# PRODUCER/EXPORTER QUESTIONNAIRE

Sunset review of the anti-dumping measure levied on Brazilian imports of speakers, usually classified under subitems 8518.21.00, 8518.22.00 and 8518.29.90 of the MERCOSUR Common Nomenclature (NCM – Nomenclatura Comum do MERCOSUL), originating in China.

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**GENERAL INSTRUCTIONS**
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I.   The purpose of this questionnaire is to gather the necessary information to the sunset review of the anti-dumping measure levied on Brazilian imports of speakers, usually classified under subitems 8518.21.00, 8518.22.00 e 8518.29.90 of the MERCOSUR Common Nomenclature (NCM – Nomenclatura Comum do MERCOSUL), originating in China, and of injury to the domestic industry due to such practice.

II.  In addition to the instructions in this questionnaire, the remarks contained in the notification related to the initiation of the review must be observed.

III. 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.

IV.  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.

V.   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.

VI.  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.

VII. Under no circumstances will responses from producer/exporter along with those from Brazilian importers be accepted.

VIII. 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.

IX.  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.

X.      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.

XI.     Both justification as the non-confidential summary must appear in the restricted version of the questionnaire response.

XII.    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.

XIII.   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.

XIV.    Public information treatment will be applied to all information that is not clearly identified as confidential or restricted.

XV.     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 19972.001650/2024-99 restricted and confidential 19972.001651/2024-33 confidential in the Electronic Information System - SEI, available in https://sei.economia.gov.br/sei/controlador_externo.php?acao=usuario_externo_logar&id_orgao_acesso_externo=0.

XVI.    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).

XVII.   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.

XVIII.  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.

XIX. When processing the data, particularly in ".xlsx" formatted tables, the alphabetic fields must be entered left-justified and the numeric fields right-justified.

XX. 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.

XXI. Data correspondent to monetary values must be filled separating the thousands by dots and the cents by commas. For example: 2.550,30.

XXII. 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.

XXIII. All worksheets must contain the calculation memory and all formulas used.

XXIV. 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.

XXV. 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:

2. **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):

3. **Corporate structure and Affiliations**

   3.1. 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.

   3.2. 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.

   3.3. Provide an organizational chart of your company's legal structure, including all affiliated parties. Parties will be considered affiliated if:

   I.     One of them occupies a responsibility or a direction position in another party's company;

   II.    The parties are legally recognized as business associates;

   III.   The parties are employer and employee;

   IV.   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;

V.    One of the parties, directly or indirectly, controls another party;

VI.    The parties are, directly or indirectly, controlled by a third party;

VII.    Together, both parties control, directly or indirectly, a third party;

VIII.    The parties are members of the same family; or

IX.    There is a relationship of economic, financial or technological dependence with customers, suppliers or lenders.

3.4. 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.

3.5. 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.

3.6. The company may present a public bulletin that provides the requested information in details.

3.7. State the existence of any specific sector policy that interferes with the company's economic activities.

3.8. Describe, if applicable, any kind of direct or indirect governmental incentives granted to the manufacturing, commercialization and/or exporting of the subject product.

## 4. Accounting and Financial Practices

4.1. 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.

4.2. Indicate how the data of your company's financial accounting are summarized in the financial statements.

4.3. Explain, in details, how your company's sales are recorded, stating all account books used for this purpose.

4.4. Provide a flowchart illustrating the system used by your company and its respective account books.

4.5. 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.

4.6. Describe your company's cost accounting system and how it is used to record, classify, aggregate and allocate the costs incurred in the production of the product under review in the

normal course of business. The description must be presented in a narrative form and followed by a flowchart.

4.7. Describe how the costs incurred throughout the whole manufacturing process are recorded, discriminating all the several auxiliary cost ledgers kept by your company. Explain in which way your company's cost accounting system reconciles to the financial accounting system.

4.8. State the accounting software used by your company (Examples: SAP, Oracle, etc.)

4.9. 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.

  a)   Complete chart of accounts;
  b)   Consolidated and audited financial statements, including all explanation notes to the accounts and auditor's opinion;
  c)   Internal balances and profit and loss reports prepared or kept by the company for the subject product.
  d)   Income statements or any other type of financial records presented to local or national governments of the country in which the company is located.

4.10.    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.

4.11.    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.

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

Name:
Job Position:
Telephone Number:
Electronic address (e-mail):

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## II – PRODUCT UNDER REVIEW

**Product under review:**

  **i.**  Speakers, commonly classified under subitems 8518.21.00, 8518.22.00 and 8518.29.90 of the MERCOSUR Common Nomenclature (NCM – Nomenclatura Comum do MERCOSUL), exported from China.

Speakers, weighing more than 18 grams, for use in land motor vehicles, excluding buzzer-type speakers, for use in instrument panels of motor vehicles, commonly classified under subitems 8518.21.00, 8518.22.00 and 8518.29.00 of the Common Nomenclature of MERCOSUR - NCM, originating in China.

  **ii.**  Period of dumping review

April of 2023 to March of 2024

  **iii.**  Period of injury review

April of 2019 to March of 2023, divided into five periods, in accordance to the specification below:

P1 - April of 2019 to March of 2020
P2 - April of 2020 to March of 2021
P3 - April of 2021 to March of 2022
P4 - April of 2022 to March of 2023
P4 - April of 2023 to March of 2024

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**III – PRODUCT AND PRODUCTION PROCESS**

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*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 Clarify differences, when existent, between the product sold in the domestic market, the one exported to third-country markets and the one exported to Brazil.

5.4 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.

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

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

| CODPROD | Characteristic 1: Gross Weight (code A1 to A7) | Characteristic 2: Speaker type (code B1 to B3) | Characteristic 3: Magnet type (code C1 to C4) | Characteristic 4: Cone material (code D1 to D4) | CODIP [a] |
|---|---|---|---|---|---|
| | | | | | |
| | | | | | |

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.

## Characteristic 1: Gross Weight (package included)

| Code | Weight |
|------|--------|
| A01 | More than 18g but not above 150 g |
| A02 | More than 150 g but not above 500 g |
| A03 | More than 500 g but not above 1.000 g |
| A04 | More than 1.000 g but not above 2.000 g |
| A05 | More than 2.000 g but not above 4.000 g |
| A06 | More than 4.000 g but not above 8.000 g |
| A07 | More than 8.000 g |

## Characteristic 2: Speaker type

| Code | Speaker type |
|------|--------------|
| B01 | Tweeter / super tweeter / driver / medium set |
| B02 | Woofer / mid-range / full range / mid-bass / subwoofer |
| B03 | Multiple ways (kit two-way, co-axial, triaxial, quadriaxial, pentaxial, etc) and sets. |

## Characteristic 3: Magnet type

| Code | Magnet type |
|------|-------------|
| C01 | Ferrite |
| C02 | Neodymium |
| C03 | No Magnet (piezoelectric) |
| C04 | More than one type (multi-way speakers or acoustic boxes) |

**Characteristic 4: Cone material**

| Code | Material |
|------|----------|
| D01 | Cellulose / plastic |
| D02 | Aramid fiber (Kevlar) / Carbon fiber / Glass fiber |
| D03 | More than one type (multi-way speakers or acoustic boxes) |
| D04 | Others |

**Example of CODIP formulation:**

8Kg subwoofer speaker, made of ferrite magnet, with Kevlar cone: **A6B2C1D2.**

## 6. Production Process

### 6.1 General Production Process

6.1.1 Describe, in details, your company's production process, specifying, among other items: raw materials, subsidiary materials, utilities and the production unit of volume (i.e. units, kilograms, tons). Specify, when existent, differences in the production process according to the destination of the product (domestic market, exports to third-country markets and exports to Brazil).

6.1.2 Provide a flowchart that describes the technological course used, the main steps of the process and the main equipment used. Clarify whether there are any alternative production courses. If there are, please state the main differences between these production courses.

6.1.3 If production of the product takes place at more than one facility or affiliate, identify each one of them and describe, in details, the production activities conducted by each one.

6.1.4 State whether any services part of the production process are outsourced, such as maintenance and tooling, utilities supply, etc.

6.1.5 State whether your company offers tolling services. Tolling services is understood as an activity by which a company provides raw material to your company that, after processed, is returned to such company with the charging of general costs incurred in the production process.

6.1.6 List all byproducts, co-products and scrap that result from producing the product under review. Indicate whether this material is reintroduced in the production cycle or reused in any way, sold or thrown away for being devoid of any economic value.

6.1.7 State your company's usual production regime (i.e. continuous or batch production) and the number of shifts.

6.1.8 State if there are any other products manufactured by your company.

6.1.9 Clarify whether the production line of the product under review is also used for the manufacturing of other products.

6.1.10 State the nominal and effective installed capacity of the product production line and its respective production, discriminating the unit of measurement used, pursuant to the model provided in Appendix II. If the product is manufactured in more than one production line or facility, please provide such information separately.

6.1.11 In this sense, consider the following premises to resubmit the calculation of installed capacity:

- **Nominal** capacity: it is the maximum quantity that a production system can produce uninterruptedly disregarding losses and considering all the company's equipment, including those that are not currently in use. Therefore, it is the productive capacity obtained in a 24-hour working day, 365 days of the year, ignoring the efficiency losses resulting from maintenance stops, *setups* and losses resulting from production scheduling errors and lack of inputs.
- **Effective Capacity**: refers to the maximum production capacity of the company in a normal working day and in realistic working conditions, considering the planned losses of that capacity. Thus, for **the calculation of the actual installed** capacity, it is recommended that:
  - ✓ number of normal shifts and hours of plant operation;
  - ✓ machinery and equipment in operation;
  - ✓ scheduled stops for setup *(exchange* of products), periodic preventive maintenance, repair, cleaning, shift changes, rest and meals intervals, quality sampling, etc.;
  - ✓ full availability of labour, raw materials, utilities and other input; and
  - ✓ only the conditions usually used by the company for the use of contracting services or the use of production facilities outside the plant.

  **However, they should not be** considered:
  - ✗ unscheduled downtime and loss, such as unscheduled maintenance, default equipment stops, and product losses due to quality issues.

6.1.12 Other very important points in the **calculation are the definition of the production bottleneck and the selection of the product mix.**

- **Production bottleneck: The company must prove which machine, equipment or work** center is most overloaded or responsible for the slowest step in the production process, since the production of the industry is limited to the capacity or speed of the bottleneck.
- **Product mix selection: these** are the similar product models that will be considered for estimating the volume produced per unit of time in the equipment considered production bottleneck. **Companies should consider the product model(s) more**

**efficient(s), i.e., that model(s)** produced by the equipment or production line at greater volume per unit of time, for example, in meters per second, in tons per hour or in parts per minute.

6.1.13 If the company cannot adopt all the guidelines provided for the calculation of installed capacity, detailed justification should be provided.

6.1.14 If the installed capacity is used for the manufacturing of other products, pursuant to 6.8 and 6.9, state, also in Appendix II, their production, by listing them separately in the column "others".

6.1.15 State the existence of stock, pursuant to the model provided in Appendix III. State it below and provide a version of Appendix III in weight units (kilograms or tons) and in other trading units (units, pieces, litres). It must be emphasized that the initial stock must be identical to the final stock of the previous period.

## 6.2 Production Process with the Participation of Affiliated Parties

6.2.1 State whether your company purchases raw materials, inputs, services or utilities from affiliated parties. In situations where production factors were acquisition provided to the company by related parties, provide evidence that such transactions were carried out at market prices, preferably through invoices for the sale of these factors to independent parties, invoices for the acquisition of these factors from other unrelated parties or, alternatively, by other documents or references that evidence the practice of market prices in such acquisitions.

6.2.2 List all elements received from each affiliated party and used in the production. For each of the products described, specify, pursuant to Appendix IV:

a) Value and volume of elements purchased from affiliated parties in P5.

b) Transferring unit price charged in these transactions in P5.

c) If the affiliated party sells the same product to non-affiliated buyers, attach documentation that confirms the price paid by non-affiliated parties.

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

Name:
Job Position:
Telephone Number:
Electronic address (e-mail):

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**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 each of your company's channels of distribution used for:

(i) Sales in the domestic market;
(ii) Exports to a third-country market; and
(iii) Exports to Brazil.

7.2 Describe functions performed and services offered by intermediaries in the channel(s) of distribution used by your company in (i), (ii) and (iii).

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 (i), (ii) and (iii), specifying in each case 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 (i), (ii) and (iii) (e.g., on the spot payments, early payments, discounts, rebates, etc.).

8.1.3 Provide a price list of the subject product sold in the domestic market, in third-country markets and 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 (i), (ii) and (iii), 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 (i), (ii) and (iii).

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

8.1.13 Describe services occasionally performed by the company and by intermediaries, such as activities related to sales support, stock maintenance, after-sale and advertising.

**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 the domestic market, in a third-country market used for comparison or 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 Sales in the Domestic Market and Exports to Third-Country Markets**

Data related to sales in the domestic market are fundamental to the calculation of the normal value in the current review e must be reported in Appendix V. In this regard, the presentation of all

available data related to these sales is mandatory, even when the company justifies the non-use of these data and provides data of exports to a third-country market as an alternative.

8.3.1 Justify, when existent, the reasons that lead your company to judge the data related to sales in your domestic market as inadequate for the calculation of the normal value.

8.3.2 Report the three largest markets to which your company exports for determination of normal value. If you choose to provide data concerning exports to other countries that are not among the top three largest exporting markets, indicate your choice and justify it in details.

### 8.4 Records of Sales Returns in the Domestic Market and in Exports to Third-Country Markets

8.4.1 Describe, in details, how the information related to returns of sales in the domestic market, of exports to third-country markets and of exports to Brazil are recorded.

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

8.4.3 Report the value and volume of returns reported by the company in P5, in the following format:

| | Value (unit of measurement) | Volume (unit of measurement) |
|---|---|---|
| Sales in the Domestic Market | | |
| Exports to a Third-Country Market | | |
| 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 NORMAL VALUE

*The purpose of this section is to gather data to subsidize the Brazilian investigative authorities in the calculation of normal value of the like product. It is requested, thereby, that your company provides information about sales of the like product manufactured by your company in the domestic market, exports of the like product manufactured by your company to third-country markets and costs incurred by your company in product manufacturing, distributing and selling of the like product manufactured by your company. It is important that all available data be reported by the company. It is recalled that the decisions will be based on the best information available if the data reported are considered inappropriate to the normal value calculation. The aggregation of reported information must be reconciled with your accounting system and with the information reported in Appendix VIII.*

## Item A – Sales in the Domestic Market, Exports to Third-Country Markets

*This item aims to instruct your company on how to record information about domestic market sales and third-country exports in Appendix V.*

**A.1.    DOMESTIC MARKET SALES AND THIRD-COUNTRY EXPORTS RECORD**

A.1.1. The submission of the available data related to domestic market sales – fields 1.0 to 37.0 - is mandatory, even when your company assesses that the reasons described under item 8.3.1 exist and justify not using the data within the scope of the present review.

A.1.2. In case your company decides to provide data about exports to third-country markets, it is requested that you fill fields 38.0 to 45.0

A.1.3. Data reported must refer to P5.

A.1.4. Appendix V fields description:

**FIELD NUMBER 1.0:   Product Code**

Field Name:    DCODPROD

Description:    report the commercial product code assigned by your company in the normal course of business to the like product.

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

**FIELD NUMBER 2.0:   Product Identification Code**

Field Name:    DCODIP

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

Narrative:   the DCODIP 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:   DFAT

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

Narrative:   describe the invoice numbering system that originated a sale 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:   DDATAFAT

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:   DVENDT

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 in the comparison market. 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:   DDATAEMB

Description:  report the date of shipment from the factory or distribution warehouse to the customer. Distribution warehouse is, hereby, understood as any 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:  DCLICOD

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 their corporate name.

## FIELD NUMBER 6.1:  Customer Name

Field Name:  DCLINOM

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:  DRELCLI

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:  DCATCLI

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:    DPAGDT (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 invoice has 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 Delivery

Field Name:    DTERENT

Description:    report the terms of delivery

1 = delivered at the customer (transportation and insurance expenses incurred by your company until delivery to the customer)
2 = delivered at the place determined by the customer (transportation and insurance expenses incurred by your company until delivery at the location determined by the customer)
3 = ex works
4 until n = specify any others terms of delivery

Narrative:    describe the terms of delivery 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:    DQTDVEND

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:    DQTDCOM

Description:    report the sales unit.

---

**FIELDS 12.0 TO 37.0:**  Report all values in the local currency.

Inform the unit (sold or traded)

---

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

Field Name:    DPRBRUTO

Description:    report the gross unit price. Indicate which unit of measure is being informed with 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:    DDESPANT

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:    DDESQTD

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: DOUTDES

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

Field Name: DABAT

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: Credit Expense per Unit (currency/unit)

Field Name: DCUSTFIN

Description: report the unit cost of short-term credit incurred by your company. If you did not take on any short-term loans during the period of dumping review (*POI*), use a rate for short-term loans issued by a commercial bank on the date of the sale. This expense should be calculated and reported on a transaction- by-transaction basis using the number of days between date of shipment to the customer and date of payment. If you are unable to determine actual payment dates from your records, you may base the calculation on the average age of accounts receivable.

Narrative: provide the equation you have used to calculate credit expenses and a worksheet showing the calculation of your average short-term interest rate. Indicate the source of the short-term interest rates used in the calculation and provide relevant documentation.

## FIELD NUMBER 16.0: Interest Income per Unit (currency/unit)

Field Name: DRECJUR

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 17.0: Taxes on Transactions (currency/unit)

Field Name: DIMPOSTO

Description: Report the incurred unit value.

## FIELD NUMBER 18.0: Place of Shipment

Field Name: DLOCSAI

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

## FIELD NUMBER 19.0: Channel of Distribution

Field Name: DCANDISTR

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 20.0: Terms of Payment**

Field Name:  DCONDPAG

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 21.0: Level of Trade Adjustment (currency/unit)**

Field Name:  DNCAJUST

Description:  Report the amount you believe is necessary to adjust the level of trade, in a way that the difference in prices - caused by the different channels of distribution, client categories, among other factors – be compensated by these adjustments, allowing adequate comparison of the practiced prices in the comparison market.

Narrative:  Explain why you believe is necessary to adjust the level of trade and indicate, with worksheets, how it was calculated.

---

**Fields Nº 22.0 through 26.0:** Report the information requested concerning the direct cost incurred to bring the merchandise from the factory to the customer´s place of delivery.  All the direct costs incurred to transport the merchandise should be reported in these fields.  If needed, you may add fields.

---

**FIELD NUMBER 22.0:**  **Inland Freight per Unit- Plant to Distribution Warehouse (currency/unit)**

Field Name:          DFRETINT

Description:         Report the unit cost of inland freight from the factory to the distribution warehouse or other intermediate location.  If necessary, allocate the unit cost of inland freight considering the basis taken to calculate the freight (*e.g.*, weight, volume). If the product was shipped directly from the factory to the customer, report the cost of transport only in field 24.0.

Narrative:           Describe the forms of transport you used to deliver the merchandise to your distribution warehouse(s) or other intermediate location and any affiliations you had with the carriers during the period of dumping review.  If you shipped by common carrier, please submit the specific freight charges incurred on each transaction and the method of allocation, when more than one type or size of merchandise was shipped together.  If it is not possible to specifically identify the cost of each shipment, describe how you calculated the freight cost per unit. Include your worksheets as attachments to the narrative response.  If you used your own vehicles to deliver the product, explain how you calculated the freight cost for each sale and provide the total expense incurred by type of expense (*e.g.*, fuel).  Include your worksheets as attachments to the narrative response.


**FIELD NUMBER 23.0: Warehousing Expense per Unit – Pre-sale (currency/unit)**

Field Name:          DDARMPV

Description:         Report the unit cost of direct expense of warehousing incurred before the sale. After-sales expenses must be indicated in field 30.0.  The cost of warehousing reported in this field should include only expenses incurred at a distribution warehouse not located at the factory that produced the merchandise.  Indirect expenses of sales, concerning warehousing, must be reported in field 34.0.


**FIELD NUMBER 24.0:          Inland Freight per Unit - Plant/Warehouse to Customer (currency/unit)**

Field Name:          DFRETINTCLI

Description:         Report the unit cost of inland freight to the customer's place of delivery from the factory or the distribution warehouse (or other intermediate location).  Where it is necessary to allocate because multiple items were included in a shipment, freight cost should be allocated on the basis incurred (e.g., weight, volume).

Narrative:           Describe the forms of transport you used to deliver the merchandise to your customers and any affiliations you had with the carriers during the period of dumping review.  If you shipped by common carrier, please submit the specific freight charges incurred on each transaction and the method of allocation, when

more than one type or size of merchandise was shipped.  If it is not possible to specifically identify the cost of each shipment please describe how you derived the freight cost per unit.  Include your worksheets as attachments to the narrative response.

## FIELD NUMBER 25.0: Inland Insurance per Unit (currency/unit)

Field Name:          DSEGINT

Description:         Report the unit cost of inland insurance on shipments from the factory or distribution warehouse to the customer's place of delivery.

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

## FIELD NUMBER 26.0: Destination

Field Name:          DDEST

Description:         Report the customer's place of delivery.

## FIELD NUMBER 27.0: Commissions  (currency/unit)

Field Name:          DCOMIS

Description:         Report the unit cost of commissions paid to selling agents, affiliated or not.  If more than one commission was paid, report each commission in a separate field.

Narrative:           Describe the terms under which commissions were paid and how commission rates were determined.  Explain whether the amount of the commission varies depending on the party to whom it is paid and whether that party is affiliated with you.  Include samples of each type of commission agreement used.

## FIELD NUMBER 28.0: Selling Agent

Field Name:          DAGENT

Description:         Report the name and internal code designating the commissioned selling agent. If more than one commission was paid, report the name and code of each selling agent in a separate field.

Narrative:           Provide a list of commissioned selling agents and an internal code for each, the applicable commission rates, and whether the agent is affiliated with you.

**FIELD NUMBER 29.0: Selling Agent Relationship**

Field Name:          DRELAG

Description:         report the code designating affiliation

                     1 = Unaffiliated
                     2 = Affiliated

**FIELD NUMBER 30.0: Warehousing Expense per Unit – After-sale (currency/unit)**

Field Name:          DDESPARMPS

Description:         Report the unit direct cost of after-sale warehousing provided to the client. The cost of warehousing reported in this field should include only direct expenses, minus the reimbursement received from the customer. The indirect expenses must be reported in field 34.0

Narrative:          Describe any warehousing services provided to customers. Provide a list of customer names and codes that receive warehousing services, including the name and location of the warehouse used. State whether the warehouse is operated by a separate entity that is affiliated with you and describe the nature of the affiliation. Provide a copy of the contract or another evidence proving that the incurred expense functions as a condition of sale. Describe the manner in which you calculated the unit cost of warehousing and submit your worksheets as an attachment to the narrative response. If the warehouse is owned by you or an affiliate, describe how you allocated the direct and indirect cost of the warehouse operations.

**FIELD NUMBER 31.0: Advertising Expenses per Unit (currency/unit)**

Field Name:          DDESPROP

Description:         Report the unit cost of advertising specifically for the like product.  This is the cost you incurred to advertise to your customer's customers.  Report all advertising expenses incurred to advertise to your customers as part of indirect selling expenses (field 34.0).

Narrative:          Describe separately advertising programs directed at your customers and advertising programs directed at your customer's customer.  Provide separate lists of the expenses incurred for each and provide worksheets demonstrating the allocation of the advertising to your customer's customers.

**FIELD NUMBER 32.0: Technical Service Expense per Unit (currency/unit)**

Field Name:          DDESPASS

Description:         Report the unit cost of technical services.  Include only the direct expense minus the reimbursement received from the customer.   Report indirect technical service expenses as part of indirect selling expenses (field 34.0).

Narrative:           Describe the technical services provided, that directly relate to sales of the like product.  Describe any reimbursement received for these services.  Provide lists of the direct and indirect expenses incurred and worksheets demonstrating the allocation of the direct expense to each sale of the like product.

**FIELD NUMER 33.(1-n):        Other Direct Selling Expenses per Unit (currency/unit)**

Field Name:          DDESPODIR (1-n)

Description:         Report the unit cost of other direct selling expenses you incurred on sales of the like product which are not reported in other fields.  Report each additional direct selling expense in a separate field.  Include only the direct expenses incurred minus the reimbursement received from the customer.

Narrative:           Describe each type of direct selling expense incurred and your basis for considering it directly related to sales of the like product.  Include a list of all direct and indirect expenses incurred and provide  a worksheet demonstrating the allocation of the direct expense to each sale of the like product.

**FIELD NUMBER 34.0: Indirect Selling Expenses per Unit (currency/unit)**

Field Name:          DDESPIND

Description:         Report the unit cost of indirect selling expenses (e.g., sales office rent and salesmen's salaries) incurred to sell the product in the domestic market.  Where indirect selling expenses have been incurred by the producer and an affiliated reseller, create separate fields for the expenses of each company.

Narrative:           Describe the sales overhead expenses incurred.  Include a list of the overhead expenses incurred and provide worksheets demonstrating the allocation of these expenses, as well as the indirect expenses separated from the direct selling expenses reported in fields 30.0 through 33.(1-n).  Where more than one company incurred indirect selling expenses, submit separate worksheets for each.

**FIELD NUMBER 35.0: Inventory Carrying Costs per Unit (currency/unit)**

Field Name:      DDESPEST

Description:     Report the unit opportunity cost incurred to hold stocks for sale, computed at the actual cost of short-term debt incurred by your company. If you did not borrow short-term during the period of dumping review, use a published commercial short-term lending rate.

Narrative:       Describe how the products under review are stored prior to sale and provide the average length of time in inventory prior to the sale to the first unaffiliated customer (or to the affiliated customer if you are reporting such sales).  The cost reported should be based on the period from the end of production to the date of shipment to the customer. Indicate the source of the short-term interest rate used in the calculation.

**FIELD NUMBER 36.0: Packing Cost per Unit (currency/unit)**

Field Name:      DCUSTEMB

Description:     Report the unit cost of packing.   Include the cost of labor, materials and overhead.  If a product is produced at more than one plant, report the weighted average packing cost of all plants combined.

Narrative:       Describe the packing types used.  For each type of packing, provide a worksheet that demonstrates the calculation of packing material, labor and overhead for a single unit. The worksheets should include a list of packing materials, the average cost of each material, and how much of each material was used.  In addition, report the average labor hours by packing type and the average labor cost per hour including benefits.  Include a list of overhead expenses incurred in packing and demonstrate how these expenses were allocated to each packing type.

**FIELD NUMBER 37.0          Total Cost per Unit (currency/unit)**

Field Name:      DCUSTPROD

Description:     Report the total cost per unit, according to the unit cost submitted in Item B, excluding selling expenses.

**Fields 38.0 through 45.0:**  Please respond to the following items if you are reporting third-country sales.  This information will be used if sales in home market are considered inadequate to calculate the normal value.    Please report all values in American dollars.

**FIELD NUMBER 38.0: International Freight per Unit (currency/unit)**

Field Name:          DFRETINTL

Description:         Report the unit cost of international freight 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 a 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 worksheets as attachments to the narrative response.

**FIELD NUMBER 39.0: International Insurance per Unit (currency/unit)**

Field Name:          DSEGINTL

Description:         Report the unit cost of international insurance expense incurred on shipments from the port of exit in the country of manufacturingto 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 40.0          Third-Country Inland Freight from Port to Warehouse per Unit (currency/unit)**

Field Name:          DFRET3ARM

Description:         Report the unit cost of any freight expense incurred on shipments from the third-country port of entry to the affiliated reseller's warehouse or other intermediate location.  If the sale is direct to an unaffiliated third-country customer, report the unit cost of freight from the third-country port of entry to the unaffiliated customer.

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

**FIELD NUMBER 41.0:          Third-Country Inland Freight from Warehouse to Unaffiliated Customer per Unit (currency/unit)**

Field Name:          DFRET3CLI

Description:         Report the unit cost of freight expense incurred on shipments from the affiliated third-country reseller's warehouse to the unaffiliated customer.

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


**FIELD NUMBER 42.0: Third-Country Inland Insurance per Unit (currency/unit)**

Field Name:           DSEGINT3

Description:          Report the unit cost of third-country inland insurance expense incurred on shipments within the third country.

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


**FIELD NUMBER 43.0: Third-Country Brokerage and Handling (currency/unit)**

Field Name:           DMCARCORR

Description:          Report the unit cost of any additional brokerage and handling expense incurred on shipments within the third country.

Narrative:            Describe how you calculated the unit cost of third-country brokerage and handling and include your worksheets as attachments to the narrative response.


**FIELD NUMBER 44.0: Third-Country Customs Duty (currency/unit)**

Field Name:           DII3

Description:          Report the unit amount of any third-country customs duty and customs fees paid.

Narrative:            Describe how you calculate the unit cost of third-country customs duties and customs fees and include your worksheets as attachments to the narrative response.


**FIELD NUMBER 45.0: Duty Drawback (currency/unit)**

Field Name:           DREMBIMP

Description:          Report the unit amount of any duty drawback received upon exportation of the product from the country of manufacturing to the third country.

Narrative:            Explain how the amount of duty drawback received is calculated and submit your worksheets as attachments to the narrative response.

**Report data concerning the employee responsible for answering the "Domestic Market and Exports to Third-Country Markets" section above.**

Name:
Job Position:
Telephone Number:
Electronic address (e-mail):

| Item B - Total Cost |
| --- |

*This item provides instructions on how to register, in Appendix VI, data on the company costs.*

*Thereby, the purpose of this item is assess whether the information of sales and exports are consistent with normal business operations of the company. Furthermore, the description of cost structure could contribute, when necessary, to determine the normal value.*

*Actual costs incurred by the company relating to the manufacture of the product should be informed, regardless of the destination (domestic market, exports to third countries or exports to Brazil). Hence, in case the company assesses standard cost, this cost should be adjusted, and the detailed methodology of adjustment of standard cost to actual cost shall be provided.*

## B.1. DATA ON COSTS RECORD

B.1.1. Appendix VI must be filled, with values in the local currency, according to the description of the fields below**.**

| | | |
| --- | --- | --- |
| **A** | Variable Costs | Report the total variable cost, which shall correspond to the sum of columns A.1, A.2, A.3 and A.4. |
| **A.1.n** | Major Raw Materials / Inputs | Report the total cost incurred with each one of the major raw materials and inputs used in the manufacturing of the product. Each rubric must be discriminated by inserting a new column in the worksheet (A.1.1 to A.1.n). The raw material cost must include transportation expenses, import tariffs and other costs normally associated to the product acquisition. However, costs related to internal indirect taxes must be excluded (e.g VAT). For each major raw material or input reported, add a column in the worksheet, containing the effective unit consumption which refers to that major raw material or input and the unit in which that information will be reported. For the purpose of fulfilling this field, unit consumption shall be understood as the quantity of a certain major raw material or input needed for the manufacturing of one unit of the product. |
| **A.2** | Other Raw Materials / Inputs | Report the total cost incurred with other raw materials or inputs used in the manufacturing of the product. |
| **A.3.n** | Utilities | Report the total cost with utilities incurred in the manufacturing of the product. The cost incurred with utilities such as water, electrical energy or any other energy source (e.g. termic, steam or gas), among other, must be reported. Each one of the rubrics must be discriminated by inserting a new column in the worksheet (A.3.1 to A.3.n). |

| | | |
|---|---|---|
| | | For each rubric reported, add a column in the worksheet, containing the effective unit consumption which refers to that utility and the unit in which that information will be reported. For the purpose of fulfilling this field, unit consumption shall be understood as the quantity of a certain utility needed for the manufacturing of one unit of the product. |
| A.4.n | Other variable costs | Report the total cost incurred with other variable costs in the manufacturing of the product. On this field it must be discriminated other variable costs deemed relevant for the manufacturing cost. Each one of the rubrics must be discriminated by inserting a new column in the worksheet (A.4.1 to A.4.n). The last column (A.4.n) may contain the sum of all other variable costs deemed irrelevant, i.e., the variable costs that are not individually discriminated, without the need to specify such costs.<br><br>For each rubric reported, add a column in the worksheet, containing the effective unit consumption which refers to that utility and the unit in which that information will be reported. For the purpose of fulfilling this field, unit consumption shall be understood as the quantity of a certain utility needed for the manufacturing of one unit of the product. |
| B | Labor | Report the total cost incurred with labor, which shall correspond to the sum of columns B.1 and B.2<br><br>It must comprehend all employees involved in the production. It includes wages, bonuses, overtime, vacations, insurance, illness aid and other benefits |
| B.1 | Direct Labor | Report the total cost incurred with all employees involved directly in the manufacturing of the product. It shall include wages, bonuses, overtime, vacations, insurance, illness aid and other benefits.<br><br>In addition, report, in the column to the right, the unit consumption which refers to direct labor, i. e., the number of hours worked needed to the manufacturing of one unit of the product. |
| B.2 | Indirect Labor | Report the total cost incurred with all employees involved indirectly in the manufacturing of the product. It shall include wages, bonuses, overtime, vacations, insurance, illness aid and other benefits. |
| C | Fixed cost | Report the total fixed cost, which shall correspond to |

| | | the sum of columns C.1 and C.2. |
|---|---|---|
| **C.1** | Depreciation | Report the total cost incurred with the depreciation allocated to the product. Explain the calculation methodology used for the allocation of this cost. Reconcile such costs with the respective financial statements. |
| **C.2.n** | Other Fixed General Costs | Report the total cost incurred with other fixed costs in the manufacturing of the product. Explain the calculation methodology used for the allocation of this cost. Reconcile such costs with the respective financial statements.<br><br>On this field it must be discriminated other fixed costs deemed relevant for the manufacturing cost. Each one of the rubrics must be discriminated by inserting a new column in the worksheet (C.2.1 to C.2.n). The last column (C.2.n) may contain the sum of all other fixed costs deemed irrelevant, i.e., the fixed costs that are not individually discriminated, without the need to specify such costs. |
| **D** | Manufacturing Costs | Report the A+B+C sum |
| **E** | Administrative and General Expenses | Calculate the ratio of such expenses and the cost of goods sold (CGS), as described in your company's financial statement. The referred ratio must be applied to the manufacturing cost reported in column D.<br><br>Provide the calculation memory of the abovementioned ratio, which must contain the names and total values of each G/L account classified by your company as administrative and general expenses. |
| **F** | Financial Expenses (Revenues) | Calculate the ratio of such expenses and the cost of goods sold (CGS), as described in your company's financial statement. The referred ratio must be applied to the manufacturing cost reported in column D.<br><br>Provide the calculation memory of the abovementioned ratio, which must contain the names and total values of each G/L account classified by your company as financial expenses (revenues). |
| **G** | Other Expenses (Revenues) | Calculate the ratio of such expenses and the cost of goods sold (CGS), as described in your company's |

| | | |
|---|---|---|
| | | financial statement. The referred ratio must be applied to the manufacturing cost reported in column D. |
| | | Provide the calculation memory of the abovementioned ratio, which must contain the names and total values of each G/L account classified by your company as other expenses (revenues). |
| H | Total Cost | Report the D+E+F+G sum |

B.1.2. Information relating to the costs of like product listed in Appendix VI shall be provided individually for each month of P5.

B.1.3. When there are distinct identification codes of the product (CODIP), as reported under item 5.6 of section III, for each CODIP you must fill the set of worksheets described in B.1.2.

B.1.4 In case product is manufactured in more than one facility, as reported in 6.1.4., you must provide:

a) the set of worksheets previously described in B.1.2 with the cost in each one of the facilities; and

b) additional worksheet containing the average total cost of the distinct facilities.

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**Report data concerning the employee responsible for answering the "Cost of Production" section above.**

Name:
Job Position:
Telephone Number:
Electronic address (e-mail):

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## VI – 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 VIII of section VII.*

## Item C – Exports to Brazil

*This item aims to instruct your company on how to record information about exports to Brazil and exports to the top 10 third-country markets in Appendix VII.a and VII.b, respectively.*

*In case exports to Brazil or to third-country are made through related parties not located in Brazil or in third-country, respectively, your company shall provide two databases with the information of Appendix VII: 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 VII.

C.1.2 Data reported must refer to P5.

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 and production process).

## 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 and production process).

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 as any 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 their corporate 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 invoice has 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

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**FIELDS 12.0 TO 37.0:** Report all values in US dollars.

Inform the unit (sold or traded)

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**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: Credit Expense per Unit (currency/unit)**

Field Name:   ECUSTFIN

Description:  Report the unit cost of short-term credit incurred by your company. If you did not take on any short-term loans during the period of dumping review (*POI*), use a rate for short-term loans issued by a commercial bank on the date of the sale. This expense should be calculated and reported on a transaction-by-transaction basis using the number of days between date of shipment to the customer and date of payment. If you are unable to

determine actual payment dates from your records, you may base the calculation on the average age of accounts receivable.

Narrative: Provide the equation you have used to calculate credit expenses and a worksheet showing the calculation of your average short-term interest rate. Indicate the source of the short-term interest rates used in the calculation and provide relevant documentation.

## FIELD NUMBER 16.0: 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 17.0: Taxes on Transactions (currency/unit)

Field Name: EIMPOSTO

Description: Report the incurred unit value.

## FIELD NUMBER 18.0: 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 19.0: 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 20.0: 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

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**Fields Nº 21.0 through 33.0:** Report the information requested concerning the direct cost incurred to transport the merchandise from the factory to the customer´s place of delivery.  All the direct costs incurred to transport the merchandise should be reported in these fields.  If needed, you may add fields.

The fields listed below anticipate the types of transport expenses commonly incurred on international shipments.  If sales conditions include all transportation costs, there is no need to separate the costs.  In this case, the company should report them in a single field and explain.

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**FIELD NUMBER 21.0:          Inland Freight per Unit - Plant to Distribution Warehouse (currency/unit)**

Field Name:          EFRETINT

Description:          Report the unit cost of inland freight from the factory to the distribution warehouse or other intermediate location.  If necessary, allocate the unit cost of inland freight considering the basis taken to calculate the freight (*e.g.*, weight, volume).

Narrative:           Describe the forms of transport you used to deliver the merchandise to your distribution warehouse(s) or other intermediate location and any affiliations you had with the carriers during the period of dumping review. If you shipped by common carrier, please submit the specific freight charges incurred on each transaction and the method of allocation, when more than one type or size of merchandise was shipped together.  If it is not possible to specifically identify the cost of each shipment, describe how you calculated the freight cost per unit. Include your worksheets as attachments to the narrative response.  If you used your own vehicles to deliver the product, explain how you calculated the freight cost for each sale and provide the total expense incurred by type of expense (*e.g.*, fuel).  Include your worksheets as attachments to the narrative response.

**FIELD NUMBER 22.0: Warehousing Expense per Unit – Pre-sale (currency/unit)**

Field Name:          EDARMPV

Description:         Report the unit cost of direct expense of warehousing incurred before the sale. After-sales expenses must be indicated in field 38.0.  The cost of warehousing reported in this field should include only expenses incurred at a distribution warehouse not located at the factory that produced the merchandise.  Indirect expenses of sales, concerning warehousing, must be reported in field 41.0 and 42.0.

**FIELD NUMBER 23.0: Inland Freight per Unit - Plant/Warehouse to Port of Shipment (currency/unit)**

Field Name:          EFRETINTEMB

Description:         Report the unit cost of inland freight to the customer's place of delivery from the factory or the distribution warehouse (or other intermediate location).  Where it is necessary to allocate because multiple items were included in a shipment, freight cost should be allocated on the basis incurred (e.g., weight, volume).

Narrative:          Describe the forms of transport you used to deliver the merchandise to your customers and any affiliations you had with the carriers during the period of dumping review.  If you shipped by common carrier, please submit the specific freight charges incurred on each transaction and the method of allocation, when more than one type or size of merchandise was shipped.  If it is not possible to specifically identify the cost of each shipment please describe how you derived the freight cost per unit.  Include your worksheets as attachments to the narrative response. If you used your own vehicles to deliver the product, provide the total expense incurred by type of expense (e.g., fuel) and describe the method you used to allocate the expenses incurred to each sale. Include your worksheets as attachments to the narrative response.

**FIELD NUMBER 24.0: Inland Insurance per Unit (currency/unit)**

Field Name:          ESEGINT

Description:         Report the unit cost of inland insurance on shipments from the factory or distribution warehouse to the customer's place of delivery.

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

**FIELD NUMBER 25.0: Brokerage and Handling (currency/unit)**

Field Name:          EMCARCORR

Description:          Report the unit cost of any brokerage and handling expense incurred in the country of manufacture.

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


**FIELD NUMBER 26.0: 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 27.0: 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 28.0:          Brazil Inland Freight per Unit - from Port to Warehouse (currency/unit)**

Field Name:          EFRETINTPOAR

Description:          Report the unit cost of any freight expense incurred on shipments from the port in Brazil to the affiliated reseller's warehouse or other intermediate location.  If the sale is direct to an unaffiliated third-country customer, report the unit cost of freight from the third-country port of entry to the unaffiliated customer.

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

**FIELD NUMBER 29.0:**         **Brazil Inland Freight per Unit - from Warehouse to Unaffiliated Customer (currency/unit)**

Field Name:         EFRETINTCLI

Description:         Report the unit cost of freight expense incurred on shipments from the affiliated reseller's warehouse in Brazil to the unaffiliated customer.

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

**FIELD NUMBER 30.0: Other Transportation Expenses per Unit in Brazil (currency/unit)**

Field Name:         EOUDESPTRANSP

Description:         Report the unit cost of any additional transportation expense incurred in Brazil.

Narrative:         Describe how you calculated the unit cost of this additional transportation expense and include your worksheets as attachments to the narrative response.

**FIELD NUMBER 31.0: Inland Insurance per Unit in Brazil (currency/unit)**

Field Name:         ESEGINTBRA

Description:         Report the unit cost of inland insurance in Brazil.

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

**FIELD NUMBER 32.0: Brazil Customs Duty (currency/unit)**

Field Name:         EIIBRA

Description:         Report the unit amount paid to the Secretariat of the Federal Revenue of Brazil and the respective customs fees paid for the product.

Narrative:         Describe how you calculate the unit amount paid to the customs and include your worksheets as attachments to the narrative response.

**FIELD NUMBER 33.0: Duty Drawback (currency/unit)**

Field Name:         EREMBIMP

Description:         Report the unit amount of any duty drawback received upon exportation of the product from the country of manufacturing to Brazil.

Narrative:              Explain how the amount of duty drawback received is calculated and submit your worksheets as attachments to the narrative response.

## FIELD NUMBER 34.0: Commissions  (currency/unit)

Field Name:          ECOMIS

Description:         Report the unit cost of commissions paid to selling agents, affiliated or not.  If more than one commission was paid, report each commission in a separate field.

Narrative:              Describe the terms under which commissions were paid and how commission rates were determined.  Explain whether the amount of the commission varies depending on the party to whom it is paid and whether that party is affiliated to you.  Include samples of each type of commission agreement used.

## FIELD NUMBER 35.0: Selling Agent

Field Name:          EAGENT

Description:         Report the name and internal code designating the commissioned selling agent. If more than one commission was paid, report the name and code of each selling agent in a separate field.

Narrative:              Provide a list of commissioned selling agents and an internal code for each, the applicable commission rates, and whether the agent is affiliated with you.

## FIELD NUMBER 36.0: Selling Agent Relationship

Field Name:          ERELAG

Description:         report the code designating affiliation

1 = Unaffiliated party
2 = Affiliated party

## FIELD NUMBER 37.0: Warehousing Expense per Unit – After-sale (currency/unit)

Field Name:          EDESPARMPS

Description:         Report the unit cost of after-sale warehousing provided to the client. The cost of warehousing reported in this field should include only direct expenses, minus the reimbursement received from the customer. The indirect expenses must be reported in fields 41.0 and 42.0.

Narrative: Describe any warehousing services provided to customers after the sale. Provide a list of customer names and codes that receive warehousing services, including the name and location of the warehouse used. State whether the warehouse is operated by a separate entity that is affiliated with you and describe the nature of the affiliation. Provide a copy of the contract or another evidence proving that the incurred expense functions as a condition of sale. Describe the manner in which you calculated the unit cost of warehousing and submit your worksheets as an attachment to the narrative response. If the warehouse is owned by you or an affiliate, describe how you allocated the cost of the warehouse operations.

## FIELD NUMBER 38.0: Advertising Expenses per Unit (currency/unit)

Field Name: EDESPROP

Description: Report the unit cost of advertising specifically for the like product. This is the cost you incurred to advertise the like product to your customer's customers. Report all advertising expenses incurred to advertise to your customers as part of indirect selling expenses in fields 41.0 and 42.0.

Narrative: Describe separately advertising programs directed at your customers and advertising programs directed at your customer's customer. Provide separate lists of the expenses incurred for each and provide worksheets demonstrating the allocation of the advertising to your customer's customers.

## FIELD NUMBER 39.0: Technical Service Expense per Unit (currency/unit)

Field Name: EDESPASS

Description: Report the unit cost of technical services. Include only the direct expense minus the reimbursement received from the customer. Report indirect technical service expenses as part of indirect selling expenses in fields 41.0 and 42.0.

Narrative: Describe the technical services provided, that directly relate to sales of the like product. Describe any reimbursement received for these services. Provide lists of the direct and indirect expenses incurred and include worksheets demonstrating the allocation of direct expenses to each sale of the like product.

## FIELD NUMER 40.(1-n): Other Direct Selling Expenses per Unit (currency/unit)

Field Name: EDESPODIR (1-n)

Description: Report the unit cost of other direct selling expenses you incurred in the sales of the like product which are not reported in other fields. Report each additional

direct selling expense in a separate field.  Include only the direct expenses incurred minus the reimbursement received from the customer.

Narrative:      Describe each type of direct selling expense incurred and your basis for considering it directly related to sales of the like product.  Include a list of all direct and indirect expenses incurred and provide a worksheet demonstrating the allocation of the direct expense to each sale of the like product.


**FIELD NUMBER 41.0:**          **Indirect Selling Expenses per Unit Incurred in the Country of Manufacturing (currency/unit)**

Field Name:      EDESPIND

Description:     Report the unit cost of indirect selling expenses (e.g., sales office rent and salesmen's salaries) incurred in the sales of the product in the foreign market. Where indirect selling expenses have been paid by the producer or by an affiliated reseller, create separate fields for the expenses of each company.

Narrative:      Describe the sales overhead expenses incurred.  Include a list of the overhead expenses incurred and provide worksheets demonstrating the allocation of these expenses, as well as those excluded from the condition established in fields 37.0 through 40.(1-n).  Where more than one company incurred indirect selling expenses, submit separate worksheets for each.


**FIELD NUMBER 42.0:**          **Indirect Selling Expenses per Unit Incurred in Brazil  (currency/unit)**

Field Name:      EDESPINDBRA

Description:     Report the unit cost of indirect selling expenses (e.g., sales office rent and salesmen's salaries) incurred in the sales of the product in the Brazilian market. Where indirect selling expenses have been incurred by the producer or by an affiliated reseller, create separate fields for the expenses of each company.

Narrative:      Describe the sales overhead expenses incurred.  Include a list of the overhead expenses incurred and provide worksheets demonstrating the allocation of these expenses, as well as those excluded from the condition established in fields 37.0 through 40.(1-n).  Where more than one company incurred indirect selling expenses, submit separate worksheets for each.


**FIELD NUMBER 43.0:**          **Inventory Carrying Costs per Unit in the Country of manufacturing(currency/unit)**

Field Name:      EDESPEST

Description:      Report the unit opportunity cost incurred from the time of final production in the country of manufacturing to the time of shipment to Brazil, computed at the actual cost of short-term debt incurred by your company.  If you did not borrow short-term during the period of dumping review, use a published commercial short-term lending rate.

Narrative:      Describe how the products under review are stored prior to shipment and provide the average length of time in inventory in the country of manufacturing and provide separately the average length of time in inventory in the country of manufacturing to Brazil.  The cost reported should be based on the period from the end of production to the date of shipment to the customer. Indicate the source of the short-term interest rate used in the calculation.

## FIELD NUMBER 44.0: Inventory Carrying Costs per Unit in Brazil (currency/unit)

Field Name:      EDESPESTBRA

Description:      Report the unit opportunity cost incurred from the time of arrival in Brazil the product under review to time of shipment from the warehouse or other intermediate location in Brazil to the first unaffiliated customer, computed at the actual cost of short-term debt incurred by your company.  If you did not borrow short-term during the period of dumping review, use a published commercial short-term lending rate.

Narrative:      Describe how the products under review are stored in Brazil prior to shipment and provide the average length of time in inventory in Brazil. Indicate the source of the short-term interest rate used in the calculation. Include your worksheets as attachments to the narrative response.

## FIELD NUMBER 45.0: Packing Cost per Unit (currency/unit)

Field Name:      ECUSTEMB

Description:      Report the unit cost of packing.   Include the cost of labor, materials and overhead.  If a product is produced at more than one plant, report the weighted average packing cost of all plants combined.

Narrative:      Describe the packing types used.  For each type of packing, provide a worksheet that demonstrates the calculation of packing material, labor and overhead for a single unit. The worksheets should include a list of packing materials, the average cost of each material, and how much of each material was used.  In addition, report the average labor hours by packing type and the average labor cost per

hour including benefits.  Include a list of overhead expenses incurred in packing and demonstrate how these expenses were allocated to each packing type.

**FIELD NUMBER 46.0  Repacking Cost per Unit in Brazil (currency/unit)**

Field Name:            ECUSTREMBRA

Description:            Report the unit cost of packing. Include the cost of labor, materials and overhead.

Narrative:             Describe the repacking types used in Brazil .For each type of repacking, provide a worksheet that demonstrates the calculation of packing material, labor and overhead for a single unit. The worksheets should include a list of packing materials, the average cost of each material, and how much of each material was used.  In addition, report the average labor hours by packing type and the average labor cost per hour including benefits.  Include a list of overhead expenses incurred in packing and demonstrate how these expenses were allocated to each packing type.

**FIELD NUMBER 47.0  Total Cost per Unit (currency/unit)**

Field Name:            ECUSTPROD

Description:            Report the total cost per unit, according to the information reported in Item B, excluding the selling expenses.

**FIELD NUMBER 48.0  Customs Value per Unit (currency/unit)**

Field Name:            EVALINTER

Description:            Report the real customs value per unit in Brazil (the Customs Duty is determined on the basis of Customs Value).

**FIELD NUMBER 49.0  Date of Import**

Field Name:            EDATAINTERN

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

**FIELD NUMBER 50.0  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 51.0  Destination**

Field Name: EDESTINO

Description: Report the customer's place of delivery

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

Name:
Job Position:
Telephone Number:
Electronic address (e-mail):

| VII – TOTAL SALES |
|---|

This section provides information on how to fill out Appendix VIII, 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 Appendixes V and VII. In Appendix VIII, however, there will be the need to complement the information provided in the Appendixes 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 VIII must take into consideration the answer provided under item 8.4 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 VIII 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, which must coincide with the data reported in Appendix V. 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 8.1.7.

(a.3)    Resales of the like product purchased in the domestic market of your's company's country, if reported under item 8.1.7.

(a.4)    Sales or resales of other products imported or purchased in the domestic market by your company, if reported under item 8.1.8.

**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:

(a.1)    Exports of the product manufactured by your own company: add to the data on exports to third-country markets reported in Appendix V 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.

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

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

(a.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:

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

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

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

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

**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