



MINISTRY OF ECONOMY  
SPECIAL SECRETARIAT FOR FOREIGN TRADE AND INTERNATIONAL AFFAIRS  
FOREIGN TRADE SECRETARIAT

**MINISTRY OF ECONOMY**

**SPECIAL SECRETARIAT FOR FOREIGN TRADE AND INTERNATIONAL AFFAIRS SECRETARIAT FOR FOREIGN TRADE**

SECEX ORDINANCE N. 171, OF 9 FEBRUARY, 2022

Provides for the rules regarding antidumping investigations provided for in Decree N. 8,058 of 26 July, 2013, for purposes of compliance with Decree N. 10,139 of 28 November, 2019.

THE SECRETARY OF FOREIGN TRADE, OF THE SPECIAL SECRETARIAT FOR FOREIGN TRADE AND INTERNATIONAL AFFAIRS OF THE MINISTRY OF ECONOMY, in the use of the powers conferred on him by item VIII of article 91 of Annex I of Decree N. 9,745, of 8 April, 2019, and considering the powers of the Undersecretariat for Trade Remedies and Public Interest established in article 96 of Annex I of Decree N. 9,745, of 2019, for the purpose of complying with Decree N. 10,139, of 28 November, 2019, resolves:

**CHAPTER I  
GENERAL PROVISIONS**

Article 1. The regulation of the rules referring to anti-dumping investigations that are under the management of the Undersecretariat for Trade Remedies and Public Interest (SDCOM) of the Secretariat of Foreign Trade (SECEX) shall comply with the provisions of this Ordinance.

Article 2. The general rules used in trade remedies proceedings, provided for in Ordinance SECEX N. 162, of 6 January, 2022, apply subsidiarily to this Ordinance.

**CHAPTER II  
ORIGINAL DUMPING INVESTIGATION PETITIONS  
Section I  
General Instructions**

Article 3. The dumping investigation petitions referred to in article 37 of Decree N. 8,058, of 26 July, 2013, filed after the publication of this Ordinance must be prepared using exclusively the format present in this normative instrument.

Article 4. The petition must contain evidence of the existence of dumping, of injury to the domestic industry and of a causal link between the two.

Article 5. Petitions that do not contain all the information requested in this Ordinance may be rejected.

Article 6. The Undersecretariat for Trade Remedies and Public Interest may conduct on-site verification(s) to examine the company(ies) records and prove the information provided. To this end, auxiliary documents used in the preparation of the petition must be preserved.

Article 7. All information presented must be accompanied by evidence, justification and the sources and methodologies used.

Article 8. To complete the appendices of this Ordinance, the spreadsheets available on the website of this Ministry must be used.

Article 9. In the case of fragmented industries, as provided for in article 2 of Decree N. 9,107, of 26 July, 2017, petitions must comply with the provisions of Section XIII of this Chapter.

Paragraph 1. For the purpose of filing an original investigation of dumping, a fragmented industry is considered to be one that involves a large number of domestic producers.

Paragraph 2. To take advantage of specific deadlines defined by the Undersecretariat for Trade Remedies and Public Interest, as provided for in article 1 of Decree N. 9,107, of 2017, only petitions presented by fragmented industries, or on their behalf, whose authorization has been granted by the Undersecretariat for Trade Remedies and Public Interest prior to the protocol of the investigation petition, in accordance with the provisions of Paragraph 2 of article 1 of Decree N. 9,107, of 2017, and with the provisions of a specific act of the Secretary of Foreign Trade.

Paragraph 3. If no authorization has been requested as a fragmented industry or the authorization request has been rejected by the Undersecretariat for Trade Remedies and Public Interest, the investigation petition must be prepared using exclusively the format present in Section XII of this Chapter, considering the spreadsheets available on the Ministry's website.

Article 10. Doubts and requests for clarification must be sent to the Undersecretariat for Trade Remedies and Public Interest through the electronic address [sdcom@economia.gov.br](mailto:sdcom@economia.gov.br)

**Section II  
Period of dumping investigation and period of injury investigation**

Article 11. The period of *dumping* investigation will comprise 12 (twelve) months ending in March, June, September or December, with the petitioner having until the last business day of the 4th (fourth) month following the end of said period to file the petition without being need to update the investigation period.

Sole Paragraph. The petitioner who presents the petition after the deadline mentioned in the *Caput* of this article will have his petition rejected, and will be able to submit a new petition with the updated *dumping investigation period*.

Article 12. The period of injury investigation will comprise 60 (sixty) months, divided into five intervals of 12 (twelve) months, the most recent interval must necessarily coincide with the *dumping investigation period* and the other four intervals will successively comprise the twelve months prior to the first.

Article 13. The periods considered for the purposes of articles 11 and 12 of this section.

### **Section III Product under consideration**

Article 14. The product under consideration must be described in detail, specifying, as applicable: raw material(s); chemical composition; model; dimension; capacity; power, form of presentation, uses and applications and distribution channels. Other characteristics considered relevant must be reported with a view to identifying the product under consideration.

Article 15. The production process in the country(ies) in question must be described in detail. If there is more than one production route, clarify this circumstance. If possible, specify the route used by each foreign producing company.

Article 16. The item(s) of the MERCOSUR Common Nomenclature (NCM) in which the product under consideration is classified must be informed.

Paragraph 1. It must be clarified whether the definition of this product corresponds to the description of the item(s) of the NCM in which it is classified. If other product(s) are also classified in the aforementioned item(s) of the NCM, this circumstance must be informed and elements must be provided that allow them to be identified.

Paragraph 2. If there is any reason to suppose that the product object under consideration has been imported through classification in other item(s) of the NCM, this circumstance must be clarified.

Article 17. In the event that the product under consideration is not homogeneous and/or is classified in more than one NCM item, this circumstance must be clarified and the elements that allowed the product to be defined.

Paragraph 1. It must be clarified if there are certain types/model(s) excluded from the claim, informing in detail the reasons that justify such exclusion.

Paragraph 2. In this case, a detailed description of this type(s)/model(s) must be provided in order to allow its perfect identification.

Article 18. If available, literature, catalogue, advertising material or any other document that provides technical information about the product under consideration must be presented.

Article 19. It must be informed whether the product under consideration is subject to technical standards or regulations. Technical standard is the document approved by a recognized institution that provides, for common and repetitive use, rules, guidelines or characteristics for products or related processes and production methods, and whose observance is not mandatory. Technical regulation is the document approved by governmental bodies that establishes the characteristics of the product or of the processes and production methods related to it, including the applicable administrative provisions and whose observance is mandatory.

Paragraph 1. If the product under consideration is subject to technical norms or regulations, the standardizing or regulatory institution must be informed and an exhaustive list of the norms/regulations in question must be provided.

Paragraph 2. In-the event that it is not possible to provide an exhaustive list of such technical standards or regulations, such circumstance must be duly justified.

### **Section IV Like product manufactured in Brazil**

Article 20. If the petition is filed on behalf of more than one company, information about the like product manufactured in Brazil must be provided individually by each of them.

Article 21. The like product manufactured in Brazil must be described in detail, specifying, as applicable: raw material(s); chemical composition; model; dimension; capacity; power, form of presentation, uses and applications and distribution channels. Other characteristics considered relevant with a view to identifying the product must be reported.

Article 22. The production process of the like product manufactured in Brazil must be described in detail, specifying: raw material(s), secondary material(s) and utilities. A flowchart must be presented describing the technological route used, the main stages of the process and the main equipment used.

Article 23. If available, literature, catalogue, advertising material or any other document that provides technical information about the like product manufactured in Brazil must be presented.

Article 24. It must be informed whether the like product manufactured in Brazil is subject to technical standards or regulations.

Paragraph 1. If the domestic like product is subject to technical norms or regulations, the standardizing or regulatory institution must be informed and an exhaustive list of the norms/regulations in question must be provided.

Paragraph 2. In the event that it is not possible to provide an exhaustive list of such technical standards or regulations, such circumstance must be duly justified.

Article 25. The product coding system (CODPROD) used by the company in the normal course of its operations must be described in detail, including all the variety of prefixes, suffixes and other notations that identify the different types/models of product. A complete list

of codes must be presented, accompanied by a description of the elements that compose them and, if applicable, of the respective commercial names.

Article 26. The product identification code (CODIP) will be represented by an alphanumeric combination that reflects the characteristics of the product. The alphanumeric combination must reflect, in descending order, the importance of each product characteristic, starting with the most relevant.

Article 27. It must be clarified whether the product coding system used by the company in the normal course of its operations includes the main elements that influence production cost and sales price, specifying them.

Paragraph 1. If the CODPROD used by the company in the normal course of its operations does not include the main elements that influence the cost of production and the sale price, the composition of CODIP that allows its identification must be suggested.

Paragraph 2. It must be noted that this information is relevant, as the data to be provided with a view to analyzing the petition must be presented considering the CODPROD or, if applicable, the suggested CODIP. In addition, if the investigation is initiated, foreign producers will be asked for detailed data by CODIP, to be prepared based on this information.

Paragraph 3. If feasible, the CODIP can be prepared considering groups of CODPROD. In this case, the criteria that led to this grouping must be informed and a table listing the CODPROD and CODIP codes must be presented.

## **Section V Similarity**

Article 28. The differences between the product under consideration and the like product manufactured in Brazil must be described in detail, particularly with regard to: raw material(s), chemical composition, physical characteristics, standards and technical specifications, process production, uses and applications, degree of substitutability and distribution channels. Other identified differences must be reported.

Article 29. If differences are identified between the two products, the reasons that lead to believe that such differences do not affect the similarity must be clarified.

## **Section VI Domestic industry and representation**

Article 30. The information contained in Appendix I for each period must be provided, as defined in article 12.

Article 31. The unit used to express the production volume must be clarified (units, kilograms, tons, pieces, liters, etc.).

Article 32. In case the petition is presented by a trade association, the corporate name and address of the companies that provided data for the purposes of injury analysis must be informed. (column A of Appendix I).

Article 33. Statements of support that are not accompanied by the data necessary to determine the injury to the domestic industry will not be considered.

Article 34. Under the terms of Paragraph 4 of article 37 of Decree N. 8,058 of 2013, the manifestation of support for the petition, referred to in column A of Appendix I, will only be considered when accompanied by information corresponding to the volume or value of production and the volume of sales on the domestic market during the period injury investigation, identified individually for each company.

Sole Paragraph. In the case of a fragmented industry, involving an especially high number of domestic producers, the degree of support or rejection can be confirmed by a statistically valid sample.

Article 35. The petition must inform the corporate name and address of the known companies that did not comment on the petition (column B of Appendix I) and clarify the methodology used to estimate the corresponding production.

Article 36. The petition must contain the data necessary to determine the injury to the domestic industry relating to the domestic producers who have expressly expressed their support for the petition.

Paragraph 1. Under the terms of article 34 of Decree N. 8,058 of 2013, domestic industry is considered to be the totality of producers of the domestic like product or the group of producers whose joint production constitutes a significant proportion of the total national production of the domestic like product.

Paragraph 2. Under the terms of Paragraph 2 of article 37 of Decree N. 8,058 of 2013, the petition will not be deemed to have been carried out by or on behalf of the domestic industry when the domestic producers who have expressed express support for the petition represent less than twenty-five percent of the domestic industry's total production of the like product. during the period of *dumping* investigation.

Paragraph 3. Under the terms of Paragraph 7 of article 37 of Decree N. 8,058 of 2013, in the case of a fragmented industry, which involves a particularly high number of domestic producers, a petition with data on domestic producers that account for less than twenty-five percent of domestic industry production of the like product during the period of *dumping* investigation may be accepted.

Article 37. The corporate name and address of the known companies that did not respond to the petition must be provided (column B of Appendix I) and the methodology used to estimate the corresponding production must be clarified.

## **Section VII Imports**

Article 38. The evolution of total imports of the product under consideration and of the like product from other origins, in quantity and value, for the period of injury, by exporting country, must be provided.

Article 39. The corporate name and address of known importing companies of the product under consideration must be provided.

**Section VIII**  
**Brazilian market**

Article 40. The predominant forms of competition in this market must be informed (price, product differentiation, technical assistance, distribution network, advertising, etc.).

Article 41. In the case of the agricultural sector, describe government pricing policies applied to the product.

Article 42. The reasons that may determine the preferential option of national consumers for the product under consideration must be informed, such as: price, quality, delivery period, payment period, technological evolution, others (specify).

Article 43. It must be clarified whether during the period of injury investigation there were changes in the consumption pattern in the Brazilian market of the product under consideration.

Article 44. It must be informed whether there are restrictive practices in Brazil on the trade of the product under consideration. If so, these practices must be described in detail, clarifying whether they apply equally to domestic and foreign producers.

**Section IX**  
**Normal value and export price**

Article 45. The information in this section pertains to P5 only.

Article 46. The exporting country(ies) of the product under consideration must be indicated.

Article 47. The name, address and electronic address (website) of known foreign producers/exporters must be informed.

**Subsection I**  
**Normal value**

Article 48. For each market economy exporting country indicated in article 41, data must be presented for one of the alternatives below:

I - representative price in the domestic market of the exporting country;

II - export price to a third country; or

III - constructed normal value in the exporting country.

Sole Paragraph. The prices must be presented preferentially in the ex-works sales condition, free of taxes. If they are presented in another sales condition, the necessary adjustments to determine the ex-works price must be explained.

Article 49. In the event of item I of the Caput of article 48, the price of the like product must be provided in normal commercial operations intended for domestic consumption in the exporting country and the sales volume that served as the basis for providing the price in question, specifying:

I - domestic sales volume used as a basis for normal value (inform unit);

II - currency;

III - condition of sale;

IV - necessary adjustments for fair comparison with export prices; and

V - unit price ex-works.

Article 50. In the event of item II of the Caput of article 48, you must provide sales to a third country, specifying:

I - volume of exports to the selected third country (inform unit);

II - currency

III - condition of sale;

IV – necessary adjustments for a fair comparison with the export price; and

IV - ex-works unit price.

Paragraph 1. The reasons why the third country selected was considered appropriate must be clarified.

Paragraph 2. The tariff item of the classification of goods of the exporting country in which the like product was classified must be indicated or, in its absence, the respective item of the Harmonized System (HS) must be indicated.

Article 51. In the event of item III of the Caput of article 48, the normal value constructed in the exporting country must be provided, according to the table in Appendix II, specifying the content of each item and the technical coefficients used.

Article 52. For each exporting country considered a non-market economy indicated in article 41, suggest a third market economy country to be used for the determination of normal value, justifying the choice, and present data for one of the alternatives below:

I - representative selling price on the domestic market of that third market economy country;

II - export price from that third market economy country to another market economy country, except Brazil; or

III - normal value constructed in that third market economy country.

Paragraph 1. Whenever none of the hypotheses mentioned in the main clause is viable and provided that it is duly justified, the suggestion of normal value may be based on any other reasonable price, including the price paid or payable for the similar product in the Brazilian domestic market, duly adjusted, if necessary, to include a reasonable profit margin.

Paragraph 2. The prices must be presented preferentially in the condition ex-works, free of taxes. If they are presented in another sales condition, the necessary adjustments to determine the ex-works price must be explained.

Paragraph 3. The reasons why the substitute country was considered appropriate must be clarified, taking into account the following aspects:

I - the volume of exports of the similar product from the substitute country to Brazil and to the main world consumer markets;

II - the volume of sales of the like product in the domestic market of the substitute country;

III - the similarity between the product under consideration and the similar product sold in the domestic market or exported by the substitute country;

IV - the availability and degree of disaggregation of the statistics necessary for the investigation; or

V - the degree of adequacy of the information presented in relation to the characteristics of the ongoing investigation.

Article 53. In the case of item I of the Caput of article 52, the price of the like product in normal commercial operations that are destined for consumption in the domestic market in the third market economy country and the sales volume that served as basis for providing the price in question, specifying:

I - domestic sales volume used as a basis for normal value (inform unit);

II - currency;

III - condition of sale;

IV - adjustments necessary for a fair comparison with the export price; and

V - unit price ex-works.

Article 54. In the event of item II of the Caput of article 52, provide the sales of the third market economy country to another country (except Brazil) and the sales volume that served as the basis for providing the price in question, specifying:

I - volume of exports to the selected third country (inform unit);

II - currency;

III - condition of sale;

IV - adjustments necessary for a fair comparison with the export price; and

V - unit price ex-works.

Paragraph 1. The reasons why the third country selected was considered appropriate must be clarified.

Paragraph 2. The tariff item of the classification of goods of the exporting country in which the like product was classified must be indicated or, in its absence, the respective item of the Harmonized System (HS) must be indicated.

Article 55. In the event of item III of the Caput of article 52, the normal value constructed in the market economy exporting country must be provided, according to the table in Appendix II, specifying the content of each item and the technical coefficients used.

## **Subsection II**

### **Export price**

Article 56. For each country indicated in article 46, the export price to Brazil of the product under consideration must be provided, according to the table in Appendix III.

Sole Paragraph. Prices must preferably be presented in the same sales condition as the normal value. If they are presented in another sales condition, the necessary adjustments must be made explicit with a view to a fair comparison between the normal value and the export price.

Article 57. In cases where there is no export price or where it does not appear to be reliable due to an association or relationship between the producer or exporter and the importer or a third party, or where they have a compensatory agreement between them, the export price may be built from:

I - the price at which the products under investigation were resold for the first time to an independent buyer; or

II - on a basis considered reasonable, in case the products are not resold to an independent buyer or in the same condition in which they were imported.

Sole Paragraph. Related or associated parties means the link between persons in the cases indicated in Paragraph 10 of article 14 of Decree N. 8,058, of 2013.

Article 58. In the event of item I of article 57, in addition to providing the information requested in article 51, provide, if possible, the price at which the product is sold to the first independent buyer, as well as an estimate of all costs incurred from the price in the condition of sale indicated, including freight, insurance, Import Tax and other expenses of import, in addition to a reasonable profit margin for the reseller of the product, according to the table in Appendix IV.

Article 59. In the event of item II of article 57, in addition to providing the information requested in article 51, indicate, if possible, the basis and methodology used for the reconstruction.

## **Subsection III**

### **Comparison between normal value and export price**

Article 60. The existence of differences must be identified between the product considered for the purpose of calculating the normal value and the product object of the investigation according to quantities, physical characteristics, level of trade, payment conditions, etc., indicating the necessary adjustments to compensate such differences and make the normal value and the export price comparable.

**Section X**  
**Threat of injury**

Article 61. In addition to the information requested in the preceding articles, petitions containing allegations concerning the threat of material injury must contain information on:

- I - the production capacity in the exporting countries indicated in article 46;
- II - the existence of a forecast of an increase in production capacity in the exporting country(s);
- III - the existence of idle capacity in the exporting countries, indicating the respective production volumes;
- IV - the existence of stocks in the exporting country(ies);
- V - the existence of restrictive measures applied by other countries, including anti-dumping *duties*, which may justify trade diversion to Brazil;
- VI - the reasons that lead to believe that Brazilian imports of the product under consideration will increase, considering the existence of other potential import markets;
- VII - the evolution of exports of the product to be investigated in the exporting country(ies); and
- VIII - the actual or potential production capacity of the exporting country(s) to Brazil, attaching the sources of such information.

**Section XI**  
**Information by company represented in petition**  
**Subsection I**  
**Data of represented companies**

Article 62. For each company represented in the petition, inform:

Paragraph 1 - Company

- I - Corporate Name;
- II - Full address;
- III - Telephone; and
- IV - Electronic address.

Paragraph 2 - Each company must indicate only one address to serve as a focal point for the purposes of this petition, as well as their respective address.

- I - Name;
- II - Function;
- III - Full address;
- IV - Telephone; and
- V - Electronic address.

**Subsection II**  
**Structure and affiliations**

Article 63. An organizational chart of the company's operational structure and description of the operation of each unit must be provided.

Article 64. All manufacturing plants and sales and/or administration offices related to the like product in the domestic industry must be reported, as well as their respective location.

Article 65. An organizational framework of the company's legal structure, including all related parties, as defined in Paragraph 10 of article 14 of Decree N. 8,058, of 2013.

Article 66. The company may present disclosure information that provides, in detail, the requested information.

**Subsection III**  
**Accounting practices**

Article 67. Indicate how the company's financial accounting data is summarized in the financial statements.

Article 68. It must be explained in detail how the company's sales are recorded, informing all the accounting books used for this purpose.

Article 69. The cost accounting system adopted by the company must be described and how the costs incurred in manufacturing are classified, allocated, aggregated and recorded. The description must be presented in a narrative form and accompanied by a flowchart.

Article 70. It must be described how costs are recorded during the entire production process, detailing the various ancillary cost ratios maintained by the company. Explain how cost information is reconciled with financial accounting.

Article 71. The complete chart of accounts must be presented.

Article 72. You must present the company's financial statements and attach the summary balance sheets for each of the injury periods.

Article 73. You must inform the management or accounting software used (eg SAP, Oracle, Datasul, etc.)

**Subsection IV**  
**Sales and distribution process**

Article 74. It must be informed whether there are restrictions on direct sales and sales made through intermediaries, in terms of volume, geographic area of operation or other constraints. If so, please specify. In the case of sales to distributors, it must be stated whether the company sells only to authorized distributors.

Article 75. You must inform the terms of sale (spot, contract, etc.). In the case of contract sales, the customers must be listed.

Article 76. The existence of different types of packaging (bulk, drum, big bag, pallet, etc.) must be indicated for the domestic like product, as well as the volumes normally transported by type of packaging.

Article 77. It must be explained how the company classifies in its records exports or sales made in the domestic market, as well as those destined for Free Zones and Export Processing Zones.

Article 78. A list of all related parties that purchased the domestic like product in the domestic market must be provided, indicating the destination of the product (own consumption or resale). The pricing policy for such parties must be explained.

Article 79. A flowchart of each of the distribution channels used in domestic sales must be provided.

Article 80. It must be informed if the company performed industrialization services for third parties (tolling) and if it had a swap contract.

Article 81. It must be informed if the company has sold a similar product from brands other than its own.

**Section XII**  
**Performance indicators**

**Subsection I**  
**Sales volume**

Article 82. The value and quantity sold in the domestic and foreign market of the domestic like product and the total value of the company's sales must be informed, according to the table in Appendix V. It must be noted that the totals informed in Appendix V must coincide with the company accounts and with the aggregations of the information provided in Appendix VII.

Article 83. If there is captive consumption, that is, there is a transfer of product to be used as raw material or input without issuing a sales invoice, fill in Appendix VI.

Article 84. Appendix VII, relating to domestic sales of the similar product manufactured in-house, must be completed in accordance with the instructions contained in that appendix, which must be submitted to the Undersecretariat for Trade Remedies and Public Interest only in electronic form.

Article 85. Sales destined for the Manaus Free Trade Zone and the Export Processing Zones must be considered as sales in the Brazilian domestic market.

Article 86. It must be noted that the information presented in Appendix VII must be reconciled with the company's accounting and with the information presented in Appendices V, IX and XI.

**Subsection II**  
**Production and the level of utilization of installed capacity**

Article 87. If the domestic like product is produced in more than one plant, each one of them must be identified and the activities carried out in the different plants must be described.

Article 88. It must be informed if there is subcontracting of services in the production process, such as, for example, maintenance and tooling, supply of utilities, etc.

Article 89. The by-products, co-products and waste resulting from production must be listed. Indicate if this material is reintroduced into the production cycle or reused in some way, if it is sold or if it is discarded because it has no economic value.

Article 90. The usual production regime for the domestic like product (continuous or batch production) and the number of shifts must be reported.

Article 91. It must be clarified whether there are other routes for the production of the like domestic product. If so, the main differences between these routes must be reported;

Article 92. The nominal and effective installed capacity of the domestic like product production line and respective production must be reported, according to the table in Appendix VIII. If the product is produced in more than one line or plant, this information must be provided separately.

Article 93. If the installed capacity is common to other products in addition to domestic like products, the production of these other products must be reported in the same Appendix VIII, listing them. In this case, the total production capacity must be informed.

Article 94. If the installed capacity has changed over the period considered, it must be explained what the change consisted of.

Article 95. It must be clarified in detail how the effective capacity was calculated.

Article 96. Any interruptions in production must be reported, indicating period, duration and their motivation.

**Subsection III**  
**Inventory**

Article 97. Inventories must be reported, according to the table in Appendix IX.

Article 98. The requested information must be presented, preferably in weight units (tons or kilograms) and, if applicable, in the unit of sale, in separate spreadsheets. A marketing unit is understood to be the unit through which the like domestic product is normally marketed. This unit must match the one used by the company in its accounting (units, liters, meters, pieces, pairs, boxes, etc.).

Article 99. It must be informed if there is production for stock or if only on request. If there is production for stock, you must inform the level of stock considered ideal.

Article 100. If the company understands that, due to imports of the product under consideration at *dumping prices*, the period of permanence in stock of the domestic like product is increasing, it must fill in the table in Appendix X.

#### **Subsection IV Financial statement**

Article 101. Submit financial statements for domestic sales of the like product manufactured by the company, according to the table provided in Appendix XI.

Article 102. Submit financial statements for exports of the like product manufactured by the company, according to the table provided in Appendix XII.

Article 103. A financial statement relating to resales, in the domestic and foreign markets, of products imported or acquired in the Brazilian market must be presented, according to the table in Appendix XIII. It is also necessary to clarify the reasons that led this company to import the product or to acquire it in the domestic market, listing national and foreign suppliers by country.

Article 104. In all cases, the apportionment criterion for determining operating expenses and revenues must be informed in detail, if used.

#### **Subsection V Employment and wage bill**

Article 105. It must be informed, according to the tables in Appendices XIV and XV, the employment and the salary mass relevant to the production line of the domestic like product, specifying the labor hired by the company itself (employees) and the outsourced by segment: production, administration and sales.

Paragraph 1. In Appendix XIV, the number of employees included in the payroll on the last day of each period must be informed.

Paragraph 2. If the apportionment criterion is adopted, it must be explained in detail and observed for the preparation of Appendices XIV and XV.

#### **Subsection VI Return on investment**

Article 106. The rate of return on the investment must be informed according to the table in Appendix XVI, indicating, if applicable, the apportionment criterion adopted.

#### **Subsection VII Cash flow**

Article 107. The cash flow must be reported according to the table in Appendix XVII, indicating, if applicable, the apportionment criterion adopted.

#### **Subsection VIII Ability to raise funds or investments**

Article 108. Investments made during the injury analysis period, in the production line of the domestic like product, must be reported, explaining the main reasons for these investments (eg environmental requirements, safety standards, technological updates, demand growth) throughout period and how they were financed (cash, bank loans, debentures, etc.).

Article 109. If any, the main factors that negatively influenced the ability to raise funds or investments must be reported, highlighting issues related to obtaining credit from commercial banks, interest rate history, judicial liabilities, among other relevant topics.

Article 110. It must be reported whether the company took a short-term loan in the injury analysis period and the average borrowing rate for each period.

Article 111. It must be informed whether the company has suffered the negative effects listed below as a result of imports of the product under consideration at *dumping prices* :

I - cancellation, postponement or rejection of expansion projects;

II - rejection or non-acceptance of investment proposals;

III - reduction of investments;

IV - rejection of bank loans;

V - reduction of credit lines;

VI - effects on securities traded on the stock exchange;

VII - others (specify).



**Subsection IX**  
**Cost of production**

Article 112. It must be informed if there has been a change in the cost allocation criteria and, if so, the nature of the change must be clarified.

Article 113. The conditions for the acquisition of raw materials, inputs and/or utilities (independent suppliers, related parties and/or if there is captive consumption) must be reported. It must be clarified how prices are formed in each of these operations.

Article 114. The cost structure must be provided in accordance with the table in Appendix XVIII for each CODPROD or groups of CODPROD (or CODIP if applicable) identified in Section III of Chapter II of this Ordinance. Regarding P5, monthly information must also be provided in Appendix XIX. If the domestic like product is produced in more than one plant, the production cost of each one must be informed.

Article 115. Instructions for completing Appendices XVIII and XIX:

I - Cost of raw materials and other inputs: includes transportation expenses, import tariffs and other expenses associated with the acquisition of the product;

II – Labor: must include all employees involved in production. Include wages, bonuses, overtime, vacations, insurance, sick pay and other benefits;

III - Depreciation: inform how the company allocates expenses related to depreciation. Submit a spreadsheet reconciling such expenses with the respective financial statements.

Article 116. If the company has responded to article 89, it must be indicated how the sale of by-products or waste impacted the cost.

Article 117. It must be noted that the amounts reported in Appendices XVIII and XIX must be reconciled with the company's cost and financial accounting.

**Subsection X**  
**Characterization of injury to domestic industry**

Article 118. Based on the performance indicators in subsections I to IX, it must be explained how the injury to domestic industry materialized.

Article 119. Regarding the possible effects on the prices of the domestic industry, inform if:

I – the price of the product under consideration was undercut in relation to the price of the similar product from the domestic industry; and/or

II - as a result of the price of the product under consideration, there was a depression or suppression of the price of the similar product in the domestic industry.

Sole Paragraph. The amount of undercutting must be estimated and the methodology for calculating the internalized price of the product under consideration must be indicated, singling out the value or percentage equivalent to the expenses for its internalization.

Article 120. It must be informed whether, due to competition with the product under consideration, the company lost sales in the domestic market, indicating the customer and the conditions of such sale(s) (price, payment terms, etc.).

**Section XIII**  
**Performance indicators for fragmented industry**

Article 121. If the petitioner is qualified as a fragmented industry, as provided for in Paragraph 2 of article 1 of Decree N. 9,107, of 2017, and established in a specific act of Secretariat of Foreign Trade, the presentation of the performance indicators provided for in Section XII of this Chapter may be adapted to reflect the availability of data.

Paragraph 1. The original investigation petition presented by a petitioner qualified as a fragmented industry may be instructed exclusively on the basis of data from secondary sources, such as publications, censuses, periodicals, studies, reports and sample data available or ordered specifically for the instruction of the petition.

Paragraph 2. In the preparation of the petition, data from official sources of information and statistical data, such as the Brazilian Institute of Geography and Statistics (IBGE), must preferably be used.

Paragraph 3. A detailed description of the methodologies used to obtain and process the data and the step-by-step presentation of the performance indicators in the formats of the spreadsheets referred to in Section V of this Chapter, as well as an indication of any necessary adjustments and adaptations to the formats of these worksheets.

Paragraph 4. If any of the performance indicators provided for in Section XII of this Chapter is not available, if possible, the petitioner must indicate a proxy indicator.

Paragraph 5. If it is not possible to present a substitute indicator (proxy) under the terms of Paragraph 4, detailed motivation will be required for each of the indicators provided for in Section XII of this Chapter not presented in the petition.

Paragraph 6. The original investigation petition presented by a fragmented industry that does not contain at least the following indicators will not be accepted:

- a) sales volume in the Brazilian domestic market;
- b) participation in the Brazilian market;
- c) production of the product;
- d) installed capacity or maximum registered production;
- e) revenue from sales of the product in the domestic market;
- f) production cost;
- g) cost/price ratio; and

h) employment.

Paragraph 7. The petition may be complemented with indicators obtained from samples of national producers (for example, financial statements, payroll, etc.).

Paragraph 8. Adjustments will be accepted to adapt to the injury investigation period the aggregated data available at a different frequency to that of the referred period in the case of a petition presented by a fragmented industry.

Article 122. As provided for in Paragraph 6 of article 32 of Decree N. 8,058 of 2013, it is not possible to identify the production of the like domestic product individually, the effects of dumped imports will be determined based on the production of the group or range of products that, defined as narrowly as possible, include the like domestic product and for which the necessary data can be presented.

Article 123. If the Undersecretariat for Trade Remedies and Public Interest deems it necessary, verification procedures may be adopted in companies, associations, research institutes and any entities that present data for the instruction of dumping investigation petitions filed by a fragmented industry.

#### **Section XIV**

##### **Possible other factors causing injury and non-attribution**

Article 124. Any other factors that could cause the injury, such as:

- I - the volume and price of other Brazilian imports;
- II - the impact of possible import liberalization processes on domestic prices;
- III - contraction in demand or changes in consumption patterns;
- IV - practices restricting the trade of domestic and foreign producers and competition between them;
- V - technological progress;
- VI - export performance;
- VII - productivity of domestic industry;
- VIII - captive consumption; and
- IX – imports or resale of imported products by the domestic industry.

#### **Section XV**

##### **Final provisions**

Article 125. Rules on the legal representation of interested parties must be included in a specific normative act.

### **CHAPTER III**

#### **END OF PERIOD REVIEW PETITIONS**

##### **Section I**

##### **General instructions**

Article 126. The sunset review petitions referred to in article 106 of Decree N. 8,058, of 2013, filed after the publication of this Ordinance must be prepared using exclusively the format present in this normative instrument.

Article 127. The sunset review must be requested by the domestic industry or on its behalf, by means of a duly substantiated written petition, accompanied by indications that the extinction of the anti-dumping duty would most likely lead to the continuation or recurrence of dumping and injury resulting from it.

Article 128. Petitions that do not contain all the information requested in this Ordinance may be rejected.

Article 129. The Undersecretariat for Trade Remedies and Public Interest may conduct on-site verification(s) to examine company(ies) records and verify the information provided. To this end, auxiliary documents used in the preparation of the petition must be preserved.

Article 130. All information presented must be accompanied by evidence, justification and the sources and methodologies used.

Article 131. To fill in the appendices of this Ordinance, the spreadsheets available on the website of this Ministry must be used.

Article 132. The provisions of this Ordinance also apply to reviews at the end of the price undertaking period.

Article 133. In the case of fragmented industries, as provided for in article 2 of Decree N. 9,107, of 2017, petitions must comply with the provisions of Section XII of this Chapter.

Paragraph 1. For the purpose of requesting an sunset review, a fragmented industry is considered to be one that involves a high number of domestic producers.

Paragraph 2. To take advantage of specific deadlines defined by the Undersecretariat for Trade Remedies and Public Interest, as provided for in article 1 of Decree N. 9,107, of 2017, only petitions presented by fragmented industries, or on their behalf, whose authorization has been granted by the Undersecretariat for Trade Remedies and Public Interest prior to the protocol of the investigation petition, in accordance with the provisions of Paragraph 2 of article 1 of Decree N. 9,107, of 2017, and with the provisions of a specific act of the Secretary of Foreign Trade.

Paragraph 3. If no authorization has been requested as a fragmented industry or the authorization request has been rejected by the Undersecretariat for Trade Remedies and Public Interest, the investigation petition must be prepared using exclusively the format presented in Section XI of this Chapter, considering the spreadsheets available on the Ministry's website.

Art.134. Doubts and requests for clarification must be sent to the Undersecretariat for Trade Remedies and Public Interest through the electronic address [sdcom@economia.gov.br](mailto:sdcom@economia.gov.br).

## **Section II**

### **Period of analysis of the sunset review application**

Article 135. The sunset review petition must be filed at least four months before the end of the period of validity of the anti-dumping *duty*, otherwise the petition will be considered untimely.

Article 136. The investigation period of continuation or recurrence of injury will comprise 60 (sixty) months, divided into five intervals of 12 (twelve) months, and the most recent interval (P5) must necessarily coincide with the investigation period of continuation or recurrence of *dumping*, and the other four intervals will comprise the twelve months preceding the first and so on until completing the five periods (P4, P3, P2 and P1).

Article 137. The period of investigation of continuation or recurrence of *dumping will* comprise 12 (twelve) months, ending in March, June, September or December.

## **Section III**

### **Product under review**

Article 138. The product subject to the review must be described, indicating the item(s) of the MERCOSUR Common Nomenclature (NCM) in which the product is classified, as defined in the act that applied or extended the duty.

Sole Paragraph. Indicate the tariff treatment during the injury investigation period.

Article 139. Indicate the number of the decision that applied or extended the anti-dumping *duty* on exports of the product under review.

## **Section IV**

### **About the like product manufactured in Brazil**

Article 140. If the petition is filed on behalf of more than one company, information about the like product manufactured in Brazil must be provided individually by each of them.

Article 141. The like product manufactured in Brazil must be described in detail, specifying, as applicable: raw material(s); chemical composition; model; dimension; capacity; power, form of presentation, uses and applications and distribution channels. Other characteristics considered relevant with a view to identifying the product must be reported.

Article 142. The production process of the like product manufactured in Brazil must be described in detail, specifying: raw material(s), secondary material(s) and utilities. A flowchart must be presented describing the technological route used, the main stages of the process and the main equipment used.

Article 143. If available, literature, catalogue, advertising material or any other document that provides technical information about the like product manufactured in Brazil must be presented.

Article 144. It must be informed whether the like product manufactured in Brazil is subject to technical standards or regulations.

Paragraph 1. If the domestic like product is subject to technical norms or regulations, the standardizing or regulatory institution must be informed and an exhaustive list of the norms/regulations in question must be provided.

Paragraph 2. In the event that it is not possible to provide an exhaustive list of such technical standards or regulations, such circumstance must be duly justified.

Article 145. The product coding system (CODPROD) used by the company in the normal course of its operations must be described in detail, including all the variety of prefixes, suffixes and other notations that identify the different types/models of product. A complete list of codes must be presented, accompanied by a description of the elements that compose them and, if applicable, of the respective commercial names.

Article 146. The product identification code (CODIP) will be represented by an alphanumeric combination that reflects the characteristics of the product. The alphanumeric combination must reflect, in descending order, the importance of each product characteristic, starting with the most relevant.

Article 147. It must be clarified whether the product coding system used by the company in the normal course of its operations includes the main elements that influence production cost and sales price, specifying them.

Paragraph 1. If the CODPROD used by the company in the normal course of its operations does not include the main elements that influence the cost of production and the sale price, the composition of CODIP that allows its identification must be suggested.

Paragraph 2. It must be noted that this information is relevant, as the data to be provided with a view to analyzing the petition must be presented considering the CODPROD or, if applicable, the suggested CODIP. In addition, if the investigation is initiated, foreign producers will be asked for detailed data by CODIP, to be prepared based on this information.

Paragraph 3. If feasible, the CODIP can be prepared considering groups of CODPROD. In this case, the criteria that led to this grouping must be informed and a table listing the CODPROD and CODIP codes must be presented.

## **Section V**

### **Domestic industry and representation**

Article 148. The information contained in Appendix I for each period must be provided, as defined in article 136.

Article 149. The unit used to express the production volume must be clarified (units, tons, pieces, liters, etc.).

Article 150. If the petition is presented by a trade association, inform the corporate name and address of the companies that provided data for the purpose of analyzing the continuation or recovery of the injury (column A of Appendix I).

## Section VI Imports

Article 151. The evolution of imports of the product under review and of the like product from other origins, in quantity and value, for the period of investigation of continuation or recurrence of the injury, by exporting country, must be provided.

## Section VII Brazilian market

Article 152. The predominant forms of competition in this market must be informed (price, product differentiation, technical assistance, distribution network, advertising, etc.).

Article 153. In the case of the agricultural sector, describe government pricing policies applied to the product.

Article 154. The reasons that may determine the preferential option of national consumers for the imported product must be informed, such as: price, quality, delivery period, payment period, technological evolution, among others (to be specified).

Article 155. It must be clarified whether during the period of analysis of continuation or recurrence of the injury there were changes in the consumption pattern in the Brazilian market of the imported product.

Article 156. It must be informed whether there are restrictive practices in Brazil on the trade of the product under review. If so, these practices must be described in detail, clarifying whether they apply equally to domestic and foreign producers.

## Section VIII Continuation of dumping

Article 157. The information in this section pertains to P5 only.

Article 158. Indicate the country(ies) subject to the anti-dumping *measure*, which has exported the product under review during the period of continuation of the *dumping* indicated in article 137.

Article 159. The name and address of known foreign producers/exporters must be provided.

## Subsection I Normal value

Article 160. For each market economy exporting country indicated in article 158 of this section, present data for one of the alternatives below:

I – representative price in the domestic market of the exporting country;

II – export price to a third country; or

III – normal value constructed in the exporting country.

Sole Paragraph. The prices must be presented preferentially in the *ex-factory* sales condition, free of taxes. If they are presented in another sales condition, the necessary adjustments for the *ex-works price calculation must be explained*, accompanied by the respective probative elements.

Article 161. In the event of item I of the *Caput* of article 160, the price of the like product must be provided in normal commercial operations intended for domestic consumption in the exporting country and, if possible, the volume and value of sales that served as the basis for providing the price in question, specifying:

I – domestic sales volume used as the basis for normal value (inform unit);

II – currency;

III – condition of sale;

IV – necessary adjustments for a fair comparison with the export price; and

V – *ex-works unit price*.

Article 162. In the event of item II of the *Caput* of article 160, you must provide sales to a third country, specifying:

I – volume of exports to the selected third country (inform unit);

II – currency;

III – condition of sale;

IV – necessary adjustments for a fair comparison with the export price; and

V – *ex-works unit price*.

Paragraph 1. The third country selected must be informed and the reasons why this country is considered appropriate must be clarified.

Paragraph 2. The tariff item of the classification of goods of the exporting country in which the like product was classified must be indicated or, in its absence, indicate the respective item of the Harmonized System (HS).

Article 163. In the event of item III of the *Caput* of article 160, the normal value constructed in the exporting country must be provided, according to the model in Appendix II, specifying the content of each item and the technical coefficients used.

Article 164. For each exporting country considered a non-market economy indicated in article 158 of this section, a third market economy country must be suggested to be used for the calculation of normal value, justifying the choice, and presenting data for one of the alternatives below:

I - representative selling price on the domestic market of that third market economy country;

- II - export price from that third market economy country to another market economy country, except Brazil; or
- III - normal value constructed in that third market economy country.

Paragraph 1. Whenever none of the hypotheses in the headings of the *Caput* is viable and provided that it is duly justified, the suggestion of normal value may be based on any other reasonable price, including the price paid or payable for the similar product in the Brazilian domestic market, duly adjusted, if necessary, to include a reasonable profit margin.

Paragraph 2. The prices must be presented preferentially in the sales condition *ex-works*, free of taxes. If they are presented in another sales condition, the necessary adjustments to determine the *ex-works* price must be explained, accompanied by the respective probative elements.

Paragraph 3. The reasons why the substitute country was considered appropriate must be clarified, taking into account the following aspects:

- I - the volume of exports of the similar product from the substitute country to Brazil and to the main world consumer markets;
- II - the volume of sales of the like product in the domestic market of the substitute country;
- III - the similarity between the product under review and the similar product sold in the domestic market or exported by the substitute country;
- IV - the availability and degree of disaggregation of the statistics necessary for the investigation; or
- V - the degree of adequacy of the information presented in relation to the characteristics of the ongoing investigation.

Article 165. In the event of item I of the *Caput* of article 164, you must provide the price of the like product in the ordinary course of trade intended for consumption on the domestic market in the third market economy country and the volume of sales that served as the basis for providing the price in question, specifying:

- I - domestic sales volume used as a basis for normal value (inform unit);
- II - currency;
- III - condition of sale;
- IV - adjustments necessary for a fair comparison with the export price; and
- V - unit price *ex-works*.

Article 166. In the event of item II of the *Caput* of article 164, you must provide the sales of the third market economy country to another country (except Brazil) and the sales volume that served as the basis for providing the price in question, specifying:

- I - volume of exports to the selected third country (inform unit);
- II - currency;
- III - condition of sale;
- IV - adjustments necessary for a fair comparison with the export price; and
- V - unit price *ex-works*.

Paragraph 1. The third country selected must be informed and the reasons why this country is considered appropriate must be clarified.

Paragraph 2. The tariff item of the goods classification of the exporting country in which the like product was classified must be indicated or, in its absence, the respective Harmonized System (HS) item must be indicated.

Article 167. In the event of item III of the *Caput* of article 164, the normal value constructed in the market economy exporting country must be provided, according to the model in Appendix II, specifying the content of each item and the technical coefficients used.

## **Subsection II Export price**

Article 168. For each country indicated in article 158 of this section, the export price to Brazil of the product under review must be provided, according to the model in Appendix III.

Sole Paragraph. Prices must preferably be presented in the same sales condition as the normal value. If they are presented in another sales condition, the necessary adjustments must be made explicit with a view to a fair comparison between the normal value and the export price, accompanied by the corresponding probative elements.

Article 169. In cases where there is no export price or where it does not appear to be reliable due to an association or relationship between the producer or exporter and the importer or a third party, or where they have a compensatory agreement between them, the export price may be built from:

- I - the price at which the products subject to review were resold for the first time to an independent buyer; or
- II - on a basis considered reasonable, in case the products are not resold to an independent buyer or in the same condition in which they were imported.

Sole Paragraph. Related or associated parties means the link between persons in the cases indicated in Paragraph 10 of article 14 of Decree N. 8,058, of 2013.

Article 170. In the event of item I of article 169, in addition to providing the information requested in article 169, provide, if possible, the price at which the product is sold to the first independent purchaser, as well as an estimate of all costs incurred from the price in the condition of sale indicated, including freight, insurance, Import Tax and other expenses of import, in addition to a reasonable profit margin for the reseller of the product, according to the table in Appendix IV.

Article 171. In the event of item II of article 169, in addition to providing the information requested in article 168, the basis and methodology used for the reconstruction must be indicated, if possible.

## **Subsection III**

### **Comparing the normal value with export price**

Article 172. The existence of differences between the product considered for the purpose of calculating the normal value and the product subject to the anti-dumping *duty must be identified* in terms of quantities, physical characteristics, level of trade, payment terms, etc., indicating the necessary adjustments to compensate for such differences and make the normal value and export price comparable.

### **Section IX Recurrence of dumping**

Article 173. In the event that there were no exports from the country subject to the anti-dumping *measure*, that there were only exports in unrepresentative quantities during the review period, or that the export price does not adequately reflect the behavior of the producers/exporters during the review period, the probability of recurrence of *dumping* will be determined based on the comparison between the average normal value, calculated in accordance with Subsection I of Section VII of this Chapter, internalized in the Brazilian market, according to the model in Appendix XXV, and:

I - the average selling price of the domestic like product in the Brazilian market, calculated for the review period, preferably at *ex-works level*; or

II - the average export price, internalized in the Brazilian market, from other foreign suppliers in transactions carried out in representative quantities, calculated for the review period.

### **Section X Information by company represented in petition**

#### **Subsection I Data of companies represented**

Article 174. For each company represented in the petition, inform:

Paragraph 1 - Company

I - Corporate Name;

II - Full address;

III - Telephone; and

IV - Electronic address.

Paragraph 2 - Each company must indicate only one addressee to serve as a focal point for the purposes of this petition, as well as their respective address.

I - Name;

II - Function;

III - Full address;

IV - Telephone; and

V - Electronic address.

#### **Subsection II Structure and affiliations**

Article 175. An organizational chart of the company's operating structure and description of the operation of each unit must be provided.

Article 176. All manufacturing plants and sales and/or administration offices related to the domestic like product must be informed, as well as their respective location.

Article 177. An organizational framework of the company's legal structure, including all related parties, as defined in Paragraph 10 of article 14 of Decree N. 8,058, of 2013.

Article 178. The company may present a disclosure document that provides, in detail, the requested information.

#### **Subsection III Accounting practices**

Article 179. Indicate how the company's financial accounting data is summarized in the financial statements.

Article 180. It must be explained in detail how the company's sales are recorded, informing all the accounting books used for this purpose.

Article 181. The cost accounting system adopted by the company must be described and how the costs incurred in production are classified, allocated, aggregated and recorded. The description must be presented in a narrative form and accompanied by a flowchart.

Article 182. It must be described how costs are recorded during the entire production process, detailing the various ancillary cost ratios maintained by the company. Explain how cost information is reconciled with financial accounting.

Article 183. The complete chart of accounts must be presented.

Article 184. You must present the company's financial statements and attach the summary balance sheets for each of the injury periods.

Article 185. You must inform the management or accounting *software* used (eg SAP, Oracle, Datasul, etc.)

#### **Subsection IV**

##### **Sales and distribution process**

Article 186. It must be informed whether there are restrictions on direct sales and sales made through intermediaries, in terms of volume, geographic area of operation or other constraints. If so, please specify. In the case of sales to distributors, it must be stated whether the company sells only to authorized distributors.

Article 187. Inform the terms of sale (*spot*, contract, etc.). In the case of contract sales, the customers must be listed.

Article 188. The existence of different types of packaging (bulk, drum, *big bag*, *pallet*, etc.) must be indicated for the domestic like product, as well as the volumes normally transported by type of packaging.

Article 189. It must be explained how the company classifies in its records exports or sales made in the domestic market, as well as those destined for Free Zones and Export Processing Zones.

Article 190. A list of all related parties that purchased the domestic like product in the domestic market must be provided, indicating the destination of the product (own consumption or resale). The pricing policy for such parties must be explained.

Article 191. A flowchart of each of the distribution channels used in domestic sales must be provided.

Article 192. It must be informed if the company performed industrialization services for third parties (*tolling*) and if it had a *swap contract*.

Article 193. It must be informed if the company has sold a similar product from brands other than its own.

#### **Section XI**

##### **Performance indicators**

Article 194. The information referring to the subsections of this section refer to the periods from P1 to P5 as defined in article 136 of this Ordinance.

#### **Subsection I**

##### **Sales volume**

Article 195. The value and quantity sold in the domestic and foreign market of the domestic like product and the total value of the company's sales must be informed, according to the table in Appendix V. It must be noted that the totals informed in Appendix V must coincide with the company accounting and with the aggregations of the information provided in Appendix VI.

Article 196. If there is captive consumption, that is, there is a transfer of a product to be used as raw material or input without issuing a sales invoice, Appendix VII must be completed.

Article 197. Appendix VIII, relating to domestic sales of the like product of own manufacture, must be completed, in accordance with the instructions contained in that appendix.

Article 198. Sales destined for the Manaus Free Trade Zone and the Export Processing Zones must be considered as sales in the Brazilian domestic market.

Article 199. It must be noted that the information presented in Appendix VIII must be reconciled with the company's accounting and with the information presented in Appendices V, IX and XI.

#### **Subsection II**

##### **Production and degree of use of installed capacity**

Article 200. If the domestic like product is produced in more than one plant, each one of them must be identified and the activities carried out in the different plants must be described.

Article 201. It must be informed if there is subcontracting of services in the production process, such as, for example, maintenance and tooling, supply of utilities, etc.

Article 202. The by-products, co-products and waste resulting from production must be listed. Indicate if this material is reintroduced into the production cycle or reused in some way, if it is sold or if it is discarded because it has no economic value.

Article 203. The usual production regime for the domestic like product (continuous or batch production) and the number of shifts must be reported.

Article 204. It must be clarified whether there are other routes for the production of the like domestic product. If so, the main differences between these routes must be reported.

Article 205. The nominal and effective installed capacity of the production line of the domestic like product, and respective production, must be reported, according to the model in Appendix VIII. If the product is manufactured in more than one line or plant, this information must be provided separately.

Article 206. If the installed capacity is common to other products in addition to domestic like products, the production of these other products must be reported in the same Appendix VIII, listing them. In this case, the total production capacity must be informed.

Article 207. If the installed capacity has changed over the period considered, it must be explained what the change consisted of.

Article 208. It must be clarified in detail how the effective capacity was calculated.

Article 209. Any interruptions in production must be reported, indicating period, duration and their motivation.

**Subsection III**  
**Stocks**

Article 210. Inventories must be reported, according to the model in Appendix IX.

Article 211. The requested information must be presented in weight units (tons or kilograms) and, if applicable, in the commercialization unit, in separate spreadsheets. A marketing unit is understood to be the unit through which the like domestic product is normally marketed. This unit must match the one used by the company in its accounting (units, liters, meters, pieces, pairs, boxes, etc.).

Article 212. It must be informed if there is production for stock or if only on request. If there is production for stock, you must inform the level of stock considered ideal.

Article 213. If the company understands that, due to imports of the product under review, the period of permanence in stock of the domestic like product is increasing, it must fill in the model in Appendix X.

**Subsection IV**  
**Financial statement**

Article 214. Submit financial statements for domestic sales of the like product manufactured by the company, in accordance with the table in Appendix XI.

Article 215. Submit financial statements for exports of the like product manufactured by the company, in accordance with the model in Appendix XII.

Article 216. A financial statement relating to the resale of products imported or acquired in the Brazilian market must be presented, according to the model in Appendix XIII. The reasons that led this company to import the product or to purchase it in the domestic market must be clarified, listing national and foreign suppliers by country.

Article 217. In all cases, if used, the apportionment criterion for calculating operating expenses and revenues must be provided in detail.

**Subsection V**  
**Employment and wage bill**

Article 218. It must be informed, according to the tables in Appendices XIV and XV, the employment and the salary mass relevant to the production line of the similar product, specifying the labor hired by the company itself (employees) and the outsourced by segment: production, administration and sales.

Article 219. In Appendix XIV, the number of employees on the payroll on the last day of each period must be reported.

Article 220. If the apportionment criterion is adopted, it must be explained in detail and observed for the preparation of Appendices XIV and XV.

**Subsection VI**  
**Return on investments**

Article 221. The rate of return on investment must be reported according to the model in Appendix XVI, indicating, if applicable, the apportionment criterion adopted.

**Subsection VII**  
**Cash flow**

Article 222. The cash flow must be informed according to the model in Appendix XVII, indicating, if applicable, the apportionment criterion adopted.



**Subsection VIII**  
**Ability to raise funds or investments**

Article 223. Investments made during the injury analysis period, in the production line of the domestic like product, must be reported, explaining the main reasons for these investments (eg environmental requirements, safety standards, technological updates, demand growth) throughout period and how they were financed (cash, bank loans, debentures, etc.).

Article 224. If any, the main factors that negatively influenced the ability to raise funds or investments must be reported, highlighting issues related to obtaining credit from commercial banks, interest rate history, judicial liabilities, among other relevant topics.

Article 225. It must be reported whether the company took a short-term loan during the injury analysis period and the average borrowing rate for each period.

Article 226. It must be informed whether the company has suffered the negative effects listed below as a result of imports of the product under review:

- I - cancellation, postponement or rejection of expansion projects;
- II - rejection or non-acceptance of investment proposals;
- III - reduction of investments;
- IV - rejection of bank loans;
- V - reduction of credit lines;
- VI - effects on securities traded on the stock exchange; and/or
- VII - others (specify).

**Subsection IX**  
**Production cost**

Article 227. It must be informed if there has been a change in the cost allocation criteria and, if so, the nature of the change must be clarified.

Article 228. The conditions for the acquisition of raw materials, inputs and/or utilities must be informed (independent suppliers, related parties and/or if there is captive consumption). It must be clarified how prices are formed in each of these operations.

Article 229. The cost structure according to the model in Appendix XVIII must be provided for each CODPROD or groups of CODPROD (or CODIP as the case may be) identified in the original investigation request. Regarding P5, monthly information must also be provided in Appendix XIX. If the similar product of the domestic industry is produced in more than one plant, the production cost of each one of them must be informed.

Article 230. For the purposes of completing Appendices XVIII and XIX, it is considered:

I - Cost of raw materials and other inputs: includes transportation expenses, import tariffs and other expenses associated with the acquisition of the product.

II – Labor: must include all employees involved in production. Include wages, bonuses, overtime, vacations, insurance, sick pay and other benefits.

III - Depreciation: inform how the company allocates expenses related to depreciation. Submit a spreadsheet reconciling such expenses with the respective financial statements.

Article 231. If the company has responded to article 202, it must be indicated how the sale of by-products or waste impacted the cost.

Article 232. It must be noted that the amounts reported in Appendices XVIII and XIX must be reconciled with the company's cost and financial accounting.

**Section XII**  
**Performance Indicators for Fragmented Industry**

Article 233. If the petitioner is qualified as a fragmented industry, as provided for in Paragraph 2 of art. 1 of Decree N. 9,107, of 2017, and that established in a specific act of Secretariat of Foreign Trade, the presentation of the performance indicators provided for in Section XI of this Chapter may be adapted to reflect the availability of data during the period of review of continuation resumed injury.

Paragraph 1. The sunset review petition presented by a petitioner qualified as a fragmented industry may be instructed exclusively on the basis of data from secondary sources, such as publications, censuses, periodicals, studies, reports and sample data available or ordered specifically for instruction. of the petition.

Paragraph 2. In-the preparation of the petition, data from official sources of information and statistical data, such as the Brazilian Institute of Geography and Statistics (IBGE), must preferably be used.

Paragraph 3. A detailed description of the methodologies used to obtain and process the data and the step-by-step presentation of performance indicators in the formats of the spreadsheets referred to in Section XI of this Chapter will be required, as well as an indication of any necessary adjustments and adaptations to the formats of these spreadsheets.

Paragraph 4. If any of the performance indicators provided for in Section XI of this Chapter is not available, if possible, the petitioner must indicate a substitute indicator (*proxy*).

Paragraph 5. If it is not possible to present a substitute indicator (*proxy*) *under the terms of* Paragraph 4, detailed motivation will be required for each of the indicators provided for in Section XI of this Chapter not presented in the petition.

Paragraph 6. The sunset review request submitted by a fragmented industry that does not contain at least the following indicators will not be accepted:

- a) sales volume in the Brazilian domestic market;
- b) participation in the Brazilian market;
- c) production of the product;
- d) installed capacity or maximum registered production;
- e) revenue from sales of the product in the domestic market;
- f) production cost;
- g) cost/price ratio; and
- h) employment.

Paragraph 7. The petition may be complemented with indicators obtained from samples of national producers (for example, income statements, payroll, etc.).

Paragraph 8. Adjustments will be accepted to adapt to the period of review of continuation or recurrence of injury, the aggregated data available at a different frequency to that of the referred period in the case of a petition presented by a fragmented industry.

Article 234. As provided for in Paragraph 6 of article 32 of Decree N. 8,058 of 2013, as it is not possible to individually identify the production of the like domestic product, the effects of *dumped imports* will be determined based on the production of the group or range of products that, defined as narrowly as possible, include the like domestic product and for which the necessary data can be presented.

Article 235. If the Undersecretariat for Trade Remedies and Public Interest deems it necessary, *on-site verifications may be carried out* in companies, associations, research institutes and any entities that present data for the instruction of sunset review petitions filed by fragmented industry.

**Section XIII**  
**Continuation or recurrence of injury to domestic industry**  
**Subsection I**  
**Continuation of injury**

Article 236. Based on the performance indicators in subsections I to IX of Section V, it must be explained how the injury to domestic industry continued.

Article 237. Regarding the possible effects on domestic industry prices, it must be reported whether:

- I – the price of the product under review was undercut in relation to the price of the similar product from the domestic industry;
- II - as a result of the price of the product under review, there was a depression or suppression of the price of the similar product in the domestic industry.

Sole Paragraph. The amount of undercutting must be estimated and the methodology for calculating the internalized price of the product object of the review must be indicated, singling out the value or percentage equivalent to the expenses for its internalization.

Article 238. It must be informed if, due to competition with the product under review, the company lost sales in the domestic market, indicating the customer and the conditions of such sale(s) (price, payment terms, etc.).

**Subsection II**  
**Recurrence of injury**

Article 239. Based on the performance indicators contained in subsections I to IX of Section V, it must be explained how the termination of the anti-dumping *measure* could lead to the recurrence of injury to the domestic industry.

Article 240. The petition must indicate:

- I - the probable trend of behavior of imports of the product object of the review;
- II - the likely price of the dumped imports and their likely effect on the prices of the like product in the Brazilian domestic market; and
- III – the existence of changes in market conditions in the exporting country, in Brazil or in third markets, including changes in the supply and demand of the like product, due, for example, to the imposition of trade remedies measures by other countries.

Paragraph 1. The petition for review at the end of the period or the review of the duty due to changes in circumstances must indicate the probable price referring to each investigated origin, with data on the average export price of the similar product from the investigated origins to third countries available in databases. public international trade data, according to the following scenarios:

- I – exports from each investigated origin to all destinations in the world, jointly;
- II – exports from each investigated origin to its largest destination, in terms of volume;
- III – exports from each investigated origin to its five largest destinations, in terms of volume, jointly and/or separately;
- IV – exports from each investigated origin to its ten largest destinations, in terms of volume, jointly and/or separately; and
- V – exports from each investigated origin to destinations in South America, jointly and/or separately.

Paragraph 2. The petition will specify in its analysis the public base of international trade considered, and must justify its choice.

Paragraph 3. In addition, if there are scenarios in the petition that differ from those provided for in the Caput, the indication of probable price must be accompanied by the justifications for the choice and the evidence that supported it.

Article 241. In the event of item II of article 240, you must inform if:

- I – the likely price of the product under review would be undercut in relation to the price of the similar product in the domestic industry;
- II - as a result of the probable price of the product under review, there would be a depression or suppression of the price of the similar product in the domestic industry.

Sole Paragraph. The amount of undercutting must be estimated and the methodology for calculating the probable internalized price of the product object of the review must be indicated, singling out the value or percentage equivalent to the expenses for its internalization.

#### **Section XIV** **Possible other factors causing injury and non-attribution**

Article 242. Any other factors that may contribute to the continuation of the injury, such as:

- I - the volume and price of imports not subject to the anti-dumping *duty*;
- II - the impact of possible import liberalization processes on domestic prices;
- III - contraction in demand or changes in consumption patterns;
- IV - practices restricting the trade of domestic and foreign producers and competition between them;
- V - technological progress;
- VI - export performance of the domestic industry;
- VII - productivity of domestic industry;
- VIII - captive consumption;
- IX - imports or resale of the imported product by the domestic industry; and
- X - any other factor considered important.

Article 243. In both cases of recurrence and continuation of injury, the export potential of the country subject to the measure must be indicated, informing, if possible, the installed capacity and volume of production and the value and volume of exports for all destinations, according to Appendices XXVI and XXVII.

Article 244. In case of recurrence of injury to the domestic industry, inform the knowledge:

- I – international stocks of the like product and the product under review; and
- II – installation of new plants both in the country(ies) subject to the anti-dumping *measure* and in third countries, indicating, if possible, the date of entry into operation and the installed capacity of each new plant.

#### **Section XV** **Final provisions**

Article 245. Rules on the legal representation of interested parties must be included in a specific normative act.

#### **CHAPTER IV** **PROBABLE PRICE**

Article 246. The probable price analysis provided for in Paragraph 3 of article 107 and in item III of article 104 of Decree N. 8,058, of 2013, must follow the procedures set out in this Chapter.

Article 247. The probable price analysis parameters established in this Ordinance will be considered in the event that there were no exports from the country to which the *antidumping* measure applies or that there were only exports in non-representative quantities during the period-end review period, pursuant to Paragraph 3 of article 107 of Decree N. 8,058, of 2013 (recurrence of *dumping*), or by changing circumstances, pursuant to item III of article 104, both of Decree N. 8,058, of 2013.

Sole Paragraph. Exceptionally, the probable price analysis parameters may be considered in the event that there have been exports of the product subject to the anti-dumping *measure* in representative quantities (continuation of *dumping*), when, given the specifics of the specific case, the following circumstances are verified:

- I – effects on export prices resulting from current price undertakings;
- II – effects on export prices resulting from the relationship between interested parties; and/or
- III- other circumstances in which the export prices of the origins under analysis do not adequately reflect the probable price to be practiced in the event of extinction of the duties.

Article 248. The request for an sunset review or for a review of the entitlement due to change in circumstances must indicate the probable price for each investigated origin, with average export price data of the similar product from the investigated origins to third countries available in databases. public international trade data, according to the following scenarios:

- I – exports from each investigated origin to all destinations in the world, jointly;
- II – exports from each investigated origin to its largest destination, in terms of volume;
- III – exports from each investigated origin to its five largest destinations, in terms of volume, jointly and/or separately;
- IV – exports from each investigated origin to its ten largest destinations, in terms of volume, jointly and/or separately; and
- V – exports from each investigated origin to destinations in South America, jointly and/or separately.

Paragraph 1. The petition will specify in its analysis the public database of international trade considered, and must justify its choice.

Paragraph 2. In addition, if there are likely price scenarios in the petition that differ from those provided for in the *Caput*, the indication must be accompanied by the justifications for the choice and the evidence that supported it.

Paragraph 3. The probable prices calculated from the scenarios defined in the *Caput* will be made available to interested parties at the beginning of the investigation.

Article 249. The Undersecretariat for Trade Remedies and Public Interest will consider, in its probable price analysis:

- I – the availability of data, including their respective units of measurement;
- II – the scope of the standardized international trade codes referring to the like product and the existence of other products that do not fall within the scope of the product analyzed in these codes; and

III – the degree of heterogeneity of the like product for purposes of fair comparison with the like product of the domestic industry; and/or

IV – other factors that may affect the use of data.

Paragraph 1. In the course of the review, other parameters of probable price may be considered by the Undersecretariat for Trade Remedies and Public Interest, provided that supporting evidence is submitted to the case file.

Paragraph 2. Interested parties may submit statements regarding the adequacy and applicability of probable price scenarios and suggest adjustment methodologies with a view to mitigating export data limitations or other differences that affect price comparability.

Article 250. Once the review is initiated, SCDOM may request selected foreign producers or exporters for their export data of the like product, relative to the period of analysis of the continuation or recurrence of *dumping*, for their 10 (ten) main markets, in terms of exported volume, and to other South American countries.

Paragraph 1. The data mentioned in the *Caput* must be presented according to the model contained in the questionnaires sent to the producers/exporters.

Paragraph 2. The Undersecretariat for Trade Remedies and Public Interest may request from producers/exporters data referring to other destinations, in addition to those indicated in the *Caput*, depending on the specifics of the specific case.

Paragraph 3. The average export prices calculated based on the data mentioned in the *Caput* must be presented in such a way as to guarantee the right of defense and the contradictory of the other interested parties, pursuant to Paragraph 8 of article 51 of Decree N. 8,058, of 2013.

## CHAPTER V

### EXTENSION OF ANTI-DUMPING DUTY IN A LOWER AMOUNT THAN DUTY IN FORCE

Article 251. The recommendation to extend the anti-dumping *duty* in an amount lower than the duty in force, based on article 107, Paragraph 4, of Decree N. 8,058, of 2013 must follow the procedures set out in this Chapter.

Article 252. Undersecretariat for Trade Remedies and Public Interest, in the event of an extension of the anti-dumping *duty* in an amount lower than the duty in force, provided for in article 107, Paragraph 4, of Decree N. 8,058, of 2013, may recommend such an extension through the following methodologies:

I – comparison between the probable export price and the normal value; or

II – comparison between the probable export price and the sale price of the similar product of the domestic industry in the Brazilian market.

Paragraph 1. Any Undersecretariat for Trade Remedies and Public Interest recommendation to extend the anti-dumping *duty* in an amount lower than the duty in force will be based on the analysis of:

I – the data and arguments presented by the interested parties, including on the probable effectiveness of the duties determined based on the methodologies provided for in items I and II of the *Caput*; and

II – the probative elements that justify the adoption of the methodologies indicated in items I and II of the *Caput*.

Paragraph 2. The Undersecretariat for Trade Remedies and Public Interest will seek to reflect the degree of cooperation of foreign producers or exporters in the sunset review when evaluating the methodologies provided for in items I and II of the *Caput*.

## CHAPTER VI

### RECOMMENDATION OF EXTENSION OF ANTI-DUMPING DUTY WITH IMMEDIATE SUSPENSION OF ITS APPLICATION AND POSSIBLE RECOMMENDATION OF IMMEDIATE RECURRENCE OF COLLECTION BASED ON ARTICLE 109 OF DECREE N. 8,058, OF 2013

Article 253. The recommendation for the extension of the *antidumping duty* with the immediate suspension of its application and for the eventual recommendation of immediate recurrence of the collection of the *antidumping duty* suspended based on article 109 of Decree N. 8,058, of 2013, must observe the procedures and factors provided for in this Chapter.

Article 254. The Undersecretariat for Trade Remedies and Public Interest may recommend the extension of the anti-dumping *duty* with the immediate suspension of its application when there are doubts as to the probable future evolution of imports of the product subject to the anti-dumping *duty*, based on article 109 of Decree N. 8,058, of 2013.

Paragraph 1. The hypothesis mentioned in the *Caput* will only be considered when, in a sunset review, it is determined that the extinction of the anti-dumping *duty* will very likely lead to the recurrence of the injury caused by imports from the origin(s) subject(s) to the anti-dumping *duty*.

Paragraph 2. The hypothesis mentioned in the *Caput* will not be considered when, in a sunset review, it is determined that the extinction of the anti-dumping *duty* will very likely lead to the continuation of the injury caused by imports from the origin(s) subject to the *antidumping*.

Article 255. The Secretariat of Foreign Trade will forward the Undersecretariat for Trade Remedies and Public Interest recommendation to the Executive Management Committee of CAMEX - GECEX, which is responsible for extending the anti-dumping *duty* with the immediate suspension of its application and also deciding on the immediate recurrence of the collection of the anti-dumping *duty*, under the terms of Decree N. 10,044, of 4 October, 2019 c/c item VIII of article 2nd c/c of article 109 of Decree N. 8,058, of 2013.

Article 256. Any doubts as to the probable future evolution of imports of the product subject to anti-dumping *duty* that may lead to Undersecretariat for Trade Remedies and Public Interest's recommendation of extending the anti-dumping *duty* with the immediate suspension of its application may result from the analysis of the following factors, individually or jointly, among others contributed by the interested parties to the records of the sunset review:

I – the different probable price scenarios of the dumped imports and their probable effect on the prices of the like product in the Brazilian domestic market;

II - the different performance indicators of producers or exporters in terms of production, use of installed capacity, inventories, sales volume and exports; or

III – changes in market conditions in the exporting country, in Brazil and in third markets, including changes in supply and demand for the product.

Sole Paragraph. In the analysis of the factors provided for in item III of the *Caput*, the Undersecretariat for Trade Remedies and Public Interest will consider, among other elements contributed by the interested parties to the records of the sunset review:

a) unexpected changes in imported product baskets, resulting from changes in consumer preferences or technological developments; or

b) significant changes in the commercial strategies for supplying the product to the Brazilian market.

Article 257. The Undersecretariat for Trade Remedies and Public Interest will recommend the immediate recurrence of the collection of the suspended anti-dumping *duty* after an analysis that concludes that imports have increased in volume that could lead to the recurrence of the injury.

Paragraph 1. In order for the Undersecretariat for Trade Remedies and Public Interest to carry out the analysis referred to in the *Caput*, the interested party must submit to this Undersecretariat, in the Electronic Information System (SEI) of the Ministry of Economy, a petition to resume the collection of the suspended anti-dumping *duty*.

Paragraph 2. In exceptional circumstances, the Undersecretariat for Trade Remedies and Public Interest may carry out the analysis referred to in the official *Caput*.

Paragraph 3. The petition for resuming the collection of the suspended *antidumping duty* must contain import data relating to the entire period that has elapsed since the date of publication of the duty extension with the immediate suspension of its application, with the respective evidence and explanations, including, at least a period of six months from the date of publication of the extension of the duty with the immediate suspension of its application, in order to provide a reasonable period for the analysis of its evolution.

Paragraph 4. Exceptionally, as long as it is duly justified, the Undersecretariat for Trade Remedies and Public Interest may consider a request to resume the collection of the suspended anti-dumping *duty* containing import data relating to a period shorter than the 6 (six) months provided for in Paragraph 3.

Paragraph 5. Any information presented to the records must contain the respective evidence and explanations.

Paragraph 6. The Undersecretariat for Trade Remedies and Public Interest may request additional information to the request to resume the collection of the suspended anti-dumping *duty*, with a period of 5 (five) days for a response, counted from the date of knowledge of the letter.

Paragraph 7. If the domestic industry is composed of more than one company, such companies may file a petition to resume the collection of the suspended anti-dumping *duty*, jointly or separately.

Paragraph 8. The Undersecretariat for Trade Remedies and Public Interest, after a preliminary analysis of the petition to resume the collection of the suspended anti-dumping *duty*, may:

I – recommend to the Department of Foreign Trade the opening of an administrative proceeding, with a view to verifying whether the increase in imports of the product subject to the suspended anti-dumping *duty* occurred in a volume that could lead to the recurrence of the injury, if minimal indications are identified in the petition that the increase in imports of the product subject to the suspended anti-dumping *duty* occurs in a volume that could lead to the recurrence of the injury;

II - recommend to the Department of Foreign Trade that the petition be rejected, with an analysis of the merits, if no minimal indications are identified that the increase in imports of the product subject to the suspended anti-dumping *duty* occurs in a volume that may lead to the recurrence of the injury; or

III – reject the petition, without analysis of the merits, if the import data referred to in Paragraph 3 are not presented, or if no reasoning is presented on how the increase in imports of the product subject to the suspended anti-dumping *duty* occurs in a volume that may lead to the recurrence of the injury.

Article 258. The Secretariat of Foreign Trade will publish in the Official Gazette of the Union the act of initiation of the referred administrative process or of the rejection of the petition, pursuant to items I and II of Paragraph 8.

Article 259. Within the scope of the administrative process initiated, the interested parties that have been qualified during the last sunset review may submit manifestations within 15 (fifteen) days, counted from the publication of the opening act in the Official Gazette of the Union.

Article 260. Once the opening act mentioned in article 258, no new petitions for resuming the collection of the suspended anti-dumping *duty* will be known to the Undersecretariat for Trade Remedies and Public Interest until the final decision is published.

Article 261. In the final analysis, the Undersecretariat for Trade Remedies and Public Interest may consider, among other indicators:

I - the trend, consistency, intensity and profile of the evolution of imports;

II - the representativeness of the imported volume in relation to the total volume imported and the volume of the Brazilian market determined in the sunset review; and

III - the comparison between the representativeness mentioned in item II and the market share that the origin for which the collection was suspended, alone or together with the other origins subject to the measure, had when it caused injury to the domestic industry.

Article 262. The Undersecretariat for Trade Remedies and Public Interest will prepare its recommendation, within 30 (thirty) days from the end of the period referred to in article 261, based on the information contained in the case file.

Article 263. During the Undersecretariat for Trade Remedies and Public Interest review period, precautionary reapplication requests will not be accepted.

Article 264. Once the analysis referred to in article 261, the Undersecretariat for Trade Remedies and Public Interest may recommend:

I – the termination of the proceeding with the immediate reapplication of the anti-dumping *duty*, in case of a affirmative determination regarding the increase in imports of the product subject to the suspended anti-dumping *duty in volume that may lead to the recurrence of the injury*; or

II – the termination of the proceeding with the maintenance of the suspension of the *antidumping duty*, in case of negative determination regarding the increase in imports of the product subject to the suspended *antidumping duty* in volume that may lead to the recurrence of the injury.

Article 265. The final Undersecretariat for Trade Remedies and Public Interest recommendation referred to in item I of article 264 will be forwarded for deliberation by the Management Executive Committee of the Foreign Trade Chamber.

Article 266. The final Undersecretariat for Trade Remedies and Public Interest recommendation referred to in item II of article 264 will be forwarded to the Foreign Trade Secretariat for a decision.

Article 267. In the event of item II of article 264, a new petition will only be known by the Undersecretariat for Trade Remedies and Public Interest if it contains data regarding the evolution of Brazilian imports from the origin for which the charge was suspended, referring to at least 6 (six) months subsequent to the period of analysis considered in the decision of the Secretary of Foreign Trade referred to in article 266 and updated to the latest available period.

Article 268. Exceptionally, the Undersecretariat for Trade Remedies and Public Interest may consider a new petition to resume the collection of the suspended anti-dumping *duty* containing import data for a period shorter than that provided for in article 265, provided that it is duly justified and that it contains import data, evidence and supervening explanations that may change the conclusions contained in the decision of the Department of Foreign Trade referred to in article 266.

Article 269. The provisions of article 267 and 268 applies only to the interested party that filed the petition that resulted in the decision of the Secretariat of Foreign Trade referred to in article 266.

Article 270. The collection of the anti-dumping *duty* will remain suspended until the eventual recurrence under the terms of article 265 or until the corresponding anti-dumping *duty expires*.

Article 271. If the collection of the anti-dumping *duty* is resumed, requests for suspension of the anti-dumping *duty* based on article 109 of Decree N. 8,058 of 2013, since the sunset review provided for in Subsection II of Chapter VIII of Decree N. 8,058 of 2013 has already been completed.

Article 272. The suspension of the application of the anti-dumping *duty* during its entire term without the recurrence of its collection may be considered by the Undersecretariat for Trade Remedies and Public Interest in the analysis of any petition to initiate an sunset review related to this *duty*.

## CHAPTER VII SCOPE ASSESSMENT PETITIONS

### Section I General information

Article 273. The scope assessment petitions dealt with in article 147 of Decree N. 8,058, of 2013, must be prepared in accordance with the provisions of this Chapter.

Sole Paragraph. The scope assessment may be initiated ex officio by the Undersecretariat for Trade Remedies and Public Interest, based on information provided by the Special Secretariat for the Federal Revenue of Brazil of the Ministry of Economy.

Article 274. Any party interested in the scope assessment may request that a scope assessment be carried out in order to determine whether the product is subject to an anti-dumping *measure* in force.

Article 275. Interested parties in the scope assessment are any interested party of the original investigation or of the *dumping*, injury and causal link reviews, in addition to other importers who have imported or who intend to import the product subject to the assessment of scope.

Sole Paragraph. The recognition of other parties that consider themselves interested in the scope assessment will be granted by the Undersecretariat for Trade Remedies and Public Interest, upon evaluation of the justification presented in the qualification request.

Article 276. The processing of administrative proceedings, the communication of acts, the formation of records and the transmission of procedural documents, within the scope of the scope assessments provided for in Decree N. 8,058 of 2013, will be carried out through the Electronic Information System - SEI of the Ministry of Economy.

Article 277. The Undersecretariat for Trade Remedies and Public Interest may conduct *on-site verification(s)* to verify the information provided.

Article 278. The Undersecretariat for Trade Remedies and Public Interest may reject the petitions when it finds that the definition of the product subject to the anti-dumping *measure* in force is sufficiently clear.

Article 279. Secretariat of Foreign Trade will publish the act of initiating the scope assessment in the Federal Official Gazette.

Sole Paragraph. The start date of the scope assessment will be the date of publication of the act referred to in the *Caput* of this article.

Article 280. Scope assessments are of an interpretive nature and do not change the scope of existing *antidumping measures*.

### Section II Content of petition

Article 281. The scope assessment petition must contain:

I – information regarding the corporate name, full address, telephone number and e-mail address of the petitioner(s);

II – name, function, full address, telephone and electronic address of the legal representative authorized by the Undersecretariat for Trade Remedies and Public Interest;

III – indication of the Resolution of the Chamber of Foreign Trade (CAMEX) that determined the application of the *antidumping measure* in force to which the scope assessment petition refers;

VI - detailed description of the product to be evaluated, specifying, as applicable: raw material(s), chemical composition, physical characteristics, standards and technical specifications, production process, uses and applications, degree of substitutability and channels of distribution;

V - other characteristics considered relevant with a view to identifying the product to be evaluated;

VI – detailed explanation of the reasons that lead to the understanding that the product is, or is not, subject to the anti-dumping *measure* in force to which this petition refers;

VII – indication of the item(s) of the MERCOSUR Common Nomenclature (NCM) in which the product to be evaluated is normally classified;

VIII - literature, catalogue, advertising material or other document that provides technical information about the product to be evaluated, if available;

IX – information on the standards or technical regulations applicable to the product to be evaluated. If so, inform the standardizing or regulatory institution and provide an exhaustive list of the standards/regulations in question; and

X - the names of known foreign manufacturers and Brazilian importers of the product to be evaluated.

Sole Paragraph. If other product(s) are also classified in the aforementioned item(s) of the NCM, this circumstance must be informed and elements must be provided that allow them to be identified.

Article 282. In the event that the product to be evaluated is not homogeneous and/or is classified in more than one NCM item, this circumstance must be clarified and the elements that allowed the product to be defined.

Article 283. All information presented must be accompanied by evidence, justification and sources and methodologies used.

Article 284. Petitions that do not contain all the information requested in this Decree may be summarily rejected.

### **Section III Deadlines and procedures**

Article 285. The scope assessment procedures will observe the following deadlines:

I – fifteen days for authorization requests from interested parties in the scope assessment;

II – fifteen days for the request to hold a hearing;

III – thirty days to regularize the legal representatives of the interested parties in the scope assessment;

IV – thirty days for manifestation and submission of evidence;

V – forty days for submission of final comments on the elements contained in the records;

VI – sixty days to prepare the final determination of the scope assessment.

Paragraph 1. The deadlines provided for in this article are counted from the start date of the scope assessment.

Paragraph 2. The schedule referred to in item III of article 149 of Decree N. 8,058, of 2013, containing the deadlines provided for in this article, will be released at the beginning of the scope assessment.

Article 286. In the event of a final determination based solely on the information contained in the petition and other evidence contained in the case file, the Undersecretariat for Trade Remedies and Public Interest will prepare an opinion, within 60 days, counting from the date of publication of the act to which the article 279 of this Ordinance, as provided in item VI of article 285 of this Ordinance.

Article 287. In the event of holding a hearing, sending questionnaires or carrying out an *on-site verification*, the Undersecretariat for Trade Remedies and Public Interest will prepare a final determination opinion, within 120 days, counted from the date of publication of the act referred to in article 277 of this Ordinance.

Paragraph 1. In the event of sending questionnaires at the beginning of the scope assessment, the acts referred to in items IV and V of article 283 of this Ordinance must be observed within the following deadlines:

I – ninety days for manifestation and submission of evidence;

II – one hundred days for submission of final comments on the elements contained in the records.

Paragraph 2. In the event that it is necessary to send questionnaires during the scope assessment instruction, a new schedule will be published with a deadline for returning the questionnaires and with the new deadlines for manifestation and submission of evidence, for final comments on the elements contained in the records and for the preparation of the final determination of the scope assessment.

Paragraph 3. Producers or exporters, importers and domestic producers will have a period of ten days to return the questionnaires, counting from the date of acknowledgment of the request.

Article 288. The deadlines provided for in this Ordinance will be counted in a running manner, including the due date.

Article 289. The counting of deadlines begins on the first business day following the publication of the act or the dispatch of the correspondence, if any.

Article 290. The deadlines provided for in this Ordinance may be extended, for a Sole time and for the same period, in accordance with the provisions of article 194 of Decree N. 8,058 of 2013. –

### **Section IV Audience**

Article 291. At the request of one or more qualified interested parties or at the initiative of the Undersecretariat for Trade Remedies and Public Interest, within 40 (forty) days, hearings will be held with the qualified interested parties, in order to allow the exercise of the adversary system and the full remedies.

Paragraph 1. The hearings must be requested in writing, within 15 (fifteen) days, counted from the start date of the scope assessment, as provided in item II of article 285 of this Ordinance, and requests must be accompanied by a list of the specific topics to be addressed therein.

Paragraph 2. Requests for a hearing will only be granted in order to clarify aspects related to the scope of the anti-dumping *measure* in force

Paragraph 3. The qualified interested parties will be notified of the holding of the hearing and the topics to be dealt with at least twenty days in advance.

Paragraph 4. The attendance at hearings is optional and the absence of any interested party will not be used to their detriment.

Paragraph 5. The qualified interested parties must send, in writing, at least ten days in advance, the arguments they wish to address and indicate, at least three days in advance, the legal representatives who will be present at the hearing, and the qualified interested parties may present additional information orally at the hearing.

Paragraph 6. The information presented orally during the hearing will only be considered by the Undersecretariat for Trade Remedies and Public Interest, if reproduced in writing and filed within 10 (ten) days after the hearing, so that it can be attached to the restricted records of the process.

Paragraph 7. In the event that the hearings are recorded, the oral manifestations made by the qualified interested parties may be used by the Undersecretariat for Trade Remedies and Public Interest in the elaboration of its determinations, in which case the qualified interested parties are not obliged to reproduce the manifestations made in writing.

Paragraph 8. The recordings or the respective transcripts will also be attached to the restricted records of the process.

## CHAPTER VIII ANTICIRCUMVENTION PETITIONS Section I General instructions

Article 292. The petitions for anti-circumvention review dealt with in article 121 of Decree N. 8,058, of 2013, must be prepared using the format present in this Chapter.

Article 293. The petition must contain evidence of the practice of circumvention, in accordance with the provisions of items I, II and III of article 121 of Decree N. 8,058, of 2013.

Article 294. Petitions that do not contain all the information requested in this Ordinance may be summarily rejected.

Article 295. Undersecretariat for Trade Remedies and Public Interest may conduct *on-site verification(s)* to examine the company(ies) records and verify the information provided. To this end, auxiliary documents used in the preparation of the petition must be preserved.

Article 296. All information presented must be accompanied by evidence, justification and the sources and methodologies used.

Article 297. The petition must contain:

I – corporate name, full address, telephone number and e-mail address of the companies represented; and

II – name, function, full address, telephone and electronic address of the legal representative authorized by Undersecretariat for Trade Remedies and Public Interest .

Article 298. Doubts and requests for clarification must be sent to the Undersecretariat for Trade Remedies and Public Interest through the electronic address [sdcom @economia.gov.br](mailto:sdcom@economia.gov.br) .

## Section II Anti-circumvention review period

Article 299. The period considered for the anti-circumvention review must be indicated, which must understand the 12 (twelve) months closest possible to the date of filing the petition.

## Section III Typification of practice of circumvention

Article 300. It must be indicated in which of the following cases, pursuant to article 121 of Decree N. 8,058, of 2013, the practice of circumvention fits:

I - import of parts, pieces or components originating in or coming from the country subject to the anti-dumping *measure*, intended for the industrialization, in Brazil, of the product subject to the anti-dumping *measure*;

II - import of product from third countries whose industrialization with parts, pieces or components originating in or coming from the country subject to the *antidumping measure results in the product subject to the anti-dumping measure*; or

III - import of a product that, originating in or coming from the country subject to the *antidumping measure*, presents marginal changes in relation to the product object of the *antidumping measure*, but which do not alter its use or its final destination.

Article 301. The alleged circumvention practice must be described in detail.

Article 302. All countries involved in the circumvention practice must be indicated and, whenever possible, the producing or exporting companies, the importing companies and/or responsible for industrialization.

## Section IV Product, part, part or component object of circumvention

Article 303. The procedure that gave rise to the application or the last extension of the measure in force must be specified.



Article 304. The product, part, part or component object of the review must be described in detail, specifying, as applicable: raw material(s); chemical composition; model; dimension; capacity; power, form of presentation, uses and applications and distribution channels. Inform other characteristics considered relevant with a view to identifying the product under review.

Article 305. The item(s) of the MERCOSUR Common Nomenclature (NCM) in which the product under review is classified must be specified.

Sole Paragraph. In cases involving parts, pieces and components, the item(s) of the MERCOSUR Common Nomenclature (NCM) in which they are classified must be informed.

## **Section V Practice of circumvention**

Article 306. In the event of item I of article 300, evidence must be provided that:

I - the resale, in Brazil, of the product subject to the *antidumping measure* industrialized with parts, pieces or components originating in or coming from the country subject to the anti-dumping *measure* occurred at values lower than the normal value determined for the product subject to the anti-dumping *measure*;

II - the parts, pieces or components originating in or coming from the country subject to the *antidumping measure* do not have a use other than the industrialization of the product object of the *antidumping measure*;

III - the beginning or substantial increase in industrialization in Brazil occurred after the beginning of the investigation that resulted in the application of an anti-dumping *measure*;

IV - the parts, pieces or components originating in or coming from the country subject to the anti-dumping *measure* represent 60 (sixty) percent or more of the total value of parts, pieces or components of the industrialized product in Brazil; and

V - the value added in the industrialization operations is less than 35 (thirty-five) percent of the cost of manufacturing the product.

Sole Paragraph. For the purposes of item V of the *Caput* of this article, the manufacturing cost does not include:

a) depreciation expenses;

b) packaging expenses; and

c) costs or expenses that are not directly related to the manufacture of the product.

Article 307. In the event of item II of article 300, evidence must be provided that:

I - the product was exported to Brazil at values lower than the normal value calculated for the product subject to the anti-dumping *measure*;

II - the export of the product to Brazil corresponded to an important proportion of the total sales of the producer or exporter;

III - the beginning or substantial increase in exports of the product to Brazil occurred after the beginning of the investigation that resulted in the application of an anti-dumping *measure*; and

IV - the parts, pieces or components originating in or coming from the country subject to the anti-dumping *measure* represent 60 (sixty) percent or more of the total value of parts, pieces or components of the product exported to Brazil.

Article 308. In the event of item III of article 300, evidence must be provided that:

I - the export of the product with marginal changes to Brazil took place at values lower than the normal value calculated for the product subject to the *antidumping measure*;

II - the export of the product with marginal modifications to Brazil corresponded to an important proportion of the total sales of the producer or exporter; and

III - the beginning or substantial increase in exports of the product with marginal changes to Brazil occurred after the beginning of the investigation that resulted in the application of an anti-dumping *measure*.

Article 309. In the event of item III of article 300, you must inform:

I - eventual differences between the product subject to the review and the product subject to the *antidumping measure*;

II - small changes introduced in the product under review, compared to the product subject to the *antidumping measure*;

III - use and final destination of the modified product; and

IV - estimate of the additional cost for carrying out the small modification, if any.

## **Section VI Changes in trade flow**

Article 310. The evolution of the trade flow must be reported, indicating changes that occurred after the beginning of the procedure that gave rise to the application or the last extension of the measure in force, considering the review period, including, as applicable:

I - Brazilian imports of the product under review;

II - Brazilian imports of parts, pieces or components originating in or coming from the country subject to the anti-dumping *measure*;

or

III - imports, by a third country, of parts, pieces or components originating in or coming from the country subject to the anti-dumping *measure*.

Article 311. Whenever possible, information must be provided on the existence of installed capacity and production volume of the product subject to the review incompatible with the volume exported to Brazil.

## **Section VII Neutralization of effects of measure**

Article 312. Evidence of neutralization of the corrective effects of the measure in force must be provided, including data on volume and average import price of the product object of the review, or parts, pieces or components of the product object of the measure in force, considering the review period.

#### **Section VIII Export price**

Article 313. In the case of item I of article 300, the name of the Brazilian importers of the parts, pieces and components must be informed, as well as the companies responsible for the industrialization of the parts, pieces and components.

Article 314. In the case of item II of article 300, the name of the Brazilian importers of the product under review must be indicated, as well as the companies responsible for industrialization in the third country.

Article 315. In the case of item III of article 300, the name of the Brazilian importers of the product subject to the review must be informed, as well as the companies responsible for the marginal modification of the product.

Article 316. In the case of items II and III of article 300, the country(ies) exporting the product under review must be indicated.

Article 317. The name and address of foreign producers/exporters must be informed.

#### **Section IX Final dispositions**

Article 318. The rules on the legal representation of interested parties must be included in a specific normative act.

### **CHAPTER IX REDETERMINATION PETITIONS Section I General instructions**

Article 319. The redetermination petitions dealt with in article 155 of Decree N. 8,058, of 2013, must be prepared using exclusively the format present in this Chapter.

Sole Paragraph. Exceptionally, a redetermination may be initiated ex officio by the Undersecretariat for Trade Remedies and Public Interest based on information provided by the Special Secretariat of the Federal Revenue of Brazil of the Ministry of Economy.

Article 320. Domestic producers of the like product or the class entity that represents them may request the Undersecretariat for Trade Remedies and Public Interest to carry out a redetermination, in order to determine whether an anti-dumping *duty* applied has its effectiveness compromised due to the hypotheses listed in items I and II of article 155 of Decree N. 8,058, of 2013.

Sole Paragraph. Requests from a company, group of companies, or class entity representing the sector that represent less than twenty-five percent of national production will not be known.

Article 321. The petition must contain a detailed explanation, accompanied by relevant evidence and reasons that lead the petitioner to understand that redetermination is necessary.

Article 322. The petition filed in accordance with this Ordinance will be analyzed within fifteen days from the date of its filing.

Paragraph 1. In the event that the petition is duly instructed and additional information is not required, the petitioner will be notified about the start of the redetermination within the additional period:

I - fifteen days, if nine months have already elapsed from the date of application, amendment, extension or extension of the *antidumping duty* object of the petition; or

II - necessary for the expiry of the period of nine months from the date of application, amendment, extension or extension of the anti-dumping *duty* object of the petition, being at least fifteen days.

Paragraph 2. In the event of rejection of the petition, the petitioner must be notified within an additional period of fifteen days.

Paragraph 3. If there is a need for insignificant additional information, or for occasional corrections and adjustments to the petition, the petitioner will be urged to amend it within five days, counted from the date of knowledge of the request.

Paragraph 4. Complementary information, corrections or adjustments will be analyzed within ten days from the date of receipt.

Paragraph 5. At the end of the period provided for in Paragraph 4, the petitioner will be notified about the start of the redetermination within the additional period:

I - fifteen days, if nine months have already elapsed from the date of application, amendment, extension or extension of the *antidumping duty* object of the petition; or

II - necessary for the expiry of the period of nine months from the date of application, amendment, extension or extension of the anti-dumping *duty* object of the petition, being at least fifteen days.

Paragraph 6. At the end of the period provided for in Paragraph 4, in the event of rejection of the petition, the petitioner must be notified within an additional period of fifteen days.

Article 323. Without prejudice to the provisions of Paragraph 3 of article 322, petitions that do not contain all the information requested in this Ordinance may be summarily rejected.

Article 324. If the redetermination is terminated based on a negative determination, a new petition on the same *antidumping measure* will only be analyzed if it is filed after 12 (twelve) months from the date of termination of the redetermination, and this period may, in exceptional cases and provided that duly justified, be reduced to 6 (six) months.

Article 325. Petitions for redetermination of anti-dumping *duty will not be known* for which reviews of change of circumstances or end of period referred to in Section II of Chapter VIII of Decree N. 8,058 of 2013 are in progress.

Article 326. The processing of administrative proceedings, the communication of acts, the formation of records and the transmission of procedural documents conducted by the Undersecretariat for Trade Remedies and Public Interest, within the scope of the redeterminations provided for in Decree N. 8,058, of 2013, will be carried out through the Electronic Information System - SEI of the Ministry of Economy.

Article 327. All information presented must be accompanied by evidence, justification and the sources and methodologies used.

Sole Paragraph. In the event that the criteria referred to in the *Caput* are presented based on estimates, the applicant must observe the provisions of article 53, of Decree N. 8,058, of 2013, for reasons.

Article 328. To fill in the appendices of this Ordinance, the spreadsheets available on the website of this Ministry must be used.

## **Section II**

### **Anti-dumping duties subject to redetermination**

Article 329. Definitively applied anti-*dumping* duties will be subject to redetermination.

Article 330. Only anti-*dumping duties* applied in an amount lower than the dumping margin calculated in the investigation that applied, altered, extended or extended the anti-*dumping duty object of the redetermination* will be subject to redetermination due to absorption of the duty, in accordance with the provisions of Paragraph 1 of article. 157 of Decree N. 8,058, of 2013.

## **Section III**

### **Redetermination analysis period**

Article 331. The petition for redetermination may only be filed after six months have elapsed from the month following the application, amendment, extension or extension of the definitive anti-dumping *duty* to which the petition refers.

Article 332. The redetermination analysis period must necessarily include the entire period of validity of the anti-dumping *duty that is the object of the redetermination*, since the application, amendment, extension or extension of the duty.

Sole Paragraph. If it is longer than six months, the redetermination analysis period must necessarily be divided into half-yearly intervals, named PV1 to PVn, so that PV1 corresponds to the first six months after the application, amendment, extension or extension of the definitive anti-dumping *duty* to which refers to the petition and PVn to the most recent six months of the redetermination review period.

Article 333. The petitioner must present the petition until the last business day of the second month following the end of the redetermination period referred to in article 332 of this Ordinance.

## **Section IV**

### **Content of petition**

Article 334. The redetermination petition must contain:

I - information regarding the corporate name, full address, telephone number and e-mail address of the petitioner(s);

II - name, function, full address, telephone and electronic address of the legal representative authorized by the Undersecretariat for Trade Remedies and Public Interest;

III - indication of the Resolution of the Chamber of Foreign Trade (CAMEX) that determined the application, the last alteration, the extension or the extension of the *antidumping duty* object of the redetermination;

IV - indication of the semiannual intervals considered for the purposes of the analysis that indicate the need for redetermination, in compliance with the provisions of the sole paragraph of article 332 of this ordinance;

V - the data requested in Appendix XX of this Ordinance, which must be related to the most recent six months of the period referred to in article 332; and

VI - the evolution of total imports of the product subject to the duty and the like product, in quantity and value, in the CIF condition, by exporting country, from the application of the duty until the end of the period of analysis of the redetermination, according to Appendix XXI of this ordinance.

## **Section V**

### **Redetermination due to form of application of duty**

Article 335. In the event of redetermination referred to in item I of article 155 of Decree N. 8,058, of 2013, the petition must still contain:

I - the form of the *antidumping duty* subject to redetermination: ad valorem or specific rate, fixed or variable, or a combination of both;

II - specification of the intended change in the form of application of the anti-dumping *duty*;

III - indication of the origin for which it is intended to change the form of the *antidumping duty*; and

IV - detailed explanation of the reasons why a redetermination is necessary, accompanied by the relevant evidence.

Article 336. An anti-dumping *measure* may have its form of application changed as a result of a redetermination only once every 5 (five) years, counted from the application or extension of the anti-dumping *duty* in question.

**Section VI**  
**Redetermination due to absorption of antidumping duty**

Article 337. In the event of redetermination referred to in item II of article 155 of Decree N. 8,058, of 2013, the petition must still contain:

I - evidence of the existence of an association or relationship between the producers or exporters and the importers or a third party, or of a compensatory agreement between them, as the case may be;

II - detailed explanation of the reasons why a redetermination is necessary, accompanied by the relevant evidence;

III - in cases where there is no association, relationship or compensatory agreement between producers or exporters and importers or a third party, the data requested in Appendices XXII and XXIII of this Ordinance; and

IV - in cases where there is an association, relationship or compensatory agreement between producers or exporters and importers or a third party, the data requested in Appendices XXII and XXIV.

Sole Paragraph. The information requested in Appendices XXII to XXIV of this Ordinance shall be broken down by interval and by country of origin of exports subject to the *antidumping duty* subject to redetermination.

Article 338. If the process that culminated in the application, amendment, extension or extension of the anti-dumping *duty* to the product to which the anti-dumping *duty* object of the redetermination was applied used a product identification code (CODIP), it must be reproduced and considered in the information provided in the redetermination petition.

**Section VII**  
**Final provisions**

Article 339. The Undersecretariat for Trade Remedies and Public Interest may extend, for a Sole time and for up to the same period, the periods provided for in this Ordinance, except for those whose extension or prohibition is already foreseen.

**CHAPTER X**  
**PRICE UNDERTAKING PROPOSALS**

**Section I**  
**General instructions**

Article 340. Price undertaking proposals submitted by producers/exporters in dumping investigations must comply with the provisions of this Chapter.

Article 341. Price undertaking proposals that do not meet the provisions of this Ordinance will not be known.

Article 342. The Undersecretariat for Trade Remedies and Public Interest may refuse a price undertaking proposal considered ineffective or impracticable, including for reasons of general policy, under the terms of Decree N. 8,058, of 2013.

Article 343. Doubts and requests for clarification must be sent to the Undersecretariat for Trade Remedies and Public Interest through the electronic address of the corresponding investigation.

**Section II**  
**Period of price undertaking proposal**

Article 344. According to the wording of Paragraph 6 of article 67 of Decree N. 8,058, of 2013, the producer(s)/exporter(s) may only offer a price undertaking during the period between the date of publication of the preliminary affirmative determination of dumping, injury to the domestic industry and the causal link between them, and the conclusion of the probationary phase.

Paragraph 1. Price undertaking proposals will only be analyzed from those producer(s)/exporter(s) who have responded to the questionnaire and whose individual dumping margin(s) have(s) have been established on the basis of information provided by the producer(s)/exporter(s) themselves and have been verified by the Undersecretariat for Trade Remedies and Public Interest .

Paragraph 2. Price undertaking proposals from producer(s)/exporter(s) whose dumping margin(s) have been established in accordance with the best available information will not be accepted, as per Paragraph 3 of article 50 of Decree N. 8,058, of 2013.

**Section III**  
**Content of proposal**

Article 345. The proposal must contain:

I – information regarding the corporate name, full address, telephone number and e-mail address of the producer(s)/exporter(s) who intend to assume price undertakings;

II – name, function, full address, telephone and electronic address of the legal representative authorized by the Undersecretariat for Trade Remedies and Public Interest;

III – the number of the administrative proceeding related to the investigation of dumping in exports of the product subject to the price undertaking and injury resulting from such practice;

IV - the description of the product object of the price undertaking;

V - the item(s) of the MERCOSUR Common Nomenclature (NCM) in which the product subject to the price undertaking is classified;

VI – the country of origin of Brazilian imports of the product subject to the price undertaking;

VII - the CIF export price, or equivalent, proposed by the producer(s)/exporter(s) of the product subject to the price undertaking;

VIII – the respective calculation memory that supported the preparation of the proposed undertaking; and

IX - the elements that prove that the proposed export price is sufficient to eliminate the injury caused to the domestic industry by the imports at dumping prices.

Sole Paragraph. Rules on the legal representation of interested parties must be included in a specific normative act.

Article 346. In the event of exports to related parties in Brazil, according to Paragraph 10 of article 14 of Decree N. 8,058, of 2013, the price undertaking proposed by the producer(s)/exporter(s) must contain, in addition to the information referred to in article 345:

I – the corporate name of the importer(s) in the event of their relationship with the producer(s)/exporter(s) who intend to undertake a price undertaking;

II - the price at which the imported product will be sold to the first independent buyer in Brazil already converted to foreign currency; and

III - the respective calculation memory used in the estimation of the respective resale price mentioned in the previous item.

Article 347. The maximum term for payment of exports subject to the price undertaking must be indicated and, in the case of article 346, the maximum term for payment of sales to the first independent buyer in Brazil.

#### **Section IV Price correction**

Article 348. The proposal must contain:

I - the frequency of corrections to the price undertaking(s), in order to ensure that the export price continues to eliminate injury to the domestic industry throughout the duration of the undertaking;

II - the source(s) that will determine the corrections of the price undertaking(s); and

III - the mathematical formula for the corrections of the price undertaking(s), as well as the justification for these corrections.

#### **Section V Monitoring**

Article 349. The proposal must inform the frequency with which the producer(s)/exporter(s) subject to a price undertaking will provide information relevant to the fulfillment of the undertaking.

Sole Paragraph. The proposal must indicate the period within which the report containing all the information referred to in the *Caput* must be provided to the Undersecretariat for Trade Remedies and Public Interest, counted from the last day of the end of the period.

Article 350. The proposal must contain express authorization for the Undersecretariat for Trade Remedies and Public Interest to carry out *on-site verifications* relevant data, both on the producer(s)/exporter(s) and on any related parties.

#### **Section VI Undertaking violations**

Article 351. The producer(s)/exporter(s) and their related parties that propose a price undertaking must expressly commit to, among others:

I – not to grant discounts, rebates, or any other benefit to its customers, whether directly or indirectly linked to a sale of the product in question, which implies a compromised price lower than the agreed one;

II – not to pay a commission that implies a lower committed price than the agreed one;

III – not to present misleading or false descriptions of the quantities, characteristics or qualities of any sale of the product in question;

IV – not make misleading or false statements about the customs classification of the product in question;

V – not make misleading or false statements about the origin of the product in question or about the identity of the producer/exporter;

VI – not to export merchandise under the terms of this Undertaking not manufactured by the producers listed in item I of article 345 and in item I of article 346;

VII – not to settle the debt related to any export operation to Brazil through any compensation agreement, through direct exchange, or any other form of payment other than cash or an equivalent method;

VIII – not to issue a commercial invoice or resale invoice whose net sales prices are not in accordance with the agreed prices;

IX – not to issue a commercial invoice or resale invoice for which the underlying financial transaction (for example, the amount actually received from the buyer after any adjustments to credit/debit notes and the like) does not conform to the face value of the invoice commercial; and

X – not to engage in circumvention practices.

**CHAPTER XI**  
**PETITIONS RELATING TO REFUND REVIEW**  
**Section I**  
**General instructions**

Article 352. The reimbursement review petitions dealt with in article 141 of Decree N. 8,058, of 2013, must be prepared using exclusively the format present in this Chapter.

Article 353. The petition submitted by the importer interested in requesting a refund review must contain data on imports coming only from producers or exporters for which an individual *dumping margin* has been calculated based on information submitted by the producer or exporter to the Undersecretariat for Trade Remedies and Public Interest (Undersecretariat for Trade Remedies and Public Interest ) in the procedure immediately preceding this review.

Article 354. Petitions that do not contain all the information requested in this Ordinance may be summarily rejected.

Sole Paragraph. If there is a need for insignificant additional information, or for occasional corrections and adjustments to the petition, the petitioner importer will be urged to amend it within five days, counted from the date of knowledge of the request.

Article 355. All information presented must be accompanied by evidence, justification and the sources and methodologies used.

Article 356. The Undersecretariat for Trade Remedies and Public Interest may conduct *on-site verification(s)* to examine the company(s) records and verify the information provided. To this end, auxiliary documents used in the preparation of the petition must be preserved.

Article 357. The *dumping margin* calculated for the refund review period will only serve to quantify the possible refund of anti-dumping *duties* collected in an amount greater than the margin of *dumping* calculated for the refund review period, as provided for in article 144 of Decree N. 8,058, of 2013.

Article 358. The processing of administrative proceedings, the communication of acts, the formation of records and the transmission of procedural documents, within the scope of the refund reviews provided for in Decree N. 8,058, of 2013, will be carried out through the Electronic Information System - SEI.

**Section II**  
**Refund review period**

Article 359. The refund review period refers to the period for which the *dumping margin will be determined* for each producer or exporter indicated in the petition and which will be used for comparison with the current law.

Paragraph 1. The period indicated in the *Caput* will necessarily have twelve months, counted from the first day of the month in which the application, extension or alteration of the definitive anti-dumping *duty* in force took place.

Paragraph 2. Subsequent refund review periods will be defined in a similar way to that indicated in the previous paragraph, counting twelve months from the first day of the first month following the end of the preceding refund review period.

Paragraph 3. In the event of an extension, amendment or termination of the anti-dumping *duty* in force within a period of less than twelve months from the start of the refund review period, the end of the refund review period must correspond to the date on which the respective decision has entered into force, which may be less than twelve months, but never less than six months.

Paragraph 4. Each reimbursement review petitions shall include only one refund review period.

**Section III**  
**Calculation period of amount to be refunded**

Article 360. The period for calculating the amount to be refunded refers to the period in which the imports object of the claim governed by this Ordinance took place.

Paragraph 1. The beginning and end of the period for calculating the amount to be refunded must correspond, respectively, to the dates of the first and last importation in the period in which the refund is claimed and for which anti-dumping *duties have been collected*.

Paragraph 2. The period for calculating the amount to be refunded must only contain transactions whose sales dates by the producer or exporter are contained in the refund review period, which may be longer than twelve months if the import clearance date exceeds the final date. of the review period.

Paragraph 3. In the case of the first review period after the application of the definitive *antidumping duty* in force, transactions whose clearance dates are contained in the review period and whose sale dates are to him previous.

**Section IV**  
**Deadline for filing petition**

Article 361. The petition must be filed within four (4) months from the end date of the refund review period.

**Section V**  
**General information**

Article 362. The petition must indicate:

I – corporate name, full address, telephone and electronic address of the petitioner importer; and

II – name, function, full address, telephone and electronic address of the legal representative authorized by the Undersecretariat for Trade Remedies and Public Interest .

Article 363. The periods considered for the provisions of articles 359 and 360 of this Ordinance.

Article 364. The CAMEX Resolution that resulted in the anti-dumping *duty* applied to the product exported to Brazil and collected during the refund review period must be specified.

Article 365. The petition must contain evidence that the amount of anti-dumping *duties* collected was higher than would have been payable if the duty had been calculated on the basis of the *dumping margin* found for the refund review period.

Sole Paragraph. Mere claims will not be considered sufficient to meet the requirements of the refund review.

## **Section VI** **Normal value and export price**

Article 366. The information in this section is for the refund review period only.

Article 367. Each producer or exporter of the product subject to the anti-dumping *duty* who has marketed the product subject to the refund review with the petitioning importer and for which an individual *dumping margin* has been calculated in the procedure immediately preceding this review must be indicated, in the terms of article 353 of this Ordinance, informing your name and address.

Article 368. A letter of support must be submitted from each producer or exporter involved in the refund petition containing an express expression of the producer's or exporter's interest in cooperating with the review and in providing information for calculating the normal value of the like product and the export price of the product subject to anti-dumping *duty* throughout the refund review period.

Sole Paragraph. The Undersecretariat for Trade Remedies and Public Interest may send questionnaires to producers or exporters and to related or associated importers involved in the refund review process, and may conduct *on-site verifications* to examine company records and verify the information provided.

Article 369. The petition must contain evidence relating to the normal value and export price to Brazil of each producer or exporter indicated in the refund review, subject to the provisions of article 353 of this Ordinance.

### **Subsection I** **Normal value**

Article 370. For each producer or exporter from a market economy country indicated in article 366, the representative price in the domestic market of the exporting country must be presented.

Paragraph 1. If there are no sales of the like product in normal commercial operations in the domestic market of the exporting country or when, due to special market conditions or low sales volume of the like product in the domestic market of the exporting country, it is not possible to compare appropriate to the export price, normal value must be established on the basis of the constructed normal value of the like product manufactured by the producer or exporter in question.

Paragraph 2. The prices must be presented preferentially in the condition of *ex-fabric sale*, free of taxes. If they are presented in another sales condition, the necessary adjustments to determine the *ex-works price must be explained*.

Article 371. In the case of the *Caput* of article 370, the price of the like product must be provided in normal commercial operations intended for domestic consumption in the exporting country and the sales volume that served as the basis for providing the price in question, specifying:

- I – domestic sales volume used as the basis for normal value (inform unit);
- II – currency;
- III – condition of sale;
- IV – necessary adjustments for fair comparison with export prices; and
- V – *ex-works unit price*.

Article 372. In the case of Paragraph 1 of article 370, the constructed normal value of the producer or exporter in question must be provided, according to the model in Appendix II of this Ordinance, specifying the content of each item and the technical coefficients used.

Article 373. For producer or exporter from a non-market economy country indicated in article 366, a producer from the same substitute market economy third country that was used in the procedure immediately prior to the start of this review for purposes of calculating normal value must be indicated.

Paragraph 1. Data referring to the representative selling price of the like product on the domestic market of the third market economy country must be provided, specifying:

- I – domestic sales volume used as the basis for normal value (inform unit);
- II – currency;
- III – condition of sale;
- IV – necessary adjustments for fair comparison with export prices; and
- V – *ex-works unit price*.

Paragraph 2. The prices must be presented preferentially in the condition of *ex-fabric sale*, free of taxes. If they are presented in another sales condition, the necessary adjustments to determine the *ex-works price must be explained*.

Paragraph 3. For the producer indicated based on the *Caput* of this article, the provisions of article 368 of this Ordinance.

Article 374. If the producer indicated in the previous article has not sold the like product on the domestic market of the substitute market economy country used in the procedure immediately prior to the start of this review or has sold such product in insufficient quantities during the refund review period, normal value must be provided on the basis of the constructed normal value of the like product manufactured by the producer or exporter in question.

Paragraph 1. The prices must be presented preferentially in the condition of *ex-fabric sale*, free of taxes. If they are presented in another sales condition, the necessary adjustments to determine the *ex-works price must be explained*.

Paragraph 2. The constructed normal value of the producer or exporter in question must be provided according to the model contained in Appendix II of this Ordinance, specifying the content of each item and the technical coefficients used.

Article 375. If there are no more producers in the same substitute market economy country used in the procedure immediately prior to the start of this review, a producer from another substitute third country must be indicated.

Paragraph 1. The reasons why the substitute country was considered appropriate must be clarified, taking into account the following aspects:

I - the volume of exports of the similar product from the substitute country to Brazil and to the main world consumer markets;

II - the volume of sales of the like product in the domestic market of the substitute country;

III - the similarity between the product under consideration and the similar product sold in the domestic market by the substitute country;

IV - the availability and degree of disaggregation of the statistics necessary for the investigation; or

V - the degree of adequacy of the information presented in relation to the characteristics of the ongoing investigation.

Paragraph 2. The data referring to the representative selling price of the like product on the domestic market of the third country with a substitute market economy must be provided, specifying:

I – domestic sales volume used as the basis for normal value (inform unit);

II – currency;

III – condition of sale;

IV – necessary adjustments for fair comparison with export prices; and

V – *ex-works unit price*.

Paragraph 3. The prices must be presented preferentially in the condition of *ex-fabric sale*, free of taxes. If they are presented in another sales condition, the necessary adjustments to determine the *ex-works price must be explained*.

Paragraph 4. For the producer indicated based on the *Caput* of this article, the provisions of article 368 of this Ordinance.

## **Subsection II**

### **Export price**

Article 376. For each producer or exporter indicated in article 367, the export prices of the product subject to the anti-dumping *duty must be provided* for all sales made to Brazil, regardless of the importers to which they were destined, according to the model contained in Appendix III of this Ordinance.

Sole Paragraph. Prices must preferably be presented in the same sales condition as the normal value. If they are presented in another sales condition, the necessary adjustments must be made explicit with a view to a fair comparison between the normal value and the export price.

Article 377. In cases where the importer is related or associated with the producer or exporter or in which they have a compensatory agreement among themselves, in addition to providing the information requested in the previous article, the resale price of the imported product in the Brazilian market must be provided to the first buyer as well as an estimate of all costs incurred from the price in the condition of sale indicated, including freight, insurance, Import Tax and other import charges, plus a reasonable profit margin to an independent reseller of the product, as the table in Appendix IV.

Sole Paragraph. Related or associated parties means the link between persons in the cases indicated in Paragraph 10 of article 14 of Decree N. 8,058, of 2013.

## **Subsection III**

### **Comparing normal value with export price**

Article 378. The existence of differences between the product considered for purposes of determining normal value and the product subject to the anti-dumping *duty must be identified*, depending on quantities, physical characteristics, level of trade, payment terms, etc., indicating the necessary adjustments to compensate for such differences and to make the normal value and the export price comparable.

## **Section VII**

### **Anti-dumping duties collected**

Article 379. All import transactions subject to the request for reimbursement review petitions carried out by the petitioning importer during the period of calculation of the amount to be refunded must be listed, specifying, for each transaction, the date of clearance, the quantity imported, the unit price of import of the product and the date and number of the respective sales invoice from the producer or exporter related to this import, according to the model in Appendix XXVIII.

Article 380. The amount, in percentage and absolute, of anti-dumping *duties* collected in each transaction listed in the previous article and the absolute total amount of anti-dumping *duties* paid by the petitioner during the period of calculation of the amount to be refunded must be reported.

Article 381. Customs documents and commercial invoices that prove the information requested in the articles of this section, as well as documents, originals or certified copies, that prove the effective payment of the anti-dumping duties levied, must be attached to the request for Reimbursement review petitions.



**Section VIII**  
**Amount to be refunded**

Article 382. The amount of *antidumping duty* to be refunded as claimed by the petitioner must be informed, which must consist of the difference between the *antidumping duty* collected on imports of the investigated product and the *dumping margin* of the review period informed by the petitioner.

**Section IX**  
**Conditions for refund**

Article 383. The anti-dumping duties for which the refund is claimed must have been effectively collected by the Special Secretariat of the Federal Revenue of Brazil of the Ministry of Economy.

Article 384. The petitioner must submit a declaration stating that the amount to be refunded has not been and will not be refunded by the producer or exporter or any other third party.

**CHAPTER XII**  
**DOCUMENTS PRESENTED IN FOREIGN LANGUAGES**

Article 385. Pursuant to article 18 of Law N. 12,995, of 18 June, 2014, for the purposes of original investigations and reviews, documents prepared in the official languages of the World Trade Organization may be incorporated into the case file, and, in the case of documents prepared in foreign languages for which there is no public translator in Brazil, translations into Portuguese made by the official representation of the exporting origin in Brazil will be accepted, provided they are accompanied by an official communication attesting to the authorship of the translation.

Paragraph 1. Subject to the provisions of the *Caput* of this article and at the discretion of the Undersecretariat for Trade Remedies and Public Interest the following will also be accepted in the restricted records of original investigations and reviews:

I - translations into Portuguese carried out by the official representation of the exporting country in Brazil, considering the country of origin or export that is an interested party in a trade remedies process, or by the legal representative of the interested party who presents it, provided that they are accompanied by of official communication attesting to the authorship, reliability and accuracy of the translation; and

II - documentation in the official languages of the World Trade Organization obtained directly from the official government website or other reliable and impartial sources, such as banks of legal texts or the website of the World Trade Organization;

Paragraph 2. In the case of documents prepared in foreign languages for which there is no public translator in Brazil, translations into Portuguese will be accepted in the confidential and restricted records made by the official representation of the exporting country in Brazil, considering the country of origin or export that it is an interested party in a commercial remedies process, provided that they are accompanied by an official communication attesting to the authorship, reliability and accuracy of the translation;

Paragraph 3. The submissions made based on Paragraph 1 must, under risk of non-acceptance:

I - be attached to the restricted records of the investigation, in order to allow the contradictory of the other interested parties;

II - clearly and verifiably indicate the sources of the documentation presented; and

III - be accompanied by the entire content of the document in its original language in a searchable and editable digital format using character recognition, so that it is subject to analysis facilitated by other interested parties.

Paragraph 4. Compliance of the documents submitted based on this article will be presumed, and the Undersecretariat for Trade Remedies and Public Interest or any interested party may challenge the submissions as a result of:

I - non-compliance with the formal requirements indicated in this article; or

II - lack of reliability or inaccuracy of the documents presented, provided that it is duly justified and accompanied by the necessary evidence.

Paragraph 5. If there is no reliability or inaccuracy in the information provided or contained in the documents presented to the Undersecretariat for Trade Remedies and Public Interest, the interested party will be urged to present a translation signed by a public translator in Brazil, under penalty of using the best information available in the case file.

Paragraph 6. If intent is found in the inappropriate use of the provisions of Paragraph 1, the best available information will be used, and the interested parties and their legal representatives may be held accountable before the administrative and judicial spheres.

**CHAPTER XIII**  
**FINAL PROVISIONS**

Article 386. The following are hereby revoked:

- I – SECEX Ordinance N. 36, of 18 September, 2013, published in the Federal Official Gazette of 19 September, 2013;
- II - SECEX Ordinance N. 41, of 11 October, 2013, published in the Federal Official Gazette of 14 October, 2013;
- III – SECEX Ordinance N. 42, of 17 October, 2013, published in the Official Gazette of 18 October, 2013;
- IV – SECEX Ordinance N. 44, of 29 October, 2013, published in the Official Gazette of 30 October, 2013;
- V – SECEX Ordinance N. 42, of 14 September, 2016, published in the Federal Official Gazette of 15 September, 2106;
- VI – SECEX Ordinance N. 72, of 19 December, 2018, published in the Official Gazette of 20 December, 2018;
- VII – SECEX Ordinance N. 151, of 26 November, 2021, published in the Official Gazette of 29 November, 2021;
- VII – SECEX Ordinance N. 152, of 26 November, 2021, published in the Official Gazette of 29 November, 2021; and
- IX - Ordinance SECEX N. 153, of 26 November, 2021, published in the Official Gazette of 29 November, 2021.

Article 386. This Ordinance enters into force on March 1, 2022.

LUCAS FERRAZ

**APPENDIX I  
DOMESTIC INDUSTRY SUPPORT TO PETITION**

	Period	$\Sigma$ of companies that expressed support for the petition (THE)	$\Sigma$ of the other producing companies in Brazil (B)	National Production (A+B)
<b>Production Volume</b>	P1			0
	P2			0
	P3			0
	P4			0
	P5			0
<b>Production Value (R\$)</b>	P5			0

$\Sigma$  - Sum

**APPENDIX II  
CONSTRUCTED NORMAL VALUE**

Headings		Price	Technical Coefficient	Product unit cost
		Inform currency / unit	Inform Unit	Inform currency / unit
(A) Raw Material 1	to specify			
(A) Raw Material 2	to specify			
(A) Raw Material 3	to specify			
(A) Raw Material 4	to specify			
(A) Raw Material 5	to specify			
(B) Direct Labor				
(C) Other costs 1	to specify			
(C) Other costs 2	to specify			
(C) Other costs 3	to specify			
(C) Other costs 4	to specify			
(C) Other costs 5	to specify			
(D) Production Cost (A+B+C)				
(E) General and Administrative Expenses				
(F) Sales Expenses				
(G) Financial Expenses				
(H) Total Cost (D+E+F+G)				
(I) Profit				
(J) Ex-works price (H+I)				

**APPENDIX III  
EXPORT PRICE**

headings		Unitary value
		Inform currency / unit
(A) FOB price for Brazil		
(B) Freight Factory - port		
(C) Other export expenses 1	to specify	
(C) Other export expenses 2	to specify	
(C) Other export expenses 3	to specify	
(D) Ex-works price (ABC)		

**APPENDIX IV  
CONSTRUCTED EXPORT PRICE**

headings		Unit price
		Inform currency / unit
(A) Resale price of the product under consideration to the first independent domestic buyer		
(B) Sales taxes 1	to specify	
(B) Sales taxes 2	to specify	
(C) Profit from resale		
(D) Importer's expenses with resale 1	to specify	
(D) Importer's expenses with resale 2	to specify	
(E) Price of the product under consideration at the dealer (ABCD)		
(F) Freight, in Brazil, from the port to the dealer		
(G) Internalization costs 1	to specify	
(G) Internalization costs 2	to specify	
(H) AFRMM (25% without freight)		
(I) Import Tax		
(J) CIF Price for Brazil (EFGHI)		
(K) Shipping to Brazil		
(L) Insurance		
(M) FOB Price for Brazil (JKL)		
(N) Export expenses to Brazil in the exporting country 1	to specify	
(N) Export expenses to Brazil in the exporting country 2	to specify	
(O) Ex-works price (MN)		

**APPENDIX V  
TOTAL SALES OF COMPANY**

<b>Company</b>		<b>SALES</b>										<b>RETURNS</b>			<b>in BRL</b>	
<b>PX MARKET</b>		<b>Sold amount</b>	<b>Sold amount</b>	<b>Gross Revenue (in BRL)</b>	<b>IPI</b>	<b>ICMS</b>	<b>PIS</b>	<b>COFINS</b>	<b>Total Taxes</b>	<b>discounts</b>	<b>Rebates (in BRL)</b>	<b>amount returned</b>	<b>amount returned</b>	<b>Value of returns (in BRL)</b>	<b>Shipping on Sales</b>	<b>Net Operating Revenue (R\$)</b>
Domestic Market Sales (I)	a) Domestic like product	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	a.1) sale of own manufacture															-
	a.2) resale of imported and/or purchased product in the Brazilian market															-
	b) Other Products															-
	<b>Total (I)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Foreign Market Sales (II)	a) Domestic like product	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	a.1) sale of own manufacture															-
	a.2) resale imported and/or purchased product in the Brazilian market															-
	b) Other Products															-
	<b>Total (II)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total (I) + (II)</b>				-	-	-	-	-	-	-	-			-	-	-

**APPENDIX VI  
CAPTIVE CONSUMPTION**

	<b>Company</b>	<b>Quantity consumed (t)</b>	<b>Quantity consumed (unit)</b>	<b>Total transfer amount (R\$)</b>
<b>Period</b>	<b>P1</b>			
	<b>P2</b>			
	<b>P3</b>			
	<b>P4</b>			
	<b>P5</b>			



**APPENDIX VII  
DOMESTIC MARKET SALES**

0.0	1.0	2.0	3.0	4.0	5.0	6.0
Company	Product Code (CODPROD)	Product Identification Code (CODIP)	Sales invoice/invoice number (FAT)	Invoice date (DATFAT)	Shipment date (DATEMB)	Customer Code (CLICOD)

7.0	8.0	9.0	10.0	11.0	12.0	13.0
Customer relationship (RELCLI)	Customer Category (CATCLI)	Payment receipt date (PAGDT)	Delivery Terms (TERENT)	Quantity (unit informed) (QTDVEND)	Quantity (commercialization unit) (QTDCOM)	Gross unit price (GROSS)

14.1	14.2	14.3	15.1	16.0	16.1	16.2
Discount for early payment (DESPANT)	Quantity Discount (DISQTD)	Other discounts (OUTDES)	Rebates (ABAT)	Freight from the production or storage unit to the customer (FRETINTCLI)	Freight from the production unit to the storage location (FRETINT)	Pre-sales storage expenses (DARMPV)

17.0	18.0	19.1	19.2	19.3	19.4	20.0
Internal insurance (SEGINT)	Destination (DEST)	ICMS (ICMS)	IPI (IPI)	PIS (PIS)	COFINS (COFINS)	Others

Fill in the fields as described below:

Field 0.0 – Indicate the name of the company whose sale is being reported.

Field 1.0 - Product code (CODPROD): inform the commercial code used by the company in the normal course of its sales operations. The product code must be the one informed in section 3 of chapter II.

Field 2.0 - Product Identification Code (CODIP): inform the CODIP according to the characteristics presented in section 3 of chapter II.

Field 3.0 - Sales Invoice/Invoice Number (FAT): inform the invoice number listed in the company's accounting system.

Field 4.0 - Invoice date (DATFAT): inform the invoice/invoice date.

Field 5.0 - Shipment date (DATEMB): inform the date of shipment from the factory to the customer or from the distribution location to the customer. A place of distribution is any shed or warehouse not located next to the company's manufacturing unit.

Field 6.0 – Customer Code (CLICOD): inform the code of each of the customers. Provide the complete list of clients, listing the code and the respective corporate name.

Field 7.0 – Relationship with the customer (RELCLI): classify the customer according to the classification below, based on the definition contained in Paragraph 10 of article 14 of Decree N.: 8,058, of 2013.

1 = unrelated

2 = related

Field 8.0 - Customer Category (CATCLI): inform the customer's category.

1 = end user/consumer

2 = authorized distributor

3 = other distributors

4 to n = others (specify)

Field 9.0 - Payment receipt date (PAGDT): inform the date of registration of the receipt of payment made by the customer. If it is not possible to retrieve such date, inform the agreed average payment term. If a particular invoice has not been paid, leave the field blank.

Field 10.0 - Delivery Terms (TERENT): inform the delivery term. Describe the delivery term, indicating the codes used and the meaning of each one and clarify the responsibilities of each party (seller and buyer).

1 = customer station

2 = post place determined by the buyer

3 = **former factory**

4 to n = other delivery terms (please specify)

Field 11.0 - Quantity (t) (QTDVEND): inform the quantity sold (t) in each transaction.

Field 12.0 - Quantity (sales unit) (QTDCOM): inform the sales unit.

Field 13.0 - Gross unit price (PRGROSS): inform the gross unit price. Indicate in which unit this price is being informed (R\$/t or R\$/trading unit). Discounts and rebates must be recorded separately in fields 14 and 15, respectively. Inform the sales taxes included in this price.

Fields 14 and 15 - Must only be filled in if the discount/rebate was granted after the invoice/invoice was issued.

Field 14.1 - Discount for early payment (DESPANT): if payment has been made in advance in relation to the forecast originally recorded in the invoice, and, for this reason, a discount has been granted to the buyer, inform the unit value (R\$/t or R\$/sales unit), clarifying whether such discount was granted in the form of credit, discount on future sales or merchandise. Explain the company's policy for granting an early payment discount. If this discount varies by customer, explain the policy adopted for each category of customer. Explain how the unit discount was calculated.

Field 14.2 - Discount on quantity (DESQTD): if a discount has been granted due to the quantity sold, inform the unit value of this discount (R\$/t or R\$/sales unit). Explain the company's policy for granting a quantity discount, clarifying whether such discount was granted in the form of credit, discount on future sales or merchandise. If this discount varies by customer, explain the policy adopted for each category of customer. Explain how the unit discount was calculated.

Field 14.(3 to n) - Other discounts (OUTDES): inform the unit value (R\$/t or R\$/sales unit) of any other discount granted to the customer. Create a separate field for each of the existing discounts. Each record in the database must correspond to an invoice/invoice line. Explain the company's policy for granting the discount, clarifying whether such discount was granted in the form of credit, discount on future sales or merchandise. If this discount varies by customer, explain the policy adopted for each category of customer. Explain how the unit discount was calculated.

Field 15.(1 to n) – Rebates (ABAT): inform the unit value (R\$/t or R\$/sales unit) of each rebate granted to the customer. Create a separate field for each of these rebates. Explain the company's policy for granting rebates, describing each type. If the rebates vary according to the customer, explain the policy adopted for each of them.

Fields 16 to 18 - Present the requested information involving the direct cost (R\$/t or R\$/trading unit) incurred to take the goods from the place of production to the delivery place designated by the customer. All direct costs incurred to transport the goods must be specified in these fields. If necessary, the company can add other fields.

Field 16.0 - Freight from the production or storage unit to the customer (FRETINTCLI): inform the unit cost of the internal freight from the production unit to the delivery location designated by the customer. When there is a need to allocate freight according to the diversity of items included in the shipment, the allocation will be made on the basis on which the freight was calculated (eg weight, volume). Describe the means of transport used to deliver the goods to customers. If it is not possible to identify the cost of each shipment, describe how the unit freight was calculated, attaching the respective calculation sheets. If the company uses its own vehicles, explain how the cost of freight for sale was calculated, informing the total expenses incurred (eg fuel).

Field 16.1 – Freight from the production unit to the storage location (FRETINT): if the company incurs freight costs from the production unit to a storage location, the unit cost of this freight may be informed.

Field 16.2 – Pre-sales storage expenses (DARMPV): if field 16.1 is filled in, inform the unit cost of storage, clarifying how the unit cost was calculated and attaching the corresponding explanatory worksheets.

Field 17.0 - Internal insurance (SEGINT): inform the unit cost of the internal insurance from the production/storage unit to the delivery location designated by the customer, clarifying how this value was calculated. Describe how the company calculated the unit cost of insurance.

Field 18.0 – Destination (DEST): inform the federative unit (State) of the destination of the goods (ICMS calculation basis).

Field 19.1 – ICMS (ICM): inform the unit value (R\$/t or R\$/trading unit).

Field 19.2 – IPI (IPI): inform the unit value (R\$/t or R\$/trading unit).

Field 19.3 – PIS (PIS): inform the unit value (R\$/t or R\$/trading unit).

Field 19.4 – COFINS (COFINS): inform the unit value (R\$/t or R\$/trading unit).

**APPENDIX VIII  
CAPACITY INSTALLED**

	Company	Installed Production Capacity		Production		Degree of Use of Installed Capacity	
	Production Line / Plant	name	effective	Domestic Similar Product	Others	Nominal	effective
	<b>Unit of measurement</b>	inform unit	inform unit	inform unit	inform unit	inform unit	inform unit
<b>Period</b>	P1						
	P2						
	P3						
	P4						
	P5						

Note: inform the unit of measurement used.

APPENDIX IX  
STOCKS

Company		Initial inventory	Production	Import / Acquisition in the Brazilian market	Sales of the like product of own manufacture in the domestic market	Resales of the like product in the domestic market	Foreign Market Sales	returns	Other Inputs and Outputs					Final storage
Unit (Weight/marketing):		THE	B	Ç	D	AND	F	G	H1	H2	H3	H4	H5	I
Period	P1													-
	P2	-												-
	P3	-												-
	P4	-												-
	P5	-												-

Note: Present a version in weight units (kg or t) and another in sales units (unit, piece, liters, etc.)

**APPENDIX X  
INVENTORY VALUE**

<b>Company</b>		<b>P1</b>	<b>P2</b>	<b>P3</b>	<b>P4</b>	<b>P5</b>
<b>Month</b>	<b>month 1</b>					
	<b>month 2</b>					
	<b>month 3</b>					
	<b>month 4</b>					
	<b>month 5</b>					
	<b>month 6</b>					
	<b>month 7</b>					
	<b>month 8</b>					
	<b>month 9</b>					
	<b>month 10</b>					
	<b>month 11</b>					
	<b>month 12</b>					

**APPENDIX XI**

**FINANCIAL STATEMENT - SALES OF DOMESTIC LIKE PRODUCT IN THE DOMESTIC MARKET**

<b>Company</b>	<b>P1</b>	<b>P2</b>	<b>P3</b>	<b>P4</b>	<b>P5</b>
<b>1- Gross Revenue</b>					
<b>1.1- IPI</b>					
<b>2-Gross Operating Revenue (1-1.1)</b>	-	-	-	-	-
<b>3-Deductions from Gross Revenue</b>	-	-	-	-	-
<b>3.1-Taxes on Sales (inform rates)</b>	-	-	-	-	-
<b>3.1.1 - ICMS</b>					
<b>3.1.2 - PIS</b>					
<b>3.1.3 - COFINS</b>					
<b>3.2-Discounts and rebates</b>					
<b>3.3&gt;Returns</b>					
<b>3.4-Shipping on sale</b>					
<b>4-Net Operating Revenue (2-3)</b>	-	-	-	-	-
<b>5-Cost of Products Sold</b>					
<b>6- Gross Profit (4-5)</b>	-	-	-	-	-
<b>7-Operating Expenses/Revenues</b>	-	-	-	-	-
<b>7.1-General and Administrative Expenses</b>					
<b>7.2-Sales Expenses (except freight on sale)</b>					
<b>7.3-Financial Expenses</b>					
<b>7.4-Financial Income</b>					
<b>7.5-Other operating expenses</b>					
<b>7.6-Other operating income</b>					
<b>8-Operating Result (6-7)</b>	-	-	-	-	-

**APPENDIX XII  
FINANCIAL STATEMENT - SIMILAR PRODUCT EXPORTS**

<b>Company</b>	<b>P1</b>	<b>P2</b>	<b>P3</b>	<b>P4</b>	<b>P5</b>
<b>1 - Gross Operating Revenue</b>					
<b>2 - Deductions from Gross Revenue</b>	-	-	-	-	-
<b>2.1 - Discounts and rebates</b>					
<b>2.2 - Returns</b>					
<b>2.3 - Shipping on sales</b>					
<b>3-Cost of Products Sold</b>					
<b>4- Gross Profit (1-2-3)</b>	-	-	-	-	-
<b>5-Operating Expenses/Revenues</b>	-	-	-	-	-
<b>5.1-General and Administrative Expenses</b>					
<b>5.2-Sales Expenses (except freight on sales)</b>					
<b>5.3-Financial Expenses</b>					
<b>5.4-Financial Income</b>					
<b>5.5-Other operating expenses</b>					
<b>5.6-Other operating income</b>					
<b>6-Operating Result (4-5)</b>	-	-	-	-	-



**APPENDIX XIII**  
**FINANCIAL STATEMENT - RESALE OF PRODUCT IN DOMESTIC AND FOREIGN MARKET**

Company	P1	P2	P3	P4	P5
<b>1- Gross Revenue</b>					
<b>1.1- IPI</b>					
<b>2-Gross Operating Revenue (1-1.1)</b>	-	-	-	-	-
<b>3-Deductions from Gross Revenue</b>	-	-	-	-	-
<b>3.1-Taxes on Sales (inform rates)</b>	-	-	-	-	-
<b>3.1.1 - ICMS</b>					
<b>3.1.2 - PIS</b>					
<b>3.1.3 - COFINS</b>					
<b>3.2-Discounts and rebates</b>					
<b>3.3&gt;Returns</b>					
<b>3.4-Shipping on sales</b>					
<b>4-Net Operating Revenue (2-3)</b>	-	-	-	-	-
<b>5-Cost of Goods Sold</b>					
<b>6- Gross Profit (4-5)</b>	-	-	-	-	-
<b>7-Operating Expenses/Revenues</b>	-	-	-	-	-
<b>7.1-General and Administrative Expenses</b>					
<b>7.2-Sales Expenses (except freight on sales)</b>					
<b>7.3-Financial Expenses</b>					
<b>7.4-Financial Income</b>					
<b>7.5-Other operating expenses</b>					
<b>7.6-Other operating income</b>					
<b>8-Operating Result (6-7)</b>	-	-	-	-	-

**APPENDIX XIV  
JOB**

		Product					Other lines			Total
		Number of employees hired					Number of employees hired			
	Company	Production			Management	Sales	Production	Management	Sales	
		direct	indirect	SubTotal						
Period	P1			-						-
	P2			-						-
	P3			-						-
	P4			-						-
	P5			-						-

		Product					Other lines			Total
		Number of outsourced contractors					Number of outsourced contractors			
	Company	Production			Management	Sales	Production	Management	Sales	
		direct	indirect	SubTotal						
Period	P1			-						-
	P2			-						-
	P3			-						-
	P4			-						-
	P5			-						-

**APPENDIX XV  
SALARY MASS**

		EMPLOYEES - PRODUCT												
		Salary				Charges				benefits				Total
	Company	Production		Management	Sales	Production		Management	Sales	Production		Management	Sales	
		direct	indirect			direct	indirect			direct	indirect			
Period	P1													-
	P2													-
	P3													-
	P4													-
	P5													-

		OUTSOURCED - PRODUCT					
		Expenses with Outsourced Labor					Total
	Company	Production		Management	Sales		
		direct	indirect				
Period	P1						-
	P2						-
	P3						-
	P4						-
	P5						-

**APPENDIX XVI  
RETURN ON INVESTMENT**

in BRL

<b>Company</b>	<b>P1</b>	<b>P2</b>	<b>P3</b>	<b>P4</b>	<b>P5</b>
<b>Net Income (A)</b>					
<b>Total Assets (B)</b>					
<b>Return on Total Investment (A/B) (%)</b>					

**APPENDIX XVII  
CASH FLOW**

in BRL

Company		P1	P2	P3	P4	P5	
Operational Activities	Net profit						
	Adjustments to reconcile net income to cash generated by operating activities	to specify					
		to specify					
		to specify					
		to specify					
	<b>(Increase) Reduction of Assets</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	Accounts receivable from customers						
	Stocks						
	Other accounts	to specify					
		to specify					
		to specify					
		to specify					
	<b>Increase (Decrease) in Liabilities</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	Providers						
Other accounts	to specify						
	to specify						
	to specify						
	to specify						
<b>Net Cash Generated in Operating Activities</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
Investment Activities	Immobilized investments						
	Other accounts	to specify					
		to specify					
		to specify					
		to specify					
<b>Net Cash Used in Investment Activities</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
Financing Activities	Loans and financing capital						
	dividends						
	Other accounts	to specify					
		to specify					
		to specify					
		to specify					
<b>Net Cash Used in Financing Activities</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
Other accounts	to specify						
	to specify						
	to specify						
	to specify						
<b>Net Increase in Availability</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

**APPENDIX XVIII  
PRODUCT PRODUCTION COST PER PERIOD**

1	two	3	4.0	5.0	6.0	7.0	8.0	9.0	10.0	11	12
Company	CODIP	PERIOD	raw material 1	Other inputs 1	Utilities 1	Other variable costs 1	Direct labor	Depreciation	Other fixed costs 1	Quantity produced in sales units	Quantity produced in kg

**APPENDIX XIX  
MONTHLY PRODUCTION COST (P5)**

1	two	3	4.0	5.0	6.0	7.0	8.0	9.0	10.0	11	12
Company	CODIP	Month (P5)	raw material 1	Other inputs 1	Utilities 1	Other variable costs 1	Direct labor	Depreciation	Other fixed costs 1	Quantity produced in sales units	Quantity produced in kg

**APPENDIX XX  
REPRESENTATIVENESS**

	<b>Period</b>	<b>of companies that expressed support for the petition (THE)</b>	<b>of the other producing companies in Brazil (B)</b>	<b>National Production (A+B)</b>
<b>Production Volume (t)</b>	PVn			
<b>Production Value (R\$)</b>	PVn			
<b>summation</b>				



**APPENDIX XXI  
EVOLUTION OF IMPORTS**

	<b>PV1</b>	<b>[...]</b>	<b>PVn</b>			
<b>Origin</b>	<b>Quantity (inform unit)</b>	<b>CIF value (R\$)</b>	<b>Quantity (inform unit)</b>	<b>CIF value (R\$)</b>	<b>Quantity (inform unit)</b>	<b>CIF value (R\$)</b>
origin 1						
origin 2						
origin 3						

**APPENDIX XXII  
EXPORT PRICE**

[Origin subject to the measure]		
<b>headings</b>	<b>Month (From PV1 to PVn)</b>	<b>Unitary value</b>
		Inform currency / unit
(A) Monthly FOB price for Brazil		

**APPENDIX XXIII  
INTERNED CIF PRICE**

	Interned CIF price		
[Origin subject to the measure]	PV1	[...]	PVn
CIF R\$/t			
Import Tax R\$/t			
AFRMM R\$/t			
Internalization Expenses R\$/t			
Antidumping R\$/t			
CIF Intern R\$/t			

**APPENDIX XXIV  
CONSTRUCTED EXPORT PRICE**

[Origin subject to the measure]			
headings	PV1	[...]	PVn
	<b>Unit price</b>	<b>Unit price</b>	<b>Unit price</b>
	Inform currency / unit	Inform currency / unit	Inform currency / unit
(A) Resale price of the product under consideration to the first independent domestic buyer			
(B) Sales taxes 1	to specify		
(B) Sales taxes 2	to specify		
(C) Profit from resale			
(D) Importer's expenses with resale 1	to specify		
(D) Importer's expenses with resale 2	to specify		
(E) Price of the product under consideration at the dealer (AB-CD)	-	-	-
(F) Freight, in Brazil, from the port to the dealer			
(G) Internalization costs 1	to specify		
(G) Internalization costs 2	to specify		
(H) AFRMM (25% without freight)	-	-	-
(I) Antidumping Duty applied			
(J) Import Tax			
(K) CIF Price for Brazil (EFGHI)	-	-	-
(L) Shipping to Brazil			
(M) Insurance			
(N) FOB Price for Brazil (JKL)	-	-	-

**APPENDIX XXV**  
**AVERAGE NORMAL VALUE INTERNALIZED IN BRAZILIAN MARKET**

Heading	Unit price (indicate currency/unit)
(A) Ex-works selling price of the product in the exporting country's market	
(B) Domestic freight in the exporting country	
(C) FOB Price (A+B)	0
(D) International shipping	
(E) International insurance	
(F) CIF Price (C+D+E)	0
(G) Import Tax	
(H) AFRMM (25% without ocean freight)	
(I) Internalization Expenses	
(J) CIF Price Intern (F+G+H+I)	0

**APPENDIX XXVI  
INSTALLED CAPACITY AND PRODUCTION**

	<b>Inform the unit of measure</b>	<b>Capacity installed</b>	<b>Production</b>
<b>Period</b>	<b>P1</b>		
	<b>P2</b>		
	<b>P3</b>		
	<b>P4</b>		
	<b>P5</b>		



**APPENDIX XXVIII  
IMPORTS OF SUBJECT PRODUCT**

<b>1</b>	<b>two</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>	<b>14</b>	<b>15</b>
Import Declaration (DI)	Boarding date	Arrival date in Brazil	Clearance date	Commercial invoice number (invoice)	Commercial invoice date (invoice)	Exporter	Export country	Manufacturer	Country of origin	Quantity (inform unit)	The amount (inform sales unit)	Unit price CIF [DI] (US\$)	Entry Invoice	Date of Entry Invoice