



**Arab Republic of Egypt  
Ministry of Trade & Industry  
Trade Remedies Sector**



**ISO 9007:2008 CERTIFIED**

## **Expiry Review Investigation**

**Coated electrodes of  
base metal, for electric Arc welding  
Originating in or exported from the People's  
Republic of China, Turkey**

**Foreign Producer/Exporter  
Questionnaire**

**January 2021**

### **General Instructions Concerning this Questionnaire**

1. This questionnaire is divided into four sections A, B, C and D

**Section A:** General Information.

**Section B:** Domestic Market Sales Information of The Product Subject to Review.

**Section C:** Export Market Sales Information of The Product Subject to Review.

**Section D:** Cost of Production Information of The Product Subject to Review.

If the answer to an item is "NO", "Not Applicable" or "Not Available", please do not leave the answer blank, but write down one of these answers. If your answer is "Not Available", please explain why.

2. All cost and pricing information should be provided for the period of review ('POR') from [01/07/2019] to [30/06/2020]. If your company's financial year differs from the (Period of Review) POR, please give a detailed explanation of how the information was compiled for the POR.
3. Please put your answers in the right place in the questionnaire. In order to do this, rewrite the question to which you are responding in your narrative submission and your answer directly below it. If for any reason because of the nature of the response required it is impractical to be able to do this, please attach the answer on a separate paper with the number of the question concerned and the extent of confidentiality required clearly indicated.
4. Any methodology used in allocation of costs and revenue to different models and types of the product subject to review... etc., should be clearly explained in detail.
5. In case you use a computer to answer this questionnaire, please attach copies of the CD's, the names of the files, and the names of the programs used.
6. All values, costs, expenses... etc., must be in the original currencies.
7. The answers must be supported by sufficient evidence. The Investigating Authority (the 'IA') has the right to ask for more evidence at any time during the expiry review investigation, including any on-spot verification visit. It is very important that the persons who are responsible for replying to this questionnaire are able to provide the sources of the documents they used if needed. Answers must be precise and sufficiently detailed to reflect the current situation. All replies must be accompanied by a non-confidential version of any confidential data with the reasons for confidentiality clearly explained.
8. All responses should be in the English language. Two copies of a confidential version (one original and one copy), and Two copies of a non-confidential version (one original and one copy) must be provided.
9. Each related company involved in the production or sales of the product subject to review, should provide a separate reply to this questionnaire.
10. If you have an attorney dealing with this investigation, please attach power(s) of attorney for the person and the company concerned.
11. For more information please contact the IA at the address referred to in this questionnaire.

## Introduction

The Trade Remedies Sector (the 'TRS' or the 'IA') of the Egyptian Ministry of Trade and Industry is responsible for administering the Egyptian anti-dumping law. The law provides a mechanism for maintaining fair levels of import competition for Egyptian producers when the dumping of imported goods causes injury to an Egyptian industry. The law reflects Egypt's obligations under the World Trade Organization (WTO) Anti-Dumping Agreement ('the Agreement').

The Minister of Trade and Industry has initiated an "expiry review" of the final anti-dumping duties imposed on imports of Coated electrodes of base metal, for electric arc welding originating in or exported from the People's Republic of China and Turkey, in response to a request submitted to the IA by the domestic industry.

The IA will carry out the expiry review, in order to establish whether the expiry of the present anti-dumping duty would be likely to lead to a continuation or recurrence of dumping and injury.

This questionnaire is designed to assist your company in providing the necessary information requested by the IA to assist it in carrying out these requirements.

The current anti-dumping measure will remain in force pending the outcome of the review.

It is in your best interest to respond to the questionnaire and any subsequent information requests by the IA as, in the absence of your responses, decisions taken or conclusions reached by the IA may be based on the best information available.

## Definition of Dumping

Dumping is price discrimination between markets and occurs when an exporter sells goods to Egypt at a price less than the price charged in its home market (normal value), after adjustments are made to ensure that the price comparison is fair.

The price at which goods are sold in the home market of the exporting country to which necessary adjustments are applied is referred to as the "normal value" of those goods. The "export price" is based on the price that the Egyptian importer pays for the imported goods, to which necessary adjustments are applied.

Goods are dumped if the "export price" is less than the "normal value", after adjustments are made to ensure that the price comparison is fair.

Dumping is not illegal, and in fact is a common international commercial practice that can be beneficial to both importing and exporting countries. However, where dumping causes or threatens to cause material injury to a domestic industry of the importing country, remedial duties can be imposed.

The continuation of the imposition of currently applied anti-dumping duties is subject to the results of a review into the likelihood of dumping and injury continuing or recurring if current anti-dumping duties expire.

## Background to Current Definitive Anti-Dumping Duties

Ministerial Decree No.913 of 2016, published in Official Gazette Volume No. 223 (supplementary A) on 5/10/2016 to impose definitive anti-dumping duties on "coated electrodes of base metal, for electric arc welding" originating in or exported from People's Republic of China, Turkey ends on 5/10/2021.

### **Product Subject to Review**

Coated electrodes of base metal, for electric arc welding.

The products subject to review is classified in the tariff schedule under H.S. heading item: **83 11 10 00**

The H.S. heading referred to above is provided only as a reference and for Customs purposes. The written description being dispositive.

### **Period of Review**

The POR', is from **1/7/2019 to 30/6/2020** for the assessment of the likelihood of the continuation or recurrence of dumping and from **1/1/2016 to 30/6/2020** for the assessment of the likelihood of the continuation or recurrence of injury.

### **Verification**

IA officials may need to visit your company to verify information supplied. Such a visit is normally undertaken once a completed questionnaire has been received and analyzed. You will be contacted at a later date if such a visit is deemed to be necessary.

### **Documentation Provided**

It is important that your response to the questionnaire is supported by evidence to substantiate your claims.

Additional documentation in support of your responses may be requested during the review investigation. Original source materials for all the documents submitted, including source documents used in loading computers should be retained and made available to the verification team at the time that any verification visit is made.

### **Date of Sale**

The date of sale for your sales to Egypt and other countries is important to the IA's analysis. It will determine which sales factors are reported in response to sections B and C of this questionnaire. Note, however, that the IA's criteria for determining date of sale may differ from those that you apply in the normal course of business. A description of the IA's criteria is included in the **Glossary of Terms at Appendix 8**; please use these criteria in preparing your questionnaire response.

### **Confidential Information**

The IA is required to ensure that all interested parties to the review are given reasonable opportunity to have access to all non-confidential information relevant to the presentation of their case during the review.

Any information which is by nature confidential (for example, because its disclosure would be of significant competitive advantage to a competitor; because its disclosure would have a significantly adverse effect on the person supplying the information or upon the person from whom the information was acquired; or which is provided on a confidential basis by parties, will, upon good cause being shown, be treated as confidential by the IA.

Parties requesting that information be treated as confidential should:

- (a) Clearly identify the information, for which confidential treatment is requested,
- (b) Provide justification for the request for confidential treatment,

- (c) Provide a non-confidential version or non-confidential summary of the information for which confidential treatment is requested, or, if it is claimed that the information is not susceptible to such a summary, a statement of the reasons why such a summary is not possible. A non-confidential version should reproduce the original but have information considered to be confidential either omitted or summarized.

**Please Note:**

- As provided for in Article 6.5.2 of the Agreement, the IA may disregard any information for which the party submitting it fails to provide a satisfactory non-confidential version or summary or satisfactory reasons why such summary cannot be provided.
- Information for which confidential treatment is not requested will be treated by the IA as non-confidential.
- You should indicate clearly on each page in your submission what information you consider to be confidential and forward an accompanying non-confidential version of your reply.
- If any further submissions are made, non-confidential versions will also be required.

**Time Frame**

Your reply to this questionnaire along with any supporting documentation must be received by the IA at the address given below, by close of 37 days from the date of the receiving of this questionnaire, or earlier if possible.

**Language**

Your reply to this questionnaire must be in the English language. An English translation of any supporting documentation or other evidence that is in a foreign language other than English is also required.

**Submission of Information by Electronic Means or in an Electronic Format**

As well as the standard hard copy version, the IA requires submissions in response to this questionnaire in an electronic format. The information below is intended to assist you in providing such submissions. Information which may be susceptible to electronic submission or provision in an electronic format may include, inter alia;

- Questionnaire responses in an electronic form.
- Supporting information in the form of databases or spreadsheets.
- Explanatory graphics or charts.

**Submission Formats**

The following applications/formats are supported by the IA; the submission may be provided in any of the formats listed.

Document Type	Formats / Supported	Latest Version Supported
Word Processing	Microsoft Word	2016
Spreadsheet	Microsoft Excel	2016

**Backup Submission**

If making a submission by electronic means or providing supporting data in electronic format, please also provide a hard copy of the submission or information and a soft copy (CD-ROM) with the names of the files specified. If it is necessary to compress the document/s, please do so either into a self-extracting file or by using WinRAR or WinZip, and please advise the format used.

**Please ensure your response:**

- Is signed and stamped
- Shows your name and title
- Is dated

**And forward by fax to:**

Ministry of Trade and Industry  
Head of Trade Remedies Sector  
Nasr City, Ramses Extension St,  
Al Malya Towers, Tower 6, Floor 9,  
Cairo, Egypt

**Attention: Mr. Ibrahim El Seginy**

**Phone No.:** + 202 234 22 479

**Fax No.:** + 202 234 20 784

**Email:** [ITPD@tas.gov.eg](mailto:ITPD@tas.gov.eg)

**Important**

- Please ensure that your response to this questionnaire is faxed to the IA no later than the date specified.
- All responses should be in the English language.
- The original confidential version plus one copy, and the original non-confidential version plus one copy should be forwarded by courier to the above address.

## **Section A**

### **GENERAL INFORMATION**

The information requested in this section is designed to provide an overview of your corporate organization and the goods produced.

- (A-1) Provide your company's complete name, mailing address, telephone and fax numbers and website address. Also, identify the name, position title and e-mail address of the officer in your company responsible for your response to the questionnaire.
- (A-2) Provide a copy of your company's business license and its articles of association and a list of shareholders holding more than 5% of your company shares.
- (A-3) Precisely describe the nature of your company's business and explain whether you are a producer, exporter, trading /sales organization, distributor, etc.
- (A-4) Provide a brief history of your company, including the date of incorporation, corporate structure (include a diagram showing your company and its relationship with all related companies in the group), and the date that the product subject to review was first produced or sold.
- (A-5) If your company is a subsidiary of another company, identify your parent company and the extent of ownership in your company that it has.
- (A-6) Provide a list of all affiliated companies and their contact details, including phone, fax numbers and websites.
- (A-7) Describe the relationship between your company and its affiliated companies and the percentage of ownership held by your company and /or its affiliates in each of the companies concerned.
- (A-8) Identify which of the affiliated companies are involved in the production, export, import, supplying of raw materials or purchase of the product subject to review in/to Egypt, in/to your domestic market, or in/to another country, and explain the nature of the business performed and the responsibilities or functions carried out by each affiliated company in respect of the product subject to review.
- (A-9) Provide details of any ownership change or any other changes that have affected your costing, selling, pricing and distribution practices during the POR.
- (A-10) Provide a list of all product lines manufactured and/or sold by your company during the POR – including the product subject to review.
- (A-11) Indicate whether the machinery and equipment used in the production of the product subject to review is also used for the production of other goods or not.
- (A-12) Provide a copy of the latest brochures, corporate publications, or any other such general literature concerning your company, its affiliates and the products sold or produced both in your domestic and export markets by both your company and its affiliated companies (where applicable).
- (A-13) Provide a copy of financial statements of companies engaged in either operation costs or sales for both your domestic and export markets for the product subject to review covering the last two fiscal years till 30/6/2020 (cost of production, income



statements, profit and loss statements, budget statements, etc.) and their associated audit reports.

Identify your company's accounting year and provide a chart of accounts.

- (A-14) Identify any anti-dumping, subsidy or safeguard investigation initiated against your country in which you operate by countries other than Egypt and any countries that have imposed import restrictions or quotas on products exported or produced by your company during the last five years in respect of the product subject to review, and provide details related to these restrictions or quotas. In addition, if there are existing measures resulting from anti-dumping, subsidy or safeguard investigations taken by other countries against products exported or produced by your company in the last five years, please identify in each case:
- (i) The country taking the measure,
  - (ii) The type of measure (anti-dumping duty, countervailing duty or safeguard measure),
  - (iii) The rate or amount of the anti-dumping or countervailing duty or safeguard measure applicable,
  - (iv) The expiry date of the measure,
  - (v) The unit volume of your company's exports of the subject goods to the country concerned in the 12 months prior to the measure being imposed, and
  - (vi) The unit volume of your company's exports of the subject goods to the country concerned in the most recently available 12-month period.
- (A-15) Please provide full information concerning your company's plant capacity for the production of the product subject to review and also, your actual production, capacity utilization rates, imports, sales and inventories during the last three years **2017, 2018 and 2019 till 30/6/2020**.
- (A-16) Did your company open new plant or make any significant asset additions related to the production of the product subject to review during the last five years or not? If yes, indicate the effect, in percentage terms, the addition has had on the production capacity for the product subject to review.
- (A-17) Specify the significant changes which have been made by your company related to the production of the product subject to review during the last five years and describe these changes and the reasons for the changes.
- (A-18) If your company has any plans to make additions to plant capacity related to the production of the product subject to review, explain the addition, and the planned date, location, the reasons for the addition and the estimated effect, in percentage terms, the planned addition will have on production capacity for the product subject to review.
- (A-19) Please provide answer to the following questions related to the inventory:
- (i) Provide your average quarterly inventory levels of the product subject to review available for export for the last 12 months.

- (ii) What percentage of your total annual export sales for the most recent available year? Does your current level of inventory of the product subject to review available for export represent?
- (iii) Comment on any known factors causing your company or other Chinese producers to stockpile inventory.
- (iv) Did your company maintain any inventories of the product subject to review in Egypt during the POR? If the answer to this question is 'yes', report the quantities for each model and type.

(A-20) Please specify whether you produce all of the product subject to review on site. List the names of the plants where the product subject to review is produced.

(A-21) Provide a detailed description of the production process utilized for the production of the product subject to review. Provide a diagram of the production process.

(A-22) Please complete the following table concerning the product subject to review produced and sold by your company during the period of validity of Anti-Dumping Duties from years 2015, 2016,2017,2018,2019 till 30/6/2020.

**Table (A-22)**

years	Quantity Produced	Sales of Exports to Egypt		Sales of Domestic Market		Sales of Exports to Countries Other than Egypt	
First Year							
Second Year							
Third Year							
Fourth Year							
Fifth Year							
1/1/2020-30/6/2020							

(A-23) Please complete **Appendix 1** for each type and model of the product subject to review.

## **Section B**

### **Export Sales of the Product Subject to Review**

This section requests information concerning **export sales** of the product subject to review during the POR.

#### **Export Sales of the Product Subject to review to Egypt**

- (B-1) Give a full description of the product subject to review exported by your company to Egypt during the POR. Please explain any differences between these products and those produced by Egyptian producers and sold on the domestic market in Egypt (if you are aware of any). Such differences may relate to physical characteristics, method of manufacture, function and use, pricing structures, marketing and distribution channels etc.
- (B-2) If you are not a producer, provide a list of the names and addresses of your suppliers of the product subject to review exported by your company to Egypt during the POR.
- If you are a producer, provide a list of the names and addresses of the exporters who exported the product subject to review (the product produced by your company) to Egypt during the POR.
- (B-3) Provide a list of the names and addresses of the Egyptian importers who imported your company's product subject to review to Egypt during the POR.
- (B-4) If the existing measure was removed following this expiry review investigation, would you expect your company's export sales to Egypt to increase, decrease or remain the same? Please explain the reasons for your statement. Please provide estimated export volume figures to Egypt over the next 12 months, if anti-dumping duties were removed.
- (B-5) Does your company simply export / trans-ship the product subject to review to Egypt or does it alter the product subject to review in any way, e.g., complete the manufacture by some process? If the product subject to review is altered by your company, please describe what takes place in terms of the alteration.
- (B-6) If your company charges a brokerage fee or commission for its services, please advise the rate or amount and how it is calculated (i.e., per \$ FOB, CIF, C&F .... etc.). Also, provide copies of the broker or commission agreements applicable during the POR.
- (B-7) Provide a list of types and models of the product subject to review, which your company produced and / or exported, to Egypt during the POR and the percentage of sales for each type and model.
- (B-8) Please provide a description of your company's distribution systems to your Egyptian customers including:
- (i) The relationship between you and your Egyptian customers; and,
- (ii) Details of any clients or companies in Egypt that have corporate affiliations with and/or common shareholders with your company (state company name, address and nature of relationship)- (refer to definition of "affiliated person" in **Appendix 8**).

- (B-9) Explain how you determined the ultimate customer or market for the product subject to review sold through resellers. For these sales, explain whether your company restricted the reseller's volume or geographic area for distribution.
- (B-10) Give an explanation of the terms of trade offered by your company and a description of your selling arrangements during the POR. This should cover:
- (i) Ordering and invoicing
  - (ii) Terms of agreements or contracts
    - a) Describe your company's agreement(s) for export sales to Egypt (*e.g.*, long-term purchase contract, short-term purchase contract, purchase order, order confirmation) applicable during the POR. Provide a copy of each type of agreement and all sales-related documentation generated in the sales process (including the purchase order, internal and external order confirmation, invoice, and shipping and export documentation) that was applicable during the POR.
    - b) Describe any changes that occurred after the initial agreement that affected the terms of the sale, other than delivery dates. Explain how these changes affected your determination of date of sale (where applicable).
  - (iii) Payment terms.
- (B-11) Provide copies of all invoices, price lists, price schedules, base price lists, etc., relevant to your company's sales of the product subject to review to Egypt or sales of the product subject to review that were subsequently exported to Egypt by another exporter during the POR and identify the types of sales to which these price lists (price schedules or base price lists) pertain. If your company did not use price lists, price schedules, or base price lists, describe how prices were determined. Include copies of any discount or rebate schedules used with each price list (price schedules or base price list) during the POR.
- (B-12) Were the prices of the product subject to review that were exported to Egypt:
- (i) Subject to any direct or indirect reimbursement to your customers (*e.g.*, sales promotion, advertising, warranty, etc.)? or,
  - (ii) Influenced by a commercial agreement or relationship including mutual corporate affiliations and/or common shareholders? or,
  - (iii) Inclusive of any consideration other than price? (Refer to definition of "Arm's length transactions" in **Appendix 8**).
- (B-13) Describe the date(s) (*e.g.*, order date, shipment or invoice date ) you have selected as the date of sale for sales of the product subject to review to Egypt during the POR, and explain why the date(s) selected best satisfies the IA's date of sale criteria. If you have used different methods to identify the date of sale for different transactions, explain why you have done so.
- (B-14) Please provide:
- (i) a schedule the individual shipments of the product subject to review exported to Egypt by your company in POR. Please include shipments which may have been exported from **1/7/2019 to 30/6/2020**, but which would not have entered Egypt until on or after that date. This information

should be given in the format shown in **Appendix 2**. Please attach a copy of your export invoice and shipping documents for each shipment concerned.

(ii) a breakdown of all the charges incurred after the ex-factory price on export sales to Egypt of the product subject to review during the POR in **Appendix 2**. Evidence of all the charges incurred and an explanation of the methodology used to report these in **Appendix 2** should also be provided.

(B-15) Provide copies of your company's most current business plans or forecasts related to export sales to Egypt for the current year plus the next two years, which include the product subject to review.

**Export Sales of the Product Subject to Review to Countries Other Than Egypt**

- (B-16) Describe your channels of distribution for your export sales of the product subject to review and indicate whether these channels have changed during the POR or not, if they have, describe the changes and the reasons for the change.
- (B-17) Identify your export markets for the product subject to review and describe the trends and the state of each market during the POR in relation to total market sales volumes, demand, prices and profits.
- (B-18) What trends do you expect in your company's exports of the product subject to review to countries other than Egypt in the current year plus the next two years?
- (B-19) What markets, other than Egypt, are available to absorb any significant increases in export volumes of the product subject to review resulting from the use of your company's existing spare capacity, or new capacity that will become available over the next 12 months?
- (B-20) Provide copies of your company's most current business plans or forecasts related to export sales to other countries, other than Egypt, for the current year plus the next two years, which includes the product subject to review.
- (B-21) Explain in figures the evolution of your company's investments related to export sales of the product subject to review over the last years 2019, 2020 and the planned or expected investments of 2021.
- (B-22) Give a full description of the product subject to review exported by your company to countries other than Egypt during the POR. Please explain any differences between these products and those produced and sold by Egyptian producers on the domestic market in Egypt (if you are aware of any). Such differences may relate to physical characteristics, method of manufacture, function and use, pricing structures, marketing and distribution channels etc.
- (B-23) If you are not a producer, provide a list of the names and addresses of your suppliers of the product subject to review exported by your company to countries other than Egypt during the POR.
- (B-24) Provide a list of the names and addresses of the importers of your company's product subject to review during the POR in each country other than Egypt, whether exported or shipped to the country concerned directly by your company or by another exporter during the POR.

- (B-25) Does your company simply export / trans-ship the product subject to review to each of the countries other than Egypt or does it alter the product subject to review in any way e.g. complete the manufacture by some process? If the product subject to review is altered by your company, please describe what takes place in terms of the alteration.
- (B-26) If your company charged a brokerage fee or commission for its services, please advise the rate or amount and how it is calculated (i.e., per \$ FOB, CIF, C&F ... etc.). Also, provide copies of the broker or commission agreements applicable during the POR for each importer in each of the countries concerned.
- (B-27) Provide a list of types and models of the product subject to review, which your company produced and /or exported to each country other than Egypt during the POR and the percentage of sales for each type and model.
- For each export market country, please provide a description of your company's distribution systems to your customers in that country including:
- (i) The relationship between you and each of your customers; and
  - (ii) Details of any clients or companies in the country concerned that have corporate affiliations with and/or common shareholders with your company (state company name, address and nature of relationship) - (refer to definition of "affiliated person" in **Appendix 8**).
- (B-28) Explain how you determined the ultimate customer or market in each export country for the product subject to review sold through resellers. For these sales, explain whether your company restricted the reseller's volume or geographic area for distribution.
- (B-29) Give an explanation of the terms of trade offered by your company and a description of your selling arrangements during the POR for customers in each of the countries that you exported the product subject to review to in the POR. This should cover:
- (i) Ordering and invoicing
  - (ii) Terms of agreements or contracts
    - a) Describe your company's agreement(s) for export sales to each of the countries concerned (e.g., long-term purchase contract, short-term purchase contract, purchase order, order confirmation) applicable during the POR. Provide a copy of each type of agreement and all sales-related documentation generated in the sales process (including the purchase order, internal and external order confirmation, invoice, and shipping and export documentation) that was applicable during the POR.
    - b) Describe any changes that occurred after the initial agreement that affected the terms of the sale, other than delivery dates. Explain how these changes affected your determination of date of sale (where applicable).
  - (iii) Payment terms.
- (B-30) Provide copies of all invoices, price lists, price schedules, base price lists, etc., relevant to your company's sales of the product subject to review to each country other than Egypt or sales of the product subject to review that were subsequently exported to each country other than Egypt by another exporter during the POR and



identify the types of sales to which these price lists (price schedules or base price lists) pertain. If your company did not use price lists, price schedules, or base price lists, describe how prices were determined. Include copies of any discount or rebate schedules used with each price list (price schedules or base price lists) during the POR.

Identify the countries that your company exported the product subject to review to during the POR and for each country concerned, answer the following questions:

Were the prices of the product subject to review:

- (i) Subject to any direct or indirect reimbursement to your customers (e.g., sales promotion, advertising, warranty, etc.)? or
- (ii) Influenced by a commercial agreement or relationship including mutual corporate affiliations and/or common shareholders?
- (iii) Inclusive of any consideration other than price? (Refer to definition of "Arm's length transactions" in **Appendix 8**)

(B-31) Describe the date(s) (e.g., order date, shipment or invoice date) you have selected as the date of sale for sales of the product subject to review to each country other than Egypt during the POR, and explain why the date(s) selected best satisfies the IA's date of sale criteria. If you have used different methods to identify the date of sale for different transactions, explain why you have done so.

(B-32) Please provide:

- (i) A schedule the individual shipments of the product subject to review exported to each of the countries other than Egypt by your company in the POR. Please include shipments which may have been exported from 1/7/2019 to 30/6/2020, but which would not have entered the country concerned until on or after that date. This information should be given in the format shown in **Appendix 3**. Please attach a copy of your export invoice and shipping documents for each shipment concerned.
- (ii) A breakdown of all the charges incurred after the ex-factory price on export sales to each of the countries concerned other than Egypt of the product subject to review during the POR in **Appendix 3**. Evidence of all the charges incurred and an explanation of the methodology used to report these in **Appendix 3** should also be provided.

(B-33) Provide copies of your company's most current business plans or forecasts related to export sales to each of the countries concerned other than Egypt for the current year plus the next two years, which include the product subject to review.

(B-34) Provide copies of any price lists, price schedules, base price lists, discount schedules, etc., relevant to your company's sales of the subject goods in its export markets other than Egypt, during the POR. If your company didn't use price lists, describe how prices were determined.

(B-35) If you are aware that any of the goods you sold to third countries were ultimately shipped to Egypt, please contact the official in charge within two weeks of the receipt of this questionnaire.

## Section C

### Domestic Market Sales of the Product Subject to Review

This section requests information concerning sales of the product subject to review on the domestic market during the POR.

- (C-1) Give a full description (including a list of types and models) of the product subject to review produced by your company and sold on your country's domestic market during the POR.

Please explain any differences between these products and those produced and sold for export either to Egypt or to third countries during the POR.

- (C-2) Give a detailed explanation of your company's channels of distribution to domestic market customers during the POR, including:

- (i) The relationship between you and your domestic market customers; and
- (ii) Details of any domestic market customers that have corporate affiliations and/or common shareholding with your company (state company name and address and nature of relationship).

- (C-3) Give an explanation of the terms of trade offered by your company and a description of your company's selling arrangements. This should cover:

- (i) Ordering and invoicing.
- (ii) Terms of arrangements or contracts.  
Terms of payment.

- (C-4) Are the prices that your company charges:

- (i) Subject to direct or indirect reimbursement to your domestic market customers (e.g., sales promotion, advertising, warranty, etc.)? or,
- (ii) Influenced by a commercial agreement or relationship (including mutual corporate affiliations and/or common shareholding? or,
- (iii) Inclusive of any consideration other than price?

If the answer to (i), (ii) or (iii) above is "yes", please provide details.

- (C-5) Please provide:

- (i) a schedule detailing all the domestic market sales transactions that took place in the POR. This information should be given in the format shown in **Appendix 4** for each type and model of the product subject to review.
- (ii) a breakdown of all the charges incurred after the ex-factory price incurred on domestic market sales of the product subject to review during the POR in **Appendix 4**. Evidence of all the charges incurred and an explanation of the methodology used to report these in **Appendix 4** should also be provided.

- (C-6) Provide all copies of invoices for each month, price lists, price schedules, base price lists, etc., relevant to your company's sales of the product subject to review in the



domestic market during the POR. If your company didn't use price lists, price schedules or base price lists, describe how prices were determined.

Include copies of any discount or rebate schedules that were used in conjunction with each price list, price schedule or base price list for the sales during the POR.

- (C-7) Describe the channels of distribution for your company's domestic market sales of the product subject to review and indicate whether these channels have changed during the POR or not, if they have changed, describe the changes and the reasons for the change.
- (B-8) Describe the trends in, and the state of the domestic market for the product subject to review in your country during the POR in relation to market volumes, prices, demand, capacity utilization and profits.
- (C-9) What trends do you expect in your company's domestic market sales of the product subject to review in the current year and the next two years in relation to market demand and prices? Explain what is expected to happen to prices, capacity utilization and profits in the current year plus the next two years? Does your company have confirmed sales/contracts of delivery in the current year plus the next two years? Provide copies of these sales/ contracts including all terms and pricing information.
- (C-10) Provide copies of your company's most current business plans or forecasts related to domestic market sales for the current year plus the next two years, which include the product subject to review.
- (C-11) Explain in figures the evolution of your company's investments related to domestic market sales of the product subject to review through the last years 2019, 2020 and the planned or expected investments of 2021.

## **Section D**

### **Costs of Production of the Product Subject to Review**

This section requests information concerning the **costs of production** of the product subject to review.

**(D-1) General**

- (D-1-1) Please provide the cost of production for the product subject to review for both export and domestic markets. Separate schedules should be provided showing the cost structure for each type and model of the product subject to review during the POR. This should include details of the quantity and types of materials used, direct labor costs, and the method used to allocate overheads, for each type and model of the product subject to review

This information should be provided according to the formats in Appendices **5(A)**, **5(B)** and **5(C)** for each type and model of the product subject to review.

Supporting documentation for the cost items and working papers demonstrating the allocation of costs and expenses should be attached.

**Appendix 5(C)** is provided for the breakdown of production costs by product type and model for exports sold to countries other than Egypt. **Appendix 5(C)** need only to be completed for those countries that are similar to Egypt in terms of volume of exports and level of trade and for the types and models which are equivalent or the nearest possible equivalent to those types and models exported to Egypt during the POR.

- (D-1-2) Where the product subject to review sold or produced for the domestic and export markets other than Egypt differs from the product subject to review exported to Egypt during the POR, give details and evidence of the cost differences and the effects on the costs of production in the format as per **Appendix 6** for each type and model of the product subject to review.
- (D-1-3) Does your company receive, either directly or indirectly, any consideration from a central or provincial Government or other organization (e.g., subsidies export incentives, etc.) for the products you manufacture and sell? If so, describe the nature of the program and provide details of any assistance on a per annum basis or on per unit basis, as appropriate.
- (D-1-4) Does your company purchase raw materials, energy or other manufacturing related services from companies that have corporate affiliations and/or common shareholding with your company? If the answer is "yes", please provide the names of these companies, and describe the nature of the relationship between your company and the companies concerned, including the product or service purchased. Also, if the answer is "yes", please provide details concerning how the selling prices of the raw materials, energy or other manufacturing related services purchased from the companies concerned are determined.

**(D-2) Inventory**

- (D-2-1) Provide the quantity and value of the inventory of the finished products, unfinished products, and raw materials for the product subject to review for the calendar years 2018, 2019 and up to 30/6/2020.
- (D-2-2) Describe your inventory control method, including whether you use LIFO, FIFO, etc.
- (D-2-3) List the basis of draw down on inventory.
- (D-2-4) Describe the basis of inventory evaluation for the finished products, unfinished products, and the end-stock for the product subject to review.
- (D-2-5) Provide the inventory costs and the ratio of the cost of the product subject to review to the total cost of inventory for the calendar years 2018, 2019 and up to 30/6/2020.
- (D-2-6) Provide the percent of waste of inventory and the allowed percentage of the product subject to review for the calendar years 2018, 2019 and up to 30/06/2020.
- (D-2-7) Provide the rate of inventory turnover for the calendar years 2018, 2019 and up to 30/6/2020.

**(D-3) Production**

- (D-3-1) Identify all products produced by your company during the POR by listing there:  
(i) Production code; and,  
(ii) Sales code.
- (D-3-2) Identify in detail the percentage of domestic and foreign components in the product subject to review (if you import components for the product subject to review).
- (D-3-3) Describe the different production stages and the technology used in producing the product subject to review, and how long it takes to produce.
- (D-3-4) Identify and quantify the main raw material components and labor costs (see **Appendices 5(A), 5(B) and 5(C)**) and the basis of distribution of these costs to the product subject to review during the POR.
- (D-3-5) Identify and quantify the indirect factory overhead costs (see **Appendices 5(A), 5(B) and 5(C)**) and the basis of distribution of these costs to the product subject to review during the POR.
- (D-3-6) Identify and quantify the elements of SG&A costs (see **Appendices 5(A), 5(B) and 5(C)**) and the methods your company has used to allocate these costs to the product subject to review during the POR.

**(D-4) Financial Details**

- (D-4-1) Provide copies of your company's audited financial statements, income statement, balance sheet, statement of cash flow, explanatory notes, auditor's report and report of the board of directors for the last two financial years showing details of raw material, labor, energy, overhead, selling, general and administrative costs, any other costs, and net profits (or losses).
- (D-4-2) Describe the accounting methods used in preparing your financial statements, including:  
- Inventory evaluation;

- Depreciation methods;
- Whether standard or actual costing methods are used;
- Historical or current cost.

(D-4-3) Please prepare the income statement shown in **Appendix 7** for domestic and export sales. The results should be shown separately concerning the products sold domestically, exported, and the total operations. Please provide full details of any allocation method used.

(D-4-4) Please provide the cost sheets for the 2019 and 2020 (up to 30/06/2020) calendar years with the supporting documents. If the method used in preparing the financial statement for previous years is very different from the method used in the 2016 financial year, please provide the working papers and supporting documents explaining the differences.

(D-4-5) Describe the impact of inflation on your company's accounting for production costs by addressing the following items:

- Provide an English translation of the generally accepted accounting (GAAP) principles employed in your country to account for the effects of inflation.
- Provide the name, address and contact details of the professional/official organization, which issues financial accounting pronouncements in your country.
- Describe all accounting principles related to inflation, which have a significant impact on the measurement of current costs of the product. If the principles employed by your company vary from the GAAP, explain the nature of the difference, and the reason a different principle was adopted.
- Provide your company's method for treatment of fixed assets and the related depreciation expenses. Describe whether these assets are revalued periodically. If your company does revalue assets, provide a description of the process, including the accounting entries that are recorded and the frequency of the adjustments. Identify the indices used for revaluation adjustments and provide index tables covering the POR and the previous year.
- Describe the average estimated useful life for each class of production equipment, and the depreciation method used for each, including any accelerated methods.

**(D-5) Other Information**

(D-5-1) Provide a list of exchange rates for your domestic currency against the U.S. dollar or any other currency used for exports to Egypt and other countries during the POR.

(D-5-2) Provide a list of inflation rates on a monthly and annual basis for the last complete calendar year and available months of the current calendar year and identify the sources of the information.

**Appendix 1**  
**Section A**  
**Total Sales of Product Subject to Review**  
**From 01/07/2019 to 30/06/2020**

**Product Model and type** <sup>1</sup> .....

	<b>Total Sales</b>		<b>Product Subject to Review</b>	
	<b>Quantity</b>	<b>Net Sales Revenue<sup>2</sup></b>	<b>Quantity</b>	<b>Net Sales Revenue<sup>2</sup></b>
<b>Sales to Domestic Market</b>				
<b>Export Sales to Egypt</b>				
<b>Export Sales to Other Countries</b>				

<sup>1</sup> A separate schedule should be prepared for each product type and model if applicable.

<sup>2</sup> Please specify unit of measurement and currency used.

**Appendix 2**

**Section B**

**Exports of Product Subject to Review to Egypt  
Details of Exports for the Period from 01/07/2019 to 30/06/2020**

Invoice Date	Invoice Number	Name of Importer	Name of Supplier	Product Code/Name	Payment Terms	Delivery Terms	Quantity Exported	Invoice Value <sup>1</sup>	Discounts/Rebates	Inland Freight	Handling	Ocean Freight	Insurance	Credit	Others <sup>2</sup>

<sup>1</sup> Please specify unit of measurement and currency used.

<sup>2</sup> Use as many additional columns as necessary. Remember to provide a label for each additional column.

Note:

**This information must also be provided in electronic format, preferably in Excel.**

**Appendix 3**

**Section B**

**Exports of Product Subject to Review to Countries Other Than Egypt  
Details of Exports for the Period from 01/07/2019 to 30/06/2020**

Invoice Date	Invoice Number	Name of Importer	Country of Export	Name of Supplier	Product Code	Payment Terms	Delivery Terms	Quantity Exported	Invoice Value <sup>1</sup>	Discounts /Rebates	Inland Freight	Handling	Ocean Freight	Insurance	Credit	Others <sup>2</sup>

<sup>1</sup> Please specify unit of measurement and currency used.

<sup>2</sup> Use as many additional columns as necessary. Remember to provide a label for each additional column.

Note:

This information must also be provided in electronic format, preferably in Excel.

**Appendix 4**  
**Section C**  
**Sales to the Domestic Market of Product Subject to Review**  
**For the Period From 01/07/2019 to 30/06/2020**

Invoice Date	Invoice Number	Name of Customer	Level of Trade	Product Code/Name	Payment Terms	Delivery Terms	Quantity Sold	Invoice Value <sup>1</sup>	Discounts/Rebates	Inland Freight	Handling	Taxes	Insurance	Credit	Others

<sup>1</sup> Please specify unit of measurement.

<sup>2</sup> Specify currency used.

Notes:

Columns may be added to reflect other charges incurred.

This information must also be provided in electronic format, preferably in Excel.



**Appendix 5 (A)**

**Section D**

**Factory Cost and Profit for Domestic Market Sales in your domestic market of  
Product Subject to Review  
For Period From 01/07/2019 to 30/06/2020**

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Specify Currency:.....

<b>Cost Element</b>	<b>Product Code N.1</b>	<b>Product Code N.2</b>	<b>Product Code N.3</b>	<b>Product Code N.4</b>
Direct Materials				
Direct Labor				
Manufacturing Overhead				
- Indirect materials				
- Indirect labor				
- Energy costs				
- Depreciation				
- Packaging Costs1				
- Materials				
- Labor				
Total Manufacturing Cost				
Selling, General and Administrative Costs (SGA)				
Financing Costs				
Net Profit/Loss before Tax				
Selling Price Ex-Factory (specify unit of measurement.)				

Notes: if the packing process is parts of the production process detail it here, otherwise it should be included in the selling expense.

Use as many additional rows as necessary. Remember to provide a label for each additional row.

This information must also be provided in electronic format, preferably in Excel.

**Appendix 5 (B)**

**Section D**

**Factory Cost and Profit for Export Sales of Product Subject to Review to Egypt  
For Period From 01/07/2019 to 30/06/2020**

Specify Currency:.....

<b>Cost Element</b>	<b>Product Code N.1</b>	<b>Product Code N.2</b>	<b>Product Code N.3</b>	<b>Product Code N.4</b>
Direct Materials				
Direct Labor				
Manufacturing Overhead				
- Indirect materials				
- Indirect labor				
- Energy costs				
- Depreciation				
- Packaging Costs <sup>1</sup>				
- Materials				
- Labor				
Total Manufacturing Cost				
Selling, General and Administrative Costs (SGA)				
Financing Costs				
Net Profit/Loss before Tax				
Selling Price Ex-Factory (specify unit of measurement.)				

<sup>1</sup> If the packing process is parts of the production process detail it here, otherwise it should be included in the selling expense.

<sup>2</sup> Use as many additional rows as necessary. Remember to provide a label for each additional row.

Note:

This information must also be provided in electronic format, preferably in Excel.

**Appendix 5 (C)**

**Section D**

**Factory Cost and Profit for Export Sales  
of Product Subject to Review to Countries Other Than Egypt  
For Period from 01/07/2019 to 30/06/2020**

Specify Currency:.....

<b>Cost Element</b>	<b>Product Code N.1</b>	<b>Product Code N.2</b>	<b>Product Code N.3</b>	<b>Product Code N.4</b>
Direct Materials				
Direct Labor				
Manufacturing Overhead				
- Indirect materials				
- Indirect labor				
- Energy costs				
- Depreciation				
- Packaging Costs <sup>1</sup>				
- Materials				
- Labor				
Total Manufacturing Cost				
Selling, General and Administrative Costs (SGA)				
Financing Costs				
Net Profit/Loss before Tax				
Selling Price Ex-Factory (specify unit of measurement.)				

<sup>1</sup> If the packing process is parts of the production process detail it here, otherwise it should be included in the selling expense.

<sup>2</sup> Use as many additional rows as necessary. Remember to provide a label for each additional row.

Note:

This information must also be provided in electronic format, preferably in Excel.

**Appendix 6**  
**Section D**  
**Product Differences**  
**For the Period from 01/07/2019 to 30/06/2020**

Product Code	Direct Materials Cost		Direct Labor Cost		Variable Factory Overhead	
	Domestic Sales	Exports to Egypt	Domestic Sales	Exports to Egypt	Domestic Sales	Exports to Egypt

## Appendix 7

### Section D

#### Income Statement of 01/07/2019 to 30/06/2020 for the Product Subject to Review

	Domestic Sales		Exports to Egypt		Exports to Other Countries	
<b>Total Sales Volume</b>						
Total Sales Value (specify currency)						
-Less		**		**		**
Sales Returns	**		**		**	
Allowances	**		**		**	
Net Sales						
<b>Less Cost of Sales</b>		**		**		**
Beginning Inventory	**		**		**	
+ Cost of Production During the Period	**		**		**	
- ending inventory	**		**		**	
<b>Cost of Goods Sold</b>	**		**		**	
+ Marketing & Selling Expenses	**		**		**	
Cost of Sales		**		**		**
<b>Gross Profit/Loss</b>		**		**		**
SG&A Expenses		**		**		**
-Financing Expenses		**		**		**
<b>Net Profit Before Income Taxes</b>		**		**		**

-Please provide full details of any allocation method used.

## **APPENDIX 8**

### **GLOSSARY OF TERMS**

This glossary is intended to provide parties with a basic understanding of many technical terms that appear in the anti-dumping questionnaire. These explanations are not regulations or rules with the force of law. As difficult or detailed questions arise, parties should seek clarification from the statute, regulations, and the IA, rather than attempting to derive precise guidance from these general explanations.

#### **Affiliated Persons**

Under the anti-dumping law, transactions between affiliated persons are subject to particular scrutiny. Affiliated persons (affiliates) include (1) members of a family, (2) an officer or director of an organization and that organization, (3) partners, (4) employers and their employees, and (5) any person or organization directly or indirectly owning, controlling, or holding with power to vote, 5 percent or more of the outstanding voting stock or shares of any organization and the organization. In addition, affiliates include (6) any person who controls any other person and the other person, and (7) any two or more persons who directly control, are controlled by, or are under common control with, any person. "Control" exists where one person or organization is legally or operationally in a position to exercise restraint or direction over the other person or organization.

#### **Arm's Length Transaction**

An arms-length transaction is a voluntary sale involving two parties who are independent of each other. In such a transaction, no special consideration, such as preferred pricing arrangements, special services, etc., is made because of one party's relationship to the other. Sales within a company, or other transactions between two parties having some legal, financial, or other common connection, are not considered to be arm's length transactions.

#### **Confidential Information**

Confidential information is sensitive business data that would cause substantial harm to the submitter if disclosed publicly. Examples of information that the IA normally treats as confidential, if requested and not already in the public domain, include trade secrets concerning the production process, production and distribution costs, terms of sale, individual prices, and the names of customers and suppliers.

#### **Confidential Treatment**

If a party requests confidential treatment of information, and if the IA agrees that the information is confidential, the IA will protect the information from public disclosure.

#### **Constructed Export Price**

**(See Export Price and Constructed Export Price.)**

#### **Date of Sale**

Establishing the date of sale is an important part of any dumping analysis. Generally, the date of sale is the date on which the basic terms of the sale, particularly price and quantity, are agreed upon by the buyer and the seller. Typically, the date of sale is the invoice date. For long-term or requirements contracts, the date of sale is the date of contract.

If basic terms of sale have changed up to, or even subsequent to, the date of shipment, then the date of shipment is the date of sale. However, the date of sale cannot occur after the date of shipment. Thus, the IA treats post-shipment price modifications as

price adjustments.

### **Discounts**

A discount is a reduction to the gross price that a buyer is charged for goods. Although the discount need not be stated on the invoice, the buyer remits to the seller only the face amount of the invoice, less discounts. Common types of discounts include early payment discounts, quantity discounts, and loyalty discounts.

### **Dumping**

Dumping occurs when imported goods are sold in, or for export to, Egypt at less than the normal value of the product concerned. The dumping margin is the amount by which the normal value exceeds the export price or constructed export price of the product concerned. The weighted-average dumping margin is the sum of the dumping margins divided by the sum of the export prices and constructed export prices.

### **Likelihood of recurrence of Dumping**

Dumping is likely to occur if the imposed definitive Anti-Dumping measures are allowed to expire.

### **Export Price and Constructed Export Price**

Export price and constructed export price refer to the two types of calculated prices for goods imported into Egypt. The IA compares these prices to normal values to determine whether goods are dumped. Both export price and constructed export price are calculated from the price at which the product concerned are first sold to a person not affiliated with the foreign producer or exporter.

Generally, an Egyptian sale is classified as an export price sale when the first sale to an unaffiliated person occurs before the goods are imported into Egypt. Generally, an unaffiliated person occurs after importation. However, if the first sale to the unaffiliated person is made by a person in Egypt affiliated with the foreign exporter, constructed export price applies even if the sale occurs prior to importation, unless the Egyptian affiliate performs only clerical functions in connection with the sale.

### **Facts Available**

The IA seeks to make its anti-dumping determinations based on responses to its anti-dumping questionnaires. However, for a variety of reasons, the data needed to make such determinations may be unavailable or unusable. In such instances, the law requires the IA to make its determinations on the basis of “the facts otherwise available” (more commonly referred to as “the facts available”). More specifically, the IA must use the facts available if necessary information is not available on the record of an anti-dumping proceeding. In addition, the IA must use the facts available where an interested party or any other person: (1) withholds information requested by the IA, (2) fails to provide requested information by the requested date or in the form and manner requested, (3) significantly impedes an anti-dumping proceeding, or (4) provides information that cannot be verified.

In selecting the information to use as the facts available, the law authorizes the IA to make an inference that is adverse to an interested party if the IA finds that party failed to cooperate by not acting to the best of its ability to comply with a request for information. However, when the IA relies on secondary information rather than on information obtained in the course of an anti-dumping proceeding, the IA will, to the extent practicable, corroborate that information from independent sources that are reasonably at the IA’s disposal.

The IA will consider using submitted information that does not meet all of the IA’s requirements if: (1) the information is submitted within applicable deadlines; (2) the information can be verified; (3) the information is not so incomplete that it cannot

serve as a reliable basis for a determination; (4) the party establishes that it acted to the best of its ability; and (5) the IA can use the information without undue difficulties. Finally, if an interested party promptly informs the IA of difficulties it is having in responding to a request for information, the IA will consider modifying its request to the extent necessary to avoid imposing an unreasonable burden on the party.

### **Further Manufacturing Adjustment**

In calculating constructed export price, the IA normally deducts from the price of the goods sold in Egypt the cost of any further manufacture or assembly performed in Egypt by, or for, the exporter or an affiliate. However, if the value of the further processing is likely to exceed substantially the value of the product concerned as imported, the IA may instead use an alternative basis for the constructed export price. If possible, the IA would use the price of product concerned sold to an unaffiliated customer by the producer, exporter, or affiliated seller. If there is an insufficient quantity of such sales, the IA may rely on any other reasonable basis.

### **Rebates**

Similar to discounts, rebates are reductions in the gross price that a buyer is charged for goods. Unlike discounts, rebates do not result in a reduction in the remittance from the buyer to the seller for the particular goods with which the rebate is associated. Rather, a rebate is a refund of monies paid, a credit against monies due on future purchases, or the conveyance of some other item of value by the seller to the buyer after the buyer has paid for the goods. When the seller establishes the terms and conditions under which the rebate will be granted at or before the time of sale, the IA reduces the gross selling price by the amount of the rebate.

### **Verification**

To establish the adequacy and accuracy of information submitted in response to questionnaires and other requests for information, the IA conducts an examination of the records of the party that provided the information and interviews company personnel who prepared the questionnaire response and other requests for information and who are familiar with the sources of the data provided in the responses. This process is called verification.