DWP 2017 IN

**CBSA DUMPING INVESTIGATION – REQUEST FOR INFORMATION**

**EXPORTER OR FOREIGN PRODUCER**

Information requested under the ***Special Import Measures Act***

for the Canada Border Services Agency’s investigation respecting

**­THE DUMPING OF CERTAIN DRY WHEAT PASTA ORIGINATING IN OR EXPORTED FROM THE REPUBLIC OF TURKEY**

***AUTHORITY*** On December 28, 2017, the Canadian Border Services Agency (CBSA), pursuant to subsection 31(1) of the *Special Import Measures Act* (SIMA), initiated an investigation of certain dry wheat pasta (DWP) originating in or exported from the Republic of Turkey (Turkey).

***PURPOSE*** In conducting the dumping investigation, the CBSA requires information as outlined in this questionnaire. Information is required from your company if your company exported to Canada DWP originating in or exported from Turkey during the period of investigation, or if your company produced such goods which were exported to Canada by another party.

***PERIOD OF*** The period of investigation is **December 1, 2016 to November 30, 2017**.

***INVESTIGATION***

***DUE DATE FOR*** Your complete response to this questionnaire must be received at the

***RESPONSE*** CBSA’s address below by **February 5, 2018**.

***RETURN YOUR*** Canada Border Services Agency

***RESPONSE TO*** Trade and Anti-dumping Programs Directorate

 SIMA Registry and Disclosure Unit

 100 Metcalfe St., 11th Floor

Ottawa, Ontario K1A 0L8

Tel. (for courier reference only): 613-948-4605

 Fax: 613-948-4844

E-Mail: simaregistry-depotlmsi@cbsa-asfc.gc.ca

***FOR FURTHER*** Contact one of the following CBSA Officers:

***INFORMATION***

 Jody Grantham 613-954-7405 Jody.Grantham@cbsa-asfc.gc.ca

Kevin Lambertsen 613-954-0689 Kevin.Lambertsen@cbsa-asfc.gc.ca

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# INFORMATION

## Who Must Complete the Attached Questionnaire

If your company exported subject goods to Canada (defined below), or if your company produced the subject goods which were exported to Canada by another party, during the period of investigation (POI) of December 1, 2016 to November 30, 2017, your company is required to complete the following items and provide them to the CBSA at the address on the cover page by February 5, 2018:

1. the attached questionnaire
2. the attached Non-confidential Statement
3. the attached Certificate of Veracity, Accuracy and Completeness

If your company is not the producer of the goods, please immediately forward a copy of this Request for Information (RFI) to each of the producers of the subject goods that your company exported, and answer all questions in the attached questionnaire that apply to your company.

Late responses will not be considered for purposes of this investigation. Therefore, the CBSA must receive complete responses no later than the due date of February 5, 2018.

Failure to submit all required information and documentation, including non-confidential versions, or failure to permit verification of any information, will result in the normal values of the subject goods exported by your company being based on the information available. Such a decision will be less favourable to your company than if full and verifiable information is made available.

If your company did not export subject goods to Canada nor produce such goods which were exported to Canada by another party during the period of investigation, please send by February 5, 2018 a message with that information to one of the Officers listed on the cover page of this document.

## Purpose of the Attached Questionnaire

This RFI specifies the information and documents required from your company for the purposes of this investigation. The CBSA will use the information to determine whether or not subject goods exported to Canada by your company during the POI of December 1, 2016 to November 30, 2017were dumped. Dumping occurs where the export price to Canada is lower than the normal value. Accordingly, the RFI is intended to elicit the information required for purposes of determining normal values and export prices of subject goods in accordance with the provisions of the *Special Import Measures Act* (SIMA). If you fully respond to the RFI, any provisional duties applicable as a result of a preliminary determination of dumping will be based on an estimated margin of dumping calculated for your company. If you decide not to provide the information or submit an incomplete response, provisional duty will be based on the highest estimated margin of dumping found during the investigation.

In order to determine the normal values of the goods, the CBSA requires detailed sales and costing information concerning your sales of like goods made in your domestic market during the periodof December 1, 2016 to November 30, 2017. The sales and costing information is required to permit a detailed profitability analysis of your domestic sales. The results of the analysis will determine which sales may be used in the determination of normal values for subject goods exported to Canada during the POI.

## Product Definition

The subject goods referred to as “certain dry wheat pasta” (DWP) are defined as:

All dry wheat-based pasta, not stuffed or otherwise prepared, and not containing more than two percent eggs, whether or not enriched, fortified, organic, whole wheat or containing milk or other ingredients, originating in or exported from the Republic of Turkey, excluding refrigerated, frozen or canned pasta.

Additional Product Information

The subject goods broadly include all white pasta, standard pasta, regular pasta, whole wheat pasta and organic pasta in the durum wheat semolina family of pasta. The subject goods can also be enriched or fortified, and may contain milk or other optional ingredients such as chopped vegetables, vegetable purees, vegetable powders, milk, gluten, diastases, vitamins, coloring and flavorings.

The subject goods include long shapes (generally referred to as vermicelli and including spaghetti, spaghettini, capelli, linguini, vermicelli, angel hair, fettuccini and pasta nests), short lengths (generally referred to as macaroni and including elbow macaroni, penne, rigatoni, rotini, fusilli and ziti) and specialty shapes (including bows, shells, cannelloni, manicotti, lasagna and wagon wheels).

The subject goods are imported in various types and sizes of packaging. The packaging can include fiberboard, cardboard cartons, polyethylene bags or polypropylene bags in a wide range of sizes. The most common sizes are 200g, 375g, 400g, 454g, 500g, 750g, 800g, 900g, 1kg, 10lb, 20lb, 30lb, 40lb, 50lb, “Box Specialty” and “Bulk Tote”. In Canada, it is common for dry pasta to be packaged by the producer.

## Like Goods and Product Characteristics

Like goodsare goods that are identical or similar to the subject goods and are sold in the exporter’s domestic market. Like goods have uses and characteristics of which closely resemble the subject goods. The CBSA has identified six characteristics that may differentiate types of like goods.

In responding to this questionnaire, all dry wheat pasta must be identified with the following characteristics:

|  |  |
| --- | --- |
| **Type of Pasta** | Indicate the type of pasta (spaghetti, spaghettini, capelli, linguini, vermicelli, angel hair, fettuccini, pasta nests, elbow macaroni, penne, rigatoni, rotini, fusilli, ziti, bows, shells, cannelloni, manicotti, lasagna, wagon wheels, others) |
| **White or Whole Wheat** | Indicate whether the pasta is white pasta or whole wheat pasta |
| **Additional Ingredients** | Indicate if the product has additional ingredients (special ingredients that fortify the pasta or otherwise differentiate the pasta from regular pasta, e.g. vegetable powder, milk, others) |
| **Package Size** | Indicate the package size (200g, 375g, 400g, 454g, 500g, 750g, 800g, 900g, 1kg, 10lb, 20lb, 30lb, 40lb, 50lb, “Box Specialty”,  “Bulk Tote”, others) |
| **Package Type** | Indicate the type of packaging (plastic or cellophane, cardboard box, others) |
| **Name Brand or Private Label** | Provide the brand name for the pasta that was sold. If it is private label pasta, indicate “private label”. |

## Classification of Imports

Subject goods are normally imported under the following classification numbers:

1902.19.21.30

1902.19.22.30

1902.19.23.30

1902.19.29.30

1902.19.91.00

1902.19.92.30

1902.19.93.00

1902.19.99.30

The listing of HS classification numbers is for convenience of reference only. The HS classification numbers may include non-subject goods. Also, subject goods may fall under HS classification numbers that are not listed. Refer to the product definition for authoritative details regarding the subject goods.

## ­Request for Additional Information

The CBSA may contact you to discuss your response to this questionnaire and to request additional information.

## Verification Meetings

The CBSA may wish to verify the information submitted by meeting with officials from your company at your premises. Officers of the CBSA may wish to visit any location that has relevant data, such as your head office, or sales office, mill locations, warehouses and any other location considered necessary by the CBSA.

You will be contacted to make arrangements as to the time and place of the verification meeting. The CBSA may require additional information at that time.

A complete response to the attached questionnaire, including all of the documentation requested, must be submitted to the CBSA before a verification meeting will be considered.

If the verification meeting is delayed or cancelled due to the unavailability of company officials to meet with CBSA officers, normal values of the subject goods exported by your company may be based on the information available.

The purpose of the verification meeting is to verify information already provided to the CBSA in your submission prior to the meeting. It is not intended to be a second opportunity for your company to provide new or additional information. Accordingly, the original response should be complete and accurate.

During any verification meeting with the CBSA, each company official who prepared any part of the response and who has knowledge of the source documentation and the information contained therein must be available to meet with CBSA officers and to provide additional clarification and explanations, as required.

To satisfy itself as to the integrity, completeness and accuracy of the information supplied, the CBSA may examine sales, costing and other information in respect of other goods not specifically included in the product definition for this investigation. For example, the CBSA may require information on a product not covered by this investigation in order to validate costing allocations that were made in respect of the goods being reviewed.

Although the information requested largely relates to the time periods specified in the RFI, it should be noted that the CBSA is not limited to the examination of information within these time frames. Information may be requested for periods outside the POI or the PAP in order for the CBSA to satisfy itself as to the accuracy of the data presented for the periods of time that have been specified in the RFI.

During the verification meeting, your company should be in a position to promptly retrieve requested documents and to provide photocopies of such documents when requested by the officers. During the meeting, your company will also be required to provide a non-confidential version of each document requested by CBSA officers.

Source documents and working papers used to prepare replies to this RFI should be kept available for examination during any verification meetings. Copies of certain documents, as selected by the investigating officers, may be required.

## Results of Investigation

The results of the investigation, including an explanation of the methodologies for determining the normal values and export prices will be provided to your company upon completion of the investigation. Should you wish to discuss the results and the decisions taken, CBSA officers will be available to meet with you or your representatives in Ottawa, Canada.

# INSTRUCTIONS

## Format of Submissions

Your response must be in either English or French. Any source material that you provide must be in the document’s original language and must be accompanied by a translation in either English or French.

Your response must state each question from the attached questionnaire, including the number and text of the question, number followed by a complete response. If a question does not apply to your company or requests information in a format that is different than that in which it is maintained, an explanation as to why the question does not apply or how the information was adjusted to respond to the question is required.

All monetary values, such as costs, charges, prices, etc., must be expressed in the currency in which the transactions occurred with the applicable currency clearly identified. In many instances, “Not Applicable” or an answer that only refers to an exhibit or an attachment will not provide the CBSA with a clear explanation of the existing situation and will be considered an incomplete response.

If the information requested is not readily available from your records in the exact form requested, please furnish estimates and identify them as estimates, with an explanation of the methodology used to prepare such estimates.

A complete copy of your submission must be maintained at your company’s premises should an on-site verification of your submission be conducted.

You may submit your entire response to the questionnaire to the CBSA electronically on CD or DVD. Due to CBSA e-mail size restrictions, e-mailed submissions cannot be accepted. Please label all CDs or DVDs as follows: confidential or non-confidential, company name, date, and the words “DWP 2017 IN”. The confidential submission and your non-confidential version must be provided on separate CDs or DVDs.

Narrative or text responses must be provided electronically in Microsoft Word compatible format. Spreadsheets or data responses must be provided electronically in Microsoft Excel compatible format and must retain any formulas used in calculations. Copies of supporting documentation may be provided in Adobe PDF format. Files may be submitted in a compressed ZIP format, but not RAR. If you send us information in a compressed format, provide a list of all of the electronic files you are submitting. Include the file name, file type, number of records and the RFI request number that the file answers.

Electronic documents must be numbered consecutively by page from start to finish, including appendices and attachments.

Except where otherwise noted, all information is requested on a calendar year basis. Where adjustments are required to comply with our request, please identify the adjustments and give a full explanation of how they were made.

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## Treatment of Confidential and Non-Confidential Information

**Part F** of the questionnaire describes the treatment of confidential and non-confidential information submitted to the CBSA in connection with proceedings under SIMA. A submission without a non-confidential version is considered an incomplete response.

## Due Date for Response

Late responses may not be considered for purposes of this investigation. Therefore, the CBSA must receive your response no later than February 5, 2018. If your company does not fully respond to this RFI, normal values will be determined by Ministerial Specification, as is explained in the covering letter accompanying this RFI.

## Failure to Cooperate

Failure to submit all required information and documentation, including non-confidential versions, or failure to permit verification of any information, may result in the normal values of the subject goods exported by your company being based on the information available. Such a decision will be less favourable to your company than if full and verifiable information is made available.

## Establishing Contact with the CBSA

You are requested to contact a CBSA officer indicated on the covering page of this RFI as soon as possible following the receipt of this request, by telephone, by fax or via e‑mail, to indicate whether your company will be responding to the RFI and if so, your company's contact person. If applicable, indicate the name and telephone number of the counsel that will be representing your company during this investigation. At the same time, you are encouraged to raise any questions you may have and seek any explanations necessary to assist you in completing your submission.

## Counsel

If your company has retained counsel to represent you in this matter before the CBSA, a letter of authorization must be provided. When such letter of authorization is provided, the CBSA will, upon request, undertake to provide copies of all outgoing correspondence with your company to designated counsel. Furthermore, if it is your wish that confidential materials relating to your company be released to or discussed with your counsel, the letter should specifically authorize the CBSA to do so. In such circumstances, the letter of authorization will serve as the CBSA's authority to release confidential materials to your counsel such as calculation spreadsheets, or to discuss the particulars of your file. Please note that the CBSA is not in a position to either discuss the particulars of your file or to provide copies of any materials contained in the file to designated counsel unless the letter of authorization has been provided.

# PART A – GENERAL INFORMATION

The information requested in this part will provide the CBSA with an overview of your corporate organization, the goods you may produce and/or sell, and your domestic and export markets. It will also facilitate planning, scheduling and conducting the verification meeting at your company.

**A1.** Provide your company's complete legal name, mailing address, street address (if different from mailing address), telephone and fax numbers, and email address.

**A2.** Provide the name and position of the officer in your company responsible for your response to the RFI along with this person’s telephone number, fax number and email address.

**A3.** Describe the nature of your company's business. Explain whether you are a manufacturer, a trading/sales organization, a distributor, etc. and provide a brief history of your company.

**A4.** Identify the company responsible for shipping the subject goods to Canada.

**A5.** Indicate if your company is a sole proprietorship, a partnership, a limited liability company, or another type of corporate organization and provide information on whether it is privately held, a public corporation, a government agency, etc.

**A6.** Provide a chart showing all associated companies in order to provide an understanding of your company’s place in the larger corporate structure.

**A7.** Provide a list of all associated companies (associates) with addresses, telephone numbers, telefax numbers and contact names. Clearly indicate the relationship between your company and each of its associates and the percentage of ownership held by your company and/or its associates. For each company, explain the nature of the business performed and, if applicable, the responsibilities or functions carried out by each associated company in respect of the goods shipped to Canada.

**A8.** Describe your company's internal organization and provide a complete internal organization chart. For each functional, divisional, or other grouping depending on your particular circumstances, provide a description of the grouping and the activities performed within the grouping.

**A9.** Provide a list, including the names and addresses of your company's 15 largest shareholders and the percentage of shares that each of them holds. If not already covered, identify the names and addresses of any shareholder that owns more than five per cent of the shares of your company.

**A10.** If your company is a subsidiary of another company, list the 15 largest shareholders of your parent company, including their names and addresses. If not already covered, identify the name and address of any shareholder that owns more than five per cent of the shares of your parent company.

**A11.** Provide the details of any changes in the majority ownership structure of your company during the last two fiscal years covering 2015 and 2016 and the current fiscal year-to-date. Include details of any ownership change that has affected your costing, selling, pricing, and/or and distribution practices during the same period.

**A12.** For the last two years, indicate if your company has been in receivership, has operated under any bankruptcy proceedings, has received protection from creditors, or in any other manner has been involved with bankruptcy proceedings as provided for in your domestic legislation. Provide full details of any such occurrences, including any proceedings that might currently be underway.

**A13.** For the last two years, indicate if your company has been involved in any significant legal proceedings. Provide full details of any such occurrences, including any proceedings that are expected or are currently underway.

**A14.** Identify and provide a street address for each of the production facilities or factories where the subject goods exported to Canada by your company during the POI were produced.

**A15.** Indicate the location where the relevant sales data and costing data are kept in respect of your domestic sales and your shipments to Canada.

**A16.** In addition to each production facility from which subject goods were shipped to Canada as identified in response to A14 above, provide the address of each of your other production facilities or factories that are capable of producing the subject goods.

**A17.** Provide a list of all product lines produced by your company (i.e., all goods produced including all goods that match the description of the goods under investigation).

**A18.** For all goods produced by your company that match the description of the goods under investigation, complete a chart for each production facility for the POI and the PAP, as follows:

|  |  |  |
| --- | --- | --- |
| **Market** | **Total Quantity** **in Kilogram (KG)** | **Total Value(indicate currency)** |
| **Domestic Sales** |  |  |
| **Exports to Canada** |  |  |
| **All Other Exports**  |  |  |
| **Total** |  |  |

**A19.** Do your domestic sales of goods that match the description of the goods under investigation include any products your company imported from another country? If yes, provide the quantity and value.

**A20.** With respect to subject goods sold to Canada and like goods sold in your domestic market, provide details of the terms of sale that apply and explain fully how each term is defined by your company:

(a) Delivery (e.g., F.O.B., ex-factory, C.I.F., delivered, etc.);

(b) Payment (e.g., 2% 10 net 30 days, 60 days after bill of lading, etc.); and

1. Method of payment (e.g., cash or money order, letter of credit, bank transfer, etc.).

**A21.** With respect to subject goods sold to Canada and like goods sold in your domestic market, is it your corporate practice to discount your accounts receivable? If it is, identify the methods of discounting used, the cost to your company and the timing associated with the discounting of the payment instrument.

**A22.** Provide a copy of the latest brochures, corporate publications, or any other such general literature concerning your company, its associates and products sold or manufactured both in your domestic market and in export markets.

# PART B – EXPORT INFORMATION

This part of the RFI requests information concerning exports of subject goods to Canada. This information is required to determine export prices of the subject goods shipped to Canada during the period of investigation of December 1, 2016 to November 30, 2017.

**B1.** For each of your customers in Canada that imported subject goods during the POI, provide the following:

(a) name;

(b) customer code;

(c) address;

(d) telephone number;

(e) fax number;

(f) name of the contact person and e-mail address;

(g) trade level;

(h) total quantity of each model of subject goods shipped to that importer (provide unit of measure); and

(i) total transaction value of each product shipped to that importer.

**B2.** For each importer identified in response to question B1, indicate:

(a) the activities which the importer undertakes in respect of the subject goods before and after importation;

(b) the sales activities that your company or any associate performs on sales to the importer in Canada;

(c) the sales activities that your company or any associate performs on behalf of the importer in Canada;

(d) the relationship between your company and your Canadian customer. If your company is related to the importer, elaborate; and

(e) the details of any arrangements, financial or otherwise, in existence between your company and the importer in Canada of the subject goods.

**B3.** Provide a detailed explanation of your company's channels of distribution to importers in Canada. Include a flow chart explaining the movement of the goods from the manufacturing facility to the delivery of the goods to the importer in Canada. At each step of the process, describe the functions or activities performed by the respective parties (i.e. manufacturer, agents, vendors, distributors, exporter, importer, consignee, or other).

**B4.** Indicate who owns the goods (i.e. manufacturer, agents, vendors, distributors, exporter, importer, consignee, or other) at each stage of their movement described in response to B3.

**B5.** Explain in detail the order process used by your company with respect to your exports to Canada from the point of receiving an order, through to delivery and payment for the goods. Identify and describe fully the documentation used in each step of the process.

**B6.** Indicate the terms and conditions of sale, including the payment and shipping terms

**B7.** Explain in detail any agency or distributor agreements that exist between your company and any agents or distributors and provide copies of each agreement.

**B8.** Identify any party that received a commission on subject goods sold to importers in Canada during the POI and provide the following:

1. explain the relationship between your company and the party receiving the commission

(b) activities performed for which the commission was paid

(c) nature of the commission;

(d) amount of the commission;

(e) basis for calculating the commission;

(f) method of payment;

(g) currency of payment;

(h) timing of payment; and

(i) other relevant details.

**B9.** The CBSA considers the date of sale to be the date that the parties establish the material aspects of the sale. The date of the order confirmation is usually considered the date of sale although the date of sale could be the contract, purchase order or invoice date, or such other date which establishes the material terms of sale. If any of the terms of sale are subsequently revised, the date that the revision was made is usually considered the date of sale.

(a) For your export sales to Canada, at what stage in the process (e.g. contract date, purchase order date) are the material terms of the sale established? In other words, what do you consider is the date of sale? Please provide an explanation.

(b) If different methods are used to identify the dates of sale for different transactions, (e.g. spot sales and short term and long-term contracts), explain what you consider to be the date of sale for each type of transaction and explain why different methods are used.

(c) For your export sales to Canada, under what circumstances can terms of sale change?

**B10.** **Appendix 1 – Export to Canada** provides the table to be used when responding to this question. Please refer to the electronic Excel® file “DWP 2017 IN RFI Exporter Dumping - Appendices.xlsx” included with this RFI to complete the Appendix. This information must be provided in electronic format.

 Using the format in Appendix 1, provide a list of all shipments of subject goods that were exported to Canada during the POI of December 1, 2016 to November 30, 2017. For each shipment, provide a separate line on the spreadsheet for every individual product included in that shipment. For each line, provide the information required for each column indicated in

Appendix 1.

Product descriptions and product numbers must be consistent when describing the same model in all appendices.

Refer to the instructions section of this RFI for guidelines respecting the submission of information.

**B11.** In Appendix 1, there is a column titled “Other Discounts”. For each type of ‘Other Discount’ you offer, add an extra column to your response to question B10 and indicate the type of discount in the space for the column name. Insert, line-by-line, the amount of the discount granted on each individual product in each shipment to Canada.

Describe each type of discount you offer, including the terminology associated with the discount and the terms and conditions that must be met by the importer in order to receive the discount.

**B12.** In Appendix 1, there is a column titled “Rebates”. For each type of rebate and/or allowance you offer, add an extra column to your response to question B10 and indicate the type of rebate or allowance in the space for the column name. Insert, line-by-line, the amount of the rebate granted on each individual product in each shipment to Canada.

 Describe each type of rebate or allowance you offer, including the terminology associated with the rebate or allowance and the terms and conditions that must be met by the importer to receive the rebate or allowance.

**B13.** If rebates and/or allowances are owed but have not yet been paid on shipments to Canada, provide the total amount and explain how you determined the amount of the rebate or allowance reported in your response to B10.

**B14.** If your company has any agreements with the importer respecting the payment of rebates and/or allowances, provide a copy of each agreement.

**B15.** Please indicate whether any of the goods sold by your company to customers in Canada include amounts for trade spending, and explain what is included in any such trade spending. Amounts for trade spending are certain amounts in the total price that are above the “dead net” price of pasta, and may include amounts for such items as retail flyers, product displays, retailer price promotions, or other type of trade spending as negotiated with the customer.

**B16.** For each line listed in response to question B10, if there are any costs, charges or expenses incurred in respect of the goods by or on behalf of your company which are not already identified in a separate column heading in Appendix 1, add a column to your response for each item and indicate the amount of the item for each individual product in the shipment. The column names should clearly identify the nature of the cost, charge or expense. These costs, charges or expenses should relate to:

(a) preparing the goods for shipment that are additional to those costs, charges or expenses incurred on domestic sales of like goods in the country of export, including additional packing costs for export;

(b) the payment or future payment by you (or on your behalf) of any Canadian regular or special duties and taxes; and

(c) all other costs, charges and expenses resulting from the exportation of the goods, or arising from their shipment to Canada.

**B17.** Provide a description of the cost, charge or expense for each column you add to Appendix 1 as a result of the requirements of question B16.

**B18.** If the goods listed in response to question B10 conform to any government, association, international or other standard or specification, provide copies of the relevant standards or specifications.

**B19.** (a) If any applicable domestic commodity tax, value-added tax (VAT) or any other domestic tax is included in the export selling price, and the amount of tax is not fully refundable upon export, the amount of the tax should be indicated in the Column titled Taxes in Appendix 1.

(b) Indicate the manner of payment and method of calculation of each tax identified in response to B16(a).

(c) If any export tax is included in the export price, a column should be added to Appendix 1 for “Export Tax” and the amount for the export tax should be included in that column.

(d) Indicate the manner of payment and method of calculation of each export tax identified in response to B16(c).

**B20.** From the shipments listed in your Appendix 1, compile and submit a copy of the following set of documents for four (4) shipments, to different importers if possible:

(a) the importer's purchase order and your acknowledgment or acceptance of the order, or the contract of sale;

(b) commercial invoice and credit/debit notes issued in respect of the sale;

(c) CBSA invoice / Canada Customs import form (if available);

(d) bill of lading;

(e) freight invoices covering any expenses incurred by or on behalf of your company for the movement of the goods from the factory to the final destination in Canada;

(f) letter of credit (if applicable); and

(g) proof of payment (bank advice statement).

**B21.** Explain any product codes or other codes used by your company on any documents submitted so as to permit a full understanding by the CBSA.

**B22.** With respect to your export shipments to Canada listed in response to B10, provide details of any foreign currency buying and selling decisions (hedging) made by your company to minimize the effects of exchange rate movements on your Canadian sales revenue, such as forward contracts, futures contracts or options.

**B23.** With respect to your export shipments to Canada listed in response to B10, did your company adjust the selling price to Canada in order to account for currency fluctuations or any other reason? Explain.

**B24.** Are there any goods, services, rebates, warranties or guarantees provided directly or indirectly to persons who purchase the goods from the importer or from any person on any subsequent resale? If so, provide details concerning the nature and value of such benefits.

**B25.** Indicate if any agreement exists, either oral or written, regarding the payment or reimbursement in whole or in part of any anti-dumping and/or countervailing duty. Provide a copy of the agreement where such an agreement exists in writing, or in the case of an oral agreement, provide the details of the agreement.

**B26.** Provide a listing by importer for the POI indicating the average number of collection days for your accounts receivable.

**B27.** If your company is not the manufacturer of the goods shipped to Canada:

(a) provide the name, address, phone number and contact person of each manufacturer and/or supplier;

(b) indicate if each supplier knew or had reason to believe that the merchandise you were purchasing was ultimately destined for the Canadian market;

(c) indicate if there was any understanding giving permission to or responsibility for exporting to Canada;

(d) indicate if there was any understanding restricting, discouraging or prohibiting sales in the Canadian market or any other export market;

(e) indicate if the supplier had the right to review your export sales records; and

(f) indicate if the supplier provided after-sales service in Canada, participated in Canadian sales calls, sales activities, and/or provided sales incentives to your export customers; and

(g) forward this questionnaire to each company identified in (a), above.

**B28.** Provide copies of any catalogues, brochures, price lists, discount schedules, etc., relative to your shipments to Canada.

**B29.** Identify all source documents on which you relied in preparing your response to this part, and indicate the business location where the documents are maintained.

PART C – DOMESTIC SALES INFORMATION

The information requested in this part is required to determine the normal values of the subject goods. Generally, where there are a sufficient number of profitable domestic sales of like goods to more than one unrelated customer, normal values are based on your company's domestic selling prices of the like goods. Some factors which may be taken into account and for which adjustments may be made include the trade level of the importer in Canada compared to the trade level of your domestic customers, the quantities of goods sold to importers in Canada compared with the quantities of like goods sold to your domestic customers, qualitative differences, taxation differences and other differences in terms and conditions of sale.

However, if there are insufficient or no domestic sales of like goods, if domestic sales of like goods are sold to only one customer or if domestic sales of like goods are not profitable, normal values will be based on your company's total cost of the goods plus an amount for profit. Questions on your costs are found in Part D of this RFI. The domestic sales of like goods that will be reviewed are those sales made in the PAP, from December 1, 2016 to November 30, 2017.

Like goods are goods that are identical in all respects to the subject goods exported to Canada, or in their absence, are goods that closely resemble the goods exported to Canada (similar goods). Some of the following questions require the identification of sales of identical or similar goods. Specifically, for purposes of this investigation, each product must be examined in order to determine if there are domestic sales of like goods that match the subject goods that were imported into Canada. In addition, to be considered like goods, goods must have been produced at the same production facility/factory as the subject goods exported to Canada.

**C1.** (a) Provide a detailed explanation of your company's channels of distribution to your domestic customers. Include a flow chart depicting the movement of the goods. Explain in detail any agency or distributor agreements and provide copies of each. At each step of the process, describe the functions or activities performed.

 (b) Do the selling prices of the like goods sold in your domestic market vary depending on the channel of distribution through which you sell? If yes, explain how and why the prices vary.

**C2.** Explain in detail the steps in the order-taking and filling process and the commercial documentation used by your company with respect to domestic sales from the point of receiving an order through to delivery and receipt of payment for the goods. Sample documentation (e.g., purchase order, commercial invoice, shipping manifest, credit/debit note) should be provided to illustrate the complete documentation process. If you sell by short-term or long-term contracts, include sample copies. Explain any terms on the documentation that are specific to the industry or are of a technical nature.

 **C3.** (a) Provide catalogues and/or brochures relating to the like goods.

 (b) Provide the current price list and all price lists for the like goods in effect during the PAP (December 1, 2016 to November 30, 2017). Include any discount or rebate schedules used with each price list. Also provide copies of any internal price guidelines used by your salespeople during the PAP.

 (c) If your company does not use price lists, describe how prices are determined. If price lists are not used, provide a detailed schedule showing each price change for each product during the PAP, and the effective dates of the price changes.

(d) Have there been price changes in your domestic market since the end of the PAP? If so, provide the percentage change in price for each product line within the subject goods definition and indicate the reasons for the price changes.

 (e) Are price increases or decreases scheduled for the coming months? If so, provide the scheduled percentage change in price for each product line within the subject goods definition and indicate the reasons for the scheduled price changes.

**C4.** The CBSA considers the date of sale to be the date that the parties establish the material terms of sale. The date of the order confirmation is usually considered the date of sale although the date of sale could be the contract, purchase order or invoice date, whichever establishes the terms of sale. If any of the material terms of sale are subsequently revised, the date that the revision was made is usually considered the date of sale. In respect of your company’s domestic sales:

 (a) At what stage in the process (e.g., contract date, purchase order date) are the terms of sale established? In other words, what do you consider the date of sale and explain why;

 (b) If different methods are used to identify the dates of sale for different transactions, such as spot sales and short-term and long-term contracts, explain what you consider to be the date of sale for each type of transaction and explain why different methods are used; and

 (c) Explain under what circumstances the terms of sale can be changed.

**C5.** For each domestic customer to whom your company sold the like goods during the PAP***,*** provide a list with the following information:

1. full name of customer;
2. full address;
3. customer code;
4. relationship between your company and this customer (associated or not);
5. if known, indicate if customer is associated to any other domestic customer;
6. trade level of customer;
7. total quantity and value of all goods purchased (both subject and non-subject goods), for the last fiscal year and the current fiscal year‑to‑date; and
8. indicate if the domestic customer is considered to be at the same trade level as your Canadian customer(s).

**C6. Appendix 2 – Domestic Sales of Like Goods** provides the table to be used when responding to this question. Please refer to the electronic Excel® file “DWP 2017 IN RFI Exporter Dumping - Appendices.xlsx” included with this RFI to complete the Appendix. This information must be provided as a Microsoft Excel file in electronic format.

Using the format in Appendix 2, provide a list of all shipments of domestic sales of like goods sold during the PAP of December 1, 2016 to November 30, 2017. Please refer to the product definition at the beginning of this RFI. The domestic sales contained in this listing should be for ultimate consumption in your domestic market. For each shipment, provide a separate line on the spreadsheet for every individual product included in that shipment. For each line, provide the information required for each column indicated in Appendix 2.

 The listing should be sorted in the following order:

1. production facility or factory at which the goods were produced;
2. product; and
3. date of sale.

Product descriptions and product numbers must be consistent when describing the same model in all appendices.

Refer to the instructions section of this RFI for guidelines respecting the submission of information.

**C7.** Provide a worksheet that reconciles the total extended selling prices (total of column 20) in the Appendix 2 listing of domestic sales from your response to question C6 to your financial statements. The reconciliation should start with the C6 listing then to your financial accounting system (general ledger or trial balance) up to your financial statements. If it is not possible to reconcile to audited financial statements, reconcile to interim financial statements. Provide a narrative explanation of the procedures followed to complete the accounting reconciliation.

**C8.** Describe each type of discount, rebate, or allowance offered on domestic sales of like goods, including the terminology used and the terms and conditions that must be met in order to receive each one. For each type of discount, rebate and allowance you offer, add a column, with an appropriate column heading, to your response to question C6 and indicate the amount of the discount, rebate or allowance granted on each sale, including those owing but not yet paid. In addition, provide details of the methodology you have used to allocate each discount, rebate or allowance to the like goods.

**C9.** For each type of discount, rebate, or allowance listed in Appendix 2 in response to question C6, indicate the percentage of domestic sales of like goods that were granted the discount. The percentage must be calculated on a quantity basis, i.e. the quantity of like goods on which the discount was granted.

**C10.** With regard to the sales listed in Appendix 2 in response to question C6, provide a complete documentation package for one sales transaction per month, up to a maximum of 12 sales transactions. The package should include sales contracts, purchase orders, bills of lading, commercial invoices, credit/debit notes, certificate of analysis, letter of no objection (or equivalent document), and proofs of payment.

**C11.** Explain any product codes or other codes used by your company to enable a correlation between price lists, invoices, brochures, etc. and the listings of domestic sales.

**C12.** Indicate whether any of the like goods sold by your company to domestic customers include amounts for trade spending, and explain what is included in any such trade spending. Amounts for trade spending are certain amounts in the total price that are above the “dead net” price of pasta, and may include amounts for such items as retail flyers, product displays, retailer price promotions, or other type of trade spending as negotiated with the customer.

**C13.** With respect to each cost, charge or expense, e.g., freight, warehousing expense, etc., included in the gross domestic selling prices of the like goods listed in Appendix 2, provide details of the methodology you have employed to allocate each cost, charge or expense to the like goods.

**C14.** For each customer identified in response to C6, provide a listing indicating the average number of collection days for your accounts receivable during the PAP. Indicate which dates are used in calculating this information.

**C15.** For each level of trade identified in response to C6, provide the following information:

(a) a detailed description of each direct sales activity you perform in selling to your domestic customers (for example, sales representatives, travel, entertainment, advertising);

(b) for each activity described in (a) above, indicate the cost of carrying out such activity in respect of the like goods;

(c) for each activity described in (a) above, indicate whether the same activity is performed at all by your company in selling to importers in Canada; and

(d) if any of the like goods identified in response to question C6 were sold to customers at the trade level nearest and subsequent to the trade level of the importer in Canada, a trade level adjustment may be allowed. If you think that you are entitled to a trade level adjustment, explain why (refer to the definitions of trade level and subsequent trade level in Part E - Glossary).

**C16.** If applicable, indicate the amount of any royalties or patent fees paid or payable for all goods of the same description listed in response to question C6. A breakdown of the amount of payment to each company is required. If applicable, explain why any such fees are not payable, or not payable in the same amounts, on products exported to Canada.

**C17.** If any applicable domestic commodity tax, value-added tax (VAT) or any other domestic tax is included in the domestic selling price, the amount of the tax should be indicated in the Column titled “Taxes” (see Appendix 2). Indicate the manner of payment and method of calculation of the tax.

**C18.** If exports to Canada are partially or fully exempt from the payment of internal taxes and duties that are levied on sales for home consumption, or on the materials and components physically incorporated into the goods, or if such internal taxes and duties previously paid are remitted on export of the goods, provide:

(a) an explanation of the legislation covering such exemption or remission, as well as a copy of the relevant regulations, with translation into English or French if required;

(b) the amount of duties and taxes refunded on the exportation of the goods and an explanation of how such amounts were calculated or apportioned to the exported goods;

(c) a record of the payment of the internal taxes and duties that were paid on goods sold domestically or on the material and components physically incorporated into the goods sold domestically but which were not levied on goods exported to Canada or other countries; and

(d) the calculated amount of such taxes and duties on a per unit basis. The allocation to each product must reflect the basis on which the taxes or duties are calculated.

**C19.** Are there any goods, services, rebates, warranties or guarantees provided directly or indirectly to persons who purchase the goods from your company or from any person on any subsequent resale? If so, provide details concerning the nature and value of such benefits. Include an explanation of the associated terminology, and any terms and conditions that must be met in order to receive the goods, services, rebates, warranties or guarantees.

**C20.** Provide an explanation of any sales listed in response to C6 that were not made under conditions where price was established by the forces of supply and demand. Describe any price and/or wage controls or restrictions imposed by government organizations or regulations that may limit the price you charge your domestic customers.

**C21.** If your company is not the manufacturer of the goods sold domestically:

1. provide the name, address, telephone number, fax number and contact person for the manufacturer(s) and/or your supplier(s);
2. indicate if there was any understanding which restricted, discouraged or prohibited sales by your company, in your domestic market;
3. indicate if the supplier had the right to review your domestic sales records; and
4. indicate if the supplier provided after-sales service to your customers, participated in sales calls, sales activities, and/or provided sales incentives to your customers.

**C22.** Identify all source documents you have relied on in preparing your response to this Part and indicate the business location where the documents are maintained.

# PART D – FINANCIAL DATA AND COSTING INFORMATION

The information gathered in this section will be used to determine whether your domestic sales are profitable. For products where normal values cannot be determined on the basis of domestic selling prices, the information that is to be provided in this section may facilitate the determination of normal values based on the total cost of the goods.

For this part, appropriate footnotes should be provided to explain (1) accounting treatment of any item(s) that deviate from established practices and (2) all corporate allocations. The information provided should enable the CBSA to follow the audit trail from the product unit cost to financial accounting records (such as subsidiary and general ledgers) and to corporate financial statements.

Source Documents, Accounting Records and Reports

**D1.** Provide a list of all source documents used to prepare your responses to this part and indicate the location where the documents are kept.

**D2.** Provide a list of your general ledger chart of accounts. If your chart of accounts is in a language other than English or French, provide the original language version and a translation in either English or French. The chart of accounts must be accompanied by explanatory notes which would enable the reader to identify the major groups and subgroups of account classifications, e.g., major group may be Assets, with a sub-group under Current Assets.

**D3.** Provide a complete list, in either English or French, of all your accounting and financial ledgers used for recording all your accounting, cost accounting (if applicable) and financial activities that lead to the preparation of your company’s financial statements. Your list should include the following information:

1. the title;
2. a brief description of each ledger;
3. a computer report reference number, if applicable; and
4. the name of the department providing the information.

**D4.** (a) Provide a listof all reports prepared on a periodic basis for senior management, for example, Aging of Accounts Receivable, Variance Analysis Reports, Fourth Quarter Results, Five Year Operational Plan, etc. The list should include:

1. the title and date of the report;
2. a brief description of the information contained in each report;
3. the reason for the report;
4. a computer report reference number, if applicable;
5. the name of the department providing the information; and
6. the identity and position of the person(s) for whom the report was generated.

 (b) Provide a flowchart illustrating your company’s financial accounting books and record keeping system. Show in your flowchart all subsidiary ledgers and reports generated by your company’s financial accounting system (e.g., subsidiary ledgers maintained for raw materials purchases, inventories, sales, accounts receivable, etc.).

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Financial Data

1. Indicate the date of your company's fiscal year-end.
2. Provide your corporate annual report for the last fiscal year. If you do not publish annual reports, provide a copy of the final report on the operational results of the company, prepared for senior management, the board of directors and/or the shareholders.

**D7.** Provide your corporate annual report, filed with the government agency that regulates public companies in your country, for the last fiscal year and all year-to-date reports. For example, in the United States of America, these reports are filed with the United States Securities and Exchange Commission. If you do not file such reports, provide a copy of your company's income tax return and income tax reconciliation report for the last taxation year.

1. Provide the following information for both for your company and each subsidiary or division of your company that produces the goods sold to the importers in Canada and the goods sold domestically:
2. audited financial statements for the last fiscal year;
3. monthly financial statements for the last fiscal year;
4. financial statements for the current fiscal year-to-date; and
5. monthly financial statements for the current fiscal year-to-date.

If your company does not have divisional financial statements, provide any reports generated by the division, such as management reports, performance reports, production cost statements, operating reports or interim reports.

Include all the financial statements prepared for the fiscal year end, the accompanying notes, the auditors' opinion and supplementary reports.

Where audited financial statements do not exist, provide copies of the final unaudited financial statements approved by senior management. Include all accompanying notes and final reports. Explain why the company's financial statements are not audited.

1. Provide any summary financial report used to reconcile all companies’ financial data to the corporate annual report, for the last fiscal year.
2. Provide any summary financial report used to reconcile all subsidiary or divisional financial data to the company financial statements, for the last fiscal year.
3. For each production facility that produces DWP shipped to importers in Canada and DWP sold domestically, provide the following:
4. income or profit and loss statements for the last fiscal year;
5. monthly income or profit and loss statements for the last fiscal year;
6. income or profit and loss statements for the current fiscal year-to-date; and
7. monthly income or profit and loss statements for the current fiscal year-to-date

Accounting Practices

**D12.** What accounting standards (such as the generally accepted accounting standards in your country) were followed by your company for the preparation of the financial statements provided in answer to question D8? Do these accounting standards comply with standards set by the International Accounting Standards Board (IASB) such as the International Financial Reporting Standards (IFRS)? If there are any standards that do not comply, please list the differences between the reporting standards followed by your company and IFRS.

**D13.** For each item listed in (a) to (k) below, explain your accounting practices for the goods sold domestically and the goods sold to importers in Canada.

Your explanation should include any differences in your accounting practices for: (i) cost accounting purposes; (ii) financial accounting purposes; and (iii) income tax purposes.

Where there are differences, explain the impact on the cost of goods sold, the income statements and any other general ledger accounts:

1. inventory valuation for raw materials, work-in-process and finished goods;
2. write-off and write-down methods for raw materials and finished goods;
3. value and disposal of by-products and scrap materials from the production process;
4. fixed asset valuation (separate by group, for example buildings, capital equipment, etc.), revaluation, depreciation method, and treatment of idled assets;
5. plant start-up, plant closure, shut-down or restructuring;
6. interest expense as part of inventory or fixed asset valuation;
7. conversion of year-end asset and liability balances;
8. capitalization of general and administrative expenses***;***
9. income and expense accounts requiring year-end accruals and adjustments;
10. treatment of exchange gains and losses resulting from foreign currency transactions; and
11. explain how your company’s cost accounting system accounts for unfinished units (i.e., work-in-process) within each cost centre at the end of an accounting period. If special calculations are involved (e.g., calculation of equivalent units of production), provide an explanation of the calculation methodology.

Product Line/Model Information

**D14.** For each production facility or factory, provide the following information for the product line/model that includes the goods subject to this investigation:

|  |  |
| --- | --- |
|  | **Indicate the product line/model that includes the goods subject to this investigation** |
|  | **2016** | **YTD 2017** | **PAP** |
| Production facility (identify) | KGs | Pieces / Units | KGs | Pieces / Units | KGs | Pieces / Units |
| Production Capacity  |  |  |  |  |  |  |
| 1. Beginning inventory
 |  |  |  |  |  |  |
| 1. Quantity produced
 |  |  |  |  |  |  |
| 1. Quantity purchased from other suppliers or producers
 |  |  |  |  |  |  |
| 1. Quantity sold
 |  |  |  |  |  |  |
| 1. Quantity and value of goods transferred internally to other operations or divisions within the company for use in downstream operations
 |  |  |  |  |  |  |
| 1. Quantity and value of goods sold or transferred to affiliated or associated persons
 |  |  |  |  |  |  |
| 1. Ending inventory
 |  |  |  |  |  |  |

Production Information

**D15.** For each production facility or factory producing the goods sold domestically and/or the goods exported to importers in Canada, for each stage of production provide:

(a) a flow chart of the production process;

(b) a description of each stage in the production process;

(c) the type of machinery used during each stage and its standard useful life;

(d) a list of material inputs used in each stage;

(e) the production time, expressed in the industry standard;

(f) a list of by-products;

(g) details of waste material and/or scrap material; and

(h) an explanation of how overhead is allocated.

**D16.** Explain in detail how you cost the goods sold domestically and the goods sold to importers in Canada. Provide this explanation for each production facility or factory. Provide an example and describe how your product costing system captures all production costs of the goods.

**D17.** If using standard or budgeted costs, identify:

1. the types of variances;
2. how they are recorded in the cost accounting system;
3. how they are assigned to the goods;
4. when the variances are recorded, for example monthly, quarterly, etc.;
5. how often the standard costs are revised; and
6. the date of the latest revision.

**D18.** Describe how the company’s cost accounting system reconciles to the financial accounting system. List and describe any production costs that you value differently for cost accounting purposes than for financial accounting purposes and reconcile these differences.

**D19.** A start-up period of production is applicable when there is a new production facility, or a new or substantially different product that requires new or different technology or production equipment. A start-up period of production affects costs and the level of production.

(a) If you had a start-up period, for the goods sold domestically and the goods sold to importers in Canada during the PAP (December 1, 2016 to November 30, 2017), describe the particulars of the start-up period. Specify the beginning and the end of the start-up period.

1. Explain the effect the start-up had on the cost of the goods.

**D20.** Indicate whether any of your production facilities were shut down, closed or restructured during the PAP, and whether you incurred any expenses during the period as a result.

Acquisition Cost

**D21.** If your company is not the manufacturer of the goods, provide the following on a product-by-product basis and then proceed to the section titled “Administrative, Selling and All Other Costs”:

1. the purchase price paid to your supplier for the goods;
2. the freight cost, charges or expenses incurred between yourself and your supplier;
3. rebates between yourself and your supplier;
4. the commission between yourself and your supplier;
5. any other costs, charges or expenses incurred in acquiring the goods; and
6. the total per unit processing costs that your company incurs.

##

Cost of Production

For the cost information requested in D22, provide costs for each production facility or factory, for all products of DWP exported to Canada as listed in Appendix 1 and for all products sold to your domestic customers as listed in Appendix 2. If the cost of production of the subject goods exported to Canada differs from the cost of production of the like goods, provide separate cost of production statements for like and subject goods.

The costs of production for the like goods sold domestically will form the basis for conducting the profitability analysis of domestic sales of like goods. The costs of production for the subject goods exported to Canada will be used, if required, as the basis for determining a cost-based normal value.

Actual costs are preferred. These costs should be calculated on a monthly basis or, alternatively, on an order basis. There should be one cost of production calculated for each unique product of DWP for each order or, alternatively, for each month, to recognize fluctuating costs. If standard or budgeted costs are used, identify the variances that are recorded in the cost accounting system as requested in Question D17. For example, if variances are recorded monthly, the appropriate monthly variances should be provided. Indicate the frequency with which the standard costs are revised and the date of the latest revision. Explain how favourable or unfavourable variances resulting from production are assigned to the goods during each accounting period.

Where costs, charges, or expenses are allocated,[[1]](#footnote-1) explain how these are allocated to the goods in question and provide the supporting worksheets in your response. If they are also allocated to goods other than those in question, explain the method of allocation and explain why the method of allocation is appropriate.

Provide costs for the PAP. If costs changed over the period, provide: all of the various costs; the time period each cost was in effect; and explain the changes.

In responding to question D22, where there was a start-up period (refer to question D19), do not provide costs incurred during the start-up period. Provide costs from the end of the

start-up period. If the start-up period extended beyond August 31, 2017, provide the costs that were in effect on August 31, 2017.

In presenting your company’s full cost of production, the CBSA recognizes that individual companies may not account for their costs in a manner that allows for the presentation of costs for each of the listed cost components that follow in question D22. Provided the costs presented are complete and represent the full cost of production, you may present your costs in a manner consistent with your own cost accounting reporting practices.

**D22.** For each production facility,the following cost components should be provided on a per unit and kilogram basis for each product exported to Canada during the POI as well as for each product sold domestically during the PAP. All costs of production must be reported, and must be presented in a manner that facilitates the reconciliation of costs of production with your accounting records**.**

(a) Direct Materials

 List the raw materials or major components. Provide the quantities of the direct materials utilized and the full cost, for each product.

Note that materials or components that are obtained from another division, production facility/factory, or associated company should be identified. The value of these materials should be the actual costs to the division, production facility/factory or associated company that produced or acquired the materials plus an amount for any corporate allocations, overheads, and financial charges. In addition, the cost of engineering or design work incurred by another division, production facility/factory or associated company that is attributable or in any manner related to the production of the materials or components should be identified and included in the cost thereof.

(b) By-Products

If applicable, list each by-product that results from the production process of the goods. Describe how you dispose of by-product and provide the value of each by-product, expressed on a per product basis of finished product.

(c) Direct Labour

 Provide the labour cost per product. Labour cost includes overtime pay, all fringe benefits, and payments for social programs. Explain how you determine direct labour cost and provide the details of your unit of production labour cost calculation.

(d) Factory Overhead

Provide factory overhead expenses per product. Factory overhead expenses include shop supplies, tools and dies, utilities, indirect labour, supervision, maintenance, rent, depreciation, etc. Explain how you allocate these expenses and identify the general ledger accounts involved.

(e) Scrap Recovery Value

 If applicable, identify the total scrap recovery value per unit.

(f) Other Costs of Production

List any other costs applicable to the production of the goods, for example, research and development. Provide these costs on a per product basis. Explain how you allocate these expenses and identify the general ledger accounts involved.

Administrative, Selling and All Other Costs

* Questions D23 to D28 relate to the administrative and selling expenses (including corporate overhead), interest expenses and all other costs that are directly or indirectly attributable to the sale and production of the goods sold domestically and the subject goods sold to importers in Canada.
* Normally, administrative and selling expenses and all other costs are allocated to the goods sold to importers in Canada on the same basis as the expenses attributed to the sale and production of the goods sold domestically.[[2]](#footnote-2)  Please note that for the purposes of this investigation, such expenses must be allocated as a percent of cost of production on an annual basis.
* You must fully explain each step in the allocation process in allocating administrative, selling and all other costs to the goods, referring to the starting amount to be allocated, the ledger accounts and/or source documents, and the rationale and basis for allocation to the subject goods.
* In the event there are no like goods sold domestically, the expenses to attribute to the goods sold to importers in Canada are the amounts directly or indirectly incurred for the sale and production of the goods sold to importers in Canada.

**D23.** Provide an explanationof your company’s normal accounting and reporting practices for administrative, selling and other costs.

**D24.** For your company’s administrative and sellingcosts, including corporate overhead costs:

1. list each administrative, selling and corporate overhead cost and identify the associated general ledger account;
2. calculate the total amount of these costs;
3. determine the amount of the administrative, selling and corporate overhead costs to be allocated to the goods sold domestically and divide the total annual amount of such expenses into the total cost of goods sold for the same period;
4. determine the amount of the administrative, selling and corporate overhead costs to be allocated to the goods sold to importers in Canada and divide the total annual amount of such expenses into the total cost of goods sold for the same period; and
5. explain your method(s) of allocating the costs in (c) and (d).

**D25.**  For your company’s net interest costs:

1. list each source of interest income earned on short-term investments or operational bank accounts and identify the associated general ledger accounts;
2. list each interest cost incurred on all forms of liability and identify the associated general ledger accounts;
3. calculate total net interest cost by deducting the amount of interest income in (a) from the interest cost in (b). Interest income may not offset interest cost beyond a zero net balance;
4. determine the amount of net interest costs to be allocated to the goods sold domestically and calculate these expenses on an annual basis as a percent of cost of goods sold;
5. determine the amount of net interest costs to be allocated to the goods sold to importers in Canada and calculate these expenses on an annual basis as a percent of cost of goods sold; and
6. explain your method(s) of allocating the costs in (d) and (e).

**D26.** Determine your company’s other costs, charges and expenses, including those incurred at the corporate level,that are directly or indirectly attributable to the production and sale of your company’s goods. These costs may include such items as losses or gains from foreign exchange transactions. For these other costs, charges and expenses:

1. list each item separately and identify the associated general ledger accounts;
2. calculate total other net cost (the net other cost may not offset expenses beyond a zero net balance);
3. determine the amount of net costs to be allocated to the goods sold domestically and calculate these expenses on an annual basis as a percent of cost of goods sold;
4. determine the amount of net costs to be allocated to the goods sold to importers in Canada and calculate these expenses on an annual basis as a percent of cost of goods sold; and
5. explain your method(s) of allocating the costs in (c) and (d).

**D27.** Determine the cost of sales or production royalties or patent fees paid or payable on your company’s goods. If applicable, explain why any such fees are not payable, or not payable in the same amounts, on goods exported to Canada. For a breakdown of the cost of royalties and patent fees:

1. list each separately and identify the associated general ledger accounts;
2. calculate the total amount for each;
3. determine the amount of the royalty or patent fee to be allocated to the goods sold domestically and calculate these expenses on a per unit basis, preferably as a percentage of cost of goods sold;
4. determine the amount of the royalty or patent fee to be allocated to the goods sold to importers in Canada and calculate these expenses on a per unit basis, preferably as a percentage of cost of goods sold; and
5. explain your method of allocating the fees in (c) and (d).

**D28.** Provide information on all expected year-end adjustments that will have a material impact on the operating results of your company. These adjustments may be because of: legislation; other government actions; a change in accounting methods, standards or practices; or any contingency, expected liability or extraordinary or unusual item that will be recognized during the current accounting period. For year-end adjustments:

1. list each item separately and identify the associated general ledger accounts;
2. calculate the total amount of these costs;
3. determine the amount of the adjustment to be allocated to the goods sold domestically and calculate these expenses on an annual basis as a percent of cost of goods sold;
4. determine the amount of the adjustment to be allocated to the goods sold to importers in Canada and calculate these expenses on an annual basis as a percent of cost of goods sold; and
5. explain your method of allocating the adjustments in (c) and (d).

**D29.** Provide information on expenses (up the highest corporate level) that were not allocated to the goods sold domestically and the goods sold to importers in Canada. Identify and indicate the amounts of these expenses. Provide an explanation on the nature of these expenses and why they were not allocated.

##

Total Cost of Goods

* Use the information in questions D22 to D29, to compile total cost databases. The product per unit total cost is the sum of the costs from the “Cost of Production” section and the costs from the “Administrative, Selling and All Other Costs” section.
* If you used standard costs to calculate costs of production, ensure that variances are included in the total cost of production.

**D30.** **Appendix** **3A and Appendix 3B** provides the tables to be used when responding to this question. Please refer to the electronic Excel® file “DWP 2017 IN RFI Exporter Dumping - Appendices.xlsx” included with this RFI to complete the Appendix. This information must be provided as a Microsoft Excel file in electronic format.

 Using the format in Appendices 3A and 3B, compile on a product basis, for the POI and the PAP, the unit total cost for:

1. Use Appendix 3A – Total Cost of Goods Exported to Canada to illustrate all products of subject goods sold to importers in Canada, as listed in Appendix 1 (each line in Appendix 1 should have a corresponding cost line in Appendix 3A); and
2. Use Appendix 3B – Total Cost of Goods Sold Domestically to illustrate all products of domestic goods sold to your domestic customers during the PAP, as listed in Appendix 2 (each line in Appendix 2 should have a corresponding cost line in Appendix 3B).

Product descriptions and product numbers must be consistent when describing the same model in all appendices.

Refer to the instructions section of this RFI for guidelines respecting the submission of information.

**D31.** Provide a copy of the cost summary sheets as they appear in your product costing system for 10 randomly selected products listed in Appendix 3A for sales to Canada as well as another 10 randomly selected products for goods listed in Appendix 3B for domestic sales. This must be accompanied by a full explanation of the cost sheet and its contents, including a legend for any codes used. Cost of production data from the selected cost summary sheets should be reconcilable with Appendices 3A and 3B.

**D32.** Provide a worksheet that includes a reconciliation of the product per unit total cost of production for two of the randomly selected products from Appendix 3A and 3B (one from each) to the cost accounting system (if applicable) and the financial accounting system (general ledger) and then to your financial statements (audited or interim). Provide a narrative explanation of the procedures followed to complete the accounting reconciliation.

# PART E – GLOSSARY

|  |  |
| --- | --- |
| **Administrative and Selling Expenses** | While the following list is not exhaustive, administrative and selling expenses include: directors' fees, management salaries and benefits, office salaries and benefits, office supplies, insurance, promotion, entertainment and depreciation expenses. Administrative and selling expenses also include corporate overhead. |
| **Allocation****Application** | Allocation of expenses such as overhead, administrative, selling and all other costs; for example as a percentage of sales, percentage of direct costs, or a constant amount per unit.WP for Wrought Pressure; WD for Wrought Drainage; CP for Cast Pressure; CD for Cast Drainage. |
| **Associated Persons and/or Companies** | Persons or companies that are related to each other or do not deal with each other at arm's length. For example, individuals related by blood, marriage or adoption or companies that are directly or indirectly controlled by the same person or by the same company. See "related". |
| **Associated Purchasers** | Where two or more purchasers are associated persons and/or companies, they will be regarded as a single purchaser. |
| **Average Number of Collection Days/Aging of Accounts Receivable** | The average number of days between the invoice date and the date of receipt of payment for goods sold. Aging reports provide details regarding the amounts due and those past due based on various predetermined time frames. |
| **Bank Charges** | Any charge incurred as a result of services rendered by a bank or other financial institution in respect of the sale, shipment, financing, payment, etc. of the goods sold. |
| **Brokerage Fees** | The amount paid to a custom's broker for import/export services rendered. |
| **By-products****Canadian Duty and Taxes** | A marketable product of lesser importance produced as an incident to the production of a major product.The amount included in the selling price for Canadian customs duties and Canadian taxes. |
| **Cash Discount****Company Product Number** | This is a discount to the selling price of the goods that may be granted to customers by the vendor for the early payment of invoices. Sometimes called a prompt payment discount.Example: 2% 10, net 30 days.The unique product identifier or product code/number assigned by your company. |
| **Container Charges** | The charges normally associated with leasing or renting of a container and may include charges for packing or unpacking. |
| **Cost of Goods Sold****Customer Number****Currency****Date of Receipt of Payment** | Cost of goods sold is generally calculated by totalling the opening inventory and production costs and deducting there from the amount of closing inventory.A unique code that identifies the customer. The currency of settlement for the sale.The date your company received payment for the product from the customer in YEAR-MM-DD. |
| **Date of Sale** | The date of sale is considered to be the date that the parties establish the terms of sale. The date of the order confirmation is usually considered as the date of sale, although the date of sale could be the contract, purchase order or invoice date. If any of the terms of sale are changed substantially, (i.e., significant change in price or quantity ordered), the date that the revision was made may be considered to be the date of sale. |
| **Date of Shipment****Delivery Terms** | The date of shipment is the date the goods began their continuous journey to the customer.The delivery terms offered to the customer (e.g. FOB, CPT, FCA, etc.). |
| **Discounting or Factoring of Accounts Receivable** | Discounting of accounts receivable is the sale, usually at a discount, of a company's accounts receivable. |
| **Dock Charges****Domestic Inland Freight Charges****Domestic Taxes** | Any levy paid as a result of using dock or port facilities for movement of goods.The amount of inland freight charges included in the Total Selling Price of the goods that you incurred. These are generally the charges from the factory to the port of shipment.The amount of applicable domestic commodity tax, value-added tax (VAT), or any other domestic tax included in the export selling price that is not fully refundable upon export. |
| **Dumped** | Dumped, in relation to any goods, means that the normal value of the goods exceeds the export price. |
| **Export Price****Export Taxes****Extended Selling Price****Factory / Production Facility** | Export price is usually the lesser of the exporter's adjusted selling price for the goods or the importer's adjusted purchase price. Where there is no exporter's sale price or no price at which the importer in Canada has purchased or agreed to purchase the goods, or where the price is considered to be unreliable because the sale is between associated persons or there exists a compensatory arrangement, the export price is based on the price at which the goods are sold by the importer in Canada to unrelated purchasers in Canada, less related expenses and an amount for profit.Indicate the amount for export taxes if incurred by your company.The full invoice value of the product. The name and location of the factory or production facility where the product was produced. |
| **Factory Overhead** | All production costs other than direct material and direct labour costs. Factory overhead includes all costs necessary to the operation and maintenance of the production facility/factory and is frequently divided into two categories namely, variable and fixed. Factory overhead does not include administrative and selling expenses but includes depreciation expense. |
| **Forward Sale/Contract****Freight Charges** | A forward sale is a contract that commits the user to buying or selling an asset, such as a treasury bill or dollars, at a specific price on a specific date in the future.The amount of freight charges included in the Total Selling Price for freight charges incurred moving the goods.  |
| **Futures Contract** | A forward contract that is traded on an exchange. |
| **Goods in Question** | May be either subject goods (goods sold to Canada which match the product definition) or like goods (goods sold domestically that are identical or similar to the subject goods). |
| **Goods of the Same Description** | All subject goods produced and sold in the exporter’s domestic market. |
| **Hedging/Covering** | Hedging is the purchase and holding of foreign currency for a length of time. Its purpose is to eliminate risks involved in dealing with foreign currencies. Also called covering and swap deposits. |
| **Identical Goods****Importer Name** | Identical goods are goods that are identical in all respects to the subject goods exported to Canada. Refer to the definition of subject goods at the start of the questionnaire. The name of the importer in Canada. |
| **Inland Freight in Canada****Insurance****Invoice Date****Invoice Number** | The amount of inland freight included in the Total Selling Price for freight charges incurred moving the goods within Canada.The amount included in the Total Selling Price for insuring the goods while being shipped to the purchaser’s premises.The date of the invoice issued by your company (e.g. YEAR-MM-DD).The invoice number containing details as to the purchase and amount paid (or to be paid).  |
| **Like Goods** | Like goods are goods that are identical in all respects to the subject goods exported to Canada, or in the absence of identical goods, goods the uses and other characteristics of which closely resemble those of the exported goods (similar goods).  |
| **Ministerial Specification** | A Ministerial specification is used to determine the normal values, export prices or the amounts of subsidy when the regular methods for making the calculations cannot be applied. It may also be used to cover new products or new exporters not covered by previous rulings. |
| **Model****Name of Manufacturer****Net Export Price****Net Unit Export Price****Net Unit Selling Price****Net Selling Price** | Model is the generic term used throughout this RFI to identify individual models with various distinct characteristics. The name of the manufacturer of the product.The extended selling price (column 20) less the amounts reported in columns 22 to 39.The unit export price is determined by dividing the net export price (amount in column 40) by the quantity in column 18b. The unit selling price is determined by dividing the net selling price (column 31) by the quantity recorded in column 18b.The net selling price of the product. This should be the amount in column 20 less the amounts reported in columns 22 to 30. |
| **Normal Value** | Normal value is usually based on the price at which an exporter sells like goods for domestic consumption in the ordinary course of trade to unrelated purchasers. Where normal values cannot be determined based on domestic selling prices, normal values will be determined based on the aggregate of the cost of production, an amount for administrative, selling and all other costs and an amount for profit. In the absence of the required information, the normal value is based on a Ministerial specification. |
| **Ocean Freight Charges** **Other Discounts****Other Charges / Benefits****Other Export Charges** | The amount of ocean freight charges included in the Total Selling Price. The amount for any other discounts granted to the customer. Please add and use a separate column for each type of discount and be sure to specify the name of the discount (e.g. cash discount, volume discount, quarterly discount, annual discount, etc.)Any other charges or benefits (price reductions). Each charge or benefit should be given its own column and labelled accordingly. Specify the amount, and provide a separate, narrative description of each item to permit a thorough understanding by CBSA officials.Specify separate and distinct export charges that were incurred and that is included in the extended selling price (column 20) of the product insert additional columns, number them 31(a), 31(b), etc. and label them with the appropriate export charge. |
| **Packaging****Payment Terms** | The charges normally associated with leasing or renting of a container and may include charges for packing or unpacking.The terms of payment offered to the customer/importer (e.g., 2% 10 net 30 days). |
| **Period of Investigation (POI)** | The POI represents the time frame selected at the time of initiation to identify the importations into Canada for which information is required and that will be investigated. The POI for this investigation is from **December 1, 2016 to November 30, 2017**. |
| **Person****Place of Direct Shipment****Port Charges** | Includes a partnership, corporation or an association.The place from where the product was directly shipped to its destination in Turkey.Indicate the amount of port charges and harbour taxes included in the Total Selling Price. |
| **Product****Product Number****Prompt Payment Discount** | Product is the generic term used throughout this RFI to denote an individual product based on the characteristics used to establish identical goods.Indicate the unique product identifier or product code/number assigned by your company to the product.The amount of the discount for prompt payment granted to the customer. |
| **Profitability Analysis Period (PAP)****Purchase Order Date****Purchase Order Number****Quantity in Kilograms****Quantity of Packages****Rebates and Allowances** | The PAP is the length of time during which the profitability of domestic market sales is tested. The PAP for this investigation is from **December 1, 2016 to November 30, 2017**.The date of your customer's purchase order number (e.g. YEAR-MM-DD).The purchase order number.The quantity of the product shipped in kilogram (KG).The quantity of the product shipped in numbers of packages.The amount of any rebates and/or allowances granted to the customer. Please add and use a separate column for each type of rebate or allowance (e.g. quarterly rebate, annual rebate, volume rebate, freight allowance, rail allowance, advertising allowance, etc.). |
| **Related** | For the purposes of defining “associated persons”, persons are considered to be related if  they are connected by blood relationship;  one is an officer or director of the other; each such person is an officer or director of the same twocorporations, associations, partnerships or other organizations; they are partners; one is the employer of the other; they directly or indirectly control or are controlled by the same person; one directly or indirectly controls or is controlled by the other; any other person directly or indirectly owns, holds or controls 5% or more of the outstanding voting stock or shares of each such person; or  one directly or indirectly owns, holds or controls 5% or moreof the outstanding voting stock or shares of the other. |
| **Sale** | Includes leasing and renting, an agreement to sell, lease or rent and an irrevocable tender. |
| **Scrap Material** | Scrap material is material left over from certain production processes. Scrap typically has some measurable but relatively minor recovery value. |
| **Similar Goods** | Similar goods are goods, the uses and characteristics of which, closely resemble those of the exported goods.  |
| **Standard Cost** | Standard costs are predetermined or budgeted (estimated) costs per unit of a product or process, comprising labour, materials and overhead. Standard costs are typically based on historical data and are the base against which actual costs are compared and variances measured and analyzed. |
| **Subject Goods** | The definition of the subject goods for this investigation is contained at the start of the questionnaire. |
| **Subsequent Trade Level****Taxes****Total Extended Cost** | Refers to the next lowest trade level, subsequent to the trade level of the importer in Canada, to which you sell in your domestic market. In this context, the producer is considered to be at the highest trade level and the end-user at the lowest trade level. In determining the normal value of the goods, adjustments may be made to your domestic selling price to account for differences in trade level between the importer in Canada and your domestic customers. See "trade level".The amount of taxes included in the selling price. If more than one type of tax, please us a separate column for each tax. (e.g. State, Federal, sales tax, VAT, etc.)The total extended cost of product is determined by multiplying the unit cost of the product by the quantity in column 18b. |
| **Total Cost** | Total cost is the cost of producing the good plus administrative, selling and all other costs. |
| **Trade Level****Unit Cost of Product****Unit Selling Price** | The level that a company occupies in the distribution chain for a product. The predominant determining factor in establishing the trade level of an entity is the trade level to which that entity in turn sells the goods. The activities that the entity carries out may also help in distinguishing the trade level. Examples of typical trade levels are, in descending order: producer, national distributor, regional distributor, wholesaler, and retailer. See "subsequent trade level".The total unit cost for the subject goods. The total unit cost should reconcile with the data provided in other Appendices for the relevant product produced in the specific month and year of production. The unit selling price of the product specified in the invoice. Specify if this is per package or per kilogram.  |
| **Variance** | A variance is the difference between actual cost and standard cost of a cost element, e.g., material price variance, material usage variance, labour rate variance, etc. |
| **Warehouse Charges/Warehousing Cost** | All costs, charges and expenses associated with storing goods while on route to Canada, such as bonded warehouse fees. This should be the amount included in the Total Selling Price for expenses incurred in warehousing the goods at any point after they leave the factory / manufacturing facility in Turkey.  |
| **Waste Material****Year and Month of Production** | Waste material is material that is lost, evaporates or shrinks during certain production processes and typically has no measurable recovery value but does have added cost.The year and month when the product was made (e.g. 2017-03). |

# PART F – TREATMENT OF CONFIDENTIAL AND NON‑CONFIDENTIAL INFORMATION

 **Submitted to the CBSA for all Proceedings under SIMA**

Why Provide Confidential and Non-Confidential Information?

The *Special Import Measures Act* (SIMA) requires that confidential information submitted to the CBSA be accompanied by a non-confidential (public) version of the information. The following explains how non-confidential and confidential information will be handled and how to prepare both a confidential and non-confidential submission of your information.

Treatment of Your Non-Confidential Information

Your non-confidential information will be given to any party that asks for this information for the purposes of the proceeding.

Treatment of Your Confidential Information

There are certain times when the CBSA will release your confidential information: first, to independent counsel for a party to the proceeding; and second, to Canadian courts, tribunals and panels.

1. Confidential information will be provided to independent counsel for a party to the proceeding. Counsel includes any ***person*** who represents another party in the proceeding and includes legal counsel. A party is a person, or business, that participates in and has a direct interest in the proceeding.

Counsel must ask for the confidential information in writing and must provide a written guarantee to the CBSA stating that they will:

1. only use the information in relation to this proceeding;
2. not give out the information;
3. protect the information;
4. not copy the information without the CBSA’s permission;
5. destroy the information when they are done;
6. provide the CBSA with a written notice that the information is destroyed; and
7. report any violations or possible violations to the CBSA.

The CBSA will not give your confidential information to independent counsel if the CBSA believes that it might cause harm to you or your business.

1. Confidential information will be given to the Canadian International Trade Tribunal, any Court in Canada, a Binational or World Trade Organization (WTO) Panel, to act on appeals. These organizations will use your information to fulfill their responsibilities under Canadian law, NAFTA or WTO Agreements. The confidential information is subject to the rules of procedure of the Court or Panel to which it is provided.

Providing Only Non-Confidential Information?

If you decide that your reply to this RFI does not contain confidential information, every page of your reply should be marked "NON CONFIDENTIAL". You must make a statement, in a covering letter, that you do not consider any information in your submission to be confidential.

Providing Confidential Information?

If your reply to this RFI contains confidential information, this reply, along with all of the attachments and supporting documents, will be your confidential submission. You must:

1. Clearly indicate, by either enclosing all confidential information within square brackets or by shading all confidential information contained in the confidential version. An sample of each method is provided in the “Non-confidential Edited Version” section below, and
2. Clearly mark "CONFIDENTIAL" on every page of the confidential submission, including all attachments.

If you have a submission with confidential information, for the CBSA to be able to use your information, **you must provide a** **non‑confidential version**. It is important that your non‑confidential version is complete, as it will be provided to other parties involved in this investigations if they request it.

Your non‑confidential version may be in the form of:

1. a non-confidential edited version; or
2. a non‑confidential summary version, where the edited version would not contain enough information to convey a reasonable understanding of the information submitted in the confidential version

**Non-confidential Edited Version**

An edited version has the confidential information removed, to create a non-confidential version. You must leave enough detail to provide an understanding of the confidential information removed.

In the document called “**Non-Confidential Statement**” attached to this section, which must be attached with your non-confidential version, you must:

 A) explain briefly the nature of the confidential information removed in your non-confidential version; and

 B) give the reasons why you request that the information be treated confidential, as explained in this part of the **RFI**.

In the following example, the text indicates the nature of the bracketed [**confidential information**] that has been deleted in the non-confidential version.

The confidential response to a request may be: The selling price of product ABC to our Canadian distributor was US$[**25.99**] per unit.

The non-confidential edited version of this response may be: The selling price of product ABC to our Canadian distributor was US$[ ] per unit. In this example, the nature of the information removed in the non-confidential version relates to “selling price information.”

**NOTE: the spacing between the brackets [ ] should reflect the same spacing as in the confidential version.**

As a further example, the following would represent an acceptable non-confidential edited version of an export sales listing. A sample page for a multi‑page listing could look like this:

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| IMPTR | DATSHIP | INVNUM | INVDATE | QUANTITY | EXTSP | NETSP |
| [ ] | 2017-02-16 | 14064555 | 2017-02-16 | [ ] | [ ] | [ ] |
| [ ] | 2017-03-14 | 14179020 | 2017-03-12 | [ ] | [ ] | [ ] |
| [ ] | 2017-04-14 | 14253018 | 2017-04-16 | [ ] | [ ] | [ ] |
| [ ] | 2017-05-09 | 14474937 | 2017-05-09 | [ ] | [ ] | [ ] |

NOTE:

**Do not use “shading”, “highlighting”, “font colors” or any other type of masking to hide confidential information in the non-confidential electronic version. You must delete (remove) the confidential information in the non-confidential version.**

If you use a black marker to hide confidential information on the paper version of the non-confidential version or in any attachments to the non-confidential version, please ensure that the black shading covers everything and that it is dark enough not to reveal confidential information when we will save electronically your documents in PDF format.

Non‑Confidential Summary Version

Where deleting information for a non‑confidential edited version would not leave enough detail to provide an understanding of the confidential information removed, a non‑confidential summary of the deleted information must be included, describing the confidential information that has been removed.

If you intend to provide a non‑confidential summary of an appendix or attachment, the non‑confidential narrative would normally be accompanied by at least one (1) sample page, with the confidential data removed, of the related appendix or attachment.

######

Review of Non-Confidential Submission

The non-confidential version of your submission will be reviewed by the CBSA to ensure that it is in sufficient detail to convey a reasonable understanding of the substance of the information submitted in the confidential version.

If CBSA determines that an adequate non-confidential edited version *or* a non-confidential summary of information designated as confidential has not been provided by the respondent, and the respondent fails to justify why it cannot be provided, does not take corrective action or does not submit a revised version, the CBSA will **NOT** use the confidential information provided by your company in the proceedings. As a result, the CBSA’s determination will be based on the best information available. It is imperative that companies delete only the minimum information necessary to protect their interests and only what is confidential.

You will find on the next page the Non-Confidential Statement that needs to be completed and attached with your non-confidential edited version or non-confidential version.

**NON-CONFIDENTIAL STATEMENT**

***This document should be reproduced, completed and signed on the letterhead of your company or of your counsel and attached with your non-confidential version.***

Nature of information deleted in the non-confidential version and reasons for designating information as confidential.

Section 1 – Answers to the questionnaire

A) Explain briefly the nature of the confidential information removed in your non-confidential version response to the questionnaire requests.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

B) Reasons why you request that the information be treated confidential, as explained in the instructions of the questionnaire.

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

Section 2 – Appendices, Attachments and Supporting Documents

A) Explain briefly the nature of the confidential information in appendices, attachments and supporting documents, removed in your non-confidential version.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

B) Reasons why you request that the information be treated confidential, as explained in the instructions of the questionnaire.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

 **(Print name) (Print Position) (Print name of company)**

**Signed: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

# PART G – REQUEST FOR INFORMATION CHECKLIST

This checklist must be completed and submitted with your response to this RFI. Please respond to each of the following questions by placing an X in the “yes” or “no” column. If a response is no, provide an explanation as to why you have not complied with the instructions.

|  |  |  |  |
| --- | --- | --- | --- |
| **Question 1:** | **Yes** | **No** |  |
| Did you provide a confidential and non-confidential version of your response in accordance with the disclosure instructions in the Request for Information? |  |  | If no, reason: |
| **Question 2:** | **Yes** | **No** |  |
| Did you complete the *Non-Confidential Statement* for designating information as confidential? |  |  | If no, reason: |
| **Question 3:** | **Yes** | **No** |  |
| Did you bracket or shade the confidential information in the confidential response? |  |  | If no, reason: |
| **Question 4:** | **Yes** | **No** |  |
| Did you place empty brackets or shade area where information was omitted from the non-confidential version? |  |  | If no, reason: |
| **Question 5:** | **Yes** | **No** |  |
| Is your response, submitted on CD or DVD, numbered consecutively from start to finish, including appendices and attachments? |  |  | If no, reason: |

# PART H – CERTIFICATE OF VERACITY, ACCURACY AND COMPLETENESS

***This certificate should be reproduced and signed on your company's letterhead by an officer who has authority to respond on behalf of your company.***

I, \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

|  |  |  |  |
| --- | --- | --- | --- |
| (Print name) | (Print Position / Title) |  | (Print name of company) |

certify that the information contained in this submission to the CBSA in response to the Request for Information – Exporter or Foreign Producer concerning the dumping investigation into certain dry wheat pasta originating in or exported from the Republic of Turkey is true, accurate and complete.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Signed: |  |  | Date: |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Telephone number of signatory: |  |  | Fax number of signatory: |  |

|  |  |
| --- | --- |
| E‑mail address of signatory:  |  |

|  |  |
| --- | --- |
| Address of signatory:  |  |

# APPENDIX 1 – EXPORTS TO CANADA

**This appendix is in reference to Question B10 of the RFI.**

Refer to the “Format of Information Submitted” guidelines in this RFI for instructions when providing electronic information.

Please refer to the Appendix 1 tab in the electronic Excel® file “**DWP 2017 IN RFI Exporter Dumping - Appendices.xlsx**”included with this RFI for completion of this Appendix.

In any column which requests dates, present the information using the YYYY-MM-DD format (example, May 12, 2017 would be indicated as 2017-05-12).

# APPENDIX 2 – DOMESTIC SALES OF LIKE GOODS

**This appendix is in reference to Questions C6 of the RFI**

Refer to the “Format of Information Submitted” guidelines in this RFI for instructions when providing electronic information.

Please refer to the Appendix 2 tab in the electronic Excel® file “**DWP 2017 IN RFI Exporter Dumping - Appendices.xlsx**”included with this RFI for completion of this Appendix.

In any column which requests dates, present the information using the YYYY-MM-DD format (example, May 12, 2017 would be indicated as 2017-05-12).

# APPENDIX 3A – TOTAL COST OF GOODS EXPORTED TO CANADA

**This appendix is in reference to Questions D22 to D30 of the RFI.**

Refer to the “Format of Information Submitted” guidelines in this RFI for instructions when providing electronic information.

The costing information requested in Appendix 3A should be presented in a format that includes all costs and is reconcilable to your company’s own financial records. The column names specified in Appendix 3A of the electronic spreadsheet should be used in your worksheets and the computer data files submitted to the CBSA. If other columns or column titles are more appropriate to suit your cost reporting practices, you may make the necessary inclusions and/or adaptations. However, please prepare an explanation for any deviation from the suggested format and attach it to your RFI response. The suggested format may be modified to conform to your own financial records.

Please note that actual costs are preferred. If standard costs are used, the variances must be indicated in the report. The costs must be provided separately for each production facility/factory where the goods are produced. Each model (product) of pasta must have its own costs.

Please refer to the Appendix 3A tab in the electronic Excel® file “**DWP 2017 IN RFI Exporter Dumping - Appendices.xlsx**”included with this RFI for completion of this Appendix.

In any column which requests dates, present the information using the YYYY-MM-DD format (example, May 12, 2017 would be indicated as 2017-05-12).

# APPENDIX 3B - TOTAL COST OF GOODS SOLD DOMESTICALLY

**This appendix is in reference to Questions D22 to D30 of the RFI.**

Refer to the “Format of Information Submitted” guidelines in this RFI for instructions when providing electronic information.

The costing information requested in Appendix 3B should be presented in a format that includes all costs and is reconcilable to your company’s own financial records. The column names specified in Appendix 3B of the electronic spreadsheet should be used in your worksheets and the computer data files submitted to the CBSA. If other columns or column titles are more appropriate to suit your cost reporting practices, you may make the necessary inclusions and/or adaptations. However, please prepare an explanation for any deviation from the suggested format and attach it to your RFI response. The suggested format may be modified to conform to your own financial records.

Please note that actual costs are preferred. If standard costs are used, the variances must be indicated in the report. The costs must be provided separately for each production facility/factory where the goods are produced. Each model (product) of pasta must have its own costs.

Please refer to the Appendix 3B tab in the electronic Excel® file “**DWP 2017 IN RFI Exporter Dumping - Appendices.xlsx**”included with this RFI for completion of this Appendix.

In any column which requests dates, present the information using the YYYY-MM-DD format (example, May 12, 2017 would be indicated as 2017-05-12).

1. Allocation of costs, charges and expenses to subject goods should reflect the normal or standard method of allocation used by your company in assigning costs to product lines. Where the basis of allocation is deemed inappropriate, the CBSA may re-allocate these costs, charges and expenses to the subject goods in accordance with Generally Accepted Accounting Principles (GAAP). [↑](#footnote-ref-1)
2. An adjustment may be allowed if there are direct sales activities which the exporter performs in the domestic market, which the exporter does not perform at all in selling to the importer in Canada, because it is the importer's role (i.e., a function of the importer’s trade level) to perform these activities in Canada. Refer to the definition of trade level in the Glossary, Part E of this RFI. [↑](#footnote-ref-2)