



**REPUBLIC OF TURKEY
MINISTRY OF ECONOMY**

**ANTI-DUMPING QUESTIONNAIRE
FOR PRODUCER/EXPORTER IN EXPORTING
COUNTRY**

**DIRECTORATE GENERAL OF IMPORTS
Department of Dumping and Subsidy Investigations
Ankara**



Product under Investigation:

CN Codes (for information only) :

Countries of Origin:

Investigation Period (IP):

Initiation Communiqué:

Legislative References:

- Law on the Prevention of Unfair Competition in Imports (Law No. 3577)
(Official Gazette, 01.07.1989 / 20212)
- Law on the Prevention of Unfair Competition in Imports (Law No. 4412 – Amendment)
(Official Gazette, 25.07.1999 / 23766)
- Decree on the Prevention of Unfair Competition in Imports
(Official Gazette, 30.10.1999 / 23861)
- Decree Concerning Amendment of Decree on the Prevention of Unfair Competition in Imports
(Official Gazette, 31.12.2005 / 26040)
- Regulation on the Prevention of Unfair Competition in Imports
(Official Gazette, 30.10.1999 / 23861)
- Regulation Concerning Addendum of Article to Regulation on the Prevention of Unfair Competition in Imports
(Official Gazette, 02.05.2002 / 24743)
- Regulation Concerning Amendment of Regulation on the Prevention of Unfair Competition in Imports
(Official Gazette, 12.01.2005 / 25698)
- Regulation Concerning Amendment of Regulation on the Prevention of Unfair Competition in Imports
(Official Gazette, 26.01.2006 / 26061)
- Agreement on the Implementation of Article VI of GATT 1994 annexed to the Agreement Establishing World Trade Organization (Anti-Dumping Agreement)

Competent Authority:

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PLEASE NOTE THAT A NON-CONFIDENTIAL VERSION OF YOUR RESPONSE TO THIS QUESTIONNAIRE ALSO HAS TO BE FILED ALONG WITH THE RESPONSE



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General Instructions for Completing the Questionnaire

When answering the questionnaire please read all the instructions carefully.

I- General

1. The purpose of this questionnaire is to permit the Turkish Authorities to obtain the information it deems necessary for this investigation.
2. Unless otherwise specified by the investigating authority, the reply should relate to the investigation period as defined on page 2 of this questionnaire.
3. All producers/exporters in the exporting country should complete this questionnaire. (a) If you are just a trader of the product concerned you must pass this questionnaire onto your supplier producer, and you must complete export sales information to Turkey (Section A&E) individually or together with your supplier producer. (b) If you are just a producer of the product concerned and you export to Turkey via a trader company you must complete this questionnaire together with your trader or individually. Both producers and traders are responsible for coordinating the submission of all the information requested.
4. Although the questionnaire is addressed to your company it is understood that all subsidiaries or other related companies are also parties to the proceeding. Detailed questions about your corporate structure are included in Section A of the questionnaire. Your attention is drawn to the fact that in cases where subsidiaries or other related companies are involved in the sales or marketing of the product concerned to Turkey, some tables in several sections have to be completed for each and every related company concerned.

II- Information and Documentation

1. It is essential that **all information** be submitted both **soft copy in CD or DVD** as well as **hard copy**. The files should be in European or American versions of the said software. **A lack of computerized response may be considered as non-cooperation.** If you feel that you cannot present the information as requested please contact the Authorities forthwith.
2. It is necessary to reply as accurately and completely as possible to all questions and to attach all relevant supporting documents. You may supplement your response with additional data which are not requested in this questionnaire.
3. Do not leave any question or section blank. If you do not have an answer to a question please explain clearly the reasons. Some questions require narrative or explanatory answers. Clearly refer to the specific question which is being answered. Answer questions in the order presented in the questionnaire.
4. Listed information and table formats should conform as closely as possible to the recommended formats and should be clearly labeled. If you encounter difficulties with this you should contact the Department of Dumping and Subsidy Investigation to find an acceptable solution.
5. If there is insufficient space in any section of the questionnaire to provide the detail asked for, you should attach annexes indicating clearly to which sections they relate.

6. In each of your answers, please identify your source(s) of information. Please provide with your response copies of all source materials.
7. Identify all units of measurement, currencies, and conversion factors used in your narrative response, worksheets, or other appendices. All monetary amounts should be shown in the currency in which they were originally denominated, and in the currency in which they are registered in your accounts (if the two are different). Also, report the actual exchange rate used for a particular conversion. For all values adjusted for inflation, please provide the data in both nominal and adjusted terms and explain how these values were adjusted.
8. Please be aware that the Authorities may also request additional information and documents at any stage of the investigation, where necessary.
9. Each Section should be submitted in separate files and each document in each file should be clearly marked with the appropriate letter, e.g. Section A and stapled or binded.
10. While answering the questions please quote the full question from the Questionnaire which is provided on CD and provide your answer below it as in example:

Question A-1: Identity and Communication

Supply the following details of your company.

Answer A-1: Name: X Company, located in Betaland, etc.

III- Verification

1. The Authorities may carry out on-the-spot visits to examine the records of your company and to verify the information provided in this questionnaire.
2. All worksheets used in answering the questionnaire; in particular those linking the information supplied with management and accounting records, must be retained for subsequent inspection during the on-the-spot investigation.
3. To facilitate verification, identify sources of information and specify where the source documents are maintained. During the verification you should be prepared to substantiate all information you submitted. Every part of the response should be able to be traced to regular company documents in the ordinary course of business.

IV- Time Limits and Non-Cooperation

1. You should be aware that your reply to the questionnaire will constitute the body of information on the basis of which preliminary and final findings will be made with regard to the subsidy programs. In this respect, it is essential that your reply to the questionnaire and any material corrections be submitted within the time limits provided for this purpose, since considerable amount of preparatory work and analysis of replies have to be carried out prior to verification visits.
2. You should also be aware that if all relevant information requested is not received by the Turkish Authorities within the specified time limits, or the submission of incomplete, false or misleading information is the case, the preliminary or final decisions may be made on

the basis of facts available in accordance Article 26 of the Regulation on Prevention of Unfair Competition in Importation.

3. The Turkish Authorities may disregard any late response, or any responses, which are significantly incomplete, false or misleading to an extent that they would be likely to impede the investigation process and may establish preliminary or final findings on the basis of facts available, which may include the information set out in the complaint.

V- Confidential Information

1. Article 22 of the Regulation on Prevention of Unfair Competition in Imports (Regulation) states that information received for purposes of investigations shall be used only for the purpose for which it was requested. The parties concerned may request the information they provide to be kept confidential. With a view to ensure transparency in the investigation and to provide maximum protection of the mutual interests of the parties, requests to be made for such purposes must contain the grounds for the confidentiality request and a meaningful non-confidential summary of all information submitted, or in case the impossibility of presenting such a summary, a certificate evidencing the justification thereof must be submitted.
2. Please be aware that if the request for confidential treatment is not warranted or the meaningful non-confidential summary of the information is not submitted or in the event the supplier of the information advises that, partial or full disclosure of the information would be inconvenient, such information may be disregarded.

VI- Certification

1. It must be certified that all information provided in your response is accurate and complete. For this reason a form of certification is included in Certification Section.
2. Please be sure that the signature on the certification form belongs to an authorized person with his/her legibly written name and title.

VII- Language

1. All documents and source material submitted in response to this questionnaire must be accompanied by a Turkish translation, or if it is not possible, accompanied with an English translation.
2. You should be aware that any foreign language which is not accompanied by an English or Turkish translation will be disregarded.

VIII- Final Remarks

1. Send your responses to the address you may find in page 2 within the specified time limits in the cover letter accompanied to this questionnaire.
2. Please do not hesitate to contact the Department of Dumping and Subsidy Investigations (In Turkish: Damping ve Sübvansiyon Araştırma Dairesi) with any questions you may have regarding your responses to the questions or any difficulties in completing the questionnaire.

SECTION A -General Information

A- 1 Identity and Communication

Supply the following contact information details about your company. Please note that throughout the investigation, all correspondences and disclosures will be made through either your company's or your legal representative's contact information. Therefore, it is your own responsibility to provide accurate information and keep them updated. Authority shall not be responsible for any problem stemming from any inaccurate and outdated contact information.

Company Name :
Company Address :
Contact Person :
Phone :
Fax :
E-mail :
Web Site Address :

A- 2 Legal Representative in Turkey

In case you appoint a legal representative to assist you in this proceeding provide the following details. Please note that throughout the investigation, all correspondences and disclosures will be made through either your company's or your legal representative's contact information. Therefore, it is your own responsibility to provide accurate information and keep them updated. Authority shall not be responsible for any problem stemming from any inaccurate and outdated contact information. (Please note that your company's legal representation "in Turkey" can only be made by a legal representative "based in Turkey." A properly documented power of attorney will be required in this case, as well.):

Name of the Legal Representative:
Address :
Phone :
Fax :
E-mail :

A- 3 Corporate information

1. Specify the legal form of your company and provide a brief history of your company with particular emphasis on product concerned.
2. List principal shareholders (who own more than 1% of the shares during the investigation period) of the company and indicate the activities of these shareholders.

Table A-3.2 "SHARE HOLDING"		
Name of Shareholder	Percentage of Share Holding	Activity of Shareholder

3. Supply a diagram outlining the internal hierarchical and organizational structure of your company. The diagram should show all units involved in the production, sales, marketing and distribution of the product concerned in both the domestic and export markets.
4. Provide a list of all products produced and/or sold by your company. If the products fall into distinct product groups indicate these groups.
5. Outline your company's worldwide corporate structure and affiliations, including parent companies, subsidiaries or other related companies. (please refer to footnote 11 of Article 4 of the Anti-dumping Agreement for the meaning of related party mentioned at any part of the questionnaire) For this purpose you may supply a chart.
6. Provide names and addresses of persons, agents, distributors and marketing companies in Turkey involved in sales/after sales of all products of your company.
7. Provide the names and addresses, telephone and facsimile numbers of all subsidiaries or other related companies in all countries, which are involved with the product concerned. Specify the activities of each related company. In addition, please identify all related companies, who supply you with inputs used in the manufacture of the product under investigation or on whose behalf you sell the product in this proceeding. Specify what percentage of stock your company owns in each of these entities and what percentage of stock each of these entities owns in your company. For this purpose use the following table:

Table A-3.7 “LIST OF RELATED COMPANIES”

[illegible]

8. In all cases, please describe the nature of your relationship. State whether you share any board members or senior executives with any of those entities. If so, identify these persons and the nature of their mutual affiliations. Attach copies of any arrangement between the parties.
9. Specify in detail any financial or contractual links and joint ventures with any other company concerning R&D, production, sales, licensing, technical and patent or any other agreements for the product concerned.



A- 4 General Information on the Management Information System (MIS) of Your Company

1. Provide general information on your MIS and an organization chart of it, e.g. links between different locations/segments/activities like between headquarter and factories. Explain how different segments of the system are integrated if so.
2. Please list the activities (cost accounting, stock control, product planning, production orders, production lines, sales orders, loading, etc.) along with which location (headquarter or factory) they are carried out and which location they are controlled.
3. Please briefly explain your computer system (hardware and software, such as SAP or company developed one) used for your MIS.
4. List the databases kept and give brief information about their contents.

SECTION B- Product Description

B- 1 Scope of the investigation

Please refer to page 2 of this questionnaire for the product description and the CN codes covered by this proceeding. CN Codes are given only for information and are not binding with respect to the classification of the product.

Any reference to the product concerned in this questionnaire refers to the above mentioned product description.

B- 2 Product Specifications

The following information is necessary to define and distinguish the different types of the product concerned sold by your company and its related companies. Please be as thorough and detailed as possible in describing the different types of the product, which your company and its related companies sold in the domestic market, Turkey and third countries.

1. Describe in detail your company's **product coding system**. Provide a key to your product codes, including all prefixes, suffixes, or other notation, which identify special product specifications.
2. Provide detailed product description for the product under investigation For example for woven fabrics of synthetic filament yarn, product description should include inputs and their percentages, like %66 polyester, %30 cotton, %4 Lycra, number of warp-weft per cm, grams/m2, dyed/non-dyed, grade and any other specification you find important.

For the purpose of detailed product description, fill out the following table in MS Excel format showing the technical definitions of **all types of the product concerned exported to Turkey**.

Table B-2.2“SPECTUR”					
Internal Product Code	External Domestic Product Code (if different than internal)	Export Product Code (if different than Domestic)	Name of the Product	Technical Definition of the Product	Application Field of the Product (Where to Use)

3. Fill out the following table in MS Excel format showing the technical definitions of **all types of the product concerned sold in your domestic market.**

Table B-2.3“SPECDOM”					
Internal Product Code	External Domestic Product Code (if different than internal)	Export Product Code (if different than Domestic)	Name of the Product	Technical Definition of the Product	Application Field of the Product (Where to Use)

B- 3 Comparison of Export and Domestic Products

1. Indicate in the table below **all types** sold by your company and its related companies **in the domestic market** or **to Turkey** during the investigation period (do not forget to state the unit of measurement and the currency):

Table B-3.1 “COMPARISON OF SALES”								
Internal Product Code	External Domestic Product Code (if different than internal)	Export Product Code (if different than Domestic)	Product Name	Quantity Sold Domestically	Domestic Sales Value	Quantity Exported to Turkey	Export Sales Value to Turkey	Indicate the Quantity Sold Domestically as % of Quantity Sold to Turkey

2. Explain in detail all differences between the types of the product concerned listed in the tables above sold by your company and its related companies in the domestic market and those exported to Turkey that lead to pricing differentials. Points to be covered should include material, design, specifications and production processes. If any, also explain any other factors that lead to a pricing differential between the types.

SECTION C- Operating Statistics

All values in this section should be provided in the currency in which your accounts are kept and the currency should be indicated in each table.

Please describe the method used in the conversion of foreign currencies into your domestic currency, e.g. daily, monthly, yearly weighted, etc:

C- 1 Turnover

1. State your company's net turnover (after all discounts), free of taxes in the format of the following table:

Table C-1.1 "TURNOVER OF COMPANY"						
	IP – 2		IP – 1 ¹		Investigation Period (IP)	
	Independ ent Customers	Related Customers	Independ ent Customers	Related Customers	Independ ent Customers	Related Customers
Total company turnover (all products)						
Domestic market						
Turkey						
Other Countries						
Turnover of the sector including the product concerned						
Domestic market						
Turkey						
Other Countries						
Turnover of the product concerned						
Domestic market						
Turkey						
Other Countries						

2. In case the accounts of your company have been consolidated with related companies, prepare a table showing the consolidated turnover (after all discounts), free of taxes in the following format:

¹ IP= Investigation Period year. For example, if the IP is 01/01/2008-31/12/2008, then IP year is 2008, if IP is 01/07/2008-30/06/2009 then, IP year will be considered as 2009 and IP-1=2008, IP-2=2007

Table C-1.2 “CONSOLIDATED TURNOVER”			
	IP – 2	IP – 1	Investigation Period (IP)
Total company group turnover			
-Domestic market			
-Turkey			
-Other Countries			
Turnover of the sector including the product concerned			
-Domestic market			
-Turkey			
-Other Countries			
Turnover of the product concerned			
-Domestic market			
-Turkey			
-Other Countries			

3. Please explain in detail how the consolidation has been done.

C-2Total Quantity and Value of Sales

1. State the **total quantity** along with the unit of measurement and the value in local currency of all sales made **by your company** of the product concerned to **unrelated purchasers** in the following format:

Table C-2.1.i “SALES VOLUME”			
Sales Volume	IP – 2	IP – 1	IP
Domestic Market			
Export to Turkey			
Export to Other Countries			
Total Sales Volume			

Table C-2.1.ii “SALES VALUE”			
Sales Value	IP – 2	IP – 1	IP
Domestic Market			
Export to Turkey			
Export to Other Countries			
Total Sales Value			

Table C-2.1.iii “UNIT PRICE”			
Unit Price	IP – 2	IP – 1	Investigation Period
Domestic Market			
Export to Turkey			
Export to Other Countries			
Aggregate			

2. Provide an identical table **for each subsidiary and other related company**, which sold the product concerned.
3. Provide an identical table showing the **total of sales of the product concerned** made by **your company and all subsidiaries and other related companies**.

C- 3 Production and Capacity Statistics

1. Provide information concerning the total production and, if applicable, purchases¹ of the product concerned of your company including all subsidiaries and other related companies in the following table:

Table C-3.1 “PRODUCTION AND CAPACITY”			
	IP – 2	IP – 1	IP
Production Capacity			
Actual Production Volume			
Capacity Utilization (%)			
Purchases of Product Concerned			
- Quantity			
- Value			

2. Explain your calculation method of capacity and capacity utilization.
3. In the event that your company produces the product concerned outside the exporting country (including Turkey) the above information should also be provided in separate tables for each relevant manufacturing plant in question.
4. Please provide full details of future plans to commence production or increase capacity in your country, in Turkey or in third countries.

C- 4 Inventories

Complete the following table showing the values and volumes of inventories of **your company** and **each related production company separately**.

Table C-4 “INVENTORY”			
	All products (value)	Product concerned (value)	Product concerned (quantity)
Beginning of IP – 2			
End of IP– 2			
Beginning of IP – 1			
End of IP – 1			
Beginning of IP			
End of IP			

¹ Purchases mean all purchases of the product concerned in a finished state. Minor alterations to the purchased product (e.g. repackaging) before resale do not normally affect the consideration of such purchases as purchase of finished product.

C- 5 Employment

Complete the following table showing the number of people employed by **your company** and **each related company** involved in the production of the product concerned **separately**.

Table C-5 “EMPLOYMENT”			
	IP – 2	IP – 1	Investigation period (IP)
Total personnel employed (excluding contract labor)			
Total personnel employed for the production of the product concerned (excluding contract labor)			
Total personnel employed in sales, general and administration (excluding contract labor)			
Total personnel employed in sales and general administration of the product concerned (excluding contract labor)			
Total contract labor employed			
Total contract labor employed for the product concerned			

C- 6 Investments

Please indicate in the following table the amount of investments made **for the production of the product concerned** of **your company and each related company** involved in the production of the product concerned **separately**.

Table C-6 “INVESTMENT”				
	IP – 2	IP – 1	Investigation Period (IP)	Forecast (IP + 1)
Buildings				
Machinery				
Other (specify)				

SECTION D- Domestic Sales of the Product

This Section asks for specific information on all of your sales of the product concerned in **your domestic market**. In particular, you are requested to provide your sales prices and pricing methods for these sales.

In order to determine which sales fall within the investigation period the invoice date should normally be used as the date of sale.

D-1 Domestic Sales Procedures

1. Explain your company's channels of distribution in your domestic market starting from the factory gate until the first resale to independent customers. Include a detailed flow chart indicating terms of sale and pricing to each class of customer (e.g. end-users, distributors, etc.) including related companies.
2. Describe each step in the sales negotiation process, from the first point of contact with purchaser through any after-sale price adjustments and include a diagram showing the sales process. If this sales process differs with respect to classes of customers, please describe each variation for each market separately.
3. If your sales are made pursuant to contracts (either long term or short term), describe in detail the process by which the contracts, and the prices and quantities herein, are agreed to. Describe each of the types of the contracts applicable to product concerned, including the terms, the requirements for a price change or re negotiation by either side, etc. Explain any commitments on either, should the contract be terminated prematurely.

D-2 Domestic Sales

1. Provide copies of all price lists (in Turkish or English translation) issued or in use during the investigation period for all customer types in your domestic market including those used by the related companies.
2. Complete the following table showing the total sales and average prices of sales of the products concerned in your domestic market in the investigation period.

Table D-2.2 "TOTAL DOMESTIC SALES"			
Product Codes	Total Quantity Sold in Domestic Market	Total Net Invoice value (Accounting Currency)	Net invoice value per unit¹

3. Regarding your domestic sales of the product concerned in the investigation period,

¹ Net invoice value is the net turnover per unit of the product concerned after all discounts, rebates, taxes, etc

- Supply a clear copy of **all invoices** (if the number of invoices is too many then you may provide the copies of the sales transactions realized during the first three working days of the each month) with a sample Turkish or English translation,
- Fill out the following table listing **all your domestic sales on a transaction by transaction basis** in Microsoft Access format. In filling it out, use Salesdom Table in “SalesCop.Mdb” file seen in the attached CD (see D.4 of current Section and Section H for filling instruction of Microsoft Access of Salesdom Table). Also submit the printout of the table.

Table D-2.3.b "SALESDOM"																					
No	Producer	Purchaser	Relation	Level of trade	Invoice Number	Invoice date	Product code	Grade	Inv Vol	Inv Value	Discounts	Rebates	Currency	FX Rate	ToP	Term of payment	IntRate	Del Term	Packing	Handling	Dom Trans
1																					
2																					

- For the delivery terms reported in SALESDOM table, please explain responsibilities of your company and the customers.
- If your company claims allowances in “Other 1” and “Other 2” in any transaction, please list the type of claims, explain why they are important and provide supporting document and calculation sheet.

D-3 Domestic Sales through Related Companies

- For all sales through related companies give a detailed description of how sales are made indicating the procedure followed between time of order and delivery to the first independent customer. A full explanation of how the invoicing and payment is made should be given.
- Fill out the following table regarding the sales of product concerned of **related companies** and explain the differences in the invoicing and payment processes between the unrelated and related customers if there exist.

Table D-3.2 “DOMESTIC SALES THROUGH RELATED COMPANIES”				
Product Codes	Name of the Related Company	Total Quantity Sold in Domestic Market	Total Net Invoice value (Accounting Currency)	Net Invoice Value per Unit ¹

¹ Net invoice value is the net turnover per unit of the product concerned after all discounts, rebates, taxes, etc

D-4 Allowances for Domestic Sales

In accordance with Article 10 of the Regulation on the Prevention of Unfair Competition in Imports, a fair comparison shall be made between the export price and the normal value. This comparison will be made at the same level of trade, normally at the ex-factory level, and in respect of sales made at as nearly as possible the same time. Where domestic sales prices and export prices are not on a comparable basis, due allowances can be made for differences, which affect price comparability.

For this purpose, you may claim adjustments where it can be demonstrated that the factor concerned is one (relevant documents and calculations must be provided for this purpose, otherwise allowance claims may not be taken into consideration), which has resulted in a different price being charged to your customers.

Please note that all allowances must have already been included in the cost of production. For example, for an adjustment for packing cost or customs charges you may report must have already been included in the cost of production as a component of COM or SG&A.

You are requested to explain in detail each adjustment you report. Report actual expenses rather than averages. If you allocate any of these expenses, explain the reason for your allocation method used. **Do not report per unit expenses or costs, instead report the total amount for each transaction.**

All allowances must be reported **in the currency in which your accounts are kept.**

Differences in discounts and rebates

- a. Describe in detail your policy for granting discounts and rebates to customers in the domestic market. List all different kinds of discounts or rebates you granted, e.g. cash discounts, quantity discounts, year-end rebates, etc. and describe their terms. Include deferred discounts. If discounts or rebates vary by class of customers, explain separately the discounts and rebates given to each class.
- b. List all of your customers who were eligible for each discount or rebate program and their customer codes, and describe the criteria you used to determine their eligibility.
- c. Provide your discount schedules, and be prepared to furnish, on request, contracts or agreements that reflect all discounts and rebates that were given.
- d. Note that the term "rebate" includes credit on current or future purchases, promissory notes, extension of credit, or free goods or services.
- e. If any, report all discounts and rebates granted to the domestic customers in the transaction-by-transaction in SALES DOM table.

Differences in the cost of any credit for the sales

- a. Cost of credit refers to the implicit cost of granting credit for a specific sales transaction. The agreed terms of payment must be known to the parties involved and the cost of the credit terms must be reflected in the sales price of the product

- concerned. Describe the method you have used to calculate the credit costs.
- b. Provide information on interest rates applied or applicable to your company for short-term borrowings during the investigation period. Credit cost may only be claimed if it is proved that parties involved have known term of payment during the time of sales and this cost has been reflected into sales seen in commercial invoice itself, or other substantiated documents.
 - c. If you claim allowance, report the interest rate(s) and the terms of payment, which is going to be used in calculation of credit cost by authority, for the domestic transactions in the transaction-by-transaction listing named SALES DOM.

Differences in packing costs

- a. Specify the costs of packing for the products shipped to domestic customers and those shipped to Turkey. List material and labor costs separately. Be specific in describing packing materials and any special or extraordinary procedures used in preparing the product concerned for shipment to Turkey. Identify the general ledger account(s) where each expense is located.
- b. If any, report packing costs for the domestic transactions in the transaction-by-transaction listing named SALES DOM.

Differences in transportation, handling, loading costs

- a. List all charges included in domestic prices and explain how you have quantified each of these charges.
- b. Make necessary adjustment only for transportation costs incurred subsequent to the sales, for moving the products from the production premises to the independent customer. Identify the general ledger account(s) where each expense is located.
- c. Report all such costs due to the domestic transactions in the transaction-by-transaction listing named SALES DOM.

Bank charges

- a. List all banking expenses incurred due to the domestic and export sales. Identify the general ledger account(s) where each expense is located.
- b. If any, report all such expenses incurred in the domestic transactions in the transaction-by-transaction listing named SALES DOM.

Differences in commissions paid in respect of the sales under consideration

- a. Where the commission expenses were incurred due to service of unrelated or related sellers, report the amount of commission expenses and explain the terms under which commissions were given. Identify the general ledger account(s) where each expense is located.
- b. If any, report all commissions for the domestic transactions in the transaction-by-transaction listing named SALES DOM.

Differences in physical characteristics

- a. In comparing the types sold to Turkey with the most similar domestic market product an adjustment might be necessary to take into account the physical differences between the types.
- b. The amount of the adjustment shall correspond to a reasonable estimate of the market value of the difference. Identify separately for each type of the physical differences. Provide a detailed list of all physical differences with full explanation of each item listed. For each difference claimed provide detailed information on the market value of such difference. Identify the general ledger account(s) where each expense is located.
- c. If any, report the adjustments in the transaction-by-transaction in SALES DOM table.

Differences in the level of trade

- a. A level of trade adjustment may be granted where you can show that your domestic sales of the like product are being made at a level of trade different from the level of trade of your export sales and that such difference has affected price comparability. For this purpose, your claim should clearly identify the domestic and export levels of trade by demonstrating that functions and prices for the sales in question are shown to be appropriate to the alleged levels of trade on both markets.
- b. If any, report the adjustments in the transaction-by-transaction listing SALES DOM.

Differences in the expenses of providing warranties, guaranties, technical assistance and services, as provided for by law and/or sales contract

- a. List all expenses mentioned above which were incurred in the domestic sales, or were required by the law of the country concerned, e.g. the cost of materials concerned.
- b. If any, report all such expenses incurred in the domestic market in the transaction-by-transaction listing named SALES DOM.

Other factors

- a. Any adjustments should also be made for differences in other factors, not provided in the above paragraphs, if it is clearly described and demonstrated that they affect price comparability. If you claims allowances in “Other 1” and “Other 2” in any transaction, please list the type of claims, explain their importance and provide supporting document and calculation sheet. Identify the general ledger account(s) where each expense is located.
- b. If any, report all such expenses incurred in the domestic market in the transaction-by-transaction listing named SALES DOM.

SECTION E- Export Sales of the Product to Turkey

This Section asks for specific information on your export sales of the product concerned **to Turkey**. In particular you should provide sales prices and pricing methods for these sales.

All values in this section should be provided in the currency in which your accounts are kept unless otherwise requested and the currency should be indicated in each table.

In order to determine which sales fall within the investigation period the invoice date should normally be used as the date of sale.

E-1 Export Sales Procedures

1. Explain your company's channels of distribution to Turkey starting from the factory gate until the first resale to independent customers. Include a detailed flow chart indicating terms of sale and pricing to each class of customer (e.g. converter, distributor, etc.) including related companies.
2. Describe each step in sales negotiation process, from the first point of contact with purchaser through any after-sales price adjustments and include a diagram showing the sales process. If this sales process varies between classes of customers, please describe each variation for each market separately.
3. If your sales are made pursuant to contracts (either long term or short term), please provide contacts and describe in detail the process by which the contracts, and the prices and quantities herein, are agreed to. Describe each of the types of the contracts applicable to product concerned, including the terms, the requirements for a price change or renegotiation by either side, etc. Explain any commitments on either, should the contract be terminated prematurely.
4. Please explain your after sales services in Turkish market.

E-2 Export Sales

1. Provide copies of all price lists (in Turkish or English) issued or in use during the investigation period for all customer types in Turkish market including those used by related companies.
2. Indicate any price offers for export of product concerned to Turkey and submit all necessary documents.
3. Complete the following table showing the total export sales of your company to Turkey of the product concerned and the corresponding average export prices in the investigation period:

Table E-2.3 “TOTAL EXPORT TO TURKEY”

Product Codes	Total Quantity Sold in Turkey	Total Net Invoice value		Net Invoice Value per Unit ¹	
		USD	Accounting Currency	USD	Accounting Currency

4. Regarding all your export sales to Turkey of the product concerned for the investigation period,
- Supply a clear copy of **all** (i) proforma export invoices; (ii) export invoices issued to importers for customs declarations; and (iii) export sales invoices issued pursuant to your domestic tax law with a sample Turkish or English translation, (iv) if it is the case, export sales invoice issued by trader to Turkish importers.
 - Fill out the following table listing **all your export sales to Turkey on a transaction by transaction basis** in Microsoft Access format. In filling it out, use Salestur Table in “SalesCop.Mdb” file seen in the attached CD (see E.4 of current Section and Section H for filling instruction of Microsoft Access of Salestur Table). Also submit the printout of the table.

Table E-2.4.b “SALESTUR”

	No	Producer	Exporter	Trader	Purchaser	Relation	Level of trade	Invoice Number	Invoice date	Product code	Grade	Inv Vol	Inv Value	Discounts	Rebates	Currency	FX Rate	ToP	Term of payment	IntRate	Del Term	Packing	Handling	Dom Trans	Dom Ins	Ext Freight	Ext Ins	Bank Cost	Commission	DDB	Other1	Other2
	1																															
	2																															

5. Provide daily official exchange rates of the currency(s) used in the export sales to Turkey for the investigation period as announced by the Central Bank of your country. Please note that these rates should be used for the conversion of exchange rates on the date of sale.
6. For the delivery terms reported in SALESTUR table, please explain responsibilities of your company and the customers
7. If your company claims allowances in “Other 1” and “Other 2” in any transaction, please list the type of claims, explain why they are important and provide supporting document and calculation sheet.

¹ Net invoice value is the net turnover per unit of the product concerned after all discounts, rebates, taxes, etc

E-3 Export Sales through Related Companies

1. For all sales through related companies give a detailed description of how sales are made indicating the procedure followed between time of order and delivery to the first independent customer. A full explanation of how the invoicing and payment is made should be given.
2. Fill out the following table regarding the export sales of product concerned to Turkey by **your related companies** during the investigation period, and explain the differences in the invoicing and payment processes between the unrelated and related customers if exists.

Table E-3.2 "TOTAL EXPORT TO TURKEY THROUGH RELATED COMPANIES"						
Product Codes	Name of the Related Company	Total Quantity Sold in Turkey	Total Net Invoice value		Net invoice value per unit ¹	
			USD	Accounting Currency	USD	Accounting Currency

E-4 Allowances for Export Sales to Turkey

In accordance with Article 10 of the Regulation on the Prevention of Unfair Competition in Imports, a fair comparison shall be made between the export price and the normal value. This comparison will be made at the same level of trade, normally at the ex-factory level, and in respect of sales made at as nearly as possible the same time. Where domestic sales prices and export prices are not on a comparable basis, due allowances shall be made for differences, which affect price comparability.

For this purpose, you are required to provide any adjustments which have resulted in a different price being charged to your customers. You are requested to explain in detail each adjustment you report. Report actual expenses rather than averages. If you allocate any of these expenses, explain the reason for your choice of the method used. **Do not report per unit expenses or costs, instead report the total amount for each transaction.**

Please note that all allowances must have already been included in the cost of production. For example, for an adjustment for packing cost or customs charges you may report must have already been included in the cost of production as a component of COM or SG&A.

¹ Net invoice value is the net turnover per unit of the product concerned after all discounts, rebates, taxes, etc

Invoice value and all allowances must be reported **in original currency in invoices.**
Please specify the currency used in each allowance under its heading below.

Differences in discounts and rebates

- a. Describe in detail your policy for granting discounts and rebates to customers in the domestic market and in Turkey. List all different kinds of discounts or rebates you granted, e.g. cash discounts, quantity discounts, year-end rebates, etc. and describe their terms. Include deferred discounts. If discounts or rebates vary by class of customers, explain separately the discounts and rebates given to each class.
- b. List all of your customers who were eligible for each discount or rebate program and their customer codes, and describe the criteria you used to determine their eligibility.
- c. Provide your discount schedules, and be prepared to furnish, on request, contracts or agreements that reflect all discounts and rebates that were given.
- d. Note that the term "rebate" includes credit on current or future purchases, promissory notes, extension of credit, or free goods or services.
- e. Report all discounts and rebates granted to the customers in Turkey in the transaction-by-transaction in SALESTUR table. Please specify the currency used.

Differences in the cost of any credit for the sales

- a. Credit refers to the cost of the time the buyer is given to pay the goods, i.e. agreed in the terms of the payment. Describe the method you have used to calculate the cost of credit. Indicate the interest rate(s) and the numbers of days (terms of payment) you used to compute expenses associated with granting credit on sales. Provide information on **interest rates applied or applicable to your company for short-term borrowings** during the investigation period that your company borrowed to finance short term working capital need, not general international interest rate.
- b. For credit cost for terms of payment like CAD (Cash against Document), L/C at Sight or etc, you are required to reflect period between time of loading and time of payment into Term of Payment.
- c. Report the interest rate(s) and the terms of payment, which is going to be used in calculation of credit cost by authority, for the export sales to Turkey in the transaction-by-transaction listing named SALESTUR.

Differences in packing costs

- a. Specify the costs of packing for the products shipped to domestic customers and those shipped to Turkey. List material and labor costs separately. Be specific in describing packing materials and any special or extraordinary procedures used in preparing the product concerned for shipment to Turkey.
- b. Report packing costs for the transactions with the customers in Turkey in the transaction-by-transaction listing named SALESTUR. Please specify the currency used.

Differences in transportation, insurance, handling, loading, and ancillary costs

- a. All charges including custom charges, port charges and expenses, storage charges at ports, must be reported.
- b. List all charges included in domestic and export prices and explain how you have quantified each of these charges.
- c. Make necessary adjustment only for transportation costs incurred subsequent to the sales, for moving the products from the production premises to the independent customer.
- d. Report all such costs due to due to export sales to Turkey in the transaction-by-transaction listing named SALESTUR. Please specify the currency used.

Bank charges

- a. List all banking expenses incurred due to the domestic and export sales.
- b. Report all such expenses incurred in the export sales to Turkey in the transaction-by-transaction listing named SALESTUR. Please specify the currency used.

Differences in commissions paid in respect of the sales under consideration

- a. Where the commission expenses were incurred due to service of unrelated or related sellers, report the amount of commission expenses and explain the terms under which commissions were given.
- b. Report all commissions for the export sales to Turkey in the transaction-by-transaction listing named SALESTUR. Please specify the currency used.

Import charges or indirect taxes

An adjustment concerning import charges and taxes can be made under the conditions set out in Article 2.4. of the Anti-Dumping Agreement. For such adjustments provide the following information.

Duty drawback

- i. Provide original and Turkish or English translations of statutes and regulations authorizing duty drawback on exported goods and governing the methods used to calculate duty drawback.
- ii. Report the total amount of duty drawback you received for your sales to Turkey.
- iii. Explain the method you used to connect the duty drawback amount to the specific sales to Turkey.
- iv. Report in the transaction-by-transaction listing SALESTUR the amount of duty drawback you received for each transaction to Turkey.

- v. Explain how you calculated this amount.

Indirect taxes

- i. List all internal taxes imposed on the domestic market products, which were either rebated upon exportation or not collected on the products exported to Turkey.
- ii. For each tax listed above, provide original and English translations of statutes and regulations authorizing the collection of the tax, including documents that explain the method of calculation, assessment, and payment of the tax.
- iii. For each tax listed above, separately provide information on the tax base or taxable price, the tax rate, the amount of taxes assessed, any deductions or offsets to the tax and the formula used to calculate the tax amount.
- iv. Indicate when you are legally obligated or liable for tax payment. Report when you actually paid taxes and whether you maintain separate accounts for these taxes.
- v. If any, report in the transaction-by-transaction listing SALESTUR the amount of such taxes applicable to each domestic sale and provide the relevant documents. Please specify the currency used.
- vi. Explain how you calculated this amount.

Differences in the level of trade

- a. A level of trade adjustment may be granted where you can show that your domestic sales of the like product are being made at a level of trade different from the level of trade of your export sales and that such difference has affected price comparability. For this purpose, your claim should clearly identify the domestic and export levels of trade by demonstrating that functions and prices for the sales in question are shown to be appropriate to the alleged levels of trade on both markets.
- b. Note that in the case of export sales between you and a related importer it is the level of trade of the sales between you and that party which needs to be identified, albeit with the “related” prices replaced with “reliable” prices through the construction of export prices.
- c. If any, report the adjustments in the transaction-by-transaction listing SALESTUR. Please specify the currency used.

Differences in the expenses of providing warranties, guaranties, technical assistance and services, as provided for by law and/or sales contract

- a. List all expenses mentioned above which were incurred in the domestic and export sales, or were required by the law of the country concerned, e.g. the cost of materials concerned. Identify the general ledger account(s) where each expense is located.



- b. If any, report all such expenses incurred in the Turkish market in the transaction-by-transaction listing named SALESTUR.

Other factors

- a. Any adjustments should also be made for differences in other factors, not provided in the above paragraphs, if it is clearly described and demonstrated that they affect price comparability. If you claims allowances in “Other 1” and “Other 2” in any transaction, please list the type of claims, explain why they are important and provide supporting document and calculation sheet. Identify the general ledger account(s) where each expense is located.
- b. Report all such expenses incurred the Turkish market in the transaction-by-transaction listing named SALESTUR. Please specify the currency used.

SECTION F- Export Sales of the Product to Third Countries

This Section asks for specific information on all of your export sales of the product concerned to third countries. In particular you should provide sales prices and pricing methods for these sales.

In order to determine which sales fall within the investigation period the invoice date should normally be used as the date of sale.

F-1 Export Sales to Third Countries

1. Complete the following table showing the total export sales of the products concerned to third countries in the investigation period and the corresponding average prices:

Table F-1.1 “EXPORT TO THIRD COUNTRIES”			
Product Codes	Total Quantity Sold to Third Countries	Total Net Invoice value (Accounting Currency)	Net Sales Value Per Unit

2. Supply your country's foreign trade statistics (imports and exports) for the product concerned for the last 2 years and for the investigation period.

SECTION G- Cost of Production

In this section detailed information on the cost of production (COP) of the product concerned has to be provided. The COP includes: 1) The cost of manufacturing (COM) and 2) Total selling, general, and administrative expenses including total interest expenses (SG&A), i.e. full costs.

You are requested to reply as comprehensively as possible to each of the following questions. Be as thorough as possible in cases where explanations are requested.

G-1 Accounting system and policies

All documents requested in this section must be provided in Turkish or English.

1. Indicate your normal corporate financial accounting period.
2. Submit the annual report and/or operation reports for the last fiscal year.
3. Attach a Turkish or English version of the audited accounts including balance sheet, profit and loss accounts and all reports, notes, footnotes and auditor's opinion to these documents for the last three fiscal years for your company as well as for related companies who are involved in production, marketing and sales of the product concerned. If applicable, you should also provide consolidated financial statements of the group/holding for the same period. In case your company's financial accounts have not been audited attach the financial statement and other financial reports that are required by your country's business law. Provide copies of all financial statements or other financial reports filed with the local or national government of the country in which your company or the related companies were located for the three most recent financial years.
4. If you keep separate books for each department/division in the company please provide balance sheets and income statements for each department/division before consolidation for the last three fiscal years.
5. Provide copies of trial balances with account codes, headings and contents for the last fiscal year and the investigation period.
6. Please indicate the addresses where the accounting records concerning the activities of the company are located. If they are maintained in different locations please indicate one by one which records are kept at which location.
7. You are requested to describe your **financial accounting system** in detail. State whether your accounting practices comply with the generally accepted accounting principles (GAAP) in the country of manufacture. Your description should include all principles which have a significant impact on the cost of product concerned, including the explanations of the following:
 - a. Average useful life for each class of production equipment and depreciation method and rate used for each.
 - b. Raw materials, work in process and finished goods inventory valuation methods, e.g. first in first out (FIFO), last in first out (LIFO), weighted average.

- c. Inventory write-off and write-down methods for raw materials and finished goods.
 - d. Value for damaged or sub-standard goods generated at the various stages of production.
 - e. Accelerated depreciation.
 - f. Capitalization of general expenses and/or plant shutdowns, planned or unplanned.
 - g. Provisions for bad debts.
 - h. Expense for idle equipment and/or plant shutdowns, planned or unplanned.
 - i. Closure costs.
 - j. Restructuring costs.
 - k. Exchange gains and losses from transactions and from year-end financial statements. Explain what exchange rates are used to convert purchases and sales in foreign currency into your domestic currency. Specify the date you use for the exchange rate, e.g. official exchange rate, or other rate used.
8. In the event that any of the accounting methods used by your company changed over the last three financial years, provide a detailed explanation of the changes, the date of change and the reasons for it.
9. Describe the **cost accounting system** used by your company to record the production cost of the product concerned. Your description should be provided in narrative form, and should include, but not limited to, the following items:
- a. A general description of the company's cost accounting method as it relates to applying production costs to individual units of the product concerned (e.g. job order, process costing). State whether the cost accounting system is an integral part of your financial accounting system used for the financial statements.
 - b. A description of the company's use of the standard or budgeted costs, if applicable, including:
 - c. the types of variances recorded under your company's cost accounting system and how they are used as part of its management reporting system;
 - d. the period for which the variances are calculated and recorded;
 - e. the methods used to develop your company's standard costs;
 - f. the frequency of standard cost revisions, including the date of the most recent revision.
 - g. If your company uses a standard cost system state whether standard costs were used in your response and whether all variances between standard and actual costs have been allocated. Explain in detail the allocation method used, as well as any significant or unusual cost variances that occurred during the investigation period.

- h. A list of the direct cost centers included as part of your company's cost accounting system. Briefly describe the segment of production activity attributed to the listed cost center.
- i. A list of your company's indirect cost centers included as part of your company's cost accounting system. Briefly describe the indirect costs that are accumulated in each cost center and the method normally used to allocate those accumulated costs to the direct cost centers and to the product concerned.
- j. Methods and bases used to allocate costs among the company's organizational units (e.g. parent company charges to subsidiaries, corporate charges to specific plants, inter-plant allocations).
- k. Methods used to account for wastage, scrap, damaged or sub-standard goods generated at each stage of the production stage of the production process. Also state the method used to account for rework.
- l. A description of your company's use of its cost accounting system to value the cost of sales and raw materials, work-in-process and finished goods inventories for the audited financial statements.
- m. A list of all costs which are valued or treated differently for the cost and financial accounting purposes. Identify the difference and explain the reason therefor.

G-2 Production process and cost of production of the product concerned

- 1. Describe the manufacturing process for the product concerned. Your description should include, but not limited to the following:
 - a. A description of your company's production facility. If production or any one process takes place at more than one facility, list all facilities and provide brief descriptions of the production activities that takes place at the major facilities.
 - b. Explain the production process of the product concerned produced and sold by your firm and attach a complete flowchart of the production cycle, including descriptions of each stage in the process.
- 2. Please explain in detail your calculation method of **Direct Material** in Cost of Manufacturing (COM), identify the general ledger account(s) where each expense is located and explain in detail your allocation method.
- 3. Please explain in detail your calculation method of **Direct Labor** in COM, identify the general ledger account(s) where each expense is located and explain in detail your allocation method.
- 4. Please explain in detail your calculation method of **Manufacturing Overhead** in COM, identify the general ledger account(s) where each expense is located and explain in detail your allocation method.
- 5. Please explain in detail your calculation of **SGA (excluding financial expenses)**, by describing the methodology used for allocation to the product concerned and identify the general ledger account(s) where each expense is located. If an allocation method other than

turnover basis is used, the method must be explained in detail. In case, the methodology is not described in full detail or the allocation is not reasonable, the turnover basis methodology will be utilized. Please note that total SGA must be reported as percent (%) of COM and it must tally with P&L statements.

6. Please explain in detail your calculation of **Financial Expenses (including exchange gain and loss)**, by describing the methodology used for allocation to the product concerned and identify the general ledger account(s) where each expense is located. Make sure that only operational revenue related with product concerned is included in your allocation. If an allocation method other than turnover basis is used, the method must be explained in detail. In case, the methodology is not described in full detail or the allocation is not reasonable, the turnover basis methodology will be utilized. Please note that total SGA must be reported as percent (%) of COM and it must tally with P&L statements.
7. You will have 4 Profit and Loss Statement Tables asking detail information about the sales of the product concerned in your domestic market and in Turkey of your company, if applicable, and of the holding/group and of the divisions of your company in Ms Excel file "Annexure.xls". Name of the tables are "G-2.7.i - Profit and Loss Statement of the Exporting Producer and Each Related Company", " G-2.7.ii - Consolidated Profit and Loss Statement", " G-2.7.iii - Profit and Loss Statement of Division for Last Year" and "G-2.7.iv - Profit and Loss Statement of Division for Investigation Period". Please complete all the tables relevant for your company. Also submit the printouts of the tables.
8. Based on your explanation above, for the investigation period and the last financial year, supply the **average domestic cost of production** figures **for all types of the product concerned sold in domestic market and exported to Turkey**. They should be prepared in the format given in the table below. If the format of the cost of production table is significantly different from the one used by your company internally and is not suitable to show the cost structure of the products, then cost of production table must be prepared in the format used by your firm internally.
 - a. Copdom for Domestic Sales: For the product types sold in domestic market, please fill in "COP for Domestic Sales columns" only.
 - b. Coptur for Turkey Sales: For the product types **not sold** in domestic market, fill in "COP for Turkey Sales columns" only. For those sales, you are required to provide domestic SGA, Financial Expenses, and Other Cost and Expenses.
 - c. The unit cost figures given in this table are expected to having been derived from the "Profit and Loss Statement of the Exporting Producer and Each Related Company" Table in "Annexure.xls" file, and also expected to be the same as what you have produced for your internal purposes.



Table G-2.8 "COP OF PRODUCT TYPES"					
Product Code/Type:			COPDOM for Domestic Sales		COPTUR for Turkey Sales (Provide only if not sold domestically)
Unit Costs (Accounting Currency/Unit)			Last Fiscal Year	Investigation Period	Last Fiscal Year Investigation Period
1. DIRECT COST CENTER: please identify (if process costing)					
	1.1.	DIRECT MATERIALS			
	a)				
	b)				
	c)				
	1.2.	DIRECT LABOUR			
	1.3.	MANUFACTURING OVERHEADS			
	a)	Indirect materials			
	b)	Indirect labour			
	c)	Energy			
	d)	Depreciation			
	e)	Maintenance and repairs			
	f)	Quality control			
	g)	Packing			
	h)	Others			
	1.4.	VARIANCE (if standart costing)			
	1.5.	COST OF MANUFACTURING (COM1)			
2. DIRECT COST CENTER: please identify					
	2.1.	DIRECT MATERIALS			
	a)	Material transferred fm.prev.procss plus trans.cost			
	b)				
	c)				
	2.2.	DIRECT LABOUR			
	2.3.	MANUFACTURING OVERHEADS			
	a)	Indirect materials			
	b)	Indirect labour			
	c)	Energy			
	d)	Depreciation			
	e)	Maintenance and repairs			
	f)	Quality control			
	g)	Packing			
	h)	Others			
	2.4.	VARIANCE (if standart costing)			
	2.5.	COST OF MANUFACTURING (COM2)			
...DIRECT COST CENTER: please identify					
	.../...				
4. TOTAL COM (=COM1+COM2+COM.../...)					
5. SELLING, GENERAL & ADMINISTRATIVE EXPENSES					
	1.	SG&A (Other than financial expenses)			
6. FINANCIAL EXPENSES					
7. OTHER COSTS/EXPENSES					
TOTAL COST OF PRODUCTION/SALES (=4+5+6+7)					

9. For investigation period only, by using "COPDOM for Domestic Sales columns of COP of Product Type" table please fill out the following tables listing **cost of production for all types of the product concerned** sold in the domestic market in a Microsoft Access format. For filling, use Copdom Table in "SalesCop.Mdb" file seen in the attached CD (see Section H for filling instruction of Microsoft Access of COP Table). Also submit the printout of the table.

Make sure that Product Code (PCN, PCNED and PCNEX) **must be exactly same** as those used in Salesdom and Salestur tables.

Table G-2.9 " COPDOM "												
PCN	PCNED	PCNEX	Category	Direct Material	Direct Labor	Manufacturing Overheads	Variance	Unit CO M	SG&A	Financial Expenses	Others	UnitCOP (Dom Curr)

10. For investigation period only, by making use of "COPTUR for Turkey Sales columns of COP of Product Type" table please fill out the following tables listing **cost of production for all types of the product concerned not sold** in the domestic market but **only exported to Turkey** in a Microsoft Access format. For filling, use Coptur Table in "SalesCop.Mdb" file seen in the attached CD (see Section H for filling instruction of Microsoft Access of COP Table). Also submit the printout of the table.

Make sure that Product Code (PCN, PCNED and PCNEX) **must be exactly same** as those used in Salesdom and Salestur tables.

Table G-2.10 " COPTUR "												
PCN	PCNED	PCNEX	Category	Direct Material	Direct Labor	Manufacturing Overheads	Variance	Unit CO M	SG&A	Financial Expenses	Others	UnitCOP (Dom Curr)

11. Please provide a complete list of your purchases of "Raw materials" used for the production of the product concerned, during the investigation period. This list should at least contain references to the country of origin, date of purchase, weight, price, delivery terms, import duties paid, and should also give a direct link to the original purchasing documents. Based on this list, please summarize your purchases by filling in the following table. Please note that if the price of raw materials was subject to a significant increase/decrease during the investigation period you should provide monthly tables showing these price changes.

Table G-2.11 “PURCHASE OF RAW MATERIALS”

[illegible]

*Raw materials that were purchased locally, but were subject to duties when imported by your supplier.

SECTION H- Computerized Information Required

You must submit all data in CDs or DVDs. Please read the “Instructions for Computerized Data” in I-2 thoroughly before filling out the MS Access database tables and MS Excel worksheet tables with the requisite data. It is compulsory that you prepare the information in accordance with the instructions. “Salestur”, “Salesdom”, “Cop” tables must be completed in MS Access format in SalesCop.Mdb file as per instruction. All other table must be provided in Ms Excel format. All Ms Access tables must be provided **in single file named “SalesCop.Mdb”** same as in questionnaire and all Ms Excel tables must be provided in **single file named “Annexure.xls”** same as in questionnaire.

H-1 Name of listings and tables

1. Table A-3.2 “SHARE HOLDING”
2. Table A-3.7 "LIST OF RELATED COMPANIES”
3. Table B-2.2“SPECTUR”
4. Table B-2.3 “SPECDOM”
5. Table B-3.1 “COMPARISON OF SALES”
6. Table C-1.1 “TURNOVER OF COMPANY”
7. Table C-1.2 “CONSOLIDATED TURNOVER”
8. Table C-2.1.i “SALES VOLUME”
9. Table C-2.1.ii “SALES VALUE”
10. Table C-2.1.iii “UNIT PRICE”
11. Table C-3.1 “PRODUCTION AND CAPACITY”
12. Table C-4 “INVENTORY”
13. Table C-5 “EMPLOYMENT”
14. Table C-6 “INVESTMENT”
15. Table D-2.1 “TOTAL DOMESTIC SALES”
16. Table D-2.3.b "SALES DOM"
17. Table D-3.2 "DOMESTIC SALES THROUGH RELATED COMPANIES"
18. Table E-2.3 “TOTAL EXPORT TO TURKEY”
19. Table E-2.4.b "SALESTUR"
20. Table E-3.1 “TOTAL EXPORT TO TURKEY THROUGH RELATED COMPANIES”
21. Table F-1.1“EXPORT TO THIRD COUNTRIES”
22. Table G-2.7.i "PROFIT AND LOSS STATEMENT OF THE EXPORTING PRODUCER AND EACH RELATED COMPANY"
23. Table G-2.7.ii "CONSOLIDATED PROFIT AND LOSS STATEMENT "
24. Table G-2.7.iii "PROFIT AND LOSS STATEMENT OF DIVISION FOR LAST YEAR"
25. Table G-2.7.iv "PROFIT AND LOSS STATEMENT OF DIVISION FOR INVESTIGATION PERIOD"
26. Table G-2.8 "COP OF PRODUCT TYPES"
27. Table G-2.9 "COPDOM"
28. Table G-2.10 "COPTUR"
29. Table G-2.11 “PURCHASE OF RAW MATERIALS”
30. Table H-2.15.i “SALESTUR TABLE DEFINITION”
31. Table H-2.15.ii “SALES DOM TABLE DEFINITION”
32. Table H-2.15.iii “COPDOM TABLE DEFINITION”
33. Table H-2.15.iv “COPTUR TABLE DEFINITION”

H-2 Instructions for Completion of MS Access Tables:

You are required to prepare the tables with your relevant data using the formats given in attached CD. Please read the instructions below before filling out the MS Access Database tables provided you with attached CD.

1. Do not change the names of the headings and the data types (in MS Access; if you are using MS Excel, please use the data types) in the tables.
2. In your response to the questionnaire, do not forget to state the unit of measurement used in the tables.
3. Do not report per unit expenses or costs, instead report the total amount for each transaction.
4. Information presented in the tables should be given **in original currency used in invoices**.
5. Please enter the terms of payment corresponding to the transactions into the field "ToP" and, enter the terms of payment in terms of days into the field "Term of payment".
6. Do not leave any blank cells in "Producer", "Exporter" (in SALESTUR only), "Trader" (in SALESTUR only), "Purchaser", "Relation", "Invoice Number", "Invoice Date", "Product Code", "Grade", "Inv Vol", "Inv Value", "Discounts", "Rebates", "Currency", "FX Rate", "Term of payment", "IntRate", "Del Term", "Packing", "Handling", "Dom Trans", "Dom Ins", "Ext Freight" (only in SALESTUR), "Ext Ins" (only in SALESTUR), "Commission", "DDB" (in SALESTUR only), "Other1", "Other2" fields of tables SALES DOM and SALESTUR.
7. If you do not work with any trader companies, please enter "N/A" into the "Trader" field of the SALESTUR table.
8. Please enter "**Related**" into the "Relation" field of SALES DOM and SALESTUR tables, if there is any relation between the producer and the purchaser, otherwise enter "**Unrelated**".
9. In SALES DOM table, please put "1" in field "FX Rate" if the domestic currency is used for the transactions.
10. Please enter the relevant interest rates into the "IntRate" field even if all your sales were made against cash.
11. Please enter the amount of commission, not the percentage rate, you incurred for a specific transaction into fields "Commission" of tables SALES DOM and SALESTUR. If you have such contract with traders, do not forget to report them and add their copies into your response file.
12. If you had any duty reimbursement for any export (to Turkey) transaction, please report it in field "DDB".
13. For the transactions you did not grant any discount or rebate to the customers, please enter "0" into the relevant fields of tables SALES DOM and SALESTUR.
14. For the transactions you did not incur packing, handling&loading, inland freight, domestic insurance, external freight, external insurance, bank transactions or commission expenses please enter "0" into the relevant fields of tables SALES DOM and SALESTUR.
15. You should add additional fields, if necessary, to report any other allowances or adjustments (like customs clearance, storage and port charges) to be made to reach the ex-factory level for fair comparison of export (to Turkey) and domestic transactions. However,

for each transaction, you are required to add up the additional allowances and adjustments which reduce the ex-factory price, and enter the aggregate value into field “Other1”. Similarly, for each transaction, you are required to add up the additional allowances and adjustments, if any, which increase the ex-factory price, and enter the aggregate value into field “Other2”. If there is no other allowance or adjustment to report, please put “0” in fields “Other1” and “Other2”.

Please find below the definitions for the field names and the field types used in the MS Access database tables annexed to the Questionnaire:

H-2.15.i “SALESTUR TABLE DEFINITION”		
Field Name	Definition	Field Type
No	Please enumerate the transactions starting with “1”	Number (Long)
Producer	Name of Producer in Country of Origin	Text
Exporter	Name of Exporter in Country of Origin	Text
Trader	Name of the Trader in Third Country	Text
Purchaser	Name of Purchaser in TURKEY	Text
Relation	Relation with the Purchaser (Related/ Unrelated)	Text
Level of trade	Level of Trade (Wholesaler, end user, distributor, etc.)	Text
Invoice Number	Sales Invoice Number	Text
Invoice date	Date of Invoice	Date
Product code	Code of Product (Internally Used)	Text
Grade	Grade of Product (Internally Used)	Text
Inv Vol	Invoice Volume	Number (Single)
Inv Value	Invoice Value	Number (Single)
Discounts	Discount	Number (Single)
Rebates	Rebate	Number (Single)
Currency	Currency Used in Invoice	Text
FX Rate	Exchange Rate Between the Currency Used in Invoice and Domestic Currency at the Invoicing Date	Number (Single)
ToP	Terms of Payment Indicated on the Sales Contract	Text
Term of payment	Terms of Payment in Terms of Days	Number (Single)
IntRate	Yearly Interest Rate Applied for Corresponding Terms of Payment (%)	Number (Single)
Del Term	Delivery Terms	Text
Packing	Total Cost of Packing	Number (Single)
Handling	Total Cost of Handling and Loading	Number (Single)
Dom Trans	Domestic Transportation	Number (Single)
Dom Ins	Domestic Insurance	Number (Single)
Ext Freight	External Freight	Number (Single)
Ext Ins	External Insurance	Number (Single)
Bank Cost	Bank Transaction Cost	Number (Single)
Commission	Commissions	Number (Single)
Other1	Other Expenses	Number (Single)
Other2	Other Adjustments Increasing the ex-Factory Price	Number (Single)



H-2.15.ii “SALES DOM TABLE DEFINITION”		
Field Name	Definition	Field Type
No	Please enumerate the transactions starting with “1”	Number (Long)
Producer	Name of Producer in Country of Origin	Text
Purchaser	Name of Purchaser in the Country of Origin	Text
Relation	Relation with the Purchaser (Related/ Unrelated)	Text
Level of trade	Level of Trade (Wholesaler, end user, distributor, etc.)	Text
Invoice Number	Sales Invoice Number	Text
Invoice date	Date of Invoice	Date
Product code	Code of Product (Internally Used)	Text
Grade	Grade of Product (Internally Used)	Text
Inv Vol	Invoice Volume	Number (Single)
Inv Value	Invoice Value	Number (Single)
Discounts	Discount	Number (Single)
Rebates	Rebate	Number (Single)
Currency	Currency Used in Invoice	Text
FX Rate	Exchange Rate Between the Currency Used in Invoice and Domestic Currency at the Invoicing Date	Number (Single)
ToP	Terms of Payment Indicated on the Sales Contract	Text
Term of payment	Terms of Payment in Terms of Days	Number (Single)
IntRate	Yearly Interest Rate Applied for Corresponding Terms of Payment (%)	Number (Single)
Del Term	Delivery Terms	Text
Packing	Total Cost of Packing	Number (Single)
Handling	Total Cost of Handling and Loading	Number (Single)
Dom Trans	Inland Freight	Number (Single)
Dom Ins	Domestic Insurance	Number (Single)
Bank Cost	Bank Transaction Cost	Number (Single)
Commission	Commissions	Number (Single)
Other1	Other Expenses	Number (Single)
Other2	Other Adjustments Increasing the ex-Factory Price	Number (Single)

H-2.15.iii “COPDOM TABLE DEFINITION”

Field Name	Definition	Field Type
PCN	Code of Product (Internally Used)	Text
PCNED	External Domestic Product Code (Specify if different than PCN)	Text
PCNEX	Product Code for Export (specify if different than PCNED)	Text
Quantity Produced	Quantity of the Product Type produced in the Investigation Period	Number (Single)
Quantity Sold	Quantity of the Product Type sold in the Investigation Period	Number (Single)
Raw Material	Per Unit Cost of Raw Materials Used	Number (Single)
Direct Labor	Per Unit Cost of Direct Labor Employed For Production	Number (Single)
Manufacturing Overheads	Per Unit Cost of Manufacturing Overheads	Number (Single)
Variance	If you use standard costing, provide the variance between the standard and the actual costs	Number (Single)
UnitCOM	Total Per Unit Cost of Manufacturing (= "Raw Material" + "Direct Labor" + "Manufacturing Overheads")	Number (Single)
SG&A	Per Unit Cost of SG&A Expenses (including financial expenses and exchange gain/loss)	Number (Single)
Others	Per Unit Allocation of All Other Relevant Costs/Expenses Incurred	Number (Single)
UnitCOP(Dom Curr)	Total Per Unit Cost of Production (= "UnitCOM" + "SG&A" + "Others")	Number (Single)

H-2.15.iv “COPTUR TABLE DEFINITION”

Field Name	Definition	Field Type
PCN	Code of Product (Internally Used)	Text
PCNED	External Domestic Product Code (Specify if different than PCN)	Text
PCNEX	Product Code for Export (specify if different than PCNED)	Text
Quantity Produced	Quantity of the Product Type produced in the Investigation Period	Number (Single)
Quantity Sold	Quantity of the Product Type sold in the Investigation Period	Number (Single)
Raw Material	Per Unit Cost of Raw Materials Used	Number (Single)
Direct Labor	Per Unit Cost of Direct Labor Employed For Production	Number (Single)
Manufacturing Overheads	Per Unit Cost of Manufacturing Overheads	Number (Single)
Variance	If you use standard costing, provide the variance between the standard and the actual costs	Number (Single)
UnitCOM	Total Per Unit Cost of Manufacturing (= "Raw Material" + "Direct Labor" + "Manufacturing Overheads")	Number (Single)
SG&A	Per Unit Cost of SG&A Expenses (including financial expenses and exchange gain/loss)	Number (Single)
Others	Per Unit Allocation of All Other Relevant Costs/Expenses Incurred	Number (Single)
UnitCOP(Dom Curr)	Total Per Unit Cost of Production (= "UnitCOM" + "SG&A" + "Others")	Number (Single)



SECTION I - Certification

The undersigned certifies that all information herein supplied in response to the questionnaire is complete and correct to the best of my knowledge and belief, and understands that the information submitted may be subject to audit and verification by the Ministry of Economy.

Signature of authorized official

Date

Name and title of authorized official



ATTACHMENT: A CD-ROM

CD-ROM contains the following files:

Anti-dumping Questionnaire for Exporter-Producer.doc
SalesCop.Mdb (Copdom; Coptur, Salesdom; Salestur Tables)
Annexures.xls