A-[XXX-XXX]
[PERIOD OF INVESTIGATION]
Public Document
[OFFICE/ANALYST]

Month XX, 202X

{Company Name}
c/o {Attorney Name, Esq.}
{Law Firm Name}
{Company **OR** Law Firm Address}

Re: Less-Than-Fair-Value Investigation of [INSERT PRODUCT] from [INSERT COUNTRY]: Request for Information[1]

Dear Sir or Madam:

I am writing to you on behalf of Enforcement and Compliance, a unit of the United States Department of Commerce (Commerce). On [INSERT DATE], we initiated an investigation pursuant of the Tariff Act of 1930, as amended (the Act),[2] to determine whether {insert name of product and product short cite } imported into the United States that you are believed to export is being sold at less-than-fair-value, *i.e.*, at dumped prices. On {insert date}, we selected your company as a mandatory respondent in this investigation.[3]

Dumping occurs when imported merchandise is sold in, or for export to, the United States at less than the normal value of the merchandise.[4] We began the investigation based on a petition filed by [INSERT PETITIONERS] (Petitioner) on behalf of the United States industry producing the merchandise under investigation.

FOR COMMERCE USE ONLY. THIS BOX SHOULD BE DELETED PRIOR TO SENDING THE QUESTIONNAIRE. IF BEFORE THE ITC VOTE, USE THIS LANGUAGE (CHECK HERE TO SEE WHEN THE VOTE IS SCHEDULED OR HERE TO SEE THE RESULT IF IT HAS ALREADY OCCURRED – THE ITC VOTE HAPPENS 45/65 (INJURY ISSUE) DAYS AFTER THE PETITION IS FILED.

On {insert future vote date}, the United States International Trade Commission (ITC) will preliminarily determine if there is a reasonable indication that imports of the product under investigation are materially injuring or threatening material injury to the United States industry. Using the information collected from your responses to the questionnaire, we will determine

[1] This questionnaire has been updated as of **September 3, 2026.**
[2] *See* the following links for the statutory and regulatory framework governing our proceedings: https://www.govinfo.gov/content/pkg/COMPS-8183/pdf/COMPS-8183.pdf and https://www.ecfr.gov/current/title-19/chapter-III.
[3] *See* Memorandum, "Respondent Selection," dated {insert date}.
[4] *See* [INSERT INITIATION NOTICE CITE]

whether sales of the subject merchandise in, or to, the United States are being dumped. If so, the ITC will decide whether those dumped imports are materially injuring, or threatening material injury to, the United States industry. If both Commerce and the ITC issue affirmative final determinations, we will issue an antidumping duty order.

FOR COMMERCE USE ONLY. THIS BOX SHOULD BE DELETED PRIOR TO SENDING THE QUESTIONNAIRE. IF AFTER THE ITC PRELIMINARY VOTE, USE THIS LANGUAGE (CHECK HERE TO SEE WHEN THE VOTE IS SCHEDULED OR HERE TO SEE THE RESULT IF IT HAS ALREADY OCCURRED – THE ITC VOTE HAPPENS 45/65 (INJURY ISSUE) DAYS AFTER THE PETITION IS FILED.

On **[INSERT DATE VOTE TOOK PLACE]**, the United States International Trade Commission (ITC) preliminarily determined that there is a reasonable indication that imports of the product under investigation are materially injuring (**OR IF APPROPRIATE**) threatening material injury to) the United States industry. We will now determine whether sales of the subject merchandise in, or to, the United States are being dumped. If so, the ITC will decide whether those dumped imports are materially injuring, or threatening material injury to, the United States industry. If both Commerce and the ITC issue affirmative final determinations, we will issue an antidumping duty order.

In past cases, Commerce has treated **[INSERT COUNTRY]** as a non-market-economy (NME) country. In accordance with section 771(18)(c) of the Act, any determination that a foreign country is an NME shall remain in effect until revoked. Because **[INSERT COUNTRY]** is an NME country and normal value cannot be calculated under section 773(a) of the Act for purposes of this investigation, we will compute normal value by valuing the **[INSERT COUNTRY]** producer's factors of production in a market-economy country. Specifically, section 773(c) of the Act provides that the factors of production will be valued in one or more market-economy countries (surrogates) that are at a level of economic development comparable to **[INSERT COUNTRY]** and are significant producers of comparable merchandise.

We are soliciting the information requested in the enclosed questionnaire to determine whether subject merchandise that you produced or exported was in fact sold in, or to, the United States at dumped prices. General instructions for responding to the questionnaire follow immediately after this cover letter. We have divided the questionnaire itself into four sections (A, C, D and E), and attached supplemental information, including a glossary of terms, in Appendices I through XIV. Appendix V requests information regarding section 232/301 duties (if applicable). Moreover, Appendix VI requests that you provide certain reconciliations as part of your questionnaire response.

In Appendix VIIb, we are requesting that you submit spreadsheets summarizing your factors of production and market-economy purchases. You are responsible for ensuring that these spreadsheets are consistent with the accompanying narrative response and the accompanying databases submitted on electronic media. In the event of unexplained discrepancies among these items, Commerce retains the authority to determine, under its discretion, the most appropriate information given the facts of the case.

<u>All</u> documents submitted with your questionnaire response must be, to the maximum extent possible, direct unaltered photocopies of the original documents (*i.e.*, no copies of copies, and the documents must not be altered in any way, including tracing). In case the direct photocopy is not legible, or if submitting a direct photocopy is not possible, you must supply the most legible unaltered photocopy available. In addition, you must provide supplemental information explaining the contents of any documents that are not fully legible. Illegible or altered documents cannot be considered evidence of the points for which they are required if not accompanied by the requisite certifications and explanations.

All exporters and producers are requested to respond to section A (General Information), only exporters are required to respond to section C (Sales to the United States), and only producers are required to respond to section D (Factors of Production). Companies are not currently required to respond to section E (Cost of Further Manufacturing or Assembly Performed in the United States). However, we may request a response to this section if we determine, based on the response to section A, that we require the information requested to account for further processing expenses incurred in the United States. If there is a companion countervailing duty investigation for this antidumping duty (AD) investigation, exporters may submit the Domestic Subsidy Pass Through Questionnaire at Appendix XIII if you wish to seek an adjustment for certain countervailable subsidies. However, a response to this questionnaire is not required.

Exporters are required to provide the sales reconciliation requested in Appendix VI, while producers are required to provide the factors-of-production reconciliation requested in Appendix VI. The summary of sales file in Appendix VII.a must be completed by the exporter each time a revised sales database is submitted.

Commerce presumes that a single antidumping margin is appropriate for all exporters in an NME country. Commerce may, however, consider requests for separate rates from individual exporters. The appropriate questions are contained in section A of the questionnaire. The separate rates section in Section A requests information to establish whether your company's export activities are sufficiently independent of the government to be eligible for separate rate status.

Exporters and producers must file a timely separate rate application if they want to be considered for individual examination. **<u>Exporters and producers who submit a separate rate application and have been selected as mandatory respondents will be eligible for consideration for separate rate status only if they respond to all parts of Commerce's AD questionnaire as mandatory respondents.</u>** You may withdraw your earlier Separate Rate Section from the record of this proceeding (if you choose to do so, please include the letter attached in Appendix XI of this questionnaire, regarding the withdrawal of information, to your questionnaire response).

Commerce may, if requested, consider whether the [INSERT PRODUCT NAME] industry in [INSERT COUNTRY] is a market-oriented industry. Exporters that can provide evidence that the [INSERT PRODUCT NAME] industry in [INSERT COUNTRY] is market oriented should immediately contact the official(s) in charge, as listed on the cover page of the questionnaire.

Please refer to the cover page and general instructions of the enclosed questionnaire for the time period covered by this investigation, the due dates for responding to the questionnaire, and the instructions for filing the response. With certain, limited exceptions, all submissions for all proceedings must be filed electronically using Enforcement and Compliance's ACCESS. An electronically filed document must be received successfully in its entirety by Commerce's electronic records system, ACCESS, by 5 p.m. Eastern Time (ET) on the date indicated on the cover page of the enclosed questionnaire. Note that Commerce has amended certain requirements pertaining to the service of documents in section 351.303(f) of our regulations.[5]

For your convenience, Commerce has the following resources available online to assist you in complying with these electronic filing procedures:

ACCESS: Help Link
https://access.trade.gov/help

ACCESS: External User Guide

ACCESS: Handbook on Electronic Filing Procedures

Federal Register notice: *Antidumping and Countervailing Duty Proceedings: Electronic Filing Procedures; Administrative Protective Order Procedures*, 76 FR 39263 (July 6, 2011) http://www.gpo.gov/fdsys/pkg/FR-2011-07-06/pdf/2011-16352.pdf and *Enforcement and Compliance: Change of Electronic Filing System Name,* 79 FR 69046 (November 20, 2014) http://www.gpo.gov/fdsys/pkg/FR-2014-11-20/pdf/2014-27530.pdf

Please note that revised certification requirements are in effect for company/government officials as well as their representatives. In all segments of antidumping duty or countervailing duty proceedings, parties submitting factual information must use the formats for the revised certifications provided at the end of the *Final Rule*.[6] Templates for these certifications are included as an appendix to this questionnaire.

[5] *See Administrative Protective Order, Service, and Other Procedures in Antidumping and Countervailing Duty Proceedings; Final Rule*, 88 FR 67069 (September 29, 2023).

[6] *See Certification of Factual Information To Import Administration During Antidumping and Countervailing Duty Proceedings*, 78 FR 42678 (July 17, 2013) (*Final Rule*); *see also* the frequently asked questions regarding the *Final Rule*, available at https://www.trade.gov/sites/default/files/2026-08/FAQ%20for%20Certifications.pdf?v=1786638677653. Templates for these certifications are included as an appendix to this questionnaire.

Commerce must conduct this investigation in accordance with statutory and regulatory deadlines. If you are unable to respond completely to every question in the attached questionnaire by the established deadline, or are unable to provide all requested supporting documentation by the same date, you must notify the official in charge and submit a request for an extension of the deadline for all or part of the questionnaire response. If you require an extension for only part of your response, such a request should be submitted separately from the portion of your response filed under the current deadline. Statements included within a questionnaire response regarding a respondent's ongoing efforts to collect part of the requested information, and promises to supply such missing information when available in the future, do not substitute for a written extension request. Section 351.302(c) of Commerce's regulations requires that all extension requests be in writing and state the reasons for the request. Any extension granted in response to your request will be in writing; otherwise the original deadline will apply.

If Commerce does not receive either the requested information or a written extension request before 5 p.m. ET on the established deadline, we may conclude that your company has decided not to cooperate in this proceeding. Commerce will not accept any requested information submitted after the deadline. As required by section 351.302(d) of our regulations, we will reject such submissions as untimely. Therefore, failure to properly request extensions for all or part of a questionnaire response may result in the application of partial or total facts available, pursuant to section 776(a) of the Act, which may include adverse inferences, pursuant to section 776(b) of the Act.

DEADLINE FOR SUBMISSION: **Your response is due no later than 5:00 p.m. Eastern Time on the dates indicated on the cover letter of the attached questionnaire.** Questionnaire responses normally entail the filing of many exhibits and databases on ACCESS. Accordingly, to the extent you submit your filing on the day it is due, rather than earlier, we strongly recommend that you begin uploading your response **no later than 12:00 noon on the date your response is due**. A questionnaire response must be filed in its entirety by the deadline to be considered timely.[7]

EXTENSIONS: Any extension request must be filed in writing. Extension requests filed after 5 p.m. on the due date will not be granted, except in extraordinary circumstances. An extraordinary circumstance is an unexpected event that could not have been prevented if reasonable measures had been taken, and that precludes a party or its representative from timely filing an extension request through all reasonable means.[8] An extraordinary circumstance is extremely rare and may include "a natural disaster, riot, war, *force majeure*, or medical emergency."[9] Note that "the earlier an extension request is filed, the more likely Commerce may consider the extension request, decide on its disposition, and inform the requesting party of its decision before the time limit expires."[10]

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[7] *See* 19 CFR 351.303(b)(1).
[8] *See* 19 CFR 351.302(a)(2).
[9] *See Extension of Time Limits*, 78 FR 57790, 57793 (September 20, 2013).
[10] *Id.* at 57792.

Note:

> Parties should be aware that **the likelihood of Commerce granting an extension will decrease the closer the extension request is filed to the applicable time limit** because Commerce must have time to consider the extension request and decide on its disposition. Parties should not assume that they will receive an extension of a time limit if they have not received a response from Commerce. For submissions that are due at 5:00 p.m., **if Commerce is not able to notify the party requesting the extension of the disposition of the request by 5:00 p.m., then the submission would be due by the opening of business (8:30 a.m.) on the next business day**. *See* 19 CFR 351.103(b).[11] **If a party requests an extension because of ACCESS/technical filing difficulties to which it did not receive a response from Commerce by 5:00 p.m., and the filing difficulties persist past 8:30 a.m. on the next business day, the party should contact the case analyst.**

If a party is experiencing issues with an ACCESS filing, the party should contact the ACCESS Help Desk by telephone to troubleshoot the filing issues. When experiencing filing issues on the day a submission is due, the filing party should also contact the case analyst if known, otherwise the official in charge, informing them of the filing difficulties. The submission for which a party is having difficulties filing on ACCESS should not be emailed to the case analyst or the official in charge.
Help Desk
(202) 482-3150
access@trade.gov
https://access.trade.gov

Should you have any questions about this matter, please contact { Analyst Name} (202) 482-xxxx.

Sincerely,

{Name}
Program Manager
AD/CVD Operations, Office {x}

Enclosure

[11] *Id.* (emphasis added).

UNITED STATES DEPARTMENT OF COMMERCE
ENFORCEMENT AND COMPLIANCE
ANTIDUMPING AND COUNTERVAILING DUTY OPERATIONS

OFFICE {XX}

REQUEST FOR INFORMATION

ANTIDUMPING DUTY INVESTIGATION

{NAME OF RESPONDENT}

{COUNTRY FULL NAME}

{PRODUCT FULL NAME}

PERIOD OF INVESTIGATION: {**Month XX, Year**} **through Month {XX, Year}**

RESPONSE DUE DATES:

Section A:	**{ Month Day, 20XX} {21 days from issuance}**
Sections C – E:	**{ Month Day, 20XX} {37 days from issuance}**
Double Remedies:	**{ Month Day, 20XX} {7 days from Section D}**

OFFICIALS IN CHARGE:

NAME: {ANALYST NAME}
PHONE: (202) 482-{XXXX}
E-MAIL: XXXXXXXXXX@trade.gov

NAME: {ANALYST OR PM NAME}
PHONE: (202) 482-{XXXX}
E-MAIL: XXXXXXXXXX@trade.gov

A response must be submitted electronically using Enforcement and Compliance's ACCESS at https://access.trade.gov.

For the electronic filing regulations, please refer to: *Antidumping and Countervailing Duty Proceedings: Electronic Filing Procedures; Administrative Protective Order Procedures*, 76 FR 39263 (July 6, 2011) and *Enforcement and Compliance: Change of Electronic Filing System Name,* 79 FR 69046 (November 20, 2014). You may also obtain the following electronic filing guidelines on the ACCESS website (https://access.trade.gov): ACCESS External User Guide, ACCESS Handbook.

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GENERAL INSTRUCTIONS

> ***Note:*** *The latest relevant laws and regulations can be found at the following links:*
>
> Antidumping Questionnaires
>
> Legal Framework for Antidumping and Countervailing Duty Remedies

This non-market economy (NME) questionnaire requests information to enable the United States Department of Commerce (Commerce) to determine whether your company dumped the **subject merchandise** in the United States.[1] **Dumping** is the sale of merchandise to the United States at prices below the **normal value** of the merchandise. If you have questions, we urge you to consult with the **official in charge** named on the cover page. If for any reason you do not believe that you can complete the response to the questionnaire by the date specified on the cover page of this questionnaire, or in the form requested, you should contact the official in charge immediately. You must formally request an extension of time in writing. Any extension will be approved in writing; otherwise the original deadlines will apply.

Your response to the questionnaire should include all of the information requested. It is essential and in your interest that Commerce receive complete information early in the proceeding to ensure a thorough and accurate analysis and to provide all parties the fullest opportunity to review and comment on your submission and Commerce's analysis. Moreover, as a respondent, your company must wholly and fully participate in this investigation. In other words, a respondent must respond to all information that has been requested by Commerce and not selectively choose which requests to respond to or which information to submit. It cannot fully participate in one aspect of the investigation, while simultaneously failing to provide complete, accurate and verifiable data with respect to other required elements of that investigation. We appreciate your cooperation in this investigation.

> ***Note:*** *This investigation will be conducted on a schedule dictated by law. If you fail to provide accurately the information requested within the time provided, Commerce may be required to base its findings on the* ***facts available.*** *If you fail to cooperate with Commerce by not acting to the best of your ability to comply with a request for information, Commerce may use information that is adverse to your interest in conducting its analysis.*

This questionnaire consists of the following sections:

Section A requests information about your organization and accounting practices, and general information regarding sales of the merchandise under investigation.

Section B does not apply to NME investigations.

[1] In each section of the questionnaire, the first use of each term included in the Glossary of Terms at Appendix I is shown in bold typeface.

Section C requests information about the United States market, including a sales list and other data necessary to calculate the price in or to the United States market.

Section D requests information about the **factors of production** of merchandise sold in or to the United States.

Section E requests information about further manufacturing or assembly in the United States prior to delivery to un**affiliated** United States customers.

Appendix XIII - Domestic Subsidies Pass Through - If there is a companion countervailing duty investigation for this AD investigation and you are requesting an adjustment for certain countervailable subsidies, you must submit a response to this questionnaire.

Please comply with the following general instructions for filing and preparing your response to this questionnaire.

I. Instructions for Filing the Response

The following instructions apply to your response to this questionnaire and all other documents you submit to Commerce during the course of this proceeding, such as responses to additional questionnaires, extension requests, and case briefs.

> ***Note:*** *Please label the electronic files that you upload in a manner indicating their specific contents. For example, ABC Ltd March 15 QR – Exhibits 10-15, rather than ABC Ltd March 15 QR – part 3. If possible, please do not split exhibits between electronic files.*

A. Due Date

1. All submissions must be made electronically using Commerce's ACCESS website at https://access.trade.gov , unless an exception applies. To determine if your response qualifies for manual filing, *see* "Manual Filing" section below. All laws, regulations, and other descriptive materials that supplement your responses should be submitted on the same date as the initial response.

2. The **business proprietary** response and public version should be submitted on the day specified on the cover page of this questionnaire, unless filing under the "one-day lag rule" as discussed below at Part E.2 of this section under "Business Proprietary Information and Summarization of Business Proprietary Information.".

3. An electronically filed document must be received successfully in its entirety by ACCESS by 5 p.m. Eastern Time (ET) on the due date, unless an earlier time is specified. Where applicable, a submitter must manually file a document between the hours of 8:30 a.m. and 5 p.m. ET on the due date, unless an earlier time is specified.

4. Please note that all submissions must be filed electronically using the Commerce's electronic filing system, ACCESS.

5. In order to file via Commerce's ACCESS filing system, you will need to create an account on the ACCESS portal. To do this, go to https://access.trade.gov to register for an E-Filer account. Step by step instructions can be found in the user guide, here: External User Guide. After it is approved, you can log into ACCESS and click on "Manage Entry of Appearance," and on the next screen, click on "Create New Entry of Appearance." Further instructions on filling out the entry of appearance are here, if you need them: External User Guide.

   If you have further questions, please contact the ACCESS help desk at access@trade.gov or (202) 482-3150.

B. Format

1. You are required to state in the upper right-hand corner of your cover letter the following information in the following format:

   a. on the first line, indicate the case number stated on the cover page to this questionnaire;

   b. on the second line, indicate the total number of pages in the document including cover pages, appendices, and any unnumbered pages;

   c. on the third line, indicate the specific segment of the proceeding, (*e.g.*, investigation, administrative review, scope inquiry, suspension agreement, *etc.*) and, if applicable, indicate the complete period of investigation/review (MM/DD/YY - MM/DD/YY);

   d. on the fourth line, indicate Commerce office conducting the proceeding;

   e. on the fifth and subsequent lines, indicate whether any portion of the document contains business proprietary information and, if so, list the page numbers containing business proprietary information; and indicate the business proprietary/public status of the document and whether you agree or object to release of the submitted information under **administrative protective order** (APO) by stating one of the following:
      - "Business Proprietary Document -- May Be Released Under APO,"
      - "Business Proprietary Document -- May Not Be Released Under APO,"
      - "Business Proprietary/APO Version-- May Be Released Under APO," as applicable,
      - "Public Version," or

- "Public Document."

2. Please include a "Re:" line on the cover letter of your response, or any other submissions you make during this proceeding. In the Re: line, briefly summarize the purpose of your submission, *e.g.*, "response to questionnaire," "case brief."

3. Prepare your response in typed form and in English (*see* 351.303(d) and (e) for these and other formatting requirements). Include an original and translated version of all pertinent portions of non-English language documents that accompany your response, including financial statements.

4. Repeat the question to which you are responding in your narrative submission and place your answer directly below it.

5. Please respond to each question. If a particular question does not apply, please state so and explain why in your response. Failure to do so could lead to the use of adverse inferences for that particular question.

6. In each of your answers, please identify your source of information. Please include with your response copies of source documents necessary to understand your response. For additional information sources not included in your response, indicate the location where the documents or electronic data systems are maintained. If information is maintained at multiple locations, please list in an appendix to your response these locations along with notes indicating the information maintained at each location. This information is used by Commerce to prepare for **verification**.

7. Include all worksheets, financial reports, and other requested documents as appendices to your response.

8. Provide a table of attachments. Assign a number to each attachment and include a descriptive name for each attachment and its number in the table.

9. All monetary amounts should be shown in the currency in which they were originally denominated, and in the currency in which they are registered in your accounts (if the two are different). Also, report the actual exchange rate used for a particular conversion. For all values adjusted for inflation, please provide the data in both nominal and adjusted terms and explain how these values were adjusted.

   Identify all units of measurement, currencies, and conversion factors used in your narrative response, worksheets, or other appendices. For electronic databases submitted in antidumping proceedings, <u>you must complete</u> Appendix VII.a and VII.b, which contains templates providing a standard format for reporting the units of measurement, currencies, and conversion factors. Please complete a separate template for each database submitted (U.S. sales, factors of production, *etc.*) and be sure to provide the requested data for each numerical field in the database. In addition, for antidumping proceedings, please refer to Appendix II, which includes additional information for submitting databases.

10. It is your responsibility to contact the official in charge if subsequent to your filing there are events that affect your response (*e.g.*, changes in your cost accounting system are relevant to antidumping proceedings, and changes as a result of an audit are relevant to both AD and CVD proceedings).

C. Manual Filing

1. All submissions must be filed electronically. Only under the following four circumstances will Commerce accept a hardcopy response that is manually filed:

   - Documents exceeding 500 pages in length may be filed manually (in paper form) in the APO/Dockets Unit. This is referred to as a "bulky document."

   - Documents exceeding 2000 pages in length and data files greater than 50 MB are considered "super bulky submissions" and may be filed in an alternative manner. More information is available at Super_Bulky_Document_Submissions.pdf and by contacting the ACCESS Help Desk at 202-482-3150.

   - If the ACCESS system is unable to accept filings continuously or intermittently over the course of any period of time greater than one hour between 12:00 p.m. and 4:30 p.m. ET or for any duration of time between 4:31 p.m. and 5:00 p.m. ET, then a person may manually file the document in the APO/Dockets Unit. Commerce will provide notice of such technical failures on the ACCESS Help Desk line at 202-482-3150 and on Enforcement and Compliance's website, which is Enforcement & Compliance.

   - Apart from the above, if you are unable to comply with the electronic filing requirement, as provided in 19 CFR 351.103(c) and in accordance with section 782(c) of the Act, you must promptly notify the officials in charge and submit a full written explanation of the reasons you are unable to file the document electronically. You must also suggest alternative forms in which to submit the information. Commerce will consider the ability of a submitter and may modify the electronic filing requirement on a case-by-case basis.

2. All manually filed documents must be accompanied by a cover sheet generated in ACCESS. For manually filed bulky documents, separator sheets must also be generated and used.

3. If your response qualifies as a bulky document and you opt to file it manually, you must file two identical paper copies of the document. For all other authorized manual submissions, only one paper copy is required.

4. Manual submissions must be addressed and submitted to:
   Secretary of Commerce
   Attention: Enforcement and Compliance, AD/CVD Operations Office (*specify office number indicated on the cover page of this questionnaire)*
   APO/Dockets Unit, Room 18022
   U.S. Department of Commerce
   1401 Constitution Avenue, N.W.
   Washington, D.C. 20230

D. Certification

1. Submit the required **certification of accuracy**. Providers of information and the person(s) submitting it, if different (*e.g.*, a legal representative), must certify that they have read the submission and that the information submitted is accurate and complete. Commerce cannot accept questionnaire responses that do not contain the certification statements. Forms for such certification are included as appendices to this questionnaire. You may photocopy this form and submit a completed copy with each of your submissions.

2. Provide the required **certificate of service** (included as an appendix) with each business proprietary document and public version submitted to Commerce.

3. Signed certifications of accuracy and certificates of service should be scanned and appended to the appropriate electronic documents filed in ACCESS.

E. Business Proprietary Information and Summarization of Business Proprietary Information

1. Request business proprietary treatment for information submitted that you do not wish to be made publicly available. As a general rule, Commerce places all correspondence and submissions received in the course of an antidumping or countervailing duty proceeding in a public reading file. However, information deemed to be proprietary information will not be made available to the public. If you wish to make a request for proprietary treatment for particular information, refer to sections 351.304, 351.305, and 351.306 of Commerce's regulations. You must submit the request for proprietary treatment at the same time as the claimed business proprietary information is submitted to Commerce.

2. Utilize the "one-day lag rule" under section 351.303(c)(2) of Commerce's regulations if you wish an additional day to review the final bracketing of business proprietary information in a document and to prepare the required public version. The filing requirements under the one-day lag rule provide for a party to file only the business proprietary document within the applicable time limit (section 351.303(c)(2)(i)). By the close of business one business day after the date the business proprietary

document is filed, the person must file the complete final business proprietary document (section 351.303(c)(2)(ii)). The final business proprietary document must be identical to the original document except for any bracketing corrections.

3. By the close of business one business day after the date the business proprietary document is filed (refer to the “one-day lag rule” in the preceding paragraph), submit the public version of your response (section 351.303(c)(2)(iii)). A public version must contain:

    a. a non-proprietary (public) version of your response that is in sufficient detail to permit a reasonable understanding of the information submitted in confidence, and/or

    b. an itemization of particular information that you believe you are unable to summarize. State the reasons why you cannot summarize each piece of information.

    Note: *The summarization requirement does not apply solely to the narrative portion of your response. It applies equally to worksheets and other appendices to your response, and even to sales and cost databases submitted in antidumping proceedings. Generally, numerical data, such as that provided in sales and cost databases in antidumping proceedings, are adequately summarized only if grouped or presented in terms of indices or figures ranged within 10 percent of the actual figure. If a particular portion of data is voluminous, use ranged figures for at least one percent of the voluminous portion.*

    Responses, or portions thereof, that are not adequately summarized may be rejected from the record of this proceeding.

4. Submit the statements required regarding limited release of business proprietary information under the provisions of an APO. U.S. law permits limited disclosure to representatives of parties (*e.g.*, legal counsel) of certain business proprietary information, including electronic business proprietary information, under an APO.

    Note*: Data received under an APO cannot be shared with others who are not covered by the APO.*

    Under the provisions governing APO disclosure, you must submit either:

    a. a statement agreeing to permit the release under APO of information submitted by you in confidence during the course of the proceeding, or

    b. a statement itemizing those portions of the information which you believe should not be released under APO, together with arguments supporting your objections to that release.

We are required by our regulations to reject, at the time of filing, submissions of business proprietary information that do not contain one of these statements. As discussed above, you must state in the upper right-hand corner of the cover letter accompanying your questionnaire response whether you agree or object to release of the submitted information under APO (*e.g.*, May Be Released Under APO or May Not Be Released Under APO). (*See* section 351.304 of Commerce's regulations for specific instructions.[2])

5. Place brackets ("[ ]") around information for which you request business proprietary treatment. Place double brackets ("[[ ]]") around information for which you request proprietary treatment and which you do not agree to release under APO.[3]

6. After you file your questionnaire response in ACCESS and it is approved, parties whose representatives have been granted APO access and who are listed on Commerce's most recent APO Service List, will be able to download a complete copy of the submission--proprietary document and public version, except for that information which you do not agree to release under APO. There is no separate requirement that you serve a copy of your questionnaire on the parties on the service lists, but you will still be required to list them in your certificate of service (*see* Appendix IV) so it is clear who the participants are at the time of your submission. (APO service lists, as well as public service lists, are regularly updated and maintained as record documents in ACCESS at https://access.trade.gov. The current service lists are also either attached to the cover letter of this questionnaire or will be provided by a subsequent letter from Commerce). If you exclude information because you do not agree to release it under APO, you must submit the complete business proprietary version, wherein information in double brackets has been excluded. This version of the response must be marked "Business Proprietary/APO Version-- May Be Released Under APO" on the cover page. For parties that do not have access to information under APO, they may view only the public version in ACCESS.

7. A chart summarizing AD/CVD document filing requirements can be found at the following link: Document_Filing_Requirements_for_Website.pdf. Detailed and supplemental information concerning APOs, including the APO Handbook, a complete set of APO regulations, and APO application forms can be found at the following link: ACCESS Administrative Protective Order and Entry of Appearance Forms (Release 4) External User Guide.

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[2] If you do not agree to release under APO all or part of the proprietary information, but we determine that the information should be released, you will have the opportunity to withdraw the information (*see* section 351.304(d) of our regulations). However, any information which you withdraw will be taken out of the official record and will not be used in our determination.

[3] Commerce will not disclose proprietary customer names under APO during an antidumping or countervailing duty investigation until either an order is published or the investigation is suspended. To ensure that proprietary customer names are properly treated in this case, place double brackets ("[[ ]]") around all proprietary customer names in your submissions to Commerce during the course of this investigation.

F. Government Confidential Information

Any government confidential information submitted to us should be clearly labeled, preferably with the national security classification mark of the responsible authority. The appropriate authority should also submit a statement explaining, in detail, why the information is confidential.

Please note that any company-specific information submitted by government authorities, for which the government is acting merely as a conduit, is not entitled to government confidential treatment; such information is covered by the business proprietary information guidelines outlined above.

G. Verification

All information submitted may be subject to verification. Failure to allow full and complete verification of any information may affect the consideration accorded to that or any other verified or non-verified item in the responses.

H. Extension Requests

Commerce must conduct this proceeding in accordance with statutory and regulatory deadlines. If you are unable to respond completely to every question in the attached questionnaire by the established deadline, or are unable to provide all requested supporting documentation by the same date, you must notify the official in charge and submit a request for an extension of the deadline for all or part of the questionnaire response. If you require an extension for only part of your response, such a request should be submitted separately from the portion of your response filed under the current deadline. Statements included within a questionnaire response regarding a respondent's ongoing efforts to collect part of the requested information, and promises to supply such missing information when available in the future, do not substitute for a written extension request. Section 351.302(c) of Commerce's regulations requires that all extension requests be in writing and state the reasons for the request. Any extension granted in response to your request will be in writing; otherwise the original deadline will apply.

If Commerce does not receive either the requested information or a written extension request before 5:00 pm ET on the established deadline, we may conclude that you have decided not to cooperate in this proceeding. Commerce will not accept any requested information submitted after the deadline. As required by section 351.302(d) of our regulations, we will reject such submissions as untimely. Therefore, failure to properly request extensions for all or part of a questionnaire response may result in the application of partial or total facts available, pursuant to section 776(a) of the Act, which may include adverse inferences, pursuant to section 776(b) of the Act.

Any extension request must be filed in writing. Extension requests filed after 5 p.m. on the due date will not be granted, except in extraordinary circumstances. An extraordinary circumstance is an unexpected event that could not have been prevented if reasonable measures had been taken, and that precludes a party or its representative from timely filing an extension request through all reasonable means.[4] An extraordinary circumstance is extremely rare and may include "a natural disaster, riot, war, *force majeure*, or medical emergency."[5] Note that "the earlier an extension request is filed, the more likely Commerce may consider the extension request, decide on its disposition, and inform the requesting party of its decision before the time limit expires."[6]

I. Separate Letter of Appearance Required

Pursuant to 19 CFR 351.103(d)(1), "with the exception of a petitioner filing a petition in an investigation, to be included on the public service list for a particular segment, each interested party must file a letter of appearance." The letter of appearance must be filed separately from any other document (with the exception of an application for APO access). If you have an ACCESS E-Filer account, you may also enter your appearance by logging into ACCESS at https://access.trade.gov and clicking on "Manage Entry of Appearance" and then "Create New Entry of Appearance."

II. Additional Instructions for Preparing an Antidumping Questionnaire Response

A. Prepare your response in typed form and in English. Include an original and translated version of all pertinent portions of non-English language documents that accompany your response, including the financial statements. If this is impractical for certain of the documents, please contact the official in charge.

B. Repeat the question to which you are responding in your narrative submission and place your answer directly below it. To assist you, we have provided a copy of the questionnaire in electronic form in Microsoft Office Word format.

C. Report all **price adjustments,** sales expenses, and factor of production data in the computer data files requested in sections C and D of this questionnaire. Report price adjustments and expenses on an allocated basis (*e.g.*, on an average basis) only when price adjustments and expenses cannot be tied to a specific sale (*e.g.*, indirect selling expenses).

Commerce will accept allocated price adjustments and expenses only if you can demonstrate that the allocation is calculated on as specific a basis as is feasible (*e.g.*, on a customer-specific basis, product-specific basis, and/or monthly-specific basis, *etc.*) and is not unreasonably distortive. In doing so, provide a complete explanation of: (1) how the price adjustments or expenses are recorded in your records; (2) why you cannot report the price adjustment or expense on a more specific basis using your records; and, (3) why your allocation methodology does not cause inaccuracies or distortions. For example, if

[4] *See* 19 CFR 351.302(a)(2).
[5] *See Extension of Time Limits*, 78 FR 57790, 57793 (September 20, 2013).
[6] *Id.* at 57792.

you must allocate an expense between subject and non-subject merchandise and you perform the allocation on the basis of sales value, show that subject and non-subject merchandise incur, or should incur, the expense in such proportions. Include the allocation formula and supporting worksheets in your response.

D. The narrative portion of your response should include an explanation of each price adjustment, sales expense, and factor of production field reported in your databases. Such explanations should include a discussion of the nature of the price adjustment, expense, or factor of production, as well as a detailed description of the calculation used (including samples). Explain whether sales expenses relate directly or indirectly to your sales of the subject merchandise. Please refer to the Glossary of Terms included as an appendix for a definition of **direct** and **indirect expenses**.

E. Report all revenues and expenses in the currencies in which they were earned or incurred.

F. Revenues and expenses should be identified by name and by the account or sub-account codes listed in your chart of accounts.

G. Prepare only a single response for you and your **affiliate(s)** involved with the production or sale of the products under investigation during the **period of investigation** (POI) in the United States. In other words, report the sales and factor of production information of these affiliates and your sales and factor of production information in the same computer data files and submit only one narrative response. However, clearly separate your answers regarding each company for which you are reporting information. Likewise, each record in your electronic sales databases should indicate which company is the manufacturer and which is the seller. Each record in your cost database should indicate the manufacturer.

H. If (a) you are uncertain whether a company is affiliated with you; (b) you do not believe you are able to prepare a response that includes the information of a known affiliate; or, (c) you do not believe it is appropriate to prepare a response that includes the information of a known affiliate, contact the official in charge immediately.

I. If you make sales to unaffiliated customers in the United States through an affiliated reseller located in the United States, your sales will generally be classified as **constructed export price** sales. For these sales, Commerce deducts from the price to the unaffiliated customer all selling, distribution, and manufacturing expenses incurred in the United States. Commerce also makes a deduction for profit attributable to U.S. operations. Commerce will typically calculate a profit rate based on your reported revenues and expenses (in the United States and the comparison market).

III. Submission of Computer Databases and Spreadsheets

Refer to Appendix II for additional instructions

SECTION A

Organization, Accounting Practices, Markets and Merchandise`

1. Quantity and Value of Sales

   a. State the total quantity and value of the merchandise under consideration[1] that you sold during the period of investigation (POI) in the United States. A chart for reporting the sales quantity and value can be found at the end of this section. Complete a chart for all subject merchandise produced and sold by your company.

   b. Exclude your U.S. sales to **affiliated resellers**. Report instead the resales to the first unaffiliated customer.

   c. If you export merchandise for entry into a foreign trade zone (FTZ) or into a bonded warehouse in the United States, this may affect the way we treat these sales. Please contact the official in charge to discuss the reporting requirements.

   d. Ensure public figures are reported in the public version of your response for all data within the quantity and value chart, in compliance with section 351.304(c)(1) of Commerce's regulations.[2]

> ***Note:*** *Commerce presumes that a single weighted-average dumping margin is appropriate for all exporters in a non-market economy country. Commerce may, however, consider requests for separate rates from individual exporters. Individual exporters requesting a separate rate must respond to the following questions in order for Commerce to consider fully the issue of separate rates.*

2. Separate Rates

This section requests economic, industry, and company-specific information. All companies requesting a separate rate must respond to the following questions. The questions presented in this section are identical to the questions contained in the Separate-Rate Application.

In order to obtain separate rate status in an NME investigation, exporters and producers must submit a separate rate application. The specific requirements for submitting a separate rate

[1] Throughout this questionnaire, whenever we refer to the "products under investigation" or "merchandise under investigation," we are referring generally to all products within the scope of the investigation that your company sold during the period of investigation in any market. When we use the term subject merchandise, we are referring to products sold to the United States. We have provided a description of the merchandise included in the investigation in Appendix III.

[2] Generally, numerical data will be considered adequately summarized if grouped or presented in terms of indices or figures within 10 percent of the actual figure.

application in an NME investigation are outlined in detail in the application itself, which is available on Commerce's website at https://www.trade.gov/non-market-economy-separate-rate-applications-and-certifications. The separate rate application deadline is 30 days after publication of the initiation notice of an investigation. Exporters and producers must file a timely separate rate application if they want to be considered for individual examination. Exporters and producers who submit a separate rate application and have been selected as mandatory respondents will be eligible for consideration for separate rate status only if they respond to all parts of Commerce's AD questionnaire as mandatory respondents.

You may withdraw your earlier Separate Rate Section from the record of this proceeding (if you select this option, please include the letter attached in **Appendix XI** of this questionnaire, regarding the withdrawal of information, to your questionnaire response).

Commerce assigns separate rates in non-market economy (NME) cases only if the applicant can demonstrate an absence of both *de jure* and *de facto* governmental control over its export activities in accordance with the separate-rates test criteria. In determining whether companies should receive separate rates, we focus our attention on the exporter rather than the manufacturer.[3]

To establish whether a company's export activities are sufficiently independent of the government to be eligible for separate rate status, Commerce analyzes each exporting entity under the test established in *Sparklers*,[4] and later expanded upon in *Silicon Carbide*.[5] Under this analysis, exporters in non-market economies are accorded separate, company-specific margins if they can provide sufficient proof of an absence of government control, both in law and in fact, with respect to export activities. Evidence supporting, though not requiring, a finding of *de jure* absence of government control over export activities includes: (1) an absence of restrictive stipulations associated with an individual exporter's business and export licenses; (2) any legislative enactments decentralizing control of companies; and (3) any other formal measures by the central and/or local government decentralizing control of companies.[6]

Our analysis of absence of *de facto* government control over exports is typically based on the following four factors: (1) whether each exporter sets its own export prices independent of the government and without the approval of a government authority; (2) whether each exporter retains the proceeds from its sales and makes independent decisions regarding disposition of profits or financing of losses; (3) whether each exporter has the authority to negotiate and sign contracts and other agreements; and (4) whether each exporter has autonomy from the government regarding the selection of management.[7]

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[3] *See Notice of Final Determination of Sales at Less Than Fair Value: Manganese Metal from the People's Republic of China*, 60 FR 56045 (November 6, 1995).
[4] *See Final Determination of Sales at Less Than Fair Value: Sparklers from the People's Republic of China*, 56 FR 20588 (May 6, 1991) (*Sparklers*).
[5] *See Final Determination of Sales at Less Than Fair Value: Silicon Carbide from the People's Republic of China,* 59 FR 22585 (May 2, 1994) (*Silicon Carbide*)
[6] *See Sparklers*, 56 FR at 20588.
[7] *See Silicon Carbide*, 59 FR at 22586-87.

- NME firms owned wholly by entities located in market-economy countries, provided that the ultimate owners are also located in market-economy countries (wholly market-economy owned firms), need only fill out the certifications and provide supporting documentation for the fields in the application that are marked with an asterisk, "*". These marked fields pertain to the firm's eligibility for separate rates consideration based on having sold subject merchandise to the United States during the POI and support the firm's claim that it is in fact wholly owned by a market-economy entity. This information is also necessary for administration once a separate rate has been issued.
- There are two sets of requirements for reporting any affiliations with other firms involved in the production or sale of the subject merchandise, one for wholly market-economy owned firms and another for NME-owned firms.
- Wholly market-economy owned firms are required to report *all* of their affiliations with other firms involved in the production or sale of the subject merchandise.
- Firms that are not owned wholly by market-economy entities, however, must only identify any affiliates that were engaged in producing or exporting subject merchandise to the United States during the period of investigation and any U.S. affiliates involved in the sale of the subject merchandise.
- The name that is provided to Commerce in the questionnaire response must be the name that appears on the exporter's business license/registration documents. All shipments to the United States declared to U.S. Customs and Border Protection must identify the exporter by its legal business name, and this name must match the name that appears on the exporter's business/registration documents. If your firm is assigned separate rate status, your firm will only be able to ship under your separate rate under names that are included on your business license/registration documents.
- All documents submitted in response to a specific question must pertain to the same sale. If volumes or values do not exactly match from one document to the next, the applicant must provide a clear narrative explanation as to why they do not and what the appropriate links are among the documents. The applicant must also provide and explain additional documentation necessary to corroborate its explanation in this regard. For example, if an invoice shows a sales value of $10,000, but the payment amount is $15,000, the applicant must explain the difference and provide documentary support for the explanation.
- **All** documents submitted with the application must be, to the extent possible, direct unaltered photocopies of the original documents (*i.e.*, no copies of copies, and the documents must not be altered in any way, including tracing). All documents submitted with the application must be legible to the maximum extent possible. In case the direct photocopy is not legible, or if submitting a direct photocopy is not possible, you must supply the most legible unaltered photocopy available. Firms that are not able to submit completely legible copies of all the documents required in the application, or are unable to submit a required document, must complete the additional certification in Appendix IX and include an explanation of why the submission of completely legible documents is not possible. In addition, you must provide supplemental information explaining the contents of any documents that are not fully legible. Illegible or altered documents cannot be considered evidence of the points for which they are required if not accompanied by the requisite certifications and explanations in Appendix IX.

All supporting documentation pertaining to a U.S. sale must pertain to the same sale and be legible to the maximum extent possible. Moreover, the information contained in these documents must be consistent. If there are any discrepancies between information contained in a series of documents pertaining to the same sale, all such discrepancies must be clearly identified and explained. This is necessary to substantiate the claim for separate rates eligibility. Submission of alternate documents in lieu of documents that are not available and/or clarification of documents that are not completely legible may be acceptable, depending on the facts of each individual case. All firms that do not provide completely legible photocopies of all of the documents that are required in the application must make the additional certification in Appendix IX and include an explanation of why the submission of completely legible photocopies of all the documents required in the application is not possible.

A. Administration

*1. Is the applicant identified by any other names, as a legal matter in the home market, in third countries, or in the United States (*i.e.*, does the company use trade names)?[8]

___ Yes
___ No
(If yes, then list any and all other names here, when and under what circumstances they are used, and confirm whether the business license/registration documents submitted with this application and covering the POI include alternative names)

*2. Firms must, to the maximum extent possible, provide a direct legible photocopy (not a copy of a copy) of all of the following original documents for the first sale by invoice date of subject merchandise to an unaffiliated customer in the United States during the POI for a commercial transaction.[9] If your company made both export price and constructed export price sales during the POI, submit the requested documentation for each type of sale. These documents must not be altered in any way. If your firm's first sale by invoice date during the period of investigation was a sample sale, a sale of non-commercial quantities, or a sale to an affiliated party, identify this sale and provide documentation on another sale.[10] If providing documentation on another sale during the period of investigation, attach an explanation of why providing documentation for the first sale during the period of investigation was not possible.

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[8] Trade names are other names under which the company does business. It does not include product brand names or the names of any other entities in the applicant's "group," affiliated or otherwise. If your firm is assigned separate rate status, your firm will only be able to ship under your separate rate under names that are included on your business license/registration documents.

[9] If you are not able to supply completely legible photocopies of any documents requested in the application, you must attach an explanation of why a submission of completely legible photocopies is not possible.

[10] If your firm has *only* made sample shipments or sales or sales of non-commercial quantities during the period of investigation, your firm is ineligible to apply for a separate rate at this time. If your firm has *only* made sales to affiliated parties during the period of investigation, you must provide evidence of the first sale to an *unaffiliated* U.S. customer to qualify for a separate rate.

a. The U.S. Customs 7501 Entry Summary or the U.S. FDA Release Form.[11]

   For the U.S. Customs 7501 Entry Summary and the U.S. FDA Release Form only, if the exporter is unable to obtain the relevant U.S. Customs 7501 Entry Summary or U.S. FDA Release Form, the exporter must explain why it is unable to submit these documents and provide documentation that it has attempted to obtain these documents from its customers.

b. Purchase order
c. Order confirmation
d. Warehouse in/out slips
e. Commercial invoice
f. Packing list
g. Affiliated party transfer documentation (if sale was through an affiliated party – *i.e.*, purchase order, order confirmation, commercial invoice, packing list)
h. Shipping documentation
i. Export clearance documentation
j. Bill of lading
k. Documentation demonstrating receipt of payment[12]

In addition to the documentation identified above, please describe and submit any other documentation generated in the normal course of business for a typical sale.

If you cannot submit any of the documentation identified above, please explain why not.

All the documents above must pertain to the same sale (normally, the first sale by invoice date during the POI, unless one of the conditions discussed above applies). In addition to providing these documents, you must provide a narrative explanation of how the documents relate to one another and what the specific links are among the documents. If volumes or values do not exactly match from one document to the next, the applicant must provide in this narrative a clear explanation of any apparent discrepancies among the documents. The applicant must also provide and explain additional documentation necessary to corroborate its explanation in this regard. For example, if the invoice and payment amount do not match, the applicant must explain the difference and provide documentary support for this explanation.

[11] If the merchandise was entered into the United States informally using Customs Form 368 or 368A because the value of the entry was USD $2000 or less, provide a copy of Customs Form 368 or 368A.
[12] If one payment covers multiple invoices, provide documentation reconciling the total payment to the invoices included in the payment amount and submit copies of each of the associated invoices.

*3. Does the applicant have any knowledge that merchandise it sold was resold to the United States through market-economy third-country exporters in U.S. dollars?[13]

___ Yes
___ No

*4. Provide the full name and contact information (including address, telephone, fax, and e-mail address) of each of the applicant's producers and/or suppliers of subject merchandise whose merchandise the applicant sold or exported to the United States during the POI.[14] Commerce notes that, as discussed in Policy Bulletin 05.1: Separate-Rates Practice and Application of Combination Rates in Antidumping Investigations involving Non-Market Economy Countries, Commerce is issuing exporter-producer combination rates in investigations. Therefore, the names and antidumping duty rates with respect to these exporter and producer combinations will be listed in the Federal Register at the preliminary determination of this investigation, and as such these combinations must be public information.

*5. Are the producers and/or suppliers, listed under question 4 above, identified by any other names as a legal matter in the home market, in third countries, or in the United States (*i.e.*, do the companies use trade names)?[15]

___ Yes
___ No
(If yes, then list any and all other names here, and provide a copy of the business licenses/registration documents showing that the suppliers use these alternative names and the dates in which these names were in effect)

*6. Indicate whether, to the best of your knowledge, the producers and/or suppliers identified under question 4 above directly exported subject merchandise to the United States during the period of investigation.

B. *De Jure* Control

Please check the boxes below if you can certify that the statements below are accurate

☐ 1. The applicant certifies that there are no government laws or regulations, at either national and sub-national (*e.g.*, provincial, local) levels of government, that control the applicant's export activities.

[13] Commerce considers Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, People's Republic of China, Tajikistan, Turkmenistan, Uzbekistan, and Vietnam to be non-market economies.
[14] If your firm is assigned separate rate status, the rate will *only* apply to merchandise exported by your firm and supplied by the producers identified here.
[15] Trade names are other names under which the company does business. It does not include product brand names or the names of any other entities in the applicant's "group," affiliated or otherwise.

☐ 2a. The applicant possesses an official government business license/registration documents valid during the period of investigation and is submitting with the application original-language and translated copies of any business licenses in effect during the POI, the most current business license, and original-language and translated unaltered photocopies of any and all additional business licenses/registration documents or amendments thereto issued to the applicant and in effect during the POI. If you are not able to supply completely legible photocopies of any documents required below, you must supply the most legible photocopies available, complete the additional certification in Appendix IX, and include an explanation in it of why submission of all the photocopies in completely legible form is not possible.[16]

2b. Indicate the full name and contact information (address, telephone, fax, and e-mail address) of the business license/registration documents authority which issued your business license/registration documents and the expiration date of your business license/registration documents.

2c. Provide the month, day, and year on which the business license authority last renewed your business license/registration documents.

*2d. Indicate from the following choices the ownership structure under which your company has registered itself with the official government business license issuing authority.

☐ owned by all of the people
☐ collective
☐ limited liability
☐ proprietorship
☐ partnership
☐ joint-stock limited company
☐ other

If "other", please describe:______________________________________

Select from the following choices any applicable secondary forms of registration related to foreign-invested enterprises that apply to your firm:

☐ domestic-foreign equity joint venture

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[16] Note that if Commerce determines that your firm is eligible for separate rate status, the separate rate will only apply to the firm as named in your business license/registration documents and not to any alternative or trade names that are not included in your business license/registration documents. It is Commerce's understanding that a valid business license/registration documents with a clearly defined period of validity issued by the appropriate licensing authority is required for all business activity. An applicant submitting a business license without an expiration date must provide an explanation in order for Commerce to consider its application.

☐ domestic-foreign contractual joint venture
☐ wholly foreign-owned enterprise
☐ other

If "other", please describe:___________________________________

3a. Indicate the full name and contact information (address, telephone, fax, e-mail address) of the business license authority which issued your export certificate of approval and the dates in which it was in effect.

3b. Provide the month, day, and year on which the business license authority issued your export certificate of approval or when such a certificate was no longer required.

☐ 3c. By checking the box, the applicant certifies that it is submitting with the application an original-language and translated copy of its export certificate of approval which was valid during the period of investigation.[17]

4. In order to conduct export activities, is the applicant required by any national, provincial, or local government law or regulation to possess additional certificates or other documents related to the legal status and/or operation of its business beyond those discussed above?[18]

___ Yes
___ No
If yes, identify the certificates below, and submit original language and translated copies thereof with the application.

5. Check the box next to the following PRC government laws and legislative enactments that apply to the applicant firm:

☐ Company Law of the PRC, effective as of January 1, 1996
☐ Foreign Trade Law of the PRC, effective as of July 1, 1994
☐ Administrative **Regulations** of the PRC Governing the Registration of Legal Corporations
☐ PRC's Enterprise Legal Person Registration Administrative Regulations of June 13, 1988

[17] It is Commerce's understanding that an export certificate of approval issued by the appropriate licensing authorities is required for all export activity. Therefore, Commerce will not consider a separate rate for any applicant not providing such a certificate.
[18] Commerce is interested only in government laws or regulations which restrict or limit exports rather than regulations which regulate purely domestic operations (*i.e.*, environmental or labor regulations). If you are unsure of the possible relevance of a given law, please contact Commerce immediately.

☐ Law of the PRC on Chinese-Foreign Cooperative Joint Ventures
☐ Regulation Governing Rural Collectively-Owned Enterprises of the PRC of 1990
☐ Law of the PRC on Industrial Enterprises Owned by the Whole People, adopted on April 13, 1988 (The Industrial Enterprises Law)
☐ Regulations for Transformation of Operational Mechanisms of State-Owned Industrial Enterprises of 1992 (Business Operation Provisions)
☐ The Organic Law on Village Communities in the PRC (Village Committee Law)
☐ Other

If "other", identify below any additional specific national PRC laws and/or legislative enactments which relate to the export functions of the applying company:

____

6. Are there any sub-national (provincial, local) government laws affecting the applicant's export operations?

___ Yes
___ No
If yes, identify the laws and submit original and translated copies of each provincial or local government law with the application:

____

C. *De Facto* Control

Ownership

*1. Indicate the names and contact information (full business address, telephone, fax, e-mail address) of the legal entities which are the intermediate and ultimate owners of your company (also indicate the percent ownership of your company by each entity).[19] In addition, identify any individuals who own more than 10 percent of your company.

*2. Applicants must provide the following documentation for all legal entities that are the intermediate and ultimate owners of your company as well as for all affiliates that are involved in the sale, distribution, or production of the merchandise under consideration.

a. capital verification report
b. consolidated financial statements

[19] Note to firms applying as wholly market-economy owned entities: document whether the ultimate owners of your company are located in market-economy countries and, if so, indicate which market-economy countries.

c. share transfer agreement
d. articles of incorporation/articles of association
e. export certificate of approval

If you are not able to submit legible, unaltered photocopies of each of these documents, you must provide the most legible unaltered copies of the documents available, complete the additional certification in Appendix IX, and provide a narrative description of why you are not able to provide legible photocopies all of the above documents.

D. Price Negotiation

Please check the boxes below to make the following certifications.

☐ 3. The applicant certifies that its export prices are not set by, subject to the approval of, or in any way controlled by a government entity at any level (national, provincial, local).[20]

☐ 4. The applicant certifies that it has independent authority to negotiate and sign export contracts and other agreements (conducts independent price negotiation).[21]

5. The Applicant must provide documentation supporting its certification that the applicant conducts independent price negotiation (in question 4 above) and which it is submitting with the application.[22] Examples include the following types of documentation:

- faxes/e-mail correspondence between applicant and unaffiliated U.S. customer
- purchase order from unaffiliated U.S. customer
- order confirmation
- logs of negotiations conducted over the telephone with an unaffiliated U.S. customer.

If you do not have any documentation to support your certification that your firm conducts independent price negotiation, you may submit an affidavit as an alternative. This affidavit testifying to independent price negotiation must be signed and dated by

[20] This includes, but is not limited to, the presence of government officials at any meeting where export and pricing decisions are discussed.
[21] The authority to conduct independent price negotiation refers to the ability of an NME exporter to set its own export prices independently of the government at any level (national, provincial, local) and without the approval of any government entity.
[22] Applicants must provide documents showing price negotiation, not documents merely confirming that a sale will take place at a given price. If your firm conducts its price negotiation by phone, does not keep phone logs of meetings conducted over the phone, and therefore has no records of price negotiation, you are required to attach (1) a certification that there are no records of price negotiation, and (2) an affidavit signed and dated by the unaffiliated U.S. customer attesting that it conducts independent price negotiation with the applying firm. Affidavits must provide adequate information to link the applicant to the party signing the affidavit.

an *unaffiliated* U.S. customer, including the unaffiliated U.S. customer's contact information.

E. Selection of Management

☐ 6. By checking the box, the applicant certifies that it has autonomy from all levels of the government (national, provincial, local) and from any government entities in making decisions regarding the selection of management.

7. The applicant must provide specific documentation that evidence independence in the selection of management which support its certification in question 6 above. Include the following documents supporting independent selection of management:

- appointment letters for each manager during the POI
- director meeting minutes
- company-issued resolutions/notifications (besides appointment letters)

8. Provide the name of each manager, board member, and supervisor in the applicant's company during the POI and the date (month, day, year) that each obtained his or her position at your company. For each manager, board member, and supervisor that has been working at your company for less than three years, also provide his or her employment history (*i.e.*, position, name of company) for the three years prior to working at your company.

9. Identify any other company at which each manager, board member, and supervisor held positions concurrently while serving at your company. Include the name of the company, the nature of its business activities, the dates of positions held, and the position title.

10. Have any of the applying firm's managers or board members worked for the government, at any level (national, provincial, local), or any government entities, in the past three years?

___ Yes
___ No
(If yes, briefly describe the government involvement of the manager in question in supporting documentation.)

11. Does the applying firm have to submit any of its candidates for managerial positions within the firm for approval to any government entity at any level (national, provincial, local)?

___ Yes
___ No

(If yes, you certify that you are filing a document with the application containing an explanation.)

Disposition of Profits

☐ 12. By checking the box, the applicant certifies that it retains the proceeds of its export sales and makes independent decisions regarding the disposition of profits or financing of losses.

13. If the applicant realized a profit during the period of investigation, then describe the process by which the applicant's profits were distributed. Specifically, indicate the sections in the company's books and records where such profits were accounted.

14. Did the applicant make any disbursements to government accounts during the period of investigation other than for tax or government-provided goods or services?

___ Yes
___ No
(If yes, describe these disbursements, the specific government accounts, and file a document or documents with Commerce illustrating these disbursements.)

☐ 15. For each bank account held by the applicant during the period of investigation, the applicant certifies it will provide the following information:

- Name and address of the bank
- Bank account number
- Month/Year in which the account was opened

☐ 16. The applicant certifies that it is submitting with the application year-end financial statements covering all months of the POI as well as any other information which support the applicant's response to question 13 above.

Affiliation

All firms must respond to question 17 In addition, firms applying under NME ownership must respond to question 18 and firms that are applying for separate rate status under the status of 100% foreign ownership must respond to question 18.

Section 771(33) of the Tariff Act of 1930, as amended, defines affiliates as:

A. Members of a family, including brothers and sisters (whether by the whole or half blood), spouse, ancestors, and linked descendants
B. Any officer and director of an organization and such organization
C. Partners

D. Employer and Employee
E. Any person directly or indirectly owning, controlling, or holding with power to vote, five percent or more of the outstanding voting stock or shares or any organization and such organization
F. Two or more persons directly or indirectly controlling, controlled by, or under common control with, any person
G. Any person who controls any other person

For the purposes of affiliation, Commerce will consider a person to control another person if the person is legally or operationally in a position to exercise restraint or direction over the other person.

*17.Explain whether your firm made shipments or sales to unaffiliated parties, affiliated parties or both, during the period of investigation, as defined by section 771(33) of the Tariff Act of 1930. If your firm *only* made sales to affiliated parties during the period of investigation, you must provide evidence of the first sale to the first unaffiliated party to qualify for a separate rate.

☐ shipments or sales to affiliated parties only
☐ shipments or sales to unaffiliated parties only
☐ shipments or sales to both affiliated and unaffiliated parties

18. As defined by Section 771(33) of the Tariff Act of 1930, as amended, does the applicant have *any affiliates that are located in the United States, or that exported merchandise to the United States* which would fall under the description of merchandise covered by the scope of the proceeding?

☐ Yes
☐ No

If the applying firm is affiliated with any other exporters of merchandise described in the petition of the investigation pursuant to this definition of affiliation, then the firm must list the full names and contact information (business address, telephone, fax, e-mail address) of the affiliates below. In addition, it would be useful if you would provide a chart demonstrating the ownership and affiliation structure of all of your affiliates that are involved in the production or sale of subject merchandise. For an example of how you might design this chart, *see* Appendix VIII.

*19.As defined by Section 771(33) of the Tariff Act of 1930, as amended, does the applicant have any *affiliates involved in the production or sale of merchandise in the home market, third-country markets, or the United States* which would fall under the description of merchandise covered by the scope of the proceeding?

☐ Yes
☐ No

If the applying firm is affiliated with any other producers or exporters of merchandise described in the petition of the investigation pursuant to this definition of affiliation, then list the full names and contact information (business address, telephone, fax, e-mail address) of the affiliates below. In addition, provide a chart demonstrating the ownership and affiliation structure of all of your affiliates that are involved in the production or sale of subject merchandise. For an example of how you might design this chart, *see* Appendix VIII.

The remaining questions must be answered by all companies (exporters and manufacturers), whether or not the company is requesting a separate rate.

3. Corporate Structure and Affiliations

The purpose of the questions concerning operational and legal structures and affiliations is to provide Commerce with an understanding of your company and its role in the manufacture and/or sale of the merchandise under consideration. Commerce requests information not only about your company but also about affiliates, because it may be necessary to use information gathered from affiliated parties to establish prices, selling expenses, and production. In responding to questions about **affiliated persons**, please refer to the definition provided in the Glossary of Terms at Appendix I. For the purposes of the following questions, a "person" includes any company, organization, individual, partnership or group.

A. Provide a brief description of your company's corporate history. Include a timeline diagram as part of your description.

B. Provide an organization chart depicting your company's operating structure that also includes the names and titles of all managers in charge of operating units and/or departments.

C. Describe the general organization of the company and each of its operating units and/or departments. For example, if your operations are structured by product or families of products, provide a description of each product group; if your operations are structured by function, provide a list of functional groups and the activities performed by each.

   Although you may provide a general description of the structure of the company as a whole, it is particularly important that the description of those units involved in the development, manufacture, sale and distribution of the merchandise under consideration be sufficiently detailed to provide Commerce with a good working understanding of how these units function within the company.

   In addition, for all affiliated producers of the merchandise under consideration, please provide information for the following table.

Producers of Merchandise Under Consideration[23]	**Producers of Merchandise Under Consideration that match CONNUMs sold in, or to, the United States**[24]	**Description of the Affiliated Producer's Relationship to the Respondent**
Company A		
Company B		
Company C		

D. Provide a list of all the manufacturing facilities, sales office locations, research and development facilities and administrative offices involved in the development, production sale and/or distribution of the merchandise under consideration operated by your company and its affiliates. Please briefly describe the purpose of each. Provide a complete address and telephone number for each of these plants, offices, and other facilities.

E. Provide an organization chart and description of your company's legal structure. Include any parent companies and subsidiaries of your company and all other persons affiliated with your company and provide a description of all such persons. For an example of how you might design this chart, *see* Appendix VIII. In addition to the chart, provide a list of names and addresses of all companies affiliated with your company through stock ownership or otherwise. In responding to this question, refer to the definition of affiliated person provided in the Glossary of Terms at Appendix III. Describe also the activities of each affiliated company, with particular attention to those involved with the merchandise under consideration. Specify the percentage of ownership and cross ownership among the companies listed.

F. Provide a list of all third parties in which your company or its owners, either collectively or individually, own 5 percent or more in stock. Include each third party's full name and address and describe its activities. Also provide a complete list of companies or individuals that own 5 percent or more in stock in the third party which includes each owner's full name and address and specifies its percentage of ownership.

If your company is affiliated with another producer that manufactures or has the potential to manufacture the merchandise under consideration, identify that producer and explain whether your company and the affiliated producer manufactures or could manufacture identical or similar products without substantial retooling of either facility.

If you claim that the affiliated producer and your company could not manufacture identical or similar products without substantial retooling, please explain the reasons for your conclusion and provide support for such a conclusion.

For each affiliated company engaged in the production, sale, or distribution of merchandise

[23] *See* Appendix III for a definition of "Merchandise Under Consideration."
[24] Indicate whether the company produced merchandise under consideration that was identical to the CONNUMs sold in, or to, the U.S. market

under investigation, address the questions in Appendix VIII of this questionnaire.[25]

G. Provide a copy of any capital verification reports you filed during the POI or in the three years prior to the POI.

4. Sales Process

Pursuant to 19 CFR 351.401(i), in identifying the date of sale of the subject merchandise, Commerce normally will use the date of invoice as recorded in the exporter's or producer's records kept in the ordinary course of business. Additionally, under the regulation, Commerce may use a date other than the date of invoice if it is satisfied that a different date better reflects the date on which the exporter or producer establishes the material terms of sale.[26] Finally, Commerce has a long-standing practice of finding that, where the shipment date precedes the invoice date, the shipment date better reflects the date on which the material terms of sale are established.[27]

The **date of sale** for your sales to the United States is important to Commerce's analysis. It will determine which sales and production factors are reported in response to sections C and D of this questionnaire. Note, however, that Commerce's criteria for determining date of sale may differ from those that you apply in the normal course of business. A description of Commerce's criteria is included in the Glossary of Terms at Appendix I; please use these criteria in preparing your response to this questionnaire. If you have difficulty deciding which date to use as the date of sale, please contact the official in charge immediately.

A. Describe the date (*e.g.*, invoice date) you have selected as the date of sale for sales to the United States during the period of investigation, and explain why the date(s) selected best satisfies Commerce's date of sale criteria. If you use different methods to identify the date of sale for different transactions, explain why you have done so.

B. Explain how you determined the ultimate customer or market for the products sold through resellers. For these sales, explain whether you restrict the reseller's volume or geographic area for distribution. In addition, explain whether you provide customer lists to or make joint sales calls with the reseller, or provide post-sales support or purchase incentives to the reseller's customers. Provide written sales contracts or sales terms with these resellers.

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[25] Appendix IX includes questions addressing (1) shared officers, directors and/or managerial employees of one company who are also officers, directors and/or managerial employees of the other company or of a company that is affiliated with both your company and the other producer; and (3) any intertwined operations (*e.g.,* shared employees and/or shared facilities, shared sales information, common involvement in production and pricing decisions, and transactions between your company and the affiliated producers).

[26] *See* 19 CFR 351.401(i); *see also Allied Tube & Conduit Corp. v. United States*, 132 F. Supp. 2d 1087, 1090 (CIT 2001) (quoting 19 CFR 351.401(i)).

[27] *See*, *e.g.*, *Certain Polyester Staple Fiber from the Republic of Korea: Preliminary Results of the 2007/2008 Antidumping Duty Administrative Review*, 74 FR 27281, 27283 (June 9, 2009), unchanged in C*ertain Polyester Staple Fiber from the Republic of Korea: Final Results of the 2007-2008 Antidumping Duty Administrative Review*, 74 FR 65517 (December 10, 2009).

C. Describe your agreement(s) for sales in the United States (*e.g.*, long-term purchase contract, short-term purchase contract, purchase order, order confirmation). Provide a copy of each type of agreement and all sales-related documentation generated in the sales process (including the purchase order, internal and external order confirmation, invoice, shipping and export documentation, and Customs entry documentation) for a sample sale in the U.S. market during the POI.

D. Describe the types of changes that occur after the initial agreement that affect the terms of the sale other than delivery dates. Explain how these types of changes affected your determination of date of sale.

E. Report whether the material terms of sale (*e.g.*, quantity or value) ever changed after the invoice was issued during the POI, and submit documentation supporting your response.

F. Provide the approximate percentage of sales of the subject merchandise in the United States market made pursuant to each type of agreement listed in response to question 4.C. above.

G. Provide copies of all price lists used in sales of the subject merchandise to the United States and identify the types of sales to which these price lists pertain. Include any discount or rebate schedules used with each price list.

H. Describe the process by which your company finds its U.S. customers. Describe the roles played by all individuals or entities (within and outside your company) involved in finding U.S. customers.

I. Describe the process by which your company sets prices with its U.S. customers.

J. Provide a copy of your business plans covering the POI and the previous year.

K. Provide a chronological list of all of the documents that are generated for sales made by your company (including POs received from the customer, POs issued to the producer/production orders to production department, invoices issued to the producer/customer, shipping documents issued to freight forwarder, *etc.*).

L. Explain at what point in the sales process your company records sales of merchandise under consideration in its normal books and records. Submit documentation supporting your response.

M. Explain at what point in the sales process your company issues the invoice to the ultimate U.S. customer (*e.g.*, when goods are shipped from the production facility, shipped from a warehouse, shipped from the port, *etc.*).

5. Accounting/Financial Practices

A detailed understanding of your accounting and financial practices will help to ensure an accurate verification, and is necessary for Commerce to analyze your reporting and allocation of expenses.

A. Identify the name of the computer software, including the specific version(s), used for managing the sales, production, and daily operations of your company and when you began using each type of software.

B. Describe your company's accounting and financial reporting practices, including your normal corporate accounting period.

C. Please provide the following financial documents for the two most recently completed fiscal years:

a. Chart of accounts at the highest level of detail, including all subaccounts, whether or not the account was used during the POI;
b. Audited, consolidated and unconsolidated financial statements (including any footnotes and auditor's opinion) plus all subsequent monthly or quarterly statements;
c. Internal financial statements or profit and loss reports of any kind that are prepared and maintained in the normal course of business for the merchandise under investigation; or, in the absence of such reports, for the product line that corresponds most closely to the definition of the merchandise under investigation, including those for the next largest and smallest categories of merchandise and for the next largest and smallest internal business unit producing or selling the merchandise under investigation;
d. Financial statements or other relevant documents (*i.e.*, profit and loss reports) of all affiliates involved in the production or sale of the merchandise under consideration in the U.S. market, of all affiliated suppliers to these affiliates, and of the parent(s) of these affiliates;
e. Any financial statement or other financial report filed with the local or national government of the country in which your company is located.
f. Profit and loss statements and balance sheets for the first and last month of the POI.

6. Verification

Pursuant to 19 CFR 351.307, Commerce may verify relevant factual information prior to making a final determination in an investigation. Where a company maintains multiple physical locations, un understanding of what documents are kept at each facility is important to decide where verification may be held.

For companies that maintain multiple facilities:

a. Please provide a chart listing each facility involved in the sale and production of subject merchandise and include the company's address, role with respect to subject merchandise, the specific type of documentation related to sale and production of subject merchandise kept at the location.

b. If your company uses electronic accounting and production systems, please state whether the accounting and production systems can be accessed from any location or only at each respective facility.

7. Merchandise

The questions which follow relate to the merchandise under consideration sold in the United States.

A. Provide a description of the types of merchandise under consideration produced and/or sold by your company. Include in the description a list (and brief description) of any products with a similar production process to the merchandise under consideration.

B. Provide a key to your product codes assigned to the merchandise in the normal course of business, including an explanation of the full range of prefixes, suffixes, or other notations that identify special features. Explain whether identical products are listed under different codes depending on whether the product is destined for the U.S. market or another market. If so, provide a list showing how identical products are identified by product codes.

C. Provide all catalogs and brochures issued by your company and affiliates that include the merchandise under consideration sold by your company in the United States.

D. Provide copies of internet-based advertising by your company and its affiliates that include the merchandise under consideration sold by your company to the United States. Indicate the relevant sites.

E. Provide a listing of every intermediate party involved in the production of the merchandise (including suppliers and parties who provided tolling service). For each party listed, also provide the merchandise produced or provided, the stage at which the merchandise was produced or provided, and the percentage of each output produced or provided. Please be prepared to provide factor of production information for each party listed, if requested by Commerce.

	Merchandise	**Stage of Production**	**Percentage of Output**
Supplier 1			
Supplier 2			
Toller 1			

Toller 2			

F. Provide copies of all tolling agreements that were in effect during the POI for the merchandise under consideration.

8. Further Manufacturing in the United States

This section of the questionnaire concerns merchandise under consideration exported to the United States and changed in value or physical condition (**further manufactured**) prior to delivery to the first unaffiliated customer in the United States.

Provide the following information with respect to merchandise that is further manufactured in the United States.

A. Provide a list and description of the products sold to unaffiliated customers during the POI that were produced from or contain merchandise under consideration. For each such product sold, identify the particular merchandise under consideration used to produce that final product.

B. Provide the weighted-average net price for the period of investigation charged to the affiliated importer for each product included in the investigation that has been further manufactured and the weighted-average net price for the period of investigation charged to the unaffiliated U.S. customers for each further manufactured final product. Report this data in a format which will permit Commerce to compare the transfer prices of the imported merchandise to the price of the final product sold in the U.S. market and include an electronic version of your worksheet that includes any formulas applied. For each further manufactured product sold during the POI, you list the product code and name of the merchandise under consideration included in that product, the net unit transfer price charged the affiliated importer, the amount of the merchandise under consideration consumed in the production of the further manufactured product, and the total value of the consumed merchandise under consideration (unit transfer price multiplied by the number of units consumed in production). [28]

C. Explain how you determined the net unit transfer price.

9. Exports Through Intermediate Countries

If you are aware that any of the merchandise you sold to third countries was ultimately shipped to the United States, please contact the official in charge within two weeks of the receipt of this questionnaire.

[28] This question is designed to provide Commerce with the information necessary to determine whether the value-added in the United States exceeds substantially the value of the subject merchandise that has been processed. You may provide this information in any format that supplies the appropriate information.

10. Sales of Merchandise under Consideration Supplied by an Unaffiliated Producer.

Please respond to this section of the questionnaire if neither your company nor an affiliate produced the merchandise under consideration which you sold to the United States.

A. Provide the names, addresses and facsimile numbers of those companies that supplied you with the merchandise under consideration that your company or an affiliate sold to the United States.

B. State whether the supplier of the merchandise under consideration knew or had reason to know the ultimate destination of any merchandise purchased by your company at the time of sale. For example, did you request that the supplier ship the merchandise directly to the United States; was the destination apparent from the product codes or other markings; were there product characteristics or features typical of the United States market? Was there an explicit or implicit understanding giving permission to or responsibility for exporting to the United States, or restricting, discouraging, or prohibiting sales in the home market or elsewhere? Does the supplier have the right to review your sales records? Does the supplier provide after-sales service in the United States, participate in U.S. sales calls or activities, or provide sales incentives to your customers?

C. State the currency in which your purchases from the supplier were transacted and paid.

11. Exports Through Trading Companies in Your Country

If you are aware that any of the merchandise that you sold to another company in your country was ultimately shipped to the United States, or was at the time the sale intended to be shipped to the United States, please contact the official in charge within two weeks of receipt of this questionnaire.

FORMAT FOR REPORTING QUANTITY AND VALUE OF SALES

Market	Unit of Measure	Total Quantity	Terms of Sale	Total Value
United States 1. Export Price 2. Constructed Export Price 3. Further Manufactured Total				

Values should be expressed in U.S. dollars. Indicate any exchange rates used and their respective dates and sources.

To the extent possible, sales values should be reported based on the same terms (*e.g.*, FOB).

List the unit of measure (*e.g.*, kilograms) of the quantity reported.

SECTION C

Sales to the United States

I. General Explanation

This section of the questionnaire provides instructions for reporting your sales of the merchandise under consideration in or to the United States. We will compare the prices at which this merchandise was sold in or to the United States with a constructed value using the **factors of production** to determine whether the merchandise was sold at less than **normal value** in the United States during the POI.

If your company did not produce the merchandise under consideration, we request that you send section D to the company that produced the merchandise under consideration and supplied it to you or to your customers.

II. Computer File of U.S. Sales

Please complete the U.S. market sales database summary that appears in **Appendix VII.a**.

In accordance with the instructions provided in this section, prepare a separate computer data file containing each sale made during the POI of the merchandise under consideration, including sales of further manufactured merchandise. Do not report cancelled sales. This file format has been designed to accommodate **export price** (EP) and **constructed export price** (CEP) transactions.

If you had sample transactions, please provide the following information thereon: CONNUM, customer code, invoice date, quantity, and gross unit price (if the sample transaction was at zero value, please list zero as the unit price). Explain the circumstances under which the sample transactions were made.

For sales of merchandise that have been shipped to the customer and invoiced by the time this response is prepared, each "record" in the computer data file should correspond to an invoice line item (*i.e.*, each unique product included on the invoice). For sales of merchandise that have not yet been shipped and invoiced (in whole or in part) to the customer, separate "records" should be provided for the shipped and unshipped portions of the sale. For sales shipped in installments, a separate record should be provided for each installment.

Each computer record submitted should contain the information requested concerning the product sold, the terms of the sale, the selling expenses incurred, and other information. The following portion of section C describes the information Commerce requires.[1]

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[1] Refer also to the Instructions for Submitting Computer Data at Appendix II.

III. Market Economy Inputs

List the movement expenses (ocean freight, marine insurance, trucking, *etc.*) that your company purchased from a market-economy supplier and paid for in a market-economy currency during the POI. For each movement expense, please report the price you actually paid for the specified quantity of input. For these prices, please provide the following information:

A. From which market economy country did you purchase the good, in what currency did you pay, and from which market economy country was the good produced?

B. If you purchase a service from a market economy supplier, is the price you pay based on the weight or on the value of your product (*e.g.*, the charge for marine insurance is usually based on the value of your shipment, while the charge for ocean freight is usually based on the weight of your shipment).

C. Provide all details of the transaction, including the name of the supplier, your relationship with that supplier, the source country, terms of payment and any other arrangements you have made. Additionally, provide supporting documentation identifying the country of origin for where the good was produced (*i.e.,* commercial invoice, country of origin from an independent government agency, *etc.*).

D. Detail the percentage you purchased from a market-economy country and the percentage you purchased from a non-market economy supplier.

IV. Summary of Data Fields for the U.S. Sales File

The chart which follows is a summary of the data fields for the U.S. sales computer file which are described in the remainder of this section of the questionnaire. The chart lists the field number, description and name. Please also refer to the "Instructions for Submitting Computer Data" at Appendix II.

FIELD NUMBER	FIELD DESCRIPTION	FIELD NAME
1.0	Complete Product Code Imported	PRODCODU
1.1	Complete Product Code Sold	PRODCODU
2.0	Matching Control Number	CONNUMU
3.1-3.n	Product Characteristics	
4.0	Sale Type	SALEU
4.1	Consignment Identifier	CONSIGNU
5.0	Customer Code	CUSCODU
5.1	Consolidated Customer Code	CCUSCODU
6.0	Sales Invoice Date	SALINDTU
7.0	Date of Sale (if not Invoice Date)	SALDATU

FIELD NUMBER	FIELD DESCRIPTION	FIELD NAME
8.0	Sale Invoice Number	INVOICU
9.0	Date of Shipment	SHIPDTU
10.0	Date of Receipt of Payment	PAYDATEU
11.0	Terms of Delivery	SALETERU
12.0	Terms of Payment	PAYTERMU
13.1	Quantity	QTYU
13.2	Quantity Unit of Measure	QTUMU
14.0	Gross Unit Price	GRSUPRU
15.1-n	Billing Adjustments	BILLADJU
16.1	Early Payment Discounts	EARLPYU
16.2	Quantity Discounts	QTYDISU
16.3-16.n	Other Discounts	OTHDIS(1-n) U
17.1-17.n	Rebates	REBATE(1-n)U
18.1	Inland Freight - Plant to Distribution Warehouse	DINLFTWU
18.2	Inland Freight - Plant/Warehouse to Port of Exit	DINLFTPU
19.0	Inland Insurance	INSURU
20.0	Brokerage and Handling in the Country of Manufacture	DBROKU
20.1	Market Economy Brokerage and Handling Expense	DMEBROKU
20.2	Brokerage and Handling in the United States	USBROKU
21.0	International Freight	INTNFRU
22.1	Port of Exportation	EXPORTU
22.2	U.S. Port of Importation	IMPORTU
23.0	Marine Insurance	MARNINU
24.0	U.S. Inland Freight from Port to Warehouse	INLFPWU
25.0	U.S. Warehousing Expense	USWAREHU
26.0	U.S. Inland Freight from Warehouse to the Unaffiliated Customer	INLFWCU
27.0	U.S. Inland Insurance	USINSURU
28.0	Other U.S. Transportation Expense	USOTHTRU
29.0	U.S. Customs Duty	USDUTYU
30.0	Destination	DESTU
31.0	Commissions	COMMU
32.0	Selling Agent	SELAGENU
33.0	Selling Agent Relationship	SELARELU
34.0	Credit Expenses	CREDITU
35.0	Interest Revenue	INTREVU

FIELD NUMBER	FIELD DESCRIPTION	FIELD NAME
36.0	Advertising Expenses	ADVERTU
37.0	Warranty Expense	WARRU
38.0	Technical Service Expense	TECHSERU
39.0	Royalties	ROYALU
40.1-n	Other Direct Selling Expenses	DIRSELU
41.0	Indirect Selling Expenses Incurred in the United States	INDIRSU
42.0	Inventory Carrying Costs Incurred in the United States	INVCARU
43.0	U.S. Repacking Cost	REPACKU
44.0	Further Manufacturing	FURMANU
45.0	Irrecoverable Input Value Added Tax (VAT)	VATTAXU
46.0	Export and Other Taxes Paid on Subject Merchandise	EXTAXU
47.0	Foreign Trade Zone	FTZU
48.0	Manufacturer	MFRU
49.0	Entered Value	ENTVALUE
50.0	Importer	IMPORTER

V. Instructions for the Narrative Response and the Computer File of U.S. Sales

The following instructions combine the questionnaire with the computer data file format. "FIELD NUMBER" includes the number and descriptive name of the field in the computer data file. "FIELD NAME" includes the "short" or variable name for the submitted printouts of the data file. "DESCRIPTION" defines the data you should report in the field of the computer data file, and "NARRATIVE" describes the additional information we request you provide, not in the computer data file, but in a narrative response.

Fields 1 through 3
Report the information requested concerning the product sold. Fields 1 and 2 are reserved for the product code and a matching control number Commerce will use in the calculation of the dumping margin. Fields numbered 3.1 to 3.9 specify the product characteristics requested by Commerce. You may add additional product characteristics. However, if you add characteristics not specified in the questionnaire, describe in the narrative response why you believe that Commerce should use this information to define identical and similar merchandise.

FIELD NUMBER 0.0: **Sequential Number**

FIELD NAME: SEQU

DESCRIPTION: Assign a unique sequential number to each sales record. This sales record number should remain constant in all future submissions (*i.e.*, sales record line items should not be renumbered during the course of this segment). This field will assist you in reconciling our calculations with the data you submit in your response.

FIELD NUMBER 1.0: Complete Product Code Imported

FIELD NAME: PRODCODU

DESCRIPTION: Report the commercial product code assigned by your company in the normal course of business to the specific product imported into the United States.

NARRATIVE: The product code should be described in response to question 7B in section A of this questionnaire.

FIELD NUMBER 1.1: Complete Product Code Sold

FIELD NAME: PRODCOD1U

DESCRIPTION: If the product sold is further manufactured in the United States, report the commercial product code assigned by your company in the normal course of business to the specific product sold in the United States.

NARRATIVE: The product code should also be described in response to question 7B in section A of this questionnaire.

FIELD NUMBER 2.0: Matching Control Number

FIELD NAME: CONNUMU

DESCRIPTION: Assign a control number to each unique product reported in the section C sales data file.[2] Identical products should be assigned the same control number in each record in every file in which the

[2] If you have assigned the same control number to more than one product code based on the product characteristics identified in field numbers 3.1 through 3.n, provide a worksheet identifying the product codes assigned with the same control number.

product is referenced. Each unique combination of product characteristics based only on fields 3.1 - 3.n should be assigned a unique control number.

If the product sold is further manufactured in the United States, report the control number of the product imported, not the product sold.

NARRATIVE: List all CONNUMs, and indicate to which products they have been assigned. Include CONNUMs for all products described in Appendix III of the questionnaire, regardless of market destination.

SUPPORT: For the two CONNUMUs with the largest sales quantity in the sales file, provide documentation to demonstrate how you determined each product characteristic included in the assignment of the CONNUMU. Clearly identify where in each document each product characteristic is defined

NOTE: Fields 3.1 through 3.n below should be used in the construction of CONNUMU.

FIELD NUMBER 3.1: **Specific Product Characteristics**

FIELD NAME:

DESCRIPTION:

FIELD NUMBER 3.n: **Specific Product Characteristics**

FIELD NAME:

DESCRIPTION:

Fields 4 and 5
Report the information requested concerning the sale type and customer for the merchandise.

FIELD NUMBER 4.0: **Sale Type**

FIELD NAME: SALEU

DESCRIPTION: Identify the sale as either "EP" (export price) or "CEP" (constructed export price).

FIELD NUMBER 4.1: **Consignment Identifier**

FIELD NAME: CONSIGNU

DESCRIPTION: Identify the sale as either "C" (consignment sale) or "NC" (non-consignment sale).

FIELD NUMBER 5.0: **Customer Code**

FIELD NAME: CUSCODU

DESCRIPTION: Report the name of the customer or the internal accounting code designating the customer, as used in your normal course of business.

NARRATIVE: Provide a list of customer names and codes as an attachment to your narrative response.

FIELD NUMBER 5.1: Consolidated Customer Code

FIELD NAME: CCUSCODU

DESCRIPTION: Report only one name or code for each of your customers that are related to each other, even if more than one name or accounting code exists for that customer in your books and records. For example, if you use different codes for regional offices of the same customer, report the same code for this customer, regardless of the location of the office.

If you have a consolidated customer code for some customers, but not all, where there is no consolidated customer code, report the CUSCODU code here.

NARRATIVE: Provide a list of customer names and codes as an attachment to your narrative response, ensuring that each customer grouping is assigned only one discrete code for this field. For consolidated customers, report whether you negotiate sale prices with a corporate office/headquarters or with individual branches and submit documentation supporting your response.

Fields 6 through 12
Report the information requested concerning the terms of delivery and payment and the dates of the specified events of each sale. Please be sure to report dates in the specified eight-digit format. The Glossary of Terms at Appendix I describes Commerce's criteria for determining the date of sale. The criteria used by Commerce to determine the date of sale may be different

from the criteria you use in your accounting system; please contact the official in charge if, after reviewing Commerce's criteria, you are uncertain when a sale has occurred.

FIELD NUMBER 6.0: **Sale Invoice Date**

FIELD NAME: SALINDTU

DESCRIPTION: If you submit your data using software (such as Excel or SAS) that stores internal date values but displays them differently with a date value format, make sure you display them in the MM/DD/YYYY format. If you are reporting the date using numeric digits without a date value format, the first two digits must represent the month, the next two digits represent the day, and the last four digits represent the year (*i.e.*, MMDDYYYY). A slash can be used to separate the month, day, and year (*i.e.*, MM/DD/YYYY). For further instructions, *see* Appendix II.

FIELD NUMBER 7.0: **Date of Sale (if different than Sale Invoice Date)**

FIELD NAME: SALEDATU

DESCRIPTION: Include this field only if the date of sale is different from the sale invoice date. The appropriate date to use as date of sale should be determined in consultation with the "Official in Charge."

If you submit your data using software (such as Excel or SAS) that stores internal date values but displays them differently with a date value format, make sure you display them in the MM/DD/YYYY format. If you are reporting the date using numeric digits without a date value format, the first two digits must represent the month, the next two digits represent the day, and the last four digits represent the year (*i.e.*, MMDDYYYY). A slash can be used to separate the month, day, and year (*i.e.*, MM/DD/YYYY). For further instructions, *see* Appendix II.

FIELD NUMBER 8.0: **Sale Invoice Number**

FIELD NAME: INVOICU

DESCRIPTION: Report the reference number assigned to the invoice in your accounting system.

NARRATIVE: Describe the invoice numbering system used by each sales entity that originated a sale reported in this data file. Is it simply a sequential number or is additional information included in the code, such as point of sale? If additional information is contained in the code, provide a key describing each component of the code. Also include an exhaustive key to the full range of prefixes, suffixes, or other notations included in your invoice numbering convention.

SUPPORT: Using one invoice from your U.S. sales database, show how this invoice number is constructed using your coding system.

FIELD NUMBER 9.0: Date of Shipment

FIELD NAME: SHIPDTU

DESCRIPTION: Report the date of shipment from the factory or distribution warehouse to the customer. For U.S. sales for which you reported the sale type is CEP, add a secondary variable, SHIPDT2U, to report the date the merchandise was shipped to the first unaffiliated U.S. customer once the title transferred to the U.S. affiliate (if the merchandise did not enter a U.S. warehouse) or the date the merchandise left the U.S. affiliate's warehouse or third party warehouse and shipped to the first unaffiliated U.S. customer.

If you submit your data using software (such as Excel or SAS) that stores internal date values but displays them differently with a date value format, make sure you display them in the MM/DD/YYYY format. If you are reporting the date using numeric digits without a date value format, the first two digits must represent the month, the next two digits represent the day, and the last four digits represent the year (*i.e.*, MMDDYYYY). A slash can be used to separate the month, day, and year (*i.e.*, MM/DD/YYYY). For further instructions, *see* Appendix II.

NARRATIVE: Indicate the basis for determining the date of shipment and the document from which this date was identified.

FIELD NUMBER 10.0: Date of Receipt of Payment

FIELD NAME: PAYDATEU

DESCRIPTION: Report the date your records indicate payment was received from the customer.

If you submit your data using software (such as Excel or SAS) that stores internal date values but displays them differently with a date value format, make sure you display them in the MM/DD/YYYY format. If you are reporting the date using numeric digits without a date value format, the first two digits must represent the month, the next two digits represent the day, and the last four digits represent the year (*i.e.*, MMDDYYYY). A slash can be used to separate the month, day, and year (*i.e.*, MM/DD/YYYY). For further instructions, *see* Appendix II.

NARRATIVE: Indicate the basis for determining the date of payment and the ledger from which this date was identified. If you cannot collect the dates of payment in the time allowed for responding to this questionnaire, explain why and do not complete this field. If you collect the information but a particular invoice is unpaid, enter zeros in this field for that invoice.

For CEP Sales Only: If you received payments in installments, report each payment and the corresponding payment date separately (*e.g.*, PAYAMT1U, PAYAMT2U, *etc.* and PAYDAT1U, PAYDAT2U, *etc.*). Please also provide a weight-averaged payment date in the field PAYDATEU.

SUPPORT: For CEP Sales Only: If you calculate a weight-averaged payment receipt date, provide a calculation worksheet to demonstrate your calculation for a sample transaction. Also provide the source documentation to support all quantities, values, and dates used in the request worksheet. Also provide this requested worksheet in Excel and include any cell formulas used (where applicable).

FIELD NUMBER 11.0: Terms of Delivery

FIELD NAME: SALETERU

DESCRIPTION: 1 = Delivered
2 = FOB
3 - n = Specify other delivery terms as required.

NARRATIVE: Describe the terms of delivery offered and indicate the code used for each. The codes for delivery terms listed above are examples only. You need not use them.

NOTE: Provide a detailed description of each term of delivery, including an explanation of all acronyms, abbreviations, and numerical indicators.

FIELD NUMBER 12.0: Terms of Payment

FIELD NAME: PAYTERMU

DESCRIPTION: Report terms of payment granted the customer.

1 = 30 days after invoice.
2 = 60 days after invoice.
3- n = Specify other payment terms as required.

NARRATIVE: Describe each of the terms of payment you offer and indicate the code used for each. If the terms vary by channel of distribution, explain how these are related. If the payment terms you offer are tied to early payment discounts or to interest penalties for late payment, please explain. Indicate whether the payment terms are stated or coded on each invoice or, otherwise, how customers agree to payment terms.

The codes for payment terms listed above are examples only. You need not use them.

NOTE: Provide a detailed description of each term of payment, including an explanation of all acronyms, abbreviations, and numerical indicators.

Fields 13 through 17
Report the information requested concerning the quantity sold and the price per unit paid in each sale transaction. All **price adjustments** granted, including **discounts** and **rebates**, should be reported in these fields. The gross unit price less price adjustments should equal the net amount of revenue received from the sale. If the invoice to your customer includes separate charges for other services directly related to the sale, such as a charge for shipping, create a separate field for reporting each additional charge. Refer to the Glossary of Terms at Appendix I for a more complete description of each of the price adjustments listed.

FIELD NUMBER 13.1: Quantity

FIELD NAME: QTYU

DESCRIPTION: Report the sale quantity for this transaction. Do not report canceled sales. In general, this quantity will be the quantity of the specific shipment or invoice line, net of returns where possible. For sales that have not been fully shipped/invoiced at the time the computer data for this section is prepared, report the quantity of the sale not yet shipped (total quantity sold less the quantity shipped and invoiced to date and reported in this file in separate records).

NARRATIVE: Explain how returns, if you permit them, affect your sales reported in the general ledger and sales ledger.

FIELD NUMBER 13.2: Quantity Unit of Measure

FIELD NAME: QTUMU

DESCRIPTION: Report all sales in this file in the same unit of measure. Use an abbreviation or code to indicate the unit of measure.

1 or MT = metric tons
2 or KG = kilograms
3 - n = Specify as needed.

NARRATIVE: Provide a table of the units of measure and abbreviations or codes used.

Fields 14 through 17
Report the sale price, discounts, and rebates in the currencies in which they were earned or incurred. If a field is expressed in the same currency in all records in the file, simply note the currency name on the descriptive chart requested in section B of Appendix II (Instructions for Submitting Computer Data - Documentation of File Formats). However, if a revenue or expense field is expressed in one currency in certain records and another currency in other records, create a companion field that designates the currency for each record with a code or abbreviation.

FIELD NUMBER 14.0: Gross Unit Price

FIELD NAME: GRSUPRU

DESCRIPTION: Report the unit price recorded on the invoice for sales shipped and invoiced in whole or in part. To report portions of sales not yet shipped, provide the agreed unit sale price for the quantity that will be shipped to complete the order. This value should be the gross price for a single unit of measure. Discounts and rebates should be reported separately in fields numbered 16.n and 17.n, respectively.

NOTE: Ensure that the unit price that you report in your U.S. sales database does not include additional revenue items that are separately itemized on the sales invoice and that the revenue items are instead reported in separate fields of your database (*e.g.*, freight revenue, insurance revenue, *etc.*). Where you report revenue items, you must also identify the specific expense that the revenue item is intended to recover.

FIELD NUMBER 15.1-n: Billing Adjustments

FIELD NAME: BILLADJU

DESCRIPTION: Report any price adjustments made for reasons other than discounts or rebates. State whether these billing adjustments are reflected in your gross unit price. Report a decrease in price as a negative figure and an increase in price as a positive figure. Report zero in this field if no adjustments were made to the price. Create a separate field for each type of billing adjustment (e.g., corrections of invoicing errors, post-invoicing price adjustments). Report any price adjustments made for reasons other than discounts or rebates. State whether these billing adjustments are reflected in your gross unit price. If you believe this adjustment does not apply to your company, please indicate and explain why in response to this item.

NARRATIVE: Describe the nature of each type of billing adjustment that is recognized in your sales records. Describe the document flow employed to process the price changes.

SUPPORT: Provide a worksheet to demonstrate how you reported this adjustment on a per-unit basis for any sales transaction reported in your U.S. sales database. Also provide the source documentation to support all quantities and values used in the request worksheet. Also provide this requested worksheet in Excel and include any cell formulas used (where applicable).

FIELD NUMBER 16.1: Early Payment Discounts

FIELD NAME: EARLPYU

DESCRIPTION: Report the unit value of any discount granted to the customer for early payment. If you believe this adjustment does not apply to your company, please indicate and explain why in response to this item.

NARRATIVE: Explain your policy and practice for granting early payment discounts. Describe each type of discount granted and the basis for eligibility for such discount. Explain how you calculated each additional per-unit discount. Where available, provide sample documentation, including sample agreements which show when the customer was notified of the terms for receiving this type of discount.

SUPPORT: Provide a worksheet to demonstrate how you reported this adjustment on a per-unit basis for any sales transaction reported in your U.S. sales database. Also provide the source documentation to support all quantities and values used in the request worksheet. Also provide this requested worksheet in Excel and include any cell formulas used (where applicable).

FIELD NUMBER 16.2: Quantity Discounts

FIELD NAME: QTYDISU

DESCRIPTION: Report the unit value of any discount granted to the customer due to the quantity of the purchase. If you believe this adjustment does not apply to your company, please indicate and explain why in response to this item.

NARRATIVE: Explain your policy and practice for granting quantity discounts. Describe the basis for eligibility for such discounts. Explain how you calculated the per-unit discount. Provide your quantity discount schedule or other documentation establishing the discount program including sample agreements which show when the customer was notified of the terms for receiving this type of discount.

SUPPORT: Provide a worksheet to demonstrate how you reported this adjustment on a per-unit basis for any sales transaction reported in your U.S. sales database. Also provide the source documentation to support all quantities and values used in the request worksheet. Also provide this requested worksheet in Excel and include any cell formulas used (where applicable).

FIELD NUMBER 16.3(1-n): Other Discounts

FIELD NAME: OTHDIS(1-n)U

DESCRIPTION: Report the unit value of other discounts granted to the customer. Create a separate field for reporting each discount granted. If you believe this adjustment does not apply to your company, please indicate and explain why in response to this item.

NARRATIVE: Explain your policy and practice for granting each additional discount. Describe each type of discount granted and the basis for eligibility for such discount. Explain how you calculated each additional per-unit discount. Where available, provide sample documentation, including sample agreements, for each type of discount.

SUPPORT: Provide a worksheet to demonstrate how you reported this adjustment on a per-unit basis for any sales transaction reported in your U.S. sales database. Also provide the source documentation to support all quantities and values used in the request worksheet. Also provide this requested worksheet in Excel and include any cell formulas used (where applicable).

FIELD NUMBER 17.1-n: Rebates

FIELD NAME: REBATE(1-n)U

DESCRIPTION: Report the unit value of each rebate given to the customer. Create a separate field for reporting each rebate granted. Rebates should be reported with the sales to which they apply. If you believe this adjustment does not apply to your company, please indicate and explain why in response to this item.

NARRATIVE: Explain your policy and practice for granting rebates and describe each type of rebate granted. If rebates vary, explain why. For rebates that have not yet been paid, identify those specific rebates and describe how you computed the amount to be rebated. Include your worksheets as an attachment to the response. Where available, provide documentation, including sample agreements, for each type of rebate.

SUPPORT: Provide a worksheet to demonstrate how you reported this adjustment on a per-unit basis for any sales transaction reported in your U.S. sales database. Also provide the source documentation to support all quantities and values used in the request worksheet. Also provide this requested worksheet in Excel and include any cell formulas used (where applicable).

Fields 18 through 30
Instructions: Report the information requested concerning activities undertaken to bring the merchandise from the place of manufacture to the customer's place of delivery (if f.o.b., *e.g.*, from factory to port in country of manufacture or if c.i.f., from factory to delivery port in United States). Add fields, if needed. (Field 28 can be used for other U.S. transportation expenses not requested separately.) For merchandise which was sold during the POI but which has not been shipped at

the time of preparation of the response, report estimated amounts and your basis for these estimates.

The fields listed below anticipate the types of transport activities commonly incurred on international shipments. However, it is not uncommon for certain of these transport expenses to be combined in a single fee paid a transport company (*e.g.*, combined ocean transport and U.S. internal transport to the customer's place of delivery). If amounts are combined, do not attempt to separate them but report them in a single field and explain in your narrative response.

Expenses Reported on a Transaction-Specific Basis

For each incurred expense listed below, you are required to report that expense on a transaction-specific basis. If you are not able to report that expense in the manner requested, then show how your method of allocating that expense over your applicable U.S. sales is not distortive by attributing too much or too little of the expense amount to a given U.S. sales transaction.

Non-Market and Market Economy Service Providers

If you used both market-economy and non-market economy service providers for any of the services listed below, provide a chart that reflects the total quantity and value of U.S. sales using each provider type (*i.e.*, Market Economy vs. NME) and the percentage represented by each provider type for each expense.

FIELD NUMBER 18.1: **Inland Freight - Plant to Distribution Warehouse**

FIELD NAME: DINLFTWU

DESCRIPTION: Report the distance in kilometers from the factory to the distribution warehouse (or other intermediate location). If you believe this expense does not apply to your company, please indicate and explain why in response to this item.

NARRATIVE: Describe the transport you used to deliver the merchandise to your distribution warehouse(s) or other intermediate location. Also describe your distribution warehousing for all markets.

Surrogate freight rates used by Commerce to value inland freight may, depending on the source relied upon, assume various weights per truckload. If you believe that the surrogate freight rate may require adjustment, please demonstrate and fully explain any adjustments you suggest.

SUPPORT: If you incurred this expense in a market-economy currency and used a market-economy service provider for this transportation service, provide a worksheet demonstrating how you reported this expense on a per-unit basis for any sales transaction reported in your U.S. sales database. Also provide the source documentation to support all quantities and values used in the request worksheet. Additionally, provide this requested worksheet in electronic format and include any cell formulas used (where applicable).

If you have allocated this expense over some or all of your sales for which you incurred this expense in a market-economy currency and used a market-economy service provider for this service, then provide a worksheet reconciling the total amount of this expense reported in your sales database to the expense amount reflected in your accounting records. Include the account codes associated with this expense as reflected in your accounting records.

FIELD NUMBER 18.2: Inland Freight - Plant/Warehouse to Port of Exit

FIELD NAME: DINLFTPU

DESCRIPTION: Report the distance in kilometers from the plant or distribution warehouse (or other intermediate location) to the port of exit. If you believe this expense does not apply to your company, please indicate and explain why in response to this item.

NARRATIVE: Describe the transport you used to deliver the merchandise to port of exit in the country of manufacture.

Surrogate freight rates used by Commerce to value inland freight may, depending on the source relied upon, assume various weights per truckload. If you believe that the surrogate freight rate may require adjustment, please demonstrate and fully explain any adjustments you suggest.

SUPPORT: If you incurred this expense in a market-economy currency and used a market-economy service provider for this transportation service, provide a worksheet demonstrating how you reported this expense on a per-unit basis for any sales transaction reported in your U.S. sales database. Also provide the source documentation to support all quantities and values used in the request worksheet. Additionally, provide this requested worksheet in electronic format and include any cell formulas used (where applicable).

If you have allocated this expense over some or all of your sales for which you incurred this expense in a market-economy currency and used a market-economy service provider for this service, then provide a worksheet reconciling the total amount of this expense reported in your sales database to the expense amount reflected in your accounting records. Include the account codes associated with this expense as reflected in your accounting records.

FIELD NUMBER 19.0: Domestic Inland Insurance

FIELD NAME: INSURU

DESCRIPTION: Report "Yes" if you incurred any inland insurance on shipments from the factory or distribution warehouse (or other intermediate location) to the domestic port of exit in the country of manufacture. Otherwise, report "No." If you believe this expense does not apply to your company, please indicate and explain why in response to this item.

SUPPORT: If you incurred this expense in a market-economy currency and used a market-economy service provider for this transportation service, provide a worksheet demonstrating how you reported this expense on a per-unit basis for any sales transaction reported in your U.S. sales database. Also provide the source documentation to support all quantities and values used in the request worksheet. Additionally, provide this requested worksheet in electronic format and include any cell formulas used (where applicable).

If you have allocated this expense over some or all of your sales for which you incurred this expense in a market-economy currency and used a market-economy service provider for this service, then provide a worksheet reconciling the total amount of this expense reported in your sales database to the expense amount reflected in your accounting records. Include the account codes associated with this expense as reflected in your accounting records.

FIELD NUMBER 20.0: Brokerage and Handling in the Country of Manufacture

FIELD NAME: DBROKU

DESCRIPTION: Report "Yes" if you incurred any brokerage and handling charges for each sale to the United States. Otherwise, report "No." If you believe this expense does not apply to your company, please indicate and explain why in response to this item.

SUPPORT: If you incurred this expense in a market-economy currency and used a market-economy service provider for this transportation service, provide a worksheet demonstrating how you reported this expense on a per-unit basis for any sales transaction reported in your U.S. sales database. Also provide the source documentation to support all quantities and values used in the request worksheet. Also provide this requested worksheet in electronic format and include any cell formulas used (where applicable).

If you have allocated this expense over some or all of your sales for which you incurred this expense in a market-economy currency and used a market-economy service provider for this service, then provide a worksheet reconciling the total amount of this expense reported in your sales database to the expense amount reflected in your accounting records. Include the account codes associated with this expense as reflected in your accounting records.

FIELD NUMBER 20.1: Market Economy Brokerage and Handling Expenses

FIELD NAME: DMEBROKU

DESCRIPTION: If you incurred any brokerage and handling charges in a market economy location, such as Hong Kong, for sales to the United States, report that per-unit expense in the currency in which it was incurred. If you believe this expense does not apply to your company, please indicate and explain why in response to this item.

NARRATIVE: Identify the location, currency, and unit of measurement in which this expense is incurred.

SUPPORT: If you incurred this expense in a market-economy currency and used a market-economy service provider for this transportation service, provide a worksheet demonstrating how you reported this expense on a per-unit basis for any sales transaction reported in your U.S. sales database. Also provide the source documentation to support all quantities and values used in the request worksheet. Also provide this requested worksheet in electronic format and include any cell formulas used (where applicable).

If you have allocated this expense over some or all of your sales for which you incurred this expense in a market-economy currency and used a market-economy service provider for this service, then provide a worksheet reconciling the total amount of this expense reported in your sales database to the expense amount reflected in your accounting records. Include the account codes associated with this expense as reflected in your accounting records.

FIELD NUMBER 20.2: Brokerage and Handling Incurred in the United States

FIELD NAME: USBROKU

DESCRIPTION: Report the unit cost of any brokerage and handling incurred in the United States on sales to the United States. If you believe this expense does not apply to your company, please indicate and explain why in response to this item.

NARRATIVE: Describe how you calculated the unit cost of brokerage and handling incurred in the United States and include your worksheets as attachments to the narrative response.

SUPPORT: Provide a worksheet to demonstrate how you reported this expense on a per-unit basis for any sales transaction reported in your U.S. sales database. Also provide the source documentation to support all quantities and values used in the request worksheet. Also provide this requested worksheet in electronic format and include any cell formulas used (where applicable).

If you have allocated this expense over some or all of your sales, then provide a worksheet reconciling the total amount of this expense reported in your sales database to the expense amount reflected in your accounting records. Include the account codes associated with this expense in your accounting records.

FIELD NUMBER 21.0: International Freight

FIELD NAME: INTNFRU

DESCRIPTION: Report "Yes" if you incurred international freight expenses on shipments to the United States by a non-market economy carrier. If goods were shipped by market economy companies and charges were incurred in a market economy currency, report the unit cost of ocean freight or air freight incurred on shipments from the port of exit in the country of manufacture to the U.S. port of entry, as appropriate. Report the cost in the currency in which it was incurred. If you did not incur international freight expense, report "No."

NARRATIVE: Identify the location, currency, and unit of measurement in which this expense is incurred. If goods were shipped by market economy companies and charges were incurred in a market economy currency, describe how you calculated the unit cost of international freight.

SUPPORT: If you incurred this expense in a market-economy currency and used a market-economy service provider for this transportation service, provide a worksheet demonstrating how you reported this expense on a per-unit basis for any sales transaction reported in your U.S. sales database. Also provide the source documentation to support all quantities and values used in the request worksheet. Also provide this requested worksheet in electronic format and include any cell formulas used (where applicable).

If you have allocated this expense over some or all of your sales for which you incurred this expense in a market-economy currency and used a market-economy service provider for this service, then provide a worksheet reconciling the total amount of this expense reported in your sales database to the expense amount reflected in your accounting records. Include the account codes associated with this expense as reflected in your accounting records.

FIELD NUMBER 22.1: Port of Exportation

FIELD NAME: EXPORTU

DESCRIPTION: Identify the port from which the merchandise was exported to the United State as reflected in export documentation (*e.g.*, Customs Export Declaration Form, Bill of Lading, *etc.*).

FIELD NUMBER 22.2: U.S. Port of Importation

FIELD NAME: IMPORTU

DESCRIPTION: Identify the port at which the merchandise was entered into the United States or destined for delivery into the United States as reflected in export documentation (*e.g.*, Customs Export Declaration Form, Bill of Lading, *etc.*)

FIELD NUMBER 23.0: Marine Insurance

FIELD NAME: MARNINU

DESCRIPTION: Report “Yes” if marine insurance was provided by a non-market economy insurer for your shipments to the United States. If the insurance was purchased from a market economy supplier and paid for in market economy currency, report the unit cost of marine insurance incurred on shipments from the port of exit in the country of manufacture to the U.S. port of entry. Report the cost in the currency in which it was incurred. If you believe this expense does not apply to your company, please indicate and explain why in response to this item.

NARRATIVE: Identify the location, currency, and unit of measurement in which this expense is incurred. Provide all insurance policies (and English translations) in effect during the POI. If the insurance was purchased from a market economy supplier and paid for in market economy currency, describe how you calculated the unit cost of marine insurance.

SUPPORT: If you incurred this expense in a market-economy currency and used a market-economy service provider for this transportation service, provide a worksheet demonstrating how you reported this expense on a per-unit basis for any sales transaction reported in your U.S. sales database. Also provide the source documentation to support all quantities and values used in the request worksheet. Also provide this requested worksheet in electronic format and include any cell formulas used (where applicable).

If you have allocated this expense over some or all of your sales for which you incurred this expense in a market-economy currency and used a market-economy service provider for this service, then provide a worksheet reconciling the total amount of this expense reported in your sales database to the expense amount reflected in your accounting records. Include the account codes associated with this expense as reflected in your accounting records.

FIELD NUMBER 24.0: U.S. Inland Freight from Port to Warehouse

FIELD NAME: INLFPWU

DESCRIPTION: For CEP sales, report the unit cost of any freight incurred on shipments from the U.S. port of entry to the affiliated reseller's U.S. warehouse or other intermediate location. For EP sales, report the unit cost of freight from the port of entry to an intermediate location. If you believe this expense does not apply to your company, please indicate and explain why in response to this item.

NARRATIVE: Describe how you calculated the unit cost of inland freight in the United States and include your worksheets as attachments to the narrative response.

SUPPORT: Provide a worksheet demonstrating how you reported this expense on a per-unit basis for any sales transaction reported in your U.S. sales database. Also provide the source documentation to support all quantities and values used in the request worksheet. Also provide this requested worksheet in electronic format and include any cell formulas used (where applicable).

If you have allocated this expense over some or all of your sales, then provide a worksheet reconciling the total amount of this expense reported in your sales database to the expense amount reflected in your accounting records. Include the account codes associated with this expense as reflected in your accounting records.

FIELD NUMBER 25.0: U.S. Warehousing Expense

FIELD NAME: USWAREHU

DESCRIPTION: For CEP sales, report the unit cost of warehousing expenses incurred in the United States. The cost of warehousing reported in this field should include only expenses incurred at a warehouse not located at the distribution facility that sold the merchandise. In the case of merchandise processed further in the United States, report only expenses incurred at a warehouse not located at the facility that processed the merchandise. Reduce the cost of warehousing by any reimbursement received from the customer. Warehousing expenses might be incurred if "just-in-time" delivery or inventory segregation are conditions of sale. If you believe this expense does not apply to your company, please indicate and explain why in response to this item.

NARRATIVE: Describe the distribution warehousing system you operate and provide a list of the warehouse locations used to distribute the foreign like product. Describe any warehousing services provided to customers. Provide a list of customer names and codes that receive warehousing services, including the name and location of the warehouse used. Also, state whether the warehouse is operated by a separate entity that is affiliated with you and describe the nature of the affiliation.

SUPPORT: Provide a worksheet demonstrating how you reported this expense on a per-unit basis for any sales transaction reported in your U.S. sales database. Also provide the source documentation to support all quantities and values used in the request worksheet. Also provide this requested worksheet in electronic format and include any cell formulas used (where applicable).

If you have allocated this expense over some or all of your sales, then provide a worksheet reconciling the total amount of this expense reported in your sales database to the expense amount reflected in your accounting records. Include the account codes associated with this expense as reflected in your accounting records.

FIELD NUMBER 26.0: U.S. Inland Freight from Warehouse to the Unaffiliated Customer

FIELD NAME: INLFWCU

DESCRIPTION: For CEP sales, report the unit cost of freight incurred on shipments from the affiliated U.S. reseller to the U.S. unaffiliated customer. For EP sales, report the unit cost of freight to the customer from the port of entry or an intermediate location. If you believe this expense does not apply to your company, please indicate and explain why in response to this item.

NARRATIVE: Describe how you calculated the unit cost of freight from the warehouse or other intermediate location and include your worksheets as attachments to the narrative response.

SUPPORT: Provide a worksheet demonstrating how you reported this expense on a per-unit basis for any sales transaction reported in your U.S. sales database. Also provide the source documentation to support all quantities and values used in the request worksheet. Also provide this requested worksheet in electronic format and include any cell formulas used (where applicable).

If you have allocated this expense over some or all of your sales, then provide a worksheet reconciling the total amount of this expense reported in your sales database to the expense amount reflected in your accounting records. Include the account codes associated with this expense as reflected in your accounting records.

FIELD NUMBER 27.0: U.S. Inland Insurance

FIELD NAME: USINLINU

DESCRIPTION: Report the unit cost of U.S. inland insurance incurred on shipments within the United States. If you believe this expense does not apply to your company, please indicate and explain why in response to this item.

NARRATIVE: Describe how you calculated the unit cost of U.S. inland insurance and include your worksheets as attachments to the narrative response.

SUPPORT: Provide a worksheet demonstrating how you reported this expense on a per-unit basis for any sales transaction reported in your U.S. sales database. Also provide the source documentation to support all quantities and values used in the request worksheet. Also provide this requested worksheet in electronic format and include any cell formulas used (where applicable).

If you have allocated this expense over some or all of your sales, then provide a worksheet reconciling the total amount of this expense reported in your sales database to the expense amount reflected in your accounting records. Include the account codes associated with this expense as reflected in your accounting records.

FIELD NUMBER 28.0: Other U.S. Transportation Expense

FIELD NAME: USOTHTRU

DESCRIPTION: Report the unit cost of any additional transportation expense incurred in the United States. If you believe this expense does not apply to your company, please indicate and explain why in response to this item.

NARRATIVE: Describe the expense and how you calculated the unit cost. Include your worksheets as attachments to the narrative response.

FIELD NUMBER 29.0: U.S. Customs Duty

FIELD NAME: USDUTYU

DESCRIPTION: If terms of sale included this charge, report the unit amount of any customs duty paid on the merchandise under consideration.

Include in the unit cost the U.S. customs processing fee and the U.S. harbor maintenance fee. If you believe this expense does not apply to your company, please indicate and explain why in response to this item.

NARRATIVE: Describe how you calculated the unit cost of U.S. customs duties and customs fees, and include your worksheets as attachments to the narrative response.

FIELD NUMBER 30: Destination

FIELD NAME: DESTU

DESCRIPTION: Report the U.S. postal "ZIP" code of the customer's place of delivery.

Fields 31 through 40
FOR CEP TRANSACTIONS ONLY: Report the information requested concerning the selling expenses listed, if they are incurred in the United States. Include the expenses of any affiliated selling agents instead of the commissions paid to those agents. These expenses will be used to make adjustments for CEP deductions. Report only direct expenses in Fields 38-40. Refer to the definitions of circumstances of sale and **direct and indirect expenses** in the Glossary of Terms at Appendix I.

FIELD NUMBER 31.0: Commissions

FIELD NAME: COMMU

DESCRIPTION: Report the unit cost of commissions paid to selling agents and other intermediaries. If more than one commission was paid, report each commission in a separate field. Do not report commissions paid to affiliated selling agents unless there is a compelling reason that you cannot report an affiliated agent's actual expenses. If you believe this expense does not apply to your company, please indicate and explain why in response to this item.

NARRATIVE: Describe the terms under which commissions were paid and how commission rates were determined. Explain whether the amount of the commission varies depending on the party to whom it is paid and whether that party is affiliated with you. Include samples of each type of commission agreement used.

If you report payments to any affiliated selling agent in lieu of the agent's actual expenses, provide an explanation of why you are unable to report those actual expenses. Indicate whether the commissions were paid at arm's length by reference to payments to unaffiliated parties in the United States, the foreign market and other markets. Submit evidence demonstrating the arm's-length nature of the commissions.

FIELD NUMBER 32.0: **Selling Agent**

FIELD NAME: SELAGENU

DESCRIPTION: Report the name or internal code designating the commissioned selling agent or intermediary. If more than one commission was paid, report the name and code of each selling agent in a separate field.

NARRATIVE: Provide a list of commissioned selling agents and intermediaries and an internal code for each, the applicable commission rates, and whether the agent is affiliated with you.

FIELD NUMBER 33.0: **Selling Agent Relationship**

FIELD NAME: SELARELU

DESCRIPTION: Report the code designating affiliation.

1 = Unaffiliated
2 = Affiliated

FIELD NUMBER 34.0: **Credit Expenses**

FIELD NAME: CREDITU

DESCRIPTION: Report the unit cost of credit computed at the actual cost of short-term debt incurred by your company. It is preferable to use a rate paid on short-term borrowing in U.S. dollars. If you have not borrowed in U.S. dollars, use a U.S. published commercial short-term lending rate.

This expense should be calculated and reported on a transaction-by-transaction basis using the number of days between date of shipment to the customer and date of payment. If actual payment dates are not readily accessible in your accounting system, you may base the calculation on the average age of accounts receivable. If you are paid prior to shipment the imputed benefit will be added to the price.

NARRATIVE: Provide the equation you have used to calculate credit expenses and a worksheet showing the calculation of your average short-term interest rate. Explain the calculation and any other factors that affect net credit costs, such as compensating deposits to the extent that they were a precondition for acquiring the loan. Indicate the source of the short-term interest rates used in the calculation.

FIELD NUMBER 35.0: Interest Revenue

FIELD NAME: INTREVU

DESCRIPTION: Report the per-unit interest charges collected on each sale for late payment of the invoice. If you believe this expense does not apply to your company, please indicate and explain why in response to this item.

NARRATIVE: Describe the conditions under which you charge customers interest. If the practice varies by channel of distribution or category of customer, explain why it varies and how.

FIELD NUMBER 36.0: Advertising Expenses

FIELD NAME: ADVERTU

DESCRIPTION: Report the unit cost of advertising specifically for the merchandise under consideration that you have paid on behalf of your customer. This is the cost you incurred to advertise to your customer's customers.

Report all advertising expenses incurred to advertise to your customers as part of indirect selling expenses (Field 41.0). If you believe this expense does not apply to your company, please indicate and explain why in response to this item.

NARRATIVE: Describe separately advertising programs directed at your customer's customer (*e.g.*, co-op advertising) and advertising programs directed at your customers. Provide separate lists of the expenses incurred for each and provide worksheets demonstrating the allocation of the advertising to your customer's customer to each sale of the subject merchandise.

FIELD NUMBER 37.0: **Warranty Expense**

FIELD NAME: WARRU

DESCRIPTION: Report the unit cost of warranty incurred during the POI. Warranty expense should include only the direct expense less any reimbursement received from the customer or unaffiliated suppliers. Report indirect warranty expenses as part of indirect selling expenses (field 41.0). If you sell different models or types of the subject merchandise, warranty cost should be based upon your experience by model or type. If this is impractical, express warranty cost on the most product-specific basis possible. If you believe this expense does not apply to your company, please indicate and explain why in response to this item.

NARRATIVE: Describe both the warranty expenses incurred on sales of this merchandise and the reimbursement, if any, received or expected from the customer. Provide lists of the direct and indirect expenses incurred and worksheets demonstrating the allocation of the direct expense to each sale. Include a copy of each type of warranty agreement as an attachment to the response.

Include a schedule of direct and indirect warranty expenses incurred for the subject merchandise for the three most recently completed fiscal years. In addition, calculate a cost per unit for each year.

FIELD NUMBER 38.0: **Technical Service Expense**

FIELD NAME: TECHSERU

DESCRIPTION: Report the unit cost of technical services. Include only the direct expense less any reimbursement received from the customer. Report indirect technical service expenses as part of indirect selling expenses (field 41.0). If you believe this expense does not apply to your company, please indicate and explain why in response to this item.

NARRATIVE: Describe the technical services provided, including any service, repair, or consultation, that directly relate to sales of the subject merchandise. Describe any reimbursement received for these services. Provide lists of the direct and indirect expenses incurred and worksheets demonstrating the allocation of the direct expense to each sale of the subject merchandise.

FIELD NUMBER 39.0: Royalties

FIELD NAME: ROYALU

DESCRIPTION: Report the unit cost of any royalties you paid on the sale of the product. Create a separate field for each royalty paid. If you believe this expense does not apply to your company, please indicate and explain why in response to this item.

NARRATIVE: Describe each royalty paid to third parties as a result of production or sale. Include a description of all royalties paid in this section of the narrative. The description should include the key terms of the agreements, the names of the parties that granted the rights, and a list of products covered by the agreements.

FIELD NUMBER 40.1-n: Other Direct Selling Expenses

FIELD NAME: DIRSELU

DESCRIPTION: Report the unit cost of other direct selling expenses you incurred on sales of the subject merchandise which are not reported in other fields. Report each additional direct selling expense in a separate field. Include only the direct expenses incurred less any reimbursement received from the customer. Report the indirect expenses incurred as part of indirect selling expenses (field 41.0). If you believe this expense does not apply to your company, please indicate and explain why in response to this item.

NARRATIVE: Describe each type of direct selling expense incurred and your basis for considering it directly related to the sales of the subject merchandise. Include lists of the direct and indirect expenses incurred and provide worksheets demonstrating any allocation of the direct expenses to each sale of the subject merchandise.

Fields 41 and 42
FOR CEP TRANSACTIONS ONLY: Report the information requested concerning **indirect selling expenses** included in field 41 and **inventory carrying cost** in field 42. Commerce will use these fields to calculate **CEP**, where appropriate. Refer to the Glossary of Terms at Appendix I for a more complete description of these. Indirect selling expenses include all sales overhead expenses (*e.g.*, salesmen's salaries and office rent) as well as the indirect expense categories excluded from the direct expenses recorded in fields 36 through 38.

FIELD NUMBER 41.0: Indirect Selling Expenses Incurred in the United States

FIELD NAME: INDIRSU

DESCRIPTION: Report the unit cost of indirect selling expenses incurred in the United States. Where indirect selling expenses have been incurred by more than one affiliated reseller, create separate fields for the expenses of each company. If you believe this expense does not apply to your company, please indicate and explain why in response to this item.

NARRATIVE: Describe the sales and administrative overhead expenses (*e.g.*, office rent, salesmen's salaries) incurred in the United States. Include a list of the overhead expenses incurred and provide worksheets demonstrating the allocation of these expenses plus the indirect expenses excluded from the circumstance of sale adjustments in fields 36 through 38 to each sale of the subject merchandise. Where more than one company incurred indirect selling expenses, submit separate worksheets for each.

FIELD NUMBER 42.0: Inventory Carrying Costs Incurred in the United States

FIELD NAME: INVCARU

DESCRIPTION: For CEP sales, report the unit opportunity cost incurred from the time of arrival in the United States until the time of shipment from the warehouse or other intermediate location in the United States to the first unaffiliated customer. If you believe this expense does not apply to your company, please indicate and explain why in response to this item.

Compute the adjustment at the actual cost of U.S. dollar denominated short-term debt incurred by your company. If you have not borrowed in U.S. dollars, use a U.S. published commercial bank prime short-term lending rate.

NARRATIVE: Describe how the products under investigation are stored in the United States prior to sale and the average length of time in inventory in the United States. Indicate the source of the short-term interest rate used in the calculation. Include your worksheets as attachments to the response.

FIELD NUMBER 43.0: **U.S. Repacking Cost**

FIELD NAME: REPACKU

DESCRIPTION: If the product is repacked in the United States, report the unit cost of any repacking in the United States. Include the cost of labor, materials and overhead. If you believe this expense does not apply to your company, please indicate and explain why in response to this item.

NARRATIVE: Describe any repacking that occurs in the United States. For each type of packing, provide a worksheet that demonstrates the calculation of packing material, labor and overhead for a single unit.

The worksheets should include a list of packing materials, the average cost of each material, and how much of each material was used. In addition, report the average labor hours by packing type and the average labor cost per hour including benefits. Include also a list of overhead expenses incurred in packing and demonstrate how these expenses were allocated to each packing type.

FIELD NUMBER 44.0: **Further Manufacturing**

FIELD NAME: FURMANU

DESCRIPTION: If you are required to report the cost of further manufacturing performed in the United States, record the unit cost in this field. This value is the total unit cost reported in the computer data file prepared in response to questionnaire Section E - Cost of Further Manufacturing Performed in the United States.

If you have incurred further manufacturing cost in the United States but are not required to report the cost, record the code “FM” in this field for each sale of a further manufactured product. Leave the field blank for sales of products that have not been further manufactured. If you believe this expense does not apply to your company, please indicate and explain why in response to this item.

NARRATIVE: If you further manufacture the subject merchandise in the United States, please contact the official in charge immediately. You may be required to respond to Section E of this questionnaire. No additional narrative description is required for this field. Refer to Section A question 7.

FIELD NUMBER 45.0: Irrecoverable Input Value Added Tax (VAT)

FIELD NAME: VATTAXU

DESCRIPTION: If VAT was paid on the inputs used to produce the subject merchandise sold to the United States, and a portion of that input VAT was not fully refunded on exportation, report this irrecoverable (un-refunded) input VAT amount here. If you believe this expense does not apply to your company, please indicate and explain why in response to this item.

NARRATIVE:

a. Please provide the relevant laws and regulations that explain in detail the Chinese VAT system, in particular with respect to VAT collection, remittance, and refund processes for inputs consumed in production of the subject merchandise, and describe the tax reporting requirements to the Chinese Government.
b. For inputs consumed to produce the subject merchandise, provide the VAT tax rate applicable to domestic purchases and to imports.
c. If inputs consumed to produce the subject merchandise were imported under a bonded warehouse scheme, describe in detail how the bonded warehouse scheme works and explain whether any VAT is ultimately paid on such purchases.
d. For domestic sales of subject merchandise, provide the applicable VAT rate.
e. For export sales of subject merchandise, provide the VAT recovery rate (*i.e.*, refund rate) applicable to such sales and the value basis to which that rate is applied in computing the amount, if any, of refunded VAT.
f. If the irrecoverable VAT amount reported in field VATTAXU is not directly derived as the difference between the rates reported in (b) and (d) above when applied to the per unit export sales value basis reported in (d) above, explain in detail why and provide worksheets demonstrating how you calculated the amount reported as VATTAXU. The worksheets must reconcile to the translated VAT tax returns provided in response to (f) below and be accompanied by a detailed narrative explanation that describes the calculations shown in the worksheets provided. In addition, for each reconciling item reported in the worksheets, provide documentation and a citation to the laws and regulation submitted in (a) above that fully support the reason for the reconciling item.
g. Provide a fully translated copy of all VAT tax returns filed with the Chinese Government covering each month of the POI.

FIELD NUMBER 46.0: Export and Other Taxes Paid on Subject Merchandise

FIELD NAME: EXTAXU

DESCRIPTION: If you pay export or other taxes on your merchandise sold to the United States, report them here by their types. Note whether these taxes are specified in your sales invoices, and if they are, provide examples of such invoices. If you paid no such taxes but they are normally levied on exports of the subject merchandise, please provide official government documentation that explains why you were not required to pay this tax. If you believe this expense does not apply to your company, please indicate and explain why in response to this item.

NARRATIVE: Provide a complete description of each of these taxes, including the tax rate(s) and tax base(s). Include copies of all relevant tax laws, government regulation and all other relevant documentation.

Duties and Other Charges
Section 772(c)(2)(B) requires that Commerce deduct any export tax, duty, or other charge imposed by the exporting country on the exportation of the subject merchandise to the United States from the export price of constructed export price. Fields 45.0 and 46.0 listed above have been designed to capture all VAT and export taxes you have incurred in selling the subject merchandise in the United States market. If there are additional duties or other charges that are not reported above create a field for each in the computer file, describe the duty or other charge in your narrative response, and include all calculation worksheets as attachments to your narrative response. If you are unsure whether a certain duty or charge should be included, please consult with the official in charge named on the cover page.

FIELD NUMBER 47.0: Foreign Trade Zone

FIELD NAME: FTZU

DESCRIPTION: Identify all sales of merchandise shipped into foreign trade zones in the United States by recording the code "FTZ" in this field. If you shipped the subject merchandise to an affiliate in an FTZ that further processed the merchandise into products not within the description of merchandise in Appendix III prior to entry into U.S. customs territory, separately identify these transactions with the code "FTZA."

For merchandise that was not shipped into foreign trade zones or was entered for consumption prior to admission to a foreign trade zone, leave this field blank.

NARRATIVE: Explain the circumstances that pertained to FTZ transactions. State whether you, your U.S. affiliate, or an unaffiliated firm entered (or may have entered) the merchandise into the Customs territory of the United States.

FIELD NUMBER 48.0: Manufacturer

FIELD NAME: MFRU

DESCRIPTION: If you have sold the merchandise under consideration produced by more than one manufacturer, identify the manufacturer in each record by the use of a code. If the manufacturer is unknown, identify your supplier.

NARRATIVE: If you are not the manufacturer, report the manufacturer of the merchandise in your narrative response and provide a key to the code.

FIELD NUMBER 49.0: Entered Value

FIELD NAME: ENTVALUE

DESCRIPTION: For CEP sales made after importation, report the average unit entered value (U.S. Customs value) during the POI for the specific product (*e.g.*, model) of the sale. For other sales, report the actual unit entered value (U.S. Customs value), if known. Report the entered value for all CEP sales and for EP sales for which this information is known.

FIELD NUMBER 50.0: Importer

FIELD NAME: IMPORTER

DESCRIPTION: Report the U.S. importer of record. If unknown, place the code "UNK" in this field. For CEP sales made after importation, indicate the importer of the subject merchandise entered during the POI.

NARRATIVE: Provide a list of importers of record with any codes or abbreviations you used to identify them. If you (or an affiliate) were the importer of record for any EP sale(s), please explain the circumstances. If you or an affiliate were not the importer of record for any CEP sale(s), please explain the circumstances. Also, if more than one affiliate was an importer of the subject merchandise during the POI, please explain the functions of each and the circumstances under which each imported the subject merchandise.

Other Revenues and Expenses
If there are additional revenues or expenses that are not reported above, create a field for each in the computer file, describe the revenue or expense in you narrative response, and include all calculation worksheets as attachments to your narrative response.

SECTION D

Factors of Production Questionnaire

I. General Explanation

This section of the antidumping questionnaire instructs you on how to report the **factors of production** of the merchandise under consideration. Please refer to the cover letter to determine your reporting requirements. Additionally, you must complete and provide all requested appendices with your response to this section:

1. Appendix VI.B – Factors of Production Reconciliation
2. Appendix VII.b
   - i. Factors of Production
   - ii. Market-Economy Purchases
   - iii. By-Product or Co-Product
3. Appendix XII - Inventory Movement/Finished Goods Schedules

A. Factors of Production

Factors of production (FOPs) are used to construct the value of the product sold by your company in the United States. Commerce will use the input amounts you report, along with the appropriate price from the chosen **surrogate country**, to construct the **normal value** of the merchandise under consideration sold by your company to the U.S. market. Surrogate values for overhead, selling, general and administrative (SG&A) expenses and profit will also be added. Unless otherwise instructed by Commerce, you should report FOP information for all models or product types in the U.S. market sales listing submitted by you (or the exporter) in response to Section C of the questionnaire, including that portion of the production that was not destined for the United States. The reported amounts should reflect the FOPs used to produce one unit of the merchandise under consideration.

If you believe that your company uses any raw materials that should be classified as factory overhead expenses rather than valued as FOPs and directly included in normal value, please: (1) notify Commerce official in charge, and (2) identify these materials in your first Section D questionnaire response. Your first Section D questionnaire response should contain a comprehensive list of all such materials you consider to be part of factory overhead. Please provide this information to Commerce immediately, as this will afford your company and Commerce sufficient time to evaluate your company's specific use of the raw material and to determine the most appropriate manner in which the raw material should be valued.

If you have any questions regarding how to compute the FOPs of the merchandise under consideration, please contact the official in charge before preparing your response to this section of the questionnaire.

B. Reporting Period for Factors of Production

Normally, you should calculate the per-unit FOP amounts based on the actual inputs used by your production facility(ies) during the POI as recorded in your accounting system. If you believe that using POI FOPs is inappropriate (for example, because of the seasonal nature of production), or if you have any questions regarding the appropriate calculation period, please contact the official in charge before preparing your response to this section of the questionnaire. In addition, if your company's fiscal year ends within three months of the POI and you want to report FOPs based on your company's fiscal year, please contact the official in charge before preparing your response to this section of the questionnaire.

C. Reporting Factors of Production for More Than One Production Facility

If you produce the merchandise under consideration at more than one facility, you must report the FOPs used at each facility. You must also report the output of the merchandise under consideration at each of the facilities during the POI. In addition to reporting data for each facility, you must also report the weighted-average consumption rates for all FOPs at all facilities.

D. Reporting Requirements

If your company did not produce the merchandise under consideration, we request that this section be immediately forwarded to the company that produces the merchandise under consideration and supplies it to you or to your customers.

E. Reporting Factors of Production

If you are not reporting FOPs using actual quantities consumed to produce the merchandise under consideration on a CONNUM-specific basis, please provide a detailed explanation of all efforts undertaken to report the actual quantity of each FOP consumed to produce the merchandise under consideration on a CONNUM-specific basis. Additionally, please provide a detailed explanation of how you derived your estimated FOP consumption for merchandise under consideration on a CONNUM-specific basis and explain why the methodology you selected is the best way to accurately demonstrate an accurate consumption amount. For the most significant material input, for electricity, and for labor, please reconcile with worksheets the estimated consumption of these FOPs for a specific CONNUM to your cost-of-production (COP) ledger or the equivalent production ledger.

II. <u>Production Process and Products</u>

The information requested below is necessary for Commerce to understand your products and production processes. We therefore ask that you provide complete and detailed narrative responses to each of the items listed below.

A. <u>Production Process</u>

The following questions will provide information on your company's production process:

1. Please specify whether you produce all of the merchandise under consideration on site. List the plants where the merchandise under consideration is produced.

2. Provide a detailed description of the production process utilized for the production of the merchandise under consideration. The description of the process should include, but not be limited to:

   a. A diagram of the process

   b. A technical description of each stage of the process.

   For each stage of the process you must indicate the material inputs, the processing time, the types of equipment used, the number of people involved in the process, and any by- or co-products generated as a result of the production of the merchandise under consideration.

3. Please provide a map or schematic of the production facility(s) where you produce the merchandise under consideration. Please ensure that the map or schematic identifies the locations of all administrative offices, workshops, warehouses, storage areas, and all other significant locations. If your production process involves more than one stage at different facilities and material is transported between the facilities, provide a map documenting the distance(s) between facilities.

4. Please provide a list of **all** documents (both standard and actual production records; *e.g.*, material purchase invoices, warehouse sub-ledgers, consumption worksheets, bills of material, production notes/bills, workshop production records, warehouse slips, inventory records, monthly production worksheets, material consumption summary worksheets, yield loss reports, finished goods sub-ledgers, cost of production allocation worksheet, *etc.*) generated/used/relied upon in the normal course of business by the respondent/exporter/producer during each stage/workshop of the production of the merchandise under investigation and state whether actual or standard costs and quantities are recorded.

   a. For each document, please identify how long the company normally maintains physical copies of these records.

b. Provide a sample of each document from the POI.

5. Please provide a detailed explanation of any difference that may exist between the production records (both standard and actual) maintained by the company in the normal course of business, and the company's accounting records, with specific reference to the cost of production records used to tie the company's records to its financial statements.

6. Please state whether the company maintains material consumption worksheets, cost-center codes, inventory movement sub-ledgers, *etc*. that track the monthly consumption of inputs and outputs on a product-specific basis. Please provide a list of each data source.

7. Please complete the Inventory Movement Schedule for the five most significant material inputs used to produce subject merchandise and the Finished Goods Schedule at Appendix XII.

B. <u>Products</u>

1. Report the total quantity of the merchandise under consideration produced in each facility during the POI.

2. List the products your company produces. Identify all products manufactured using the same production facilities as the merchandise under consideration.

III. <u>Inputs Purchased by the U.S. Customer from a Supplier in the NME Country</u>

If your unaffiliated customer in the United States supplied you with inputs that it obtained from a supplier in the NME country where you produced the merchandise under consideration, please supply the following:

A. name of the input;

B. name and address of the NME supplier; and

C. whether you obtained the input from any other source during the POI.

Please note that you must report the consumption of these inputs in your FOP worksheets and database(s).

IV. <u>Market Economy Inputs</u>

List the FOPs that your company purchased from a market economy supplier and paid for in a market economy currency during the POI. For raw material inputs and packing materials, please report the price you actually paid for the inputs. If you used a service (*e.g.*, trucking) from a market economy supplier, and paid in a market economy currency, please report the price you actually paid for the service. For these inputs/services, please provide the following information and complete the chart at Appendix VII.b for market economy purchases:

A. Report the market economy country from which you purchase the input/service, report the currency you used to pay for the input/service, and report the market economy country where the input/service was produced.

B. Provide all details of the transaction, including the name of the supplier, your relationship with that supplier, the source country, terms of payment and any other arrangements you have made. Additionally, provide supporting documentation identifying the country of origin for where the input/service was produced/procured, *i.e.*, commercial invoice, country of origin from an independent government agency, *etc*.

V. Instructions for Submitting Factors of Production (FOP), By-Product or Co-Product Offsets, Market Economy Purchases (MEP) Spreadsheets

Please complete the FOP, by-product or co-product offsets, and MEP spreadsheets that appear in Appendix VII.b for each facility that produced, during the POI (or input reporting period, if different), models or product types of the merchandise under consideration that was sold to the United States during the POI.[1] Include every input used in the production of this merchandise, and in packing the merchandise for shipment to the United States.

Please complete the by-product or co-product offsets spreadsheet for any by-products and co-products that were sold or reentered into production. For the MEP purchases spreadsheet, if you have more than one source for an input, complete a separate line for each NME source, and one summary line for purchases from market economy countries. Complete the MEP spreadsheet for each input that wase produced in a market economy (regardless of where the headquarters or sales office of the producing company was located) and purchased in a market economy currency. If there was more than one market economy source for a particular factor, use a separate line for each source, and calculate a weighted-average price in column M following your listing of the prices from the various sources.

Report all FOP, by-product or co-product offsets, and MEP quantities on a consistent basis, *i.e.*, for the same unit of the merchandise under consideration. For example, you might report FOP or MEP for one kilogram, or one piece, of the merchandise. This should be the unit in which factors are reported in your database; if this is not the same in which factors are recorded in your books and records, please explain. Indicate the unit used at the top of the spreadsheet.

If you produce one or more intermediate products in a separate production process, and the products(s) are used in a subsequent process to produce the merchandise, provide a separate spreadsheet for each such intermediate product.

[1] Please provide a description of each model or product type.

At the top of each spreadsheet is a place to indicate the date the spreadsheet was submitted to Commerce. Each time you revise your questionnaire response, such as in answer to a supplemental questionnaire, and your response requires a change in your FOP, by-product or co-product offsets, or MEP spreadsheet, you **must** submit a revised spreadsheet with the date the revision is submitted to Commerce. You are responsible for ensuring that these spreadsheets are consistent with the accompanying narrative response and any accompanying databases submitted on electronic media. If these changes do not require revisions to previously submitted databases, the spreadsheets should correspond to the most recent database submission.

Commerce uses Microsoft Excel for spreadsheets, but any other spreadsheet format is also acceptable.

VI. Instructions for Submitting the FOP Data File

In accordance with the instructions provided below, prepare a computer data file reporting the inputs used to produce the merchandise under consideration. The file should contain input information relating to all models or product types sold to the United States during the POI.

Instructions regarding the specific information required to complete each data field for the FOP information are provided below. These instructions combine the questionnaire with the computer data file format. "FIELD NUMBER" includes the number and descriptive name of the field in the computer data file. "FIELD NAME" includes the "short" or variable name for the submitted hard copy printouts of the data file. "DESCRIPTION" defines the data that you must report in the field of the computer data file, and "NARRATIVE" describes the additional information that we request you provide, not in the computer data file, but in a narrative response.

The FOP file should contain information relating to all of the merchandise produced in each facility that is of the same model or product type as the merchandise sold to the United States, including the portion of production of those models or product types not destined for the United States.

FIELD NUMBER 1.0: Matching Control Number

FIELD NAME: CONNUM

DESCRIPTION: Report the unique control number assigned to the product in the U.S. sales file in Section C of this questionnaire. Unless otherwise instructed by Commerce, you should ensure that your FOP computer file contains a separate record for each unique product control number contained in your U.S. sales file.

Fields 2 through 8
These fields should contain information regarding the specific inputs used to produce the merchandise under consideration. Before calculating, choose a unit of measure for which you

will calculate the FOPs (*e.g.*, calculate inputs based on the production of one metric ton of the merchandise under consideration or based on the production of one item of the merchandise under consideration). If you receive any of the inputs used in your production process for free, you must include the amount of that input used. If your company manufactured the merchandise under consideration at more than one facility, separately report the amount produced in each facility. In addition, you must provide a narrative description detailing how you computed the weighted-average FOP figures.

Intermediate Products: If you manufacture or produce one or more products in a separate production process that is then used in a subsequent process to manufacture the merchandise under consideration.

FIELD NUMBERS 2.1-2.X: Raw Materials Amounts
FIELD NUMBERS 2.1.1.1 - 2.X.Y.1: Transport Mode
FIELD NUMBERS 2.1.1.2 - 2.X.Y.2: Distance from Raw Material Supplier to Factory

FIELD NAME: Various names

DESCRIPTION: Report each raw material used to produce a unit of the merchandise under consideration. The consumption amount must be reported on a per unit basis (*e.g.*, per kilogram, pound, *etc.*) and on the same basis as the U.S. sales database (*e.g.*, kilogram, piece, *etc.*).

For each raw material, report the means of transport (*e.g.*, rail, truck) used to move the raw material input from the supplier(s) to the factory, according to the codes listed below. If multiple transport modes are used, report each mode as a separate variable.

T = Truck
R = Rail
B = Boat, barge, or other inland waterway vessel
S = Ocean-going vessel
A = Airplane

For each mode of transportation used, report the distance (in kilometers) from the supplier of the material to the factory. If multiple suppliers are used for a raw material, report the weighted-average distance (please refer to Appendix X for guidance). However, please note that since Commerce has not determined the source it will use as a basis to value the factors of production, including packing factors, please provide both a Sigma capped and uncapped weighted average freight distances for all your FOPs and packing factors. Please refer to Appendix X for an example and further guidance in applying the Sigma cap for weighted average freight distances.

For example:

2.1 IRONORE Iron ore material consumed
2.1.1.1 IRONMOD1 First transport mode
2.1.1.2 IRONDIS1 Distance transported via first mode
2.1.2.1 IRONMOD2 Second transport mode
2.1.2.2 IRONDIS2 Distance transported via second mode

NARRATIVE: Describe the method used to calculate the reported amounts and provide supporting worksheets that show your calculation for each material input. If any raw material amounts are reduced because of recycled scrap, provide the names of those inputs and the reduction made. In addition, on a separate sheet, please detail the means of transport (*e.g.*, rail, truck) and the distance each material traveled from the supplier to your factory. If you have multiple suppliers, please provide the distance from each supplier to your factory, and the percentage amount purchased from each supplier. Provide **a detailed description** of each type and grade of material used in the production process, including chemical composition/concentration, grade, form (*e.g.*, liquid, powder), *etc.*

Ensure that your description of each material is as detailed as possible. Your description of each material input will serve as the basis for Commerce's selection of the most appropriate surrogate values from among the options proposed by interested parties. Failure to provide accurate and detailed descriptions of material inputs will not allow Commerce to determine whether a more specific surrogate value that you propose is the correct surrogate by which to value your material inputs.

Surrogate freight rates used by Commerce to value inland freight are generally on a truckload basis that assumes nine metric tons per truckload. If you believe that this valuation would be inappropriate, or would require some adjustment, please demonstrate, and fully explain any adjustments you suggest.

SUPPORT: For each of your material inputs, provide purchase documentation demonstrating that the detailed description of each input requested above is accurate and supported by documentation from the POI.

For the two most significant material inputs (based on percentage of the cost of manufacturing) provide documentation supporting your consumption for the first month of the POI, including screenshots from your accounting/production systems and warehouse out slips. Tie those consumption amounts to the inventory movement schedules requested at Appendix XII.

FIELD NUMBER 3.0: Direct Labor Hours

FIELD NAME: DIRLAB

DESCRIPTION: Report the direct labor hours required to produce a unit of the merchandise under consideration. Note that these should be the actual direct labor hours worked, not standard labor times. Direct labor should include all production workers, inspection/testing workers, relief workers, and any other workers directly involved in producing the merchandise. In addition, your reported direct labor hours should include the hours worked by any contract labor hired by your company to assist in the production of the merchandise.

NARRATIVE: Describe the allocation of direct actual labor hours to the production of merchandise under consideration and provide supporting worksheets that show this allocation.

FIELD NUMBER 4.0: Indirect Labor Hours

FIELD NAME: INDLAB

DESCRIPTION: Report the indirect labor hours required to produce a unit of the merchandise under consideration. Indirect labor includes all workers not previously reported who are indirectly involved in the production of the merchandise under consideration.

NARRATIVE: Describe the allocation of indirect labor hours to the production of merchandise under consideration and provide supporting worksheets that show this allocation. In addition, describe how you determined that labor was indirect. Report any other labor that you have not included.

FIELD NUMBER 5.1 - 5.n: Energy Inputs

FIELD NAME: Various

DESCRIPTION: Report each type of energy used (*e.g.*, electric, gas, coal, *etc*.) to produce one unit of the merchandise under consideration. If you used a fuel to generate electricity, please report the fuel actually used.

NARRATIVE: Discuss how you calculated the reported energy usage and provide supporting worksheets. Also, please discuss your use of energy. How important is energy in your production process? Also, if the energy input, such as coal, diesel fuel, or gasoline, is transported to your factory, please report the distance from the supplier(s) to the factory in the same manner as requested above for material inputs. Please report any additional expenses (besides its transportation) you incur in acquiring any energy input.

Report the number of electricity meters at each facility engaged in production of merchandise under consideration, the billing frequency (*e.g.*, monthly, bi-weekly), and the period covered by the electricity bills (*i.e.*, an invoice issued in July covers electricity consumed in June). Ensure that each electricity meter is labeled on the map or schematic of the production facility(s) requested above.

SUPPORT: For any energy input not already included in your Appendix XII inventory movement schedule, provide a table summarizing your consumption for each month of the POI. For each energy input included in your chart provide documentation supporting your consumption for the first month of the POI (*e.g.*, electricity invoices).

FIELD NUMBERS 6.1 - 6.n: By-products or Co-Products

FIELD NAME: Various

DESCRIPTION: Please note: By-product/co-product offsets are only granted for merchandise that is either sold or reintroduced into production during the POI, up to the amount of that by-product/co-product actually produced during the POI. If you are claiming a by-product or co-product offset in your FOP database, please report each by-product or co-product in a separate field. Further, in your narrative response, please:

i. Provide a description of the by-product/co-product;
ii. Provide an explanation why you have defined the products as by-products or co-products, as applicable;
iii. Complete the Excel chart at Appendix VII.b, identifying, by month, the quantity produced, sold, reintroduced into production, or otherwise disposed of (*e.g.*, sold, returned to production of the merchandise under consideration, discarded). You should complete a separate chart for each by-product or co-product.

iv. Provide production records demonstrating production of each by-product/co-product during one month of the POI. (Where possible, provide records for the same month for each by-product/co-product for which an offset is claimed);
v. Provide evidence of the disposition of the by-products/co-products:
   1) If **sold,** provide evidence of the sales (*e.g.,* invoices or internal records demonstrating the sale), as well as evidence of receipt of payment for the sale of the item for the **largest month of sales** for each by-product/co-product;
   2) If **reintroduced into production**, provide production records demonstrating this for the **largest month of consumption** for each by-product/co-product;
vi. Provide a detailed explanation of how you derived the claimed offset amount for each claim; and
vii. Provide the calculations used to derive each claimed amount.

If the by-product for which you are claiming an offset is a downstream by-product, in addition to responding to the items above, please also:

i. Provide the per-unit usage rate of each input used to produce the downstream by-product; and
ii. Provide a detailed narrative description of the production process used to generate the downstream by-product.

FIELD NUMBER 7.1 - 7.n: Packing Materials

FIELD NAME: Various

DESCRIPTION: Report in separate columns each type of packing material and the quantity used to pack a unit of the merchandise under consideration for export to the United States.

NARRATIVE: Describe the method used to pack the merchandise under consideration for shipment to the United States. In addition, on a separate sheet, please detail the means of transport (*e.g.*, rail, truck) and the distance each packing material traveled from the supplier to your factory or other packing location. If you have multiple suppliers, please provide the distance from each supplier to your factory or packing location, and the percentage amount purchased from each supplier. Provide **a detailed description** of each type and grade of packing material consumed during the POI.

Ensure that your description of each material is as detailed as possible. Your description of each material input will serve as the basis for Commerce's selection of the most appropriate surrogate values from among the options proposed by interested parties. Failure to provide accurate and detailed descriptions of material inputs will not allow Commerce to determine whether a more specific surrogate value that you propose is the correct surrogate by which to value your packing inputs.

SUPPORT: For each of your packing inputs, provide purchase documentation demonstrating that the detailed description of each input requested above is accurate and supported by documentation from the POI.

FIELD NUMBER 8.0: Packing Labor

FIELD NAME: PAKLAB

DESCRIPTION: Report in separate columns the labor hours necessary for packing a unit of the merchandise under consideration for export to the United States. Provide supporting worksheets that show this allocation.

NARRATIVE: Describe the allocation of packing labor hours to the production of merchandise under consideration.

FIELD NUMBER 9.0: Distance from Nearest Major Port

FIELD NAME: NPORT

DESCRIPTION: Report the distance in kilometers from the plant to the nearest port where the plant can receive supplies shipped in international containers.

NARRATIVE: Identify the name and address of the port.

SUPPORT: Provide documentation supporting the distance reported above and that the selected port can receive supplies shipped in international containers.

SECTION E

Cost of Further Manufacture or Assembly Performed in the United States

I. General Explanation

This section of the antidumping questionnaire provides instructions for reporting the costs incurred for **further manufacture or assembly** of the subject merchandise in the United States.

If you have questions concerning any part of the Section E questionnaire, you are instructed to contact the official in charge. Please note, however, that requests by your company to alter the reporting of the information requested in the Section E questionnaire should be submitted in writing to Commerce.

A. Cost of Further Manufacture or Assembly

Further manufacture or assembly (further manufacturing) costs include amounts incurred for direct materials, labor and overhead, plus amounts for general and administrative expenses, interest expenses, additional U.S. packing expenses, and all costs involved in moving the product from the U.S. port of entry to the further manufacturer. The summation of the U.S. further manufacturing costs that you report in response to this section of the questionnaire must be reported in data field 44.0 of your company's U.S. sales listing submitted in response to section C of this questionnaire.

B. Reporting Period for Further Manufacturing Costs

The further manufacturing costs that you report should be calculated based on the actual costs incurred by your U.S. affiliate (the company) during the POI, as recorded under its normal accounting system.[1] If you have any questions regarding the appropriate cost calculation period for the subject merchandise, please notify Commerce in writing before preparing your response to this section of the questionnaire.

C. Weighted-Average Further Manufacturing Costs

The further manufacturing costs that you report should be calculated on a weighted-average basis using as the weighting factor the model-specific production quantity for the product sold in the United States. If you further manufactured the subject merchandise at more than one U.S. facility, you must report the weighted-average of the further manufacturing costs from all such facilities. If you have any questions regarding how to compute the weighted-average further manufacturing costs for the subject merchandise,

[1] If your company's fiscal year ends within three months of the end of the POI, however, you may contact the official in charge to determine whether you can report further manufacturing costs based on the company's fiscal year.

please notify Commerce in writing before preparing your response to this section of the questionnaire.

II. General Information

The production process, financial accounting, and cost accounting information requested below is necessary in order for Commerce to better understand your company's operations, its products and production processes, and its financial and cost accounting practices. We therefore ask that you provide complete and detailed narrative responses to each item listed below.

A. Products and Production Process

Provide a description of the further manufacturing process for the subject merchandise shipped to the United States.[2] Your description should address each of the items listed below.

1. Describe the U.S. production facilities used to further manufacture the merchandise under consideration. If further manufacturing operations take place at more than one facility, identify each facility and describe the production activities that take place at each facility.

2. Identify all products manufactured using the same production facilities used to further manufacture the subject merchandise.

3. Provide a flowchart that details the complete U.S. production cycle for the subject merchandise. This should include descriptions of each stage of production and the locations of primary cost centers.

4. Provide a description of how the company keeps account of processing yields or losses throughout the further manufacturing production cycle. Indicate each stage in the production cycle where processing yields are measured.

5. List the inputs used to further manufacture the subject merchandise, including specific types of raw materials, labor, electricity or other power supply, machinery and equipment, and subcontractor services. Indicate whether any of these materials or services were purchased from an affiliated party (*i.e.*, **affiliated person**). For each input received from an affiliated party, provide the name of the affiliated party and, if you have not already done so in response to section A of this questionnaire, state the nature of the affiliation.

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[2] Please note that if you have already provided a description of your company's production process in response to section A of this questionnaire, you may repeat that description or refer to the page numbers in that part of your response where the information is presented. Please ensure, however, that your response addresses each of the items noted in parts II.A.1 through 6 of this section of the questionnaire. If it does not, you should provide a description of your company's production process in this section of your response and supplement it accordingly with the requested information.

6. List the significant production inputs received from affiliated parties and used to further manufacture the subject merchandise during the cost calculation period. For each input identified, provide the following information:

    a. the total volume and value of the input purchased from all sources by your company during the cost calculation period, and the total volume and value purchased from each affiliated party during the same period;

    b. the unit transfer price charged for the input by the affiliated party (if the affiliated party sells the identical input to other, unaffiliated purchasers, provide the price paid for the input by the unaffiliated purchaser; if your company purchases the identical input from unaffiliated suppliers, provide the price you paid to the unaffiliated party for the input); and

    c. state the basis used by your company (*e.g.*, transfer price or cost) to value each of the inputs received from affiliates

        i. in your company's normal books and records; and,
        ii. for purposes of computing the further manufacturing costs provided in your response to this section of the questionnaire.

B. Financial Accounting Systems and Policies

Describe your company's financial accounting practices and the system it uses to accumulate and summarize accounting data for purposes of preparing financial statements. Your description should address each of the items listed below.

1. State whether your company's financial accounting practices are in accordance with generally accepted accounting principles (GAAP) in the United States.

2. Provide a narrative and flowchart illustrating the company's basic financial accounting books and record keeping system. Indicate in your flowchart all subsidiary ledgers, including raw materials, inventory, and sales and accounts receivable ledgers. Show in your flowchart how data from the company's financial accounting system are summarized in its financial statements.

C. Cost Accounting

Provide narrative responses to the following questions as they relate to each affiliate that performs further manufacturing of the subject merchandise. This information will provide us with an understanding of the cost accounting system used by the company in its normal course of business.

1. Describe the company's cost accounting system and how it is used to classify, allocate, aggregate, and record the costs incurred to further manufacture the subject merchandise. Your description should be provided in narrative form and should include a flow chart that (1) illustrates how the system records and reports costs for the merchandise throughout the production process, and (2) shows the various subsidiary cost ledgers maintained under the system and how they reconcile to the company's normal financial statement data.

2. Provide a list of all direct, indirect, and common cost centers. Briefly describe the operations that take place at each of these cost centers. For direct cost centers, describe how the production costs are accumulated and charged to the merchandise produced. For indirect and common cost centers, describe how the costs incurred are accumulated and allocated to the direct cost centers.

3. Describe the level of product specificity over which the company's cost accounting system normally captures production costs. Explain how the product-specific costs as recorded in the company's normal accounting system compare to the product-specific costs reported for further manufacturing.

4. State whether the company's cost accounting system accumulates costs for the subject merchandise based on the actual production costs incurred or on standard or budgeted costs. If the company's cost accounting system is based on standard or budgeted costs, then provide the following information:

    a. the variances recorded under the company's cost accounting system and how they are used by management in the normal course of business (for each variance, identify the level of product specificity for which the variance is measured);

    b. the period for which the company computes and records each variance;

    c. the methods used to develop each variance used in the company's cost accounting system;

    d. the frequency with which the company revises its standard or budgeted costs, including the date on which the latest revision was made; and

    e. the disposition of favorable or unfavorable variances (including under- or over-applied overhead) resulting from production operations during each accounting period (*e.g.*, charge to cost of sales, prorate between cost of sales and inventory balances).

5. List and describe all production costs incurred by the company that are valued differently for cost accounting purposes than for financial accounting purposes.

III. Response Methodology

The per-unit further manufacturing cost figures that you provide in response to this section of the questionnaire must reconcile to the actual costs reported in the company's cost accounting system and to accounting records used by the company to prepare its financial statements. If the company normally uses a cost accounting system based on actual costs, you should use that system for purposes of computing your submitted further manufacturing cost amounts. Similarly, if the company uses a standard cost accounting system, you should use that system for purposes of computing further manufacturing costs. In such case, however, you must also ensure that you have allocated to the further manufacturing costs all variances resulting from differences between standard and actual production costs.

You should compute the per-unit cost of further manufacture based on your company's normal accounting records. If you do not intend to use the company's normal accounting system and cost allocation methods to compute further manufacturing cost for the subject merchandise, you must notify Commerce in writing before preparing your response to this section of the questionnaire.

A. Description of Response Methodology

Provide a narrative description of the methodology that you used to compute the company's submitted further manufacturing costs. Your description should address the items listed below.

1. Describe how you used the company's normal cost and financial accounting records to compute the per-unit further manufacturing cost figures reported in response to this section of the questionnaire. Include in your description a discussion of how you used the company's accounting system and actual cost and financial accounting data to compute each of the following cost elements relating to the submitted further manufacturing cost figures:

   a. direct materials;
   b. direct labor;
   c. factory overhead (provide a list of the cost categories that comprise your submitted factory overhead cost figures);
   d. research and development (R&D) costs;
   e. general and administrative expenses (including a list of all miscellaneous income and expense items); and
   f. net interest expense (including a list of all interest income and expense items and other financing amounts used to compute net interest expense).

2. List and describe in detail all differences between costs computed under the company's normal cost and financial accounting systems and the costs submitted in response to this section of the questionnaire. Include in your description the reasons

why it was necessary for you to depart from the company's normal accounting practices in order to compute the submitted further manufacture costs.

B. Worksheets

Provide the worksheets requested below that illustrate how your company calculated the per-unit further manufacturing costs submitted in response to this section of the questionnaire. Additional instructions regarding how to calculate specific cost elements for further manufacturing costs are provided in part IV, "Instructions for Submitting Further Manufacturing Cost Data File," of this section.

1. For the further manufactured product with the highest U.S. market sales volume during the POI, provide worksheets that demonstrate how your company computed direct materials, direct labor, and fixed and variable overhead costs for the submitted further manufacturing cost figure(s). If your company relies on a standard cost accounting system, the worksheets that you prepare should show how you allocated any cost variances in deriving actual production costs.

2. Provide a worksheet that demonstrates how you computed your company's general and administrative (G&A) expense ratio. The worksheet that you provide should demonstrate how the G&A expenses used for your ratio calculation reconcile to your company's financial statements.

3. Provide a worksheet that demonstrates how you computed your company's net interest expense ratio. The worksheet that you provide should demonstrate how the interest income and expense figures used for your ratio calculation reconcile to your company's financial statements.

IV. Instructions for Submitting Further Manufacturing Cost Data File

In accordance with the instructions provided below, prepare a computer file reporting the costs incurred to further manufacture the subject merchandise in the United States. Instructions regarding the specific information required to complete each data field for the further manufacturing cost file are provided below. These instructions combine the questionnaire with the computer data file format. "FIELD NUMBER" includes the number and descriptive name of the field in the computer data file. "FIELD NAME" includes the "short" or variable name for the submitted hard copy printouts of the data file. "DESCRIPTION" defines the data that you must report in the field of the computer data file.

Fields 1 through 2
For each file record, report in these fields the product code for each further manufactured product and the matching control number for each unique model of the subject merchandise that was further manufactured in the United States. This information should allow Commerce to match the detailed further manufacturing cost data to the total further manufacturing cost data provided in your response to section C of this questionnaire.

FIELD NUMBER 1.0: **Complete Product Code**

FIELD NAME: PRODCODU

DESCRIPTION: Report the commercial product code assigned by the company in the normal course of business to the specific further manufactured product sold in the United States.

FIELD NUMBER 2.0: **Matching Control Number**

FIELD NAME: CONNUMU

DESCRIPTION: Report the unique control number assigned to the model (as imported) from the U.S. sales files in your response to section C of this questionnaire. Unless otherwise instructed by Commerce, you should ensure that your further manufacturing cost computer file contains a record for each unique product control number contained in the U.S. sales file which required further manufacturing in the United States.

FIELD NUMBER 2.1: **Production Quantity**

FIELD NAME: PRODQTY

DESCRIPTION: Report the quantity produced during the cost calculation period.

Field 2.2
In certain circumstances it may be necessary to use this field to provide a separate identifying variable(s) which will link the sale of each product which is further manufactured in the U.S. to the product(s) as imported. For example, if the company imports multiple parts which are assembled into a single product sold in the U.S., this field would be used to report a code which will specifically identify these parts to the U.S. sale. If a single product is imported and then further manufactured into multiple U.S. products, the sale of each of these U.S. products must be linked to the single imported product. The variable(s) reported in this field should also appear in the company's U.S. sales database reported in response to section C of the questionnaire.

FIELD NUMBER 2.2: **Linking Variables**

FIELD NAME: LINKVAR

DESCRIPTION: Report the identifying variable which will link the further manufacturing cost record to the corresponding sale or sales in the U.S. sales file.

Fields 3 through 6
These fields should contain information regarding the specific cost elements incurred to further manufacture the subject merchandise in the United States. The further manufacturing costs include direct materials and fabrication costs actually incurred by the company. If the company performed further manufacturing operations for the subject merchandise more than one facility, the amounts reported for COM should be based on the weighted-average manufacturing costs from all facilities.

FIELD NUMBER 3.0: **Direct Materials Cost**

FIELD NAME: FURMAT

DESCRIPTION: Report the costs incurred for direct materials used to further manufacture the subject merchandise. This should include transportation charges and other expenses normally associated with obtaining the materials that become an integral part of the finished product sold in the United States. Direct materials costs include only the costs incurred for materials added in the United States and not the cost of the imported subject merchandise. However, in addition to the cost of all direct materials added in the United States, you should include in this field the costs incurred for (1) all movement charges incurred to transport the subject merchandise from the port of entry to the company's U.S. further manufacturing facilities, and (2) the actual costs incurred for any yield loss in connection with the further manufacture of the subject merchandise in the United States.

***Note**: You should compute the amount of any yield loss taking into account both the cost of the imported subject merchandise and the costs incurred for U.S. further manufacturing.*

FIELD NUMBER 4.0: **Direct Labor Costs**

FIELD NAME: FURLAB

DESCRIPTION: Report the direct labor costs incurred to further manufacture the subject merchandise. Direct labor should include the costs incurred for all production workers, inspection/testing workers, relief workers, and all other workers directly involved in further manufacturing the subject merchandise in the United States. Direct labor should consist of the workers' base pay, overtime pay, incentive wages, shift differentials, bonuses, and all other form of wages or benefits paid to them by the company (*e.g.*, vacation, holidays, sick pay, insurance, government mandated social programs). In addition, your reported direct labor costs should include the full amount incurred for all contract labor hired by the company to further manufacture of the merchandise.

FIELD NUMBER 5.0: **Factory Overhead Costs**

FIELD NAME: FURFOH

DESCRIPTION: Report the factory overhead costs incurred to further manufacture the subject merchandise. Overhead costs may include costs incurred for indirect materials, indirect labor, and manufacturing utilities, as well as costs incurred for building or equipment rental, depreciation, supervisory labor, plant property taxes, factory administrative costs, and all other variable or fixed costs associated with packing the further manufactured merchandise. In addition, R&D costs that relate specifically to the further manufacturing operations should normally be included in overhead.

FIELD NUMBER 6.0: **Total Production Cost**

FIELD NAME: FURCOM

DESCRIPTION: Report the total production costs incurred to further manufacture the subject merchandise computed as the sum of data fields 3.0 through 5.0.

Fields 7 through 8
These fields should contain information regarding general and administrative (G&A) expenses and net interest expense incurred in connection with the further manufacture of the subject merchandise in the United States.

FIELD NUMBER 7.0: **General and Administrative Expenses**

FIELD NAME: FURGNA

DESCRIPTION: Report the per-unit G&A expenses incurred by the company in connection with the U.S. further manufacture of the subject merchandise. G&A expenses are those period expenses that relate to the general production operations of the company rather than directly to the production process for the subject merchandise. G&A expenses include amounts incurred for general R&D activities, executive salaries and bonuses, and other operations relating to the company’s U.S. corporate headquarters. You should also include in your reported G&A expenses an amount for administrative services performed on the company's behalf by its parent company or other affiliated party.

You should compute G&A expenses on an annual basis as a ratio of the company's total G&A expenses divided by its cost of sales (less the cost of the imported subject merchandise). In calculating the company's G&A ratio, you should rely on full-year G&A expense and cost of sales figures reported in the company's audited financial statements for the year that most closely corresponds to the POI. To compute the amount of per-unit G&A expense, you should multiply the G&A expense ratio by the per-unit further manufacturing cost for the subject merchandise.

FIELD NUMBER 8.0: **Net Interest Expense**

FIELD NAME: FURINT

DESCRIPTION: Report the per-unit net interest expense incurred by the company in connection with the further manufacture of the subject merchandise. You should compute net interest expense on an annual basis as a ratio of the company's total net interest expense divided by its cost of sales (net of the cost of the imported merchandise under consideration). In calculating the company's net interest ratio, you should rely on full-year net interest expense and cost of sales figures reported in the company's audited financial statements for the year that most closely relates to the POI. If the company is a member of a consolidated group of companies, then you should base your interest expense calculation on the consolidated financial statements of the group. To compute the amount of per-unit net interest expense, you should multiply the net interest expense ratio by the per-unit further manufacturing cost of the subject merchandise.

FIELD NUMBER 9.0: **Total Further Manufacturing Costs**

FIELD NAME: TOTFMG

DESCRIPTION: Report the unit total further manufacturing costs incurred for the product sold in the U.S. market. You should compute this amount as the sum of data fields 6.0 through 8.0.

APPENDIX I

GLOSSARY OF TERMS

This glossary is intended to provide parties with a basic understanding of many technical terms that appear in the antidumping questionnaire. These explanations are not regulations or rules with the force of law. As difficult or detailed questions arise, parties should seek clarification from the statute, regulations, and Commerce, rather than attempting to derive precise guidance from these general explanations.

Administrative Protective Order

An administrative protective order is the legal mechanism that controls the limited disclosure of business proprietary information to representatives of interested parties. Commerce authorizes the release of proprietary information under administrative protective order only when the representatives file a request in which they agree to the following four conditions: (a) to use the information only in the antidumping (AD) proceeding, (b) to secure the information and protect it from disclosure to any person not subject to an administrative protective order, (c) to report any violation of the terms of the protective order, and (d) to acknowledge that they may be subject to sanctions if they violate the terms of the order. (Section 777(c) of the Tariff Act of 1930, as amended (the Act)). *See also* **Proprietary Information** and **Proprietary Treatment**.

Administrative Review

Annual proceeding conducted by Commerce to determine the amount of AD duties that Customs will assess on imports of the subject merchandise during the period of review or to determine if a suspension agreement has been violated. Commerce also establishes new cash deposit rates for entered subject merchandise for each of the companies reviewed. *See* section 751 of the Act.

Affiliated Persons

The term affiliated persons (affiliates) includes: (1) members of a family; (2) an officer or director of an organization and that organization; (3) partners; (4) employers and employees; (5) any person directly or indirectly owning, controlling, or holding with power to vote, 5 percent or more of the outstanding voting stock or shares of any organization and that organization; (6) two or more persons directly or indirectly controlling, controlled by, or under common control with, any person; and (7) any person who controls any other person and that other person. Control exists when a person is legally or operationally in a position to exercise restraint or direction over another person. A control relationship should also have the potential to affect decisions concerning the production, pricing, or cost of the merchandise under investigation or review. (Section 771(33) of the Act; sections 351.102(b) and 351.401(f) of the regulations.)

Examples of situations which may indicate control include (but are not limited to):

(a) joint ventures and franchises; (b) lender/borrower situations; (c) a close relationship with a supplier, (sub) contractor, lender, distributor, exporter or reseller; and (d) a group of companies controlled by, for example, a family, a corporation, or the same investors. An example of affiliation by common control may be the affiliation between the owners of a joint venture when each owner is in a control position with that joint venture.

Section 351.102(b) of Commerce's regulations states that the term person includes any interested party as well as any other individual, enterprise, or entity, as appropriate. In Commerce's practice, the term person includes any company, individual, organization, partnership or group.

Antidumping Law and Regulations

The United States antidumping laws are set forth in Title VII of the Act (19 U.S.C. 1673 *et seq.*). Commerce's regulations governing antidumping proceedings are set forth at 19 CFR Part 351, published in the *Federal Register* on May 19, 1997 (62 FR 27379-27424). For procedures governing Administrative Protective Orders and the treatment of proprietary information, please *see* 19 CFR Parts 351 and 354, published in the *Federal Register* on May 4, 1998 (63 FR 24391).

Business Proprietary Information

Business proprietary information (BPI) is sensitive business data that would cause substantial harm to the submitting party if disclosed publicly. Examples of information that Commerce normally treats as business proprietary, if requested and not already in the public domain, include trade secrets concerning the production process, production and distribution costs, terms of sale, individual prices, and the names of customers and suppliers.

Certification of Accuracy

Any person that submits factual information to Commerce must include with the submission a certification of the completeness and accuracy of the factual information. Certifications must be made by a knowledgeable official responsible for presentation of the factual information and by the party's legal counsel or other representative, if any. A sample certification form is included as Appendix IV to the questionnaire. (Section 782 (b) of the Act; section 351.303(g) of the regulations.)

Constructed Export Price

See **Export Price and Constructed Export Price**

Date of Sale

Because Commerce attempts to compare sales made at the same time, establishing the date of sale is an important part of the dumping analysis. Commerce will normally use the date of invoice, as recorded in the exporter or producer's records kept in the ordinary course of business. However, Commerce may use a date other than the date of invoice (*e.g.*, the date of contract in the case of a long-term contract) if satisfied that a different date better reflects the date on which the exporter or producer establishes the material terms of sale (*e.g.*, price, quantity). (Section 351.401(i) of the regulations.) If, for any specific sale, the date selected is after the shipment date for that sale, Commerce will use shipment date as the date of sale instead, but only for the sale in question.

Direct vs. Indirect Expenses

In calculating export price, constructed export price, and normal value, Commerce treats selling expenses differently depending on whether they are direct expenses or indirect expenses. For instance, circumstances-of-sale adjustments normally involve only direct expenses, while the constructed export price offset involves indirect expenses.

Direct expenses generally must be (1) variable and (2) traceable in a company's financial records to sales of the merchandise under investigation or review.

1. <u>Variable vs. fixed expenses</u>: Direct expenses are typically variable expenses that are incurred as a direct and unavoidable consequence of the sale (*i.e.*, in the absence of the sale these expenses would not be incurred). Indirect expenses are fixed expenses that are incurred whether or not a sale is made.

   The same expense may be classified as fixed or variable depending on how the expense is incurred. For example, if an exporter pays an unaffiliated contractor to perform a service, this fee would normally be considered variable and treated as a direct expense (provided that condition 2, below, is also satisfied). However, if the exporter provides the service through a salaried employee, the fixed salary expense will be treated as an indirect expense.

2. <u>Tying of the expense to sales of the merchandise under investigation or review</u>: Selling expenses must be reasonably dependent upon sales of the merchandise under investigation or review to qualify as direct selling expenses. However, even if a <u>fixed</u> expense is allocable to the merchandise under investigation or review, Commerce normally will treat it as an indirect expense.

Common examples of direct selling expenses include credit expenses, commissions, and the variable portions of guarantee, warranty, technical assistance, and servicing expenses. Common examples of indirect selling expenses include inventory carrying costs, salesmen's salaries, and product liability insurance. The fixed portion of expenses, such as salaries for employees who perform technical services or warranty repairs, are indirect expenses.

Commerce also treats assumptions of expenses as direct expenses, provided they are attributable to a later sale of the merchandise. For example, Commerce treats expenses incurred for advertising aimed at retailers as if they were direct selling expenses when the exporter is selling to wholesalers.

Discounts

A discount is a reduction to the gross price that a buyer is charged for goods. Although the discount need not be stated on the invoice, the buyer remits to the seller only the face amount of the invoice, less discounts. Common types of discounts include early payment discounts, quantity discounts, and loyalty discounts.

Dumping

Dumping occurs when imported merchandise is sold in, or for export to, the United States at less than the normal value of the merchandise. The dumping margin is the amount by which the normal value exceeds the export price or constructed export price of the subject merchandise. The weighted-average dumping margin is the sum of the dumping margins divided by the sum of the export prices and constructed export prices.

Export Price and Constructed Export Price

Export price and constructed export price refer to the two types of calculated prices for merchandise imported into the United States. Commerce compares these prices to normal values to determine whether goods are dumped. Both export price and constructed export price are calculated from the price at which the subject merchandise is first sold to a person not affiliated with the foreign producer or exporter.

Generally, a U.S. sale is classified as an export price sale when the first sale to an unaffiliated person occurs *before* the goods are imported into the United States. In cases where the foreign manufacturer knows or has reason to believe that the merchandise is ultimately destined for the United States, the manufacturer's sale is usually the sale subject to investigation or review. If, on the other hand, the manufacturer sold the merchandise to a trader without knowledge of the trader's intention to export the merchandise to the United States, then the trader's first sale to an unaffiliated person is the sale subject to investigation or review.

Generally, a U.S. sale is classified as a constructed export price sale when the first sale to an unaffiliated person occurs *after* importation. Constructed export price also applies if the first sale to the unaffiliated person is made by a person in the United States affiliated with the foreign exporter before importation.

Commerce makes adjustments to the price to the first unaffiliated customer in calculating the export price or constructed export price. For both export price and constructed export price Commerce adds packing charges, if not already included in the price, rebated import duties, and, if applicable, certain countervailing duties. Also for both, Commerce deducts transportation costs and export taxes or duties. No other adjustments are made in calculating export price. However, in calculating the constructed export price, Commerce also deducts selling commissions and other expenses incurred for selling activities in the United States performed in selling the subject merchandise to unaffiliated U.S. customers, the cost of any further manufacture or assembly performed in the United States, and profit. These expenses and profits represent activities undertaken in the United States to support the U.S. resale to an unaffiliated customer. Generally these activities are undertaken by the affiliated U.S. reseller. However, Commerce will also deduct any selling expenses incurred to support the U.S. resale that are paid by the producer or exporter on behalf of its affiliated U.S. reseller. (Section 772 of the Act; section 351.402(b) of the regulations.)

Factors of Production

For non-market economy countries, the usual bases for calculating normal value are not appropriate. Instead, Commerce constructs a normal value using the non-market economy producer's factors of production. The factors of production include, but are not limited to: (1) the hours of labor required to produce the merchandise, (2) the quantities of raw materials employed, (3) the amounts of energy and other utilities consumed, and (4) representative capital costs, including depreciation. These factors of production are then usually valued in a market economy country that is at a level of economic development comparable to that of the non-market economy country and is a significant producer of the subject merchandise or of comparable merchandise. (Section 773(c)(3) of the Act.)

Exporter

As a general matter, an exporter arranges for the sending or carrying abroad of merchandise. Most commonly, the exporter of merchandise takes possession of the merchandise and actively participates in the transport of merchandise to an importer. Should an intermediate party, who is not a reseller, be involved in export transactions, Commerce will focus primarily on the actual involvement of the intermediate party in the sale and transportation of the merchandise to determine which party is the "exporter" for AD/CVD purposes.

Facts Available

Commerce seeks to make its antidumping determinations on the basis of responses to its antidumping questionnaires. However, for a variety of reasons, the data needed to make such determinations may be unavailable or unusable. In such instances, the law requires Commerce to make its determinations on the basis of "the facts otherwise available" (more commonly referred to as "the facts available"). More specifically, Commerce must use the facts available if necessary information is not available on the record of an antidumping proceeding. In addition, Commerce must use the facts available where an interested party or any other person: (1) withholds information requested by Commerce; (2) fails to provide requested information by the requested date or in the form and manner requested; (3) significantly impedes an antidumping proceeding; or (4) provides information that cannot be verified.

In selecting the information to use as the facts available, the law authorizes Commerce to make an inference that is adverse to an interested party if Commerce finds that party failed to cooperate by not acting to the best of its ability to comply with a request for information. However, the law also provides that when Commerce relies on secondary information rather than on information obtained in the course of an antidumping proceeding, Commerce must, to the extent practicable, corroborate that information from independent sources that are reasonably at Commerce's disposal.

Submitted information that does not meet all of the requirements may be used if: (1) the information is submitted within applicable deadlines; (2) the information can be verified; (3) the information is not so incomplete that it cannot serve as a reliable basis for a determination; (4) the party establishes that it acted to the best of its ability; and (5) Commerce can use the information without undue difficulties. Finally, if an interested party promptly informs Commerce of difficulties it is having in responding to a request for information, Commerce will consider modifying its request to the extent necessary to avoid imposing an unreasonable burden on the party. (Sections 776 and 782(c)-(e) of the Act; section 351.308 of the regulations.)

Further Manufacturing Adjustment

In calculating constructed export price, Commerce normally deducts from the price of the merchandise sold in the United States the cost of any further manufacture or assembly performed in the United States by, or for, the exporter or an affiliate. However, if the value of the further processing is more than the value of the subject merchandise as imported, Commerce may instead use an alternative basis for the constructed export price. Commerce normally will determine that the value added in the United States meets this requirement if the value of the further processing in the United States by the affiliated person is estimated to be at least 65 percent of the price charged to the first unaffiliated purchaser for the merchandise as it is sold in the United States. In such cases, if possible, Commerce will use the price of identical or similar subject merchandise sold to an unaffiliated customer by the producer, exporter, or affiliated seller. If there is an insufficient quantity of such sales or it is not appropriate to use such sales, Commerce may rely on any other reasonable basis. (Sections 772(d)(2) and 772(e) of the Act; sections 351.402 (b) and (c) of the regulations.)

General and Administrative Expenses

General and administrative expenses (G&A) are those period expenses which relate indirectly to the general operations of the company rather than directly to the production process. G&A expenses include, for example, amounts incurred for general research & development activities, executive salaries and bonuses, litigation expenses, and operations relating to the company's corporate headquarters.

Imputed Expenses

Imputed expenses generally are opportunity costs (rather than actual costs) that are not reflected in the financial records of the company being investigated, but which must be estimated and reported for purposes of an antidumping inquiry. Common examples of imputed expenses include credit expenses and inventory carrying costs.

Indirect Expenses

See **Direct vs. Indirect Expenses**

Inventory Carrying Costs

Inventory carrying costs are the interest expenses incurred (or interest revenue foregone) between the time the merchandise leaves the production line at the factory (*i.e.*, when goods are transferred from the work-in-progress ledger to finished goods inventory) to the time the goods are shipped to the first unaffiliated customer. Commerce normally calculates these costs by applying the firm's annual short-term borrowing rate in the currency of the country where the inventory is being held, prorated by the number of days between leaving the production line and shipment to the customer, to the unit cost. *See also* **Imputed Expenses**.

Market-Oriented Industry

Commerce may find a market-oriented industry exists when it finds that in an entire industry: (1) there is virtually no government involvement in setting prices or amounts produced; (2) it is a privately or collectively owned industry; and (3) market-determined prices are paid for all significant inputs.

Such a decision is based on information provided by the non-market economy exporters and producers. If an industry is found to be a market-oriented industry, the normal value will be calculated on the basis of home market or third country prices or costs. That industry would also be subject to a countervailing duty investigation should one be petitioned and initiated.

Merchandise Under Consideration

Merchandise Under Consideration refers to merchandise that meets the description of merchandise as referenced in the scope of this antidumping duty order or investigation (*see* Appendix III), regardless of whether or not destined for the U.S. market. For example, a company may have produced merchandise that was sold in the home market or to a third country market that would otherwise have been considered subject merchandise if it had been sold in, or to, the U.S. market. Such merchandise would be "Merchandise Under Consideration."

Movement Expenses

Movement expenses are expenses directly attributable to bringing the merchandise from the original place of shipment to the place of delivery to the United States or in the foreign market. These expenses may include freight and freight insurance charges, brokerage and handling fees, export taxes, and warehousing expenses incurred after the merchandise leaves the original place of shipment.

Normally, the production facility is considered to be the original place of shipment. However, where export price, constructed export price, or normal value is based on a sale made by a reseller unaffiliated with the producer, Commerce may treat the place from which the reseller shipped the merchandise as the original place of shipment. (Sections 772(c)(2)(A) and 773(a)(6)(B)(ii) of the Act; section 351.401(e) of the regulations.)

Non-Market Economy

A non-market economy country is any country that Commerce determines does not operate on market principles. Commerce considers the following factors about a foreign country in making these decisions: (1) the extent to which the currency is convertible; (2) the extent to which wage rates are determined by free bargaining between labor and management; (3) the extent to which joint ventures or foreign investment are permitted; (4) the extent of government ownership or control of means of production; (5) the extent of government control over allocation of resources and over the price and output decisions of enterprises; and (6) other factors Commerce considers appropriate. (Section 771(18)(B) of the Act.)

Normal Value

In a case involving merchandise produced in a non-market economy country, normal value is constructed using the factors of production methodology (*see also* **Factors of Production** and **Surrogate Country.**) Commerce compares the normal value to the export price or constructed export price to determine the margin of dumping, if any. (Sections 773(a) and 773(c) of the Act.)

Price Adjustments

A price adjustment is any change in the price charged for subject merchandise that is reflected in the purchaser's net outlay. Discounts and rebates are examples of price adjustments.

A discount is a reduction to the gross price that a buyer is charged for goods. Although the discount need not be stated on the invoice, the buyer remits to the seller only the face amount of the invoice, less discounts. Common types of discounts include early payment discounts, quantity discounts, and loyalty discounts.

Similar to discounts, rebates are reductions in the gross price that a buyer is charged for goods. Unlike discounts, rebates do not result in a reduction in the remittance from the buyer to the seller for the particular merchandise with which the rebate is associated. Rather, a rebate is a refund of monies paid, a credit against monies due on future purchases, or the conveyance of some other item of value by the seller to the buyer after the buyer has paid for the merchandise. When the seller establishes the terms and conditions under which the rebate will be granted at or before the time of sale, Commerce reduces the gross selling price by the amount of the rebate. (Section 351.102(b) of the regulations.) *See also* **Direct vs. Indirect Expenses**.

Proprietary Information

See **Business Proprietary Information**

Proprietary Treatment

If a party requests business proprietary treatment of information claimed to be business proprietary information, and if Commerce agrees that the information is proprietary, Commerce will protect the information from public disclosure. If Commerce does not agree that the information is proprietary, it will return the information and not rely on it in the proceeding, unless the submitting party agrees that it may be made public. When requested, Commerce will disclose business proprietary information only to United States International Trade Commission and United States Customs Service officials and, under limited administrative protective orders, to the representatives of interested parties. (Section 777(b) of the Act.) *See also* **Administrative Protective Order**.

Rebates

Similar to discounts, rebates are reductions in the gross price that a buyer is charged for goods. Unlike discounts, rebates do not result in a reduction in the remittance from the buyer to the seller for the particular merchandise with which the rebate is associated. Rather, a rebate is a refund of monies paid, a credit against monies due on future purchases, or the conveyance of some other item of value by the seller to the buyer after the buyer has paid for the merchandise. When the seller establishes the terms and conditions under which the rebate will be granted at or before the time of sale, Commerce reduces the gross selling price by the amount of the rebate. *See also* **Discounts** and **Price Adjustments**.

Regulations

See **Antidumping Law and Regulations**

Sample Sales

Sample sales will be excluded from Commerce's calculations as "outside the ordinary course of trade." In order to conclude sales qualify as "sample sales," Commerce typically requires information demonstrating the sales were not for consideration (*i.e.*, the sales price net of movement expenses is not greater than zero) and not in commercial quantities.

Selling Expenses

Expenses incurred to sell or distribute the merchandise. The expenses may be direct or indirect. *See* **Direct vs. Indirect Expenses.**

Separate Rates

Commerce calculates one rate for all companies in a non-market economy country. However, if an exporter demonstrates that it is independent of government control, it can receive an individually calculated antidumping duty rate. This separate rate is calculated using the U.S. price the exporter set and the inputs of the manufacturer that supplied the goods to the exporter valued in a surrogate country. All companies that do not submit a response to the questionnaire or do not adequately establish that they are independent of government control are subject to the single economy-wide rate.

Subject Merchandise

Subject merchandise is the merchandise under investigation or review, *i.e.*, the merchandise described in Appendix III to the questionnaire, and sold in, or to, the United States. (Section 771(25) of the Act). *See also* **Merchandise Under Consideration**.

Surrogate Country

Commerce values factors of production in a surrogate country (or countries). The surrogate usually is a market economy country that is at a level of economic development comparable to that of the non-market economy country and is a significant producer of the merchandise under consideration or comparable merchandise. (Section 773(c) of the Act.)

Verification

To establish the adequacy and accuracy of information submitted in response to questionnaires and other requests for information, Commerce conducts an examination of the records of the party that provided the information and interviews company personnel who prepared the questionnaire response and are familiar with the sources of the data in the response. This process is called verification. Commerce must verify information in an investigation, and in an administrative review when revocation of an antidumping order is properly requested. Commerce also must verify information submitted in an administrative review if an interested party so requests and no verification of the producer or exporter had been conducted during the two immediately preceding reviews of that producer or exporter, or if good cause for verification is shown. (Section 782(i) of the Act; section 351.307 of the regulations.)

APPENDIX II

INSTRUCTIONS FOR SUBMITTING COMPUTER DATABASES AND WORKSHEETS

A. Description of Computer File Contents

Each file submitted should be assigned a unique eight character name. We suggest that the first four positions be used to identify the respondent's name, the next two positions the type of file (*e.g.*, HM = home market sales; US = United States sales; CP = cost), and the last two positions a sequential file number.

For example, the first file of export sales to the United States would be named "FIRMUS01." If that data file is amended and resubmitted during the course of the proceeding, the second submission would be named "FIRMUS02," and the third submission "FIRMUS03."

Within each file, all information pertaining to a specific sales transaction or to the cost of production for a unique product should be included in one record (row). Each record should contain the fields (variables) defined in the suggested file formats included in section B (Foreign Market Sales), section C (United States Sales), section D (Cost of Production and Constructed Value) and section E (U.S. Further Manufacturing) of the questionnaire.

In preparing the files, left justify character fields (columns) and right justify numeric fields. If some of the fields in the suggested file formats are not needed, exclude them from the file. Explain in the narrative portion of your response why the information in those fields is not applicable.

For each transaction, provide information for all fields/columns. If any revenue or expense information is not applicable (*e.g.*, no discount on a particular sale), place a zero in the cell. If date information is not known or is unavailable for a transaction (*e.g.*, payment date), leave that particular cell blank.

Because the suggested file formats can be modified to add or delete fields, we have not specified record length or field position in the file formats. Commerce, however, does require that each file have a fixed record length and a uniform structure. Every record within a file must be of the same length and must be formatted exactly like every other record in the file. This requires that each field within a record have a fixed width and that the fields be consistent from record to record.

All values within each field must have the same format, either all values as numeric or all values as character. In other words, do not mix character and numeric formats within the same field. Fields with mixed formats will cause errors. This is important for all data files, especially for data submitted in Excel spreadsheet format.

Report numerical data in a numerical format that allows calculations (*e.g.*, 10, not 10 MT). Units should be reported in fields separate from numerical values.

When preparing the completed files for submission, sort each file first by product control number (CONNUM), and then, for sales files only, by date of sale (SALEDT). Packed decimals should be avoided. If you anticipate the need of packed decimals, approval should be obtained from the official in charge.

Commerce uses PC SAS software for calculation purposes. Other suitable formats are Access, dBase, Excel and ASCII text. If you have questions about the software used for submission, contact the official in charge of the case.

For Excel spreadsheet and ASCII text files, use the first row to enter the field names as defined in the questionnaire. Each subsequent row should contain data values. Each row of data values should represent only one transaction (sale, cost record, *etc*.). In Excel spreadsheet files, there should be no hidden rows or columns in the file. Do not protect columns or rows.

For Excel spreadsheet files, report date variables as Excel date values (*e.g.*, the integer value 1 represents January 1, 1900; the integer value 39965 represents June 1, 2009). Format the date value with the Excel MM/DD/YYYY date format (*e.g.*, 06/01/2009). If there is no date to report, leave the field blank.

For SAS dataset files, report date variables as SAS date values (*e.g.*, the integer value 1 represents January 1, 1960; the integer value 18049 represents June 1, 2009). Format the date value with the SAS MM/DD/YYYY date format (*e.g.*, 06/01/2009). If there is no date to report, leave the field blank.

B. Documentation of File Formats

Provide a record layout for each submitted file which identifies the file name and structure and shows the name, position, and characteristics of all fields in the file.

As noted under the general filing instructions included at the beginning of this questionnaire, for each database submitted in an antidumping proceeding, you must also complete Appendix VII.a and VII.b, which contain templates providing a standard format for reporting the units of measurement, currencies, and conversion factors. Please complete a separate template for each database submitted (home market sales, U.S. sales, cost, *etc*.) and be sure to provide the requested data for each numerical field in the database.

C. Filing Instructions

Except as described above under the section Manual Filing, all database files, including Microsoft Excel spreadsheets, that are less than 50 MB in size must be filed electronically using ACCESS. Instructions for using ACCESS can be found above and at https://access.trade.gov. Please refer to the Handbook on Electronic Filing Procedures in the Help section of the website.

Please label the electronic files that you upload in a manner indicating their specific contents. For example, ABC Subsidiary 1 March 15 Electricity Worksheet, rather than ABC March 15 QR – Excel 1.

D. Bracketing of Databases

1. Database files containing business proprietary information will be considered business proprietary in their entirety. Brackets are not required for such electronic database files, but where possible, use headers and footers to indicate that the database contains business proprietary information. You must also submit a public version of the business proprietary database. The public version must contain brackets around the redacted or ranged business proprietary information, be properly labeled as a public version and submitted as a PDF file.

2. All databases must be releasable in their entirety under the terms of an administrative protective order. (During an investigation, Commerce may not release customer names or any information that would lead to their identity. If your standard customer code plainly identifies the customer, immediately contact the official in charge to obtain authorization for the use of a substitute code.)

APPENDIX III

DESCRIPTION OF PRODUCTS UNDER INVESTIGATION

APPENDIX IV

CERTIFICATIONS OF FACTUAL ACCURACY AND CERTIFICATE OF SERVICE

CERTIFICATIONS OF FACTUAL ACCURACY

§ 351.303 Filing, document identification, format, translation, service, and certification of documents.
*** * * * ***
(g) *Certifications.* Each submission containing factual information must include the following certification from the person identified in paragraph (g)(1) of this section and, in addition, if the person has legal counsel or another representative, the certification in paragraph (g)(2) of this section. The certifying party must maintain the original signed certification for a period of five years from the date of filing the submission to which the certification pertains. The original signed certification must be available for inspection by U.S. Department of Commerce officials. Copies of the certifications must be included in the submission filed at Commerce.

(1) For the person(s) officially responsible for presentation of the factual information:

(i) COMPANY CERTIFICATION:*

I, **(PRINTED NAME AND TITLE)**, currently employed by **(COMPANY NAME)**, certify that I prepared or otherwise supervised the preparation of the attached submission of (**IDENTIFY THE SPECIFIC SUBMISSION BY TITLE) due on (DATE) OR filed on (DATE)** pursuant to the **(INSERT ONE OF THE FOLLOWING OPTIONS IN { }: {THE (ANTIDUMPING OR COUNTERVAILING) DUTY INVESTIGATION OF (PRODUCT) FROM (COUNTRY) (CASE NUMBER)} or {THE (DATES OF PERIOD OF REVIEW) (ADMINISTRATIVE OR NEW SHIPPER) REVIEW UNDER THE (ANTIDUMPING OR COUNTERVAILING) DUTY ORDER ON (PRODUCT) FROM (COUNTRY) (CASE NUMBER)} or {THE (SUNSET REVIEW OR CHANGED CIRCUMSTANCE REVIEW OR SCOPE RULING OR CIRCUMVENTION INQUIRY) OF THE (ANTIDUMPING OR COUNTERVAILING) DUTY ORDER ON (PRODUCT) FROM (COUNTRY) (CASE NUMBER)})**. I certify that the public information and any business proprietary information of **(CERTIFIER'S COMPANY NAME)** contained in this submission is accurate and complete to the best of my knowledge. I am aware that the information contained in this submission may be subject to verification or corroboration (as appropriate) by the U.S. Department of Commerce. I am also aware that U.S. law (including, but not limited to, 18 U.S.C. 1001) imposes criminal sanctions on individuals who knowingly and willfully make material false statements to the U.S. Government. In addition, I am aware that, even if this submission may be withdrawn from the record of the AD/CVD proceeding, the U.S. Department of Commerce may preserve this submission, including a business proprietary submission, for purposes of determining the accuracy of this certification. I certify that a copy of this signed certification will be filed with this submission to the U.S. Department of Commerce.

Signature: ____________________
Date: ________________________

* For multiple person certifications, all persons should be listed in the first sentence of the certification and all persons should sign and date the certification. In addition, singular pronouns and possessive adjectives should be changed accordingly, *e.g.,* “I” should be changed to “we” and “my knowledge” should be changed to “our knowledge.”

(ii) GOVERNMENT CERTIFICATION:**

I, **(PRINTED NAME AND TITLE)**, currently employed by the government of **(COUNTRY)**, certify that I prepared or otherwise supervised the preparation of the attached submission of **(IDENTIFY THE SPECIFIC SUBMISSION BY TITLE) due on (DATE) OR filed on (DATE)** pursuant to the **(INSERT ONE OF THE FOLLOWING OPTIONS IN { }: {THE (ANTIDUMPING OR COUNTERVAILING) DUTY INVESTIGATION OF (PRODUCT) FROM (COUNTRY) (CASE NUMBER)} or {THE (DATES OF PERIOD OF REVIEW) (ADMINISTRATIVE OR NEW SHIPPER) REVIEW UNDER THE (ANTIDUMPING OR COUNTERVAILING) DUTY ORDER ON (PRODUCT) FROM (COUNTRY) (CASE NUMBER)} or {THE (SUNSET REVIEW OR CHANGED CIRCUMSTANCE REVIEW OR SCOPE RULING OR CIRCUMVENTION INQUIRY) OF THE (ANTIDUMPING OR COUNTERVAILING) DUTY ORDER ON (PRODUCT) FROM (COUNTRY) (CASE NUMBER)})**. I certify that the public information and any business proprietary information of the government of **(COUNTRY)** contained in this submission is accurate and complete to the best of my knowledge. I am aware that the information contained in this submission may be subject to verification or corroboration (as appropriate) by the U.S. Department of Commerce. In addition, I am aware that, even if this submission may be withdrawn from the record of the AD/CVD proceeding, the U.S. Department of Commerce may preserve this submission, including a business proprietary submission, for purposes of determining the accuracy of this certification. I certify that a copy of this signed certification will be filed with this submission to the U.S. Department of Commerce.

Signature: ______________________
Date: ________________________

** For multiple person certifications, all persons should be listed in the first sentence of the certification and all persons should sign and date the certification. In addition, singular pronouns and possessive adjectives should be changed accordingly, *e.g.,* “I” should be changed to “we” and “my knowledge” should be changed to “our knowledge.”

(2) For the legal counsel or other representative:

REPRESENTATIVE CERTIFICATION:***

I, **(PRINTED NAME)**, with **(LAW FIRM or OTHER FIRM)**, **(INSERT ONE OF THE FOLLOWING OPTIONS IN { }: {COUNSEL TO} or {REPRESENTATIVE OF}) (COMPANY NAME, OR GOVERNMENT OF COUNTRY, OR NAME OF ANOTHER PARTY)**, certify that I have read the attached submission of **(IDENTIFY THE SPECIFIC SUBMISSION BY TITLE) due on (DATE) OR filed on (DATE)** pursuant to the **(INSERT ONE OF THE FOLLOWING OPTIONS IN { }: {THE (ANTIDUMPING OR COUNTERVAILING DUTY) INVESTIGATION OF (PRODUCT) FROM (COUNTRY) (CASE NUMBER)} or {THE (DATES OF PERIOD OF REVIEW) (ADMINISTRATIVE OR NEW SHIPPER) REVIEW UNDER THE (ANTIDUMPING OR COUNTERVAILING) DUTY ORDER ON (PRODUCT) FROM (COUNTRY) (CASE NUMBER)} or {THE (SUNSET REVIEW OR CHANGED CIRCUMSTANCE REVIEW OR SCOPE RULING OR CIRCUMVENTION INQUIRY) OF THE (ANTIDUMPING OR COUNTERVAILING) DUTY ORDER ON (PRODUCT) FROM (COUNTRY) (CASE NUMBER)})**. In my capacity as **(INSERT ONE OF THE FOLLOWING OPTIONS IN { }: {COUNSEL} or {ADVISER, PREPARER, OR REVIEWER})** of this submission, I certify that the information contained in this submission is accurate and complete to the best of my knowledge. I am aware that U.S. law (including, but not limited to, 18 U.S.C. 1001) imposes criminal sanctions on individuals who knowingly and willfully make material false statements to the U.S. Government. In addition, I am aware that, even if this submission may be withdrawn from the record of the AD/CVD proceeding, the U.S. Department of Commerce may preserve this submission, including a business proprietary submission, for purposes of determining the accuracy of this certification. I certify that a copy of this signed certification will be filed with this submission to the U.S. Department of Commerce.

Signature: ______________________
Date: __________________________

*** For multiple representative certifications, all representatives and their firms should be listed in the first sentence of the certification and all representatives should sign and date the certification. In addition, singular pronouns and possessive adjectives should be changed accordingly, *e.g.,* “I” should be changed to “we” and “my knowledge” should be changed to “our knowledge.”

CERTIFICATE OF SERVICE

I, ________________________, hereby certify that a copy of the

(name of certifying official)

foregoing submission on behalf of _____________________________,

(company name)

dated __________________, was served by _______________ (state the method of service used, *e.g.*, via ACCESS, by secure electronic transmission, by first class mail, by email, or by hand delivery) on the following parties:

(Business Proprietary Version)

<u>On Behalf of</u>

Name and address

(Public Version)

<u>On Behalf of</u>

Name and address

____

(Signature of Certifying Official)

APPENDIX V

QUESTIONS REGARDING SECTION 232/301 DUTIES/CASE-SPECIFIC QUESTIONS AND MODIFICATIONS, INCLUDING MATCHING CRITERIA

Section 232

1. Please state the total Section 232 duties[1] paid on your U.S. sales for the POR, if known and if applicable. Reconcile this value to your general ledger and U.S. Customs and Border Protection 7501 Entry Forms, if available.

2. Please indicate which entity or entities paid the Section 232 duties related to your sales during the POR and, if not paid by {respondent}, indicate whether {respondent} provided a refund of the duties to the payor.

3. Have you applied for and been granted any exclusions for products affected by Section 232 duties for U.S. sales made during the POR? If so, please list all such exclusion requests, including the date of application, whether the exclusions have been granted and on what dates, and whether the duties have been refunded.

4. For each U.S. sale, create new fields in the U.S. sales database that report the date of entry, the entered value, the per-unit Section 232 duty paid (if any) as USDUTY232U, the vessel on which the merchandise was shipped, the Chapter 99 HTS code used to enter the merchandise, and the U.S. importer of record, if known. In addition, please note in separate columns whether any exclusions have been granted for these Section 232 duties and whether those duties have been refunded.

5. Please provide a reconciliation between the total Section 232 duties reported in response to Question C.1 and the sale-specific amounts reported in the USDUTY232U field in response to question C.4.

Section 301

1. Please state the total Section 301 duties[2] paid on your U.S. sales for the POR, if known and if applicable. Reconcile this value to your general ledger and U.S. Customs and Border Protection 7501 Entry Forms, if available.

2. Please indicate which entity or entities paid the Section 301 duties related to your sales during the POR and, if not paid by {respondent}, indicate whether {respondent} provided a refund of the duties to the payor.

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[1] *See* Section 232 of the Trade Expansion Act of 1962, as amended (19 U.S.C. § 1862); *see also* Presidential Proclamation No. 9705, 83 Fed. Reg. 11625 (Mar. 8, 2018).
[2] *See* https://ustr.gov/issue-areas/enforcement/section-301-investigations/section-301-china for further information.

3. Have you applied for and been granted any exclusions for products affected by Section 301 duties for U.S. sales made during the POR? If so, please list all such exclusion requests, including the date of application, whether the exclusions have been granted and on what dates, and whether the duties have been refunded.

4. For each U.S. sale, create new fields in the U.S. sales database that report the date of entry, the entered value, the per-unit Section 301 duty paid (if any) as USDUTY301U, the vessel on which the merchandise was shipped, the Chapter 99 HTS code used to enter the merchandise, and the U.S. importer of record, if known. In addition, please note in separate columns whether any exclusions have been granted for these Section 301 duties and whether those duties have been refunded.

5. Please provide a reconciliation between the total Section 301 duties reported in response to Question C.1 and the sale-specific amounts reported in the USDUTY301U field in response to question C.4.

APPENDIX VI

RECONCILIATIONS

A. Sales

Please provide a reconciliation of the sales reported in your U.S. sales database to the total sales listed in your financial statements (profit and loss/income statement). Your reconciliation **must** provide supporting documentation (*e.g.*, financial statements, trial balance sheets, relevant excerpts from general ledger, sub-ledger, *etc.*) **for each** step in the reconciliation. The reconciliation should include the following:

1. Worksheets demonstrating how the POI financial statements' sales totals tie to the general ledger sales revenue accounts. Please include the relevant supporting documents from your accounting and financial systems, such as excerpts from the general ledger, sub-ledger, etc.

2. Worksheet demonstrating how the general ledgers' sales revenue accounts in step one, above, tie to the sales reported in the U.S. sales database. The worksheet should identify the total quantity and value of all sales in the fiscal years overlapped by the POI and identify the quantity and value of each category of non-subject merchandise sales that are excluded from your reported sales of subject merchandise (*e.g.*, domestic sales, sales outside the POI, sales to foreign markets other than the United States, *etc.*). Please include the relevant supporting documents from your accounting and financial systems, such as excerpts from the general ledger, sub-ledger, etc.

3. A detailed narrative explaining how all worksheets and supporting documentation tie together.

4. An explanation of the means used to identify and exclude all these non-subject merchandise sales (*e.g.*, internal country code, product description, *etc.*).

5. A product list, with product codes and descriptions, of all products excluded from the reported sales of subject merchandise.

B. Factors of Production

Together with your factors of production response**,** provide the following worksheets that illustrate how the costs reported on the audited financial statements (or, if your company does not have audited financial statements, on the tax filing) reconcile to the general ledger or trial balance and to the cost accounting system (*i.e.*, the source used to derive the reported input quantities, *e.g.*, materials sub-ledgers, production records, and inventory records). On the worksheets, identify the source documents for all major items shown and cross-reference the worksheets where appropriate (*i.e.*, link between worksheets). If your company does not have a cost accounting system, reconcile the general ledger or trial balance to the books and records normally kept by the company which were used to derive the reported quantity of each input consumed in the production of merchandise covered by the scope of the antidumping investigation/order. **IMPORTANT NOTE: While your factors of production response includes only input quantities, your reconciliation worksheets must include both quantity and value in order to reconcile your factors of production response to your audited financial statements.**

1. Provide a worksheet reconciling the fiscal year cost of goods sold (or equivalent) on the audited financial statements to the financial accounting system (*i.e.*, general ledger or trial balance). Describe and quantify each reconciling item.

2. Provide a worksheet reconciling the total fiscal year costs from the financial accounting system (*i.e.*, general ledger or trial balance) to the total cost of manufacturing (COM) from the cost accounting system (*i.e.*, the source used to derive the reported quantity consumed of each input), and your company's inventory system and purchases records for finished products under consideration, if applicable. Describe and quantify each reconciling item.

3. Provide worksheets reconciling the total fiscal year COM from the cost accounting system to the total of the per-unit quantity consumed of each input submitted to Commerce**.** For labor, energy, and the most significant material included in your Section D factors of production response, multiply the quantity of each input included in the buildup of the COM by the production quantity of each respective product for the POI, then sum the results. If you have any questions about which factors to include on your reconciliation worksheet, contact the official in charge immediately.

   Identify and quantify the following reconciling items:

   a. differences between the reporting methodology and the normal record keeping;
   b. cost of merchandise not under consideration;
   c. cost of merchandise under consideration not sold in the United States (*i.e.*, multiply the COM of all merchandise under consideration not sold in the U.S. market for the POI by their respective production quantities, then sum the totals); and,
   d. all other reconciling items.

APPENDIX VII.a

SUMMARY OF U.S. SALES FILE

Note: The electronic version of this appendix is located in a separate excel document.

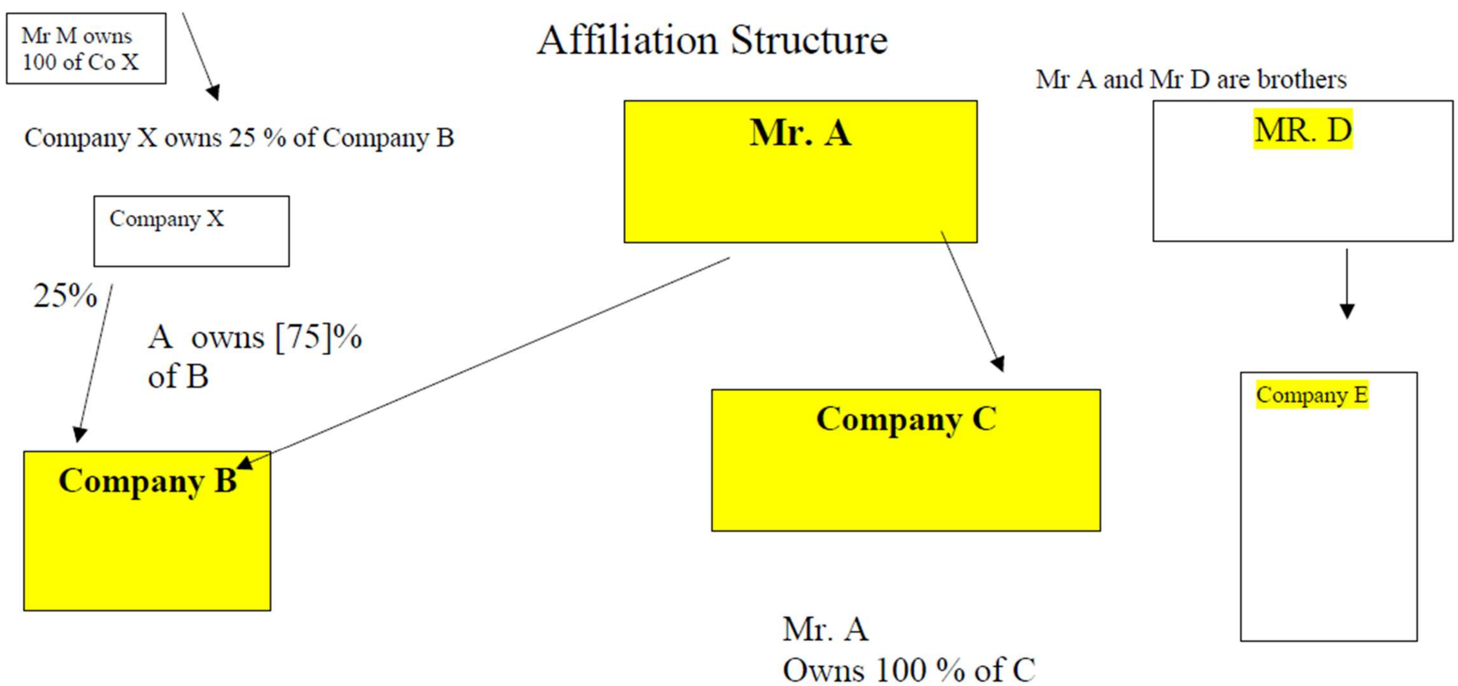
APPENDIX VII.b

FACTORS OF PRODUCTION, MARKET ECONOMY PURCHASES, AND BY-PRODUCT OR CO-PRODUCT OFFSETS

Note: The electronic version of this appendix is located in a separate excel document.

APPENDIX VIII

SAMPLE CHART OF AFFILIATION STRUCTURE



APPENDIX IX

QUESTIONS REGARDING AFFILIATIONS AND COLLAPSING

For each affiliated company involved in the production or exportation of the merchandise under consideration, please provide a response to the questions in this Appendix.

1. Provide a chart that identifies the following:

    a. The level of common ownership (*e.g.*, the amount of cross equity ownership between the producers and/or ownership by any third party of both of the producers);

    b. Each owner, officer, director, manager, and other senior level employee of your company;

    c. If the owners, officers, directors, managers, or another senior level employees of your company are involved with the affiliated company: (1) identify the position(s) held and/or the role(s) of each individual with the affiliate (2) describe the individual's involvement with the affiliated company.

    d. If the owners officers, directors, managers, or another senior level employees are relatives of any owners, officers, directors, managers, or other employees of the affiliated company: (1) identify the position(s) held and the role(s) of each position held of each relative with the affiliated company; and (2) describe each individual's involvement with your company and the affiliated company.

2. Provide a detailed description of all intercompany transactions. Provide documentation to demonstrate an example of each type of transaction.

3. Provide all affiliated companies articles of incorporation.

4. For the first board meeting of every quarter during the POI, provide the board meeting minutes of both your company and the affiliated company.

5. Provide all intercompany agreements in effect during the POI. This should include all supply agreements, tolling agreements, franchise agreements, freight/shipment agreements, debt financing agreements, contracts, *etc.*

6. Describe how the two companies (1) share facilities or whether they operate facilities in close proximity to one another; (2) have intertwined production processes; and/or (3) share employees.

7. Identify all types of information the two companies share (e.g., inventory information, production information, customer information, sales objectives/information, pricing decisions, etc.). For each type of information identified, describe how the companies share this information and provide documentation to support your response.

APPENDIX X

SIGMA FREIGHT

Note: The electronic version of this appendix is located in a separate excel document.

APPENDIX XI

LETTER REGARDING THE WITHDRAWAL OF INFORMATION

Case No. A-**{INSERT CASE NUMBER}**
Investigation
Public Document

Secretary of Commerce
Attention: Enforcement and Compliance
Central Records Unit, Room 18022
U.S. Department of Commerce
14th Street and Constitution Avenue, NW
Washington, DC 20230

Re: Antidumping Duty Investigation of {INSERT CASE NAME}

Dear Honorable Secretary:

On behalf of **{INSERT COMPANY NAME}**, with the understanding that we were selected as a mandatory respondent for the above-mentioned investigation, we hereby notify the U.S. Department of Commerce of Commerce (Commerce) that, as required by Commerce, we have submitted our Separate-Rate Application as part of our response to Section A (General Information) of the Non-Market-Economy questionnaire. Therefore, we request that our Separate-Rate Application submitted on **{INSERT DATE}** be withdrawn from the record. This submission is timely pursuant to Commerce's letter, dated **{INSERT DATE}**.

{INSERT SIGNATURE BLOCK}

APPENDIX XII

INVENTORY MOVEMENT/FINSHED GOODS SCHEDULES

Note: The electronic version of this appendix is located in a separate excel document.

APPENDIX XIII

DOMESTIC SUBSIDY PASS THROUGH QUESTIONNAIRE

This appendix concerns section 777A(f) of the Tariff Act of 1930, as amended (the Act), which provides for an adjustment to antidumping duties to address any "double remedy" demonstrated to result from the concurrent application of antidumping duties (AD) and countervailing duties (CVD) to imports from non-market economy (NME) countries. Because the Department of Commerce ("Commerce") is conducting concurrent AD and CVD investigations of {case name and country}, we have determined that section 777A(f) of the Act may be applicable in this AD investigation.

While not a requirement, if your company wishes to seek an adjustment pursuant to section 777A(f) of the Act, it must submit to Commerce a complete response to the attached questionnaire, including appropriate summarizations of all proprietary data, as required by 19 CFR 351.304(c).

NOTE: *In accordance with 19 CFR 351.303(e), "A document submitted in a foreign language must be accompanied by an English translation of the entire document or of only pertinent portions, where appropriate, unless the Secretary waives this requirement for an individual document. A party must obtain Commerce's approval for submission of an English translation of only portions of a document prior to submission to Commerce."*

NOTE: *Please repeat the question prior to giving your response when responding to this supplemental questionnaire.*

We request that you provide electronic copies in MS Excel format of all of the exhibits to the response that your company generated in response to this questionnaire. The period of investigation (POI) is {start date} through {end date}.

General Questions

Please provide full documentary support for each of your responses. The relevant time period must include the POI but may extend beyond the POI as necessary to answer the questions in full.

1. Please describe your practice regarding export pricing during the relevant time period and whether export sales to the United States are made on a spot or long-term contract basis. Please note whether and when your prices changed from the signing of the contract and the actual invoice or payment.

2. What were the primary factors your firm considered when setting, and changing, the price of exports of subject merchandise to the United States during the relevant time period? Please

be as specific as possible, *e.g.,* the cost of energy, the cost of labor, the cost of a significant or major input, the (overall) cost of manufacture.

3. Please provide the names, business units, and position titles of your staff members that are responsible for (a) purchasing material inputs, (b) monitoring, tracking, and reporting costs, and (c) setting price.

4. Please describe the overall process, or procedure, that your company follows in instances where prices are changed in response to changes in cost.

5. Once your company's management team, or other relevant body, decides to revise prices, what is the process, or procedure, that your company follows to communicate this to the relevant business unit(s)?

6. Please provide any price lists used by your firm during the relevant time period. How often were these price lists updated during the relevant time period?

7. Please describe the relationship between any price list your company maintains and the actual price your customers pay.

Subsidy Programs Under Investigation in the Concurrent CVD Proceeding

1) Provision of Electricity for less than adequate remuneration ("LTAR")
2) Tax Exemptions and Reductions for "Productive" Foreign Invested Enterprises ("FIE")
3) Provincial Tax Exemptions and Reductions for "Productive" FIEs
4) Tax Reduction for FIEs in Designated Geographic Locations
5) VAT and Tariff Exemptions on Imported Equipment

Subsidy Program Questions

8. For each subsidy program under investigation in the concurrent CVD proceeding (and identified above), please respond to the information requests in the table below, in accordance with your actual accounting practices, as reflected in your books and records, during the relevant time period.

Name of subsidy program under investigation	Does the program impact your cost of manufacturing, as reflected in your books and records (Y/N)? If Y, complete the remaining columns.	Identify the specific cost category or account impacted	Cite to your accounting records and attach documentation.
Example: grant program	N		
Example: electricity price discount	Y	Factory overhead	Accounting Document: Attachment #

9. For each subsidy program you listed in the above table where you identified an impact to your cost of manufacturing, please provide the information requested below. **Please provide full documentary support for each of your responses.**

    a. Please explain how many times you identified a change in this cost item during the relevant time period.

    b. Please note whether there is a threshold for changes in this cost item under which your company would not adjust prices.

    c. How many cost change(s) for this item resulted in price changes during the relevant time period? How many costs change(s) in this item did not result in a price change due to the threshold described in 9.b.

    d. Please provide minutes of meetings, or any other relevant internal communications between relevant business units in your firm, during the relevant time period where management considered, or adopted, changes to budgeted prices in response to changes in this cost item.

10. For each subsidy program you listed in the above table where you identified an impact to your cost of manufacturing, please provide the information requested below

    a. Electricity

Using the template below labeled "Electricity," report the rates your company paid for electricity, by month, during the relevant time period. Submit this information in electronic format using Microsoft Excel, and include a printout of the electronic file in your response.

POI Electricity Cost, By Month			
Month	**Kilowatt Hours (KWH)**	**RMB / KWH**	**Total RMB Monthly Cost**
{Month Year}			
{Month Year}			
{Month Year}			
{Month Year}			
{Month Year}			
{Month Year}			

b. *Material Input Purchases*

Using the template below labeled "Material Input Purchases," please report your total monthly purchases, by material input, during the relevant time period. Submit this information in electronic format using Microsoft Excel, and include a printout of the electronic file in your response.

Material Input Purchases, By Material and Month					
Month	Input	Monthly Purchase Volume (a)	Unit of Measure (b)	Total Monthly Purchase Value (RMB) (c)	Average Unit Value (RMB/unit) (c/a)
{Month Year}					
{Month Year}					
{Month Year}					
{Month Year}					
{Month Year}					
{Month Year}					

c. *Other Subsidy Programs*

Using the template below labeled "Other Subsidy Programs," for all subsidy programs that you identified as having impacted your cost of manufacturing in response to Question 8, above, please report the information requested during the relevant time period. Submit this information in electronic format using Microsoft Excel, and include a printout of the electronic file in your response.

Other Subsidy Programs, by Month				
Month	Subsidy Program	Cost Element Impacted	Average Unit Value (RMB/unit)	Unit of Measure
{Month Year}				
{Month Year}				
{Month Year}				
{Month Year}				
{Month Year}				
{Month Year}				

11. Please describe your company's policy or practice with regard to price reductions, and provide the most recent example during the relevant period when you lowered the price of subject merchandise in response to a decrease in an input cost or the cost of manufacturing.