

**MINISTRY OF COMMERCE & INDUSTRY**

**DEPARTMENT OF COMMERCE**

**NEW DELHI**

**EXPORTER'S QUESTIONNAIRE**

**(Anti-Subsidy Investigation)**

**DIRECTORATE GENERAL**

**OF TRADE REMEDIES**

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## INTRODUCTION

1. The Sections 9, 9B and 9C of the Customs Tariff Act, 1975 (as amended from time to time) and the Customs Tariff (Identification, Assessment and Collection of Countervailing Duty on Subsidized Articles and for Determination of Injury) Rules, 1995(as amended from time to time and hereinafter referred to as Anti-Subsidy Rules/CVD Rules) framed thereunder form the legal basis for anti-subsidy investigations and for the levy of countervailing duties. These laws are based on the Agreement on Anti Subsidies and Countervailing Measures (“ASCM”) which is in pursuance of Article VI & XVI of GATT, 1994.
2. Once a prima facie case of subsidy, injury and causal link has been established, the Designated Authority initiates investigation after holding pre- initiation consultation pursuant to Article 13 of the ASCM with the Government of exporting country. The case is investigated before recording preliminary and/ or final findings. The investigation process includes eliciting of information on various parameters through a questionnaire from known interested parties, notably exporters/producers, Government of the exporting country, importers and the applicants, and verification thereof, if deemed necessary.
3. This questionnaire is designed to assist enterprise in providing the necessary information to investigate the extent, if any, to which the imports of the product under investigation originating from your country are being subsidized and causing or threatening to cause material injury to the domestic industry producing like article in India.
4. It is in your best interest to reply to the questionnaire as accurately and completely as possible. It is important that you provide supporting evidence such as copies of applicable laws, regulations, etc, for any claims made in response to the questionnaire. In the absence of a response, a decision can be based on the best information available. Therefore, it is considered necessary that your enterprise be given the opportunity to respond so that a fair investigation can be conducted.
5. The questionnaire is not of a “fill in type” and provides for submission of answers to the questions. The information provided should be strictly as per the questionnaire and preferably in the same order as in the questionnaire and be affixed by the declaration provided. Where statistical or accounting data is required, Appendices have been provided for presentation of data.
6. In case you are not a producer of the product involved in this investigation, you may provide information in response to this questionnaire to the extent it relates to you and communicate the name(s) and address (es) of the actual producer(s). Simultaneously, you are requested to advise the concerned producer(s) to furnish information required by the Designated Authority within the time limit specified. You are also required to furnish copies of the terms and conditions and

related correspondence exchanged with the producer(s) for procurement of the product for export to India, to third countries and for domestic sales. You are further required to indicate total quantum, value and unit price of the procurement of the product from each of the producers along with expenses incurred by you after procurement and upto shipment in different markets. In case you have processed the product after procurement but before shipment to any of the markets, details thereof along with the expenditure incurred may be annexed.

7. In case the prices of raw materials, labour (wages), utilities etc. are not determined by market forces in your country, then the methodology applied for determination of prices, system of costing used and mechanism of direct and indirect subsidy may please be explained.
8. An interested party supplying information must ensure that all the information supplied is clearly marked either as “Confidential” or “Non Confidential” at the top of each page. Information supplied without any mark shall be treated as non-confidential and the Designated Authority shall be at liberty to allow the other interested parties to inspect any such non-confidential information. This may be noted for all communications that may be addressed by you during the course of the present investigation.
9. Confidential information must be accompanied by 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 indexed/summarised.
10. The Designated Authority may disregard any information for which the enterprise submitting it fails to provide a satisfactory non-confidential version or summary or satisfactory reasons why such summary cannot be provided.
11. A copy of all non-confidential submissions shall be placed in a public file, open for inspection by an interested party, on request, participating in the investigation. The Designated Authority is required to ensure that all interested parties to an 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 Designated Authority.
12. An interested party supplying the information must ensure that the information supplied should clearly bear /marked name of the enterprise at the top of each page.
13. The confidential and non-confidential version, so supplied should invariably be documented/indexed.

14. Please complete the certificate at Format-A. You may use Format- B in case you are authorising some person/firm/company to represent your interests in the enquiry for submission along with the replies to the questionnaire.
15. Please ensure submission of all information as required by the Designated Authority within time limits specified. In case the information filed is found incomplete or not adhering to the prescribed format, the same can be rejected by the Designated Authority. Where the Designated Authority decides to disregard a reply to a questionnaire, it will establish Preliminary and/or Final Findings on the basis of best available information including the information provided by the petitioner.
16. Please provide two copies of confidential and two copies of non-confidential versions of the responses/submissions made during the course of anti-subsidy investigation. Also provide all write-ups / explanations etc., preferably in MS Word file and all formats/annexure in MS Excel format, in two virus cleaned CD's as well as hard copies (at the time of initial response as well during subsequent response / written submissions following hearing / rejoinders).
17. Electronic copy of the response should conform to the followings
  - a. The excel files should not be prepared on "paste special" basis and should show all formulae and linkages.
  - b. All data/numbers must be in numerical format and all dates in date format. Dates must be in the format "date/month/year" format.

In case you are not able to meet any of the requirements specified above, you are advised to contact this Directorate. Exporter's response not accompanied by electronic copy or deficient is liable to be rejected.

## SECTION-I

### A. General

1. Please enclose the following General information as Annexure.
  - (a) Describe the legal form of your enterprise and state the legal statute of your country under which it has been established/registered/incorporated.
  - (b) In case there have been any change in the structure of your enterprise, please elaborate every change in the last three years including period of investigation.
  - (c) Describe your enterprise's organization clearly showing the date(s) of formation, reorganization, and a history of your enterprise's ownership.
  - (d) Describe the ownership structure of your enterprise by way of a chart. The chart should clearly indicate the percentage share of ownership of each parent / subsidiary. Separate charts may be provided for each period in which a change of ownership occurred.
2. List the owner/principal shareholder of your enterprise. State whether any of them are related to any other enterprise engaged in production and sale of the subject goods, either in your country or any other country including India.
3. List complete address of your main corporate office and your office in India, if any.
4. Provide their telephone, fax numbers and E-mail address. State name, address, telephone, fax numbers and E-mail address of the principal contact person (or representative/legal representative in India or elsewhere for the purpose of anti- subsidy proceedings).
5. List the factories involved in production of the product involved as also other products being produced by the enterprise with complete address, telephone and fax numbers and E-mail address.
6. If you do not consider the product produced by your enterprise to be 'like article', please describe the products produced by your enterprise using diagrams and/ or flow charts. Please describe the process by which your enterprise produces the subject goods.
7. Enlist the incentives given on export sales by your Government in any form such as income tax concessions/exemptions, reimbursement/exemption of taxes on inputs, subsidised supplies of raw materials, utilities like power, water etc., import entitlement on goods otherwise restricted for import.

8. Please describe in detail the nature of the relationship between your enterprise and those affiliated enterprises. Specify the position in which you are associated with the enterprises. Please also specify as to how officers of one enterprise are directly involved in overseeing the operations of another enterprise. Specify whether an affiliated enterprise supplies inputs into your enterprise's production process.
9. Specify in detail any financial or contractual links and joint ventures with any other enterprise concerning research and development, production, sales, licensing, technical and patent agreements for the product concerned.
10. Provide the ITC (HS) subheading and your country's tariff schedule numbers under which you export the subject goods.
11. What is the average useful life of renewable physical assets (AUL) for the industry concerned?
12. Provide information on installed/rated capacity, production, stocks and sales as set out in the format at Format-C. Please provide the calculations of installed/rated capacity. The total sale value in a particular year should reconcile with the annual published accounts of the company. In case the same does not reconcile, please explain the deviation.

## **B. Sales**

1. Give full description including specifications of the product involved in the investigation exported to India and sold in the home market. Please provide explanations to the product coding system being used by the enterprise, if any, and used in this questionnaire response.
2. Provide a complete set of catalogues and brochures issued by your enterprise (in English or accompanied by English translations) covering all types of the product concerned sold in the domestic and export market.
3. Provide channel of distribution (wholesaler, distributor, retailer, end-user, etc.) for sales in the home market and exports to India. Provide a flow chart or flow diagram.

4. Please provide details of sales of all types of products manufactured by the enterprise over the past 5 years. This information must be given separately for domestic sales and export sales as per Format D.
5. Provide sales negotiation process and how you sell the goods in your home market and exports to India.
6. Provide one complete set of documents generated/received in case of sales in the home market and exports to India.
7. Provide copies of all price lists for sales in the home market and exports to India.
8. Please provide full information relating to sales of your enterprise in case of exports to India in accordance with the formats set out in Format-E. If the actual value recorded in your accounting records is booked on a basis other than ex-factory, please describe any adjustments that were made to derive the ex-factory value. Please advise all additions required to determine CIF export price.
9. Explain how the goods sold in your home market and goods exported to India can be compared, in case you consider that the two are not identical. Explain all differences in the two products.
10. Where the goods sold or produced in your domestic market or sold to countries other than India are different in physical/ technical/ chemical characteristics from those exported to India; provide details and the evidence thereof, particularly of the nature of any differences and their effect on production costs.
11. Are the prices charged for like goods sold in domestic and export markets subject to direct or indirect reimbursement (e.g. sales promotion, advertising, warranty, etc.), compensation or other benefits?
12. Provide details and evidence of your trading arrangements with purchasers in respect of the goods affecting unit purchase price. Considerations should include:-
  - agreements/contracts/price lists;
  - ordering and invoicing;
  - discounts, commissions and rebates in force or prospective;
  - terms of payment;
  - another parameter, and if so, specify details thereof

13. Total Sales: Please provide the following:

The quantity and f.o.b. value of total sales (both subject and non-subject merchandise) to all markets (domestic and foreign). Please report the sales value on an f.o.b. (port) basis with respect to export sales and/or on an f.o.b. (factory) basis for domestic sales. Provide a worksheet reconciling the total reported sales value to your financial statements.

14. Sales of Subject Merchandise:

The quantity and f.o.b. value of the subject merchandise sold to all markets (domestic and foreign). Please report the sales value on an f.o.b. (port) basis with respect to export sales and/or on an f.o.b. (factory) basis for domestic sales.

15. Total Exports

The total quantity and f.o.b. (port) value of export sales (both subject and non- subject merchandise) to all markets.

16. Total Exports to India

The total quantity and f.o.b. (port) value of export sales (both subject and non-subject merchandise) to India.

17. Exports of Subject Merchandise

The total quantity and f.o.b. (port) value of the subject merchandise exported to all markets (including India).

18. Exports to the India of Subject Merchandise

The total quantity and f.o.b. (port) value of the subject merchandise exported to India.

19. Regarding 1 – 6 above: Please explain how the sales of subject merchandise are recorded in your company's financial records. Are your company's sales consolidated with those of other companies in the financial report of a parent, holding company, or group of companies? If so, please explain how, and provide copies of the consolidated financial statements.

**C. Raw Materials Consumed**

20. Please provide the following information in respect of each raw material consumed in the production of the exported product:

- a) Name of the raw material
- b) Volume of the raw material consumed annually during the past 5 years
- c) Value of the raw material consumed annually during the past 5 years
- d) Volume and value of the raw material consumed for producing one unit of the exported product during the past 5 years



- e) Volume and value of the raw material purchased from domestic sources annually during the past 5 years
- f) Volume and value of the raw material imported annually during the past 5 years
- g) Indicate the specific accounting records that contain the above details
- h) Does a system of independent verification of raw material consumption exist?  
If yes, explain the system in detail.

**D. Investments**

21. Please provide as per the following table the amounts invested in production of the product concerned:

	Amount of investment	Date of investment	Source of finance for investment	Average useful life of the asset	Depreciation method & Rate
Buildings					
Plant & Machinery for manufacturing (separately for each investment)					
Other (specify)					
Total					

22. Please state whether the finances for the above investment are provided under any program? If yes, please provide the following information:

- a. Name of the program
- b. Whether it involves the direct transfer of funds (e.g. grants, loans, and equity infusion) by your Government,
- c. Whether Government has itself provided the assets at less than adequate remuneration;
- d. Whether the Government has made payments to a funding mechanism, or have entrusted or directed a private body to carry out one or more of the type of functions listed out in (b) and (c) above.

- e. Please provide the information about the program in the relevant annexure.
- f. List all suppliers (domestic and foreign) from which you purchased the assets. Specify whether any of these suppliers are owned or controlled by the Government.
- g. Explain how the price of the good and/or service is determined between your enterprise and each of your suppliers.
- h. Please provide the total amount of the purchase, the date of payment, the asset purchased, the delivery terms, and the price per unit. Segregate the list according to the supplier.
- i. Are there trade publications or any published information which specify the prices of the assets within your country and on the world market? Provide a relevant extracts of these publications.

**E. Accounting system and policies**

- 23. What is your normal corporate financial accounting period?
- 24. Attach an English 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 most recent financial years including the financial year covering the period of investigation for your enterprise as well as for those enterprises related to you who are involved in the marketing or sales of the product concerned.
- 25. State the place with complete address, telephone, fax no. Email address, name & designation of concerned person where you maintain the accounting records of the enterprise.
- 26. Describe in detail your financial accounting system and state whether your accounting practices are in accordance with the Generally Accepted Accounting Principles ("GAAP") of your country. Please advise, for each of the program under investigation, where the benefit under that program can be found in your books of accounts.
- 27. In the event that any of the accounting methods used by your enterprise have changed over the last three financial years, please explain in detail.

## SECTION –II

### PROGRAM SPECIFIC QUESTIONS

A brief explanation of each of these programs, as alleged by the petitioner is mentioned in the notice of initiation and the petition filed before Designated authority. Please provide separate information for each of the following program. If a program has been withdrawn before the current investigation period or before the average useful life of the assets as applicable please state so and provide a detailed explanation of the program and a detailed description of the records kept on that program. If a program has been withdrawn during or after the current investigation period, you must still respond to the question.

1. For each program, if your enterprise did not apply for, use or benefit from that program during the POI, you must clearly state so. Otherwise, please answer the questions listed. To determine the information which must be reported under each program, please see the instructions for each program in this section of the questionnaire and in the referenced appendices.
2. For each program, even if some of them are not listed by the applicant, you should respond fully to the questions, even if you or your Government believes that the program is not countervailable.
3. If any assistance under the program(s) was received by enterprises which have since been merged with or purchased by your enterprise, you are responsible for answering the questions with respect to such assistance to the merged or purchased enterprise.
4. In the absence of a complete response, a decision will be based on facts available.
5. For each program, please reply to all the questions in Standard Question Annexure and all other appendices given in this questionnaire, as applicable, to the respective program.
6. The Designated Authority is also required to investigate any programs discovered during the course of this investigation which may confer countervailable subsidies on the manufacture, production or exportation of the subject goods. You are therefore required to identify each program, whether or not you have availed any benefit under the program.
7. The questions need to be answered even if your Government entrusts or directs a private body to carry out one or more of the programs.
8. If any government assistance, as enumerated below, was received by your enterprise or any enterprise which have since been merged with or purchased by your enterprise,

you are responsible for answering the questions with respect to such assistance to the merged or purchased enterprise.

**List of Schemes covered in this investigation**

(Refer to Initiation Notification)

**SECTION –III**  
**STANDARD QUESTIONS ANNEXURE**

Please answer the following questions for each program identified by the applicant and each program known to you.

1. Name and address of the agency (e.g., a federal, provincial, or other government agency, or any other institution) responsible for administering of the program.
2. Describe in detail the criteria governing the eligibility and receipt of benefit under this program and also provide a copy of applicable law and regulation of your Government.
3. Please identify the activity (ies) supported by the program. Provide a copy of the relevant document.
4. Specify the eligibility criteria your enterprise had to meet in order to receive benefits under this program. Is eligibility for, or actual use of this program contingent, whether solely or as one of several other conditions, upon the following:
  - a. export performance ;
  - b. use of domestic over imported goods;
  - c. located within designated regions;
  - d. specific to any enterprise or group of enterprises, or to any industry or group of industries
  - e. Any other criteria. If so, please specify in detail.
5. What are the criteria for the quantum of assistance under the program? Specify the criteria your enterprise met to receive the particular amount of assistance provided.
6. What records does your enterprise keep regarding each of the benefits received under this program? Provide your enterprise's executed application forms and other application documents with respect to this program.
7. If, in the approval documents (e.g., loan contract, grant authorization) the activity to be supported by the funding was specified, please identify the activity and provide supporting documentation.
8. Whether the program provides a recurring benefit or one-time benefit.
9. For how much period your enterprise can receive benefits under this program.

10. Has the program been terminated? If so, please explain. When is the last date that your enterprise could receive benefits under the program?
  
11. Describe the accounting treatment given to the benefits received under this program in your financial book of accounts. (Specify the ledgers or journals and financial statements).

## **AVERAGE USEFUL LIFE ANNEXURE**

Please provide the following:

- A. Explain your enterprise's accounting policies concerning depreciation of productive assets.
- B. State whether straight-line or accelerated depreciation is used, and what conventions are applied.
- C. What is the average useful life of assets considered relevant by you for the present purpose and give justification in support of your claim. Please substantiate your claim in this regard.

## ALLOCATION ANNEXURE

1. Please state whether benefits received under this program are recurring or nonrecurring.
2. Does your enterprise receive benefits under this program on an ongoing basis from year to year, or is the one-time program exceptional in the sense that it provides assistance?
3. Do you file a separate application each time you receive benefits under this program?
4. Has each benefit received been contingent upon express government authorization or approval? Please explain.
5. Are subsidies under this program provided for or tied to the capital structure or capital assets of your enterprise?
6. Please provide the following information in chart form. If the grant program is jointly administered by national, regional, and/or local governments, provide the portion of each grant attributable to national, regional, and/or local sources. For nonrecurring grants, please provide this information for grants that your enterprise received in the POI and in each year of the average useful life. . For recurring grants, provide this information only for grants received in the POI.
  1. The amount of the grant authorized by the government.
  2. The amount actually received by your enterprise. State whether the grant was received in a lump sum or in multiple disbursements.
  3. The date of government approval.
  4. The date(s) your enterprise received the grant.



## LOAN BENCHMARK AND LOAN GUARANTEE ANNEXURE

The following information should be given for loans provided under the program in question. For *short-term loans* (one year or less) or guarantees or insurance on short-term loans, information must be provided for all loans on which interest was paid, accrued, and/or waived during the POI. Please indicate if any short-term loan program was a line of credit. For *long-term loans* (greater than one year) or guarantees on long-term loans, information must be provided for all loans with principal or interest outstanding during the POI or for any such loans forgiven or assumed. This information must be provided in chart form, separately for each short-term loan and each long-term loan.

### Loan Information required

#### A. Information on the loan:

- (i) loan control number;
- (ii) source of loan;
- (iii) program under which loan is provided;
- (iv) original amount of loan and any required collateral;
- (v) date of loan agreement;
- (vi) date of loan receipt;
- (vii) Length of loan
- (viii) effective interest rate of loan (specify if fixed or variable)
- (ix) a description of the repayment schedule (principal and interest) and any special features associated with the loan such as grace periods, forgiveness of payments, opportunities for re-discounting, rollovers or debt retirement, repayment contingent upon subsequent events; also, if the repayment schedule has not been met, Please provide the actual repayment schedule;

B. if the program provides short-term loans or long-term loans with an initial indefinite repayment schedule, please provide the actual repayment schedule (principal and interest);

C. amount of any fees, commissions, compensating balances, taxes or penalties paid in addition to interest, which affect the cost of the loan (indicate whether paid or provided); specify what type of charges were included in this column;

D. any adjustments made in the loan balance or interest payment to take account of inflation;

- E. if principal or interest on any loan provided under this program was forgiven or assumed during the POI or over a prior period corresponding to the enterprise's AUL, please provide the dates and amounts of each forgiveness or assumption.
- F. Please provide details of all loans taken in the past five years, including the amount of the loan, repayment schedule, rate of interest charged and other terms and condition of the loan.

### **Long-Term Benchmark**

If any of the loans identified above are long-term loans, please provide the information requested in above, for any other long-term commercial debt incurred contemporaneously and comparable to the loan(s) in question. This information may be used for purposes of a benchmark interest rate. Please note that the benchmark loans should be denominated in the same currency as the corresponding loan above.

### **Short-Term Benchmark**

If any of the loans identified above are short-term loans, please provide the information requested above for any other commercial short-term debt incurred during the POI and comparable to the loan(s) in question. Please provide your enterprise-specific interest rate for these short-term commercial loans by weighing the rates by the principal amount of each loan. Please provide the calculation worksheets showing how your enterprise derived the weighted-average rate.

If you had short-term interest loans granted prior to the POI where interest was paid during the POI, you must provide the above information for the year during which the loans were received.

### **Loan Guarantees**

Please provide the information requested above for the loans guaranteed or insured under this program. If the guaranteed loan is a long-term loan, please provide the benchmark information requested under the "Long-Term Benchmark" section and the following:

- (a) source of the loan guarantee and the program under which it is provided;
- (b) terms of guarantee including any fee paid;
- (c) the effect that the guarantee had on the terms (e.g., interest rate, length, collateral) of the loan. For example, if there were similar commercial loans in the same year without guarantees, please provide the terms of those loans.

- (d) in the case of government ownership, provide any evidence that it is normal commercial practice for shareholders in the country in question to provide similar loan guarantees.
- (e) Rate of interest applicable on the loan without the guarantee.

**TAX PROGRAMS ANNEXURE**  
**(This Annexure must be filled separately for each tax program)**

If your enterprise used this program to take deductions from taxable income, receive credit toward taxes payable, take exemptions from taxes owed, defer payment of taxes owed, and carry forward losses, use accelerated depreciation, or use other tax benefits on the tax return filed for any part of the period relevant to the POI, please answer the following questions:

- (a) Please provide a copy of the tax return filed by your enterprise for the period relevant to any part of the POI. Indicate where in the tax return the assistance/concession is shown.
- (b) Explain whether the assistance/concession is in the form of a deduction from taxable income, an exemption from taxes, a credit toward taxes payable, accelerated depreciation, a deferral of taxes owed, a loss carry-forward, or other tax benefit. If it is in the form of other tax benefit, please specify the nature of the tax benefit.
- (c) Please indicate whether the tax concession is linked directly or indirectly to acquisition of fixed assets or capital goods.
- (d) Indicate the amount of the tax savings derived from the use of this program by comparing the taxes your enterprise actually paid and the taxes you would have paid absent the program. Provide a detailed calculation of the assistance and all source materials. Show the amount of tax that would have been due absent this program. Show the amount of profit or loss that your enterprise would have incurred absent this program. For tax deferrals, please indicate the amount of tax owed and the length of the deferral period.
- (e) If your enterprise was in a tax loss position for the tax year to which the return applies, please explain the effect of this assistance on your enterprise's tax position.
- (f) Will you carry forward any loss to future years? Does the loss represent accrued losses from earlier years? Please explain.
- (g) Indicate where in your enterprise's financial statements tax information can be found. Please explain whether accrued tax losses are carried as assets in the financial statements.
- (h) If you carried forward a loss from prior years and used that loss to offset taxes due on the tax return filed during the POI, demonstrate that this loss was not generated by use of any countervailable tax program.
- (i) A tax deferral of one year or less will be treated as a short-term loan and a tax deferral of more than one year will be treated as a long-term loan. Therefore, if the program

involves a deferral of taxes owed, please provide the following information needed to establish a comparison interest rate:

- (j) Please provide the length of the deferral.
- (k) Please indicate whether your enterprise paid any interest on the amount deferred. If so, provide the amount of interest paid, the interest rate, and the date on which the interest was paid.
- (l) If the length of the tax deferral is one year or less, please answer relevant questions in the Loan Annexure for all commercial short-term loans obtained by your enterprise. Include only short-term loans that were outstanding in the POI.
- (m) If the length of the tax deferral is more than one year, please answer relevant questions in the Loan annexure for all commercial long-term loans obtained by your enterprise that were outstanding in the POI. Include only long-term loans whose terms were established in the same year that the multi-year tax deferral was *first approved*. If you have already provided this information in another part of this questionnaire, please so indicate.
- (n) If the tax concession is in respect of inputs consumed in the production of the exported product, please provide the following details:
  - (i) Total value and volume of production of the exported product during the POI
  - (ii) Total volume and value of each input consumed in the production process of the exported product
  - (iii) Rate and value of tax concession on each of the inputs consumed in the production process of the exported product
  - (iv) Volume of the input consumed for which tax concession is claimed

## **EQUITY ANNEXURE**

In case your Government, or anybody owned or controlled by the Government, directly or indirectly made equity investments into your enterprise, please provide the following information:

### **General Information**

Please provide this information for each of the government equity infusions into your enterprise.

- a. The amount of the government's investment, i.e., the amount of the capital infusion;
- b. The date of the equity investment;
- c. The number of shares received by the government and a description of the shares (e.g., common stock, preferred stock), including an explanation of any restrictions or special conditions, particularly relating to dividends, voting rights, restrictions on sale, and liquidation rights;
- d. The price per share paid by the government for the shares; and
- e. The enterprise's cost of long-term debt incurred in the year of the equity investment, and an explanation of how this rate was calculated. Indicate whether this calculation includes loans received under any of the programs being reviewed; if so, list all the details of the loans used in the calculation.
- f. A description of these shares (e.g., common stock, preferred stock), including an explanation of any restrictions or special conditions particularly relating to dividends, voting rights, restrictions on sale, and liquidation rights;
- g. A detailed explanation of how the rights and preferences conferred by the shares purchased by the private investors differ from the rights and preferences of the shares held by the government and how these differences specifically impact upon the value of the stock; and
- h. A description of the circumstances (e.g., any implicit or explicit agreements) behind these private equity purchases, including the role played by the government, or entities controlled or owned by the government, as facilitator or negotiator in the process of the sale of shares. Agreements, correspondence exchanged, or other information related to these purchases should also be provided.
- i. Any accounting principle used by your enterprise which deviated from Generally Accepted Accounting Principles in your country;

- j. Any accounting principle in your country which may not be in accordance with internationally accepted principles;
- k. Major and/or unusual gains and/or losses;
- l. Adjustments made by your enterprise because of a change in or application of an accounting principle;
- m. Any item which was not reported as part of the calculation of net income, but was reflected on the income statement below the net income or on the balance sheet as part of the equity section.

## **PROVISION OF GOODS/SERVICES ANNEXURE**

Please provide the following information with respect to each of the goods/services alleged to be provided at less than adequate remuneration:

- (a) Provide a general description of the goods/services provided by the government and of the process by which the goods/services are provided.
- (b) List all suppliers (domestic and foreign) from which you purchased the goods/services in question during the POI. Specify whether any of these suppliers are owned or controlled by the government of your country (or of the concerned Province).
- (c) Explain how the price of the goods/services is determined between your enterprise and each of your suppliers.
- (d) Provide a listing of all of your purchases of the goods/services during the POI. This list should include all purchases in which payment for the purchase was made or due during the POI. Specify the quantity of the purchase, the total amount of the purchase, the date of payment, the characteristics of the product purchased, the delivery terms, and the price per unit (specify unit, i.e., ton, etc.). Segregate the list according to the supplier.
- (e) Are there trade publications which specify the prices of the goods/services within your country and on the world market? Provide a list of these publications, along with sample pages from these publications listing the prices of the goods/services within your country and in world markets during the POI.



**CERTIFICATE**

Having made due enquiry, I hereby certify that the information contained in this submission is true, complete and correct to the best of my knowledge and belief and on the basis of the record available and generally maintained by the enterprise and nothing material has been concealed or misrepresented. I am fully aware that in the event of any data/information/claim found to be contrary to the records maintained by the enterprise, the Designated Authority would have full discretion to reject the entire information and make appropriate assessment.

Date \_\_\_\_\_

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Name/Title)

Note:

- 1) This page should be completed and appended at the beginning of your submission.
- 2) The certificate should be signed by Chief Executive of the company/Director/Partner or the Proprietor of the firm/duly Authorised Representative of the company/firm filing response to this questionnaire.

**AUTHORISATION LETTER**

We hereby appoint the following person/firm/company in India to represent us in the anti-subsidy & countervailing duty investigation being conducted by the Designated Authority:

(Name, address, telephone, fax numbers and E-mail address of the person/firm who may represent you.)

M/s. \_\_\_\_\_ (name) is authorized, inter alia, for the following:

1. To receive communication from the Designated Authority.
2. To make submissions on our behalf.
3. To appear for and on our behalf.

(Please strike off whichever activity is not to be authorized)

Date \_\_\_\_\_

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Name/Title)

Note:

- 1) This page should be completed and appended at the beginning of your submission.
- 2) The certificate should be signed by Chief Executive of the company/Director/Partner or the Proprietor of the firm/duly Authorized Representative of the company/firm filing response to this questionnaire.

**Statement showing Installed/Rated Capacity, Production and Sales**

The statement is to be given in respect of product under consideration, all inputs produced and used for the manufacture of product under consideration and all products wherein product under consideration has been consumed as an input by the company. Separate statement to be prepared for investigation period and last two financial years.

1. Product Name
2. Unit
3. Capacity
  - Rated/Installed
4. Opening Stock
5. Production Volume
6. Production value
7. Sales Volume
  - Domestic Market
  - Exports to India
  - Exports to other countries
  - Captive Transfer
8. Sales Value
  - Domestic Market
  - Exports to India
  - Exports to other countries
  - Captive Transfer
9. Closing Stock

**Note:** Denote currency and the exchange rate to US \$ applicable in the above calculations.

**OPERATING STATISTICS**

This statement is to be given for Period of investigation (POI) and preceding four years.

<i>Please specify unit</i>		
	Quantity	Value
Total company Turnover (all products-all sales)>>>		
Domestic market >>		
Indian >>		
other Countries >>		
Turnover of the sector including the product concerned >>		
Domestic market >>		
Indian >>		
other Countries >>		
Total company Turnover of the Product concerned )>>>		
Domestic market >>		
Indian >>		
other Countries>>>		

**INFORMATION RELATING TO EXPORTS TO INDIA**

Please provide transaction wise details of your exports to India, of the product under consideration during the period of investigation in a table containing following columns:

1. Serial No.
2. Your Product code
3. Invoice No.
4. Date
5. Customer Name
6. Whether Affiliated/Related
7. Details about affiliation/Relation
8. Quantity
9. Unit
10. Gross Invoice Value \*\*
11. Discounts
12. Net Invoice Value
13. Payment term
14. Adjustments on account of Commission, Rebate, Freight, Inland
15. Transportation, Overseas Transportation, Credit, others. (Indicate
16. the values under these heads separately).

\*\* Indicate whether **FOB, C&F, CIF** or as the case may be.