UNITED STATES DEPARTMENT OF COMMERCE
International Trade Administration
Washington, D.C. 20230

A-[XXX-XXX]
[PERIOD OF REVIEW]
New Shipper Review
Public Document
[OFFICE/ANALYST]

[DATE]

[NAME]
[ADDRESS]

Re: New Shipper Review of the Antidumping Duty Order on [INSERT PRODUCT] from [INSERT COUNTRY]: Request for Information

Dear Sir or Madam:

I am writing to you on behalf of Enforcement and Compliance, a unit of the United States Department of Commerce. On [INSERT DATE], we initiated a new-shipper review(s) of the antidumping duty order on [INSERT PRODUCT] from [INSERT COUNTRY] in order to determine whether merchandise imported into the United States that you are believed to produce and/or export is being sold at dumped prices. Dumping occurs when imported merchandise is sold in, or for export to, the United States at less than the normal value of the merchandise; *i.e.*, the United States price is less than the price at which identical or similar merchandise is sold in a foreign market (usually the home market of the producer and/or exporter of the merchandise), or is less than the constructed value of the merchandise. The product covered by this review is [INSERT PRODUCT] from [INSERT COUNTRY]. We are examining sales, entries or shipments during the period [INSERT PERIOD]. We initiated the review based on the request you filed on [INSERT DATE].

We are soliciting the information requested in the enclosed questionnaire[1] to determine whether subject merchandise that you produced and/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 the table of contents. We have divided the questionnaire into five sections, A through E, and attached supplemental information, including a glossary of terms, in Appendices I through VII. Please review the contents page and ensure that you have received all the sections of the questionnaire. If you have not received the entire questionnaire, please contact the official in charge immediately.

You are requested to respond to sections A (General Information), B (Sales in the Home Market or to Third Countries), and C (Sales to the United States), and section D (Cost of Production/Constructed Value).[2]

[1] This questionnaire has been updated as of October 7, 2026.
[2] On June 29, 2015, President Obama signed into law The Trade Preferences Extension Act of 2015, Public Law 114-27 (the "Act"), which provides a number of amendments to the antidumping duty ("AD") and countervailing

If any of the products covered by this review underwent additional processing in the United States before they were delivered to customers unaffiliated with your company, you are in general required to respond to section E (Cost of Further Manufacturing or Assembly Performed in the United States). However, if you believe the value added in the United States exceeds substantially the value of the merchandise imported into the United States (*i.e.*, the value added in the United States represents at least 65 percent of the price of the merchandise charged to the first customers unaffiliated with your company), please contact the official in charge in writing immediately.

Appendix VIII includes importer-specific questions to be answered by the exporter or, if the exporter is unable to fully respond, forwarded to the importer, with the answers to be included in the exporter's response. In addition, you should follow the additional instructions in Appendix V.

Please refer to the cover page and general instructions of the enclosed questionnaire for the time period covered by this review, the due dates for responding to the questionnaire, and the instructions for filing the response. We remind you that, beginning August 5, 2011, 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.[3]

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

duty ("CVD") laws. Under the amendment of Section 773(b)(2) of the Tariff Act of 1930, 19 U.S.C. § 1677b(b)(2), Commerce will request constructed value and cost of production information from respondent companies in all AD proceedings. Therefore, you must submit a full response to Section D of this questionnaire.

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

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 initiated on or after August 16, 2013, parties submitting factual information must use the formats for the revised certifications provided at the end of the *Final Rule*.[4] Templates for these certifications are included as an appendix to this questionnaire.

Commerce must conduct this new shipper review 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 xxx date.** Questionnaire responses normally entail the filing of many exhibits and

[4] *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.

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 above due date**. A questionnaire response must be filed in its entirety by the deadline to be considered timely.[5]

EXTENSIONS: **Note well:** 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.[6] An extraordinary circumstance is extremely rare and may include "a natural disaster, riot, war, *force majeure*, or medical emergency."[7] 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."[8] For extension requests that are filed very close to the expiration of the time for filing the submission, Commerce may issue a verbal response to a party's extension request before the applicable time limit expires and issue a written response as soon as practicable.[9]

Note well:

> 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).[10] **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.

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[5] 19 CFR 351.303(b)(1).
[6] 19 CFR 351.302(a)(2).
[7] *See Extension of Time Limits*, 78 FR 57790, 57793 (Sep. 20, 2013) (Preamble to the Final Rule).
[8] *Id.* at 57792.
[9] *Id.*
[10] *Id.* (emphasis added).

Help Desk
(202) 482-3150
access@trade.gov
https://access.trade.gov

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

Sincerely,

X

{Insert Name}
Program Manager, AD/CVD Operations, Office X

Enclosure

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

OFFICE [INSERT OFFICE NUMBER]

REQUEST FOR INFORMATION

ANTIDUMPING DUTY NEW SHIPPER REVIEW

[NAME OF RESPONDENT]

[COUNTRY]

PRODUCT NAME

PERIOD OF REVIEW: [INSERT PERIOD]

RESPONSE DUE DATE: (*specify by section*)

For Department use only. This box should be deleted before sending the questionnaire to respondents. The response due date should be 21 days from the date of the questionnaire for section A and 37 days from the date of the questionnaire for the other sections.

OFFICIALS IN CHARGE:

For Department use only. This box should be deleted before sending the questionnaire to respondents. List two names here, the program manager and the lead analyst.

NAME:
PHONE: (202) 482-XXXX
E-MAIL: FIRST.LAST@trade.gov

NAME:
PHONE: (202) 482-XXXX
E-MAIL: FIRST.LAST@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

Section A	Organization, Accounting Practices, Markets and Merchandise
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GENERAL INSTRUCTIONS

Note: *The latest antidumping questionnaires and relevant laws and regulations can be found at the following links:*

Antidumping Questionnaires

Legal Framework for Antidumping and Countervailing Duty Remedies

This 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. We appreciate your cooperation in this review.

Note: *This review 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 review.

Section B requests information about your **home market**, or where appropriate, a **third-country** market,[2] including a sales list and other information necessary for us to calculate the normal value of the merchandise.

[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.
[2] Hereafter referred to as your **foreign market**.

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 **cost of production** of merchandise sold in the foreign market and the **constructed value** of merchandise sold in or to the United States, which may be required in connection with the calculation of normal value.

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

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. If an exception to the electronic filing requirement applies, you must address and manually submit your response to the address indicated on the cover page of this questionnaire. To determine if your response qualifies for manual filing, see the section on "Manual Filing" 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 should be submitted on the day specified on the cover page of this questionnaire. The **public version** of the response may be filed one business day after the proprietary response.

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.

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 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, which is a template 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. In addition, for antidumping proceedings, please refer to Appendix II (not included for countervailing duty (CVD) proceedings), 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 antidumping and CVD proceedings).

C. <u>Manual Filing</u>

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."

- Data files greater than 50 MB may be filed in an alternative manner after consulting Super_Bulky_Document_Submissions.pdf and 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 12:00pm and 4:30pm ET or for any duration of time between 4:31pm and 5:00pm 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 found at the following link: 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
APO/Dockets Unit
Room 18022
U.S. Department of Commerce
Fourteenth Street and Constitution Avenue, NW
Washington, DC 20230
Attn: Enforcement & Compliance
AD/CVD Operations, Office (specify office number indicated on the cover page of this questionnaire)

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 that 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.[3])

[3] 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)

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.

6. Provide to all parties whose representatives have been granted APO access and who are listed on Commerce's most recent APO Service List, a complete copy of the submission--proprietary document and public version, except for that information which you do not agree to release under APO.[4] (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, please provide a public version only.

7. A chart summarizing AD/CVD filing requirements can be found at the following link: Document_Filing_Requirements_for_Website.pdf. Detailed and supplemental information concerning APOs can be found at the following link: ACCESS Administrative Protective Order and Entry of Appearance Forms (Release 4) External User Guide.

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.

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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.

[4] Note that Commerce has temporarily modified certain of its requirements for serving documents containing business proprietary information. *See Temporary Rule Modifying AD/CVD Service Requirements Due to COVID-19*, 85 FR 17006 (March 26, 2020); *Temporary Rule Modifying AD/CVD Service Requirements Due to COVID–19; Extension of Effective Period*, 85 FR 29615 (May 18, 2020) and *Temporary Rule Modifying AD/CVD Service Requirements Due to COVID-19; Extension of Effective Period*, 85 FR 41363 (July 10, 2020).

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.

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. Report all **price adjustments,** sales expenses, and cost data in the computer data files requested in sections B, 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 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.

B. The narrative portion of your response should include an explanation of each price adjustment, sales expense, and cost field reported in your databases. Such explanations should include a discussion of the nature of the price adjustment, expense, or cost, 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**.

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

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

E. Prepare only a single response for you and your **affiliates** involved with the production or sale of the products under investigation during the **period of review** (POR) in the foreign market or the United States. In other words, report the sales and cost information of these affiliates and your sales and cost 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.

F. 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.

G. 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 foreign market).

H. You must report all sales, including those sales which you believe are outside the **ordinary course of trade**. If you claim that some sales are outside the ordinary course of trade, you should then identify those sales. You must include a complete explanation in your narrative of why you consider those sales to be outside the ordinary course of trade.

III. Submission of Computer Databases and Spreadsheets

Refer to Appendix II for additional instructions

Last Revised July 31, 2015

SECTION A

Organization, Accounting Practices, Markets and Merchandise

1. Quantity and Value of Sales

Information on the quantity and value of sales is necessary to determine whether we will attempt to compare the prices of merchandise under review sold to the United States market to (a) the prices of comparable merchandise in your **home market**, (b) prices of comparable merchandise in a **third-country** market or (c) **constructed value**.[1] Refer to the term **viability** in the Glossary of Terms at Appendix I for a more complete discussion.

In this questionnaire we generally refer to the home market or third-country market selected for the calculation of normal value as the **foreign market.**

a. State the total quantity and value of the merchandise under review that you sold during the period of review (POR) in (or to):

   i. the United States,
   ii. the home market, and
   iii. each of the three largest third-country markets.[2]

   Also state the quantity and value of the merchandise entered into the United States during the POR. If you had **constructed export price** sales (*i.e.*, sales to unaffiliated U.S. customers through an affiliated U.S. importer) but no entries during the POR, please notify the official in charge immediately.

   A chart for reporting the sales quantity and value is included at the end of this section.

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[1] Throughout this questionnaire, whenever we refer to the "products under review" or "merchandise under review," we are referring generally to all products within the scope of the review that your company sold during the period of review in any market. When we use the term **subject merchandise,** we are referring to products sold to the United States. When we use the term **foreign like product,** we are referring to products sold in your home market or exported to a country other than the United States. We have provided a description of the merchandise under review in Appendix III.

[2] If Commerce has requested that you file your response to section A before your responses to sections B and C, in responding to this question, you may use the **date of sale** you use in your accounting system to determine the quantity and value sold during the period of review. However, the viability of your home and third county markets will ultimately be based on the date of sale used in your responses to sections B and C of this questionnaire. Accordingly, if you use the date of sale you employ in your accounting system to prepare section A, but expect to use a different date of sale in the preparation of sections B and C, and your section A response for home market sales is close to the threshold of five percent of U.S. sales, contact the official in charge by no later than fourteen calendar days after the issuance of this questionnaire (the issuance date of this questionnaire appears on the first page of the cover letter).

Complete a combined chart for merchandise produced and sold by your company and its affiliates and, where appropriate, a separate chart for the merchandise of each unaffiliated manufacturer whose merchandise under review you sold during the POR. Report the value of all sales in U.S. dollars and convert your quantity of sales to a uniform unit of measure; list the conversion rates used. To the extent possible, sales values should be reported based on the same terms of sale. For sales of merchandise further manufactured or consumed by affiliates in the United States, report the quantity and value (based on the prices you charge to your U.S. affiliate) of the product as imported into the United States, and not as the further processed product.

b. Report separately the quantity and value of sales in the home market and, if necessary, to each of the three largest third countries, that were made to affiliates.

c. If you sold to affiliated customers, also report separately the quantity and value such sales represent as a percentage of all home market sales and of sales in each of the largest third country markets, respectively.

d. Report third-country market information in the chart only if the volume of home market sales of the foreign like product is less than five percent of the volume of United States sales of the subject merchandise. If the volume of your home market sales of the foreign like product is less than five percent of the volume of your sales to the United States of the subject merchandise (or if, for other reasons, you do not believe that your home market sales are usable as a basis for normal value), contact the official in charge by no later than fourteen calendar days after the issuance of this questionnaire (the issuance date of this questionnaire appears on the first page of the cover letter) because Commerce, except in unusual situations, will not use your home market as the basis for calculating **normal value**. If home market sales are less than 5 percent of U.S. sales, you may present to Commerce any special circumstances which might justify why your home market should be used as the basis for normal value.

e. If your home market does not meet the five percent threshold described above, report the sales to each of the three largest (by volume) third-country markets (provided each meets the five percent threshold) in the chart and respond to each of the remaining questions in this section of the questionnaire by describing each of these three third-country markets. If the volume of your largest third-country market sales of the foreign like product is also less than five percent of the volume of your sales to the United States of the subject merchandise, do not report this market. If this is the case, the section D of this questionnaire will be used to calculate constructed value.

f. If there are special circumstances that you believe Commerce should consider in selecting a third-country market for determining normal value, please describe these circumstances (*e.g.*, similarity of merchandise, similarity of channels of distribution) for each of the three largest third-country markets. In addition, if you believe that the foreign like product sold in the three largest third-country markets is not appropriate

for comparison to the subject merchandise, then also report any third-country sales for the market to which you sold merchandise that is best compared to the U.S. market. Describe the circumstances that make that market appropriate for making comparisons.

g. If you export merchandise for entry into a foreign trade zone (FTZ), into a bonded warehouse in the United States, or under a temporary import bond, this may affect the way we treat these sales. Please note whether your merchandise goes into a FTZ or a bonded warehouse and contact the official in charge by no later than fourteen calendar days after the issuance of this questionnaire (the issuance date of this questionnaire appears on the first page of the cover letter) to discuss the reporting requirements.

h. In your response to Section B and Section C, provide a complete package of documents and worksheets demonstrating how you identified the sales you reported to Commerce in your quantity and value chart and in your comparison market and U.S. market sales databases and reconciling the reported sales to the total sales listed in your general ledger. Include a copy of all computer programs used to separate the reported sales from your total sales and to calculate expenses.

i. If you sold merchandise that falls under the description of the merchandise under consideration (as described in Appendix III), but which was produced in more than one country, explain how you determined the country of origin of the merchandise for individual sales. If all the merchandise you sold originated in one country, so indicate, and explain how you can be sure of this.

2. 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, sale and distribution of the merchandise under review. 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 and general expenses, and production costs. 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 an organization chart and description of your company's operating structure. Describe the general organization of the company and each of its operating units. 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, production, sale and/or distribution of the merchandise under review be sufficiently detailed to provide Commerce with a good working understanding of how these units function within the company.

b. Provide a list of all the production facilities, sales office locations, research and development facilities and administrative offices involved in the development, production, sale and/or distribution of the merchandise under review 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.

c. 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.

d. Provide a list of: (1) the shareholders who directly or indirectly own, control or hold with power to vote, 5 percent or more of your company's outstanding voting stock; (2) the ten shareholders with the highest ownership percentage of your company, if such information is not provided in response to 1 above; (3) all companies in which your company directly or indirectly owns, holds or controls with power to vote, 5 percent or more of the outstanding voting stock; (4) if your company is a subsidiary of another company, the ten largest shareholders of your parent company and of the other subsidiaries of your parent company which are involved in the development, production, sale and/or distribution of the merchandise under review; and (5) if your parent company is itself a subsidiary of another company, the ten largest shareholders of its parent company. For all of the above, state the percentage of voting stock owned, held or controlled, directly or indirectly.

   Explain fully any business relationships your company had or has with the owners of the companies listed above and the effect such relationships may have on the development, production, sales or distribution of the merchandise under review.

   If any of the affiliated persons identified above are in turn affiliated with other persons that are involved in the development, production (including inputs), sale and/or distribution of the merchandise under review, provide a list of those persons and describe the nature of the affiliation (*e.g.*, shared directors or managers, equity ownership, close supplier relationship). Include any such affiliated persons in the chart you provided in response to this section. Also, describe the nature of each person's involvement with the merchandise under review.

e. State whether your company is part of a group. Examples of groups are: (1) a parent company and its subsidiaries; (2) a defined corporate group (*e.g.*, kieretsu or chaebol); (3) a network of companies with cross ownership; (4) two or more companies involved in the development, production, sale and/or distribution of the merchandise under review which are directly or indirectly controlled by a family or

investor group. For more information pertaining to control, *see* section 771(33)(F) and (G) of the Act, section 351.102(b) of the regulations, the definition of **affiliated persons** in Appendix I and questions f and h below.

If your company is part of a group, provide:

i. An organization chart of the companies in the group.

ii. The amount of outstanding voting stock directly or indirectly owned, held or controlled, with power to vote, of each company in the group by: (a) any other company in the group; (b) any member of the family group; and/or (c) any member of the investor group.

iii. The names of the officers, director and managers of each company in the group and indicate whether any of them is also: (a) an officer, director or manager of another company in the group; (b) a member of the family group; and/or (c) a member of the investor group.

Explain all business or operational relationships affecting the development, production, sale and/or distribution of the merchandise under review which your company has or had with the parent company, any other company in the group, any member of the family group, and/or any member of the investor group. Such business or operational relationships may include, but are not limited to, shared managers, employees, facilities, and borrowings.

f. State whether your company is under "common control" with another person by a third person (*e.g.*, a family group or investor group) and/or whether your company and another person commonly control a third person (*e.g.*, a joint venture). Control exists where a person is legally or operationally in a position to exercise restraint or direction over another person. Some factors, individually or in aggregate, which may influence your review for determining whether or not control may exist include, for example, ownership (with power to vote) of the voting stock of a company, substantial borrowings, intertwined business operations, and common officers, directors, or managers.

If there is such a relationship, describe the nature of the relationship (*e.g.*, ownership percentage, common officers/directors), your business relationship with such company or person and the effect such relationship may have on the development, production, sale and/or distribution of the merchandise under review.

g. If your company is affiliated with another producer that manufactures or has the potential to manufacture the merchandise under review, 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 do not believe that the affiliated producer and your company could 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 producer or potential producer of the merchandise under review: (1) state 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); (2) provide the names of any 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) explain 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). Please refer to Appendix I for the definition of affiliated parties.

h. Identify all suppliers, (sub)contractors, lenders, exporters, distributors, resellers, and other persons involved in the development, production, sale and/or distribution of the merchandise under review which Commerce may also consider affiliated with your company, in accordance with section 771(33) of the Act and sections 351.102(b) and 351.401(f) of the regulations. Some factors which you should consider include, for example, whether you acquire a significant amount of a major input from only a single supplier, the length of time your company has had a relationship with a supplier, (sub)contractor, distributor, exporter or reseller, the exclusivity of the relationship, all business relationships your company has or had with these persons, and other relationships between your company and the other person (*e.g.*, director/manager relationships).[3]

i. Identify all business transactions that may directly or indirectly affect the development, production, sale and/or distribution of the merchandise under review which your company has or had with any affiliate (except to the extent you have provided this in response to one of the questions above).

Examples of such business transactions may include, but are not limited to, loans made by or to an affiliate, purchases and resales of the merchandise under review by an affiliated reseller, purchases made from a close supplier, and/or transactions with joint ventures, or a company acting as an agent for your company's sales.

3. Distribution Process

To the extent practicable, where appropriate, Commerce calculates normal value based on sales made in the foreign market at the same level of trade as the constructed export price (CEP) or export price, or adjusts for the differences in levels of trade. In a CEP situation, economic

[3] Reported affiliations, selling expenses shared by, or distributed to, business associates, and/or the existence of commissions reported in questionnaire sections B and C may be used to further analyze the potential existence of affiliations between the respondent, its customers, and other relevant entities.

activities occurring in the United States are not considered in determining the level of trade. The level of trade of the U.S. sale is that associated with sales to any constructed export price entity. In other words, in determining the level of trade for CEP sales, do not include the economic activities that occur in the United States.4 The expenses for these U.S. activities should be reported as part of the U.S. affiliate's direct or indirect expenses.

In order to establish whether differences in levels of trade exist, Commerce reviews distribution systems, including categories of customers, selling activities, and levels of selling expenses for each type of sale. Different levels of trade are typically characterized by purchasers at different stages in the chain of distribution and sellers performing qualitatively and/or quantitatively different selling activities. Different levels of trade necessarily involve differences in selling activities, although differences in selling activities alone are not sufficient to establish differences in levels of trade. Similarly, customer categories such as distributor, wholesaler, retailer, and end-user are often useful in identifying levels of trade, although they, too, are insufficient in themselves to establish differences in levels of trade. Rather, Commerce evaluates differences in levels of trade based on a seller's entire marketing process.

When Commerce bases normal value on sales in the foreign market at a level of trade that is different from that of the EP or CEP, Commerce may adjust the normal value to account for differences in levels of trade between the two markets.

However, Commerce makes these adjustments only when there is a difference in the levels of trade and that difference is demonstrated to affect price comparability. Commerce determines whether there is an effect on price comparability by determining whether there is a pattern of consistent price differences between sales at different levels of trade in the foreign market.

a. Provide information requested below for each selling activity reported **in the selling functions chart at the end of this section**. The information you provide should support your claims regarding the level of intensity at which you performed sales activities.

    i. List the specific activities performed for that sales activity category.

    ii. Provide documentation demonstrating that you performed each of these activities during the POI/POR. Explain how this documentation supports your claim that you performed each reported activity, and discuss how the reported activity is relevant to the LOT analysis.

    iii. Indicate how often you performed each of the specific activities during the POI/POR.

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4 In a CEP situation, the level of trade is based on the selling functions provided by the producer/exporter in the exporting country. The level of trade is not based on the selling functions provided by the producer's/exporter's U.S. affiliate.

iv. Provide a quantitative analysis showing how the expenses assigned to POI/POR sales made at different claimed levels of trade impact price comparability. Your analysis should not include direct expenses reported to Commerce in your comparison market and U.S. market sales databases. For example, if you arranged freight services for sales of subject merchandise, you may consider in that analysis the expenses incurred for arranging freight services in your level of trade analysis, but should not consider the per-unit inland freight expenses reported to Commerce in your sales databases. Do not include selling activities performed by affiliated parties located in the United States in your analysis.

v. Demonstrate how indirect selling expenses vary by the different levels of trade claimed.

vi. Explain how the quantitative analysis provided in response to the requests for information above support the claimed levels of intensity for the selling activities reported in the selling functions chart.

vii. If you normally incur an expense for performing a selling activity but did not incur such an expense during the POI/POR, you may submit annual historical expense data reflecting average expenses incurred during a three-year period prior to the beginning of the POI/POR for Commerce's consideration.

4. Sales Process

The **date of sale** for your sales to the United States and the foreign market is important to Commerce's analysis. It will determine which sales records are reported in response to sections B and C of this questionnaire and the exchange rate used to convert normal value into U.S. dollars. 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 by no later than fourteen calendar days after the issuance of this questionnaire (the issuance date of this questionnaire appears on the first page of the cover letter).

a. State what you are using as date of sale (*e.g.*, invoice date, *etc*.). If date of sale varies within or between markets, please explain.

b. Describe the sales process for each method or channel of distribution described in response to question 3 above. Include a description of each step in the sales process.

c. 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. In addition, indicate whether different packing is required for products sold for export or domestic consumption or whether documentation is required with respect to exported merchandise. Finally, explain whether you classify these sales as export or home market sales in your business records, and describe the criteria you use to classify sales.

d. Describe your agreement(s) for sales in the United States and the foreign market (*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, and shipping and export documentation) for a sample sale in the foreign market and U.S. market during the POR.

   Note: *Your Section B and Section C responses should identify which sales records in your comparison market and U.S. market sales databases are covered by the documentation provided here (see Section B and Section C).*

e. Describe the types of changes that occur after the initial agreement that affect the terms of the sale other than delivery dates.

f. Provide the approximate percentage of sales of the merchandise under review in the United States market and the foreign market made pursuant to each type of agreement listed in response to question 4.d. above.

g. Provide copies of all price lists used in sales of the merchandise under review to the United States and to the foreign market 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 your invoicing practice(s) for each channel of distribution described in response to question 3 above. Explain when invoices are issued in relation to when the merchandise is shipped. Also explain any circumstances under which you deviate from the usual practice and describe how often this occurs.

5. <u>Sales to Affiliated Persons (Affiliates) in the Foreign Market</u>

An affiliated customer is considered to have resold the foreign like product if the product sold by the affiliate is within the definition of the merchandise in Appendix III. This is the case whether the affiliate resold the product in the same condition as it was purchased or whether the affiliate processed the product before resale. The affiliated customer is considered to have "consumed" the foreign like product if the affiliate uses it in the production of merchandise which does not fall within the description of the merchandise provided in Appendix III.

a. Provide a list of affiliates that purchased and resold the foreign like product in the foreign market. Also, please state the approximate percentage of your sales of the foreign like product in the foreign market which were made by these affiliates.

b. Describe the services provided by each of the affiliated resellers. For example, explain whether the reseller acts as a sales agent ordering and reselling in the same lot sizes without taking physical possession of the merchandise or whether the reseller warehouses the merchandise and resells it in different lot sizes or in a further processed form of the foreign like product. In addition, explain whether the reseller provides warranties and technical or customer service, registration services, or arranges for transportation to the unaffiliated customer.

c. Provide a list of affiliates that purchased the foreign like product for consumption in the foreign market or elsewhere. Explain your policy for establishing prices to such affiliates. Indicate the approximate percentage of sales of the foreign like product that were made to these affiliates.

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

b. Please provide the following financial documents for the two most recently completed fiscal years plus all subsequent monthly or quarterly statements: (1) chart of accounts; (2) audited, consolidated and unconsolidated financial statements (including any footnotes and auditor's opinion); (3) 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 review or, in the absence of such reports, for the product line that corresponds most closely to the definition of the merchandise under review, 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 review; (4) financial statements or other relevant documents (*i.e.*, profit and loss reports) of all affiliates involved in the production or sale of the subject merchandise in the foreign market and the U.S. market, of all affiliated suppliers to these affiliates, and of the parent(s) of these affiliates; (5) any financial statement or other financial report filed with the local or national government of the country in which your company is located.

c. If in any month during the period of review the annual inflation rate in the foreign market was in excess of 25 percent, please contact the official in charge by no later than fourteen calendar days after the issuance of this questionnaire (the issuance date

of this questionnaire appears on the first page of the cover letter). We may request that you respond to a modified questionnaire. (These instructions are provided to alert Commerce to high inflation rates that might require adjustments to costs.)

7. Merchandise

The questions that follow relate to the merchandise under review sold in the United States and the foreign market.

a. Provide a description of the types of merchandise under review produced and/or sold by your company. Include an explanation of the differences and similarities of the merchandise under review sold in the foreign market and that exported to the United States.

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 product codes in the United States and the foreign market. If so, provide a list showing how identical products are identified by product codes for each market.

c. Describe the parts, materials, specifications, applications, standards, and production processes employed in the production of the merchandise sold in the foreign market and sold in and/or to the United States. Include copies of the industry specifications or standards for each market. Explain other factors that differentiate the products under review sold by your company.

d. Provide all catalogs and brochures issued by or on behalf of your firm and affiliates that include the merchandise under review sold by your firm in the United States and in the foreign market. If translating the foreign market catalogs and brochures is burdensome, contact the official in charge by no later than fourteen calendar days after the issuance of this questionnaire (the issuance date of this questionnaire appears on the first page of the cover letter). If this information is voluminous, please provide a table of contents for each catalog or brochure. The table of contents should be translated into English if it is in another language.

   Additionally, if your firm has a website, identify the URL address and provide a copy of the site index. If the site index is in a language other than English, provide a translation.

e. If your merchandise is sold in the foreign market in different quantity units than in the United States, describe any conversion factors necessary to put the sales on the same basis.

f. State whether you had any transactions involving merchandise samples in either your foreign market of the U.S. market. Describe the terms and circumstances of any such transactions.

8. Further Manufacture or Assembly in the United States

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

Provide the following information with respect to merchandise that is further manufactured or assembled in the United States by an affiliate or contractor.

a. Provide a list and description of the products sold to unaffiliated customers during the POR that were produced from or incorporate subject merchandise. For each such product sold, identify the particular subject merchandise used to produce that final product.

b. Provide the weighted-average net price for the period of review charged to the affiliated importer for each product included in the review that has been further manufactured and the weighted-average net price for the period of review charged the unaffiliated U.S. customers for each further manufactured final product. For each further manufactured product sold during the POR, list the product code and name of the subject merchandise included in that product, the net unit transfer price charged the affiliated importer, the amount of the subject merchandise consumed in the production of the further manufactured product, and the total value of the consumed subject merchandise (unit transfer price multiplied by the number of units consumed in production).[5]

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 by no later than fourteen calendar days after the issuance of this questionnaire (the issuance date of this questionnaire appears on the first page of the cover letter).

[5] 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 Review Supplied by an Unaffiliated Producer.

Please respond to this section of the questionnaire if neither your company nor an affiliate produced the merchandise under review that you sold either in the comparison market or to the United States.

a. Provide the names, addresses, phone numbers, email addresses, and facsimile numbers of those companies that supplied you with the merchandise under review that your company or an affiliate sold to the United States or to the foreign market.

b. State whether the supplier of the merchandise under review 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, the foreign market or elsewhere? Does the supplier have the right to review your sales records? Does the supplier provide after-sales service in the U.S., participate in U.S. sales calls and/or activities, or provide sales incentives to your customers?

FORMAT FOR REPORTING QUANTITY AND VALUE OF SALES

Market	Period of Review	Unit of Measure	Total Quantity Entered	Total Quantity Sold	Total Value of Entries in U.S. Dollars	Total Value of Sales in U.S. Dollars
United States 1. Export Price 2. Constructed Export Price 3. Further Manufactured Total						
Home 1. Affiliated 2. Unaffiliated Total						
Third Country 1 1. Affiliated 2. Unaffiliated Total						
Third Country 2 1. Affiliated 2. Unaffiliated Total						
Third Country 3 1. Affiliated 2. Unaffiliated Total						

Selling Functions by Category

Report level of intensity information using a scale of zero to ten in which five represents a sale with average associated selling expenses, and level of intensity information is reported in relation to this baseline of five.

Selling Activity/Function	Home Market Channel 1	Home Market Channel 2	US Channel 1 Export to US affiliate #1 (CEP sales)6	US Channel 2 Export to unaffiliated US customers (EP sales)
Provision of Sales Support (*e.g.*, sales forecasting, strategic/economic planning, advertising, sales promotion, sales/marketing support, market research, other (list/describe))				
Provision of Training Services (*e.g.*, personnel training /exchange, distributor/dealer training, other (list/describe))				
Provision of Technical Support (*e.g.*, engineering services, technical assistance, other (list/describe))				
Provision of Logistical Services (*e.g.*, inventory maintenance, post-sale warehousing, repacking, freight and delivery, other (list/describe))				
Performance of Sales Related Administrative Activities (*e.g.*, order input/processing, rebate programs, warranty service, other (list/describe))				

6 Do not include economic activities provided by the producer's/exporter's U.S. affiliate.

Last Revised July 31, 2015

SECTION B

Sales in the Home Market or to a Third Country

I. General Explanation

This section of the questionnaire provides instructions for reporting your sales of the **foreign like product** in your home market or a third-country market. The choice of the appropriate market is based, in part, on your response to question 1 in section A.

For simplicity, the instructions refer to the **foreign market** or **comparison market**. The foreign market is the home market or a third-country market, whichever will be used to determine normal value.

Please submit a copy of the computer program/spreadsheet/worksheet that you used to calculate the prices, expenses, and adjustments reported in your foreign-market sales lists. The documentation submitted should provide detail on any formulas used for the calculation of the figures provided in the sales lists, identify any factors used therein, and identify the price or unit basis to which the factors are applied.

II. Computer File of Foreign Market Sales

A. Sales Reporting

In accordance with the instructions provided in this section, prepare a computer data file containing sales of the foreign like product made in the comparison market. Because **contemporaneous sales** must be used to determine **normal value**, the reporting period for these sales depends on the dates of sale for the U.S. sales you report in response to section C of this questionnaire. Report all sales of the foreign like product during the three months preceding the earliest month of U.S. sales, all months from the earliest to the latest month of U.S. sales, and the two months after the latest month of U.S. sales. If this is less than twelve months in total, please contact the official in charge immediately.

Report all sales of the foreign like product, whether or not you consider particular merchandise to be that which is most appropriately compared to your sales of the subject merchandise. Commerce will then select the appropriate comparison sales from your sales listing. Do not, however, report canceled sales.

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, a "record" should correspond to the unshipped portion of the sale.

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 B describes the information Commerce requires.

B. Sales to Affiliated Customers in the Comparison Market

This section applies to respondents who made sales of the foreign like product to affiliated parties in the comparison market.[1] If you did not make sales to affiliated parties in the comparison market during the reporting period for comparison market sales, as described above, please disregard this section and proceed to section C, below.

In general, if you sold to an affiliate that resold the merchandise to an unaffiliated party in the comparison market, report the affiliate's resales during the reporting period for comparison market sales, to unaffiliated customers rather than your sales to the affiliate. However, certain exceptions apply; these are described below.

1. If your aggregate sales to all affiliated customers in the comparison market constitute less than five percent of your total sales in the comparison market, report your sales to the affiliated customers rather than the affiliates' resales to unaffiliated customers.

2. If your sales to all affiliates, in the aggregate, are equal to or greater than five percent of your total sales in the comparison market, then the following instructions apply.

   a. If you had sales of the foreign like product to an affiliated reseller, and you can demonstrate that those sales were arm's-length transactions, you may report your sales to that affiliate rather than that affiliate's resales to unaffiliated customers. However, if the affiliated reseller also consumed some of the merchandise, skip to paragraph B.2.b. below. (By "consumed" we mean used in the production of merchandise that does not fall within the description provided in Appendix III.) Conduct your analysis of sales to affiliates in accordance with the guidelines set forth in Appendix VI, and provide copies of the program and output as well as worksheets illustrating and explaining your results.

      Note: *We may apply facts available, including an adverse inference, pursuant to Sections 776(a) and (b) of the Tariff Act of 1930, as amended (the Act), in determining your dumping margin if you do not provide the affiliate's sales to the first unaffiliated party, and also do not show that you determined, and how you determined, that your sales to affiliated parties were made at arm's length in accordance with the guidelines set forth in Appendix VI.*

      In addition, if you report affiliated-party sales and complete documentation concerning the affiliated party test that appears to indicate that the sales to the affiliate were made at arm's length, but we later determine that you did not

[1] *See* the definition of **affiliated person** in Appendix I.

demonstrate that the affiliated party sales passed the arm's length test, we may require that you report the affiliates' sales to the first unaffiliated customers under an accelerated deadline later in the review.

b. If you had sales to an affiliated party that consumed all or some of the merchandise (*i.e.*, used it in the production of merchandise that does not fall within the description provided in Appendix III), then report all of your sales to that affiliate, whether the merchandise was consumed or resold by the affiliate. Conduct an arm's-length analysis of sales to the affiliate in accordance with the guidelines set forth in Appendix VI, and provide copies of the program and output as well as worksheets illustrating and explaining your results. If you cannot demonstrate that your sales to the affiliate were at arm's-length prices, then you must also report the affiliate's sales to unaffiliated customers; however, in any case you must report your sales to the affiliate.

   Note: *We may apply facts available, including an adverse inference, pursuant to Sections 776(a) and (b) of the Act, in determining your dumping margin if you do not provide the affiliate's sales to the first unaffiliated party, and also do not show that you determined, and how you determined, that your sales to affiliated parties were made at arm*'s *length in accordance with the guidelines set forth in Appendix VI.*

   In addition, if you report affiliated-party sales and complete documentation concerning the affiliated party test that appears to indicate that the sales to the affiliate were made at arm's length, but we later determine that you did not demonstrate that the affiliated party sales passed the arm's length test, we may require that you report the affiliates' sales to the first unaffiliated customers under an accelerated deadline later in the review.

c. If you have questions regarding which of the above situations applies to your company, or believe you have a situation not described above, contact the official in charge by no later than fourteen calendar days after the issuance of this questionnaire (the issuance date of this questionnaire appears on the first page of the cover letter).

III. Summary of Data Fields for Foreign Market

Please complete the comparison market sales database summary that appears in Appendix VII.

At the top of the spreadsheet is a place to indicate the date the spreadsheet was submitted to Commerce. You are responsible for ensuring that the spreadsheet is consistent with the accompanying narrative response and any accompanying databases submitted on electronic media. Each time you revise your questionnaire response, such as in answer to a supplemental questionnaire, and your response requires a change in a spreadsheet, you must submit a revised spreadsheet with the date the revision is submitted to Commerce.

Please submit the worksheet computer file in a standard spreadsheet format, such as Excel. You must include as well a printout of this spreadsheet that is identical in content to the computer file.

If you have any questions concerning completion and submission of this spreadsheet, please contact the official in charge by no later than fourteen calendar days after the issuance of this questionnaire (the issuance date of this questionnaire appears on the first page of the cover letter).

The chart that follows is a summary of the data fields for the foreign market sales file which are described in the remainder of this section of the questionnaire. In addition to the field number, description and name, the chart lists the page number in this section that contains the instructions for completing the field itself and the narrative response. Please refer to Appendix II Instructions for Submitting Computer Data for instructions on preparing the electronic file.

FIELD NUMBER	FIELD DESCRIPTION	FIELD NAME
0.0	Sequential Number	SEQH
1.0	Complete Product Code	PRODCODH[2]
2.0	Matching Control Number	CONNUMH
3.1 thru 3.n	Product Characteristics	
4.0	Customer Code	CUSCODH
4.1	Consolidated Customer Code	CCUSCODH
5.0	Customer Relationship	CUSRELH
6.0	Customer Category	CUSCATH
7.0	Channel of Distribution	CHANNELH
8.0	Sale Invoice Date	SALINDTH
9.0	Date of Sale	SALEDATH
10.0	Sale Invoice Number	INVOICEH
11.0	Date of Shipment	SHIPDATH
12.0	Date of Receipt of Payment	PAYDATEH
13.0	Terms of Delivery	SALETERH
14.0	Terms of Payment	PAYTERMH
15.0	Quantity	QTYH
16.0	Quantity Unit of Measure	QTYUNITH
17.0	Gross Unit Price	GRSUPRH
18.1-n	Billing Adjustments	BILLADJH
19.1	Early Payment Discounts	EARLPYH
19.2	Quantity Discounts	QTYDISH

[2] For Third-Country sales, replace the "H" at the end of all field names with a "T".

FIELD NUMBER	FIELD DESCRIPTION	FIELD NAME
19.3-19.n	Other Discounts	OTHDIS(1-n)H
20.1-20.n	Rebates	REBATE(1-n)H
21.0	Level of Trade	LOTH
22.0	Level of Trade Adjustment	LOTADJH
23.0	Inland Freight - Plant to Distribution Warehouse	INLFTWH
24.0	Warehousing Expense	WAREHSH
25.0	Inland Freight - Plant/Warehouse to Customer	INLFTCH
26.0	Inland Insurance	INSUREH
27.0	Destination	DESTH
28.0	Commissions	COMMH
29.0	Selling Agent	SELAGENH
30.0	Selling Agent Relationship	SELARELH
31.0	Credit Expenses	CREDITH
32.0	Late Payment Fee	LATEPAYH
33.0	Advertising Expenses	ADVERTH
34.0	Warranty Expense	WARRH
35.0	Technical Service Expense	TECHSERH
36.0	Royalties	ROYALH
37.1-37.n	Other Direct Selling Expenses	DIRSELH
38.0	Indirect Selling Expenses	INDIRSH
39.0	Inventory Carrying Costs	INVCARH
40.0	Packing Cost	PACKH
41.0	Manufacturer	MFRH
42.0	Samples	SAMPLEH
Additional Fields for Third-Country Sales		
43.0	International Freight	INTNFRT
44.0	Marine Insurance	MARNINT
45.0	Third-Country Inland Freight from Port to Warehouse	INLFPWT
46.0	Third-Country Inland Freight from Warehouse to the Unaffiliated Customer	INLFWCT
47.0	Third-Country Inland Insurance	TCINLINT
48.0	Third-Country Brokerage and Handling	TCBRKHT
49.0	Third-Country Customs Duty	TCDUTYT
50.0	Duty Drawback	DTYDRAWT

IV. Foreign Market Sales Reconciliation

Please provide a reconciliation of the sales reported in your home market sales databases 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 must include the following:

1. Worksheets demonstrating how the POR 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. Worksheets demonstrating how the general ledgers' sales revenue accounts in step one, above, tie to the sales reported in the home market sales databases. The worksheet should identify the total quantity and value of all sales in the fiscal years overlapped by the POR and identify the quantity and value of each category of non-subject merchandise sales that are excluded from your reported sales of foreign like product/subject merchandise (*e.g.*, sales outside the POR, 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.

V. Reporting of Expenses

For each expense data field reported in the sales database, using the chart of accounts, please identify the account(s) used to calculate such expense. In addition, for each reported field, provide all sub accounts to the account referenced.

This information can be provided in chart form. For example, for movement expenses, please report the expenses in the following manner:

Field	Main Account	Sub Accounts
Port Charges (PORTCHGH)	Account 030 Handling	Account 031 Port XYZ Account 0312 XXX

Each field used to report expenses should thus identify all accounts which were used to calculate such expense.

VI. Instructions for the Narrative Response and the Computer File of Foreign Market 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" is the variable name for the submitted printouts of the data file. "DESCRIPTION" describes the information 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 the 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.n specify the product characteristics requested by Commerce. You may add additional product characteristics in separate fields. 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**. At this point, do not incorporate these additional product characteristics into your response to CONNUMH (Field Number 2.0).

FIELD NUMBER 0.0: **Sequential Number**

FIELD NAME: SEQH

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**

FIELD NAME: PRODCODH (or PRODCODT)[3]

DESCRIPTION: Report the commercial product code assigned by your company in the normal course of business to the specific product sold.

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

[3] If you are reporting sales made to a third-country, replace the "H" at the end of all field names with a "T".

FIELD NUMBER 2.0: **Matching Control Number**

FIELD NAME: CONNUMH

DESCRIPTION: Assign a control number to each unique product reported in the section B sales data file. Identical products should be assigned the same control number in each record in every file in which the product is referenced (*e.g.*, products with identical physical characteristics reported in the foreign market sales file and the U.S. market sales file should have the same control number).

FIELD NUMBER 3.1:

FIELD NAME:

DESCRIPTION:

FIELD NUMBER 3.n:

FIELD NAME:

DESCRIPTION:

Fields 4 through 7
Report the information requested concerning the customer and the channel of distribution for the merchandise. In the section A response, you have described the various channels through which you distribute the merchandise. The response to field 7 should correspond to the description you have provided in your response to section A.

FIELD NUMBER 4.0: **Customer Code**

FIELD NAME: CUSCODH

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 response. If known, identify customers that export some or all of their purchases of the foreign like product. Explain how you determined which sales were for consumption in the foreign market.

FIELD NUMBER 4.1: **Consolidated Customer Code**

FIELD NAME: CCUSCODH

DESCRIPTION: Report only one name or code for each of your customers, 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.

NARRATIVE: Provide a list of customer names and codes as an attachment to your response, ensuring that each customer is assigned only one discrete code for this field.

FIELD NUMBER 5.0: **Customer Relationship**

FIELD NAME: CUSRELH

DESCRIPTION: Report the code designating whether the customer is affiliated. As previously noted, the definition of affiliated parties is in Appendix I. For each customer you reported as an affiliate, please provide a detailed explanation of the nature of the affiliation.

1 = Unaffiliated Customers
2 = Affiliated Customers

FIELD NUMBER 6.0: **Customer Category**

FIELD NAME: CUSCATH

DESCRIPTION: 1 = Original Equipment Manufacturers
2 = Trading Companies
3 = Distributors
4 = Retailers
5 - n = Specify additional categories as required.

NARRATIVE: Identify any additional categories and indicate the code used for each. Identify any customers that have been classified in more than one customer category and explain the circumstances requiring such treatment.

FIELD NUMBER 7.0: **Channel of Distribution**

FIELD NAME: CHANNELH

DESCRIPTION: The channels of distribution designated in this field should conform to those described in the response to question 3 in section A of the questionnaire.

1 = Channel 1
2 = Channel 2
3 - n = Channel 3 - n.

NARRATIVE: Identify any additional channels and indicate the code used for each. The codes for channel of distribution listed above are examples only. You need not use them.

Fields 8 through 14
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 8.0: **Sale Invoice Date**

FIELD NAME: SALINDTH

DESCRIPTION: Positions 1 - 4 = Year
Positions 5 & 6 = Month
Positions 7 & 8 = Day

FIELD NUMBER 9.0: **Date of Sale (if different than Sale Invoice Date)**

FIELD NAME: SALEDATH

DESCRIPTION: Include this field only if the date of sale is different from the sale invoice date.

Positions 1 - 4 = Year
Positions 5 & 6 = Month
Positions 7 & 8 = Day

FIELD NUMBER 10.0: Sale Invoice Number

FIELD NAME: INVOICEH

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 place of sale? If additional information is contained in the code, provide a key describing each component of the code.

FIELD NUMBER 11.0: Date of Shipment

FIELD NAME: SHIPDATH

DESCRIPTION: Report the date of shipment from the last facility under your control; *e.g.*, the factory or distribution warehouse to the customer.

Positions 1 - 4 = Year
Positions 5 & 6 = Month
Positions 7 & 8 = Day

FIELD NUMBER 12.0: Date of Receipt of Payment

FIELD NAME: PAYDATEH

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

Positions 1 - 4 = Year
Positions 5 & 6 = Month
Positions 7 & 8 = Day

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, leave this field blank for that invoice.

FIELD NUMBER 13.0: Terms of Delivery

FIELD NAME: SALETERH

DESCRIPTION: 1 = Delivered
2 = FOB (specify delivery point; *e.g.*, FOB railroad)
3 - n = Specify other delivery terms as required.

NARRATIVE: Describe the terms of delivery offered and indicate the code used for each. If the terms vary by channel of distribution, explain how these are related.

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

FIELD NUMBER 14.0: Terms of Payment

FIELD NAME: PAYTERMH

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.

Fields 15 through 20
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 15.0: Quantity

FIELD NAME: QTYH

DESCRIPTION: Report the sale quantity for this transaction. 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, also report the quantity of the sale not yet shipped (*i.e.*, total quantity sold less the quantity shipped and invoiced to date - and reported in other records in this file).

For example, assume the date of sale is the date of the customer's order. In the last month of the POR a customer orders 100 tons to be shipped in 5 lots of 20 tons each once every 30 days. At the time of preparation of your questionnaire response, 3 of the 5 shipments have been made and an invoice sent for each shipment to the customer.

The file you submit to Commerce should contain 4 records: one record for each shipment and invoice and a fourth record for the unshipped amount of 40 tons. For the record containing the unshipped 40 tons, complete the adjustment fields based on estimates.

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

FIELD NUMBER 16.0: Quantity Unit of Measure

FIELD NAME: QTYUNITH

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

1 or MT = metric tons
2 or KG = kilograms
3 – n or specify as needed.

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

The codes for unit of measure listed above are examples only. You need not use them.

Please use a single unit of measure for expressing all prices, expenses, and adjustments you report. If you make sales or incur expenses or adjustments using more than one unit of measure, select the predominantly used unit of measure for sales of merchandise to express all reported data. Additionally, in separate fields report the price, expense or adjustment as it appears in your records (*i.e.*, before the conversion to a single unit of measure), and the conversion factor applied to convert the data to a single unit of measure.

Fields 17 through 51
Report the sale price, discounts, rebates and all other revenues and expenses in the currencies in which they were earned or incurred and net of taxes rebated or not collected when the product is exported (*e.g.*, net of value added taxes (VAT). If a revenue or expense field is expressed in the same currency in all records in the file, simply note the currency name on the descriptive chart requested in Appendix II section B (Instructions for Submitting Computer Data - 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 17.0: **Gross Unit Price**

FIELD NAME: GRSUPRH

DESCRIPTION: Report the unit price as it appears on the invoice for sales shipped and invoiced in whole or in part. To report portions of sales not shipped, provide the agreed unit sale price for the quantity that will be shipped to complete the order. This value should be the gross unit price. Discounts and rebates should be reported separately in fields numbered 19.n and 20.n, respectively.

FIELD NUMBER 18.1-n: **Billing Adjustments**

FIELD NAME: BILLADJH

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).

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.

FIELD NUMBER 19.1: Early Payment Discounts

FIELD NAME: EARLPYH

DESCRIPTION: Report the unit value of any discount granted to the customer for early payment.

NARRATIVE: Explain your policy and practice for granting early payment discounts. Describe the basis for eligibility for such discount. If discounts vary by channel of distribution (field 7.0) or by customer category (field 6.0), provide an explanation of the discounts given to each channel or category. Explain how you calculated the per-unit discount. Where available, provide sample documentation, including sample agreements, for this type of discount.

FIELD NUMBER 19.2: Quantity Discounts

FIELD NAME: QTYDISH

DESCRIPTION: Report the unit value of each type of discount granted to the customer due to the quantity of the purchase.

NARRATIVE: Explain your policy and practice for granting quantity discounts. Describe the basis for eligibility for such discounts. If discounts vary by channel of distribution (field 7.0) or by customer category (field 6.0), provide an explanation of the discount given to each channel and category. Explain how you calculated the per-unit discount. Provide your quantity discount schedule or other documentation establishing the discount program.

FIELD NUMBER 19.3-n: Other Discounts

FIELD NAME: OTHDIS(1-n)H

DESCRIPTION: Report the unit value of other discounts granted to the customer. Create a separate field for reporting each discount granted.

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. If discounts vary by channel of distribution (field 7.0) or by customer category (field 6.0), provide

an explanation of the discounts given to each category. Explain how you calculated each additional per-unit discount. Where available, provide sample documentation, including sample agreements, for each type of discount.

FIELD NUMBER 20.1-n: Rebates

FIELD NAME: REBATE(1-n)H

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.

NARRATIVE: Explain your policy and practice for granting rebates. Describe the terms and conditions of each rebate program and when the terms and conditions are established in the sales process. If rebates vary by customer category (field 6.0) or channel of distribution (field 7), provide an explanation of the rebates given to each. For rebates that have not yet been paid, 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.

FIELD NUMBER 21.0 Level of Trade

FIELD NAME: LOTH

DESCRIPTION: Report the **level of trade**. Use an abbreviation or code to indicate the level of trade.

NARRATIVE: Provide a key to any abbreviation or codes used.

FIELD NUMBER 22.0 This field is currently not in use.

Fields 23 through 26 - Movement Expenses

Report the information requested concerning the direct cost incurred to bring the merchandise from the original place of shipment to the customer's place of delivery if included in the price charged to your customer. Commerce normally considers the production facility as being the original place of shipment. However, if you are a reseller unaffiliated with the producer of the merchandise, you should treat the original place from which you shipped the merchandise as the original place of shipment. If you report something other than the production facility as the original place of shipment, please provide an explanation in your narrative response.

All the direct costs incurred to transport the merchandise should be reported in these fields. You may add fields, if needed. For merchandise which was sold during the POR but which has not been shipped at the time of preparation of the response, report estimated charges and your basis for these estimates.

The fields listed below anticipate the types of transport expenses commonly incurred on domestic and, in the case of third-country sales, 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 transport and transport insurance). If expenses are combined, do not attempt to separate them but report them in a single field and explain in your narrative response.

FIELD NUMBER 23.0: Inland Freight - Plant to Distribution Warehouse

FIELD NAME: INLFTWH

DESCRIPTION: Report the unit cost of inland freight from the factory to the distribution warehouse or other intermediate location. Where it is necessary to allocate because multiple items were included in a shipment, freight cost should be allocated on the basis incurred (*e.g.*, weight, volume). If you shipped the product directly from the factory to the customer, report the cost of transport in field 25.

NARRATIVE: Describe the forms of transport you used to deliver the merchandise to your distribution warehouse(s) or other intermediate location and any affiliations you had with the carriers during the POR. If you shipped by common carrier, please submit the specific freight charges incurred on each transaction and the method of allocation, when more than one type or size of merchandise was shipped. If it is not possible to specifically identify the cost of each shipment, describe how you calculated the freight cost per unit. Include your worksheets as attachments to the narrative response.

If you used your own vehicles to deliver the product, explain how you calculated the freight cost for each sale and provide the total expense incurred by type of expense (*e.g.*, fuel). Include your worksheets as attachments to the narrative response.

FIELD NUMBER 24.0: Warehousing Expense

FIELD NAME: WAREHSH

DESCRIPTION: Report the unit cost of **warehousing**. The cost of warehousing reported in this field should include only expenses incurred at a

distribution warehouse not located at the factory that produced the merchandise, less any reimbursement received from the customer.

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.

Describe the manner in which you calculated the unit cost of warehousing and submit your worksheets as an attachment to the narrative response. If the warehouse is owned by you or an affiliate, describe how you allocated the cost of the warehouse operations.

FIELD NUMBER 25.0: Inland Freight - Plant/Warehouse to Customer

FIELD NAME: INLFTCH

DESCRIPTION: Report the unit cost of inland freight to the customer's place of delivery from the factory or the distribution warehouse (or other intermediate location). Where it is necessary to allocate because multiple items were included in a shipment, freight cost should be allocated on the basis incurred (*e.g.*, weight, volume).

NARRATIVE: Describe the forms of transport you used to deliver the merchandise to your customers and any affiliations you had with the carriers during the POR. If you shipped by common carrier, please submit the specific freight charges incurred on each transaction and the method of allocation, when more than one type or size of merchandise was shipped. If it is not possible to specifically identify the cost of each shipment please describe how you derived the freight cost per unit. Include your worksheets as attachments to the narrative response.

If you used your own vehicles to deliver the product, provide the total expense incurred by type of expense (*e.g.*, fuel) and describe the method you used to allocate the expenses incurred to each sale. Include your worksheets as attachments to the narrative response.

FIELD NUMBER 26.0: Inland Insurance

FIELD NAME: INSUREH

DESCRIPTION: Report the unit cost of inland insurance on shipments from the factory or distribution warehouse to the customer's place of delivery.

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

FIELD NUMBER 27.0: Destination

FIELD NAME: DESTH

DESCRIPTION: Report the internal destination code or other code, such as a postal code, that specifies the customer's place of delivery.

NARRATIVE: Provide a key to the codes and destinations.

Fields 28 through 37
Report the information requested concerning the selling expenses listed. 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 different **circumstances of sale**. Report only **direct expenses** in Fields 28 through 37. Refer to the definitions of **circumstances of sale** and direct and **indirect expenses** in the Glossary of Terms at Appendix I.

FIELD NUMBER 28.0: Commissions

FIELD NAME: COMMH

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.

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 commission payments to unaffiliated parties in the foreign market and other markets. Submit evidence demonstrating the arm's-length nature of the commissions.

FIELD NUMBER 29.0: Selling Agent

FIELD NAME: SELAGENH

DESCRIPTION: Report the name or internal code designating the commissioned selling agent or intermediary. If more than one commission was paid, report the name or 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 30.0: Selling Agent Relationship

FIELD NAME: SELARELH

DESCRIPTION: Report the code designating affiliation.

1 = Unaffiliated
2 = Affiliated

FIELD NUMBER 31.0: Credit Expenses

FIELD NAME: CREDITH

DESCRIPTION: Report the unit cost of credit computed at the actual cost of short-term debt incurred by your company in the foreign market. If you did not borrow short-term during the POR, use a 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 you are unable to determine actual payment dates from your records, you may base the calculation on the average age of accounts receivable. If

payment has not yet been received for this sale, leave this field blank for the transaction.

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 32.0: Late Payment Fee

FIELD NAME: LATEPAYH

DESCRIPTION: Report the per unit fees collected on each sale for late payment of the invoice.

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

FIELD NUMBER 33.0: Advertising Expenses

FIELD NAME: ADVERTH

DESCRIPTION: Report the unit cost of advertising specifically for the foreign like product 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 38).

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 customers to each sale of the foreign like product.

FIELD NUMBER 34.0: Warranty Expense

FIELD NAME: WARRH

DESCRIPTION: Report the unit cost of warranty expenses incurred during the POR. Warranty expenses should include only the direct expense less any

reimbursement received from the customer or unaffiliated parts suppliers. Report indirect warranty expenses as part of indirect selling expenses (field 38). If you produce different models or types of the merchandise under review, warranty cost should be based upon your experience by model. If this is impractical, express warranty cost on the most product specific basis possible.

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 of the foreign like product. Describe the nature and terms of the warranty provided. 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 foreign like product for the three most recently completed fiscal years. In addition, calculate a cost per unit for each year.

FIELD NUMBER 35.0: Technical Service Expense

FIELD NAME: TECHSERH

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 38).

NARRATIVE: Describe the technical services provided, including any service, repair, or consultation that directly relate to sales of the foreign like product. 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 foreign like product.

FIELD NUMBER 36.0: Royalties

FIELD NAME: ROYALH

DESCRIPTION: Report the unit cost of any royalties you paid on the sale of the product. Create a separate field for each royalty paid.

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 but include the unit cost of production royalties as a **cost of manufacture** (section D). 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 37.1-n: Other Direct Selling Expenses

FIELD NAME: DIRSELH

DESCRIPTION: Report the unit cost of other direct selling expenses you incurred on sales of the foreign like product 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 38).

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

Fields 38 and 39
Report the information requested concerning indirect selling expenses in field 38 and **inventory carrying cost** in field 39. Commerce will use these fields to calculate a **CEP offset** adjustment or a commission offset adjustment, where appropriate. Refer to the Glossary of Terms at Appendix I for a more complete description of these items. Indirect expenses include all sales overhead expenses (*e.g.*, salesmen's salaries and office rent) plus the indirect expenses excluded from the circumstance of sale adjustments in fields 28 through 37.

FIELD NUMBER 38.0: Indirect Selling Expenses

FIELD NAME: INDIRSH

DESCRIPTION: Report the unit cost of indirect selling expenses (*e.g.*, sales office rent and salesmen's salaries) incurred to sell the product in the foreign market. Where indirect selling expenses have been incurred by the producer and an affiliated reseller, create separate fields for the expenses of each company.

NARRATIVE: Describe the sales overhead expenses incurred. Include a list of the overhead expenses incurred and provide worksheets

demonstrating the allocation of these expenses, as well as the indirect expenses excluded from the circumstance of sale adjustments reported in fields 28 through 37. Where more than one company incurred indirect selling expenses submit separate worksheets for each.

FIELD NUMBER 39.0: Inventory Carrying Costs

FIELD NAME: INVCARH

DESCRIPTION: Report the unit opportunity cost incurred from the time of final production to the time of sale in the foreign market, computed at the actual cost of short-term debt borrowed by your company in the foreign market. If you are a reseller, reported the unit opportunity cost incurred from the time you purchased the merchandise to the time of sale, computed at the actual cost of short-term debt incurred by your company in the foreign market. If you did not borrow short-term during the POR, use a published commercial short-term lending rate.

Please calculate inventory carrying costs on as specific a basis as possible (*e.g.*, sale, model, product group, *etc.*).

NARRATIVE: Describe how the products under review are stored prior to sale and provide the average length of time in inventory prior to sale to the first unaffiliated customer (or to the affiliated customer if you are reporting such sales). The cost reported should be based on the period from the end of production to the date of shipment to the customer. Indicate the source of the short-term interest rate used in the calculation. Include your worksheets as attachments to the response.

FIELD NUMBER 40.0: Packing Cost

FIELD NAME: PACKH

DESCRIPTION: Report the unit cost of packing the foreign like product for sale in the foreign market. Include the cost of labor, materials and overhead. If a product is produced at more than one plant, report the weighted average packing cost of all plants combined.

NARRATIVE: Describe the packing types used in the foreign market. 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 a list of overhead expenses incurred in packing and demonstrate how these expenses were allocated to each packing type.

Field 41
If for each product you sold during the POR in the United States, you sold the identical product in the foreign market, it is not necessary to supply this information. However, if you elect not to supply this information and Commerce later determines for any reason that a U.S. sale should be compared to a sale of a similar product in the foreign market, Commerce may have to resort to the **facts available**. Refer to **difference in merchandise adjustments** in the Glossary of Terms at Appendix I.

FIELD NUMBER 41.0: **Manufacturer**

FIELD NAME: MFRH

DESCRIPTION: If you have sold the foreign like product of 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 42.0: **Samples**

FIELD NAME: SAMPLEH

DESCRIPTION: If the transaction in question involved sample merchandise, please report the code "S" (sample).

NARRATIVE: Explain the circumstances surrounding the sales of sample merchandise. Describe how sales of sample merchandise differ from sales of merchandise that does not fall under this category.

Fields 43 through 50
Please respond to the following items if you are reporting third-country sales.

FIELD NUMBER 43.0: International Freight

FIELD NAME: INTNFRT

DESCRIPTION: Report the unit cost of ocean freight or air freight expense incurred on shipments from the port of exit in the country of manufacture to the third-country port of entry.

NARRATIVE: Indicate whether the ocean freight carrier is affiliated. Supply any contracts or tariff rate agreements with carriers that apply to the merchandise under review. Describe how you calculated the unit cost of ocean freight and include your worksheets as attachments to the narrative response.

FIELD NUMBER 44.0: Marine Insurance

FIELD NAME: MARNINT

DESCRIPTION: Report the unit cost of marine insurance expense incurred on shipments from the port of exit in the country of manufacture to the third- country port of entry.

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

FIELD NUMBER 45.0: Third-Country Inland Freight from Port to Warehouse

FIELD NAME: INLFPWT

DESCRIPTION: Report the unit cost of any freight expense incurred on shipments from the third-country port of entry to the affiliated reseller's warehouse or other intermediate location. If the sale is direct to an unaffiliated third-country customer, report the unit cost of freight from the port of entry to the unaffiliated customer.

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

FIELD NUMBER 46.0: Third-Country Inland Freight from Warehouse to the Unaffiliated Customer

FIELD NAME: INLFWCT

DESCRIPTION: Report the unit cost of freight expense incurred on shipments from the affiliated third-country reseller's warehouse or other intermediate location to the unaffiliated customer.

NARRATIVE: Describe how you calculated the unit cost of third-country inland freight and include your worksheets as attachments to the narrative response.

FIELD NUMBER 47.0: Third-Country Inland Insurance

FIELD NAME: TCINLINT

DESCRIPTION: Report the unit cost of third-country inland insurance expense incurred on shipments within the third country.

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

FIELD NUMBER 48.0: Third-Country Brokerage and Handling

FIELD NAME: TCBRKHT

DESCRIPTION: Report the unit cost of any additional brokerage and handling expense incurred on shipments within the third country.

NARRATIVE: Describe how you calculated the unit cost of third-country brokerage and handling and include your worksheets as attachments to the narrative response.

FIELD NUMBER 49.0: Third-Country Customs Duty

FIELD NAME: TCDUTYT

DESCRIPTION: Report the unit amount of any third-country customs duty and customs fees paid on foreign like product.

NARRATIVE: Describe how you calculated the unit cost of third-country customs duties and customs fees and include your worksheets as attachments to the narrative response.

FIELD NUMBER 50.0: **Duty Drawback**

FIELD NAME: DTYDRAWT

DESCRIPTION: Report the unit amount of any duty drawback received upon exportation of the foreign like product from the country of manufacture to the third country.

NARRATIVE: Explain how the amount of duty drawback received is calculated and submit your worksheets as attachments to the narrative response.

Other Revenues and Expenses
The fields listed above have been designed to capture all revenues and expenses you have incurred in selling the foreign like product in the foreign market. 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 your narrative response, and include all calculation worksheets as attachments to your narrative response.

Last Revised October 30, 2023

SECTION C

Sales to the United States

I. General Explanation

This section of the questionnaire provides instructions for reporting your sales of the **subject merchandise** in or to the United States. Normally, we will compare the prices at which this merchandise is sold in the United States with the prices at which the **foreign like product** is sold in the foreign market in order to determine whether the subject merchandise was sold at less than **normal value** in the United States during the period of review (POR).

Note: *Please submit a copy of the computer program/spreadsheet/worksheet that you used to calculate the prices, expenses, and adjustments reported in your U.S. sales lists. The documentation submitted should provide detail on any formulas used for the calculation of the figures provided in the sales lists, identify any factors used therein, and identify the price or unit basis to which the factors are applied.*

II. Summary of U.S. Sales File

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

At the top of the spreadsheet is a place to indicate the date the spreadsheet was submitted to Commerce. You are responsible for ensuring that the spreadsheet is consistent with the accompanying narrative response and any accompanying databases submitted on electronic media. Each time you revise your questionnaire response, such as in answer to a supplemental questionnaire, and your response requires a change in a spreadsheet, you must submit a revised spreadsheet with the date the revision is submitted to Commerce.

Please submit the worksheet computer file in a standard spreadsheet format such as Excel. You must include as well a printout of this spreadsheet that is identical in content to the computer file.

If you have any questions concerning completion and submission of this spreadsheet, please contact the official in charge by no later than fourteen calendar days after the issuance of this questionnaire (the issuance date of this questionnaire appears on the first page of the cover letter).

III. Computer File of U.S. Sales

In accordance with the instructions provided in this section, prepare a separate computer data file containing each sale made during the POR of the subject merchandise, including sales of further manufactured merchandise. This file format is designed to accommodate **export price** (EP) and **constructed export price** (CEP) transactions.

Report each U.S. sale of merchandise entered for consumption during the POR, except: (1) for EP sales, if you do not know the entry dates, report each transaction involving merchandise shipped during the POR; and (2) for CEP sales made after importation, report each transaction that has a **date of sale** within the POR. Do not report canceled sales. If you believe there is a reason to report your U.S. sales on a different basis, please contact the official in charge before doing so.

For sales of merchandise that has 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, a record should correspond to the unshipped portion of the sale.

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]

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

FIELD NUMBER	FIELD DESCRIPTION	FIELD NAME
0.0	Sequential Number	SEQU
1.0	Complete Product Code	PRODCODU
2.0	Matching Control Number	CONNUMU
3.1 thru 3.n	Product Characteristics	
4.0	Sale Type	SALEU
5.0	Consignment Identifier	CONSIGNU
6.0	Customer Code	CUSCODU
6.1	Consolidated Customer Code	CCUSCODU
7.0	Customer Category	CUSCATU
8.0	Channel of Distribution	CHANNELU
9.0	Sale Invoice Date	SALINDTU
10.0	Date of Sale	SALEDATU
11.0	Sale Invoice Number	INVOICEU
12.0	Date of Shipment	SHIPDATU
13.0	Date of Receipt of Payment	PAYDATEU
14.0	Terms of Delivery	SALETERU

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

FIELD NUMBER	FIELD DESCRIPTION	FIELD NAME
15.0	Terms of Payment	PAYTERMU
16.0	Quantity	QTYU
17.0	Quantity Unit of Measure	QTYUNITU
18.0	Gross Unit Price	GRSUPRU
19.1-n	Billing Adjustments	BILLADJU
20.1	Early Payment Discounts	EARLPYU
20.2	Quantity Discounts	QTYDISU
20.3-20.n	Other Discounts	OTHDIS1-n U
21.1-21.n	Rebates	REBATEU
22.0	Level of Trade	LOTU
23.0	Inland Freight - Plant to Distribution Warehouse	DINLFTWU
24.0	Warehousing Expense	DWAREHU
25.0	Inland Freight - Plant/Warehouse to Port of Exit	DINLFTPU
26.0	Country of Manufacture Inland Insurance	INSUREU
27.0	Brokerage and Handling in the Country of Manufacture	DBROKU
28.0	Brokerage and Handling in the United States	USBROKU
29.0	International Freight	INTNFRU
30.0	Marine Insurance	MARNINU
31.0	U.S. Inland Freight from Port to Warehouse	INLFPWU
32.0	U.S. Warehousing Expense	USWAREHU
33.0	U.S. Inland Freight from Warehouse to the Unaffiliated Customer	INLFWCU
34.0	U.S. Inland Insurance	USINSURU
35.0	Other U.S. Transportation Expense	USOTHTRU
36.0	U.S. Customs Duty	USDUTYU
37.0	Entry Date	ENTRYDTU
38.0	Destination	DESTU
39.0	Duty Drawback	DTYDRAWU
40.0	Commissions	COMMU
41.0	Selling Agent	SELAGENU
42.0	Selling Agent Relationship	SELARELU
43.0	Credit Expenses	CREDITU
44.0	Late Payment Fee	LATEPAYU
45.0	Advertising Expenses	ADVERTU
46.0	Warranty Expense	WARRU
47.0	Technical Service Expense	TECHSERU

FIELD NUMBER	FIELD DESCRIPTION	FIELD NAME
48.0	Royalties	ROYALU
49.1-n	Other Direct Selling Expenses	DIRSELU
50.1	Indirect Selling Expenses Incurred in the Country of Manufacture	DINDIRSU
50.2	Indirect Selling Expenses Incurred in the United States	INDIRSU
51.1	Inventory Carrying Costs Incurred in the Country of Manufacture	DINVCARU
51.2	Inventory Carrying Costs Incurred in the United States	INVCARU
52.0	Packing Cost	PACKU
53.0	U.S. Repacking Cost	REPACKU
54.0	Value Added Tax	TAXU
55.0	Further Manufacturing	FURMANU
56.0	Samples	SAMPLEU
57.0	Foreign Trade Zone	FTZU
58.0	Temporary Import Bond	TEMPIMPU
59.0	Manufacturer	MFRU
60.0	Entered Value	ENTVALUE
61.0	Importer	IMPORTER

IV. U.S. Market Sales Reconciliation

Please provide a reconciliation of the sales reported in your U.S. sales databases 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 must include the following:

1. Worksheets demonstrating how the POR 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. Worksheets demonstrating how the general ledgers' sales revenue accounts in step one, above, tie to the sales reported in the U.S. sales databases. The worksheet should identify the total quantity and value of all sales in the fiscal years overlapped by the POR and identify the quantity and value of each category of non-subject merchandise sales that are excluded from your reported sales of foreign like product/subject merchandise (*e.g.*, sales outside the POR, 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.

V. Reporting of Expenses

For each expense data field reported in the sales database, using the chart of accounts, please identify the account(s) used to calculate such expense. In addition, for each reported field, provide all sub accounts to the account referenced.

This information can be provided in chart form. For example, for movement expenses, please report the expenses in the following manner:

Field	Main Account	Sub Accounts
Port Charges (PORTCHGU)	Account 030 Handling	Account 031 Port XYZ Account 0312 XXX

Each field used to report expenses should thus identify all accounts which were used to calculate such expense.

VI. 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.n 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**. At this point, do not incorporate these additional product characteristics into your response to CONNUMU (Field Number 2.0).

If the product sold was further manufactured in the U.S., report the product code of the product sold in field 1, the control number of the product imported in field 2, and the technical characteristics of the product imported in field 3.1 to 3. n.

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**

FIELD NAME: PRODCODU

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

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

NARRATIVE: The product code should be described in response to question 7 b 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. Identical products should be assigned the same control number in each record in every file in which the product is referenced (*e.g.*, products with identical physical characteristics reported in the foreign market sales file and the U.S. market sales file should have the same control number).

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

FIELD NUMBER 2.1: **Overruns**

FIELD NAME: OVERRUNU

DESCRIPTION: Indicate whether the transaction is an overrun. Please describe in detail how overrun merchandise is categorized internally and marketed. If it is not possible to separately identify overruns, explain why you are unable to do so.

Do **not** include this field in the construction of the CONNUMU.

Y = Yes, the transaction is an overrun.
N = No, the transaction is not an overrun.

FIELD NUMBER 2.2: Prime vs. Secondary Merchandise

FIELD NAME: PRIMEU

DESCRIPTION: Indicate where the merchandise is prime or non-prime (secondary) merchandise. Please describe in detail how secondary merchandise is categorized internally and marketed.

Do **not** include this field in the construction of the CONNUMU.

1 = Prime
2 = Non-Prime Merchandise

NARRATIVE: If subject merchandise is classified as non-prime, please explain the basis for this classification.

Use only fields 3.1 through 3.5 for defining CONNUMU.

FIELD NUMBER 3.1:

FIELD NAME:

DESCRIPTION:

FIELD NUMBER 3.n:

FIELD NAME:

DESCRIPTION:

Fields 4 through 8
Report the information requested concerning the sale type, customer and the channel of distribution for the merchandise. In the section A response, you have described the various channels through which you distribute the merchandise. The response to field 8 should correspond to the description you have provided in your response to section A.

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 5.0: **Consignment Identifier**

FIELD NAME: CONSIGNU

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

FIELD NUMBER 6.0: **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 6.1: **Consolidated Customer Code**

FIELD NAME: CCUSCODU

DESCRIPTION: Report only one name or code for each of your customers, 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.

NARRATIVE: Provide a list of customer names and codes as an attachment to your response, ensuring that each customer is assigned only one discrete code for this field.

FIELD NUMBER 7.0: **Customer Category**

FIELD NAME: CUSCATU

DESCRIPTION:
1 = Original Equipment Manufacturers
2 = Trading Companies
3 = Distributors
4 = Retailers
5 - n = Specify additional categories as required.

NARRATIVE: Identify any additional categories and indicate the code used for each. Identify any customers that have been classified in more than one customer category and explain the circumstances justifying such treatment.

FIELD NUMBER 8.0: **Channel of Distribution**

FIELD NAME: CHANNELU

DESCRIPTION: The channels of distribution designated in this field should conform to those described in the response to question 3 in section A of the questionnaire.

1 = Channel 1
2 = Channel 2
3 - n = Channel 3 - n

NARRATIVE: Identify any additional channels and indicate the codes used for each. The codes for channel of distribution listed above are examples only. You need not use them.

Fields 9 through 15
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 9.0: **Sale Invoice Date**

FIELD NAME: SALINDTU

DESCRIPTION: Positions 1 - 4 = Year
Positions 5 & 6 = Month
Positions 7 & 8 = Day

FIELD NUMBER 10.0: **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.

Positions 1 - 4 = Year
Positions 5 & 6 = Month
Positions 7 & 8 = Day

FIELD NUMBER 11.0: **Sale Invoice Number**

FIELD NAME: INVOICEU

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 place of sale? If additional information is contained in the code, provide a key describing each component of the code.

FIELD NUMBER 12.0: **Date of Shipment**

FIELD NAME: SHIPDATU

DESCRIPTION: Report the date of shipment from the last facility under your control; *e.g.*, the factory or distribution warehouse to the customer.

Positions 1 - 4 = Year
Positions 5 & 6 = Month
Positions 7 & 8 = Day

FIELD NUMBER 13.0: Date of Receipt of Payment

FIELD NAME: PAYDATEU

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

Positions 1 - 4 = Year
Positions 5 & 6 = Month
Positions 7 & 8 = Day

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, leave this field blank for that invoice.

FIELD NUMBER 14.0: Terms of Delivery

FIELD NAME: SALETERU

DESCRIPTION: 1 = Delivered
2 = FOB (specify delivery point; *e.g.*, FOB home market seaport)
3 - n = Specify other delivery terms as required.

NARRATIVE: Describe the terms of delivery offered and indicate the code used for each. If the terms vary by channel of distribution, explain how these are related.

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

FIELD NUMBER 15.0: 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.

Fields 16 through 21
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 16.0: **Quantity**

FIELD NAME: QTYU

DESCRIPTION: Report the sale quantity for this transaction. 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).

For example, assume the date of sale is the date of the customer's order. In the last month the POR a customer orders 100 tons to be shipped in 5 lots of 20 tons each once every 30 days. At the time of preparation of your questionnaire response, 3 of the 5 shipments have been made and an invoice sent for each shipment to the customer.

The file you submit to Commerce should contain 4 records: one record for each shipment and invoice and a fourth record for the unshipped amount of 40 tons. For the record containing the unshipped 40 tons, complete the adjustment fields based on estimates.

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

FIELD NUMBER 17.0: Quantity Unit of Measure

FIELD NAME: QTYUNITU

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

1 or MT = metric tons
2 or KG = kilograms
3 – n or specify as needed.

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

The codes for unit of measure listed above are examples only. You need not use them.

Please use a single unit of measure for expressing all prices, expenses, and adjustments you report. If you make sales or incur expenses or adjustments using more than one unit of measure, select the predominantly used unit of measure for sales of merchandise to express all reported data. Additionally, in separate fields report the price, expense or adjustment as it appears in your records (*i.e.*, before the conversion to a single unit of measure), and the conversion factor applied to convert the data to a single unit of measure.

Fields 18 through 58
Report the sale price, discounts, rebates and all other revenues and expenses in the currencies in which they were earned or incurred. If a revenue or expense field is expressed in the same currency in all records in the file, simply note the currency name on the descriptive chart requested in Appendix II section B (Instructions for Submitting Computer Data - 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 18.0: Gross Unit Price

FIELD NAME: GRSUPRU

DESCRIPTION: Report the unit price as it appears 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 unit price. Discounts and rebates should be reported separately in fields numbered 20.n and 21.n, respectively.

FIELD NUMBER 19.1-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).

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.

FIELD NUMBER 20.1: Early Payment Discounts

FIELD NAME: EARLPYU

DESCRIPTION: Report the unit value of any discount granted to the customer for early payment.

NARRATIVE: Explain your policy and practice for granting early payment discounts. Describe the basis for eligibility for such discount. If discounts vary by channel of distribution (field 8) or by customer category (field 7), provide an explanation of the discounts given to each channel or category. Explain how you calculated the per-unit discount. Where available, provide sample documentation, including sample agreements, for this type of discount.

FIELD NUMBER 20.2: Quantity Discounts

FIELD NAME: QTYDISU

DESCRIPTION: Report the unit value of each type of discount granted to the customer due to the quantity of the purchase.

NARRATIVE: Explain your policy and practice for granting quantity discounts. Describe the basis for eligibility for such discounts. If discounts vary by channel of distribution (field 8) or by customer category

(field 7), provide an explanation of the discount given to each channel and category. Explain how you calculated the per-unit discount. Provide your quantity discount schedule or other documentation establishing the discount program.

FIELD NUMBER 20.3-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.

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. If discounts vary by channel of distribution (field 8) or by customer category (field 7), provide an explanation of the discounts given to each category. Explain how you calculated each additional per-unit discount. Where available, provide sample documentation, including sample agreements, for each type of discount.

FIELD NUMBER 21.1-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.

NARRATIVE: Explain your policy and practice for granting rebates. Describe the terms and conditions of each rebate program and when the terms and conditions are established in the sales process. If rebates vary by customer category (field 7) or channel of distribution (field 8), provide an explanation of the rebates given to each. For rebates that have not yet been paid, 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.

FIELD NUMBER 22.0 Level of Trade

FIELD NAME: LOTU

DESCRIPTION: Report the level of trade. Use an abbreviation or code to indicate the level of trade.

NARRATIVE: Provide a key to any abbreviation or codes used. For CEP sales, the level of trade specified should be that of the sale to your affiliated importer, not the subsequent sale to the first unaffiliated customer.

Fields 23 through 36 – Movement Expenses

Report the information requested concerning the direct cost incurred to bring the merchandise from the original place of shipment to the customer's place of delivery if included in the price charged to your customer. Commerce normally considers the production facility as being the original place of shipment. However, if you are a reseller unaffiliated with the producer of the merchandise, you should treat the original place from which you shipped the merchandise as the original place of shipment. If you report something other than the production facility as the original place of shipment, please provide an explanation in your narrative response.

All the direct costs incurred to transport the merchandise should be reported in these fields. You may add fields, if needed. (Field 35 can be used for other U.S. transportation expenses not requested separately.) For merchandise which was sold during the POR but which has not been shipped at the time of preparation of the response, report estimated charges and your basis for these estimates.

The fields listed below anticipate the types of transport expenses 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 expenses are combined, do not attempt to separate them but report them in a single field and explain in your narrative response.

FIELD NUMBER 23.0: Inland Freight - Plant to Distribution Warehouse

FIELD NAME: DINLFTWU

DESCRIPTION: Report the unit cost of inland freight from the factory to the distribution warehouse (or other intermediate location) in the country of manufacture. Where it is necessary to allocate because multiple items were included in a shipment, freight cost should be allocated on the basis incurred (*e.g.*, weight, volume). If you ship the merchandise from the factory to the port of exit, report the cost of inland freight in field 25.

NARRATIVE: Describe the forms of transport you used to deliver the merchandise to your distribution warehouse(s) or other intermediate location and any affiliations you had with the carriers during the POR. If you shipped by common carrier, please submit

the specific freight charges incurred on each transaction and the method of allocation, when more than one type or size of merchandise was shipped. If it is not possible to specifically identify the cost of each shipment, describe how you calculated the freight cost per unit. Include your worksheets as attachments to the narrative response.

If you used your own vehicles to deliver the product, explain how you calculated the freight cost for each sale and provide the total expense incurred by type of expense (*e.g.*, fuel). Include your worksheets as attachments to the narrative response.

FIELD NUMBER 24.0: Warehousing Expense

FIELD NAME: DWAREHU

DESCRIPTION: Report the unit cost of **warehousing** expenses incurred in the country of manufacture on sales to the United States. The cost of warehousing reported in this field should include only expenses incurred at a distribution warehouse not located at the factory that produced the merchandise, less any reimbursement received from the customer.

NARRATIVE: Describe the distribution warehousing system you operate and provide a list of the warehouse locations used to distribute the merchandise. 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.

Describe the manner in which you calculated the unit cost of warehousing and submit your worksheets as an attachment to the narrative response. If the warehouse is owned by you or an affiliate, describe how you allocated the cost of the warehouse operations.

FIELD NUMBER 25.0: Inland Freight - Plant/Warehouse to Port of Exportation

FIELD NAME: DINLFTPU

DESCRIPTION: Report the unit cost of inland freight to the port of exportation in the country of manufacture from the factory or distribution warehouse (or other intermediate location). Where it is necessary

to allocate because multiple items were included in a shipment, freight cost should be allocated on the basis incurred (*e.g.*, weight, volume).

NARRATIVE: Describe the forms of transport you used to deliver the merchandise to port of exportation in the country of manufacture and any affiliations you had with the carriers during the POR. If you shipped by common carrier, please submit the specific freight charges incurred on each transaction and the method of allocation, when more than one type or size of merchandise was shipped. If it is not possible to specifically identify the cost of each shipment, please describe how you derived the freight cost per unit. Include your worksheets as attachments to the narrative response.

If you used your own vehicles to deliver the product, provide the total expense incurred by type of expense (*e.g.*, fuel) and describe the method you used to allocate the expenses incurred to each sale. Include your worksheets as attachments to the narrative response.

FIELD NUMBER 26.0: Country of Manufacture Inland Insurance

FIELD NAME: INSUREU

DESCRIPTION: Report the unit cost of inland insurance on shipments from the factory or distribution warehouse (or other intermediate location) to the domestic port of exportation in the country of manufacture.

NARRATIVE: Describe how you calculated the unit cost of inland insurance incurred in the country of manufacture and include your worksheets as attachments to the narrative response.

FIELD NUMBER 27.0: Brokerage and Handling Incurred in the Country of Manufacture

FIELD NAME: DBROKU

DESCRIPTION: Report the unit cost of any brokerage and handling incurred in the country of manufacture on sales to the United States.

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

FIELD NUMBER 28.0: 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.

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.

FIELD NUMBER 29.0: International Freight

FIELD NAME: INTNFRU

DESCRIPTION: 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.

NARRATIVE: Indicate whether the ocean freight carrier is affiliated. Supply any contracts or tariff rate agreements with carriers that apply to the merchandise under review. Describe how you calculated the unit cost of ocean freight and include your worksheets as attachments to the narrative response.

FIELD NUMBER 30.0: Marine Insurance

FIELD NAME: MARNINU

DESCRIPTION: 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.

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

FIELD NUMBER 31.0: 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 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.

NARRATIVE: Describe how you calculated the unit cost of inland freight from the port to the warehouse and include your worksheets as attachments to the narrative response.

FIELD NUMBER 32.0: U.S. Warehousing Expense

FIELD NAME: USWAREHU

DESCRIPTION: 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.

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.

Describe the manner in which you calculated the unit cost of warehousing and submit your worksheets as an attachment to the narrative response. If the warehouse is owned by you or an affiliate, describe how you allocated the cost of the warehouse operations.

FIELD NUMBER 33.0: 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.

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.

FIELD NUMBER 34.0: U.S. Inland Insurance

FIELD NAME: USINSURU

DESCRIPTION: Report the unit cost of U.S. inland insurance incurred on shipments within the United States.

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

FIELD NUMBER 35.0: Other U.S. Transportation Expense

FIELD NAME: USOTHTRU

DESCRIPTION: Report the unit cost of any additional transportation expense incurred in the United States.

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

FIELD NUMBER 36.0: U.S. Customs Duty

FIELD NAME: USDUTYU

DESCRIPTION: Report the unit amount of any customs duty paid on the subject merchandise. Include the unit cost of the U.S. customs processing fee and the U.S. harbor maintenance fee.

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 37.0: Entry Date

FIELD NAME: ENTRYDTU

Identify the date of entry as reported on U.S. customs documents.

FIELD NUMBER 38.1: **Destination - ZIP**

FIELD NAME: DESTU

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

FIELD NUMBER 38.2 **Destination - State**

FIELD NAME: STATEU

DESCRIPTION: Report the state in which the customer's place of delivery is located.

FIELD NUMBER 39.0: **Duty Drawback**

FIELD NAME: DTYDRAWU

DESCRIPTION: Report the unit amount of any duty drawback received upon exportation of the subject merchandise to the United States.

NARRATIVE: Explain how the amount of duty drawback received is calculated and submit your worksheets as attachments to the narrative response.

Fields 40 through 49
Report the information requested concerning the selling expenses listed. 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 different **circumstances of sale** or CEP deductions. Report only direct expenses in Fields 40-49. Refer to the definitions of circumstances of sale and **direct and indirect expenses** in the Glossary of Terms at Appendix I.

FIELD NUMBER 40.0: **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.

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 41.0: 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 or 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 42.0: Selling Agent Relationship

FIELD NAME: SELARELU

DESCRIPTION: Report the code designating affiliation.

1 = Unaffiliated
2 = Affiliated

FIELD NUMBER 43.0: 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 you are unable to determine actual payment dates from your records, you may base the calculation on the average age of accounts receivable. If payment has not yet been received for this sale, leave this field blank for the transaction.

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 44.0: Late Payment Fee

FIELD NAME: LATEPAYU

DESCRIPTION: Report the per unit fees collected on each sale for late payment of the invoice.

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

FIELD NUMBER 45.0: Advertising Expenses

FIELD NAME: ADVERTU

DESCRIPTION: Report the unit cost of advertising specifically for the subject merchandise 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 50.2)

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 customers to each sale of the subject merchandise.

FIELD NUMBER 46.0: Warranty Expense

FIELD NAME: WARRU

DESCRIPTION: Report the unit cost of warranty expenses incurred during the POR. Warranty expenses should include only the direct expense less any reimbursement received from the customer or unaffiliated parts suppliers. Report indirect warranty expenses as part of indirect selling expenses (field 50.2). If you produce different models or types of the merchandise under review, warranty cost should be based upon your experience by model. If this is impractical, express warranty cost on the most product-specific basis possible.

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 of the foreign like product. Describe the nature and terms of the warranty provided. 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 47.0: 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 50.2).

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 48.0: 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.

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 but include the unit cost of production royalties as a cost of manufacture (section D). 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 49.1-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 50.2).

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 50 and 51
Report the information requested concerning indirect selling expenses included in fields 50.1 and 50.2 and **inventory carrying cost** in fields 51.1 and 51.2. When you complete these fields, please do so for both types of U.S. sales, EP and CEP. Commerce will use these fields to calculate **CEP** or a commission offset adjustment, where appropriate. Refer to the Glossary of Terms at Appendix I for a more complete description of these. Report those indirect selling expenses and inventory carrying costs that are incurred in the country of manufacture of the subject merchandise in separate fields from those expenses incurred in the United States. 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 40 through 49.

FIELD NUMBER 50.1: Indirect Selling Expenses Incurred in the Country of Manufacture

FIELD NAME: DINDIRSU

DESCRIPTION: Report the unit cost of indirect selling expenses (*e.g.*, sales office rent, salesmen's salaries) incurred in the country of manufacture to sell the product to the United States. Where indirect selling expenses have been incurred by the producer and an affiliated reseller, create separate fields for the expenses of each company.

NARRATIVE: Describe the sales overhead expenses incurred in the home market. 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 40 through 49 to each sale of the subject merchandise. Where more than one company incurred indirect selling expenses submit separate worksheets for each.

FIELD NUMBER 50.2: Indirect Selling Expenses Incurred in the United States

FIELD NAME: INDIRSU

DESCRIPTION: Report the unit cost of indirect selling and administrative expenses (*e.g.*, sales office rent and salesmen's salaries) 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.

NARRATIVE: Describe the sales and administrative overhead expenses 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 40 through 49 to each sale of the subject merchandise. Where more than one company incurred indirect selling expenses, submit separate worksheets for each.

FIELD NUMBER 51.1: Inventory Carrying Costs Incurred in the Country of Exportation

FIELD NAME: DINVCARU

DESCRIPTION: For CEP sales, report the unit opportunity cost incurred from the time of final production to the time of arrival in the United States,

computed at the actual cost of short-term debt incurred by your company in the country of exportation. If you are a reseller, report the unit opportunity cost incurred from the time you purchased the merchandise to the time of arrival in the United States computed at the actual cost of short-term debt incurred by your company in the country of exportation. If you did not have short-term borrowings during the POR, use a published commercial short-term lending rate.

For EP sales, report the unit opportunity cost incurred from the time of final production (or time of purchase) in the country of manufacture to the time of shipment to the United States computed at the same rate of interest as the CEP adjustment described above.

Please calculate inventory carrying costs on as specific a basis as possible (*e.g.*, sale, model, product group, *etc.*).

NARRATIVE: Describe how the products under review are stored prior to sale. Provide the average length of time in inventory in the country of manufacture and provide separately the average length of time of shipment from the country of manufacture to 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 51.2: 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.

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.

Please calculate inventory carrying costs on as specific a basis as possible (*e.g.*, sale, model, product group, *etc.*).

NARRATIVE: Describe how the products under review 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 52.0: Packing Cost

FIELD NAME: PACKU

DESCRIPTION: Report the unit cost of packing the subject merchandise for shipment to the United States. Include the cost of labor, materials and overhead. If a product is produced at more than one plant, report the weighted-average packing cost of all plants combined. Report any costs associated with repacking the merchandise in the U.S. separately under field 53.

NARRATIVE: Describe the types of packing used to prepare the subject merchandise for shipment to 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 a list of overhead expenses incurred in packing and demonstrate how these expenses were allocated to each packing type.

FIELD NUMBER 53.0: U.S. Repacking Cost

FIELD NAME: REPACKU

DESCRIPTION: For CEP sales, report the unit cost of any repacking in the United States. Include the cost of labor, materials and overhead.

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 54.0: Value Added Tax

FIELD NAME: TAXU

DESCRIPTION: If you pay value-added taxes on your merchandise sold to the United States and those taxes are not rebated upon export, report them here. If you paid no such taxes, you may omit this field and note in your narrative response that it does not apply.

NARRATIVE: Provide a complete description of the value-added taxes, including the tax rate and tax base. Include copies of all relevant tax laws.

FIELD NUMBER 57.0: Samples

FIELD NAME: SAMPLEU

DESCRIPTION: If the transaction in question involved sample merchandise, please report the code "S" (sample).

NARRATIVE: Explain the circumstances surrounding the sales of sample merchandise. Describe how sales of sample merchandise differ from sales of merchandise that does not fall under this category.

FIELD NUMBER 58.0: 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. If the merchandise entered U.S. customs territory without being further processed into products not within the description of the merchandise, enter the code FTZB.

For merchandise that was not shipped into foreign trade zones or was entered for consumption prior to admission to a foreign trade zone, enter a zero in this field. If none of your merchandise was shipped into a foreign trade zone, you may omit this field entirely and note in your narrative response that it does not apply.

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 59.0 Temporary Import Bond

FIELD NAME: TEMPIMPU

DESCRIPTION: Identify all sales of merchandise that you knew were imported under temporary import bonds by recording the code TIB in this field. If the subject merchandise entered into the United States under a temporary import bond and was processed further by an affiliate into products not within the description of merchandise (*see* Appendix V) prior to entry into U.S. customs territory, separately identify these transactions with the code TIBA. If the merchandise entered U.S. customs territory without being further processed into products not within the description of the merchandise, enter the code TIBB.

For merchandise that was not shipped under a temporary import bond, enter a zero in this field. If none of your merchandise was imported under a temporary import bond, you may omit this field entirely and note in your narrative response that it does not apply.

NARRATIVE: Explain the circumstances that pertained to sales of merchandise imported under temporary import bonds. 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 60.0: Manufacturer

FIELD NAME: MFRU

DESCRIPTION: If you have sold the foreign like product of 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 61.0 **Entered Value**

FIELD NAME: ENTVALUE

DESCRIPTION: For CEP sales made after importation, report the average unit entered value (U.S. Customs value) during the POR 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 62.0 **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 POR.

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 POR, please explain the functions of each and the circumstances under which each imported the subject merchandise.

Other Revenues and Expenses.
The fields listed above have been designed to capture all revenues and expenses you have incurred in selling the subject merchandise in the United States market. If there are additional revenues or expenses that are not reported above, such as export taxes incurred in the country of manufacture, create a field for each in the computer file, describe the revenue or expense in your narrative response, and include all calculation worksheets as attachments to your narrative response.

Last Revised October 30, 2023

SECTION D

Cost of Production and Constructed Value

As noted in the cover letter to this questionnaire, Commerce is requesting constructed value and cost of production information from respondent companies in all AD proceedings. Therefore, please submit a full response to Section D of this questionnaire.

I. General Explanation

This section of the antidumping questionnaire provides instructions for reporting the **cost of production** (COP) of the **foreign like product** and the **constructed value** (CV) of the **subject merchandise,** collectively referred to as the **merchandise under consideration (MUC)**. [25]

If you have questions concerning any part of the section D 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 D questionnaire must be submitted in writing to Commerce.

A. Cost of Production

Cost of production is the weighted-average control number (CONNUM) specific cost[26] of the product(s) sold by your company in the comparison market (*i.e.*, the home or third country market). Commerce will compare the COP to the sale prices for that product in the comparison market to determine whether those prices can be used as the basis for normal value. Unless otherwise instructed by Commerce, you should report per-unit COP information for each CONNUM included in your home market or third country sales listing submitted in response to section B of this questionnaire.

B. Constructed Value

Constructed value is the weighted-average CONNUM specific cost of the product sold by your company in the U.S. market, plus an amount for profit. Because CV is a type of normal value, selling, general and administrative (SG&A) expenses and profit are computed as if the merchandise had been sold in your comparison market. Unless otherwise instructed by Commerce, you should report per-unit CV information for each

[25] Throughout the questionnaire, whenever we refer to the merchandise under consideration (MUC) we are referring generally to all products within the scope of the review that your company sold in any market. When we use the term subject merchandise, we are referring to products sold to the United States. When we use the term foreign like product, we are referring to products sold in your home market or exported to a country other than the United States. Note that we consider merchandise under consideration, products under review, and merchandise under review to be synonymous. We have provided a description of the merchandise included in the review in Appendix III.

[26] There should be a single weighted-average cost for each CONNUM regardless of market destination as defined by Commerce's product characteristics.

CONNUM included in your U.S. market sales listing submitted in response to section C of this questionnaire.

C. Reporting Period for Cost of Production and Constructed Value

Calculate reported COP and CV figures based on the actual costs incurred by your company during the period of review (POR), as recorded under your company's normal accounting system.[27] If you have any questions regarding the appropriate cost calculation period for the merchandise under consideration, notify Commerce in writing before preparing your response to this section of the questionnaire.

D. Weighted-Average COP and CV

Please report per-unit cost information (*i.e.*, a per-unit cost per CONNUM) for all merchandise under consideration produced by your company corresponding to those CONNUMs reported in your responses to Sections B and C of this questionnaire. Ensure that each CONNUM included in your comparison market or U.S. sales listing has a corresponding CONNUM-specific cost reported in response to this section of the questionnaire. Calculate reported COP and CV figures on a weighted-average basis using the CONNUM specific production quantity, regardless of market sold, as the weighting factor. Thus, each CONNUM should be assigned only one cost, regardless of the market or markets in which the product(s) were sold. If more than one unique product produced at a domestic facility falls within the definition of a specific CONNUM, determine first the weighted-average CONNUM specific costs at that facility; then calculate the company-wide weighted-average CONNUM specific costs. If you have any questions regarding how to compute the weighted-average cost of the merchandise under consideration, notify Commerce in writing before preparing your response to this section of the questionnaire.

E. Submit electronic versions in Excel format of all worksheets provided in response to this supplemental section D questionnaire.

II. General Information

The production process, financial accounting, and cost accounting information requested below is necessary for Commerce to better understand your company's operations, its products and production processes, and its financial and cost accounting practices. Therefore, you should provide complete narrative responses to each of the items listed below.

[27] If your company's fiscal year ends within three months of the POR and you want to report COP and CV based on your company's fiscal year, you must contact the official in charge within 14 days after receipt of the initial questionnaire. *See* 19 CFR 351.301(c)(2)(iv).

A. Products and Production Processes

Provide a description of your company's production process for the merchandise under consideration.[28] Your description should address each of the items 1 through 8 listed below.

1. Provide a description of your company's production facilities and their address. If production of the merchandise under consideration takes place at more than one facility, identify each facility and describe the general production activities that take place at each facility. Identify all product categories manufactured at each facility, including products not under consideration.

2. Provide a flowchart of the production process for the merchandise under consideration. Supplement your flowchart with descriptions of the processing that takes place at each stage.

3. List all co-products, by-products, and scrap that result from producing the merchandise under consideration. Describe why your company considers these items to be co-products, by-products, or scrap. State how each is accounted for in the normal books and records.

4. State whether your finished goods internal product codes are used for production control, cost accounting, sales, and inventory records. Provide a key to the finished goods internal product codes used in the production process, cost accounting, and inventory records. Include an explanation of the full range of prefixes, suffixes, or other notations that identify special features.

5. List **all** significant inputs used to produce the merchandise under consideration, including specific types of raw materials, labor, energy, subcontractor services, research and development, *etc*.

6. For the three most significant direct material inputs (not to include conversion costs) used in producing the merchandise under consideration, provide monthly inventory movement schedules that show the quantity and value of the beginning inventory, purchases, consumption, other adjustments, and ending inventory for the POR. Indicate the unit of measure for each input and include in the worksheet the average monthly per-unit cost.

7. Provide the percentage each of the three most significant direct material inputs represents of the total cost of manufacturing of the merchandise under consideration. Demonstrate your calculation.

[28] 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. However, your response must address each of the items noted in parts II.A.1 through 8 of this section of the questionnaire. If it does not, provide the description of your company's production process in this section of your response and supplement it accordingly with the requested information.

8. Provide the following information.
    a. Provide the following data, in an Excel worksheet, using a cost database format that:
        1) Calculates and reports the quarterly weighted-average per-unit direct material (DIRMAT) cost (*i.e.*, actual DIRMAT costs incurred in each quarter of the POR divided by the respective quarter's production quantity (PRODQTY)) for the five CONNUMs with the highest volume of sales to the U.S. and the five CONNUMs with the highest volume of sales in the comparison market for each quarter of the POR. The worksheet should include additional rows of data per CONNUM, one for each quarter, which report the CONNUM-specific quarterly PRODQTY and the corresponding CONNUM-specific quarterly weighted-average per-unit DIRMAT.
        2) Continue to report the weighted-average POR per-unit cost for all other cost fields (*e.g.*, OTHMAT, DIRLAB, VOH, FOH, *etc*.).
    b. If the change between the high and low quarterly cost of manufacturing (*i.e.*, (high COM - low COM) / low COM) for the majority of the CONNUMs reported above is significant (*i.e.*, greater than 25 percent for a 12-month POR or in case of a POR longer than 12 months, 25 percent for the 12-month period plus 6.25 percent for each quarter thereafter), provide a table in Excel format that compares the resulting quarterly average per-unit cost of manufacturing (*i.e.*, the sum of the quarterly average per-unit DIRMAT and the POR weighted average costs for all other fields) to the related reported quarterly average net prices, for the five CONNUMs with the highest volume of sales to the U.S. and the five CONNUMs with the highest volume of sales in the comparison market. Depending on the significance of the production cost changes throughout the POR and the linkage between the quarterly costs and quarterly sales prices, it may be necessary for Commerce to calculate the dumping margin using its alternative cost averaging methodology and require that you provide an additional cost database.

9. List the **major** inputs purchased from affiliated parties that are used to produce the merchandise under consideration during the cost calculation period. A major input is an essential component of the finished merchandise which accounts for a significant percentage of the total cost of manufacturing incurred to produce one unit of the merchandise under consideration.[29] For <u>each</u> major input identified, complete the following chart (*i.e.,* complete a separate chart for each major input):

Name of Major Input	Total Volume Purchased	Total Value Purchased	Average Price	Affiliated Supplier's COP	% Supplier-Specific Purchases Represent of Total Purchases of that	% Input Represents of COM (Consumption Value of Input / Total COM) [31]

[29] In reporting CONNUM specific per unit COP and CV figures under section IV below, report the cost of affiliated purchases in accordance with the amounts as recorded in your normal accounting records.
[31] Base the percentage on the values recorded in your normal accounting system. Use the consumption value and total COM of the merchandise under consideration into which the item in question was an input. State whether the item in question is an input for only certain models.

					Input ((b) Volume / (a) Volume)[30]	
Name(s) of Affiliated Supplier(s)	(b)	(b)	(e)	(f)	(g_1)	
Unaffiliated Supplier(s)	(c)	(c)	(d)			
Total	(a)	(a)				(g_2)

The letters below are descriptions of the corresponding letters contained in the chart:

a. the total volume and value (as recorded under your company's normal accounting system) of the input purchased from all sources by your company during the cost calculation period;
b. the total volume and value of the input purchased from each affiliated supplier (list and identify each affiliated supplier separately);
c. the aggregate volume and value of the input purchased from unaffiliated parties during the same period;
d. the average unit market value per unaffiliated supplier(s);
   Note: *If there are no such purchases but your affiliated supplier sells the identical input to unaffiliated customers in the market under consideration, in a separate schedule provide the average price paid for the input by the unaffiliated purchasers.*
e. the average unit transfer price for each affiliated supplier;
f. Provide the product specific per-unit cost of production[32] incurred by each affiliated supplier producing the major input (list and identify each affiliated supplier separately); and,
g. complete the rest of the chart accordingly and provide the calculation of the requested percentages. Adjust figures accordingly for self-produced items.

10. Provide a worksheet that identifies those inputs and other items (*e.g.*, fixed assets, services, *etc.*), that your company receives from affiliated parties (exclude major inputs already identified in Q.9 above). For each item received from an affiliated party, provide the following:
    a. the name of the affiliated party
    b. state the nature of the affiliation;
    c. the POR total quantity and transfer price of the transactions, and;
    d. the percentage the item represents of the total MUC's COM.

11. Provide a description of how the production control system tracks the production quantities of each finished product. Explain what unit is used to record or track the

[30] Base the percentage on the volume purchased from each affiliate to the total volume purchased from all parties (*i.e.*, affiliated and unaffiliated).
[32] The product specific per-unit cost of production should include movement costs incurred by the affiliated supplier for shipping the good to the respondent and a portion of the affiliate's SG&A. Include an amount for the affiliated supplier's interest expenses unless that affiliated supplier is included in the consolidated financial statements being used to report financial expenses for the producer in the COP buildup for the merchandise under consideration. Provide a worksheet showing the cost build-up. The cost build-up should be based on the affiliate's normal accounting system.

quantity of the produced product.

12. Identify and describe all internal tax programs that assess taxes on purchases of inputs used to produce the merchandise under consideration. Identify the tax rate associated with each internal tax. Explain whether the tax is rebated or not collected on exports. If it is collected and not rebated upon export, but it is recovered through some other means, explain how (*e.g.*, through home country sales, export sales, or some other means). If you did not recover such internal taxes paid during the POR through either home market sales, export sales, or some other means, report the net amount incurred for each type of internal tax during the cost calculation period.

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) practiced in the country in which the merchandise under consideration is produced. If not, explain all differences.

2. Provide a flowchart illustrating your company's financial accounting books and record keeping system. Provide a description of your company's financial accounting system (*e.g.*, Software used, accounting modules, subsidiary ledgers (e.g., raw materials purchases, inventories, sales, accounts receivable, *etc.*)).

3. Explain your financial accounting practices regarding the following:

    a. valuation methodologies for raw materials, work-in-process, finished goods inventories, and cost of goods sold;
    b. explain whether there were any changes to the inventory valuation methodology, particularly for direct materials, during the POR (if so, describe such changes);
    c. fixed asset valuation, revaluation, depreciation, and treatment of idled assets;
    d. whether the depreciation methodology or useful lives of any assets have changed within two years of the beginning of the POR (provide a summary table of the useful lives of each class of assets);
    e. inventory write-off and write-down methods for raw materials, work-in-process, and finished goods;
    f. income and expense accounts requiring year-end and periodic provisions, accruals, and other adjustments;
    g. capitalization of general and administrative expenses or interest expenses as part of inventory or fixed asset valuation;
    h. plant closure, shut-down (including periods for maintenance and retooling), or restructuring costs (state whether you recognized any expenses during the cost calculation period because of shut-downs, closures, or restructuring during

previous periods);

i. changes in accounting methods (*e.g.*, accounting principles or estimates) during the fiscal period(s) that include part of the POR and one preceding fiscal year; and,
j. the effects of inflation on financial statement information.

C. Cost Accounting Systems and Policies

1. Describe your company's normal cost accounting system.[33]

   a. Explain whether your company uses a job order, process, operations, or other type of cost accounting system.
   b. Identify the type of system (*e.g.*, SAP) and each of the individual modules used by your company. Explain how the modules interact with each other and with the financial accounting and production control systems.
   c. Explain how the system records, classifies, aggregates, and allocates the costs to specific products in the normal course of business.
   d. Explain how your normal cost accounting system accounts for each of the physical characteristics identified for this proceeding.

2. Describe how the company's cost accounting system reconciles to the financial accounting system. In addition, address each of the items listed below.

   a. Explain whether the amounts from the cost accounting system are changed when assigning values to products in finished goods inventory.
   b. Identify all production costs included in the cost of goods sold for financial accounting purposes which are valued differently for cost accounting purposes.
   c. If your company does not have a formal cost accounting system, provide a detailed explanation and example of how the fiscal year-end inventory values are determined.

3. List and describe all reports generated by your company's cost accounting and production control system. List and describe all reports prepared for reporting cost and production information to Commerce.

4. Describe the level of product specificity over which your company's cost accounting system normally captures production costs. Explain how the product specific costs recorded in your normal accounting system compare to the weighted-average CONNUM specific costs reported for COP and CV.

5. Provide a list of the direct cost centers, and their cost center codes, included as part of your company's cost accounting system. Identify those cost centers through which the merchandise under consideration passes during production. Identify whether those

[33] If you do not have a formal cost accounting system, describe the extent to which costs and production are tracked in your normal records for production and inventory purposes.

cost center also process Non-MUC.

6. Explain how materials, labor, and other direct costs incurred at each cost center are recorded and charged to the merchandise produced. If direct costs are allocated to individual units of the merchandise at these cost centers, then state the basis for the allocation.

7. Provide a list of the indirect or other common cost centers, and their cost center codes, included as part of your company's cost accounting system. Describe the operations that take place in each of these indirect cost centers and how the costs of those operations are accumulated and recorded. Explain how the costs accumulated by each indirect or common cost centers are allocated to the direct cost centers listed and state the basis for the allocation.

8. If your company's cost accounting system is based on standard or budgeted costs, then provide the following information:[34]

    a. list each variance or budgeted cost allocation recorded under your company's cost accounting system. For each, identify, the level of product specificity for which the variance or budget allocation is measured and the types of costs included in the variance;
    b. the period for which your company computes and records each type of variance;
    c. the methods used to develop each variance used in your company's cost accounting system;
    d. a description of how the standard or budgeted costs (*e.g.*, input prices, usage, *etc.*) were calculated and the frequency with which your company revises its cost accounting standards or budgeted costs, including the dates on which the latest revisions were made for input price and the usage factors; and,
    e. Explain how the company normally allocates variances between cost of goods sold and finished goods inventory.

9. Describe the method used under your company's cost accounting system to account for scrap generated at each stage of the production process.

    a. State whether the scrap material generated is reintroduced into the production cycle as raw materials, sold, or otherwise disposed of in the normal course of business.
    b. Explain how the offset for scrap recovery is valued, if at all, and how any reintroduced scrap is valued.
    c. Provide an inventory movement schedule that shows, by month, the quantities and values of scrap generated and consumed during the POR (i.e., beginning inventory, generated, re-consumed in the production process, sold, other

[34] Please answer these questions even if your system calculates an "actual" cost at the end of an accounting period, but relies on standard or budgeted costs during the interim period. For example, some ERP systems can calculate both a standard and actual costs.

adjustments, and ending inventory).

d. Compare the values from the schedule to the offset taken in the cost buildups.

10. Describe the method used under your company's cost accounting system to account for co-products and by-products that may result from producing the merchandise under consideration. Identify the point in the production process where co-products or by-products become individually identifiable. If the by-products are valued at a lesser amount in your normal records than for reporting, explain how the revised value is determined and what happens with the excess amount of cost.

11. Describe the method used under your company's cost accounting system to allocate costs to non-prime products that may result from producing the merchandise under consideration. Identify the point in the production process where non-prime products become individually identifiable and whether they can be sold as MUC. If the reported per unit costs allocated to the non-prime products exceed that normally allocated to such products in your normal records, explain how the revised value was determined and why you deviated from your normal books and records. Provide the quantity and value of the prime products that were reclassified as non-prime during the POR.

12. Describe how your company accounts for processing yields or losses throughout the production cycle. Indicate each stage in the production cycle where processing yields are measured. Provide a schedule showing the average actual yield experience during the cost calculation period for each stage of production.

D. Startup Costs

If a startup operation has taken place at your company during the POR and you are claiming a startup adjustment for a new product or a new production facility, address each of the following:

1. describe the new product or production facility and provide the total costs attributable to the new product or production facility (*i.e.*, the total construction or development costs prior to the startup phase of production; also, describe how those costs were treated in your company's normal accounting records);

2. state the total costs associated with the startup phase of production and describe how those costs were treated in your company's normal accounting records;

3. for a new facility, identify the date on which the new facility was completed;

4. if the claimed startup adjustment is for an expansion of capacity to an existing facility, demonstrate that the expansion constituted such a major undertaking that it required the construction of a new facility and resulted in the depression of production levels due to technical factors associated with the new facility's initial production phase (as part of your analysis, provide the amount spent in expanding the

facility compared to the historical cost of the existing facility);

5. if the claimed startup adjustment is for retooling of an existing facility, demonstrate that the retooling involved the replacement of nearly all production machinery or the equivalent rebuilding of existing machinery (as part of your analysis, provide the amount spent in refurbishing or retooling the facility compared to the historical cost of the machinery and equipment used previously in the facility);

6. if the claimed startup adjustment is for a new product, demonstrate that the new product required substantial additional investment or, in the case of an existing product, involved the complete revamping or redesign of the product (as part of your analysis, demonstrate that the "new" product is technically distinct from those already manufactured by the company and provide the amount spent to develop the product);

7. provide all dates relevant to the startup period, including: the beginning and ending dates of any test manufacturing prior to the startup phase of production, the start date of the initial start-up period, and the date when commercial production levels were reached or the projected date for reaching commercial production levels;

8. explain how the production levels were limited by technical factors associated with the initial phase of commercial production (as part of your analysis, describe the technical factors which limited production, demonstrate how these technical factors restricted the number of units processed by the company, and demonstrate how these technical factors are unique to the startup phase, not a result of chronic or normal production problems);

9. explain how commercial production levels were determined; as part of your analysis, provide: (1) the monthly production volumes and the number of units started into production each month during both the startup period and the cost calculation period (*i.e.,* the post startup period); (2) the production capacity of the old and new facility; (3) the planned production quantity for the new product; (4) quantitative historical data reflecting experiences in producing the same or similar products; and (5) an analysis showing that low production levels were not caused by factors unrelated to startup operations;

10. include the claimed startup adjustment in a computer data field entitled STARTUP, which represents the difference between the normalized cost and the actual cost, on a CONNUM specific per-unit basis; and,

11. provide worksheets documenting the calculation of your claimed startup adjustment (the calculations must demonstrate not only the claimed startup adjustment, but also how the unit production costs incurred during the startup period were substituted with the unit production costs incurred after the startup period).

III. Response Methodology

The CONNUM specific per-unit COP and CV figures that you provide in response to this section of the questionnaire must reconcile to the actual costs reported in your company's normal cost accounting system and to the accounting records used by your company to prepare its financial statements. Therefore, be advised that you will be required to reconcile the summation of the per-unit COP and CV figures to the amounts recorded in your cost accounting system and to the cost of manufacturing recorded in your financial accounting system.

If your company normally uses a cost accounting system based on actual costs, use that system for purposes of computing your submitted COP and CV amounts. Similarly, if your company normally uses a standard cost accounting system, use that system for purposes of computing COP and CV; in such case, however, ensure that you have allocated to the merchandise under consideration all variances resulting from differences between standard and actual production costs.

Therefore, the starting point for your response must be the costs as recorded in your normal books and records, see section 773(f) of the statute. While it may be necessary to adjust those costs to comply with certain reporting requirements you must provide the reasons for each departure from your normal books and records. If in preparing the COP and CV calculations you intend to depart from your company's normal accounting system and normal cost allocation methods, you must notify Commerce in writing before you respond to this section of the questionnaire.

A. Description of Response Methodology

Describe the method you used to compute your company's submitted COP and CV figures.

1. Describe how you developed the reported CONNUM specific per-unit costs from your normal cost accounting system.

2. Describe how you used your normal cost and financial accounting records to compute each of the following cost elements:

    a. production quantity;[35]
    b. direct materials;
    c. internal taxes (including value added taxes (VAT)) and import duties on materials purchases. State whether you were exempted from paying or were rebated these taxes and duties on imported raw materials used to produce the merchandise under consideration;
    d. direct labor;
    e. variable production overhead (provide a list of the cost categories that

[35] State whether the reported quantity is based on theoretical weight or an "actual" weight. Explain the calculation of the basis used. State whether the quantities reported on the B & C sales files is consistent with the basis used for the cost file.

comprise your submitted variable overhead cost figures);

f. fixed production overhead (provide a list of the cost categories that comprise your submitted fixed overhead cost figures);
g. research and development costs;
h. general and administrative (G&A) expenses (provide a list of the cost categories that comprise your submitted G&A costs); and,
i. net interest expense (include a list of all interest income and expense items and other financing amounts used to compute net interest expense).

3. If a physical characteristic identified by Commerce is not tracked by the company's normal cost accounting system, calculate the appropriate cost differences for that physical characteristic using a reasonable method based on available company records (*e.g.*, production records, engineering statistics). The starting point for any such calculation must be the product specific costs as recorded in your normal cost accounting system.

   If there is a physical characteristic not tracked by the company, for which the company believes that there is an insignificant cost difference between products, identify the particular physical characteristic, quantify, and explain your reasons for not reporting a cost difference.

4. List and describe all differences between costs computed under your 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 your company's normal accounting practices to compute the submitted COP and CV figures.

B. Reconciliations

Provide the following worksheets that illustrate how the costs reported on the financial statements reconcile to the general ledger or trial balance, to the cost accounting system (*i.e.*, the source used to derive the reported costs), and to the reported costs.[36] 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 has a limited 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 per-unit costs. This section takes a "top down" approach (*e.g.*, financial statements to per-unit cost), starting with cost of sales from the financial statements and proceeding step-by-step down through cost of manufacturing for the reporting period to the summation of the reported per-unit costs **(See sample reconciliation provided below)**.

1. Provide summary trial balances for the POR and fiscal year. Provide a worksheet

[36] Please note that the sequence of each of the below steps may vary depending on your system.

reconciling all items on the fiscal year income statement (*e.g.*, revenues, cost of sales, selling and administrative expenses, and non-operating expenses) in the audited financial statements to the total costs in the financial accounting system (*i.e.*, the summary trial balance).[37] Describe and quantify each reconciling item.

2. Provide a worksheet reconciling the financial accounting system fiscal year cost of sales (or equivalent) to the POR cost of sales (or equivalent).

3. Provide a worksheet reconciling the POR cost of sales (or equivalent) to the total POR costs from the cost accounting system (*i.e.*, the source used to derive the reported costs). Describe and quantify each reconciling item.

4. Provide a worksheet reconciling the total POR costs from the cost accounting system (*i.e.*, the source used to derive the reported costs) to the total POR cost of manufacturing (COM). Commerce defines COM as the cost of materials, labor, variable overhead, and fixed overhead incurred to produce the finished goods during the POR. Thus, the COM should exclude general and administrative expenses and financial costs. Describe and quantify each reconciling item.

5. Provide worksheets reconciling the total POR COM to the total of the per-unit manufacturing costs submitted to Commerce (*i.e.*, multiply the reported per-unit COMs of all merchandise under consideration for the POR by their respective production quantities regardless of ultimate destination as listed on the COP/CV database, then sum the totals). Identify and quantify the following reconciling items:

    a. differences between the reporting methodology and the normal books and records;
    b. cost of merchandise <u>not</u> under consideration (*i.e.*, multiply the per-unit COM of all merchandise <u>not</u> under consideration produced by the company during the POR by their respective production quantities regardless of ultimate destination, then sum the totals; <u>or</u> if per-unit costs are not tracked or calculated, then, sum the total of the costs that you have directly assigned to or allocated to the merchandise <u>not</u> under consideration);
    c. if not provided in the data file, the cost of merchandise under consideration not sold in either the United States or comparison market (*i.e.*, multiply the per-unit COM of all merchandise under consideration not sold in either the U.S. or the comparison market for the POR by their respective production quantities, then sum the totals); and,
    d. all other reconciling items.

Case Number: A-XXX-XXX	
Company Name: ABC Company	**A-XXX-XXX**
POR: MM/DD/YY to MM/DD/YY	**Business Proprietary Information**
Overall Cost Reconciliation	**Exhibit X**

	Yen (000s)	**References/Comments**

[37] This worksheet should cross reference each account on the summary trial balance to the corresponding summarized line item on the income statement.

Cost of Goods Sold (COGS) per Audited Fin. Stmt. for the FY Ended MM/DD/YY	XXX,XXX		*Most closely matching POR*
Plus: Differences between Audited Fin. Stmt. & Fin. Accounting	X,XXX		*List each type separately .*
Less: Differences between Audited Fin. Stmt. & Fin. Accounting	X,XXX		*List each type separately.*
COGS per Financial Accounting for the FY Ended MM/DD/YY	XXX,XXX		*Tie to the trial balance.*
Less: COGS of Purchased and Resold Merchandise	X,XXX		*Tie to reported summary trial balances.*
Less: Beginning Finished Goods Inventory as of MM/DD/YY	X,XXX		*Tie to reported summary trial balances.*
Plus: Ending Finished Goods Inventory as of MM/DD/YY	X,XXX		*Tie to reported summary trial balances.*
Cost of Manufacturing (COM) Per Financial Accounting System	XXX,XXX		*Tie to reported summary trial balances.*
Less: COM of facilities Not Producing MUC	X,XXX		*Tie to reported summary trial balances.*
COM of Facilities Producing MUC	XXX,XXX		
Less: Portion of FY Ending MM/DD/YY COM not in POR	X,XXX		*Tie to reported summary trial balances.*
Add: COM of POR Months not in FY Ending MM/DD/YY	X,XXX		*Tie to reported summary trial balances.*
POR COM of Facilities Producing MUC	XXX,XXX		
Less: Packing Expenses Reported as Selling Exp.	X,XXX		*Tie to reported summary trial balances.*
Less: Merchandise Not Under Consideration	X,XXX		*List each category of Non-MUC separately.*
Plus: Other Differences Between Accounting and Reported Costs	X,XXX		*List each type of difference separately.*
Less: Other Differences Between Accounting and Reported Costs	X,XXX		*List each type of difference separately.*
POR COM of Merchandise Under Consideration	XXX,XXX	**A**	
Extended TOTCOM per COP/CV File	XXX,XXX	**B**	*Tie to most recently submitted COP/CV File*
Difference	XXX	**C**	**=A-B**
Percent Difference	XX%	**D**	**=C/B**

Note: The items and order of the reconciliation will vary by situation. If your financial statements only show net revenue (e.g., no COGS is shown) include at the beginning of the reconciliation the calculation of operating costs and other adjustments to derive a cost of goods sold.

C. CONNUM Specific Worksheets

For two CONNUMs – (1) the CONNUM with the highest sales volume in the market used for comparison purposes, and (2) the CONNUM with the highest U.S. market sales volume -- provide the following worksheets that illustrate how your company calculated the reported CONNUM specific per-unit COP and CV figures from your normal books and records.

1. If you produced the merchandise under consideration at more than one domestic facility during the POR, provide a worksheet that demonstrates the method you used to weight-average the production costs of each facility to compute the single weighted-average COM (and the individual fields included therein) for the CONNUMs.

2. For the facility with the highest production quantity, for each of these two CONNUMs -- if that facility's CONNUM specific cost is itself a weighted-average cost of several unique products -- provide worksheets showing the calculation of that facility's weighted-average figures for the CONNUM. Show on the worksheets all

products produced at the facility that were weight-averaged together to obtain that facility's cost for the specified CONNUMs. For each unique product shown on the worksheet, show the product's internal product code, production quantity, and corresponding value for each computer field.

3. From question III.C.2, identify the unique product with the highest production volume in each set of worksheets reported for the CONNUM weight-averaging, or the individual product if there is only one in the CONNUM, and provide a complete cost buildup of that individual product's reported per-unit cost. In addition to the cost buildup documents requested below, supplement your buildup with narratives and cross references.

    a. Provide worksheets that demonstrate how all the cost elements for the product were calculated (e.g., Quantity, Direct materials, Labor, Variable Overhead, Fixed Overhead).
    b. The worksheets must show how the amounts were calculated and how they trace back to source data from the accounting system. If they are directly taken from your system, demonstrate how the unit amount was created within the system. If your company relies on a standard cost accounting system, also show how you allocated cost variances to derive actual production costs.
    c. The worksheets must show the accumulation of costs at each stage of production, the yield losses, scrap recovery, and the production quantity.
    d. The worksheets must show the allocations of costs to the individual products, as well as, the allocation of indirect costs to direct cost centers.

4. In addition, for the total merchandise under consideration, provide monthly inventory movement schedules that show the quantity and value of the beginning inventory, purchases, self-produced, sold, other adjustments, and ending inventory, for the period covering both the POR and the most closely matching fiscal year. Also, include in the worksheet the average monthly per-unit production cost.

D. <u>Worksheets for General Expenses</u>

1. Provide a worksheet that demonstrates how you computed your company's G&A expense ratio. Include in your reported G&A expenses an amount for administrative services performed on your company's behalf by its parent company or other affiliated party. Compute G&A expenses on an annual basis as a ratio of total company-wide G&A expenses divided by cost of goods sold (COGS). In calculating your company's G&A ratio, use the full-year G&A expense and COGS reported in your company's audited fiscal year financial statements for the fiscal year that most closely corresponds to the POR. Demonstrate how the G&A expenses and the COGS used in the ratio reconcile to your company's audited fiscal year financial statements. To compute the per-unit amount of G&A expense, multiply the G&A expense ratio by the per-unit TOTCOM for each of the CONNUMs.

2. Provide a worksheet that demonstrates how you computed your company's net interest expense ratio. If your company is a member of a consolidated group of companies, calculate your financial expense based on the consolidated audited fiscal year financial statements of the highest consolidation level available. In calculating your company's net interest ratio, use the full-year net interest expense and COGS reported in the consolidated audited fiscal year financial statements for the period that most closely corresponds to the POR.

   In calculating net interest expense for COP and CV, include interest expense relating to both long- and short-term borrowings made by your company. Reduce the amount of interest expense incurred by any interest income earned by your company on short-term investments of its working capital. Demonstrate the short-term nature of the short-term interest. Demonstrate how the interest income, interest expense, and COGS used in the ratio reconcile to your company's audited fiscal year financial statements. To compute the per-unit amount of net interest expense, multiply the net interest expense ratio by the per-unit TOTCOM for each of the CONNUMs.

IV. Instructions for Submitting COP and CV Data File

In accordance with the instructions provided below, provide one computer data file reporting the costs incurred for the merchandise under consideration.[38] The file should contain per-unit cost information for the products sold in the U.S. market and the comparison market. **If you are reporting a single response for multiple affiliates involved with the production of the merchandise under consideration, per II.E on page G-8 of the General Instructions, provide separate computer data files for each affiliated producer of the MUC as well as a weighted-average file combining all affiliated producers.**

Instructions regarding the specific information required to complete each data field for the cost file are provided below. "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. Provide a table that shows for each computer field the unit of currency and the unit of measure.

For Department use only. This box should be deleted prior to sending the questionnaire to respondents. *The COP and CV computer file format below provides guidelines for you to follow in preparing the cost questionnaire for respondents. You should be aware, however, that these guidelines may not be appropriate in every case. Instead, you should consider the production process for the merchandise in determining how you will instruct respondents to report their costs. For example, the formats below do not consider products manufactured in stages for which it may be more appropriate to request respondents to report their costs*

[38] Refer to the Instructions for Submitting Computer Data at Appendix II for technical information regarding the computer media required by Commerce.

pursuant to each manufacturing stage. Nor do the formats allow for manufacturing processes that generate significant scrap revenues or that result in the production of by-products with sales revenues that are offset against the manufacturing costs incurred for the merchandise under consideration. In such instances, it may be appropriate to report such revenues in separate data fields to facilitate your analysis. For some manufacturing processes, production yields play a significant role in determining the cost of the finished product. In these cases, you should consider how you will devise the cost reporting formats in such a way as to allow you to analyze the respondent's production yield data.

FIELD NUMBER 1.0: **Matching Control Number**

FIELD NAME: CONNUM

DESCRIPTION: Report the unique CONNUM assigned to the products on the comparison market sales file from section B of this questionnaire and the U.S. market sales file from section C of this questionnaire. Unless otherwise instructed by Commerce, ensure that your cost computer file contains a separate record for each unique product CONNUM contained in your comparison market and U.S. market sales files.

FIELD NUMBERS 2.1 – 2.n: **Product Characteristics**

FIELD NAME: Various Names

DESCRIPTION: Report each of the product characteristics as specified by Commerce in fields 3.1 through 3.n of the section B and section C questionnaires in separate fields. Do not include suffixes (*e.g.*, 'H', 'T' or 'U') in the names of the product characteristic variables.

FIELD NUMBER 3.0: **Production Quantity**

FIELD NAME: PRODQTY

DESCRIPTION: For each CONNUM, report the quantity produced during the cost calculation period. If you report a zero or negative production quantity in this field for any CONNUM, provide a narrative explanation and an example of how you calculated the corresponding cost.

Fields 4 through 8
These fields should contain information regarding the specific cost elements incurred to produce the merchandise under consideration. The COM includes materials and fabrication costs actually incurred by your company. Calculate reported COP and CV figures on a weighted-average basis using the CONNUM specific production quantity, regardless of market sold, as the weighting factor. Thus, each CONNUM should be assigned only one cost, regardless of the market or markets in which the product(s) were sold. If more than one unique product produced at a domestic facility falls within the definition of a specific CONNUM, determine first the weighted-average CONNUM specific costs at that facility; then calculate the company-wide weighted-average CONNUM specific costs at all facilities. If you have any questions regarding how to compute the weighted-average cost of the merchandise under consideration, notify Commerce in writing before preparing your response to this section of the questionnaire.

***For Department use only. This box should be deleted prior to sending the questionnaire to respondents**. Note that field 4.0 below is the only data field shown here for reporting direct materials costs for the merchandise under consideration. Because the merchandise may be manufactured using more than one type of direct material, you may find it necessary to request that the respondent report each major category of direct material in a separate data field. You should provide the additional field names for the various direct material inputs and request any other narrative description you consider necessary in order to analyze the respondent's submitted direct material costs. Please contact the Office of Accounting if you have any questions about what should be included or excluded from any of the fields below.*

FIELD NUMBER 4.0: **Direct Material Costs**

FIELD NAME: DIRMAT

DESCRIPTION: Report the yielded CONNUM specific per-unit direct material costs incurred to produce the merchandise under consideration. Direct material costs should include transportation charges, import duties and other expenses normally associated with obtaining the materials that become an integral part of the finished product. Exclude from your reported direct material costs the amount of any internal taxes imposed on the purchase of materials used to produce the merchandise under consideration. *See* field 12.0 for instructions on reporting internal taxes.

FIELD NUMBER 4.1: **Other Direct Material Costs**

FIELD NAME: OTHDIRMAT

DESCRIPTION: Report the yielded CONNUM specific per-unit other direct material costs incurred to produce the merchandise under

consideration. Other direct materials may include coatings, attachments, etc. Other direct material costs should include transportation charges, import duties and other expenses normally associated with obtaining the materials that become an integral part of the finished product. Exclude from your reported direct material costs the amount of any internal taxes imposed on the purchase of materials used to produce the merchandise under consideration. *See* field 12.0 for instructions on reporting internal taxes.

FIELD NUMBER 5.0: **Direct Labor Costs**

FIELD NAME: DIRLAB

DESCRIPTION: Report the yielded CONNUM specific per-unit direct labor costs incurred to produce the merchandise under consideration. Direct labor includes the costs incurred for all production workers, inspection/testing workers, relief workers, and all other workers directly involved in producing the merchandise. Direct labor consists of your workers' base pay, overtime pay, incentive wages, shift differentials, bonuses, and all other form of wages or benefits paid to them by your company (*e.g.*, vacation, holidays, sick pay, insurance, government mandated social programs).

FIELD NUMBER 6.0: **Variable Overhead Costs**

FIELD NAME: VOH

DESCRIPTION: Report the yielded CONNUM specific per-unit variable overhead costs incurred to produce the merchandise under consideration. Variable overhead costs include those production costs that generally vary in total with changes in the volume of merchandise produced at a given level of operations. Variable overhead costs may include the costs incurred for indirect materials, indirect labor, utilities, and other variable overhead costs.

FIELD NUMBER 8.0: **Fixed Overhead Costs**

FIELD NAME: FOH

DESCRIPTION: Report the yielded CONNUM specific per-unit fixed overhead costs incurred to produce the merchandise under consideration. Fixed overhead costs include those production costs that generally do not vary in total with changes in the volume of merchandise produced at a given level of operations. Fixed overhead costs may include the costs incurred for building or equipment rental, depreciation, supervisory labor, plant property taxes, and factory administrative costs. In addition, include in fixed overhead costs research and development (R&D) costs which relate specifically to the merchandise under consideration.

FIELD NUMBER 9.0: **Total Cost of Manufacture**

FIELD NAME: TOTCOM

DESCRIPTION: Report the yielded CONNUM specific per-unit total COM incurred to produce the merchandise under consideration. Compute this amount as the sum of data fields 4.0 through 6.0, plus field 8.

Fields 10 and 11
These fields should contain information regarding G&A expenses and net interest expense incurred in connection with the general operations of the company.

FIELD NUMBER 10.0: **General and Administrative Expenses**

FIELD NAME: GNA

DESCRIPTION: Report the per-unit G&A expenses incurred by your company. G&A expenses 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 amounts incurred for general R&D activities, executive salaries and bonuses, and operations relating to your company's corporate headquarters.

FIELD NUMBER 11.0: **Net Interest Expense**

FIELD NAME: INTEX

DESCRIPTION: Report the per-unit net interest expense incurred by your company.

Field 12
This field should contain information regarding the net per-unit internal taxes incurred on all inputs.

FIELD NUMBER 12.0: **Internal Taxes on Inputs**

FIELD NAME: TAXES

DESCRIPTION: Report the net per-unit amount incurred for all internal taxes on purchases of inputs which were not refunded or paid by the customer.

Last Revised May 19, 2017

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 must be submitted in writing to Commerce.

A. Cost of Further Manufacture or Assembly

Further manufacture or assembly 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 merchandise under consideration (MUC) 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 54.0 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 period of review (POR) or review (POR), as recorded under its normal accounting system. If you have any questions regarding the appropriate cost calculation period for the MUC, please notify Commerce in writing before preparing your response to this section of the questionnaire.

C. Weighted-Average Further Manufacturing Costs

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. 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 have any questions regarding how to compute the weighted-average further manufacturing costs for the subject merchandise, 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 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 processes performed on the subject merchandise shipped to the United States and sold to the first unaffiliated customer. Your description should address each of the items listed below.

1. Describe the U.S. production facilities used to further manufacture the subject merchandise and provide the address of each facility. 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 MUC and Non-MUC products manufactured using the same production facilities used to further manufacture the subject merchandise.

3. Provide a flowchart that details the complete production process for all of the reported further manufactured end products sold in the U.S. This should include descriptions of each stage of production and the locations of primary cost centers. It must also explain whether: 1) the imported product stays essentially intact and is only enhanced; 2) the imported product is assembled with other components; 3) the imported product is split into more than one end product; or, 4) more than one imported product is combined together into one end product.

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

6. Identify all inputs or services that 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 state the nature of the affiliation.

7. For inputs received from affiliated parties and used to further manufacture the MUC during the cost calculation period, provide the following information:

a. the total POR volume and value purchased from each affiliated and unaffiliated party during the same period (also show the per-unit average from each);

b. if the input was not purchased directly from an unaffiliated party, but the affiliated supplier sells the identical input to other unaffiliated purchasers, provide the total POR volume and value (and unit price paid) for the input sold to the unaffiliated purchaser.

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.

3. Describe 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. State whether the company's cost accounting system accumulates costs for the subject merchandise based on the actual production costs incurred, on standard or budgeted costs. Provide a narrative describing 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 and their corresponding

cost center codes. Referencing II.A.3 above, 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. 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. <u>Response Methodology</u>

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.

While it may be necessary to adjust those costs to comply with certain reporting requirements you must provide the reasons for each departure from your normal books and 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.

Submit electronic versions in Excel format of all worksheets provided in response to this supplemental section D 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 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. yield loss;
    e. research and development (R&D) costs;
    f. general and administrative expenses (including a list of all miscellaneous income and expense items); and
    g. 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 compute the submitted further manufacture costs.

B. Reconciliation

Provide summary trial balances for the POR and fiscal year. Provide a worksheet reconciling all items on the fiscal year income statement (*e.g.*, revenues, cost of sales, selling and administrative expenses, and non-operating expenses) in the audited financial statements to the total costs in the financial accounting system (*i.e.*, the summary trial balance).[1] Describe and quantify each reconciling item.

Provide a reconciliation demonstrating how the extended per-unit further manufacturing costs reconcile to the actual costs recorded in the company's accounting system (e.g., summary trial balance) and to accounting records used by the company to prepare its financial statements. Explain all reconciling items.

C. 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.

1. For the further manufactured product with the highest U.S. market sales volume during the POR, provide worksheets that demonstrate how your company computed direct materials (other than the imported subject merchandise), direct labor, fixed and variable overhead costs, and yield loss 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 the buildup of the standard costs and how you allocated any cost variances in deriving actual production costs. If your company relies on an actual cost accounting system, the worksheets that you prepare should show how you accumulated costs at each stage and allocated the costs to individual products. If the further manufactured products vary significantly, provide some additional examples for major types of products.

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. Demonstrate that the allocation properly allocates G&A to all products.

3. Provide a worksheet that demonstrates how you computed your company's net interest expense ratio. The interest expense rate should be calculated from the highest level consolidated financial statements in which the company is reported. 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

[1] This worksheet should cross reference each account on the summary trial balance to the corresponding summarized line item on the income statement.

statements. Demonstrate that the allocation properly allocates interest expense to all products.

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 2.1
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 subject merchandise (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 of PRODCODU during the cost calculation period.

Fields 2.5 through 2.9
In certain circumstances, it may be necessary to use these fields 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 2.5: **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 at 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, not the subject merchandise itself. 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 all movement charges incurred to transport the subject merchandise from the port of entry to the company's U.S. further manufacturing facilities.

FIELD NUMBER 3.1: Yield Loss

FIELD NAME: FURMANYLD

DESCRIPTION: Report the actual costs incurred for any yield loss in connection with the further manufacture of the subject merchandise in the United States. (Note that 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.

FIELD NUMBER 5.0: Factory Overhead Costs

FIELD NAME: FURFOH

DESCRIPTION: Report the factory variable and fixed 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 other costs.

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 and 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. 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.

Calculate the G&A expenses as follows.

1. Compute the G&A expense ratio on an annual basis as a ratio of the company's total G&A expenses divided by its total cost of sales. 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 POR.
2. To derive the amount for G&A expenses, multiply the G&A expense ratio by the per-unit further manufacturing cost for the subject merchandise plus the COP (including G&A and interest) of the subject merchandise that was further processed. The COP of the subject merchandise should be taken from the cost database submitted in Section D of the questionnaire.
3. For the G&A expense ratio to be applied on the same basis as it was calculated, adjust the cost of sales denominator of the G&A expense ratio to include the COP of the subject merchandise purchased by the company rather than the purchase price paid (i.e., eliminate the profit or loss element on purchases of subject merchandise). The COP of the subject merchandise in the revised cost of sales denominator should represent the COP of the subject merchandise reported in the cost database submitted in Section D of the questionnaire.

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.

Calculate the net interest expense as follows.

If your company's operating results are included in the same consolidated financial statements that were used to calculate the interest expense reported in the cost database in Section D of the questionnaire, then to derive the amount for interest expense multiply the interest expense ratio reported in Section D by the per-unit further manufacturing cost for the subject merchandise.

If your company's operating results are not included in the same consolidated financial statements that were used to calculate the interest expense reported in Section D:

1. Compute the interest expense ratio on an annual basis as a ratio of the company's net interest expense divided by its total cost of sales. If the company is a member of a consolidated group of companies, then you should base your interest expense ratio calculation on the consolidated financial statements of the highest consolidation level available that includes operating results of the company for the fiscal year that most closely corresponds to the POR
2. To derive the amount for interest expense, multiply the interest expense ratio by the per-unit further manufacturing cost for the subject merchandise plus the COP (including G&A and interest) of the subject merchandise that was further processed. The COP of the subject merchandise should be taken from the cost database submitted in Section D of the questionnaire.
3. For the interest expense ratio to be applied on the same basis as it was calculated, adjust the cost of sales denominator of the interest expense ratio to include the COP of the subject merchandise purchased by the company rather than the purchase price (i.e., eliminate the profit or loss element on purchases of subject merchandise). The COP of the subject merchandise in the revised cost of sales denominator should represent the COP of the subject merchandise reported in the cost database submitted in Section D of the questionnaire.

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 3.0 through 9.0.

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 Tariff Act of 1930, as amended (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).

Arm's-Length Transactions (between affiliates)

Generally, Commerce may use transactions between affiliates as a basis for normal value, only if the transactions are made at arm's length. Arm's-length transactions are those in which the selling price between the affiliated parties is comparable to the selling prices in transactions involving persons who are not affiliated. Commerce takes into account terms of sale, conditions of delivery, and other circumstances related to the sales in deciding if the selling prices are comparable. To determine whether sales to an affiliate should be included in the normal value calculation, Commerce performs an arm's-length test. In this test, Commerce compares the weighted-average price to each affiliate for each product to the weighted-average price of the same or a similar product to all unaffiliated customers. If the overall ratio calculated for an affiliate is between 98 percent and 102 percent, inclusive, of sales prices to all unaffiliated customers, sales to that affiliate may be considered in the **ordinary course of trade** and used in the normal value calculation. Sales not made at arm's length are not considered to be within the ordinary course of trade. *See also* **Ordinary Course of Trade**.

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.)

Circumstances of Sale

In comparing normal value to export price or constructed export price, Commerce makes adjustments to normal value for certain differences in expenses or prices that exist because the conditions under which the sales are made in the two markets differ. Besides particular adjustments named in the statute (*e.g.*, differences in quantities and levels of trade), the statute also allows Commerce to adjust for other differences in circumstances of sale. This adjustment normally is based only on differences in direct selling expenses that Commerce does not adjust for under more specific provisions. (Section 773(a)(6)(C)(iii) of the Act; section 351.410 of the regulations.) *See also* **Direct vs. Indirect Expenses**.

Comparison Market

See **Foreign Market**

Constructed Export Price

See **Export Price and Constructed Export Price**

Constructed Export Price Offset

To the extent practicable, Commerce attempts to base normal value on sales made at the same level of trade as the export price or constructed export price or adjust for the differences in levels of trade. Where this is not possible, the law provides for an adjustment to normal value to account for differences in level of trade when: (1) U.S. price is a constructed export price; (2) normal value is determined at a more advanced level of trade than the level of trade of the

constructed export price;[1] and (3) the data available do not provide an appropriate basis for determining whether differences in levels of trade affect price comparability and quantifying the amount of a level of trade adjustment. This adjustment takes the form of a deduction from normal value of the amount of indirect selling expenses incurred in the foreign market. The amount of this deduction may not exceed (*i.e.*, it is capped by) the amount of indirect selling expenses deducted in calculating constructed export price. (Section 773(a)(7)(B) of the Act; 351.412(f) of the regulations.) *See also* **Level of Trade** and **Level of Trade Adjustment**.

Constructed Value

When there are no sales of the foreign like product in the foreign market suitable for matching to the subject merchandise (including, for example, when Commerce disregards sales because they are below the cost of production), Commerce uses constructed value as the basis for normal value. The constructed value is the sum of: (1) the cost of materials and fabrication of the subject merchandise, (2) selling, general, and administrative expenses and profit in the foreign market, and (3) the cost of packing for exportation to the United States. (Section 773(e) of the Act; sections 351.405 and 351.407 of the regulations.)

Contemporaneous Sales

In investigations, Commerce normally compares average export prices (or constructed export prices) to average normal values. The averages normally are based on sales made over the course of the period of review.

In administrative reviews of existing antidumping orders, on the other hand, Commerce normally compares the export price (or constructed export price) of an individual U.S. sale to an average normal value for a contemporaneous month.

The preferred month is the month in which the particular U.S. sale was made. If, during the preferred month, there are no sales in the foreign market of a foreign like product that is identical to the subject merchandise, Commerce will then employ a six-month window for the selection of contemporaneous sales. For each U.S. sale, Commerce will calculate an average price for sales of identical merchandise in the most recent of the three months prior to the month of the U.S. sale. If there are no such sales, Commerce will use sales of identical merchandise in the earlier of the two months following the month of the U.S. sale. If there are no sales of identical merchandise in any of these months, Commerce will apply the same progression to sales of similar merchandise. (Section 351.414 of the regulations.)

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[1] More advanced refers to a more advanced stage of marketing, which generally means that the home market level of trade is more remote from the factory door than the constructed export price level of trade. A more advanced, or remote, level of trade is typically characterized by more selling activities and greater selling expenses.

Cost of Manufacture

The cost of manufacture is the sum of material, fabrication and other processing costs incurred to produce the products under investigation or review. *See also* **Cost of Production**.

Cost of Production

Cost of production means the cost of producing the foreign like product. The cost of production is the sum of: (1) material, fabrication, and other processing costs, (2) selling, general, and administrative expenses, and (3) the cost of containers and other packing expenses. Commerce may disregard foreign market sales in calculating normal value if they are made at prices which are less than the cost of production. Commerce will disregard all sales below cost if made: (A) within an extended period of time (normally one year) in substantial quantities (at least 20 percent of the volume of the product examined is sold below cost or the weighted-average unit price is below the weighted-average cost for the period examined); and (B) at prices that do not permit recovery of costs within a reasonable period of time (*i.e.*, a price is less than the weighted-average cost of production during the period examined).

Credit Expense

Credit expense is a type of expense for which Commerce frequently makes circumstances-of-sale adjustments. It is the interest expense incurred (or interest revenue foregone) between shipment of merchandise to a customer and receipt of payment from the customer. Commerce normally imputes the expense by applying a firm's annual short-term borrowing rate in the currency of the transaction, prorated by the number of days between shipment and payment, to the unit price. If actual payment dates are not kept in a way that makes them accessible, the calculation may be based on the average number of days that accounts receivable remain outstanding. *See also* **Imputed Expenses**.

Note that credit expenses are not the same as bank charges or fees. While credit expenses represent the imputed costs of extending different credit periods on different sales, bank charges and fees are actual expenses incurred by a company, recorded on its books, and typically should be reported as a direct selling expense.

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.

Difference in Merchandise Adjustments

When normal value is based on sales in the foreign market of a product which is similar, but not identical, to the product sold in the United States, Commerce may adjust normal value to account for differences in the variable costs of producing the two products. Generally, the adjustment is limited to differences in the costs of materials, labor and variable production costs that are attributable to physical differences in the merchandise. Commerce will not adjust for differences in fixed overhead or administrative expenses or profit. (Section 351.411 of the regulations.)

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. Variable vs. fixed expenses: 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. Tying of the expense to sales of the merchandise under investigation or review: 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 fixed 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

See **Price Adjustments**

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, *i.e.*, a price that is less than the price at which identical or similar merchandise is sold in the foreign market, or less than the constructed 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.)

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.

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.)

Foreign Like Product

The term foreign like product refers to merchandise that is sold in the foreign market and that is identical or similar to the subject merchandise. When used in the questionnaire, foreign like product means all merchandise that is sold in the foreign market and that fits within the description of merchandise provided in Appendix III to the questionnaire. (Section 771(16) of the Act.) *See also* **Identical Merchandise** and **Similar Merchandise**.

Foreign Market

The foreign market is the home or third-country market from which Commerce selects the prices used to establish normal values. *See also* **Viability**.

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.

Home Market

The home market refers to the market for sales of the foreign like product in the country in which the merchandise under investigation or review is produced. Home market sales are the preferred basis for normal value. *See also* **Third-Country Market** and **Viability**.

Identical Merchandise

Commerce prefers to compare U.S. sales to foreign market sales of identical merchandise. The identical merchandise is merchandise that is produced by the same manufacturer in the same country as the subject merchandise, and which Commerce determines is identical or virtually identical in all physical characteristics with the subject merchandise, as imported into the United States. *See also* **Similar Merchandise** and **Foreign Like Product**.

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**.

Level of Trade

To the extent practicable, Commerce calculates normal values based on sales made in the foreign market at the same level of trade as the constructed export price (CEP) or export price, or adjusts for the differences in levels of trade. In a CEP situation, economic activities occurring in the United States are not considered in determining the level of trade. The level of trade of the U.S. sale is that associated with the constructed export price.

In order to establish whether differences in levels of trade exist, Commerce reviews distribution systems, including categories of customers, selling activities, and levels of selling expenses for each type of sale. Different levels of trade are typically characterized by purchasers at different stages in the chain of distribution and sellers performing qualitatively and/or quantitatively different selling activities. Different levels of trade necessarily involve differences in selling activities, although differences in selling activities alone are not sufficient to establish differences in levels of trade. Similarly, customer categories such as distributor, wholesaler, retailer, and end-user are often useful in identifying levels of trade, although they, too, are insufficient in themselves to establish differences in levels of trade. Rather, Commerce evaluates differences in levels of trade based on a seller's entire marketing process. (Section 773(a)(1) and 773(a)(7)(A) of the Act; sections 351.412(a)-(c) of Commerce's regulations.)

Level of Trade Adjustment

When Commerce bases normal value on sales in the foreign market at a level of trade that is different from that of the EP or CEP, Commerce may adjust the normal value to account for differences in levels of trade between the two markets.

Commerce makes these adjustments only when there is a difference in the levels of trade and that difference affects price comparability. Commerce determines whether there is an effect on price comparability by determining whether there is a pattern of consistent price differences between sales at the different levels of trade in the foreign market. Commerce normally calculates any adjustment for level of trade based on the percentage difference between an average of the prices at the different levels of trade in the foreign market, less any expenses adjusted for elsewhere in the normal value calculation. (Sections 773(a)(1) and (7) of the Act; sections 351.412(c), (d), and (e) of the regulations.)

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.)

Normal Value

Normal value is the adjusted price of the foreign like product in the home or third-country (foreign) market, or the constructed value of the subject merchandise. Commerce compares the normal value to the export price or constructed export price to determine the margin of dumping, if any.

Commerce initially seeks to calculate normal values based on price. If there are adequate sales in the home market (*see* **Viability**), Commerce calculates normal value based on the price at which the foreign like product is first sold (generally, to unaffiliated parties) in that market; otherwise, if there are adequate sales in a third-country market, Commerce calculates normal value based on the price at which the foreign like product is first sold (generally, to unaffiliated parties) in the third-country market. If there are no appropriate home or third-country market sales, Commerce determines normal value by calculating the constructed value.

To ensure a fair comparison between normal value and export price or constructed export price, Commerce makes adjustments to the price used to calculate the normal value. Commerce adds U.S. packing charges and deducts any of the following expenses included in the foreign market price: packing charges, transportation costs, and any internal tax[2] that was rebated or not collected on the subject merchandise. Commerce may make additional adjustments to account for differences in the conditions under which sales are made in the United States and the foreign market. Thus, Commerce may increase or decrease the normal value to account for differences in quantities, physical characteristics of the merchandise, levels of trade, and other circumstances of sale. (Section 773(a) and 773(c) of the Act.)

Ordinary Course of Trade

In calculating normal value, Commerce considers only those sales in the foreign market that are in the ordinary course of trade. Generally, sales are in the ordinary course of trade if made under conditions and practices that, for a reasonable period of time prior to the date of sale of the

[2] Any internal tax other than an export tax or duty, or other charge described in section 771(6)(C) of the Act.

subject merchandise, have been normal for sales of the foreign like product. (Section 771(15) of the Act; section 351.102(b) of the regulations.) *See also* **Arms-Length Transactions**.

Price Adjustments

A price adjustment is any change in the price charged for subject merchandise or the foreign like product 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

See **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 also* **Direct vs. Indirect Expenses.**

Similar Merchandise

In deciding which sales of the foreign like product to compare to sales of the subject merchandise, Commerce first seeks to compare sales of identical merchandise. If there are no sales of the identical foreign like product, Commerce will compare sales of the foreign like product similar to the subject merchandise. The similar foreign like product is merchandise that is produced by the same manufacturer in the same country as the subject merchandise, and which, in order of preference, is either (1) similar to the subject merchandise in component materials, use, and value, or (2) similar in use to, and reasonably comparable to, the subject merchandise. (Section 771 (16) of the Act.) *See also* **Identical Merchandise**, **Foreign Like Product**, and Appendix V.

Subcontractor

A person or business which contracts with the respondent to provide a process or service. A specific type of subcontractor is a toller, who may provide processing related to the production of the merchandise under consideration.

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.)

Technical Service Expenses

Technical service expenses are typically incurred when a producer provides technical advice to customers which are industrial users of the product. Generally, Commerce considers travel expenses and contract services performed by unaffiliated technicians to be direct expenses. Commerce treats salaries paid to the seller's employees who provide technical services as indirect expenses.

Third-Country Market

When Commerce cannot use home market sales as the basis for normal value, the preferred alternative method is the use of sales to a third-country market, *i.e.*, export sales of the foreign like product to a country other than the United States. Generally, in selecting a third-country market to be used as the foreign market, Commerce will choose one of the three third-country markets with the largest aggregate quantity of sales of the foreign like product. In selecting which country, Commerce will consider product similarity, the similarity of the third-country and U.S. markets, and whether the sales to the third country are representative. (Section 773(a)(1) of the Act; section 351.404 of the regulations.) *See also* **Home Market** and **Viability**.

Verification

To establish the adequacy and accuracy of information submitted in response to questionnaires and other requests for information, Commerce examines 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 will verify information relied upon in making a final determination in an investigation, or in an administrative review when revocation of an antidumping order is properly requested. Commerce also will 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.)

Viability

To calculate normal value based on sales in the home market, Commerce must determine that the volume of sales is adequate in that market and that a particular market situation does not make their use inappropriate. To calculate normal value based on sales in a third-country market, Commerce must make the same determinations with respect to sales to the third country, and in addition the sales must be representative. These determinations establish whether a market is viable.

Commerce normally finds sales to be adequate if the quantity of the foreign like product sold is 5 percent or more of the quantity sold to the United States. In unusual situations, Commerce may find that sales below the 5-percent threshold are adequate, or that sales above the threshold are not. Also in unusual situations, Commerce may apply the 5-percent test on the basis of value, rather than quantity. The terms particular market situation and representative are undefined in the statute or the regulations. A particular market situation might exist, for example, where there was a single sale in the foreign market that constituted 5 percent or more of the quantity sold to the United States, or where government control of pricing is such that prices cannot be competitively set. (Section 773(a)(1) of the Act; section 351.404(b)(2) of Commerce's regulations.)

Warehousing Expenses

See **Movement Expenses**

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, which is a template 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.

For manual filings (when applicable), separately pack and label the electronic media containing the databases or spreadsheets (see section below for labeling and other instructions). Deliver the package to the manual filing address listed in the general instructions of this questionnaire.

D. Special Instructions for Manual Filing of Databases in the the Event of ACCESS Technical Failure

In the event of an ACCESS technical failure, you may submit your databases or spreadsheets manually on either a CD or DVD. Compressed databases are acceptable, but decompression instructions and software must accompany any compressed data submission.

Clearly label the CD or DVD with the following information:

a. Case name, case number, and submission date
b. Name of respondent
c. Proceeding and time period (for example, REV-POR 1/2001-12/2001 or AR#2-POR 3/2001-2/2002)
d. Name of official in charge
e. File formats and software used to create the databases or worksheets
f. File names, number of observations, and record lengths
g. ACCESS bar code number

E. 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 a review, 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 REVIEW

Insert

Updated October 30, 2023

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)

On Behalf of

Name and address

(Public Version)

On Behalf of

Name and address

_____

(Signature of Certifying Official)

APPENDIX V

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

Commented [A1]: If you do not have any, then delete this portion of the title.

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 USDUTY2U, 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 USDUTY2U field in response to question C.4.

[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).

APPENDIX VI

ARM'S-LENGTH SALES TO AFFILIATED PARTIES

In order to report sales to an affiliated comparison market customer (affiliate) rather than resales to unaffiliated customers by that affiliated comparison market customer, a respondent must demonstrate that the sales to the affiliated comparison market customer are at arm's length. This appendix describes the basis for this analysis, and provides guidance as to how a respondent could go about demonstrating that sales to an affiliated comparison market customer are at arm's length.

Overview

In accordance with section 351.403(c) of Commerce's regulations, we include home market or third-country affiliated party sales in our analysis only if the respondent's sales are made at "arm's length." To be at "arms-length" the prices of the affiliated-party transactions must be comparable to the prices at which the respondent sold identical merchandise to unaffiliated parties. In determining whether affiliated party transactions are made at arm's-length prices, we generally compare the respondent's reported prices to affiliated parties with the respondent's prices to unaffiliated parties at the same level of trade. In making such a comparison, Commerce has established a ratio in which sales by the exporter or producer to an affiliate be included in the normal value calculation. For affiliated party sales to be considered in the normal value calculation, prices to an affiliate must be between 98 percent and 102 percent, inclusive, of prices to unaffiliated customers. If affiliated party prices are, on average, less than 98 percent or more than 102 percent of unaffiliated party prices, then we reject them. In establishing the 98/102 percent band, Commerce aims to prevent distortion of normal value based on sales between affiliates which could be unreasonably high or low-priced. Instead, the ratio is set up to capture only those sales between affiliates which are made in the ordinary course of trade.[1]

Transactions Covered

For investigations, the databases used for the arm's length test are limited to all sale observations with sale dates that fall within the POI. For administrative reviews, the databases used for the arm's-length test are limited to sales observations with sale dates that fall within the appropriate reporting period for the comparison market.

For both investigations and administrative reviews, the databases are also limited to those transactions involving merchandise described in Appendix III of the questionnaire.

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[1] *See Antidumping Proceedings: Affiliated Party Sales in the Ordinary Course of Trade*, 67 FR 69187 (November 15, 2002).

Net Price Calculations

Commerce's arm's-length test adjusts gross unit prices for relevant adjustments (*e.g.*, for appropriate discounts and rebates, movement expenses, imputed credit expenses, other direct selling expenses, commissions, packing, *etc.*), and, for each affiliated party comparison market customer, compares the net prices, by CONNUM, of sales to the affiliated party to the net prices of sales to all unaffiliated parties.

In instances where certain CONNUMs were sold to an affiliated comparison market customer but not to unaffiliated comparison market customers, the comparisons are made to the most similar product sold to unaffiliated comparison market customers, with appropriate adjustments made for differences in merchandise (the appropriate variable and total cost data for each comparison market CONNUM are therefore used for this calculation). The determination of what constitutes the most similar merchandise is based upon the hierarchy of the product characteristics, and of the subcategories within each characteristic, identified in Section B of the questionnaire.

Comparisons are not allowed across levels of trade, or of prime merchandise to non-prime merchandise, or across manufacturers (MFRH), or, for CONNUMs sold to an affiliated comparison market customer but not to unaffiliated comparison market customers. In such instances where comparisons are not allowed, the sales to the affiliated comparison market customers are ignored for purposes of the results of the arm's length test.

As noted above, for affiliated party sales to be considered in the normal value calculation, prices to an affiliate must on average be between 98 percent and 102 percent, inclusive, of prices to unaffiliated customers.

Arm's-Length Test Programming

The arm's-length test programming language currently used by Commerce is referenced below. To demonstrate that sales to an affiliate were at arm's length, you should utilize the methodology reflected in this programming, in conjunction with your appropriate databases and following the guidance above with respect to appropriate sales observations, adjustments, *etc*. (CMSALES would be the file of all comparison market POR sales of merchandise described in Appendix III of the questionnaire, and &CMAFFL &CMLOT &CMMANF &CMPRIME &CMCUST are references to CUSRELH, LOTH, MFRH, PRIMEH (for those cases in which PRIMEH is included in Section B of Commerce's questionnaire), and CUSCODH, respectively):

The arm's-length test programming language currently used by Commerce can be accessed at the following link: Antidumping Margin Calculation Programs. Click on the "1. ME Comparison Market" hyperlink and go to section "Part 5: Arm's-Length Test of Affiliated Party Sales."

APPENDIX VII

DATABASE SUMMARIES

APPENDIX VIII

IMPORTER-SPECIFIC QUESTIONS[1]

Note: Please answer these questions or, if you are unable to fully respond, forward this attachment to your importer and include your importer's responses in your response.

A. History, Organization, Ownership and Affiliations

1. Please provide a full narrative history of your importer, including dates of all significant events, such as incorporation, expansion, or acquisition of other companies.

2. Provide a list of all companies affiliated with your importer. In responding to this question, refer to the definition of "affiliated person" provided in the Glossary of Terms at Appendix I of the original questionnaire. Describe also the activities of each affiliated company, with particular attention to those involved with the merchandise under consideration. For those affiliated through stock ownership, specify the percentage of ownership and cross ownership among the companies listed.

3. Please provide a list of all companies and individuals which own stock in your importer. Include full names and addresses and specify their percentages of ownership.

4. Please provide a list of all third parties in which your importer or its owners, either individually or jointly, 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 each company or individual that owns 5 percent or more in stock in that third party. Your list should include each owner's full name and address and specify its percentage of ownership in the third party.

5. Explain whether any individuals currently or formerly employed by your importer are or were at any time employed by another firm that import(ed) the merchandise under consideration. If so, provide the names of any such individuals and the firm(s) in question.

6. Provide a description of the types of merchandise purchased and sold by your importer.

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[1] Commerce may also obtain from U.S. Customs and Border Protection (CBP) and review documentation submitted to CBP by the importer.

7. Please provide an explanation of whether your importer is a reseller or end-user of the merchandise under consideration. If your importer is a reseller, please provide an explanation of the types of customers to which your importer sells the merchandise and provide the business names and contact information for those customers. Identify the customer that purchased the merchandise subject to this review. If your importer is an end-user, please describe the product produced.

8. Explain whether your importer acted under any other name as the importer of record for entries of the merchandise under consideration. If so, please provide the names, explain the circumstances of their use, and the time period during which your importer imported the merchandise using these names.

B. Sales During the Period of Review

1. Please describe the relationship (if any) between you and your importer prior to the sales of merchandise covered by this review.

2. Please explain how your importer established contact with you. Please describe any changes in the relationship between you and your importer since the purchase of the merchandise covered by this review.

3. Please discuss in detail the process your importer followed in order to purchase the subject merchandise from your company. Please describe the sales negotiations between you and your importer for the subject merchandise. Identify the names and titles of all individuals who were involved in the sales negotiation process, including any third-party individuals (*e.g.*, sales agents). Please also provide copies of all sales negotiation documents (*e.g.*, contracts, proposals, purchase orders, *etc.*).

4. Please provide a detailed explanation of the payment process for the subject merchandise. Please identify each step involved in the payment process. Please provide proof-of payment documentation (*e.g.*, bank statements, copies of the checks, bank withdrawal slips, payment entries in the accounts payable and general ledger, and wire-transfer documentation) that illustrate the amount your importer paid you for the purchase of the subject merchandise.

C. Compare These Purchases to Other Purchases of the Merchandise Under Consideration

1. Please explain any differences in price and volume between the purchase of subject merchandise in this review, and any other purchases of the merchandise under consideration that your importer made from any source in the last two years.

2. Please explain why your importer purchased the subject merchandise from your company, rather than from either a domestic competitor or a different foreign supplier. Did your company, or any third parties involved in the transaction, offer your importer any incentives for this purchase?

3. Please provide complete details of any purchases that your importer has made from you subsequent to its purchase of the merchandise covered by this review. Please provide relevant invoices, contracts, and any documents from sales negotiations regarding such sales.

4. Has your importer purchased the merchandise under consideration from any other companies during or subsequent to the POR? If so, please provide a list of the companies from which it has purchased the merchandise, and the quantity, value, and date of each purchase.

5. Provide the names, addresses and facsimile numbers of the companies from which your importer purchased the merchandise under consideration during or subsequent to the POR.

D. Resale of Subject Merchandise

1. Describe the process of how your importer finds its customers. Describe the roles played by all individuals or entities within and outside your importer involved in finding your importer's customers. Describe the process of how your importer sets prices with its U.S. customers.

2. Describe the process of how your importer found its customer(s) for the subject merchandise covered by this review. Describe the roles played by all individuals or entities within and outside your importer involved in finding your importer's customer(s) for this subject merchandise. Describe the process of how your importer set prices and volume for the subject merchandise.

3. Was the subject merchandise sold to your company resold in the United States at a profit? If so, report the markup on the sale and provide supporting documentation.