative answer.
X	Commission	(COMM)	Report the amount of commission paid
Y	Freight in exporting country	(INLFR)	Report the amount of inland freight in the exporting country
Z	Ocean freight	(OCEFR)	Report the amount of ocean freight
Aa	Freight in destination country	(DESTFR)	Report the amount of inland freight from the border to the customer, in case you paid this freight
Ab	Insurance	(INSUR)	Report the amount of insurance paid
Ac	Handling cost	(CHARGES)	Report the amount of handling, loading and ancillary expenses
Ad	Packaging cost	(PACK)	Report the amount of packaging expenses
Ae	Credit costs	(CREDIT)	Report the amount of interest paid
Af	Bank charges	(BCHARGES)	Report the amount of bank charges, i.e. document fee, bank commission, etc ...
Ag	Import duties	(DUTIES)	Report the amount of duties paid in case you paid the import duties
Ah	Warrantee and guarantee expenses	(WARR)	Report the amount of warrantee and guarantee expenses.

Prepare a listing named "**ROWCUSTOM**" referred to under D.3 (computer file - see computer format in Section H-1) providing the following information on unrelated customers in the ROW (by using the field names mentioned below as column headings):

Filename: ECCUSTOM

	Field description	Field name	Explanation
a	Customer name	(CUSTNAME)	Report the name of your customer.
b	Customer number	(CUSTNUM)	Please indicate the customer number code used for the customer concerned (see the transaction-by-transaction listing above).
c			Intentionally left blank
d	Customer address	(CUSTADD)	Provide the complete address of your customer.
e	Customer country	(CUSTCOUNTRY)	Provide the country of the customer.
f	Customer Level of trade	(LEVTRAD)	Show code "1" for traders/distributors/wholesalers, "2" end-users, "3" duplicators; "X" others. For others please specify and number from 4 onwards.
g	Total turnover	(TOTTURNO)	Report the total turnover for the customer.
h	Turnover of the product concerned	(LPTURNO)	Report the turnover of the product concerned for the customer.
i	Total amount of all discounts, rebates, bonuses etc.	(TOTDISC)	Report the total amount of all discounts, rebates and bonuses, etc. granted to the customer for the product concerned.
j	General terms of delivery	(GENDELTERM)	Indicate the general agreed terms of delivery with the customer (e.g. FOB, C&F, CIF, etc.). A list of agreed abbreviations is attached in Annex II Glossary (see "incoterms")
k	General terms of payment	(GENPAYTERM)	Indicate the payment terms agreed with the customer (e.g. At sight = 00, 30 days = 30, etc.)

H - 4 Formats for domestic market sales

1. Prepare listings named "DMSALUR" and "DMSALRL" (computer file - see computer format in Section H-1) which contains, respectively all sales made to unrelated customers and secondly, all sales to related customers on your domestic market providing on a transaction-by-transaction basis the following information (by using the field names mentioned below as column headings). Please report actual expenses.

Filename:

DMSALES

	Field description	Field name	Explanation
A	Sequence number	(SEQNO)	Provide a sequential number, starting from 1 and increased by 1 for every transaction
B	Invoice number	(INVNUM)	Indicate the invoice number.
C	Type of document	(INVTYPE)	Indicate whether the document is an invoice ("I") or a credit note ("C")
D	Invoice date	(INVDATE)	Report the invoice date of the transaction.
E	Order number	(ORDNUM)	Indicate the order number if this transaction is an invoice ("I" in column C); if this transaction is a creditnote ("C" in column C), indicate the original invoice number for which this credit note was issued
F	Order date	(ORDDATE)	Indicate the order date if this transaction is an invoice ("I" in column C); if this transaction is a creditnote ("C" in column C), indicate the original invoice date for which this credit note was issued
G	Customer number	(CUSTNUM)	Indicate the code number of your customer. These code numbers must correspond to those provided in the DMCUSTOM list.
H	Type of customer	(CUSTYPE)	Indicate whether the customer is related ("R") or unrelated ("U")
I	Customer level of trade	(LEVTRAD)	1 = wholesalers, distributors or traders; 2 = end-users; 3 = duplicators; "X" others (to be specified and numbered from 4 onwards)
J	PCN	(PCN)	Indicate the type of the product concerned expressed in PCN (See B.2)
K	Product sales code	(SALECOD)	Indicate the code used for the product in your records.
L			intentionally left blank
M	Quantity	(QTY)	Report the quantity invoiced to your customer in units
N	Gross invoice value	(GRINVVAL)	Report the gross invoice value net of taxes in the currency of sale.
O	Discounts on the invoice	(SALDISC)	Report the discount deducted on the invoice.
P	Net invoice value	(TURNOVER)	Report the net invoice value.
Q	Deferred rebates	(DEFREB)	Report all deferred rebates in the currency of sale.
R	Payment terms	(PAYTERM)	Indicate the payment terms agreed with the customer (e.g. At sight = 00, 30 days = 30, etc.)
S	Delivery terms	(DELTERM)	Indicate the agreed terms of delivery (e.g. FOB, C&F, CIF, etc.). A list of agreed abbreviations is attached in Annex II Glossary (see "incoterms")
T	Commission	(COMM)	Report the amount of commission paid.
U	Freight	(INLFR)	Report the amount of inland freight.
V	Insurance	(INSUR)	Report the amount of insurance paid.
W	Handling cost	(CHARGES)	Report the amount of handling, loading and ancillary expenses.
X	Packaging cost	(PACK)	Report the amount of packaging expenses.
Y	Credit costs	(CREDIT)	Report the amount of interest paid.
Z	Bank charges	(BCHARGES)	Report the amount of bank charges, i.e. document fee, bank commission, etc ...
Aa	Import charges and indirect taxes	(DUTYDRAW)	Report the amount of import charges and indirect taxes paid.
Ab	Adjustment for physical difference	(PHYSDIFF)	Report the market value of the different physical characteristic.
Ac	Level of trade adjustment	(LEVTRADE)	Report the market value of the difference in level of trade.
Ad	Warranty and guarantee expenses	(WARR)	Report the amount of warranty and guarantee expenses.

2. Prepare a listing named "**DMCUSTOM**" (computer file - see computer format in Section H-1) providing the following information on related and unrelated customers (by using the field names mentioned below as column headings):

Filename:	Field description	Field name	Explanation
DMCUSTOM	a Customer name	(CUSTNAME)	Report the name of your customer.
	b Customer number	(CUSTNUM)	Please indicate the customer number code used for the customer concerned (see the transaction-by-transaction listing above).
	c Customer type	(CUSTYPE)	Indicate whether the customer is related ("R") or unrelated ("U")
	d Customer address	(CUSTADD)	Provide the complete address of your customer.
	e Customer level of trade	(LEVTRAD)	Show code "1" wholesalers/traders/distributors, "2" end-users, "3" duplicators; "X" others. For others please specify and number from 4 onwards.
	f Total turnover	(TOTTURN)	Report the total turnover for the customer.
	g Turnover of the product concerned	(LPTURN)	Report the turnover of the product concerned for the customer.
	h Total amount of all discounts, rebates, bonuses etc.	(TOTDISC)	Report the total amount of all discounts, rebates and bonuses, etc. granted to the customer for the product concerned.
	i General terms of delivery	(GENDELTERM)	Indicate the general agreed terms of delivery with the customer (e.g. FOB, C&F, CIF, etc.). A list of agreed abbreviations is attached in Annex II Glossary (see "incoterms")
	j General terms of payment	(GENPAYTERM)	Indicate the payment terms agreed with the customer (e.g. At sight = 00, 30 days = 30, etc.)

H - 5 Formats for cost of production

1. Prepare a listing named "**DMCOP**" (computer file - see computer format in Section H-1) for each **Production Code** which was sold on the domestic market providing the following information (by using the field names mentioned below as column headings):

Filename:

DMCOP

	Field description	Field name	Explanation
A	Production Code	(PRODCOD)	Refer to Section H-2 of this questionnaire.
B	Quantity sold in units	(QTYSOLD)	Report the quantity in units sold in the domestic market
C	Quantity produced in units	(QTYPROD)	Report the quantity in units produced
D	Direct raw material cost	(DIRRAWMAT)	Raw material cost used in the production process.
E	Direct 'other material' costs	(DIROTHMAT)	Other material cost used in the production process.
F	Direct energy cost	(DIREENERGY)	Direct Energy cost
G	Direct labour cost	(DIRLAB)	Direct labour cost
H	Direct 'other' costs	(DIROTHER)	Direct 'other' costs not included in other direct costs.
I	Total direct manufacturing cost	(DIRTOTMAN)	Sum of costs reported in lines D+E+F+G+H
J	Indirect labour cost	(INDLAB)	Indirect labour cost
K	Indirect energy cost	(INDENERGY)	Indirect energy cost
L	Rent	(RENT)	Rent
M	Lease	(LEASE)	Lease
N	Depreciation on plant and manufacturing equipment	(MFGDEPR)	Depreciation
O	Maintenance and repairs	(MAINT)	Maintenance carried out
P	Stock variation of Work In .Progress	(STOVAR)	Stock variation
Q	Indirect 'other' costs	(INDOTHER)	Indirect 'other' costs not included in other indirect costs.
R	Total indirect manufacturing cost	(INDTOTMAN)	Sum of costs reported in lines J to Q
S	Cost of manufacturing per unit	(COMUNIT)	I+R divided by C
T	Selling expenses	(SELL)	Selling expenses
U	Financing expenses	(FINANC)	Financing expenses
V	Depreciation	(DEPR)	Depreciation on offices, adm. equipment, ...
W	Packaging	(PACK)	Packaging
X	Freight and insurance costs	(TRANINS)	Freight and insurance costs
Y	Warranty, technical assistance and servicing costs	(WARTECSERV)	Warranty, technical assistance and servicing costs
Z	Research & Development costs	(R&D)	Research & Development costs
AA	Other selling, general and administrative costs	(OTHSG&A)	Other selling, general and administrative costs
AB	Total SG&A expenses	(SG&A)	Sum of costs reported in lines T to AA
AC	SG&A expenses per unit	(SG&AUNIT)	AB divided by B
AD	Cost of production per unit	(COPUNIT)	Total cost of production S+AC

2. Prepare a listing named "**ECCOP**" (computer file - see computer format in Section H-1) for each **Production code** which was sold to the European Community, providing the following information (by using the field names mentioned below as column headings):

Filename:

ECCOP

	Field description	Field name	Explanation
A	Production Code	(PRODCOD)	Refer to Section H-2 of this questionnaire.
B	Quantity sold in units	(QTYSOLD)	Report the quantity in units sold in the domestic market
C	Quantity produced in units	(QTYPROD)	Report the quantity in units produced
D	Direct raw material cost	(DIRRAWMAT)	Raw material cost used in the production process.
E	Direct 'other material' costs	(DIROTHMAT)	Other material cost used in the production process.
F	Direct energy cost	(DIREENERGY)	Direct Energy cost
G	Direct labour cost	(DIRLAB)	Direct labour cost
H	Direct 'other' costs	(DIROTHER)	Direct 'other' costs not included in other direct costs.
I	Total direct manufacturing cost	(DIRTOTMAN)	Sum of costs reported in lines D+E+F+G+H
J	Indirect labour cost	(INDLAB)	Indirect labour cost
K	Indirect energy cost	(INDENERGY)	Indirect energy cost
L	Rent	(RENT)	Rent
M	Lease	(LEASE)	Lease
N	Depreciation on plant and manufacturing equipment	(MFGDEPR)	Depreciation
O	Maintenance and repairs	(MAINT)	Maintenance carried out
P	Stock variation of Work In Progress	(STOVAR)	Stock variation
Q	Indirect 'other' costs	(INDOTHER)	Indirect 'other' costs not included in other indirect costs.
R	Total indirect manufacturing cost	(INDTOTMAN)	Sum of costs reported in lines J to Q
S	Cost of manufacturing per unit	(COMUNIT)	I+R divided by C
T	Selling expenses	(SELL)	Selling expenses
U	Financing expenses	(FINANC)	Financing expenses
V	Depreciation	(DEPR)	Depreciation on offices, adm. equipment, ...
W	Packaging	(PACK)	Packaging
X	Freight and insurance costs	(TRANINS)	Freight and insurance costs
Y	Warranty, technical assistance and servicing costs	(WARTECSERV)	Warranty, technical assistance and servicing costs
Z	Research & Development costs	(R&D)	Research & Development costs
AA	Other selling, general and administrative costs	(OTHSG&A)	Other selling, general and administrative costs
AB	Total SG&A expenses	(SG&A)	Sum of costs reported in lines T to AA
AC	SG&A expenses per unit	(SG&AUNIT)	AB divided by B
AD	Cost of production per unit	(COPUNIT)	Total cost of production S+AC

SECTION I - CHECK LIST

The purpose of the following checklist is to ensure that you have answered all questions of the above Sections and to permit a quick survey on information which may be missing. You are requested to tick the box where complete information is submitted or where information has not sufficiently been provided:

SECTION	PLEASE TICK IF YOU SUBMITTED ALL INFORMATION REQUESTED	PLEASE TICK IF INFORMATION IS NOT OR INSUFFICIENTLY SUBMITTED
	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
SECTION A: GENERAL INFORMATION	<input type="checkbox"/>	<input type="checkbox"/>
SECTION B: PRODUCT CONCERNED	<input type="checkbox"/>	<input type="checkbox"/>
SECTION C: OPERATING STATISTICS	<input type="checkbox"/>	<input type="checkbox"/>
SECTION D: EXPORT SALES OF THE PRODUCT CONCERNED TO THE EUROPEAN COMMUNITY	<input type="checkbox"/>	<input type="checkbox"/>
SECTION E: DOMESTIC SALES OF THE PRODUCT CONCERNED	<input type="checkbox"/>	<input type="checkbox"/>
SECTION F: COST OF PRODUCTION	<input type="checkbox"/>	<input type="checkbox"/>
SECTION G: ALLOWANCES - FAIR COMPARISON	<input type="checkbox"/>	<input type="checkbox"/>
SECTION H: COMPUTERISED INFORMATION	<input type="checkbox"/>	<input type="checkbox"/>

**PLEASE NOTE THAT THIS QUESTIONNAIRE HAS TO BE COMPLETED TWICE, ONCE AS THE LIMITED
VERSION AND ONCE AS THE VERSION FOR INSPECTION BY INTERESTED PARTIES**

CERTIFICATION

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

Date

Signature of authorised official

Name and title of authorised official

ANNEX I - 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 differences in physical differences, import charges and indirect taxes, discounts, rebates and quantities, level of trade, transport, insurance, handling, loading and ancillary costs, packing, credit, after-sales costs, commissions and currencies conversions. It is the producer/exporter who has to claim the adjustment in the response to the questionnaire and prove that price comparability is affected.

Best 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.

Calendar year

The period starting 1 January and ending 31 December.

Constructed value

In cases where domestic prices paid for the product concerned in the exporting 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 costs and for profits incurred on the domestic market of the country of origin.

Cost of manufacturing

Cost of manufacturing consists of cost of materials, cost of direct labour and manufacturing overheads. See also the explanation for primary material cost, direct labour cost and manufacturing overheads.

Cost of production

Cost of production includes cost of manufacturing and Selling, General and Administrative expenses. Financing costs are part of the SG&A expenses. See also explanation for cost of manufacturing and SG&A.

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.

Direct labour cost

Direct labour costs are those labour costs which vary in direct proportion to changes in the quantity of production and are thus directly linked with the production process of the product concerned. This should include all payments and benefits to the workers as well as all costs.

Dumping

A product is considered as being dumped if its export price to the European Community is less than a comparable price for the product concerned, in the ordinary course of trade, as established for the exporting country.

European Commission (EC)

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 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 concerned when sold for export to the European Community.

Incoterms

Please note that the following abbreviations in three letters given for each Incoterm are a standard reference agreed between the ICC and the Economic Commission for Europe of the United Nations:

EXW	Ex works
FCA	Free carrier
FAS	Free alongside ship
FOB	Free on board
CFR	Cost and freight
CIF	Cost, insurance and freight
CPT	Carriage paid to
CIP	Carriage and insurance paid to
DAF	Delivered at frontier
DES	Delivered ex ship
DEQ	Delivered ex quay (duty paid)
DDU	Delivered duty unpaid
DDP	Delivered duty paid

Investigation period

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.

Manufacturing overhead

Manufacturing overheads are costs which are incidental or necessary for the product concerned such as indirect labour, depreciation, power, maintenance etc.

Normal value

The normal value is normally based on the prices paid or payable, in the ordinary course of trade, by unrelated customers in the exporting country. In cases where the exporter in the exporting country does not produce or sell the product concerned 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.

Primary material cost

Cost of primary material include all cost incurred for the materials incorporated in the product concerned.

Product concerned

The product which is under investigation and defined in the notice of initiation.

Related party (company)

For the purpose of this proceeding persons (i.e. natural or legal persons) shall 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.

Selling, general and administrative expenses (SG&A)

The SG&A is part of the cost of production:

	+ cost of materials
	+ cost of direct labour
	+ <u>cost of manufacturing overheads</u>
	= cost of manufacturing
	+ <u>SG&A expenses</u>
	= cost of production

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

Unrelated customers

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

ANNEX II - GUIDELINES FOR COMPLETING THE QUESTIONNAIRE VERSION FOR INSPECTION BY INTERESTED PARTIES

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

When completing the questionnaire version for inspection by interested parties we advise you to act as follows:

1. Use the completed "Limited" questionnaire response as a basis. Identify all information in the "Limited" response which you consider is not confidential and copy it to the version for inspection by interested parties.
2. After this, check again whether the information you did not copy to the version for inspection by interested parties is really confidential. If you still consider it to be confidential, you must give the reasons why, item by item and summarise the confidential information in non-confidential form. If, in exceptional circumstances, it is not possible to even summarise the confidential information, give reasons why summarisation is not possible.

Examples on how to summarise limited information.

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

Example of **limited** information:

Financial year before penultimate financial year	Penultimate financial year	Last financial year
20.000 ECU	30.000 ECU	40.000 ECU

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

Financial year before penultimate financial year	Penultimate financial year	Last financial year
=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 CNY 300 per tonne."

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

"My cost of production is CNY 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 of **limited** information: "TRADING COMPANY Ltd, told me that the prices of imports were 20% lower."

The summary for **consultation by interested parties** could be as follows: "[**One of my customers**], told me that the prices of imports were 20% lower."

ANNEX III – EXCHANGE RATES

Exchange rates versus the Euro (1 Euro =)

Year	Month	CYP	CZK	DKK	EEK	GBP	HUF	LTL	LVL	MTL	PLN	SEK	SIT	SKK	USD
2001		0,5759	34,068	7,4521	15,6466	0,6219	256,59	3,5823	0,5601	0,4030	3,6721	9,2551	217,980	43,3001	0,8956
2002		0,5753	30,804	7,4305	15,6466	0,6288	242,96	3,4594	0,5810	0,4089	3,8574	9,1611	225,977	42,6935	0,9456
2003		0,5841	31,846	7,4307	15,6466	0,6920	253,62	3,4527	0,6407	0,4261	4,3996	9,1242	233,849	41,4889	1,1312
2004		0,5818	31,891	7,4399	15,6466	0,6787	251,66	3,4529	0,6652	0,4280	4,5268	9,1243	239,087	40,0218	1,2439
IP		0,5794	30,718	7,4402	15,6466	0,6848	247,37	3,4528	0,6829	0,4298	4,2043	9,1134	239,766	39,1763	1,2723
2004	7	0,5817	31,545	7,4355	15,6466	0,6658	249,89	3,4528	0,6596	0,4259	4,4651	9,1962	239,902	39,8995	1,2266
2004	8	0,5784	31,633	7,4365	15,6466	0,6694	248,85	3,4528	0,6586	0,4261	4,4310	9,1861	239,990	40,1114	1,2176
2004	9	0,5770	31,601	7,4381	15,6466	0,6813	247,66	3,4528	0,6610	0,4277	4,3748	9,0920	239,968	40,0489	1,2218
2004	10	0,5760	31,491	7,4379	15,6466	0,6914	246,69	3,4528	0,6690	0,4297	4,3182	9,0620	239,907	39,9968	1,2490
2004	11	0,5779	31,286	7,4313	15,6466	0,6986	245,36	3,4528	0,6803	0,4319	4,2573	8,9981	239,789	39,5457	1,2991
2004	12	0,5791	30,636	7,4338	15,6466	0,6950	245,80	3,4528	0,6900	0,4325	4,1354	8,9819	239,799	38,8722	1,3408
2005	1	0,5817	30,304	7,4405	15,6466	0,6987	246,48	3,4528	0,6963	0,4322	4,0794	9,0476	239,772	38,5732	1,3119
2005	2	0,5830	29,957	7,4427	15,6466	0,6897	243,69	3,4528	0,6961	0,4309	3,9867	9,0852	239,735	38,0439	1,3014
2005	3	0,5832	29,771	7,4466	15,6466	0,6923	244,81	3,4528	0,6961	0,4317	4,0123	9,0884	239,701	38,2532	1,3201
2005	4	0,5828	30,134	7,4499	15,6466	0,6829	248,19	3,4528	0,6961	0,4299	4,1559	9,1670	239,654	39,2319	1,2938
2005	5	0,5781	30,219	7,4443	15,6466	0,6840	251,95	3,4528	0,6960	0,4293	4,1749	9,1931	239,512	39,0041	1,2694
2005	6	0,5740	30,034	7,4448	15,6466	0,6689	249,04	3,4528	0,6960	0,4293	4,0606	9,2628	239,466	38,5349	1,2165
		ATS	BEF	FIM	FRF	DEM	GRD	IEP	ITL	LUF	NLG	PTE	ESP		
2001 – IP		13,7603	40,3399	5,9457	6,5596	1,9558	340,75	0,7876	1936,27	40,3399	2,2037	200,482	166,386		

Source : <http://europa.eu.int/comm/budget>

Year	Month	CNY	1 US\$ = CNY	NTD	MYR	HKD
2001		7,4156	8,2800	30,219	3,404	6,9855
2002		7,8083	8,2575	32,369	3,562	7,3750
2003		9,3499	8,2655	38,555	4,244	8,8079
2004		10,5313	8,4664	41,398	4,727	9,6881
IP		10,4908	8,2455	41,43	4,86	9,912
2004	7	9,9765	8,1335	39,066	4,739	9,7025
2004	8	10,3225	8,4777	40,555	4,904	10,0646
2004	9	10,6808	8,7419	41,142	5,113	10,0949
2004	10	11,0165	8,8203	41,041	4,9706	10,2685
2004	11	10,8153	8,3252	41,464	4,958	10,1663
2004	12	10,7984	8,0537	43,501	5,145	10,5794
2005	1	11,0871	8,4512	42,607	5,025	10,301
2005	2	10,7988	8,2978	42,605	4,803	9,892
2005	3	10,5252	7,9730	41,911	4,728	9,6107
2005	4	10,1509	7,8458	41,05	4,5898	9,3966
2005	5	10,05	7,9171	41,129	4,754	9,3799
2005	6	10,1451	8,3396	41,092	4,596	9,492