



REQUEST FOR INFORMATION – CIRCUMVENTION

Information requested under the *Special Import Measures Act*
concerning Canada's investigation respecting

THE ALLEGED CIRCUMVENTION OF CONTAINER CHASSIS ORIGINATING IN OR EXPORTED FROM VIETNAM

DUE DATE FOR RESPONSE Your complete response to this Request for Information must be received at the CBSA SIMA Registry and Disclosure Unit's email address below by **January 2, 2024**.

RELEVANT PERIOD The Canada Border Services Agency (CBSA) requires sales and costing information for all *like goods shipped* to Canada during the **period of October 1, 2020 to September 30, 2024, inclusive**. The CBSA refers to this as the **Period of Investigation (POI)**.

EMAIL YOUR RESPONSE TO Email: simaregistry-depotlmsi@cbsa-asfc.gc.ca

FOR FURTHER INFORMATION Contact the following officers:

Jordan Harris	343-573-3003	Jordan.Harris@cbsa-asfc.gc.ca
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IMPORTANT NOTE

Information provided is deemed to be public (non-confidential) unless clearly marked **confidential**. Refer to “*Confidential and Non-confidential Information*” in the Instructions section for further information.

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INSTRUCTIONS

Note that ***bold and italicized*** terms are defined in the Glossary of this RFI.

Like Goods

Like goods are goods that meet the same product definition of the subject goods except that they originate in or are exported from Vietnam. ***Like goods*** are also referred to in this RFI occasionally as “**goods subject to this investigation**”.

Definition of Subject Goods:

The subject goods are defined as:

“Container chassis and container chassis frames, whether finished or unfinished, assembled or unassembled, regardless of the number of axles, for the carriage of containers, or other payloads (including self-supporting payloads) for road, marine roll-on/roll-off and/or rail transport, and certain subassemblies of container chassis originating in or exported from the People’s Republic of China.”

For greater certainty, the subject goods include the following complete or substantially complete major subassemblies, when imported, purchased or supplied with, or for assembly with, subject container chassis frames:

- i. running gear assemblies for connection to the container chassis frame, whether fixed in nature or capable of sliding fore and aft or lifting up and lowering down, which may include suspension(s), wheel end components, slack adjusters, axles, brake chambers, locking pins, tires and wheels
- ii. landing gear assemblies, for connection to the container chassis frame, capable of supporting the container chassis when it is not engaged to a tractor and
- iii. connection assemblies that connect to the container chassis frame or a section of the container chassis frame, such as B-trains and A-trains, capable of connecting a container chassis to a converter dolly or another container chassis

Exclusions

- i. dry van trailers, meaning trailers with a wholly enclosed cargo space comprised of fixed sides, nose, floor and roof, with articulated panels (doors) across the rear and occasionally at selected places on the sides, with the cargo space being permanently incorporated in the trailer itself
- ii. refrigerated van trailers, meaning trailers with a wholly enclosed cargo space comprised of fixed sides, nose, floor and roof, with articulated panels (doors) across the rear and occasionally at selected places on the sides, with the cargo space being permanently incorporated in the trailer and being insulated, possessing specific thermal properties intended for use with self-contained refrigeration systems and
- iii. flatbed or platform trailers, meaning trailers that consist of load-carrying main frames and a solid, flat or stepped loading deck or floor permanently incorporated with and supported by frame rails and cross members

Classification of Imports

The subject goods would be normally imported under the following tariff classification numbers:

8716.39.30.90

To a lesser extent, the subject goods may be classified under the following tariff classification numbers:

8706.00.90.90

8716.39.90.90

8716.40.00.00

8716.80.20.90

8716.90.30.00

8716.90.99.10

8716.90.99.90

Please note that these tariff classification numbers may apply to goods which are not subject to the SIMA measures, may change because of amendments to the Departmental Consolidation of the Customs Tariff, or the subject goods may be imported under tariff classification numbers that are not listed. Refer to the product definition for the authoritative details regarding the subject goods.

Refer to the product definition for the authoritative details regarding the subject goods. For more information on the tariff classification numbers, please refer to CBSA [Harmonized commodity description and coding system](#).

Purpose of the Request for Information (RFI)

1. The Canada Border Services Agency (CBSA) sent your company this RFI, as your company has been identified as a potential exporter and/or manufacturer of ***like goods*** that are allegedly circumventing the Canadian International Trade Tribunal's (CITT) finding of container chassis from China.
2. This RFI specifies the information and documents required from your company for the purposes of this investigation. The CBSA will use the information to determine whether like goods imported by your company during the ***period of investigation (POI)*** of October 1, 2020 to September 30, 2024 are circumventing the CITT's finding of container chassis from China.
3. If the CBSA is satisfied that the goods produced and/ or exported by your company are of the same description as goods to which an order or finding of the CITT or an order of the Governor in Council already applies, the CBSA will terminate the investigation with respect to those goods.
4. If you decide not to provide the information or submit an incomplete response, the CBSA's circumvention decision with respect to the goods produced and/or exported to Canada by your company will be based on the information available. Such a decision may be less favourable than if a substantially complete response is received from your company.
5. If the CBSA determines that the goods shipped to Canada did not circumvent the CITT's finding, the CBSA will notify your company of the decision upon conclusion of the investigation.
6. The applicable finding is the CITT's finding in *Certain Container Chassis* (NQ-2021-005) regarding container chassis from the People's Republic of China.⁴
7. Circumvention occurs when trade and business practices are altered to specifically avoid the liability for SIMA duties. Under section 71 of SIMA, circumvention occurs when all of the following elements are present:
 - (a) a change in the pattern of trade has occurred after a dumping or subsidy investigation was initiated;
 - (b) a prescribed activity is occurring and imports of the goods to which that prescribed activity applies are undermining the remedial effects of an order or finding of the CITT; and
 - (c) the principal cause of the change in trade pattern is the imposition of anti-dumping or countervailing duties.
8. The following are considered prescribed activities according to paragraph 57.12 of the *Special Import Measures Regulations* (SIMR):

⁴ *Certain Container Chassis*, NQ-2021-005: [Certain Container Chassis - Canadian International Trade Tribunal](#)

- a) The assembly or completion of like goods in Canada, by means of insignificant processes, using parts or components – that represent a major portion of the total cost of producing the like goods – originating in or exported from a country that is subject to the applicable order of the Governor in Council or the applicable order or finding of the CITT, whether or not those parts or components are the only ones used to assemble or complete the like goods in Canada;
- b) The assembly or completion of like goods in a third country, by means of insignificant processes, using parts or components – that represent a major portion of the total cost of producing the like goods – originating in or exported from a country that is subject to the applicable order of the Governor in Council or the applicable order or finding of the CITT, whether or not those parts or components are the only ones used to assemble or complete the like goods in the third country; and
- c) The slight modification – in a country that is subject to the applicable order of the Governor in Council or the applicable order or finding of the CITT or in a third country – of like goods originating in or exported from that subject country such that the slightly modified goods are no longer like goods.

Confidential and Non-Confidential Information

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

Format of Information Submitted

- 10. Please note that you must submit your response or supplementary response to the questionnaire electronically as follows: by email (with size of 10 MB or less per email – your response can be fragmented and sent in more than one email to accommodate the size capacity) at the following address:
simaregistry-depotlmsi@cbsa-asfc.gc.ca; or by way of secure file transfer link/electronic portal sent to simaregistry-depotlmsi@cbsa-asfc.gc.ca.
- 11. Submit the confidential information and the non-confidential edited version or summary separately identified as follows: CONFIDENTIAL or NON-CONFIDENTIAL, company name, date and SIMA case file number (CC 2024 AC). CONFIDENTIAL submissions should be password protected; please send the password in a separate email to:
simaregistry-depotlmsi@cbsa-asfc.gc.ca
- 12. Hardcopies (paper), USB keys or CD submissions will not be accepted.
- 13. If you submit by way of secure file transfer or electronic portal, please note that the CBSA does not accept any risk, responsibility or liability for the use of secure file transfer providers or e-platforms, nor do we recommend one provider over another as the CBSA cannot guarantee the confidentiality of documents uploaded to third party servers.
- 14. If you have any questions about how to submit, please inquire at the contact email provided for the SIMA Registry.

15. Use the YYYY-MM-DD format for all dates. For example, write October 23, 2022 as 2022-10-23.
16. Narrative or text responses must be provided in Microsoft Word compatible format. Spreadsheets or data responses must be provided in Microsoft Excel compatible format. Files may be submitted in a compressed ZIP format, but not RAR.
17. Your response must state each numbered question followed by a complete response. If a question does not apply to your company or requests information in a format that is different than that in which it is maintained, an explanation as to why the question does not apply or how the information was adjusted to respond to the question is required.
18. Your response must be in either English or French. Any source material that you provide must be in the document's original language and must be accompanied by a translation in either English or French.

Due Date for Response

19. Late responses may not be considered for purposes of this investigation. Therefore, the CBSA must receive your response no later than **January 2, 2024**. If your company does not fully respond to this RFI, the CBSA's circumvention decision with respect to the goods produced and/or exported to Canada by your company will be based on the information available.

Verification Meetings

20. A complete response, including all of the documentation requested, must be submitted to the CBSA before a verification meeting will be considered.
21. It is common practice for CBSA officers to visit exporters and the manufacturer(s) of the *like goods* from Vietnam in order to verify the information submitted. You will be contacted in advance of such a meeting to make arrangements as to the time and place of the verification meeting. Officers may wish to visit any location that has relevant data, such as your head office, or sales office, mill locations, warehouses and any other location considered necessary by the CBSA.
22. If the verification meeting is delayed or cancelled due to the unavailability of company officials to meet with CBSA officers, the outcome of the CBSA's anti-circumvention investigation will be based on the facts available.
23. The purpose of the verification meeting is to verify information already provided to the CBSA in your submission prior to the meeting. **It is not intended to be a second opportunity for your company to provide new or additional information.** Accordingly, the original response should be complete and accurate.
24. During any verification meeting with the CBSA, each company official who prepared any part of the response and who has knowledge of the source documentation and the information contained therein must be available to meet with CBSA officers and to provide additional clarification and explanations, as required.

25. To satisfy itself as to the integrity, completeness and accuracy of the information supplied, the CBSA may examine sales, costing and other information in respect of other goods not specifically included in the *like goods* for this investigation. For example, the CBSA may require information on a product not covered by this investigation in order to validate costing *allocations* that were made in respect of the goods being reviewed.
26. During the verification meeting, your company should be in a position to promptly retrieve requested documents and to provide photocopies of such documents when requested by the officers. During the meeting, your company will also be required to provide a non-confidential version of each document requested by CBSA officers.

Source Documents

27. Source documents should be kept easily accessible at your business location for possible review during the verification meeting.

Failure to Cooperate

28. Failure to submit all required information and documentation, including non-confidential versions, or failure to permit verification of any information, may result in a decision that may be less favourable to your company than if full and verifiable information is made available.

Requirements of Respondent

29. For the purposes of this proceeding, information is required from all parties involved in the production and sales of the *like goods* from Vietnam. Accordingly, as a vendor, an exporter and/or producer of *like goods*, you must respond to all questions in this RFI, and complete the Non-confidential Statement and the Certificate of Veracity, Accuracy, and Completeness. If any questions are not applicable to your company, please explain the reason it is not applicable.
30. **If your company is not the producer, please immediately forward a copy of this RFI to each of the producers of the goods in question.** Please immediately inform the CBSA of the name, address, phone number and e-mail address of the contact person of each producer of like goods exported by your company. **The CBSA requires complete and separate responses to the RFI from both the exporter and the producer(s) of the goods, if they are not the same.**

Results of Investigation & Disclosure Meetings

31. The results of the investigation and an explanation of the final decision will be provided to your company upon completion of the investigation. Should you wish to discuss the results and the decisions taken, CBSA officers will be available to meet with you or your representatives in Ottawa, Canada.

Establishing Contact with the CBSA

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

Counsel

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

PART A – GENERAL INFORMATION

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

- A1. Provide your company's complete legal name, mailing address, street address (if different from mailing address), telephone numbers, and email address.
- A2. Provide the name and position of the person in your company responsible for your response to the RFI along with this person's telephone number and email address.
- A3. Describe the nature of your company's business. Explain whether you are a manufacturer, a trading/sales organization, a distributor, etc. and provide a brief history of your company.
- A4. Identify the company responsible for shipping *like goods* to Canada.
- A5. Indicate if your company is a sole proprietorship, a partnership, a limited liability company, or another type of corporate organization and provide information on whether it is privately held, a public corporation, a government agency, etc.
- A6. Provide a chart showing all *associated companies* in order to provide an understanding of your company's place in the larger corporate structure.
- A7. Provide a list of all associated companies (associates) with addresses, telephone numbers, e-mail addresses and contact names. Clearly indicate the relationship between your company and each of its associates and the percentage of ownership held by your company and/or its associates. For each company, explain the nature of the business performed and, if applicable, the responsibilities or functions carried out by each associated company in respect of the goods shipped to Canada.
- A8. Describe your company's internal organization and provide a complete internal organization chart. For each functional, divisional, or other grouping depending on your particular circumstances, provide a description of the grouping and the activities performed within the grouping.
- A9. Provide a list, including the names and addresses of your company's 15 largest shareholders and the percentage of shares that each of them holds. If not already covered, identify the names and addresses of any shareholder that owns more than five per cent of the shares of your company.
- A10. If your company is a subsidiary of another company, list the 15 largest shareholders of your parent company, including their names and addresses. If not already covered, identify the name and address of any shareholder that owns more than five per cent of the shares of your parent company.

- A11.** Provide the details of any changes in the majority ownership structure of your company during the *period of investigation*. Include details of any ownership change that has affected your costing, selling, pricing, and/or and distribution practices during the same period.
- A12.** Indicate if your company has been in receivership, has operated under any bankruptcy proceedings, has received protection from creditors, or in any other manner has been involved with bankruptcy proceedings as provided for in your domestic legislation during the *period of investigation*. Provide full details of any such occurrences, including any proceedings that might currently be underway.
- A13.** Indicate if your company has been involved in any significant legal proceedings during the *period of investigation*. Provide full details of any such occurrences, including any proceedings that are expected or are currently underway.
- A14.** Provide the following information regarding your production facilities:
- (a) Provide the address of **each** of your production facilities or factories that are capable of producing *like goods*.
 - (b) Provide the address of **each** of your production facilities or factories where the *like goods* shipped to Canada during the *period of investigation* were produced.
 - (c) Provide the address of **each** of your production facilities or factories where *container chassis* are produced for sale in your domestic market.
 - (d) Indicate the location where the relevant sales data and costing data are kept in respect of your domestic sales and your shipments to Canada.
 - (e) In order to assist in the preparation of verification meetings that may occur, please provide the addresses of production facilities and administrative offices in Vietnam that are associated with the production of *like goods* from your company. Information on sales data and costing would need to be available at administrative offices in order for verification meetings to be held at those locations.
- A15.** Please answer the following questions regarding your companies production lines:
- (a) Provide a list of all product lines produced by your company (i.e. all goods produced including all goods that match the description of the goods under investigation).
 - (b) Does your sales database of goods that match the description of the goods under investigation include any products your company imported from another country? If yes, provide the quantity and value.
- A16.** With respect to *like goods* sold to Canada and sold in your domestic market, provide details of the terms of sale that apply and explain fully how each term is defined by your company:
- (a) delivery (e.g., F.O.B., ex-factory, C.I.F., delivered, etc.);

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

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

A17. Provide a copy of the latest brochures, corporate publications, or any other such general literature concerning your company, its associates and products sold or manufactured both in your domestic market and in export markets.

REMINDERS:

- 1. Any source material that you provide with your response must be in the original language and must be accompanied by a translation in either English or French.**
- 2. If your company is not the producer of the goods shipped to Canada during the POI, please consult items #29 and #30 of the Instructions.**
- 3. If you have designated any information confidential, a non-confidential version of that information must accompany your response to this RFI. See Part F for further details in this regard.**

PART B – SALES INFORMATION

This part of the RFI requests information concerning your sales of *like goods*. This information is required to determine whether goods exported to Canada by your company during the *period of investigation* of **October 1, 2020 to September 30, 2024**, circumvented an existing order or finding of the CITT.

Like goods are goods that meet the same product definition of the subject goods, except that they originate in or are exported from Vietnam.

Part B – Section i: Sales to Canada

B1. For **each** of your customers in Canada that imported *like goods* during the POI, **October 1, 2020 to September 30, 2024**, provide the following:

- (a) name;
- (b) customer code;
- (c) address;
- (d) telephone number;
- (e) name of the contact person;
- (f) *trade level*;
- (g) total quantity of each *model* of *like goods* shipped to that importer (provide unit of measure);
- (h) total transaction value of each model shipped to that importer; and
- (i) full list price (base book price plus applicable extras) for each model shipped.

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

- (a) the activities which the importer undertakes in respect of the *like goods* before and after importation;
- (b) the sales activities that your company or any associate performs on sales to the importer in Canada;
- (c) the sales activities that your company or any associate performs on behalf of the importer in Canada;
- (d) the relationship between your company and your Canadian customer. If your company is *related* to the importer, elaborate; and

- (e) the details of any arrangements, financial or otherwise, in existence between your company and the importer in Canada of the *like goods*.
- B3.** Provide a brief history of your exports of *like goods* to Canada. Explain when your company started shipping to Canada and discuss any major milestones or key events that have occurred since the first shipment.
- B4.** Please describe the *like goods* shipped to Canada, including the end use, physical characteristics, any relevant technical specifications, etc.
- B5.** Does your company have an agreement with an importer in Canada to sell your products exclusively? If yes, explain the terms of the agreement briefly and provide a copy of the agreement.
- B6.** Provide a detailed explanation of your company's channels of distribution to the ultimate destination in Canada. Include a flow chart explaining the movement of the *like goods* from the manufacturing plant to the delivery of the goods to the importer in Canada and to the ultimate destination in Canada. Explain in detail any agency or distributor agreements and provide copies of each agreement. At each step of the process, describe the functions or activities performed by the respective parties (i.e., manufacturer, agent, importer, consignee, etc.) and indicate who owns the goods at each stage of their movement.
- B7.** Explain in detail the order process used by your company with respect to your exports to Canada from the point of the purchase order, through to delivery and payment for the goods. Identify and describe fully the documentation used in each step of the process. Indicate the terms and conditions of sale, including the payment and shipping terms. Explain what product design information you require from your customers.
- B8.** Identify any party receiving a commission on *like goods* sold to the importers in Canada during the POI. Explain the relationship between your company and the party receiving the commission. Provide the following:
- (a) activities performed for which the commission was paid;
 - (b) nature of the commission;
 - (c) amount of the commission;
 - (d) basis for calculating the commission;
 - (e) method of payment;
 - (f) currency of payment;
 - (g) timing of payment; and
 - (h) other relevant details.

- B9.** The CBSA considers the *date of sale* to be the date that the parties establish the material terms of the sale. The date of the order confirmation is usually considered the date of sale although the date of sale could be the contract, purchase order or invoice date, or such other date which establishes the material terms of sale. If any of the terms of sale are subsequently revised, the date that the revision was made is usually considered the date of sale.
- (a) For your export sales to Canada, at what stage in the process (e.g. contract date, purchase order date) are the material terms of the sale established? In other words, what do you consider is the date of sale? Explain.
 - (b) If different methods are used to identify the dates of sale for different transactions, (e.g., spot sales and short term and long-term contracts), explain what you consider to be the date of sale for each type of transaction and explain why different methods are used.
 - (c) For your export sales to Canada, under what circumstances can terms of sale be changed?
- B10.** **Appendix 1** provides the format to be used when responding to this question. Please refer to the electronic Excel® file “**CC 2024 AC - RFI Exporter - Appendices.xlsx**” included with this RFI for completion of this Appendix. This information must be provided in electronic format. Refer to #10 to #18 of the Instructions section of this RFI for guidelines respecting the submission of information in electronic format.

Provide a list of all shipments of *like goods that were exported to Canada during the POI*. For each shipment, provide a separate line on the spreadsheet for every individual product (based on the characteristics as outlined in **Appendix 1**) included in that shipment. For each line, provide the information required for each column indicated in **Appendix 1**.

IMPORTANT NOTE: Product descriptions, which are to be provided for all worksheets must be consistent when describing the same model and include the period of production, as electronic comparisons and manipulations will be made in analyzing the data. For example, if a product is listed in **Appendix 1** (listing of export sales), this product must be described in exactly the same way and also include the period of production in **Appendix 3** (listings of total cost of goods).

- B11.** Describe each type of discount you offer, including the terminology associated with the discount and the terms and conditions that must be met by the importer in order to receive the discount.
- In **Appendix 1**, there is a column titled “*Other Discounts*”. For each type of “Other Discount” you offer, add an extra column to your response to question B10 and indicate the type of discount in the space for the column name. Insert, line-by-line, the amount of the discount granted on each individual product in each shipment to Canada.
- B12.** If your company has any agreements with the importer respecting the payment of rebates and/or allowances, provide a copy of each agreement. Describe each type of rebate or allowance you offer, including the terminology associated with the rebate or allowance and the terms and conditions that must be met by the importer to receive the rebate or

allowance. Explain how you allocated each rebate or allowance to the goods shipped to Canada, including those owing but not yet paid.

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

- B13.** Provide copies of any catalogues, brochures, price lists, discount schedules, etc., relative to your shipments to Canada. **Explain any product/model codes or other codes used by your company on any documents submitted so as to permit a full understanding by the CBSA.**
- B14.** If the goods listed in response to question B10 conform to any government, association, international or other standard or specification, provide copies of the relevant standards or specifications. Where you are aware of equivalencies in the specifications between the goods sold domestically and the goods sold to Canada, please specify and provide the relevant information.
- B15.** For each line listed in response to question B10, if there are any costs, charges or expenses incurred in respect of the goods by or on behalf of your company which are not already identified in a separate column heading on **Appendix 1**, add a column to your response for each item and indicate the amount of the item for each individual product in the shipment. The column names should clearly identify the nature of the cost, charge or expense. These costs, charges or expenses should relate to:
- (a) preparing the goods for shipment that are additional to those costs, charges or expenses incurred on domestic sales of ***like goods*** in the country of export, including additional packing costs for export;
 - (b) the payment or future payment by you (or on your behalf) of any Canadian regular or special duties and taxes; and
 - (c) all other costs, charges and expenses resulting from the exportation of the goods, or arising from their shipment to Canada.

Provide a narrative description of the cost, charge or expense for each column you add to **Appendix 1**. This description must be sufficiently detailed to permit a proper understanding by the CBSA and **include an explanation of the method of allocation.**

- B16.** If any applicable domestic commodity tax, value-added tax (VAT) or any other domestic tax is included in the export selling price, and the amount of tax is not fully refundable upon export:
- (a) The amount of the tax should be indicated in the Column titled "**Domestic Taxes**" in **Appendix 1**.
 - (b) Indicate the manner of payment and method of calculation of the domestic taxes.

- (c) If any applicable export tax is included in the export selling price, the amount of export tax should be indicated in the Column titled “**Export Tax**” in **Appendix 1**.
- (d) Indicate the manner of payment and method of calculation of the export taxes.
- B17.** In regard to the sales listed in **Appendix 1**, compile and submit a copy of the following set of documents for 10 shipments during the POI. Where possible, include shipments from different months during the POI and to different customers.
- (a) the importer's purchase order and your acknowledgment or acceptance of the order, or the contract of sale;
 - (b) commercial invoice and credit/debit notes issued in respect of the sale;
 - (c) Canada Customs invoice (if applicable);
 - (d) bill of lading;
 - (e) freight invoices covering any expenses incurred by or on behalf of your company for the movement of the goods from the factory to the final destination in Canada;
 - (f) letter of credit (if applicable);
 - (g) mill certificate or technical data sheet; and
 - (h) proof of payment (bank advice statement).
- B18.** With respect to your export shipments to Canada listed in response to question **B10**, did your company adjust the selling price to Canada in order to account for currency fluctuations or any other reason? If so, explain.
- B19.** Are there any goods, services, rebates, warranties or guarantees provided directly or indirectly to *persons* who purchase the goods from the importer or from any person on any subsequent resale? If so, provide details concerning the nature and value of such benefits.
- B20.** If your company is not the producer of the goods shipped to Canada:
- (a) provide the name, address, telephone number, e-mail address and contact person of the producer(s) and/or your supplier(s);
 - (b) indicate the relationship between your company and each of your producer(s)/supplier(s). If your company is *related* to the producer(s), elaborate;
 - (c) indicate if the supplier knew or had reason to believe that the merchandise you were purchasing was ultimately destined for the Canadian market;
 - (d) indicate if there was any understanding giving permission to or responsibility for exporting to Canada;
 - (e) indicate if there was any understanding restricting, discouraging or prohibiting *sales* in the Canadian market or any other export market;
 - (f) indicate if the supplier had the right to review your export sales records; and
 - (g) indicate if the supplier provided after-sales service in Canada, participated in Canadian sales calls, sales activities, and/or provided sales incentives to your export customers.
- B21.** Provide details of any price changes implemented for exports of *like goods* to Canada from the beginning of the POI to the present, as well as any scheduled price changes.

B22. For all goods produced by your company that match the description of the goods under investigation, complete the chart below, **on a factory basis**, for the POI. For this question, please refer to **Appendix 2 – Sales information** for a template to be used for each factory that sold *like goods* during the **POI**.

Part B – Section ii: Domestic Sales and Sales to Other Countries

- B23.** Explain in detail the steps in the order-taking and filling process and the commercial documentation used by your company with respect to domestic sales from the point of receiving an order through to delivery and receipt of payment for the goods. Sample documentation (e.g. purchase order, commercial invoice, shipping manifest, credit/debit note) should be provided to illustrate the complete documentation process. If you sell by short-term or long-term contracts, include sample copies. Explain any terms on the documentation that are specific to the industry or are of a technical nature.
- B24.** Please explain the steps in the order-taking and filling process and the commercial documentation used by your company with respect to exports to all other markets. Explain any terms on the documentation that are specific to the industry or are of a technical nature.
- B25.** If your company is not the manufacturer of the goods sold domestically or to other export markets, provide the name, address, telephone number and contact person for the manufacturer(s) and/or your supplier(s).
- B26.** What are the differences between your domestic market for container chassis and the Canadian market for similar products.
- B27.** Please complete the table below regarding any anti-dumping, circumvention or subsidy measures with respect to the goods in question identified in (b) above with the following information:
- provide the date and outcome of any anti-dumping, circumvention or subsidy investigation;
 - indicate whether any ongoing anti-dumping, circumvention or subsidy proceedings are currently in process and the anticipated date of conclusion; and,
 - provide the date of expiry for any anti-dumping or subsidy measures that were previously in force and the reasons for the expiry of these measures.

Export Market	i.	ii.	iii.

- B28.** Identify all source documents you have relied on in preparing your response to this part of the RFI and indicate the business location where the documents are maintained.

REMINDERS:

- Any source material that you provide with your response must be in the original language and must be accompanied by a translation in either English or French.**
- If your company is not the producer of the goods exported to Canada, please consult items #29 and #30 of the Instructions.**

- 3. If you have designated any information confidential, a non-confidential version of that information must accompany your response to this RFI. See Part F for further details in this regard.**

PART C - FINANCIAL DATA AND COSTING INFORMATION

This part of the RFI requests information concerning your production processes and costs. This information is required to determine whether a prescribed activity is occurring according to section 71(b) of SIMA. The prescribed activity, as described in paragraph 57.12(b) of the *Special Import Measures Regulations* (SIMR) being investigated is:

The assembly or completion of like goods in a third country, by means of insignificant processes, using parts or components — that represent a major portion of the total cost of producing the like goods — originating in or exported from a country that is subject to the applicable order of the Governor in Council or the applicable order or finding of the Tribunal, whether or not those parts or components are the only ones used to assemble or complete the like goods in the third country the proportion of inputs originating from a country that is subject to the applicable order of the Governor in Council or the applicable order or finding of the Tribunal.

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

Source Documents, Accounting Records and Reports

- C1.** Provide a **list** of all source documents used to prepare your responses to this part and indicate the location where the documents are kept.
- C2.** Provide a **list** of your general ledger chart of accounts. If your chart of accounts is in a language other than English or French, provide the original language version and a translation in either English or French. The chart of accounts must be accompanied by explanatory notes which would enable the reader to identify the major groups and subgroups of account classifications, e.g., major group may be Assets, with a sub-group under Current Assets.
- C3.** Provide a complete **list**, in either English or French, of all your accounting and financial ledgers used for recording all your accounting, cost accounting (if applicable) and financial activities that lead to the preparation of your company's financial statements. Your list should include the following information:
 - (a) the title;
 - (b) a brief description of each ledger;
 - (c) a computer report reference number, if applicable; and
 - (d) the name of the department providing the information.
- C4.** Provide a **list** of all reports prepared on a periodic basis for senior management, for example, Aging of Accounts Receivable, Variance Analysis Reports, Fourth Quarter Results, Five-Year Operational Plan, etc. The list should include:

- (i) the title and date of the report;
 - (ii) a brief description of the information contained in each report;
 - (iii) the reason for the report;
 - (iv) the report reference number, if applicable;
 - (v) the name of the department providing the information; and
 - (vi) the identity and position of the person(s) for whom the report was generated.
- C5.** Provide a flowchart illustrating your company's financial accounting books and record keeping system. Show in your flowchart all subsidiary ledgers and reports generated by your company's financial accounting system (e.g., subsidiary ledgers maintained for raw materials purchases, inventories, sales, accounts receivable, etc.).

Financial Data

- C6.** Indicate the date of your company's fiscal year-end.
- C7.** Provide your corporate annual report for the last fiscal year. If you do not publish annual reports, provide a copy of the final report on the operational results of the company, prepared for senior management, the board of directors and/or the shareholders.
- C8.** Provide your corporate annual report, filed with the government agency that regulates public companies in your country, for the last fiscal year and all year-to-date reports. For example, in the United States of America, these reports are filed with the United States Securities and Exchange Commission. If you do not file such reports, provide a copy of your company's income tax return and income tax reconciliation report for the last taxation year.
- C9.** Provide the following information for both your company and each subsidiary or division of your company that produces *like goods*:
- (a) audited financial statements for each year of the *period of investigation*;
 - (b) monthly financial statements for each year of the *period of investigation*;
 - (c) financial statements for the current fiscal year-to-date; and
 - (d) monthly financial statements for the current fiscal year-to-date.

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

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

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

- C10.** Provide any summary financial report used to reconcile all companies' financial data to the corporate annual report, for the last fiscal year.
- C11.** Provide any summary financial report used to reconcile all subsidiary or divisional financial data to the company financial statements, for the last fiscal year.
- C12.** For each production facility that produces *like goods* shipped to importers in Canada and container chassis sold domestically, provide the following:
- (a) income or profit and loss statements for each year of the *period of investigation*;
 - (b) monthly income or profit and loss statements for each year of the *period of investigation*;
 - (c) income or profit and loss statements for the current fiscal year-to-date; and
 - (d) monthly income or profit and loss statements for the current fiscal year-to-date.

Accounting Practices

- C13.** What generally accepted accounting standards were followed by your company for the preparation of the financial statements provided in answer to question C8? Do these accounting standards comply with the International Financial Report Standards (IFRS) set by the International Accounting Standards Board (IASB)? If there are any standards that do not comply, please list the differences between the reporting standards followed by your company and the IFRS.
- C14.** For each item listed in (a) to (k) below, explain your accounting practices for the goods produced by your company that meet the product description of this investigation.

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

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

- (a) inventory valuation for raw materials, work-in-process and finished goods;
- (b) write-off and write-down methods for raw materials and finished goods;
- (c) value and disposal of *by-products* and *scrap materials* from the production process;
- (d) fixed asset valuation (separate by group, for example buildings, capital equipment, etc.), revaluation, depreciation method, and treatment of idled assets;
- (e) plant start-up, plant closure, shut-down or restructuring;
- (f) interest expense as part of inventory or fixed asset valuation;

- (g) conversion of year-end asset and liability balances;
- (h) capitalization of general and *administrative expenses*;
- (i) income and expense accounts requiring year-end accruals and adjustments;
- (j) treatment of exchange gains and losses resulting from foreign currency transactions;
and
- (k) explain how your company's cost accounting system accounts for unfinished units (i.e., work-in-process) within each cost centre at the end of an accounting period. If special calculations are involved (e.g., calculation of equivalent units of production), provide an explanation of the calculation methodology.

Product Line Information

C15. For each production facility or factory, provide the following information for the product line that includes the *like goods*:

	2020	2021	2022	2023	2024 YTD
Plant (identify each plant)	Quantity (units)	Quantity (units)	Quantity (units)	Quantity (units)	Quantity (units)
Production Capacity					
(a) Beginning inventory					
(b) Quantity produced					
(c) Quantity purchased from other suppliers or producers					
(d) Quantity sold					

(e) Quantity and value of goods transferred internally to other operations or divisions within the company for use in downstream operations					
(f) Quantity and value of goods sold or transferred to affiliated or associated persons					
(g) Ending inventory					

Production Information

C16. For **each production facility or factory** producing the *like goods* exported to Canada, for each stage of production provide:

- (a) Provide a brief history of your production of container chassis. Explain when your company started producing container chassis and discuss any major milestones or key events that have occurred since the start of production.
- (b) a flow chart of the production process;
- (c) a description of each stage in the production process including an explanation of any co-products produced;
- (d) the type of machinery used during each stage and its standard useful life;
- (e) a list of material inputs used in each stage;
- (f) the number of employees required during each stage of the production process per shift
- (g) the production time, expressed in the industry standard;
- (h) a list of by-products;
- (i) details of *waste material* and/or scrap material; and
- (j) an explanation of how overhead is allocated.

C17. Explain in detail how you cost the goods sold to importers in Canada. Provide this explanation for each production facility or factory. Provide an example and describe how your product costing system captures all production costs of the goods.

C18. If using standard or budgeted costs, identify:

- (a) the types of *variances*;
- (b) how they are recorded in the cost accounting system;
- (c) how they are assigned to the goods;
- (d) when the variances are recorded, for example monthly, quarterly, etc.;
- (e) how often the *standard costs* are revised; and
- (f) the date of the latest revision.

C19. Describe how the company's cost accounting system reconciles to the financial accounting system. List and describe any production costs that you value differently for cost accounting purposes than for financial accounting purposes and reconcile these differences.

C20. A start-up period of production is applicable when there is a new production facility, or a new or substantially different product that requires new or different technology or production equipment. A start-up period of production affects costs and the level of production.

- (a) If you had a start-up period, for the goods sold to importers in Canada during the POI, describe the particulars of the start-up period. Specify the beginning and the end of the start-up period.
- (b) Explain the effect the start-up had on the cost of the goods.

C21. Indicate whether any of your production facilities were shut down, closed or restructured during the POI, and whether you incurred any expenses during the period as a result.

C22. Describe the nature of your companies role in the production of *like goods*.

C23. In your production of container chassis, provide a list of every major step in the assembly or production process. For each step, list the time it takes to complete each process. Please use the table attached below for each model of chassis sold to Canada tailored to your own production process. For example, part making, welding, painting, galvanizing, assembly, etc.

Table 1: Production Process						
Step	Process Description	Completed in house or outsourced?	Time Required (min)	% of Time	Workers Required	% of Workers
1						
2						
3						
4						
	TOTAL			100%		100%

C24. Provide a narrative description that explains what goes on at each step in the production process included in the table above. If the process is outsourced, identify who completes

this process and where the outsourcing is completed. Explain why it is outsourced and whether or not your company has the capability to do it in house.

- C25.** Please indicate the level of skill required by employees at each stage in the production process listed in the table above.
- C26.** For each process that your company has identified in your role of the production of *like goods*, describe the investment(s) undertaken by your company in order to be capable of providing these processes.
- C27.** Describe the nature of your facilities that are used in the assembly or completion of the *like goods* from your company. This includes the type of facility, the use of the facility towards production, and the equipment within these facilities. Describe the complexity of each facility in your own words.
- C28.** Please indicate whether other products are produced in the same facility, and whether any specialized areas are used solely for the production of *like goods*.
- C29.** What research and development expenditures can be attributed to the assembly or production of *like goods*? Describe the research and development activities completed by your company with respect to the *like goods* during the POI. Indicate all costs associated with these activities. Please describe research and development activities in the container chassis industry in general.

Acquisition Cost

- C30.** If your company is not the manufacturer of the goods, ensure you have followed instruction #29 and #30. Also, provide the following on a product-by-product basis and then proceed to the section titled “Administrative, Selling and All Other Costs”:
- (a) the purchase price paid to your supplier for the goods;
 - (b) the freight cost, charges or expenses incurred between yourself and your supplier;
 - (c) rebates between yourself and your supplier;
 - (d) the commission between yourself and your supplier;
 - (e) any other costs, charges or expenses incurred in acquiring the goods; and
 - (f) the total per unit processing costs that your company incurs. For example, cutting manufactured model to specified lengths, heat-treatment, end-finish, value-added coatings etc.

Cost of Production

- For the cost information requested in C30, provide costs for **each production facility or factory**, for all *like goods* exported to Canada as listed in **Appendix 1**.
- Actual costs are preferred. These costs should be calculated on a monthly basis or, alternatively, on an order basis. **There should be one cost of production calculated for each unique product of container chassis for each month or, alternatively, for each order, to recognize fluctuating costs.** If standard or budgeted costs are used, identify the *variances* that are recorded in the cost accounting system. For example, if variances are

recorded monthly, the appropriate monthly variances should be provided. Indicate the frequency with which the standard costs are revised and the date of the latest revision. Explain how favourable or unfavourable variances resulting from production are assigned to the goods during each accounting period.

- Where costs, charges, or expenses are **allocated**,² explain how these are allocated to the goods in question and provide the supporting worksheets in your response. If they are also allocated to goods other than those in question, explain the method of allocation and explain why the method of allocation is appropriate.
- Provide costs for the ***period of investigation***. If costs changed over the period, provide: all of the various costs; the time period each cost was in effect; and explain the changes.
- In presenting your company's full cost of production, the CBSA recognizes that individual companies may not account for their costs in a manner that allows for the presentation of costs for each of the listed cost components that follow in question C30. **Provided the costs presented are complete and represent the full cost of production, you may present your costs in a manner consistent with your own cost accounting reporting practices.**

C31. The following cost components should be provided on a per **unit** basis for each model exported to Canada during the **POI**. Again, please note that cost components may be presented differently as long as all costs of production are captured and their presentation facilitates the reconciliation of costs of production with your accounting records.

(a) Direct Materials

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

Note that materials or components that are obtained from another division, production facility/factory, or associated company should be identified. **The value of these materials should be the actual costs to the division, production facility/factory or associated company that produced or acquired the materials plus an amount for any corporate allocations, overheads, and financial charges (i.e. on the basis of actual supply chain costs, not based on internal transfer prices)**. In addition, the cost of engineering or design work incurred by another division, production facility/factory or associated company that is attributable or in any manner related to the production of the materials or components should be identified and included in the cost thereof.

(b) By-Products

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

² Allocation of costs, charges and expenses to the goods in question should reflect the normal or standard method of allocation used by your company in assigning costs to product lines. Where the basis of allocation is deemed inappropriate, the CBSA may re-allocate these costs, charges and expenses to the subject goods in accordance with Generally Accepted Accounting Principles (GAAP).

(c) Direct Labour

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

(d) Factory Overhead

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

(e) Scrap Recovery Value

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

(f) Other Costs of Production

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

Administrative, Selling and All Other Costs

- Questions C31 to C37 relate to the *administrative and selling expenses* (including corporate overhead), interest expenses and all other costs that are directly or indirectly attributable to the sale and production of the subject goods sold to importers in Canada.
- Normally, administrative and selling expenses and all other costs are allocated to the goods sold to importers in Canada on the same basis as the expenses attributed to the sale and production of the goods sold domestically.³ **Please note that for the purposes of this investigation, the allocation of these expenses on the basis of selling prices is not acceptable. An allocation based on annual cost data is preferable to one that will be skewed in periods of high or low production.**
- You must fully explain each step in the allocation process in allocating administrative, selling and all other costs to the goods, referring to the starting amount to be allocated, the ledger accounts and/or source documents, and the rationale and basis for allocation to the subject goods.

C32. Provide an explanation of your company's normal accounting and reporting practices for administrative, selling and other costs.

³ An adjustment may be allowed if there are direct sales activities which the exporter performs in the domestic market, which the exporter does not perform at all in selling to the importer in Canada, because it is the importer's role (i.e., a function of the importer's trade level) to perform these activities in Canada. Refer to the definition of *trade level* in the Glossary, Part E of this RFI.

C33. For your company's administrative and selling costs, including corporate overhead costs:

- (a) list each administrative, selling and corporate overhead cost and identify the associated general ledger account;
- (b) calculate the total amount of these costs;
- (c) determine the amount of the administrative, selling and corporate overhead costs to be allocated to the goods sold to importers in Canada and calculate these expenses on a per unit basis (preferably as a percentage of cost of goods sold); and
- (d) explain your method(s) of allocating the costs in (c).

C34. For your company's net interest costs:

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

C35. Determine your company's other costs, charges and expenses, including those incurred at the corporate level, that are directly or indirectly attributable to the production and sale of your company's goods. These costs may include such items as losses or gains from foreign exchange transactions. For these other costs, charges and expenses:

- (a) list each item **separately** and identify the associated general ledger accounts;
- (b) calculate total net cost for each item (the net cost may not offset gains beyond a zero net balance);
- (c) determine the amount of net costs to be allocated to the goods sold to importers in Canada and calculate these expenses on a per unit basis (preferably as a percentage of cost of goods sold); and
- (d) explain your method(s) of allocating the costs in (c).

C36. Determine the cost of sales or production royalties or patent fees paid or payable on your company's goods. If applicable, explain why any such fees are not payable, or not payable in the same amounts, on goods exported to Canada. For a breakdown of the cost of royalties and patent fees:

- (a) list each **separately** and identify the associated general ledger accounts;
- (b) calculate the total amount for each;
- (c) determine the amount of the royalty or patent fee to be allocated to the goods sold to importers in Canada and calculate these expenses on a per unit basis, preferably as a percentage of cost of goods sold; and

- (d) explain your method of allocating the fees in (c).
- C37.** Provide information on all expected year-end adjustments that will have a material impact on the operating results of your company. These adjustments may be because of: legislation; other government actions; a change in accounting methods, standards or practices; or any contingency, expected liability or extraordinary or unusual item that will be recognized during the current accounting period. For year-end adjustments:
- (a) list each item **separately** and identify the associated general ledger accounts;
 - (b) calculate the total amount of these costs;
 - (c) determine the amount of the adjustment to be allocated to the goods sold to importers in Canada and calculate these expenses on a per unit basis (preferably as a percentage of cost of goods sold); and
 - (d) explain your method of allocating the adjustments in (c).
- C38.** Provide information on expenses (up the highest corporate level) that were not allocated to the goods sold domestically and the goods sold to importers in Canada. Identify and indicate the amounts of these expenses. Provide an explanation on the nature of these expenses and why they were not allocated.

Total Cost of Goods

- Use the information in questions C38 to C40, to compile total cost databases. The product per unit total cost is the sum of the costs from the “Cost of Production” section and the costs from the “Administrative, Selling and All Other Costs” section.
 - If you used standard costs to calculate costs of production, ensure that variances are included in the total cost of production.
- C39.** Using the suggested format for **Appendix 3**, compile on a model basis, for the POI, the unit total cost for all products of *like goods* sold to importers in Canada, as listed in **Appendix 1**. Label this “**Appendix 3 - Total Cost of Goods Exported to Canada**”.
- C40.** Provide a copy of the cost summary sheets as they appear in your product costing system for 5 randomly selected products listed in **Appendix 3** for sales to Canada. This must be accompanied by a full explanation of the cost sheet and its contents, including a legend for any codes used, and if necessary, translated to English or French. Cost of production data from the selected cost summary sheets should be reconcilable with **Appendix 3**. Please include a detailed bill of materials worksheet for each of the randomly selected products listed in Appendix 3.
- C41.** Provide a worksheet that includes a reconciliation of the product per unit total cost of production for two of the randomly selected products from **Appendix 3** to the cost accounting system (if applicable) and the financial accounting system (general ledger) and then to your financial statements (audited or interim). Provide a narrative explanation of the procedures followed to complete the accounting reconciliation.

Inputs of Like Goods

Information required from suppliers of inputs

- C42.** Please identify all inputs that in the production of *like goods*. For each of the inputs listed, provide the country which the input originates in.
- C43.** Provide a brief history of your purchasing trends with respect to inputs used in the production of container chassis sold domestically and for export. Explain how it is decided where you source your inputs.
- C44.** Identify any major changes to your suppliers during the *period of investigation* for the following materials (including country of origin):
- a) Steel Frames;
 - b) Axles;
 - c) Tires on Rims;
 - d) Air / Pneumatics;
 - e) Suspensions;
 - f) Paint & Prep;
 - g) Accessories & Electrical; and
 - h) Other Materials

C45. Listing of all inputs used in the production of container chassis:

Please use the attached **Appendix 4** to provide a detailed listing of inputs of *like goods* to Canada during the **POI**. Please refer to the “Product Definition” section at the beginning of the “Instructions” of this RFI. The inputs in this section should be specific to models of container chassis from Vietnam that otherwise meet the product definition as noted above (i.e. Steel Frames, sub-assemblies, axles, etc.). Please clearly label this listing as **"Appendix 4 – All Inputs of Container Chassis"**.

Please provide a method to trace the input purchased from Appendix 4 to the cost of production listed in appendix 3. (For example, billet no., steel frame number, etc.)

- C46.** For each type of input purchased, please provide invoices for 5 purchases during the POI. Where possible, provide invoices for different months during the POI, and from different suppliers and countries of origin. Please also provide mill certificates or certificates of origin for these purchases where applicable (i.e. purchases of steel frames, etc.)
- C47.** Are you aware of any published prices for the same inputs that you have purchased from the related suppliers? If so please provide these publications.

C48. If you added columns for in **Appendix 4**, please explain your methodology and include any supporting documents showing the allocation.

IMPORTANT REMINDERS

- 1) Responses to questions, where data is required to be provided in worksheet format, must also be provided in electronic format. Refer to the Instructions regarding the submission of data in electronic format.**
- 2) Allocations should be based on annual data, where periods of high or low production may otherwise skew the allocations. Explanations must be provided to give a clear understanding of the method of allocation and in sufficient detail to enable the CBSA to trace and verify the amounts allocated back to ledger accounts and source documents.**
- 3) Any source material that you provide with your response must be in the original language and must be accompanied by a translation in either English or French.**
- 4) If your company is not the producer of the goods shipped to Canada, please consult items #29 and #30 of the Instructions.**
- 5) If you have designated any information confidential, a non-confidential version of that information must accompany your response to this RFI. See Part F of the RFI for further details in this regard.**

PART D – GLOSSARY

Administrative and Selling Expenses	While the following list is not exhaustive, administrative and selling expenses include: directors' fees, management salaries and benefits, office salaries and benefits, office supplies, insurance, promotion, entertainment and depreciation expenses. Administrative and selling expenses also include corporate overhead.
Allocation	Allocation of expenses such as overhead, administrative, selling and all other costs; for example as a percentage of sales, percentage of direct costs, or a constant amount per unit.
Associated Persons and/or Companies	Persons or companies that are related to each other or do not deal with each other at arm's length. For example, individuals related by blood, marriage or adoption or companies that are directly or indirectly controlled by the same person or by the same company. See "related".
Associated Purchasers	Where two or more purchasers are associated persons and/or companies, they will be regarded as a single purchaser.
Bank Charges	Any charge incurred as a result of services rendered by a bank or other financial institution in respect of the sale, shipment, financing, payment, etc. of the goods sold.
Brokerage Fees	The amount paid to a custom's broker for import/export services rendered.
By-products	A marketable product of lesser importance produced as an incident to the production of a major product.
Cash Discount	This is a discount to the selling price of the goods that may be granted to customers by the vendor for the early payment of invoices. Sometimes called a prompt payment discount. Example: 2% 10, net 30 days.
Circumvention	Circumvention occurs in a situation in which all of the following exist. First, a change has occurred in the pattern of trade since the day on which an order imposing countervailing duty was made under section 7 or an investigation was initiated under section 31, as the case may be. Second, a prescribed activity is occurring and imports of the goods to which that prescribed activity applies are undermining the remedial effects of the order in council or the order or finding of the CITT. Finally, the change in trade pattern is caused by the imposition of anti-dumping or countervailing duties.

Container chassis	Container chassis and container chassis frames, whether finished or unfinished, assembled or unassembled, regardless of the number of axles, for the carriage of containers, or other payloads (including self-supporting payloads) for road, marine roll-on/roll-off and/or rail transport, and certain subassemblies of container chassis.
Container Freight Charges	The charges normally associated with leasing or renting of a container and may include charges for packing or unpacking.
Cost of Goods Sold	Cost of goods sold is generally calculated by totalling the opening inventory and production costs and deducting there from the amount of closing inventory.
Date of Sale	The date of sale is considered to be the date that the parties establish the terms of sale. The date of the order confirmation is usually considered as the date of sale, although the date of sale could be the contract, purchase order or invoice date. If any of the terms of sale are changed substantially, (i.e., significant change in price or quantity ordered), the date that the revision was made may be considered to be the date of sale.
Date of Shipment	The date of shipment is the date the goods began their continuous journey to the customer.
Discounting or Factoring of Accounts Receivable	Discounting of accounts receivable is the sale, usually at a discount, of a company's accounts receivable.
Dock Charges	Any levy paid as a result of using dock or port facilities for movement of goods.
Dumped	Dumped, in relation to any goods, means that the normal value of the goods exceeds the export price.
Factory Overhead	All production costs other than direct material and direct labour costs. Factory overhead includes all costs necessary to the operation and maintenance of the production facility/factory and is frequently divided into two categories namely, variable and fixed. Factory overhead does not include administrative and selling expenses but includes depreciation expense.
Forward Sale/Contract	A forward sale is a contract that commits the user to buying or selling an asset, such as a treasury bill or dollars, at a specific price on a specific date in the future.
Futures Contract	A forward contract that is traded on an exchange.

Goods subject to this investigation	All goods subject to this investigation are considered to be “ <i>like goods</i> ”, i.e., they meet the definition of subject goods but originate in or are exported from Vietnam.
Hedging/Covering	Hedging is the purchase and holding of foreign currency for a length of time. Its purpose is to eliminate risks involved in dealing with foreign currencies. Also called covering and swap deposits.
Inland Freight	All costs, charges and expenses associated with shipping goods via land but may sometimes include the charges and expenses associated with inland waterways.
Like Goods	Like goods meet the product definition of subject goods except that they originate in or are exported from Vietnam.
Model	Model is the generic term used throughout this RFI to identify individual products with various distinct characteristics.
Ocean/Port Charges	All costs, charges and expenses associated with shipping goods via water.
Packaging	The charges normally associated with leasing or renting of a container and may include charges for packing or unpacking.
Period of Investigation (POI)	The POI represents the time frame selected at the time of initiation to identify the <u>shipments</u> to Canada for which information is required and that will be investigated. The POI for this investigation is from October 1, 2020 to September 30, 2024.
Person	Includes a partnership, corporation or an association.
Product	Product is the generic term used throughout this RFI to denote an individual product based on the characteristics used to establish identical goods.

Related	<p>For the purposes of defining “associated persons”, persons are considered to be related if</p> <ul style="list-style-type: none"> • they are connected by blood relationship; • one is an officer or director of the other; • each such person is an officer or director of the same two corporations, associations, partnerships or other organizations; • they are partners; • one is the employer of the other; • they directly or indirectly control or are controlled by the same person; • one directly or indirectly controls or is controlled by the other; • any other person directly or indirectly owns, holds or controls 5% or more of the outstanding voting stock or shares of each such person; or • one directly or indirectly owns, holds or controls 5% or more of the outstanding voting stock or shares of the other.
Sale	Includes leasing and renting, an agreement to sell, lease or rent and an irrevocable tender.
Scrap Material	Scrap material is material left over from certain production processes. Scrap typically has some measurable but relatively minor recovery value.
Standard Cost	Standard costs are predetermined or budgeted (estimated) costs per unit of a product or process, comprising labour, materials and overhead. Standard costs are typically based on historical data and are the base against which actual costs are compared and variances measured and analyzed.
Subject Goods	Subject goods are container chassis that meet the product description in the introduction and are originating in or exported from China.
Total Cost	Total cost is the cost of producing the good plus administrative, selling and all other costs.
Variance	A variance is the difference between actual cost and standard cost of a cost element, e.g., material price variance, material usage variance, labour rate variance, etc.
Warehousing Cost	All costs, charges and expenses associated with storing goods <u>while on route to Canada</u> , such as bonded warehouse fees.
Waste Material	Waste material is material that is lost, evaporates or shrinks during certain production processes and typically has no measurable recovery value but does have added cost.

PART E – TREATMENT OF CONFIDENTIAL AND NON-CONFIDENTIAL INFORMATION

Submitted to the CBSA for all Proceedings under SIMA

NOTE: The CBSA updated its administrative process concerning the submission and disclosure of confidential information. Please use the following hyperlink to access the updated guideline: [Confidentiality and Disclosure Guidelines for SIMA Proceedings](#). You may also locate the new supporting documents in the [Counsel's Toolkit](#).

Why Provide Confidential and Non-Confidential Information?

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

Treatment of Your Non-Confidential Information

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

Treatment of Your Confidential Information

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

1. Confidential information will be provided to independent counsel for a party to the proceeding.

Counsel includes any person, other than a director, servant or employee of the party, who acts in the proceedings on behalf of the party, not limited to legal counsel. A **party** is a person, or business, that participates in and has a direct interest in the proceeding.

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

- only use the information in relation to this proceeding;
- not distribute the information;
- protect the information;
- destroy the information within the earlier of 45 days of the completion of a SIMA proceeding, or within 30 days of the end of their participation in a proceeding;
- provide the CBSA with a written notice that the information is destroyed; and
- report any violations or possible violations to the CBSA.

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

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

Providing Only Non-Confidential Information?

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

Providing Confidential Information?

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

1. Clearly identify confidential information by enclosing it within [square brackets] and **highlighting** all confidential information therein; and
2. Clearly mark every page of the confidential submission as "CONFIDENTIAL" , including all attachments.

The following example would be considered as an acceptable confidential version:

The selling price of product ABC to our Canadian distributor was US\$[25.99] per unit.

NOTE:

The highlighted text must clearly be legible.

Please ensure that the highlight does not render the text undecipherable when the information is converted electronically to PDF format.

In some cases (e.g. appendices and excel data), simply highlighting the confidential information, without the use of brackets, will be considered sufficient. To this effect, the following example represents an acceptable confidential version of a listing of export sales to Canada.

1	2	3	4	5	6	7
IMPTR	DATSHIP	INVNUM	INVDAT	QUANTITY	EXTSP	NETSP
XX Inc.	2016-02-16	14064555	2016-02-16	500 MT	\$500,000	\$450,000
YY Inc.	2016-03-14	14179020	2016-03-12	250 MT	\$225,000	\$202,500
ZZ Inc.	2016-04-14	14253018	2016-04-16	300 MT	\$330,000	\$297,000

Further, in order for submissions containing confidential information to be accepted as exhibits and taken into consideration by the CBSA, a “Designation of Confidential Information” must be on record with the CBSA regarding the subject proceeding, and a non-confidential version of the information must be provided in each instance.

1. Designation of Confidential Information

When you provide confidential information for the first time in respect of a SIMA proceeding, a “Designation of Confidential Information” must be submitted to the CBSA. Here, you must identify the nature of the information you wish to designate as confidential, and provide reasons why you request that the information be treated as confidential. For your reference, a template of such designation is attached to this section.

2. Non-confidential Version

The non-confidential version is a public version of the same document with the confidential information removed. However, it must contain sufficient detail to enable readers to understand the nature of the submitted information, as they are provided to other parties involved in this proceeding and members of the public upon request.

A non-confidential version may be submitted either as a **bracketed version**, or as a **summary**, as described below:

[Non-confidential Bracketed Version]

This is a duplicate of the confidential version with all confidential information removed. The parts where confidential information was deleted should clearly be identified in square brackets and highlighted.

As an example, the following would be considered as an acceptable non-confidential bracketed version:

The selling price of product ABC to our Canadian distributor was US\$[] per unit.

NOTE:

The spacing between the brackets [] should reflect the same spacing as in the confidential version.

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

Please also note that as per the earlier instruction, the non-confidential information must still indicate the nature of the deleted information, which in this case, is the selling price information.

In some cases (e.g. appendices and excel data), it will be considered sufficient to simply remove the confidential information, and not use brackets or highlights to identify parts where confidential information had been deleted. A sample page for a multi-page listing could look like this:

1	2	3	4	5	6	7
IMPTR	DATSHIP	INVNUM	INVDATE	QUANTITY	EXTSP	NETSP
	2016-02-16	14064555	2016-02-16			
	2016-03-14	14179020	2016-03-12			
	2016-04-14	14253018	2016-04-16			

[Non-Confidential Summary Version]

Where deleting information for a non-confidential bracketed version would not leave enough detail to provide an understanding of the confidential information removed, a non-confidential summary of the deleted information must be included, describing the confidential information that has been removed, the name of the party and the reason why the information must remain confidential.

Review of Non-Confidential Submission

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

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

You will find on the next page the Designation of Confidential Information discussed in the previous sections.

DESIGNATION OF CONFIDENTIAL INFORMATION

I, _____, _____ of _____
(Print name) (Print Position / Title) (Print name of company)

request to designate the information contained in my submission to the CBSA in response to the Request for Information concerning the anti-circumvention investigation into certain container chassis originating in or exported from China and identified in section A of this statement as confidential.

Section A - *Briefly list the nature of the information you wish to designate as confidential*

Section B - *Provide reasons why you request that the information be treated confidential*

Signed: _____

Date: _____

PART F – REQUEST FOR INFORMATION CHECKLIST

To be submitted with your response to the RFI

Please respond to each of the following questions by placing a checkmark in the “yes” or “no” column. **If a response is no**, provide an explanation as to why you have not complied with the instructions.

Question 1:	Yes	No	
Did you provide a confidential and non-confidential version of your response in accordance with the disclosure instructions in the Request?			If no, reason:
Question 2:	Yes	No	
Did you complete the <i>Designation of Confidential Information</i> for designating information as confidential?			If no, reason:
Question 3:	Yes	No	
Did you bracket and highlight the confidential information in the confidential response?			If no, reason:
Question 4:	Yes	No	
Did you mark every page of the confidential submission as “CONFIDENTIAL”, including all attachments?			If no, reason:
Question 5:	Yes	No	
Did you mark every page of the non-confidential version “NON-CONFIDENTIAL” as well as place empty brackets and highlight areas where confidential information was deleted from the non-confidential version?			If no, reason:
Question 6:	Yes	No	
Did you provide your company’s Exporter ID OR proof of a submitted request for an Exporter ID			If no, reason:

PART F – CERTIFICATE OF VERACITY, ACCURACY AND COMPLETENESS

[Note: This certificate should be reproduced and signed on your company's letterhead by a responsible officer who has authority to respond on behalf of your company.]

I, _____, _____ of _____
(Print name) (Print Position / Title) (Print name of company)

certify that the information contained in this submission to the CBSA in response to the Request for Information – Anti-circumvention concerning the anti-circumvention investigation into certain container chassis from China is true, accurate and complete.

Signed: _____ Date: _____

Telephone number of
signatory: _____

E-mail address of
signatory: _____

Address of signatory: _____

APPENDIX 1 – EXPORTS TO CANADA

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

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

Please refer to the Appendix 1 tab in the electronic Excel® file “**CC 2024 AC - RFI Exporter - Appendices.xlsx**” included with this RFI for completion of this Appendix.

In any column which requests dates, present the information using the YYYY-MM-DD format (example, May 12, 2022 would be indicated as 2022-05-12).

APPENDIX 2 – PRODUCTION INFORMATION

This appendix is in reference to Question B22 of the RFI

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

Please refer to the Appendix 2 tab in the electronic Excel® file “**CC 2024 AC - RFI Exporter - Appendices.xlsx**” included with this RFI for completion of this Appendix.

APPENDIX 3 – TOTAL COST OF GOODS EXPORTED TO CANADA

This appendix is in reference to Questions C30 to C39 of the RFI.

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

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

Please note that actual costs are preferred. If standard costs are used, the variances must be indicated in the report. The costs must be provided separately for each production facility/factory where the goods are produced.

Please refer to the Appendix 3 tab in the electronic Excel® file “**CC 2024 AC - RFI Exporter - Appendices.xlsx**” included with this RFI for completion of this Appendix.

In any column which requests dates, present the information using the YYYY-MM-DD format (example, May 12, 2022 would be indicated as 2022-05-12).

APPENDIX 4 –INPUTS DATABASE

This appendix is in reference to Questions C42 to C45 of the RFI.

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

Please refer to the Appendix 4 tab in the electronic Excel® file “**CC 2024 AC - RFI Exporter - Appendices.xlsx**” included with this RFI for completion of this Appendix.

In any column which requests dates, present the information using the YYYY-MM-DD format (example, May 12, 2022 would be indicated as 2022-05-12).