

NON-CONFIDENTIAL/CONFIDENTIAL

Questionnaire intended for Foreign Producers and Exporters

REPUBLIC OF TRINIDAD AND TOBAGO

**MINISTRY OF TRADE AND INDUSTRY AND CONSUMER AFFAIRS
ANTI-DUMPING AUTHORITY**

ANTI-DUMPING PROCEEDINGS CONCERNING IMPORTS OF

ORIGINATING IN

Product description

HS Code :-

The purpose of this questionnaire is to permit the Anti-Dumping Authority to obtain the information it deems necessary for its investigation. It is in your own interest to reply as accurately and completely as possible and to attach all the supporting documents as requested. If all the information is not communicated to the Anti-Dumping Authority within the time limit specified, the latter may make preliminary or final decisions on the basis of the factual data available in accordance with section 14 of the Anti-Dumping and Countervailing Duties Act No. 11 of 1992 as amended by Act No. 23 of 1995.

If you experience difficulties in filling in all or part of the questionnaire or require clarification on any questions asked, contact should be made within 15 days of receipt of the questionnaire with the officials in charge of the case, stating the difficulties experienced or clarifications required.

Case handler: Fair Trading Division

General instructions for completing the questionnaire

1. Unless otherwise specified, replies should relate to the investigation period, namely. References to Years 1, 2, 3, and 4 are respectively to the years 1997, 1998, 1999, 2000.

2. Where there is insufficient space in any section of the questionnaire details asked for should be given in an annex to the questionnaire, indicating clearly to which section it relates.
3. A non-confidential summary of your reply MUST be provided within the time limit specified. Failure to supply any information that cannot be expressed in the non-confidential summary may lead the Authority to disregard that information altogether, pursuant to section 20(2) of the Anti-Dumping and Countervailing Duties Act, 1992 No. 11 of 1992 as amended by Act No. 23 of 1995. Refer to Guidelines below.

GUIDELINES FOR THE MAKING OF NON-CONFIDENTIAL SUMMARIES

The basic principle behind a non-confidential summary is that the person reading it should be able to understand the arguments being made or, at the very least, the general nature of the information being provided, without disclosing any confidential information. Confidential information here means information which is not in the public domain and which, if disclosed, would have significant adverse effects on the supplier or the source of the information.

The first step in preparing a non-confidential summary is to take the confidential text and delete the confidential statements. Where possible, an indication of the general nature of the information deleted should be given. Thus for example, a confidential statement such as “Our company plans to double its production capacity over the next five years” could be replaced by “[Confidential statements as to future investment projects]”

As a general rule, numerical information provided in questionnaires should be summarized on an indexed basis, provided the index does not disclose any confidential information. For example, figures showing quantities produced over the last five years might be as follows:

“1989	1990	1991	1992	1993
105,236	126,341	132,457	125,321	141,899”

The non-confidential summary should look something like the following:

“1989	1990	1991	1992	1993
100	120	126	119	139

Indexed on basis year 1989 = 100”

Care should also be taken not to index two different items to the same base. For example, if quantities sold are indexed to base 100 = quantity sold in 1990, the values sold should be indexed to base 100 = value sold in 1990. If values were indexed to base 100 = quantity sold in 1990, it would be possible to work out the unit price by dividing the indexed price by the indexed quantity.

Where information cannot be summarized on a non-confidential basis, reasons must be given as to why that is the case.

4. All preparatory sheets and documents compiled to answer the questionnaire, in particular those linking the information supplied with management records, should be retained for inspection.

GENERAL INFORMATION

1. **The questions in this part of the questionnaire are designed to elicit general information about your company which will assist the investigators general understanding of your business.**

1(a) Name of company (address, telephone, email, fax, contact person.)

1(b) Name of law firm (if any) representing your company (address, telephone, fax, email, contact person)

2. Legal structure of your business

List all companies (names, addresses, and country) in which you had a direct or indirect shareholding of at least 5% during the investigation period and:

- to which you supply the product in question; or

- which supply you with materials or services for the purposes of producing or marketing the product in question.

List all other companies (names, addresses and country) of which you held 5% or more of the shares during the investigation period, together with their activities.

3. Owner or principal shareholders

List any shareholders in your company who owned more than 5% of the shares during the investigating period and list the activities of these shareholders.

4. Company organisation

Supply an organisation chart of your company, highlighting all departments involved with the production, marketing (domestic and export), accounting, legal, research and development of the product concerned.

5. Links with other companies

5.1 Specify in detail financial or contractual links (other than shareholdings not covered by section 2 above) with any other company concerning production, sales, licensing, technical and patent agreements for the product in question over the last five years.

5.2 If you license certain technology relating to the product in question, outline the nature of the licensing agreement highlighting the conditions for use and any restrictions placed on its use.

6. Range of Products

6.1 Specify all products dealt with by your company (on domestic, Trinidad and Tobago and other export markets)

6.2 List of all qualities of the product concerned according to their technical specifications.

7. Distribution Systems

7.1 Explain your company's channels of distribution in both home and export markets. Include a flow chart indicating the transition of the product concerned from ex-factory to each class of customers (unrelated, final users, traders, etc...); the conditions and terms of sale and the financial flows from invoicing to receipt of payment.

7.2 Explain the reason for different terms of sale or selling prices to different categories of customers. Explain the basis of your categorisation of customers. If you sell through related sellers give a detailed explanation of the circumstances, at home, in Trinidad and Tobago¹ and other export markets.

¹List any association or compensatory arrangement with any company, branch or agent in Trinidad and Tobago, either direct or indirectly through a third party. This list should include marketing or selling links or any other arrangements with regard to your sales in Trinidad and Tobago and include arrangements with companies in third countries.

For these sales give a detailed description of how sales are made in Trinidad and Tobago indicating the procedure followed between time of order and delivery to the first independent buyer. A full explanation of how the invoicing and payment is made should be given.

List any costs incurred by your company (e.g. advertising, etc...) in connection with these sales.

7.3 Indicate the relative importance of sales of the products concerned to the following categories of customers:

	<u>Domestic</u>	<u>T&T exports</u>	<u>Other exports</u>
- Final industrial users (unrelated)%%%

- Traders/wholesalers (unrelated)%%%
- Related customers²%%%
- Internal consumption within the company or group%%%
- Others (please specify)%%%

7.4 Indicate whether sales are regular, seasonal, occasional, etc...

8. Accounting practices and financial statements

8.1 Indicate your normal corporate accounting period.

8.2 Attach audited or unaudited accounts for the last three years (balance sheet, profit and loss, and statement of changes in financial position) (cash flow).

8.3 Provide financial statements, audited or not, for the product concerned for the last three years. Please supply original versions and English translations of the documents under 8.2 and 8.3.

²For the purpose of completing this questionnaire, a customer should be considered to be related if it holds directly more than 5% of your capital or otherwise controls your company or if your company holds more than 5% of its share capital or you otherwise control it.

9. Turnover (net, free of taxes, after all discounts) in domestic currency

	Year 3	Year 4	Investigation Period
(a) Total			
(b) The Product			

(c) Percentage(a)/(b)			
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II.

QUESTIONS RELEVANT PRINCIPALLY TO INJURY

1. Quantities produced and sold

Unit of quantity=	Year 1	Year 2	Year 3	Year 4	Investigation Period
Production Capacity					
Actual Production					
Capacity Utilisation (%)					
Stocks at end of year					
Stocks at beginning of year					
Total purchases for resale					
Total sales					

2. Analysis of quantities sold by destination

Unit of quantity =	Year 1	Year 2	Year 3	Year 4	Investigation Period
Domestic sales to unrelated parties					
Domestic sales to related parties					

Export sales to T&T to unrelated parties					
Export Sales to T&T to related parties					
Other export sales to unrelated parties					
Other export sales to related parties					
Total Sales					

3. Value sold (as invoiced)

In answering this question, the values should be those as invoiced to the customer, so that the annual totals are consistent with the turnover figures in your annual/quarterly financial statements

Unit of value =	Year 1	Year 2	Year 3	Year 4	Investigation Period
Domestic sales to unrelated parties					
Domestic sales to related parties					
Export sales to T&T to unrelated parties					
Export Sales to T&T to related parties					
Other export sales to unrelated parties					
Other export sales to related parties					
Total sales as invoiced					

4. Value sold at ex-factory level

In answering this question you are requested to estimate the adjustment in the table above so as to reduce all values to an ex-factory level i.e. net of all the adjustments listed in section II 3. For example the investigation period the ex-factory value should not be an estimate but the exact figure based on sections III 2&3. Please keep all working papers relating to the estimates for subsequent verification.

Unit of quantity =	Year 1	Year 2	Year 3	Year 4	Investigation Period
Domestic sales to unrelated parties					
Domestic sales to related parties					
Export sales to T&T to unrelated parties					
Export Sales to T&T to related parties					
Other export sales to unrelated parties					
Other export sales related to parties					
Total Sales ex factory					

III

NORMAL VALUE BASED ON DOMESTIC SALES

The principal measure of normal value is the price at which the product is sold domestically, provided such sales are made at prices which cover the costs of production (see Part IV below)

1. Supply a table giving:

(1) Product (quality)	(2) Quantity exported to T&T	(3) Quantity sold domestically	Percentage column (3)/ Column(2)

Notes to above table

The different qualities (if any) listed under (1) should coincide with the list given under Section I.6.2 of the questionnaire.

If there are no domestic sales of any of the qualities exported to Trinidad and Tobago or the quantity of the domestic sales is less than 5% of the quantity exported then indicate the qualities closely resembling the qualities exported.

The choice of quality must be fully justified i.e. all the different specifications must be fully justified. Specify also, in detail, the effect such differences would have on the market value in your domestic market and the difference in production costs.

2. Sales to unrelated customers

2.1 Please list, on a transaction by transaction basis for each quality (if any) of the product, all domestic sales, during the investigation period giving the following details:

- (a) number of invoice
- (b) date of invoice (dd-mo-yr)
- (c) customer's name
- (d) quantity (metric tonnes)
- (e) invoice value
- (f) discounts, rebates listed on invoice, per metric tonne
- (g) deferred rebates allocated per metric tonne
- (h) delivery terms (specify whether fob, cif, T&T frontier or delivered duty paid, unpaid, etc...)
- (i) payment terms (cash, 30 days etc...)
- (j) actual date of receipt of payment (dd-mo-yr)
- (k) freight per metric tonne
- (l) insurance per metric tonne
- (m) other costs (packing, handling, storage, customs duty, etc...) list amounts separately per metric tonne
- (n) technical assistance per metric tonne
- (o) commissions per metric tonne
- (p) salesmen's salaries per metric tonne
- (q) other directly linked selling costs
- (r) unit, net, net price (ex-works)

3. Sales to related parties

For each related customer provide a separate listing transaction by transaction containing all the information specified in (a) to (r) of section 2.1 above.

4. Commissions

Nature and amount of any payment made to third parties as a result of your sales (e.g. royalties or commission). Indicate whether included in price.

5. Sales contracts

Please provide details of all sales contracts not completed at the end of the investigation period.

These contracts should be available for inspection.

6. Documentation to be attached

6.1 Supply copies of your price lists valid during the last years and indicate the past and current practices for discounting. Indicate how long the current system has been in operation. List the customers who have benefited from it and the percentage of domestic sales for which these discounts have been granted.

6.2 For three, randomly selected transactions, supply full documentation from sales contract to final payment, including: invoices, shipping documents, credit and payment conditions supported by the bank statements, internal accounting notes, vouchers, etc...

IV

COST OF PRODUCTION

The purpose of this session is to enable the investigators to determine whether domestic sales are made at the level which covers all costs of production. In cases where there are not sufficient quantities of domestic sales which are at prices above the costs of production, the normal value of the product will be determined by constructing the price, using the cost of production given below and a reasonable margin for profit.

CURRENCY:	A Total for Company	B Total for the Product	Percentage B/A
Total Sales Value			

<u>Direct Costs</u> Materials Labour Other			
<u>Indirect Costs</u> Manufacturing overheads Selling, general and administrative expenses Inventory of finished products			
Total			
Total quantity produced	N/A		N/A
Quantity taken (+) or sent (-) to inventory	N/A		N/A
Total quantity sold	N/A		N/A
Unit cost	N/A		N/A

3. Explanation of terms used

(a) Cost of materials (components, etc...)

Please indicate the total cost of materials together with inward transport, duties and other costs incurred in obtaining the raw materials.

(b) Cost of direct labour

This should include the cost of any labour which can be identified or associated with a particular product or process. The cost includes basic, overtime and incentive pay, bonuses, shift differentials, employee benefits (e.g. housing, holiday pay, retirement, social security programme) and any other employee related expenses.

(c) Overheads (including those of related companies, if appropriate)

Manufacturing overheads

These include all expenses incident to and necessary for the production of the product. All the items including indirect labour, supervision, rent, power, maintenance and repairs any other cost which is 5% or more of total manufacturing overhead, must be separately identified.

Also include and identify here accounting adjustments to inventory, e.g. year-end adjustments based on physical inventory, inventory corrections for raw material and finished goods, inventory reserves.

Selling, general and administrative (SGA) costs.

These include all other costs incurred; each cost to be listed separately. Each cost under this heading must be itemised in table form for each of your cost centres.³

The table should show the total cost of each centre and item split between the product under investigation and other products.

Full documentation, together with a step by step explanation supporting any allocation between product (i.e. for each cost centre) must be provided in reply to this questionnaire. If an allocation method other than turnover is used the method must be fully explained and supported by full accounting documentation.

4. Please describe in detail the general and cost accounting system used by your firm

The description should include, but not be limited to:

- method used to account for incidental revenue.
- methods used to account for work performed by the company which is capitalised.
- methods used to account for the cost and revenue of any by-products.
- depreciation methods used and useful life adopted by asset group or class.
- details of any material differences between the production cost data supplied in your reply to this questionnaire and the costs normally determined using your accounting system.

³Each company in your group (e.g. parent, subsidiaries, selling companies, sales departments, etc ...) for which separate accounts are kept and which involved in selling the product to the first unrelated party.

V. EXPORT SALES OF THE PRODUCT IN QUESTION TO TRINIDAD AND TOBAGO DURING THE INVESTIGATION PERIOD

The export prices in this section will be compared with the normal value at ex factory level and the dumping margin for any particular sale will be the amount by which the export price is less than the normal value. (The dumping margin is zero where the export price is greater than or equal to the normal value). A weighted average of all dumping margins will be

determined by totaling the dumping margins and dividing by the value of all exports of T&T measured at the CIF frontier level.

1. Sales to unrelated customers

1.1 Supply a list with names, address and codes of all your customers in together with quantities sold to them during the reference period.

1.2 List, on a transaction by transaction basis for each quality (if any) of the product, all exports to Trinidad and Tobago during the investigation period giving following details:

- (a) number of invoice
- (b) date of invoice (dd-mo-yr)
- (c) customer's name or code
- (d) quantity (metric tonnes)
- (e) invoice value (specify currency)
- (f) discounts, rebates listed on invoice, per metric tonne
- (g) deferred rebates allocated per metric tonne
- (h) delivery terms (specify whether fob, cif, T&T frontier, delivered duty paid, unpaid, etc...)
- (i) payment terms (cash, 30 days, etc...)
- (j) actual date of receipt of payment (dd-mo-yr)
- (k) freight in exporting country per metric tonne
- (l) ocean freight to T&T frontier per metric tonne
- (m) freight in T&T per metric tonne
- (n) insurance per metric tonne
- (o) other costs(packing, handling, storage, customs duty, etc...)lists amounts separately per metric tonne
- (p) technical assistance per metric tonne
- (q) commissions per metric tonne
- (r) salesmen's salaries per metric tonne
- (s) other directly linked selling costs
- (t) unit, the price cif, T&T frontier, duty unpaid in currency of sale
- (u) unit, net, net price (ex-works) in currency of sale

2. Sales via related parties

If sales are made via related parties, the Authority may calculate the ex-works export price from the price at which the imported product is first resold to an independent buyer in Trinidad and Tobago.

In these cases you are requested to complete the information listed under 1.2 with the following:

- (a) number of invoice to final customer in T&T
- (b) date of invoice (dd-mo-yr)
- (c) customer name and full address
- (d) quantity (metric tonne)
- (e) invoice value (specify currency)
- (f) discounts, rebates etc...
- (g) delivery terms
- (h) payment terms
- (i) delivery costs per kg (explain the basis of allocation of these costs)
- (j) all other costs incurred between purchases and resale per tonne (explain the basis is allocation of these cost)
- (k) unit, net resale price delivered client
- (l) unit, net, net resale price ex works

3. Commissions

Nature and amount of any payment made to third parties as a result of your sales (e.g. royalties or commission). Indicate whether included in price.

4. Sales contracts

Please provide details of all sales contracts not completed at the end of the investigation period. These contracts should be available for inspection.

5. Documentation to be attached

For three, randomly selected export transactions, supply full documentation from sales contract to final payment, including: shipping documents, credit and payment conditions supported by bank statements, internal accounting notes, vouchers, etc...

6. Export subsidies

Do you benefit from any government export financing and/or preferential currency exchange scheme, tax allowances, exemptions, remissions or other bounties in relation to your exports to Trinidad and Tobago? If applicable, please give full details.

7. Export transhipped to Trinidad and Tobago through third countries

For the product sold to third countries and then subsequently shipped to Trinidad and Tobago or for sale invoiced through third countries destined to Trinidad and Tobago, provide full details of the procedure followed between time of order, delivered to the first independent buyer in Trinidad and Tobago and payment. Describe the role of the third country entity through which sales are made or sales invoiced.

VI. ALLOWANCES

This section deals with the allowances which may be deducted from the domestic price or the export price, as the case may be, in order to make the two prices comparable. This section complements and does not duplicate the adjustment provided for in sections.

1. Differences in physical characteristics of the product

Where the product sold on your domestic market is not identical with that exported to Trinidad and Tobago, the nature of the difference, its effect on the market value in your country and its effect on production costs should be explained.

2. Difference in quantities

Where any difference between the export price and the normal value arises wholly or partly because it relates to different quantities, and you wish to claim an allowance for this, indicate:

- the period during which any quantity discount has been freely available in the normal course of trade on your domestic market and the proportion of trade to which it has been applied.

3. Differences in conditions and terms of sale

Where you wish to claim an allowance for differences in condition and terms of sale, indicate:

- (a) the nature of the difference
- (b) its effect on the value of the product

4. Import charges and indirect taxes (duty drawback)

Where you wish to claim an allowance corresponding to any import charges or indirect taxes borne by the like product and by materials physically incorporated therein, destined for consumption in your country and not collected or refunded of the product to Trinidad and Tobago. Please submit supporting evidence.

Webb/producers