



Bangladesh Tariff Commission

ANTIDUMPING QUESTIONNAIRE

FOR

EXPORTERS /FOREIGN PRODUCERS

Product Under Investigation (IP) -----
Period of Investigation (POI) -----
Officer in charge -----
Title -----
Telephone -----
Fax -----
E-mail -----

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

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INTRODUCTION

The Bangladesh Tariff Commission (herein-after referred to as the “Commission”) forwards this Anti-dumping Questionnaire. As an exporter/foreign producer of the allegedly dumped product, please furnish the information requested in sections A to H *infra*. However, before proceeding to reply to the questions, please read carefully the general comments contained in pages 3 to 7.

You are required to furnish the response within the deadline set forth below. Wherever required, you should annex copies of requisite documents to substantiate your statements and figures indicated. Upon analysis of your reply, the Commission may get back to you if clarifications to the originally submitted information or additional information are required.

You should be aware that your response to the questionnaire – and any subsequent additional requests formulated by the Commission – will constitute the body of information on the basis of which preliminary and final findings will be made with regard to your company. In this respect, it is essential that your reply to the questionnaire, and any significant correction to it, is submitted within the time limits provided for this purpose as a considerable amount of preparatory work and analysis of replies have to be carried out.

You should also be aware that the non-submission of all relevant information within the specified time limits, or the submission of incomplete, false or misleading information, can have unfavourable consequences for your company. In any of these circumstances, the Commission may apply sub-rule (8) of rule 6 of SRO No. 209-Law/95/1642/Customs dated 30-11-1995 and disregard any late response, or any responses which are significantly incomplete, false or misleading to an extent that they would be likely to impede the investigation process.

Where the Commission decides to disregard a reply to a questionnaire and/or to any subsequent additional requests formulated by the Commission, sub-rule (8) of rule 6 states that the Commission will establish preliminary or final findings on the basis of any other facts available, which may include the information set out in the application.

In light of the above, if you experience any problem in preparing the response to this questionnaire, please contact the officer in charge promptly. The Commission is willing to consider alternate methods of reporting if they provide the Commission with adequate information in time to complete the investigation timely and do not deprive other parties of their rights of participation.

DEFINITION OF DUMPING

Dumping occurs when a product is exported to Bangladesh at less than the normal value of the merchandise, *i.e.*, a price that is less than the price at which identical or similar merchandise is sold on your domestic market, or less than the constructed value of the merchandise or the export price thereof to third countries.

Where dumping causes or threatens to cause material injury to a domestic industry, remedial measures can be imposed. The imposition of duties is subject to the results of the investigation into dumping, injury and causation, carried out in accordance with the Customs Rules, and other related legislation, and the WTO Anti-Dumping Agreement. Anti-dumping measures must not exceed the margin of dumping.

PERIOD OF INVESTIGATION

The period of investigation for determining the existence, extent and effect of any dumping is [ADD DATE].

TIMEFRAME FOR THE SUBMISSION OF THE QUESTIONNAIRE RESPONSE AND EXTENSIONS

Your response to this questionnaire (including a non-confidential version or summary) and any supporting evidence should be with the Commission by close of business on [ADD DATE], or earlier if possible. The Commission is working to a statutory deadline for the completion of the anti-dumping investigation; therefore it is important that responses from interested parties are received by the due dates given.

Should you require an extension, **please contact the officer(s) in charge before the expiry of the deadline to discuss this matter**. Under no circumstances, the time limit set by the Commission for returning the questionnaire will be extended **unless you can show good cause for extension**.

Please note that the Commission may reject a questionnaire response that is not submitted within the timeframes by the due dates given.

DOCUMENTATION PROVIDED

It is important that your responses to questions asked are **supported by evidence**. Additional documentation in support of your response may be required during the investigation. Original source material for all documents submitted should be available at the time any verification is undertaken, including source documents used in preparing computerised summaries and calculations.

LANGUAGE OF THE INVESTIGATION/TRANSLATIONS

According to [ADD REFERENCE TO THE APPROPRIATE STATUTE], this investigation is to be conducted in English and Bengali languages.

Please supply an English or Bengali translation of all information supplied where the original document is not in English or Bengali. **Only information for which an English or Bengali version or translation is provided will be taken into account in the investigation.**

SUBMISSION OF INFORMATION

The response to this questionnaire, as well as to any other additional request formulated by the Commission subsequently, is to be made **in hard copy and electronic form**, as indicated below:

- Hard copies: Any document – whether questionnaire response and subsequent documents requested by the Commission – submitted to the Commission must include the **original and three (3) copies identical to the original (in both confidential and non-confidential versions)**. The original document must be initialled in every page and the declaration of accurateness and completeness must be signed by the company's responsible officer.
- Electronic submissions: Confidential versions, and non-confidential summaries, of the questionnaire response and other documents for which the Commission expressly requires that should be submitted electronically must be provided in any of the following formats:

Document Type	Formats supported	Latest Version Supported
Word Processing	Microsoft Word	Word 2000
Spreadsheet	Microsoft Excel	Excel 2000
Database	Microsoft Access	Access 2000
Other	Adobe Acrobat (PDF)	6.0
	PowerPoint	2000

If you feel that you cannot present the information as requested, please contact the officials in charge immediately.

Electronic submissions must be made in a CD-ROM, **free of viruses**. CD-ROMs must be labelled clearly indicating:

1. Party's name;
2. Product(s) concerned;
3. Type of information on the disc;
3. Software used; and
5. Whether the information is confidential.

CD-ROMs must be write-protected.

Any documents – whether hard copies or electronic submissions – **not complying with the above formalities may be returned to the party submitting them and not be used by the Commission for the purpose of this investigation.**

Note that a copy of this questionnaire is available in electronic format on request. In addition, all tables and Annexures are available in electronic format in Excel on request. Should you require an electronic version, please contact the investigating officer using the information contained on the front page.

CONFIDENTIALITY OF INFORMATION

Information submitted in confidence will be treated as such by the Commission. Access to confidential information will be restricted to the officers in charge of the investigation as well as to the Members of the Commission. The Commission has set up means to ensure that only authorised personnel can have access to all documentation submitted in confidence.

However, the Commission is required by law to ensure that all interested parties to an anti-dumping investigation are given reasonable opportunity to have access to all **non-confidential information** relevant to the presentation of their case and that is used by the Commission.

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

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; and
- (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 summarised. Non-confidential versions should contain sufficient details to allow other interested parties a reasonable understanding of the information submitted in confidence. Annexure I to this questionnaire provides guidelines on how to prepare a non-confidential summary of the confidential information.

Please Note ** As provided for in sub-rule (3) of rule 7 of the Customs Rules, if the Commission finds that the request for confidentiality is not warranted and the supplier of the information is either unwilling to make the information public or to authorise its disclosure in generalised or summary form, it may disregard such information unless it can be demonstrated to their satisfaction from appropriate sources that the information is correct.

** Information for which confidential treatment is **not** requested will be treated as non-confidential and will be included in the Commission's public file of the investigation. The public file is available for perusal or copying by any interested party or member of the public.

You should indicate clearly in any submission, including your questionnaire response, what information you consider to be confidential.

It should be noted that if any further submissions are made, non-confidential versions are also required.

PUBLIC FILE

The Commission is required to ensure that all interested parties are given reasonable opportunity to have access to all non-confidential information that is relevant to the presentation of their case and that is used by the Commission in the investigation. To meet this requirement the Commission places all non-confidential documents relating to an investigation on a public file. The public file is held in hard copy form at the Commission's office in Dhaka (Bangladesh). Interested parties (or any member of the public) can peruse and copy the public file at our office.

INVESTIGATION PROCESS AND TIMELINE

A flow chart is enclosed as Annexure II to this questionnaire showing the major steps in this investigation and the indicative dates by which they should be completed.

Rule 13 of the Customs Rules states that the Government of Bangladesh may, on the basis of the preliminary findings recorded by the Commission, impose a provisional duty not exceeding the margin of dumping. **No such duty shall be imposed before the expiry of sixty (60) days** from the date of issuance of the public notice by the Commission regarding its decision to initiate the investigation. The earliest date from which provisional duties could be applied in this case is **[ADD DATE]**.

The Commission must make a final determination within a year from the date on which the investigation was initiated, which in this case means no later than **[ADD DATE]**.

VERIFICATION OF INFORMATION PROVIDED

Commission officials may need to visit your business to verify any information you supply in response to this questionnaire or any subsequent information requests. Such a visit would normally only be undertaken once a completed questionnaire has been received and analysed. You may be contacted at a later date concerning such a visit.

CONTACT DETAILS AT THE COMMISSION

If you have any difficulty in interpreting the information requested in this questionnaire, please contact the case officer(s) at the Commission on:

Contact	Number	Email address
[INCLUDE OFFICER NAME AND RELATED INFORMATION]		
[INCLUDE OFFICER NAME AND RELATED INFORMATION]		
	+88-02-9336411	
Bangladesh Tariff Commission	+88-02-9336477	btariff@intechworld.net
	+88-02-9335993	
Bangladesh Tariff Commission confidential facsimile		

SECTION A – GENERAL INFORMATION

A-1 Identify your company

Name:
Address:
Telephone No:
Fax No:
Webpage:
E-mail Address:

A-2 Identify the authorised contact person for your company for this investigation

Name:
Designation:
Address:
Telephone No:
Fax No:
E-mail address:
Note that this person should be able to speak either English or Bengali.

A-3 Legal Representative

If you have appointed a legal representative to assist you in this proceeding, please provide following details about him/her:

Name:
Address:
Telephone No:
Fax No:
E-mail address:

If you have not done so before the submission of the response to this questionnaire, you must submit an authorization for the legal representative to act on your behalf. A template is enclosed as Annexure A-3.

A-4 Corporate Information

A-4.1 Legal form of your company

A-4.2 Please indicate address(es) of all your offices involved in the administration, sales and production of the product under investigation.

A-4.3 Supply a detailed diagram outlining the overall internal hierarchical and organisational structure of your company.

A-4.4 Please provide your company's worldwide corporate structure and affiliations, including parent companies, subsidiaries or other related companies.

For the purpose of this investigation, parties are deemed to be related, and sales may be considered **not** to be at arm's length, if:

- (a) one directly or indirectly owns, controls or holds five per cent or more of the equity shares of the other;
- (b) one has the power to directly or indirectly nominate or appoint a director to the management of the other;
- (c) one is an officer or director of the others business;
- (d) they are legally recognised partners in business;
- (e) one is employed by the other;
- (f) they are both directly or indirectly controlled by a third person;
- (g) together they directly or indirectly control a third person;
- (h) they appear to be related by virtue of their conduct;
- (i) they are blood relatives or are related by marriage, common-law partnership or adoption; or
- (j) if their relationship is otherwise of such a nature that trade between them cannot be regarded to be at arm's length.

A-4.5 Provide, for all countries, the following information for subsidiaries and related companies. Also specify the activities of each related/subsidiary company.

Name, address, telephone & fax Nos. of related company	List of activities	Involved with the product under investigation	Involved in production of the product under investigation	Customer for the product under investigation	Supplier of raw material for the product under investigation	Your percentage of share in the company	Percentage of share of the company in your company
		Yes/No	Yes/No	Yes/No	Yes/No		

A-4.6 Describe the nature of your relationship with those company (s). State whether you share any board members or senior executives with any of those entities. If so identify the persons and nature of their affiliations.

A-4.7 Specify in detail any financial or contractual links and joint ventures with any other company concerning production, sales, licensing, technical and patent agreements for the product under investigation.

A-4.8 Provide a complete listing of all shareholders that hold more than 1% of the shares in your company in the following format:

Name	Type of share	Number of shares	Percentage shareholding	Percentage of voting rights
1.				
2.				
3.				

SECTION B - PRODUCT UNDER INVESTIGATION

B-1 The product being investigated (hereinafter referred as the “IP”) is [**INSERT DETAILED DESCRIPTION OF THE PRODUCT BEING INVESTIGATED**] currently classified under Bangladesh Customs Tariff (hereinafter referred as “BCT”) No. [**INSERT BCT CODE(S)**]. These BCT Nos. are only given for information.

B-2 Specifications of the Investigated Product (IP)

The following information is necessary to define and distinguish the different types of the IP produced and/or sold by your company and related companies

B-2.1 Explain in detail the types of the IP produced and/or sold by your company and your related companies. Also provide different characteristics and final uses of the IP.

B-2.2 Describe in detail your company's product coding system. Provide a key to your production and sales codes, including all prefixes, suffixes, or other notations, which identify special specifications.

B-2.3 Provide a complete set of catalogues and brochures issued by your company and/or your related companies covering all types of the IP.

B - 3 Comparison of export and domestic products

B-3.1 Please identify the product types sold by your company and its related companies on the domestic market which are **identical** to types exported to Bangladesh. Please report the quantities sold in the domestic market and exported to Bangladesh for each of the types separately.

B-3.2 Please identify the product types sold by your company and its related companies on the domestic market which are **not identical but which closely resemble** the types exported to Bangladesh. Please report the quantities sold on the domestic market and exported to Bangladesh for each of the types separately.

Explain in detail **all differences** between the closely resembling types of the IP sold by your company and its related companies on the domestic market and those sold for export to Bangladesh. Points to be covered should include inputs, specifications and production processes and facilities. Explain any other factors that lead to a pricing differential between the types. Quantify and substantiate the difference in market value.

SECTION C – OPERATING STATISTICS

C-1 Total Quantity and Value of Sales

Please fill in the table in Annexure No. C-1 for the sales of the IP during the periods set forth therein.

C-2 Production capacity, Production and Capacity Utilisation

Please fill in the table in Annexure No. C-2 for the production capacity, production, capacity utilisation and purchases of the IP during the periods set forth therein.

C-3 Stocks

Please fill in the table in Annexure No. C-3 for the stocks in volume and in value of the IP during the periods set forth therein.

C-4 Investments

Please fill in the table in Annexure No. C-4 for the amount of investments made for the production of the IP during the periods set forth therein.

C-5 Distribution Channels

Please fill in the table in Annexure No. C-5 indicating the turnover of the IP, divided per distribution channel, during the POI.

SECTION D - EXPORT SALES OF THE IP TO BANGLADESH

In this section please provide specific information on all your sales of the IP for exports to Bangladesh during the POI.

D-1 General Information

- D-1.1 Explain your company's channels of distribution to Bangladesh starting from the factory gate up to the first resale to unrelated customers. Include a detailed flow chart indicating terms of sale and pricing policies to each class of customer (e.g. end-users, distributors, etc.) including related companies.
- D-1.2 Describe each step in the sales negotiation process, from the first point of contact with customer through any after-sale price adjustments, including any guarantees and warranties. If the sales process differs between classes of customers, please describe each variation separately.
- D-1.3 Did you export the IP to Bangladesh through intermediate countries?
- D-1.4 For all sales through related companies, give a detailed description of how sales are made indicating the procedure followed between time of order and delivery to the first unrelated customer. A full explanation of how the invoicing and payment is made should be given.
- D-1.5 If your sales are made pursuant to contracts (either long-term or short-term), describe in detail the process by which the contracts, and the prices and quantities therein, are agreed upon. Describe each of the types of contracts applicable to the IP, including the terms, the requirements for a price change or re-negotiation by either side, etc. Explain any commitments on either party should the contract be terminated prematurely.
- D-1.6 Explain whether production begins after the customer has ordered the product and the sale has been made, or pursuant to normal company production schedules.
- D-1.7 Provide copies of all price lists (in English and/or Bengali or accompanied by English and/or Bengali translations) issued or in use during the export of the POI to Bangladesh, including those used by related companies.
- D-1.8 List any cost incurred by your related companies that have been paid or reimbursed by your company, directly or indirectly, regardless of whether the cost was related to the IP. Explain in detail the nature of these costs. Please also indicate any payments made by the related importer to your company whether in respect of the IP or any other corporate expenses.
- D-1.9 Please submit copies of the following documents for each shipment to Bangladesh:¹
- Purchase order

¹ If your company exported fewer than 20 transactions to Bangladesh during the POI, then please submit full documentation relating to all transactions, as detailed below. If you had more than 20 transactions, then please provide full documentation relating to one transaction for each month in which you had exports to Bangladesh, with a minimum of 10 transactions.

- Order confirmation
- Production order
- Commercial invoice and Credit/debit notes relating to the particular sales transaction
- Domestic transport charges
- Bill of Lading
- International freight and insurance
- Export customs documents
- Letter of credit
- Proof of receipt of payment (bank statement)
- Contract with agent in Bangladesh/proof of payment of commission

D-2 Allowances on Export Sales

In order to carry out a fair comparison between the **export price** and the **normal value** of the IP, the following information is requested. Where the normal value and the export price as established, are not on a comparable basis, due allowance in form of adjustments should be made where prices and price comparability are affected. For this purpose you should claim adjustments where it can be demonstrated that the factor concerned is one that has resulted in a different price being charged to your customers. **You are requested to explain in detail all adjustments that could affect price comparisons and to state them on a transaction-by-transaction basis. State actual expenses rather than averages.** If you allocate any of these expenses, explain the reason for your choice and the methodology used:

D-2.1 Differences in discounts, rebates and quantities:

Describe in detail your policy for granting discounts and rebates to customers in Bangladesh. List all different kinds of discounts or rebates you granted, e.g. cash discounts, quantity discounts, loyalty discounts, year-end rebates, etc., and describe their terms. Include deferred discounts. If discounts or rebates vary by class of customer, explain separately the discounts and rebates given to each class. Note that the term "rebate" includes credit on current or future purchases, promissory notes, extension of credit, or free goods or services.

List all of your customers who were eligible for each discount or rebate program, and describe the criteria you used to determine their eligibility.

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

State the adjustment in the transaction-by-transaction listing below (see point D-3 below).

D-2.2 Differences in transportation, insurance, handling, loading and ancillary costs:

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

As far as transportation costs are concerned your attention is drawn to the fact that an adjustment can only be made for transportation costs that were incurred subsequent to the sale being made,

for moving the products from the production premises/warehouse to the customer.

State the adjustment in the transaction-by-transaction listing at point D-3 below).

D-2.3 Differences in packing costs:

Specify the cost of packing the IP. List material and labour costs separately. Be specific in describing packing materials and any special or extraordinary procedures used in preparing the IP for shipment to Bangladesh. If the IP is repackaged in Bangladesh, indicate these charges and costs separately.

State the adjustment in the transaction-by-transaction listing (see point D-3 below). Identify the general ledger account where the expense is located.

D-2.4 Differences in the cost of any credit granted for the export sales:

Cost of credit refers to the “costs” of granting credit for a specific sales transaction. The parties involved must know the agreed terms of payment and the cost of the credit terms must be reflected in the sales price of the IP. Describe the method you have used to calculate the credit costs. Indicate the interest rate you used to compute expenses associated with granting credit on sales.

Provide information on interest rates that you paid for short-term borrowings for the currencies concerned. Explain your calculation of the credit costs reported in the transaction-by-transaction listing (see D-3 below).

D-2.5 Differences in the direct costs of providing warranties, guarantees, technical assistance and services, as provided for in law and/or in the sales contract:

List all costs mentioned above that were incurred and were specified in the export sales contracts, or were required by the law of Bangladesh, e.g. the cost of the materials concerned.

Provide a record of warranty/guarantee expenses incurred for sales of the IP during the POI.

State how you calculated these expenses. Identify your source of data. If these expenses were incurred only for certain customers, provide customer specific information. Explain your calculation of warranty/guarantee costs in the transaction-by-transaction listing at D-3 below.

Cost for technical services can include any service, repair or consultation you provide to a customer regarding the IP. An adjustment can only be made for expenses that are directly related to the sales of the IP. If a division or cost centre of your firm offers technical assistance and services, identify that division. Describe any technical assistance and service provided on the export market. Note any reimbursement you received for these services.

Report the adjustment in the transaction-by-transaction listing at D-3 below. Identify the general ledger account where the expense is located.

D-2.6 Differences in commissions paid in respect of the sales under consideration:

Where commissions were paid to agents, unrelated or related sellers, indicate the amount of commission expenses and explain the terms under which commissions are given. Report the

adjustment in the transaction-by-transaction listing at D-3 below. Identify the general ledger account where the expense is located.

D-2.7 Export taxes:

Please report any taxes paid or payable that are included in the export price.

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

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

Indicate when you have a legal obligation or liability to pay tax. State when you actually paid taxes and whether you maintain separate accounts for these taxes.

State on a transaction-by-transaction basis (see D-3 below) the amount of such taxes applicable to each export sale and explain how these amounts have been calculated.

D-2.8 Other factors:

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

D-3 Information on Export Transactions

Information on export transactions must be provided **for each transaction separately** in a table form which is enclosed in Annexure D-3. This information must also be supplied on CD-ROM, in the format required by the Commission (Excel).

D-4 Information on all Bangladeshi Customers

Please provide the information on your Bangladeshi customers requested in the table in Annexure D-4.

SECTION E – DOMESTIC SALES OF THE IP

In this section please provide specific information on all your sales of the IP in your domestic market during the POI.

E-1 General Information

- E-1.1 Explain your company's channels of distribution in your domestic market starting from the factory gate up to the first resale to unrelated customers. Include a detailed flow chart indicating terms of sale and pricing policies to each class of customer (e.g. end-users, distributors, etc.) including related companies.
- E-1.2 Describe each step in the sales negotiation process, from the first point of contact with customer through any after-sale price adjustments. If the sales process differs between classes of customers, please describe each variation separately.
- E-1.3 For all sales through related companies, give a detailed description of how sales are made indicating the procedure followed between time of order and delivery to the first unrelated customer. A full explanation of how the invoicing and payment is made should be given.
- E-1.4 If your sales are made pursuant to contracts (either long-term or short-term), describe in detail the process by which the contracts, and the prices and quantities therein, are agreed upon. Describe each of the types of contracts applicable to the IP, including the terms, the requirements for a price change or re-negotiation by either side, etc. Explain any commitments on either party, should the contract be terminated prematurely.
- E-1.5 Explain whether production begins after the customer has ordered the product and the sale has been made, or pursuant to normal company production schedules.
- E-1.6 Provide copies of all price lists (in English or accompanied by English translations) issued or in use during the POI for sales made on your domestic market, including those used by related companies.
- E-1.7 List any cost incurred by your related companies that have been paid or reimbursed by your company, directly or indirectly, regardless of whether the cost was related to the IP. Explain in detail the nature of these costs.
- E-1.8 Please provide copies of three (3) invoices for sales as a sample of your domestic customers **for each type of the IP** identical or with closely resembling characteristics to those exported to Bangladesh over the POI. In addition to the invoices, please supply the following documents related with each of the transactions that you selected:
- Production order
 - Domestic transport charges
 - Bill of Lading
 - Document proving date of receipt of payment
 - Credit/debit notes relating to the particular transaction

E-2 Allowances on Domestic Sales

In order to carry out a fair comparison between the **export price** and the **normal value** of the IP, the following information is requested. Where the normal value and the export price, as established, are not on a comparable basis, due allowance, in form of adjustments, should be made where prices and price comparability are affected. For this purpose you should claim adjustments where it can be demonstrated that the factor concerned is one that has resulted in a different price being charged to your customers. **You are requested to explain in detail all adjustments that could affect price comparisons, and to state them on a transaction-by-transaction basis at point E-3. Report actual expenses rather than averages.** If you allocate any of these expenses, explain the reason for your choice and the methodology used. **Note that all adjustments must be claimed in this response and must be substantiated and verifiable. Owing to time constraints any adjustment to the normal value not claimed in this response may not be taken into consideration:**

E-2.1 Differences in physical characteristics:

In comparing the product exported to Bangladesh with the most similar domestic market product, an adjustment can be made to take account of physical differences between both the products.

The amount of the adjustment shall correspond to a reasonable estimate of the difference in market value between the comparable type sold in the domestic market and the type exported to Bangladesh if it was also sold in the domestic market. However, where this is not possible the adjustment shall be based upon the difference in cost plus the gross profit mark-up (i.e. an amount for selling general and administrative costs (SG&A) plus profit).

Identify the physical differences separately for each type and provide a detailed list of all physical differences with a full explanation of each item listed. For each difference claimed provide detailed information of the market value of such difference and where it is not possible to identify such difference, provide information of any cost difference. Identify the source of your data. Indicate the amount of such difference in the transaction-by-transaction listing at point E-3 below).

E-2.2 Import charges or indirect taxes:

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

a) Duty drawback:

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

Indicate the total amounts of duty drawback you received separately for sales to Bangladesh and for sales to third countries, and these separately for the IP and for other products.

Provide on a transaction-by-transaction basis, the amount of duty drawback you received for each sale to Bangladesh at point E-3 below. Explain how you calculated this amount for each transaction.

Explain the method you used to connect the duty drawback amount to the specific Bangladeshi

sale.

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

b) Indirect taxes:

List all indirect taxes imposed on sales of IP in your domestic market which were either fully or partially exempted upon exportation or not collected on the products exported to Bangladesh.

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

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

Indicate when you have a legal obligation or liability to pay tax. State when you actually paid taxes and whether you maintain separate accounts for these taxes.

State on a transaction-by-transaction basis (see E-3 below) the amount of such taxes applicable to each domestic sale and explain how these amounts have been calculated.

E-2.3 Differences in discounts, rebates and quantities:

Describe in detail your policy for granting discounts and rebates to your domestic customers. List all different kinds of discounts or rebates you granted, e.g. cash discounts, quantity discounts, loyalty discounts, year-end rebates, etc., and describe their terms. Include deferred discounts. If discounts or rebates vary by class of customer, explain separately the discounts and rebates given to each class. Note that the term "rebate" includes credit on current or future purchases, promissory notes, extension of credit, or free goods or services.

List all of your customers who were eligible for each discount or rebate program, and describe the criteria you used to determine their eligibility.

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

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

State the adjustment in the transaction-by-transaction listing at point E-3 below.

E-2.4 Differences in the level of trade:

An adjustment for differences in levels of trade, including any differences which may arise in OEM (Original Equipment Manufacturer) sales, can be made where, in relation to the distribution chain in both markets, it is shown that the export price, including a constructed export price, is at a different level of trade from the normal value and the difference has affected price comparability which is demonstrated by consistent and distinct differences in functions and prices

of the seller for the different level of trade in the domestic market of the exporting country. The amount of the adjustment has to be based on the market value of the difference.

However, in circumstances not envisaged in the paragraph above, when an existing difference in level of trade cannot be quantified because of the absence of the relevant levels on the domestic market of the exporting country, or where certain functions are shown clearly to relate to levels of trade other than the one which is to be used in the comparison, a special adjustment may be granted.

If you claim a level of trade adjustment the following information should be provided:

- a detailed description of the functions of each level of trade both on the domestic market and Bangladeshi market.
- a detailed description of the method used to determine the amount of adjustment.
- evidence showing that prices differ consistently for the different levels of trade on the domestic market.
- state in the transaction-by-transaction listing at point E-3 below the market value of the difference in level of trade.

E-2.5 Differences in transportation, insurance, handling, loading and ancillary costs:

List all charges that are included in domestic prices and explain how you have quantified each of these charges. Indicate the adjustment in the transaction-by-transaction listing at point E-3 below. Identify the general ledger account(s) where each such expense is located.

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

E-2.6 Differences in packing costs:

Specify the per unit cost of packing for the IP. List material and labour costs separately. Be specific in describing packing materials. Indicate the adjustment in the transaction-by-transaction listing below (see point E-3 below). Identify the general ledger account where the expense is located.

E-2.7 Differences in the cost of any credit granted for the sales:

Cost of credit refers to the "costs" of granting credit for a specific sales transaction. The parties involved must know the agreed terms of payment and the cost of the credit terms must be reflected in the sales price of the IP. Describe the method you have used to calculate the credit costs. Indicate the interest rate you used to compute expenses associated with granting credit on sales.

Provide information on interest rates that you paid for short-term borrowings for the currencies concerned. Explain your calculation of the credit costs reported in the transaction-by-transaction listing (see E-3 below).

E-2.8 Differences in the direct costs of providing warranties, guarantees, technical assistance and services, as provided for law and/or in the sales contract:

List all costs mentioned above that were incurred and were specified in the domestic sales contracts, or were required by the law of the country concerned, e.g. the cost of the materials concerned.

Provide a record of warranty/guarantee expenses incurred for sales of the IP during the POI.

State how you calculated these expenses. Identify your source of data. If these expenses were incurred only for certain customers, provide customer specific information. Explain your calculation of warranty/guarantee costs in the transaction-by-transaction listing at E-3 below.

Cost for technical services can include any service; repair, or consultation you provide to a customer regarding the IP. An adjustment can only be made for expenses that are directly related to the sales of the IP. If a division or cost centre of your firm performs technical assistance and services, identify that division. Describe any technical assistance and service provided on the export market. Note any reimbursement you received for these services.

Report the adjustment in the transaction-by-transaction listing at E-3 below. Identify the general ledger account where the expense is located.

E-2.9 Differences in commissions paid in respect of the sales under consideration:

Where commissions were paid to agents, unrelated or related sellers, report the amount of commission expenses and explain the terms under which commissions are given. Report the adjustment in the transaction-by-transaction listing at E-3 below. Identify the general ledger account where the expense is located.

E-2.10 Currency conversions:

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

If you claim an adjustment for currency conversion, provide detailed information on the movement in exchange rates in your country. Provide the official central bank exchange rates specifying the official daily buying rates of exchange used for the foreign currencies concerned during the last two years in connection with the export of goods and services. Explain the adjustment you claim in the transaction-by-transaction listing (see E-3 below).

If you bought foreign currency in advance of the date of sale, provide the details of the forward purchase and explain whether the purchase was specifically linked to export transactions. If so, state the exchange rates of the forward purchase for the specific sale concerned in the transaction-by-transaction listing below (see E-3 below).

E-2.11 Other factors:

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

E-3 Information on Domestic market customers:

Information on domestic transactions must be provided **for each transaction separately** in a table form which is enclosed in Annexure E-3. This information should also be supplied on CD-ROM, in the format accepted by the Commission (Excel).

E-4 Information on all Your Domestic Market Customers:

Please provide information on your domestic market customers requested in the table in Annexure E-4.

SECTION F - COST OF PRODUCTION

This Section asks for detailed information on costs. The cost of sales "**COS**" includes:

1. the cost of manufacturing "**COM**"
2. total selling, general, and administrative expenses including total interest expenses - "**SG&A**", i.e. full costs.

You are requested to reply as comprehensively as possible to each of the following questions. In cases where explanations are requested, please be as thorough as possible.

F-1 General Information Needed

The production process, financial accounting, and cost accounting information requested below is necessary for the Commission to better understand your operations, products and production processes, and financial and cost accounting practices. Please provide complete and detailed narrative responses to each of the items listed below.

F-1.1.1 Indicate your normal corporate financial accounting period.

F-1.1.2 Please indicate the address where the accounting records concerning the activities of the company are located. If they are maintained in different locations please indicate which records are kept at what location.

F-1.1.3 Please attach an English and/or Bengali version of the audited accounts including Balance sheet, Profit and loss accounts and all reports, notes, footnotes and auditor's opinion to these documents for the last three financial years for your company as well as for those companies related to you which are involved in the production, marketing or sales of the product concerned. If applicable, you should also provide copies of the consolidated financial statements for the same periods. In the event that your company's accounts have not been audited, state why they are not audited and attach the financial statements that are required by your country's business law. Provide copies of any financial statement or other financial report filed with the local or national government of the country in which your company or the related companies were located for the three most recent financial years.

F-1.1.4 If internal financial statements, management reports, standard cost reviews, etc. are prepared and maintained for the product concerned, please provide copies for the three most recent financial years and the year to date.

F-1.1.5 Please provide a chart of accounts (translated into English and/or Bengali). This list should also contain numbers and labels of accounts used for analytic purposes.

F-1.1.6 Please provide a flowchart illustrating your financial accounting books and record keeping system. Indicate in your flowchart all subsidiary ledgers and reports generated by your financial accounting system, (e.g., subsidiary ledgers maintained for raw materials purchases, inventories, sales, accounts receivable, etc.). Show in your flowchart how data from your financial accounting system are summarised in financial statements.

F-1.1.7 Please describe in detail your financial accounting system. State whether your accounting practices are in accordance with the generally accepted accounting principles ("GAAP") in your country. Your description should include all principles that have a significant impact on the cost of the IP.

F-1.1.8 In the event that any of the accounting methods used by your company have changed over the last three financial years provide a detailed explanation of the changes, the date of change and the reasons for it. This should include any changes in the accounting software used.

F1.1.9 Cost Accounting Systems and Policies: Describe the cost accounting system used by your company to record the production costs of the product concerned.

F-2 Production process

F-2.1 Describe the manufacturing process for the product concerned. Your description should include the following:

- A description of your company's production facility. If production or any one process takes place at more than one facility, list all facilities informing their location, and provide brief descriptions of the production activities that take place at those major facilities.
- Please provide a list of all companies that are involved on a subcontracting basis in the manufacture of the product concerned. Describe the part of the manufacturing process they are performing.
- Explain the production process of the product concerned produced and sold by your firm and attach a complete flowchart of the production cycle, including descriptions of each stage in the process.
- In case primary materials or components are used for the manufacturing of both the product concerned and other products not subject to this proceeding please provide information concerning the overlapping material use.
- Identify any products manufactured by your company in the same production facilities as the product concerned.
- Identify the major "by-products" resulting from the production of the product concerned, and describe the use given to these "by-products".
- List the primary materials used in the manufacturing process and your relationship with the main suppliers (whether related or not). Indicate whether the primary materials were imported, and explain whether the value of the primary material includes import charges or indirect taxes. If affirmative, indicate the applicable charges/rates.
- Provide the number of days for which the product concerned is held in inventory in either market (domestic and export) prior to the time of sale.

F-3 Purchase of Raw Materials

Please provide a complete list of your purchases of major raw materials or components used for the production of the IP, during the POI. This list should at least contain references to the country of origin, date of purchase, weight/units, price, delivery terms, import duties paid, and should also allow a direct link to the original purchasing documents.

If you claim a duty drawback adjustment based on the raw materials or components purchases list, please summarise your purchases during the POI and import duties paid, by filling in the tables in Annexure F-3.

F-4 Cost of production

- F-4.1 Please complete the table enclosed in Annexure F-4.1 with the costs of production for the IP and all products, in both cases for sale in the domestic market. **The titles of each line item can be adapted to suit the nomenclature of your own Cost Accounting System, but the same level of detail should be retained.**
- F-4.2 Please complete the table enclosed in Annexure F-4.2 with the domestic cost of production in your country for the type with the largest volume of exports to Bangladesh. If exports in volume of this type account for less than 50 per cent of your total exports to Bangladesh during the POI, please supply additional cost build-ups for the next biggest types until they represent 50 per cent of your total export volumes during the POI. However, unless specifically requested by the Commission, please do not provide more than 5 cost build-ups. **The titles of each line item can be adapted to suit the nomenclature of your own Cost Accounting System**
- F-4.3 **Describe in detail the allocation methodology used to report each of the costs listed in tables F-4.1 and F-4.2.** Present the actual calculation worksheets used for your calculations in the submission. For each cost item include a sample calculation for illustrative purposes.

SECTION G – COMMENTS ON THE APPLICATION, INJURY AND CAUSALITY

G-1 Comments on the application, injury and causality

Submit any other information you believe necessary to enable the Commission to reach a fair conclusion, including comments on the application, injury and causality.

G-2 Information on threat of material injury

Where the initiation of the investigation is based on threat of material injury, or where the Commission does not have evidence of material injury being suffered by the Bangladeshi industry, upon request from a party the Commission will examine the threat of injury to the industry as a result of the allegedly dumped imports. In considering whether there is a threat of injury to the Bangladeshi industry, the Commission will take account of factors including the following:

- The likelihood of substantially increased importations, including:
 - Exporters' freely disposable capacity, or imminent substantial increase in capacity, indicating the likelihood of substantially increased exports into Bangladesh
 - Importers' ability to easily source and distribute substantially increased volumes of dumped imports
 - The ability of an importer to easily enter the market.
- Whether imports are entering at prices that will have a significant depressing or suppressing effect on domestic prices, and would likely increase demand for further imports.
- The inventory levels in Bangladesh and the country of the goods being investigated.

Please answer the following questions (G-2.1 to G-2.11) in relation to the above indicators of threat of injury:

The Likelihood of Substantially Increased Imports

- G-2.1 What are your business' intentions regarding future exports of the product under consideration to Bangladesh? Please include comments on how you perceive growth in such exports and your estimated export volume figures over the next 12 months.
- G-2.2 Please comment on the financial ability of your business, and the ability of your distribution system, to cope with a substantial increase in export of the product concerned to Bangladesh.
- G-2.3 Does your business have any contractual arrangements with any importers of the product under consideration for export to Bangladesh, including forward orders for future purchases of the product under consideration? If so, please indicate the value and volume of the product under consideration that you have arranged to sell, and the intended dates or period of importation (listing category and quantity ordered, price paid or payable, and anticipated delivery dates) for the next twelve months.
- G-2.4 Please describe the total capacity of your business' facilities to export the product concerned at the end of the period of investigation. Please detail the methodology by which you have calculated this figure. Please express your level of exports at the end of the period of investigation as a percentage of this capacity.

- G-2.5 Do you have freely disposable capacity? If so, what is the extent of the unused capacity (in number of units of the product under consideration and as a percentage of annual sales)? Are you planning to increase its capacity? Please comment on the extent to which any such increase would enable your company to significantly increase exports to Bangladesh.
- G-2.6 What markets, other than Bangladesh, are available to absorb any significant increase in exports resulting from the utilisation of spare capacity or from an increase in capacity? To what extent could these markets absorb a significant increase in exports?
- G-2.7 Please provide your total exports to all countries of the product under investigation in the period **[INSERT PERIOD]**.

Pricing of Exported Goods



- G-2.8 Please comment on the extent to which you consider pricing influences demand for the product under consideration exported by your business to Bangladesh.
- G-2.9 Do you consider that demand in Bangladesh for the product under consideration exported by your business is influenced by factors other than price, such as quality? If so, please comment on what these other factors are.

Inventory levels in Bangladesh and in the country(ies) exporting the allegedly dumped product

- G-2.10 Please provide your inventory level (in number of units, at the end of the period of investigation) of the product under consideration available for export. What percentage of your annual export sales does your level of inventory at the end of the period of investigation represent? Do you intend to increase this inventory level, in the foreseeable future? If so, by what amount and by what date?
- G-2.11 What are the factors causing your business or other exporters and suppliers to stockpile inventory?

SECTION H – CHECK LIST

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

SECTION	Please tick if you submitted all information requested 	Please tick if information is not or insufficiently submitted 
SECTION A: General Information	<input type="checkbox"/>	<input type="checkbox"/>
SECTION B: Product under investigation (IP)	<input type="checkbox"/>	<input type="checkbox"/>
SECTION C: Operating statistics	<input type="checkbox"/>	<input type="checkbox"/>
SECTION D: Export sales of the IP to Bangladesh	<input type="checkbox"/>	<input type="checkbox"/>
SECTION E: Domestic Sales of the IP	<input type="checkbox"/>	<input type="checkbox"/>
SECTION F: Cost of production	<input type="checkbox"/>	<input type="checkbox"/>
SECTION G: Comments on the application, injury and causality	<input type="checkbox"/>	<input type="checkbox"/>

IMPORTANT NOTE REGARDING THE ANNEXURES:
Please provide the information requested in all the tables in excel format as well. For this purpose these tables can also be provided to you in electronic form on request.

DECLARATION

Having made the enquiry, I hereby certify that the information contained in this submission is true, complete and correct to the best of my knowledge and belief, on the basis of records available and generally maintained by the company, and no material has been concealed or misrepresented.

Date _____

(Signature)

(Name/Designation)

- Note:** (1) This page should be completed and appended at the beginning of your submission.
(2) Chief Executive of the Co./Directors/Partners or the proprietor of the firm filing response to this questionnaire should sign the declaration.

ANNEXURE-I

GUIDELINES FOR COMPLETING THE NON-CONFIDENTIAL VERSION OF THE QUESTIONNAIRE

When completing the questionnaire destined for inspection by interested parties (non-confidential version of the questionnaire) you should bear in mind that all the parties registered as interested parties in this investigation will have access to it. The reply destined for inspection by interested parties should be sufficiently detailed to permit a reasonable understanding of the substance of the information submitted as confidential. When completing the questionnaire destined for inspection by interested parties you may act as follows:

1. Use the completed 'confidential version' of questionnaire response as a basis. Identify all information in the 'confidential' response, which you consider is not confidential, and copy it to the file destined for inspection by interested parties.
2. After this, check again whether the information you did not copy to the response destined for inspection by interested parties is really confidential. If you still consider it to be confidential, you must give the reasons why, item by item, and summarise the confidential information in a form destined for inspection by interested parties. If, in exceptional circumstances, it is not possible to even summarise the confidential information, give reasons why summarisation is not possible.

Examples on how to summarise confidential information.

- **When the information concerns numbers for various years you can use indices.**

Example of **confidential** information:

2001	2002	2003
20.000 Taka	30.000 Taka	40.000 Taka

The summary destined for inspection by interested parties could be as follows:

2001	2002	2003
=100	150	200

- **When the information concerns a single number you can apply a % change to it.**

Example of **confidential** figure:

"My cost of production is Tk. 300 per tonne."

The summary destined for inspection by interested parties could be as follows:

"My cost of production is Tk. 330 per tonne" (+ footnote saying: "actual numbers have been amended by a margin of maximum +/- 10%, to protect confidentiality").

- **When the confidential information concerns text, you can either summarise it or eliminate the names of parties by indicating their function.**

Example of **confidential** information:

"TRADING COMPANY Ltd, told me that the prices of imports were 20% lower."

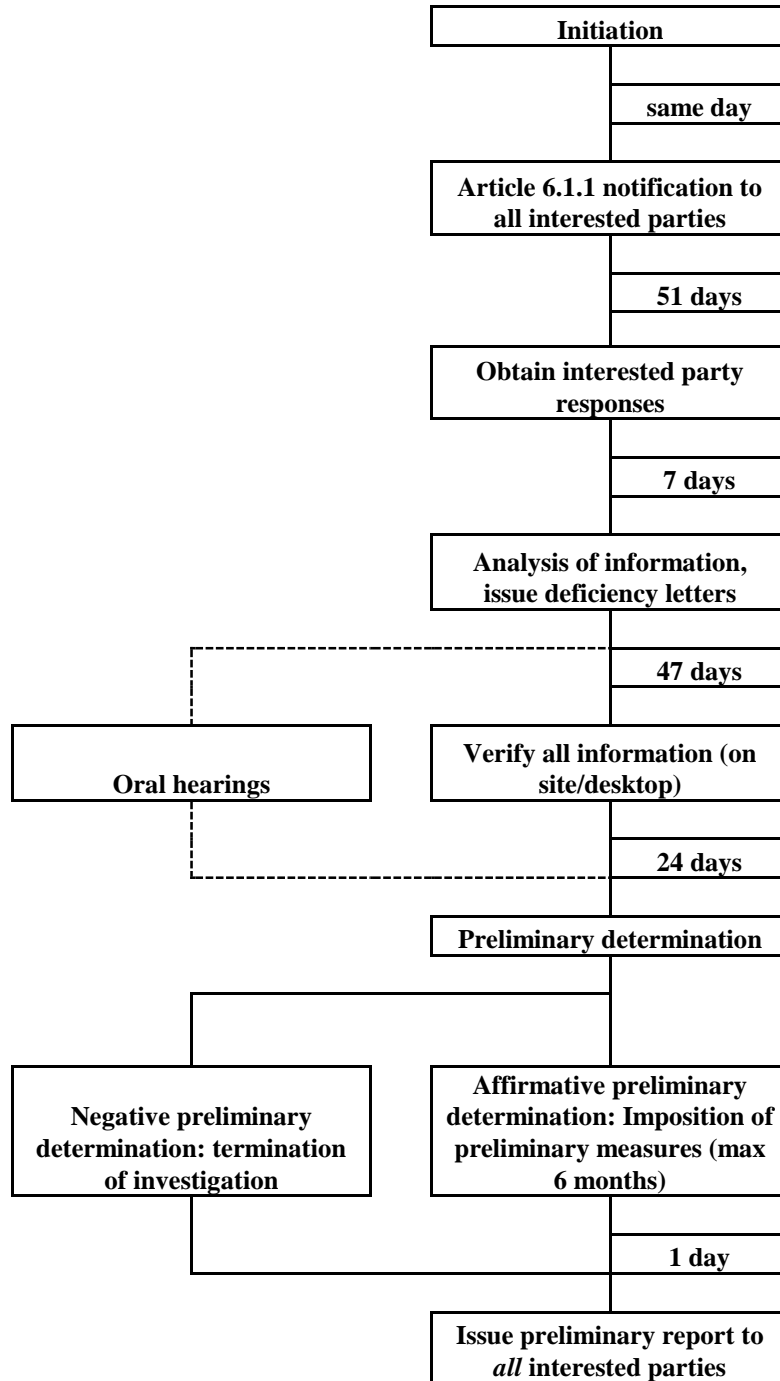
The summary destined for inspection by interested parties could be as follows:

"[**One of my customers**], told me that the prices of imports were 20% lower."

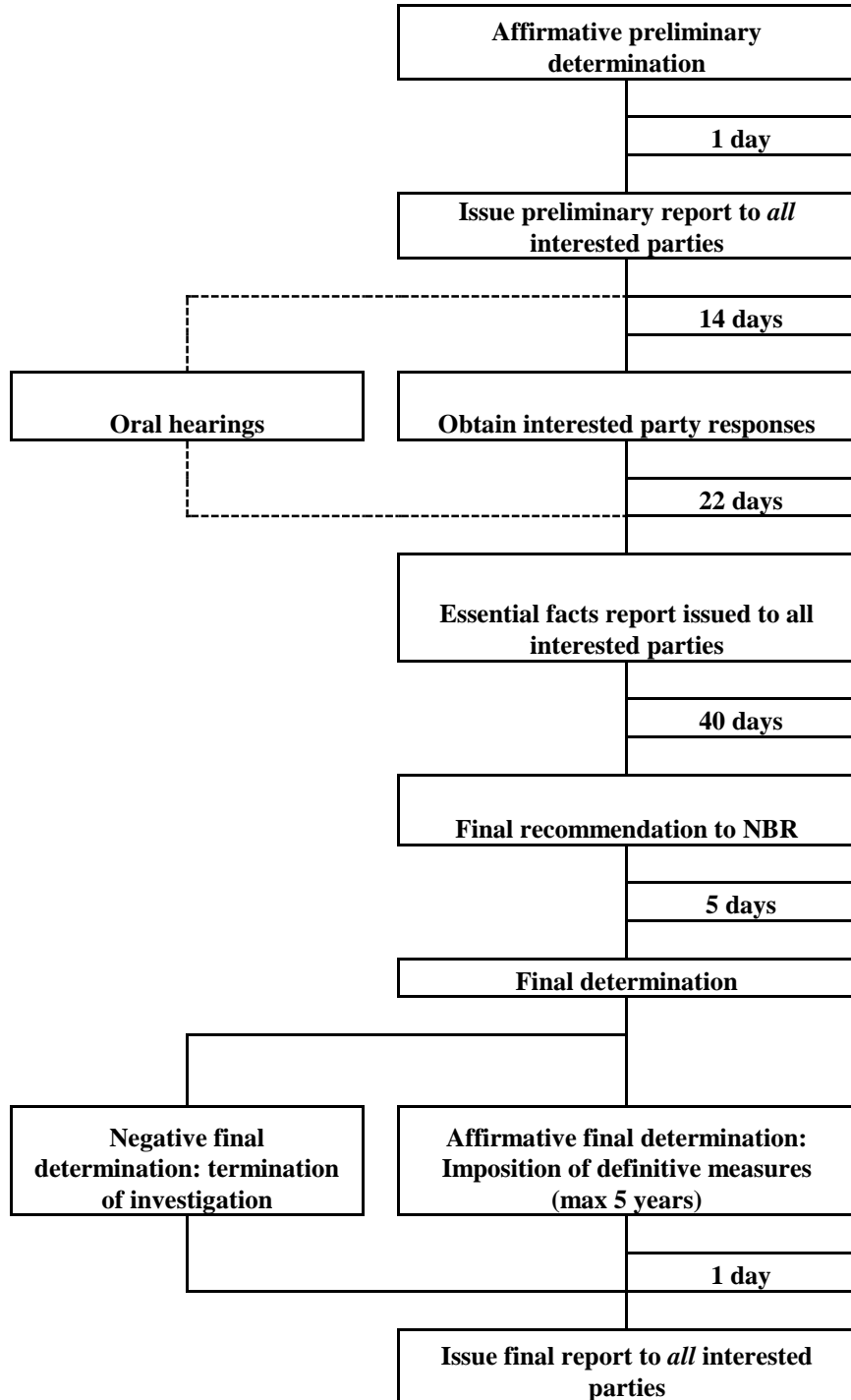
ANNEXURE-II

FLOW DIAGRAM FOR INVESTIGATIONS

**PRELIMINARY INVESTIGATION
PROCEDURE**



**FINAL INVESTIGATION
PROCEDURE**



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IMPORTANT NOTE:

Please provide the information requested in all the tables in excel format as well. For this purpose these tables can also be provided to you in electronic form on request.

ANNEXURE A-3

AUTHORISATION LETTER

We hereby appoint the following person/firm in Bangladesh to represent us in the anti-dumping investigation being conducted by the Bangladesh Tariff Commission.

(Name, address, telephone, fax number of the person/firm who may represent you)

M/s (name) is authorised, *inter alia* for the following: _____

- 1) To receive communication from the Commission.
- 2) To make submission on our behalf.
- 3) To appear for and on our behalf.

(Please strike off whichever activity is not authorised)

Date _____

(Signature)

(Name/Designation)

Note: The Chief Executive of the Company or the proprietor of the firm filing response to this questionnaire should sign this letter.

ANNEXURE C-1

QUANTITY AND VALUE OF TOTAL SALES IN THREE YEARS PRECEDING CURRENT YEAR

Name of country	Product Name	Financial Year								Financial Year								Financial Year							
		1 st Quarter		2 nd Quarter		3 rd Quarter		4 th Quarter		1 st Quarter		2 nd Quarter		3 rd Quarter		4 th Quarter		1 st Quarter		2 nd Quarter		3 rd Quarter		4 th Quarter	
		Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value
Bangladesh																									
Country A																									
Country B																									
Country C																									
Country D																									
Country ...																									
Domestic sales																									
Total																									

Specify the units of quantity and currency used. If you sell to a related importer in Bangladesh report the total quantity and value of sales of the product in Bangladesh by the related importer to an independent buyer. If you sell both to independent and related importers, report the quantities and values separately for each type of sale

ANNEXURE C-2

Please fill in the table below for the production capacity, production, capacity utilisation and purchases of the IP during the periods set forth therein

	Financial year 200x	Financial year 200x	Financial year 200x	POI
Number of production lines installed (including dormant)				
Number of production lines in operation				
Maximum possible production capacity, for the IP quantity				
Actual production, of the IP in quantity				
Capacity utilisation in %.				
Purchases of the product concerned in quantity				

ANNEXURE C-3

Please fill in the table below for the stocks in volume and in value of the IP during the periods set forth therein.

<i>Period</i>	Stock of products <u>produced</u> by the company	
	Product concerned in value	Product concerned in quantity
Beginning of 200x financial year		
End of 200x financial year		
Beginning of 200x financial year		
End of 200x financial year		
Beginning of 200x financial year		
End of 200x financial year		
Beginning of POI		
End of POI		

ANNEXURE C-4

Please fill in the table below for the amount of investments made for the production of the IP during the periods set forth therein.

	Financial year 200x	Financial year 200x	Financial year 200x	POI	Planning for following years
Buildings					
Machinery and Equipment					
Other (please specify)					

ANNEXURE C-5

Please fill in the table below indicating the turnover of the IP, divided per distribution channels, during the POI.

Distribution channel	Sales on the Domestic market	Sales to Bangladesh
OEM (Original Equipment Manufacturer)		
Wholesalers/ Distributors		
Retailers		
End-users		
Government sales		
Others (please specify)		
TOTAL		

ANNEXURE D-3

Prepare a listing of all sales made to customers in Bangladesh providing **on a transaction-by-transaction basis** the following information (by using the field names mentioned below as column headings):

<u>Information Required</u>	<u>Field Name</u>
A Sequential number for the transaction/shipment	S. No.
B Product code (if any)	Code
C Product description	Product
D Date of issue of the invoice	IN. Date
E Invoice number	IN. No
F Number of the bill of lading or other transport document	LB No
G Sales order or contract number	SALORDN
H Date of the sales order or contract	SaleDate
I Customer name	CUS. Name
J Relationship with customer (show code "U" for "Unrelated customer", and code "R" for "Related customer")	CUS.REL
K Quantity (in units) of the IP, (for this transaction). State the unit of measurement used	QTY
L Gross value of this transaction in the currency of sale	G.Value
M Currency of sale	Currency
N Number of the credit note (if any)	Crdt N.No
O Date of the credit note issued	Crdt Date
P Quantity (in units) credited	Crdt Qty

Q	Value credited	Crdt Value
R	Net quantity (in units) (quantity of the invoice minus quantity of the credit note)	Net Qty
S	Payment terms (e.g. at sight, 30 days, etc.) (indicate only the number of days and indicate 0 for sales at sight)	P.Terms
T	C&F Value	C&F
U	Interest rate (if sales is made on credit)	Int Rate
V	Credit Cost	Crdt Cost
W	Delivery terms (e.g. FOB, C&F, CIF, etc.)	Del Terms
X	The actual amount of discounts which were not deducted on the invoice	Discount
Y	The actual amount of the rebate	Rebate
Z	The amount of commission paid (if any)	Commission
AA	The amount of inland freight in exporting country	Inl Frt
AB	The amount of ocean freight	Ocn Frt
AC	The amount of insurance cost	Insurance
AD	The amount of inland freight paid from the Bangladeshi port to the unrelated customer (if any)	InlBD Frt
AE	The amount of handling, loading and ancillary expenses in your country. If you incurred also handling, loading and ancillary expenses in Bangladesh, please add an additional column and reports the amounts	Handl Cost
AF	The bank charges related to this transaction, e.g. document fee, bank commission, currency exchange, etc.	Bank Char
AG	The amount of warranty and guarantee expenses directly related to the IP (if any)	Warnty
AH	The amount of the expenses for technical assistance and services directly related to the IP (if any)	Tech Asst
AI	In case you paid an export tax with respect to the IP, indicate the amount	Exp.Tax
AJ	In case you paid customs and/or other duties in Bangladesh, indicate the amount	Cus.Duty
AK	In case you claim any other non-specified allowance (please specify)	Other
AL	Net Value of this transaction (gross value less adjustments)	Net Value

Please note: If you have issued debit notes which relate to your export sales to Bangladesh during the POI, please report them with negative sign in the field referring to credit notes

ANNEXURE D-4

Prepare a listing providing the following information on your Bangladeshi customers:

A	Customer name	Report the name of your customers
B	Customer's address	Provide the complete address, telephone No., Fax No. of your customer
C	Customer's relation	Whether your customer is related to you or not
D	Customer Level of trade	For example distributor, retailer, end-user etc.
E	Turnover	Report the turnover of the IP per customer during the POI
F	Total amount of all discounts, rebates, etc.	Report the total amount of all discounts, rebates and bonuses, etc. granted to the customer for the IP
G	General terms of delivery	Indicate the general agreed terms of delivery per customer (e.g. FOB, C&F, CIF, etc.)
H	General payment terms	Indicate the payment terms agreed with the customer (e.g. at sight, 30 days credit, etc.)

ANNEXURE E-3

Prepare a listing of all sales made to customers on your domestic market providing on a **transaction-by-transaction basis** the following information (by using the field names mentioned below as column headings):

<u>Information Required</u>	<u>Field Name</u>
A Sequential number for the transaction	S. No.
B Product code (if any)	Code
C Product description	Product
D Date of issue of the invoice	IN. Date
E Invoice number	IN. No
F Number of the bill of lading or other transport document	LB No
G Sales order or contract number	SALORDN
H Date of the sales order or contract	SaleDate
I Customer name	CUS. Name
J Relationship with customer (show code "U" for "Unrelated customer", and code "R" for "Related customer")	CUS.REL
K Quantity (in units) of the IP, (for this transaction)	QTY
L Gross value of this transaction in the currency of sale	G.Value
M Currency of sale	Currency
N Number of the credit note (if any)	Crdt N.No
O Date of the credit note issued	Crdt Date
P Quantity (in units) credited	Crdt Qty
Q Value credited	Crdt Value
R Net quantity (in units) (quantity of the invoice minus quantity of the credit note)	Net Qty
S Payment terms (e.g. at sight, 30 days credit, etc.) (indicate only the number of days and indicate 0 for sales at sight)	P.Terms
T Interest rate (if sales are made on credit)	Int Rate
U Credit Cost	Crdt Cost
V Delivery terms	Del Terms
W The actual amount of discounts which were not deducted on the invoice	Discount
X The actual amount of the rebate	Rebate
Y The amount of commission paid (if any)	Commission
Z Adjustment for physical difference, including differences in production cost	Physical
AA Adjustment for duty draw back	Duty DB
AB Amount of indirect taxes	Ind Tax
AC The amount of freight in domestic market	Freight
AD The amount of insurance cost	Insurance
AE The amount of handling, loading and ancillary expenses	Handl Cost
AF The bank charges related to this transaction, e.g. document fee, bank commission, currency exchange, etc.	Bank Char
AG The amount of warranty and guarantee expenses directly related to the IP (if any)	Warnty
AH The amount of the expenses for technical assistance and services directly related to the IP	Tech Asst
AI In case you claim any other non-specified allowance (please specify)	Other
AJ Net Value of this transaction (gross value-adjustments)	Net Value
AK Exchange rate used for the conversion of your own accounting currency to the currency of sale	Exchange

ANNEXURE E-4

Prepare a listing providing the following information on your domestic market customers:

A	Customer name	Report the name of your customers
B	Customer's address	Provide the complete address, telephone No., Fax No. of your customer
C	Customer's relation	Whether your customer is related to you or not
D	Customer Level of trade	For example distributor, retailer, end-user etc.
E	Turnover	Report the turnover of the IP per customer during the POI
F	Total amount of all discounts, rebates, etc.	Report the total amount of all discounts, rebates and bonuses, etc. granted to the customer for the IP
G	General terms of delivery	Indicate the general agreed terms of delivery per customer (e.g. FOB, C&F, CIF, etc.)
H	General payment terms	Indicate the payment terms agreed with the customer (e.g. at sight, 30 days credit, etc.)

ANNEXURE F-3

Please summarise your purchases during the POI and import duties paid, by filling in the following tables:

a) Materials and components purchased locally

Type	Quantity	Value	Amount of duty/tax normally payable	Amount of duty/tax paid	Quantity required to produce one unit of IP
Please specify					
Totals					

b) Materials and components imported

Type	Quantity	Value	Amount of duty/tax normally payable	Amount of duty/tax paid	Quantity required to produce one unit of IP
Please specify					
Totals					

ANNEXURE F-4.1

Please complete the table enclosed in Annexure F-4.1 with the costs of production for the IP and all products, in both cases for sale in the domestic market. **The titles of each line item can be adapted to suit the nomenclature of your own Cost Accounting System, but you must still indicate the same amount of detail:**

Item	IP			All products
	FY 200x	FY 200x	POI	POI
Direct manufacturing costs				
Primary materials (<i>Please specify</i>)				
Energy				
Direct labour				
Others (please specify)				
(1) Sub-Total direct manufacturing costs				
Indirect manufacturing costs				
Indirect labour				
Energy (indirect)				
Rent/Lease				
Depreciation				
Maintenance and repairs				
Stock variation of work in progress				
Others (please specify)				
(2) Sub-Total indirect manufacturing costs				
TOTAL MANUFACTURING COSTS (1) + (2)				
Selling, General and Administrative Expenses				
Financing				
Insurance				
Freight				
Inland Transport				
Packaging				
Administration				
Selling/Advertising/Publicity				
Research and Development				
Technical assistance				
Others (please specify)				
(3) Sub-Total SG&A				
TOTAL COST OF SALES (1) + (2) + (3)				

ANNEXURE F-4.2

Please complete the table below with the **domestic** cost of production in your country for the type with the largest volume of exports to Bangladesh. The titles of each line item can be adapted to suit the nomenclature of your own Cost Accounting System, but you must still indicate the same amount of detail:

Item	Type Code: x		
	FY 200 x	FY 200 x	POI
Direct manufacturing costs			
Primary materials (<i>Please specify</i>)			
Energy			
Direct labour			
Others (please specify)			
(1) Sub-Total direct manufacturing costs			
Indirect manufacturing costs			
Indirect labour			
Energy (indirect)			
Rent/Lease			
Depreciation			
Maintenance and repairs			
Stock variation of work in progress			
Others (please specify)			
(2) Sub-Total indirect manufacturing costs			
TOTAL MANUFACTURING COSTS (1) + (2)			
Selling, General and Administrative Expenses			
Financing			
Insurance			
Freight			
Inland Transport			
Packaging			
Administration			
Selling/Advertising/Publicity			
Research and Development			
Technical assistance			
Others (please specify)			
(3) Sub-Total SG&A			
TOTAL COST OF SALES (1) + (2) + (3)			