

SECTION I - CHECK LIST

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

SECTION	PLEASE TICK IF YOU SUBMITTED ALL INFORMATION REQUESTED	PLEASE TICK IF INFORMATION IS NOT OR INSUFFICIENTLY SUBMITTED
	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
SECTION A: GENERAL INFORMATION	0	0
SECTION B: PRODUCT CONCERNED	0	0
SECTION C: OPERATING STATISTICS	0	0
SECTION D: EXPORT SALES OF THE PRODUCT CONCERNED TO THE EUROPEAN COMMUNITY	0	0
SECTION E: DOMESTIC SALES OF THE PRODUCT CONCERNED	0	0
SECTION F: COST OF PRODUCTION	0	0
SECTION G: ALLOWANCES - FAIR COMPARISON	0	0
SECTION H: COMPUTERISED INFORMATION	0	0

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

CERTIFICATION

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

Date

Signature of authorised official

Name and title of authorised official

ANNEX I - QUESTIONNAIRE FOR COMPANIES WHICH ARE RELATED TO THE EXPORTER

This questionnaire is an **integral part** of the questionnaire intended for producers/exporters. **All general instructions, deadlines etc. are directly applicable.**

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Each related company (refer to Annex II Glossary under "Related company" of the producer/exporter questionnaire) which is involved in the sales of the product concerned destined for the European Community has to complete this questionnaire separately. You are requested to co-operate with the producer/exporter to complete this questionnaire.

The questionnaire is divided into the following Sections:

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SECTION J - GENERAL INFORMATION

J - 1 Identity

Please supply the following details of your company:

Name:

Address:

Telephone:

Telefax:

Telex:

Electronic mail address of contact person:

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

J - 2 Legal Representative

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

Name:

Address:

Telephone:

Telefax:

Telex:

Electronic mail address of contact person:

J - 3 Corporate information

1. Please indicate the legal form of your company.
2. List each shareholder in your company who owned more than 5% of the shares during the investigation period and list the activities of these shareholders in the following table:

Name of shareholder	Percentage of shareholding	Activity of shareholder

3. Please supply a diagram outlining the hierarchical and organisational structure of your company and its related entities. The diagram should show both the external relationships of the company and the internal organisation, including all units involved in the sales and distribution of the product concerned.
4. Provide a list of all products sold by your company.
5. Outline your company's corporate structure and affiliations, including parent companies, subsidiaries or other related companies. For this purpose please supply a chart.

J - 4 Accounting system and policies

1. Indicate your normal corporate financial accounting period.
2. Attach an English version of the audited accounts including balance sheet, profit and loss accounts, all notes and auditor's opinion for the last three financial years, for your company as well as for those companies related to you who are involved in the marketing or sales of the product concerned. If applicable you should also provide copies of the consolidated financial statements for the same periods. In case your company's accounts have not been audited attach the financial statements which are required by your country's business law. Provide copies of any financial statements or other financial reports filed with the local or national government for the three most recent financial years.
3. If internal financial statements, management reports, standard cost reviews etc. are prepared and maintained for the product concerned, provide copies for the three most recent fiscal years.
4. Please indicate the address where the accounting records concerning the activities of the company are located. If they are maintained in different locations please indicate which records are kept at which location.
5. Please provide a chart of accounts (translate into English, if necessary).

J - 5 Turnover

State your company's net turnover¹ (after all discounts), free of taxes in the format of the following table:

	Year before penultimate financial year	Penultimate financial year	Last financial year	Investigation Period
Total company turnover (all products)				
Domestic market				
EU				
Other Countries				
Turnover of the sector including the product concerned				
Domestic market				
EU				
Other Countries				
Turnover of the product concerned				
Domestic market				
EU				
Other Countries				

J - 6 Employment

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

Financial year	Year before penultimate financial year	Penultimate financial year	Last financial year	Investigation Period
Total personnel employed in the whole company				
Personnel employed in the sector of the product concerned				
Personnel employed in sales, general and administration of the product concerned				

¹ Use the currency in which your accounts are kept.

J - 7 Total Quantity and Value of Sales

1. State, **for each and every sales code/ PCN concerned (see B-1)**, the total quantity and value of all sales made by your company of the **product concerned** to **unrelated customers** in the following format.

Sales code : PCN :	Financial year before penultimate financial year	Penultimate financial year	Last financial year	Investigation Period
1. Sales				
- volume in Kg				
On your domestic market				
Austria				
Belgium				
Cyprus				
Czech Republic				
Denmark				
Estonia				
Finland				
France				
Germany				
Greece				
Hungary				
Ireland				
Italy				
Latvia				
Lithuania				
Luxembourg				
Malta				
Netherlands				
Poland				
Portugal				
Slovak Republic				
Slovenia				
Spain				
Sweden				
United Kingdom				
Total Community				
For export to other countries				
Total sales volume				

	Financial year before penultimate financial year	Penultimate financial year	Last financial year	Investigation Period
2 Sales - value² (domestic curr.)				
Austria				
Belgium				
Cyprus				
Czech Republic				
Denmark				
Estonia				
Finland				
France				
Germany				
Greece				
Hungary				
Ireland				
Italy				
Latvia				
Lithuania				
Luxembourg				
Malta				
Netherlands				
Poland				
Portugal				
Slovak Republic				
Slovenia				
Spain				
Sweden				
United Kingdom				
Total Community				
For export to other countries				
Total sales value				

² Net turnover after deduction of all sales rebates, taxes, etc. in your domestic currency as reported in your accounting records.

2. State the total quantity and value of all sales made by your company of the **product concerned** to **related customers** in the same format as under J-7.

* Net turnover after deduction of all sales rebates, taxes, etc. in your domestic currency as reported in your accounting records.

SECTION K - INFORMATION RELATING TO PURCHASE PRICES AND STOCKS

This Section asks for specific information on all of your purchases and stocks **of the product concerned**.

K - 1 Purchasing and import procedures

Give a detailed description of how and under which conditions purchases of the product concerned are made: the terms of your contract with the supplier (attach a copy thereof); administrative arrangements involved, from the ordering of the goods until their arrival including, if applicable, customs clearance; the terms of payment; transport, insurance, handling, loading and ancillary costs; warranties; guarantees; technical assistance; after sales service, etc. Describe the physical movement of the goods.

K - 2 Purchase quantity and prices

1. Provide a table showing all types of the product concerned purchased³ during the investigation period by your company in the following format:

Product type (sales code)	PCN	Name of supplier	General payment terms	General delivery terms	Total quantity purchased, in Kg	Total net invoice value	Specify currency	Total CIF value	Net invoice value, per Kg	CIF value, per Kg

Please note: In cases where the delivery terms are not CIF explain the calculation of the average unit CIF price.

2. Provide a similar table for all types of the product concerned, which were purchased outside but resold during the investigation period. In this case report the quantities and values of the last relevant financial year.

³ After deduction of all sales discounts and free of taxes. All values should be shown in your domestic currency as reported in the audited accounts.

3. If your company is located in the EU and imports the product concerned into the European Community list all customs offices involved in the customs clearance of the product concerned and provide a table with the following information:

Product type (sales code) ⁴	PCN	Name of supplier	Country of origin	General payment terms	General delivery terms	Total Quantity imported, in Kg	Net invoice value	Cost of insurance and Freight	Total Customs value	Customs duty paid	Other costs linked to this import	Total costs of imported product	Total costs of imported product, per Kg

K - 3 Stocks

1. List all locations where your company keeps stocks of the product concerned.
2. For each warehouse where your company keeps stocks of the product concerned, provide a table showing the following information and explain the stock valuation method that your company follows:

Warehouse	Year before penultimate financial year		Penultimate financial year		Last financial year		Investigation Period		
	Beginning of period	End of period	Beginning of period	End of period	Beginning of period	End of period	Beginning of period	End of period	
<i>Product concerned in value</i>									
<i>Product concerned in quantity (Kg)</i>									
<i>Unit value of stocks</i>									

SECTION L - INFORMATION RELATING TO RESALE PRICES

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

L - 1 General information

1. Explain your company's channels of distribution to and/or in the European Community including related companies involved. Include a detailed flow chart indicating terms of sale and pricing to each class of customer (e.g., end-users, distributors, etc.) including related companies.
2. Describe each step in the sales negotiation process, from the first point of contact with customer through any after-sale price adjustments. If these sales prices differ between or among classes of customers, regions or time periods please describe each variation separately.
3. Where export sales were made via intermediate countries please provide the following information:

- a) Explain in detail each distribution channel through which the product concerned enters the European Community.

Indicate the names of the companies involved and report whether they are related to your company.

Provide information on who holds legal title of the product concerned while they are in intermediate countries.

List the types of product concerned and the countries from which they are shipped to the European Community.

Include a detailed flow chart indicating the physical delivery, ordering, invoicing and payment of the sales concerned.

- b) If there is any further processing or if the product concerned is changed in any way in intermediate countries, explain in detail.
4. If your sales are made pursuant to contracts (either long-term or short-term), describe in detail the process by which the contracts, and the prices and quantities therein, are agreed to. Describe each of the types of contracts applicable to the product concerned, including the terms, the requirements for a price change or renegotiation by either side, etc.
 5. If any of the products that are sold on the European Community market is changed in value or condition prior to sale to an unrelated customer in the European Community, provide details.

L - 2 Sales to unrelated and related customers

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

1. Complete the following table showing the total sales in volume and value and the average sales prices of the product concerned for consumption in the European Community, once for unrelated and once for related customer, for the investigation period:

Sales code	PCN	Total quantity in Kg sold for consumption in the EU	Total net invoice value	Net invoice value per Kg

Please note: The relevant net invoice value is the total net turnover of the product concerned after all discounts, rebates, taxes, etc.

2. Complete the following table:

Do prices vary by:

	Please tick if Yes	Please tick if No
	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
A. Customer		
B. Time periods		
C. Region (Member State)		

2. Prepare a listing named "**RLSALES**" (computer file - for details see Section M-1) of all sales of the product concerned to the European Community on a transaction-by-transaction basis.
3. Prepare a listing named "**RLCUSTOM**" (computer file - for details see Section M-1) providing information on customers.

L - 3 Additional Information

As your company is related to the producer/exporter of the product concerned, the export price will be reconstructed from prices charged to the first unrelated customer for consumption in the European Community.

Please complete the following table for (a) the last financial year (b) the investigation period for each company involved in the sale of the product concerned, i.e. each part of your company and each related company for which separate accounts are kept, for all items of the **SG&A** expenses. Provide also a summary table showing the grand total for all related companies. The tables should show the total costs for each company and item split between the product concerned and other products and between sales to unrelated and related companies. The relevant turnovers for each company, i.e. total turnover, the turnover of the product concerned, the turnover of other products and the turnover of sales to unrelated and related companies must also be provided. The tables should be presented as follows:

	Total all products		DOMESTIC MARKET sales						EXPORT MARKET sales					
	Profit & Loss Last Financial year		Unrelated customers		Related customers		Unrelated customers		Related customers		Product concerned		Other products	
	Value	%	Value	%	Value	%	Value	%	Value	%	Value	%	Value	%
Total Net Sales														
Cost of goods sold														
SG&A														
Financing														
Insurance														
Depreciation														
Freight/Transport														
Packaging														
Administration														
Selling														
Advertising/Publicity														
Patents/Royalties														
Technical assistance														
Warranties														
Security														
Others (please specify)														
Sub- total														
TOTAL COSTS														
Operating PROFIT/LOSS														

Please note: The relevant turnover figures should be the net turnover (after all discounts) and must be given for each column separately. The "%" columns refer to percentage of net turnover; the amount of each cost item should be expressed as a percentage of net turnover.

Please explain on which basis the individual cost items have been allocated. If an allocation method other than one based on turnover is used, the method must be explained in detail.

The Commission services intend to make the adjustment stated in Article 2(9) in order to construct the export price by deducting all costs incurred between importation and resale, including the SG&A expenses incurred during the investigation period by your company. An adjustment as stated in Article 2(10)(g) for credit based on the payment terms granted to the first independent buyers will also be made. If you consider that this would lead to a double deduction, you are requested to submit confirming evidence in order to support your view.

SECTION M - COMPUTERISED INFORMATION REQUIRED

M - 1 Format of European Community sales

1. Prepare a listing named "RLSALES" (computer file - see format in Section H-1) of all sales to 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):

Field description	Field name	Explanation
A Sequence number	(SEQNO)	Provide a sequential number, starting from 1 and increased by 1 for every transaction
B Invoice number	(INVNUM)	Indicate the invoice number.
C Type of document	(INVTYPE)	Indicate whether the document is an invoice ("I") or a credit note ("C")
D Invoice date	(INVDATE)	Report the invoice date of the transaction.
E Order number	(ORDNUM)	Indicate the order number if this transaction is an invoice ("I" in column C); if this transaction is a credit note ("C" in column C), indicate the original invoice number for which this credit note was issued
F Order date	(ORDDATE)	Indicate the order date if this transaction is an invoice ("I" in column C); if this transaction is a credit note ("C" in column C), indicate the original invoice date for which this credit note was issued
G Customer number	(CUSTNUM)	Please provide a code number for each of your customers. Provide a key to these numbers.
H Customer Level of trade	(LEVTRAD)	Code "1" stockists/wholesalers, "2" traders, "3" end-user. Others: specify and provide a code in accordance with the above coding system.
I Type of customer	(CUSTYPE)	Indicate whether the customer is related ("R") or unrelated ("U")
J CN-code	(CN)	Report the CN-code under which the product is imported in the EU (see Section B of exporter questionnaire).
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
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. Val. in curr. of exp. country	(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

Filename:

RLSALES

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

Filename: RLCUSTOM

	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	(CUSTCTRY)	Provide the country of the customer.
f	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.
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 terms of delivery for the customer.
k	General terms of payment	(GENPAYTERM)	Indicate the payment terms agreed with the customer (e.g. At sight = 00, 30 days = 30, etc.)

SECTION N - CHECK LIST

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

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	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
SECTION J: GENERAL INFORMATION	0	0
SECTION K: INFORMATION RELATING TO PURCHASE PRICES AND STOCKS	0	0
SECTION L: INFORMATION RELATING TO RESALE PRICES	0	0
SECTION M: COMPUTERISED INFORMATION REQUIRED	0	0

CERTIFICATION

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

Date

Signature of authorised official

Name and title of authorised official

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VERSION AND ONCE AS THE VERSION FOR INSPECTION BY INTERESTED PARTIES**