**MINISTRY OF DEVELOPMENT, INDUSTRY, COMMERCE AND SERVICES (MDIC)**

**SECRETARIAT OF FOREIGN TRADE (SECEX)**

**DEPARTMENT OF TRADE REMEDIES (DECOM)**

**PRODUCER/EXPORTER QUESTIONNAIRE**

Redetermination of the anti-dumping measure levied on Brazilian imports of citric acid and certain salts of citric acid, usually classified under subitems 2918.14.00 and 2918.15.00 of the MERCOSUR Common Nomenclature (NCM – Nomenclatura Comum do MERCOSUL), originating in Thailand.

Process Sei No 19972.102534/2023-13 restricted and 19972.102533/2023-61 confidential

Contact: (+55 61) 2027-7770 or acidocitricord@mdic.gov.br

**GENERAL INSTRUCTIONS**

1. I. This questionnaire requests information to enable the Subsecretariat of Trade Remedies and Public Interest (SDCOM) to determine whether your company dumped in Brazil citric acid and certain salts of citric acid, usually classified under subitems 2918.14.00 and 2918.15.00 , Mercosur Common Nomeclature (NCM – Nomenclatura Comum do MERCOSUL), original from Thailand.

1. In addition to the instructions in this questionnaire, the remarks contained in the notification related to the initiation of the review must be observed.
2. The cover page of your response to the questionnaire should be the document signed by the person who possesses power to act on behalf of the company, pursuant to the model in Appendix I.

1. All documentation to be presented to DECOM must always refer to the product under review and to the number assigned to the process designated on the cover page of this questionnaire.
2. The responses must be clear and precise, indicating the provided information sources. Any information considered relevant or relatable to the process, even if not requested, can be presented.
3. Responses to the questionnaire should reflect exclusively the company’s sales transactions, even if the company controls or is controlled by another, or if it is associated or related to a Brazilian importer.
4. Under no circumstances will responses from producer/exporter along with those from Brazilian importers be accepted.

1. DECOM may conduct on-the-spot verification to examine the company’s records and confirm the reported information. Worksheets and auxiliary documents used on the elaboration of the questionnaire response must be preserved, in case of an eventual on-the-spot verification. Under no circumstances spreadsheets pre-elaborated by the company with the specific purpose of proving the reported data are going to be accepted. In case the company accounting system does not provide the information as requested by DECOM, the company has to demonstrate the calculation methodology used to gather the information requested.
2. In case there is an on-the-spot verification, during the procedure, DECOM may request the company to reproduce in real-time all the steps necessary to the extraction of the reported data.
3. Information presented under confidential terms must be accompanied by suitable justification to the confidentiality request and by a non-confidential summary of the information judged as confidential. The impossibility of presenting a non-confidential summary must be duly justified.
4. Both justification as the non-confidential summary must appear in the restricted version of the questionnaire response.
5. The confidential version of the questionnaire response, as well as other confidential information, must contain the CONFIDENTIAL expression in all its pages, centralized at the top and at the bottom of each page, in red.
6. The restricted version of the questionnaire response must contain the RESTRICTED expression in all its pages, centralized at the top and at the bottom of each page, in blue.
7. Public information treatment will be applied to all information that is not clearly identified as confidential or restricted.
8. Pursuant to SECEX Ordinance No. 162 of January 6, 2022, a confidential version and a restricted version of the questionnaire response must be filed at the same time through “peticionamento intercorrente”, respectively in the SEI Processes nos 19972.102534/2023-13 restricted and 19972.102533/2023-61 confidential in the Electronic Information System - SEI, available in <https://www.gov.br/economia/pt-br/acesso-a-informacao/sei/usuario-externo-1> .
9. It is recommended that the files are named in a short form, XX\_YYYY\_nome file, being XX = file number (corresponding to the number of files sent) and YYYY = document terms (CONF or REST).
10. The electronic files with the answers to the questionnaire must have the" pdf" extension and spreadsheets in formats/extensions ". xlsx" or ". xlsb.". The files in format." xlsx" or "xlsb" must be submitted compressed within electronic files in the format/extension ".zip", since the Electronic Information System - SEI accepts only electronic files in formats/extensions ". pdf" and ".zip" up to 30 (thirty) MB.
11. Files larger than 30 (thirty) MB must be partitioned.  Spreadsheets in format." xlsx" can be displayed in format ". xlsb,"reducing its size. If not enough, it is suggested that appendages in format ". xlsx" is partitioned by tab/year or that the information of a given appendix is divided into periods, semesters or quarters, in order to avoid the division of the period into different files as much as possible. It should be emphasized that the time between loading the first document and the last one should not exceed 1h (one hour), since after one hour without finishing the petition, the file will be considered temporary and deleted automatically.
12. When processing the data, particularly in “.xlsx” formatted tables, the alphabetic fields must be entered left-justified and the numeric fields right-justified.
13. The dates must be formatted as date fields, and not as alphabetic fields, in the 12/34/5678 format, in which: positions 1 and 2 are equal to (=) day, positions 3 and 4 equal to (=) month, positions 5 to 8 equal to (=) year.
14. Data correspondent to monetary values must be filled separating the thousands by dots and the cents by commas. For example: 2.550,30.
15. All fields must be filled. In case which there is no response to numeric fields, type number zero; in case there is no response to alphanumeric fields, type the words “none”, “does not apply”, “not available”, according to each case, explaining the reason.
16. All worksheets must contain the calculation memory and all formulas used.
17. It is suggested that documents delivered in PDF format be searchable. When scanned, which are preferably processed with OCR technology to enable contentsearch. In the case of born-digital documents, it is recommended that the content be indexed and searchable.
18. In accordance with the provisions of SECEX Ordinance No. 162, of 2022, and pursuant to Article 17 of Law No. 12.995, 2014, all procedural acts of investigations and commercial defense procedures shall be digitally signed with the use of a digital certificate issued under the Brazilian Public Keys Infrastructure - ICP-Brasil. For the purposes of complying with the provisions of the legislation, it is sufficient that only the application, provided that it contains a list of all documents filed and attached, is digitally signed by a qualified legal representative of the corresponding interested party with the use of a digital certificate issued under the ICP-Brazil before its submission in SEI.

**I – INFORMATION ABOUT THE COMPANY**

*The purpose of this section is to gather information that will allow the drafting of a general view of the company. Below you will find questions about the company’s operational, legal and accounting structure, as well as about its relationship with affiliated parties.*

1. **General Information**

Company name, as presented on the company’s acts of incorporation:

Address:

Telephone number:

Website:

1. **Authorized Representative at DECOM**

Provide data of only one addressee and the address to which the documents sent by DECOM must be forwarded.

Name:

Job position:

Address:

Telephone number:

Electronic address (e-mail):

1. **Corporate structure and Affiliations**
   1. Provide an organizational chart of your company’s operational structure and a description of each of its units’ functioning. It is particularly important that the description of those units involved in the development, manufacturing, sale and/or distribution of the product under review be sufficiently detailed in order to provide DECOM with a perfect understanding of the described activities.
   2. Provide a list of all the production facilities, sales and/or administrative offices and research and development facilities related to the product under review operated by your company and its affiliates in your country and abroad, as well as their respective locations.
   3. Provide an organizational chart of your company’s legal structure, including all affiliated parties. Parties will be considered affiliated if:
      1. One of them occupies a responsibility or a direction position in another party’s company;
      2. The parties are legally recognized as business associates;
      3. The parties are employer and employee;
      4. Any person, directly or indirectly, owns, controls or holds with power to vote five percent or more of the voting stock or shares of any organization and such organization;
      5. One of the parties, directly or indirectly, controls another party;
      6. The parties are, directly or indirectly, controlled by a third party;
      7. Together, both parties control, directly or indirectly, a third party;
      8. The parties are members of the same family; or
      9. There is a relationship of economic, financial or technological dependence with customers, suppliers or lenders.
   4. State whether the companies classified as affiliated parties act in the manufacturing, raw material supply, service rendering or commercialization of the subject product. Describe in details the activities executed by each affiliated party.
   5. List all stockholders that directly or indirectly hold more than five percent of your company’s capital, your controller’s capital and/or your controller’s subsidiaries’ capital.
   6. The company may present a public bulletin that provides the requested information in details.
   7. State the existence of any specific sector policy that interferes with the company’s economic activities.
   8. Describe, if applicable, any kind of direct or indirect governmental incentives granted to the manufacturing, commercialization and/or exporting of the subject product.
2. **Accounting and Financial Practices** 
   1. Describe, in details, your company’s accounting and financial practices, that is, how the respective records are kept and what the period of time used by the company’s accounting is.
   2. Indicate how the data of your company’s financial accounting are summarized in the financial statements.
   3. Explain, in details, how your company’s sales are recorded, stating all account books used for this purpose.
   4. Provide a flowchart illustrating the system used by your company and its respective account books.
   5. Explain how your company classifies in its records sales in the domestic market, exports to a third-country market, exports to Brazil and, when existent, sales intended for Free Zones and Export Processing Zones.
   6. State the accounting software used by your company (Examples: SAP, Oracle, etc.)
   7. Provide the following financial documents for the two most recent fiscal years. In case your company’s fiscal year does not match that of the review, it will be requested that you attach trial balances, profit and loss reports and any other documents issued in a monthly, quarterly or semiannual basis that cover the period of dumping review.
      * 1. Complete chart of accounts;
        2. Consolidated and audited financial statements, including all explanation notes to the accounts and auditor’s opinion;
        3. Internal balances and profit and loss reports prepared or kept by the company for the subject product.
        4. Income statements or any other type of financial records presented to local or national governments of the country in which the company is located.
   8. If the product is exported to Brazil by an affiliated party, provide, for the same period, the documents described in item 4.9 relative to this affiliated party.
   9. DECOM may request, in addition to the documents described under item 4.9, other documents related to other affiliated parties involved in the production or sale of the investigated product in the domestic and foreign markets.

**Report data concerning the employee responsible for answering the “Information about the Company” section above.**

Name:

Job Position:

Telephone Number:

Electronic address (e-mail):

**II – PRODUCT UNDER REVIEW**

**Product under review:**

1. Citric acid, sodium citrate, potassium citrate and mixtures thereof, also referred to simply as ACSM, commonly classified under subitems 2918.14.00 and 2918.15.00 of the MERCOSUR Common Nomenclature (NCM – Nomenclatura Comum do MERCOSUL), exported from Thailand.
2. Period of dumping redetermination

SEPTEMBER of 2022 to AUGUST of 2023, divided into two periods, in accordance to the specification below:

PV1 - SEPTEMBER of 2022 to FEBRUARY of 2023

PV2 - MARCH of 2023 to AUGUST of 2023

**III – PRODUCT AND PRODUCTION PROCESS**

*The purpose of this section is to gather information about the foreign company’s product, in a way to allow a fair comparison to the aforementioned product under review. In addition, this section aims to learn about the manufacturing process used by the foreign company in the production of its product.*

**5. Company Product**

5.1 Describe, in details, the product produced for consumption in your domestic market, that exported to third countries and that exported to Brazil, specifying, as applicable: raw material; chemical composition; model; size; capacity; power; form of presentation, uses and applications and channels of distribution. State any other characteristics considered relevant to the identification of the product.

5.2 Present, if available, literature, catalogue, marketing material or another document that provides technical information about the product.

5.3 Describe, in details, the product codification system (CODPROD) used by your company in the normal course of business, including the full range of prefixes, suffixes and other notations that identify the different types/models of the product. Present a full list of codes, accompanied by the description of the elements that compose them and by their respective commercial names.

5.4 State the existence of a specific CODPROD used to classify products according to the market for which the product will be intended.

5.5 Correlate your company’s CODPROD with the product identification code (CODIP), based on the characteristics listed below:

|  |  |  |
| --- | --- | --- |
| CODPROD | Characteristic | CODIP ª |
|  | Citric acid | C1 |
|  | Sodium citrate | C2 |
|  | Potassium citrate | C3 |

ª The provided CODIP is represented by an alphanumeric combination that reflects the characteristics of the product. The alphanumeric combination reflects, in descending order, the importance granted to each characteristic of the product, starting from the most relevant.

**Report data concerning the employee responsible for answering the “Product and Production Process” section above.**

Name:

Job Position:

Telephone Number:

Electronic address (e-mail):

**IV – DISTRIBUTION AND SALES PROCESSES**

*The purpose of this section is to gather information about distribution and sales processes. This information will be used to assess the data provided by the company, allowing for DECOM to make appropriate comparisons at the same level of trade. This way, the information provided by the company will allow, if necessary, the fulfillment of adjustments during the review*.

**7. Distribution Process**

7.1 Provide a flowchart and a description of your company’s channels of distribution used for Exports to Brazil.

7.2 Describe functions performed and services offered by intermediaries in the channel(s) of distribution used by your company for Exports to Brazil.

7.3 Specify services related to the distribution process that are paid by your company and those paid by intermediaries or by affiliated companies.

7.4 Provide a list of the categories of customers (e.g., local distributor, end-user, trading companies, etc) in Brazilian exports, specifying the channels of distribution used.

**8. Sales Process**

**8.1 General Sales**

8.1.1 Describe, in details, the sales process for each method and channel of distribution reported under item 7.

8.1.2 Describe, in details, your terms of payment used in Brazilian exports (e.g., on the spot payments, early payments, discounts, rebates, etc.).

8.1.3 Provide a price list of the subject product sold in Brazil, discriminating the information according to your terms of payment reported under item 8.1.2.

8.1.4 Report whether there are any restrictions to direct sales and to sales performed by intermediaries in Brazilian exports, especially concerning volume, geographical scope and other conditioning factors.

8.1.5 In case of sales to distributors, report if your company sells only to authorized distributors.

8.1.6 Explain whether your company provides a list of clients to the reseller, performs joint sales with the reseller or provides after-sale assistance or any other type of service that distinguishes the client from the reseller. Please attach a copy of the contracts or sales terms signed between your company and the resellers.

8.1.7 Report your sales terms (e.g., spot, contract, etc.). In case of sales by contract, list the clients.

8.1.8 Report if your company performs swap contracts.

8.1.9 Report if your company has performed sales of the like product from other brands that not your own.

8.1.10 Report if your company has performed sales of other products also manufactured by your company, according to the information reported under item 6.1.9, or resales of other products purchased in the domestic market or imported.

8.1.11 Indicate the existence of different types of packaging (e.g., in bulk, cylinder/drum, big bag, pallet, etc.) for the product, as well as the volume usually transported by each type of packaging in Brazilian exports.

8.1.12 Describe at which terms of commerce the delivery of the product takes place in Brazilian exports (e.g., CIF, FOB, ex works, etc.).

**8.2 Sales to Affiliated Parties (“Affiliates”)**

8.2.1 Provide a list of all affiliated parties, pursuant to item 3.3, that purchased your company’s product in Brazil, indicating whether the product was intended for personal consumption or for resale.

8.2.2 Explain the price policy for affiliated parties. Indicate the percentage of your company’s sales that correspond to each affiliated party, in terms of volume and revenue.

8.2.3 Describe, based on the sales process designated under item 8.1.1, which functions under responsibility of affiliated parties differ from those of other companies with which your company interacts.

8.2.4 Describe services occasionally performed by affiliates (e.g., activities related to sales support, stock maintenance, technical assistance, after-sales and advertising).

**8.3 Records of Sales Returns in the Domestic Market and in Exports to Third-Country** **Markets**

8.3.1 Describe, in details, how the information related to returns of sales in Brazilian are recorded.

8.3.2 Explicitly specify if the data reported in the Appendices have been discounted with ​​return values.

8.3.3 Report the value and volume of returns reported by the company from September of 2022 to August of 2023, in the following format:

|  |  |  |
| --- | --- | --- |
|  | Value (unit of measurement) | Volume (unit of measurement) |
| Exports to Brazil |  |  |

**Report data concerning the employee responsible for answering the “Distribution and Sales Processes” section above.**

Name:

Job Position:

Telephone Number:

Electronic address (e-mail):

**V – DETERMINATION OF THE EXPORT PRICE**

*The purpose of this section is to gather data to subsidize the Brazilian investigative authorities in the calculation of the export price of products exported to Brazil.*

*It is recalled that the reported information aggregation must be reconciled with your accounting system and with the information reported in Appendix III of section VI.*

**Item C – Exports to Brazil**

*This item aims to instruct your company on how to record information about exports to Brazil.*

*In case exports to Brazil are made through related parties not located in Brazil, your company shall provide two databases with the information of Appendix II: the first one with information on your company (manufacturer) and the second one with information on the related party.*

**C.1. EXPORTS TO BRAZIL RECORD**

C.1.1 Data relating to exports to Brazil must be presented in Appendix II.

C.1.2 Data reported must refer to the period from September of 2022 to August of 2023.

C.1.3 Fill the fields in accordance with the instructions provided in this section.

**FIELD NUMBER 1.0: Product Code**

Field Name: ECODPROD

Description: Report the commercial product code assigned by your company in the normal course of business to the specific product under review.

Narrative: the product code should be the one reported under item 5 from section III (product).

**FIELD NUMBER 2.0: Product Identification Code**

Field Name: ECODIP

Description: Report the identification code of products in accordance to the characteristics reported under item 5 of section III (product).

Narrative: The ECODIP is represented by an alphanumeric code that reflects the product’s characteristics, registering, in descending order, the importance of each one, starting from the most relevant.

**FIELD NUMBER 3.0: Invoice Number**

Field Name: EFAT

Description: Report the reference number assigned to the invoice in your accounting system.

Narrative: Describe the invoice numbering system that originated the invoice number reported in this data file. Indicate the existence of a numerical sequence or any other coding system, in which case you should provide the description of each component of the code.

**FIELD NUMBER 4.0: Invoice Date**

Field Name: EDATAFAT

Description: Report the invoice date.

Narrative: The date must be submitted in the DD/MM/YYYY format.

**FIELD NUMBER 4.1: Date of Sale**

Field Name: EVENDT

Description: Report the date (for example, the date of the contract or the invoice date) selected to be the date of sale for your sales to Brazil. In case you use dates that vary according to the type of transaction (for instance, in some transactions you use the date of the contract, while in others you use the invoice date), you must create a field to relate the date with the type of transaction (ex. CONT for contracts, FAT for invoices). In case your company uses other ways to determinate the date of sale, justify and explain.

The date must be submitted in the DD/MM/YYYY format

Narrative: In general, the date of sale is the invoice date. However, in long terms contracts, the date of sale can be, for instance, the contract date. The date of sale must be no later than the shipment date.

**FIELD NUMBER 5.0: Date of Shipment**

Field Name: EDATAEMB

Description: Report the date of shipment from the factory or distribution warehouse to the customer***.*** Distribution warehouse is, hereby, understood asany other stockpile, warehouse or storage that is not situated by your company’s factory.

Narrative: The date must be submitted in the DD/MM/YYYY format.

**FIELD NUMBER 6.0: Customer Code**

Field Name: ECLICOD

Description: Report the name of the customer or the internal accounting code designating the customer.

Narrative: Provide a complete list of customer names and codes, relating the codes with theircorporate name.

**FIELD NUMBER 6.1: Customer Name**

Field Name: ECLINOM

Description: Report the corporate name of each customer.

Narrative: Report the corporate name of all customers, whether in the domestic market or foreign market.

**FIELD NUMBER 7.0: Customer Relationship**

Field Name: ERELCLI

Description: Report the code designating whether the customer is affiliated.

1 = Unaffiliated Customers

2 = Unaffiliated Resellers

3 = Affiliated Customers

4 = Affiliated Resellers

Narrative: As previously noted, the definition of affiliated parties is under item 3.3

**FIELD NUMBER 8.0: Customer Category**

Field Name: ECATCLI

Description: Report the customer category

1 = industrial user

2 = end-users

3 = trading companies

4 = local distributors

5 = retailers

6 until n = specify additional categories

Narrative: Identify any customers that have been classified in more than one customer category and explain the circumstances requiring such treatment.

**FIELD NUMBER 9.(1 until n): Date of Payment Receipt**

Field Name: EPAGDT (1 until n)

Description: Report the date your records indicate payment was received from the customer. The date must be submitted in the DD/MM/YYYY format

Narrative: If you cannot gather the dates of payment in the time allowed for responding to this questionnaire, explain why. If a particular invoicehas not been paid*,* do not complete this field. If the payment is in installments, insert columns corresponding to the number of monthly payments.

**FIELD NUMBER 10.0: Terms of Commerce (INCOTERMS)**

Field Name: ETERCOM

Description: Report the terms of commerce (INCOTERMS)

1 =CIF

2 = FOB

3 = ex works

4 = CFR

5 until n = specify any other terms of commerce (INCOTERMS)

Narrative: Describe the terms of commerce (INCOTERMS) and indicate the code used for each and its meaning. Clarify which transportation and insurance expenses, among others, were incurred by your company.

**FIELD NUMBER 11.0 : Quantity Sold (reported unit, preferably weight unit: kg or t)**

Field Name: EQTDVEND

Description: Report the quantity sold (reported unit, preferably weight unit: kg or t) in each transaction

Narrative: Explain how the returns, if allowed, affect your sales records both in the general ledger as sales journal.

**FIELD NUMBER 11.1: Quantity Sold (sales unit)**

Field Name: EQTDCOM

Description: Report the sales unit

**FIELDS 12.0 TO 20.0:** Report all values in US dollars.

Inform the unit (sold or traded)

**FIELD NUMBER 12.0: Gross Unit Price (currency/unit)**

Field Name: EPRBRUTO

Description: Report the gross unit price. Indicate in which unit of measure is being informed the prices (currency/kg-t or currency/sales unit).Discounts and rebates should be reported separately in fields numbered 13 and 14, respectively.

Narrative: Report the sales taxes included in this price.

**FIELD NUMBER 13.1: Early Payment Discount per Unit (currency/unit)**

Field Name: EDESPANT

Description: If the payment has been anticipated, and for that reason a discount has been granted to your customer, report the unit value, clarifying if such discount is granted in the form of credit, discount on future sales or merchandise.

Narrative: Explain your policy for granting early payment discount. If such discount varies according with the customer, provide a brief explanation on the adopted policy for each customer category. Explain how you calculated the per-unit discount, providing the discounts worksheet as an attachment to the response. Where available, provide sample documentation for this type of discount

**FIELD NUMBER 13.2: Quantity Discount per Unit (currency/unit)**

Field Name: EDESQTD

Description: If a discount has been granted due to the quantities sold, report the unit value of such discount. This field should only be filled if the discount was granted after the invoice issuance.

Narrative: Explain your policy for granting quantity discount, clarifying if such discount is granted in the form of credit, discount on future sales or merchandise. If such discount varies according with the customer, provide a brief explanation on the adopted policy for each customer category. Explain how you calculated the per-unit discount. Provide the discounts worksheet as an attachment to the response or another equivalent document.

**FIELD NUMBER 13.(3 until n): Other Discounts (currency/unit)**

Field Name: EOUTDES (3 until n)

Description: Report the unit value of other discounts granted to the customer, clarifying if such discounts have already been considered for determining the gross unit price referred in the field 12.0. Create a separate field for reporting each discount granted. Each record on the database must correspond to a row of the invoice*.*

Narrative: Explain your policy for granting other discounts, clarifying if such discount is granted in the form of credit, discount on future sales or merchandise. If such discount varies according with the customer, provide a brief explanation on the adopted policy for each customer category. Explain how you calculated the per-unit discount. Provide the discounts worksheet as an attachment to the response or another equivalent document.

**FIELD NUMBER 14.(1 until n) : Rebate (currency/unit)**

Field Name: EABAT (1 until n)

Description: Report the unit value of each rebate granted to the customer, clarifying if such rebates have already been considered for determining the gross unit price referred in the field 12.0. Create a separate field for reporting each rebate granted.

Narrative: Explain your policy for granting rebates, describing the terms and conditions of each rebate program. If rebates vary by customer category, provide a brief explanation of the rebates granted to each. Where available, provide documentation, including sample agreements, for each type of rebate.

**FIELD NUMBER 15.0: Interest Income per Unit (currency/unit)**

Field Name: ERECJUR

Description: Report the unit value of interest income resulting from late payment of the invoice.

Narrative: Describe the conditions under which you charge customers from late payment. If the practice varies by channel of distribution or category of customer, explain why it varies and how.

**FIELD NUMBER 16.0: Place of Shipment**

Field Name: ELOCSAI

Description: Report the place of shipment if it is different from the place where the product was manufactured.

**FIELD NUMBER 17.0: Channel of Distribution**

Field Name: ECANDISTR

Description: The channels of distribution designated in this field should conform to those described in section IV.7.

1 = channel 1

2 = channel 2

3 – n = channel 3 until channel n

**FIELD NUMBER 18.0: Terms of Payment**

Field Name: ECONDPAG

Description: Report terms of payment granted the customer

1 = 30 days after invoice.

2 = 60 days after invoice.

3- n = Specify other payment terms as required.

Narrative: Describe each of the terms of payment you offer and indicate the code used for each. If the terms vary by channel of distribution, explain how these are related. Indicate whether the payment terms are stated or coded on each invoice or, otherwise, how customers agree to payment terms. The codes for payment terms listed above are only examples, you can adapt them to your necessity

**FIELD NUMBER 19.0: International Freight per Unit (currency/unit)**

Field Name: EFRETINTL

Description: Report the unit cost of international freight expense incurred on shipments from the port of exit in the country of manufacturing to the third- country port of entry.

Narrative: Indicate whether the freight carrier is affiliated. Supply any contracts with carriers that apply to the merchandise under review. Describe how you calculated the unit cost of international freight and include your worksheets as attachments to the narrative response.

**FIELD NUMBER 20.0: International Insurance per Unit (currency/unit)**

Field Name: ESEGINTL

Description: Report the unit cost of international insurance expense incurred on shipments from the port of exit in the country of manufacturing to the third- country port of entry.

Narrative: Describe how you calculated the unit cost of international insurance and include your worksheets as attachments to the narrative response.

**FIELD NUMBER 21.0 Date of Import**

Field Name: EDATAINTERN

Description: Report the date when the Import Declaration was registered.

**FIELD NUMBER 22.0 Importer**

Field Name: ENOMEIMPORT

Description: Report the Brazilian importer registered in the export document.

Narrative: Provide a list containing the names of Brazilian importers and their internal codes or abbreviation used to identify them.

**FIELD NUMBER 23.0 Destination**

Field Name: EDESTINO

Description: Report the customer’s place of delivery

**Report data concerning the employee responsible for answering the “Exports to Brazil” section above.**

Name:

Job Position:

Telephone Number:

Electronic address (e-mail):

# VI – TOTAL SALES

*This section provides information on how to fill out Appendix III, which refers to data about your company’s Total Sales.*

# ITEM D – TOTAL SALES RECORDS

*The purpose of the information to be provided in this Appendix is to aggregate your company’s data and allow the fulfillment of the totality test. Therefore, the aim of this section is to analyze the consistency of all information provided in the questionnaire response.*

**D.1. GENERAL INSTRUCTIONS**

D.1.1. The requested information on prices and quantities must be reported taking into account the indicated period.

D.1.2. It must be emphasized that all totals reported in this section must be necessarily equal to the totals previously reported in Appendix II. In Appendix III, however, there will be the need to complement the information provided in the Appendix before it.

D.1.3. All information provided must coincide with the documental evidence of your company’s accounting which shall be analyzed in the event of a possible on-the-spot verification.

D.1.4. If there are no sales in the requested modality, fill out the field with the number “0”.

D.1.5. The recording of data in Appendix III must take into consideration the answer provided under item 8.3 which refers to your company’s treatment for sales returns. The maintenance of parallelism in the reporting of data is requested, which means that, if the data previously reported was net of sales returns, the data in Appendix III must also be recorded excluding sales returns.

**D.2. RECORDS OF SALES IN THE DOMESTIC MARKET (A):**

D.2.1. The information under field A must take into account the total of:

(a.1) Sales of the product manufactured by your own company. In addition, specify sales made to affiliated and non-affiliated parties, according to the definition presented under item 3.3.

(a.2) Resales of the imported like product, if reported under item 8.1.9.

(a.3) Resales of the like product purchased in the domestic market of your’s company’s country, if reported under item 8.1.9.

(a.4) Sales or resales of other products imported or purchased in the domestic market by your company, if reported under item 8.1.10.

**D.3. RECORDS OF EXPORTS TO THIRD-COUNTRY MARKETS (B):**

D.3.1. The information under field B must take into account the total of:

(b.1) Exports of the product manufactured by your own company: all the exports made during the indicated period to ALL other destinations, excluding Brazil. In addition, specify sales made to affiliated and non-affiliated parties, according to the definition presented under item 3.3.

(b.2) Exports of the like product imported.

(b.3) Exports of the like product purchased in the domestic market of your company’s country.

(b.4) Exports of other products imported or purchased in the domestic market by your company.

**D.4. RECORDS OF EXPORTS TO BRAZIL (C):**

D.4.1. The information under field C must take into account the total of:

(c.1) Exports of the product manufactured by your own company, which must coincide with the data reported in Appendix II. In addition, specify sales made to affiliated and non-affiliated parties, according to the definition presented under item 3.3.

(c.2) Exports of the like product imported.

(c.3) Exports of the like product purchased in the domestic market of your company’s country.

(c.4) Exports of other products to Brazil.

**APPENDIX I**

LIABILITY COMMITMENT

INTERESTED PARTY:

LEGAL REPRESENTATIVE:

LEGAL REPRESENTATIVE JOB POSITION:

TELEPHONE NUMBER:

ADDRESS:

**ELETRONIC ADDRESS (e-mail):**

I hereby certify the veracity of the information contained in this questionnaire and I am aware that this information is subject to on-the-spot verification.

I authorize DECOM to use the information contained in this questionnaire.

I am aware that the information presented as confidential,provided that this classification is justified, will be treated as such and will not be revealed without the express consent of the party I represent, pursuant to the legal provisions applicable.

Place and date

Legal representative’s signature

Legal representative’s legible name

Legal representative’s position