

## SECTION G - ALLOWANCES - FAIR COMPARISON

In order to carry out a fair comparison between the export price and the normal value of the product concerned the following information is requested. Where the **normal value** and the **export price** as established are not on a comparable basis, due allowance, in form of adjustments, can be made where prices and price comparability are affected. For this purposes you may claim adjustments where it can be demonstrated that the factor concerned is one which has resulted in a different price being charged to your customers. Please note that for export sales you have to report all expenses incurred relating to the items listed below, even if you consider that you do not want to claim adjustments for these items.

### **G - 1 Allowances on Export sales** (see 'ECSALES' under H-3)

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

#### **1. DIFFERENCES IN DISCOUNTS, REBATES AND QUANTITIES**

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

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

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

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

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

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

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

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

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

**3. DIFFERENCES IN PACKING COSTS**

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

**4. DIFFERENCES IN THE COST OF ANY CREDIT GRANTED FOR THE SALES**

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

**5. DIFFERENCES IN THE DIRECT COSTS OF PROVIDING WARRANTIES, GUARANTEES, TECHNICAL ASSISTANCE AND SERVICES, AS PROVIDED FOR BY LAW AND/OR IN THE SALES CONTRACT**

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

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

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

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

**6. DIFFERENCES IN COMMISSIONS PAID IN RESPECT OF THE SALES UNDER CONSIDERATION**

Where commissions were paid to unrelated or related sellers report the amount of commission expenses and explain the terms under which commissions are given. Identify the general ledger account(s) where each expense is located.

**7. CURRENCY CONVERSIONS**

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

In case you claim an adjustment for currency conversion please provide detailed information on the movement in exchange rates in your country. Provide the official central bank

exchange rates specifying the official daily buying and selling rates of exchange for the foreign currencies concerned used during the last two years in connection with the export of goods and services. Also provide the actual exchange rates used by your company for converting the payment of export sales during the investigation period.

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

## **8. OTHER FACTORS**

An adjustment may also be made for differences in other factors not provided for under 1 to 7 if it is demonstrated that they affect price comparability, in particular that customers consistently pay different prices on the domestic market because of the difference in such factors.

### **G - 2 Allowances on domestic sales** (see 'DMSALES' under H-4)

You are requested to explain in detail each adjustment you claim and to report them on a transaction by transaction basis in the 'DMSALES' file as described under H-4. Wherever possible, report actual expenses rather than averages. If you allocate any of these expenses, explain the reason for your choice and the methodology used.

#### **1. DIFFERENCES IN PHYSICAL CHARACTERISTICS**

When comparing the type sold to the European Community with the most similar domestic market product an adjustment can be made to take account of physical differences between the types.

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

#### **2. IMPORT CHARGES OR INDIRECT TAXES**

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

##### **a) Duty drawback**

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

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

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

Report in the computer file "DMSALES" the amount of duty drawback you received for each sale to the European Community.

Explain how you calculated this amount.

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

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

b) Indirect taxes

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

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

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

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

Explain how you calculated this amount.

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

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

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

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

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

**4. DIFFERENCES IN THE LEVEL OF TRADE**

A level of trade adjustment may be granted where you can show that your domestic sales of the like product are being made at a level of trade which is different to the level of trade of your export sales and that such difference has affected price comparability. For this purpose, your claim should clearly identify the domestic and export levels of trade by demonstrating that functions and prices for the sales in question are shown to be appropriate to the alleged levels of trade on both markets.

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

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

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

Table G-1

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

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

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

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

**6. DIFFERENCES IN PACKING COSTS**

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

**7. DIFFERENCES IN THE COST OF ANY CREDIT GRANTED FOR THE SALES**

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

Provide market information on interest rates for short-term borrowings.

**8. DIFFERENCES IN THE DIRECT COSTS OF PROVIDING WARRANTIES, GUARANTEES, TECHNICAL ASSISTANCE AND SERVICES, AS PROVIDED BY LAW AND/OR IN THE SALES CONTRACT**

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

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

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

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

**9. DIFFERENCES IN COMMISSIONS PAID IN RESPECT OF THE SALES UNDER CONSIDERATION**

Where commissions were paid to unrelated or related sellers report the amount of commission expenses and explain the terms under which commissions are given. Identify the general ledger account where the expense is located.

**10. OTHER FACTORS**

An adjustment may also be made for differences in other factors not provided for under 1 to 9 if it is demonstrated that they affect price comparability, in particular that customers consistently pay different prices on the export market because of the difference in such factors.

## SECTION H - COMPUTERISED INFORMATION REQUIRED

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

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

1. Information should be given on 3.5" floppy disks formatted with MS-DOS Version 3.0 or higher or another operating system whose diskette-format is fully compatible with this MS-DOS version. It is also possible to provide the information on CD-ROM with the same conditions as for delivering them as for the floppy disk;
2. The following files have to be submitted on the diskettes or CD-ROMS mentioned in 1.
  - a) Specification for products sold, named **SALSPEC**.
  - b) Sales to the EU, named **ECSALUR and ECSALRL**.
  - c) Customers of the sales to the EU, named **ECCUSTRL and ECCUSTUR**.
  - d) Sales in the domestic market, named **DMSALUR and DMSALRL**.
  - e) Customers of the domestic sales, named **DMCUSTRL and DMCUSTUR**
  - f) Domestic cost of production data, named **DMCOP**.
  - g) Export cost of production data, named **ECCOP**.
3. A description of the requested information is given in Sections H-2 to H-4.
4. These data files should be supplied in Microsoft **EXCEL**.

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

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

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

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

## H.2. 1. Formats for product description

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

Filename:

SALSPEC

	Field description	Field name	Explanation
a	Production code	(PRODCOD)	Indicate the production code of the product concerned as used for production purposes
b	Sales code	(SALECOD)	Indicate the sales code of the product concerned as used for sales purposes
C	Product Control Number	(PCN)	Indicate the product control number for the product concerned (refer to Section H-2-1 of the questionnaire).
c	Quantity produced	(QTYPROD)	Report the total quantity produced during the IP in Kg
d	Quantity sold into the EU market	(QTYEU)	Report the quantity sold during the IP into the EU in Kg
e	Quantity sold on the domestic market	(QTYDM)	Report the quantity sold during the IP on the Domestic Market in Kg

**H - 3 Format for European Community export sales**

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

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

Filename:

ECSALES

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

Filename:

ECCUSTOM

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

**H - 4 Formats for domestic market sales**

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

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

Filename:

DMSALE

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

Filename:

DMCUSTOM

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

**H - 5 Formats for cost of production**

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

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

Filename:

DMCOP

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

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

Filename:

ECCOP