



Republic of Mauritius

INVESTIGATING AUTHORITY

**MINISTRY OF FOREIGN AFFAIRS, REGIONAL
INTEGRATION AND INTERNATIONAL TRADE**

REPUBLIC OF MAURITIUS

ANTI-DUMPING QUESTIONNAIRE FOR FOREIGN PRODUCERS/EXPORTERS

ANTI-DUMPING PROCEEDING CONCERNING

(product under investigation)

ORIGINATING IN OR EXPORTED FROM

(countries)

EXPORTER:

Period of Investigation: [dd/mm/yyyy to dd/mm/yyyy]

Officers in charge: [.....]

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INTRODUCTION

Anti-dumping proceedings are conducted in terms of the Trade (Anti-Dumping, Countervailing and Safeguard Measures) Act 2022 and the Trade Remedies Regulations 2023 (the Regulations). Being a Member of the WTO, in applying the Act Mauritius must act consistently with Article VI of the General Agreement on Tariffs and Trade 1994 and the WTO Anti-Dumping Agreement (Implementation of Article VI of the GATT 1994).

The Investigating Authority (the IA) hereby forwards this questionnaire for exporters. As an exporter of the allegedly dumped product, please furnish the information requested in sections A to G *infra*. However, before proceeding to reply to the questions, please read carefully the general comments before completing the questionnaire response.

You are required to furnish the response within the deadline set forth below. Wherever required, you should annex copies of requisite documents to substantiate your statements and figures indicated. Upon analysis of your reply, the IA may get back to you if clarifications to the originally submitted information or additional information are required.

You should be aware that your response to the questionnaire – and any subsequent additional requests formulated by the IA – will constitute the body of information on the basis of which preliminary and final findings will be made with regard to your company. In this respect, it is essential that your reply to the questionnaire, and any significant correction to it, is submitted within the time limits provided for this purpose as a considerable amount of preparatory work and analysis of replies have to be carried out.

It is required that you respond to all questions in the questionnaire. You should also be aware that the non-submission of all relevant information within the specified time limits, or the submission of incomplete, false or misleading information, can have unfavourable consequences for your company. In any of these circumstances, the IA may disregard any late response, or any responses which are significantly incomplete, false or misleading.

Where the IA decides to disregard a reply to a questionnaire and/or to any subsequent additional requests formulated by the IA, the IA may establish preliminary or final findings on the basis of the facts available, which may include the information set out in the application.

If you experience any problem in preparing the response to this questionnaire, please contact the officers in charge of the investigation promptly. The IA is willing to consider alternate methods of reporting if they provide the IA with adequate information in time to complete the investigation within the applicable statutory deadlines and do not deprive other parties of their rights of participation.

You will find all the public information relating to this proceeding in the webpage of the Investigating Authority, specifically at <https://www.mauritiustrade.mu/en>

DEFINITION OF DUMPING

According to section 15 of the Act, a product shall be deemed to be dumped where it is imported into Mauritius at a price which is less than its normal value.

Where dumping causes or threatens to cause material injury to a domestic industry, remedial measures can be imposed. The imposition of duties is subject to the results of the investigation into dumping, injury

and causation, carried out in accordance with the Mauritian legislation.

PERIOD OF INVESTIGATION

The period of investigation (“POI”) for determining the existence, extent and effect of any dumping is [dd/mm/yyyy to dd/mm/yyyy].

TIMEFRAME FOR THE SUBMISSION OF THE QUESTIONNAIRE RESPONSE AND EXTENSIONS

Your response to this questionnaire (including a non-confidential version or summary) and any supporting evidence should be with the IA no later than close of business on [add date]. The IA is subject to a strict statutory deadline for the completion of the anti-dumping investigation; therefore, it is important that responses from interested parties are received by the due dates given.

Should you require an extension, **please contact the officers in charge before the expiry of the deadline to request an extension.** Under no circumstances, the time limit set by the IA for returning the questionnaire will be extended unless **extension requests are received before the expiry of the deadline** and that **you can show good cause for extension.**

Please note that the IA may reject a questionnaire response that is not submitted within the timeframes by the due dates given.

DOCUMENTATION PROVIDED

Your responses to questions asked **must be supported by evidence.** Additional documentation in support of your response may be required during the investigation. Original source material for all documents submitted should be available at the time any verification is undertaken, including source documents used in preparing computerised summaries and calculations.

LANGUAGE OF THE INVESTIGATION/TRANSLATIONS

This investigation is to be conducted in English. Please supply an English translation of all information supplied. **Only information for which an English version or translation is provided will be taken into account in the investigation.** Exceptionally, if you encounter substantial difficulties in supplying English translations of some documentation within the specified deadlines, please contact the investigating officer in charge prior to the deadline to discuss.

SUBMISSION OF INFORMATION

The response to this questionnaire, as well as to any other additional request formulated by the IA subsequently, is to be made **in hard copy and electronic form**, as indicated below:

- **Hard copies:** Any document – whether questionnaire response and subsequent documents requested – submitted to the IA must include the **original and three (3) copies of the original (in both confidential and non-confidential versions)**. The original document must be initialled in every page and the declaration of accurateness and completeness must be signed by the company’s responsible officer.
- **Electronic submissions:** Confidential versions, and non-confidential summaries, of the

questionnaire response and other documents for which the IA expressly requires that should be submitted electronically must be provided in any of the following formats:

Document Type	Formats supported	Latest Version Supported
Word Processing	Microsoft Word	Word 2013
Spreadsheet	Microsoft Excel	Excel 2013
Presentations	Microsoft PowerPoint	Access 2013
Other	Adobe Acrobat (PDF)	7.0

Should you submit the questionnaire reply in PDF format, you will also have to submit a copy thereof in Word format.

If you feel that you cannot present the information as requested, please contact the officials in charge immediately.

Electronic submissions must be made on CD/DVD-ROM or memory stick, **free of viruses**. CD/DVD-ROMs must be labelled clearly indicating:

1. Party's name;
2. Product(s) concerned;
3. Type of information on the disc;
3. Software used; and
5. Whether the information is confidential.

If CD/DCD-ROMs are used, they must be write-protected.

Submission by email: You may also submit your electronic response (including all attachments and Annexures) **by email**. In this case, send the response to the Officer in charge at the following email address: motas@intnet.mu . Include a scanned PDF version of the signed certification page. Type the following in the e-mail subject line: “Exporter questionnaire: AD proceeding on **[insert product]** from **[insert countries]**”. **Note that you must still fully comply with the requirement to submit both hardcopies and electronic copies as specified above even if you submit the electronic version by email.**

Please also note that submitting your questionnaire by e-mail may subject your firm’s business proprietary information to transmission over an unsecure environment and to possible disclosure. If you choose this option, the IA warns you that any risk involving possible disclosure of such information is assumed by the submitter and not by the IA.

Any documents – whether hard copies or electronic submissions – **not complying with the above formalities may be returned to the party submitting them and not be used by the IA for the purpose of this investigation.**

A copy of this questionnaire is available in electronic (Word) format. Tables and other Annexures are available in Excel format.

CONFIDENTIALITY OF INFORMATION

According to section 56(1) of the Act, the IA will treat in confidence all information for which such treatment is requested. Access to confidential information will be restricted to the officers in charge of

the investigation.¹ The IA has means in place to ensure that only authorised personnel can have access to all documentation submitted as confidential.

However, the IA is required by law to ensure that all interested parties to an anti-dumping investigation are given reasonable opportunity to have access to all **non-confidential** information relevant to the presentation of their case and that is used by the IA. For instance, the IA has the obligation to provide a copy of this response to other interested parties participating in this investigation.

Any information which is by nature confidential (e.g. business or trade secrets concerning the nature of a product, production processes, operations, production equipment, or machinery; information concerning the financial condition of a company which is not publicly available; information concerning the costs, identification of customers, sales, inventories, shipments, or amount or source of any income, profit, loss or expenditure related to the manufacture and sale of a product), or which if disclosed would be of significant competitive advantage to a competitor, or which if disclosed could have a significant adverse effect upon a person supplying the information or upon a person from whom the supplier acquired the information, or which is provided on a confidential basis by parties to an investigation will, **upon good cause being shown**, be treated as confidential by the IA.

Parties requesting that information be treated as confidential should:

- (a) **clearly** identify the information for which confidential treatment is requested;
- (b) provide **justification** for the request for confidential treatment; and
- (c) provide **a non-confidential version or non-confidential summary of the information for which confidential treatment is requested**, or if it is claimed that the information is not susceptible to such a summary, a statement of the reasons why such a summary is not possible. A non-confidential version should reproduce the original but have information considered to be confidential either omitted or summarised. Non-confidential versions should contain sufficient details to allow other interested parties a reasonable understanding of the information submitted on confidential basis. Annexure I to this questionnaire provides guidelines on how to prepare a non-confidential summary of the confidential information.

Please Note ** If the IA finds that the request for confidentiality is not warranted and the supplier of the information is either unwilling to make the information public or to authorise its disclosure in generalised or summary form, it **may disregard** such information unless it can be demonstrated to their satisfaction from appropriate sources that the information is correct.

** Information for which confidential treatment is **not** requested will be treated as non-confidential and will be included in the IA's public file of the investigation. The public file is available for perusal or copying by any interested party or member of the public.

¹ If any party appeals a determination of the Investigating Authority, according to relevant Mauritian legislation, Courts may need to review portions of the confidential register. By submitting information to the IA, parties expressly accept that confidential information submitted by them may have to be disclosed to Courts under appropriate procedures.

You should indicate clearly in any submission, including your questionnaire response, what information you consider to be confidential.

It should be noted that if any further submissions are made, non-confidential versions are also required.

PUBLIC FILE

The IA is required to ensure that all interested parties are given reasonable opportunity to have access to all non-confidential information that is relevant to the presentation of their cases and that is used by the IA in the investigation. To meet this requirement the IA places all non-confidential documents relating to an investigation in a public file.

The public file is held in hard copy form at the offices of the IA. These documents are available for inspection by interested parties upon request. Please contact one of the officials in charge of the investigation. Contact details will be found in the next page below. Non-confidential documents can also be accessed through the website of the IA at <https://www.mauritiustrade.mu/en>. To access a particular public document, click on the link next to the entry for the document you wish to access.

INVESTIGATION PROCESS AND TIMELINE

On the basis of the preliminary findings, the Chairperson of the Investigating Authority may recommend the imposition of provisional anti-dumping measures. Such provisional measures shall not exceed the provisionally determined margin of dumping. No provisional measures may be applied before the expiry of 60 days from the date of the publication of the notice initiating the investigation. The earliest date from which provisional duties could be applied in this case is [**ADD DATE**].

The IA must normally make a final determination within a year from the date on which the investigation was initiated, which in this case means no later than [**ADD DATE**].

VERIFICATION OF INFORMATION PROVIDED

IA officials may need to visit your business to verify any information you supply in response to this questionnaire or any subsequent information requests. Such a visit would normally only be undertaken once a completed questionnaire has been received and analysed. You may be contacted at a later date concerning such a visit.

CONTACT DETAILS AT THE INVESTIGATING AUTHORITY

If you have any difficulty in interpreting the information requested in this questionnaire, please contact the officers assigned to the case at the IA:

Contact	Telephone number	Email address
Director, Trade Policy, International Trade Division	+230-260 2911	motas@intnet.mu

VERY IMPORTANT:

PLEASE NOTE THAT THIS QUESTIONNAIRE MUST BE SUBMITTED IN BOTH A CONFIDENTIAL AND A NON-CONFIDENTIAL VERSION FOR INSPECTION BY INTERESTED PARTIES

SECTION A – GENERAL INFORMATION

A-1 Identify your company

Name:
Address:
Telephone No:
Fax No:
Webpage:
E-mail Address:

A-2 Identify the authorised contact person of your company for this investigation

Name:
Designation:
Address:
Telephone No:
Fax No:
E-mail address:
NB: This person should be able to speak English.

A-3 Legal Representative

If you have appointed a legal representative to assist you in this proceeding, please provide following details about him/her:

Name:
Address:
Telephone No:
Fax No:
E-mail address:

If you have not done so before the submission of the response to this questionnaire, you must submit an authorization for the legal representative to act on your behalf. A template is enclosed as Annexure A-3.

A-4 Corporate Information

A-4.1 Legal form of your company. Provide a copy of the registration of the company in an official/public registry. This document(s) should show that the company existed during the period of investigation. **If the situation changes during the investigation, please inform the IA immediately.**

A-4.2 Please indicate address(es) of all your offices involved in the administration, sales and production of the product under investigation.

A-4.3 Supply a detailed diagram outlining the overall internal hierarchical and organisational structure of your company.

A-4.4 Please provide your company's worldwide corporate structure and affiliations, including parent companies, subsidiaries or other related companies. Is your company related to 1) any of the other

exporters of the subject product in the investigated country or to 2) any of the importers of the like product in Mauritius or to 3) any of the Mauritian producers of the like product? If so, with whom?

According to the Act, parties are deemed to be related if:

- (a) one of them directly or indirectly controls the other;
- (b) both of them are directly or indirectly controlled by a third person; or
- (c) together they directly or indirectly control a third person.

A-4.5 Provide, for all countries, the following information for subsidiaries and related companies. Also specify the activities of each related/subsidiary company.

Name, address, telephone & fax Nos. of related company	List of activities	Involved with the product under investigation (yes/no)	Involved in production of the product under investigation (yes/no)	Customer for the product under investigation (yes/no)	Supplier of raw material for the product under investigation (yes/no)	Your percentage of share in the company	Percentage of share of the company in your company

A-4.6 Describe the nature of your relationship with those companies. State whether you share any board members or senior executives with any of those entities. If so, identify the persons and nature of their affiliations.

A-4.7 Specify in detail any financial or contractual links and joint ventures with any other company concerning production, sales, licensing, technical and patent agreements for the product under investigation.

A-4.8 Provide a complete listing of all shareholders that hold more than 5% of the shares in your company in the following format:

Name	Type of share	Number of shares	Percentage shareholding	Percentage of voting rights
1.				
2.				
3.				

SECTION B - PRODUCT UNDER CONSIDERATION / LIKE PRODUCT

B-1 Investigated Product

The product being investigated (hereinafter referred to as the “subject product”) is [insert detailed description of the product being investigated] currently classified under Mauritian Customs Tariff Schedule (Integrated Tariffs) HS code/s (hereinafter “Tariff Schedule”) No. [insert code(s)]. This(ese) Tariff Schedule code(s) is/are only given for information purposes.

B-2 Specifications of the Subject Product

The following information is necessary to define and distinguish the different types of the subject product produced and/or sold by your company and related companies.

- B-2.1 Explain in detail the types of the subject product produced and/or sold by your company and your related companies. Also provide different characteristics and final uses of the subject product.
- B-2.2 Describe in detail your company's product coding system. Provide a key to your production and sales codes, including all prefixes, suffixes, or other notations, which identify special specifications.
- B-2.3 Provide a complete set of catalogues and brochures issued by your company and/or your related companies covering all types of the subject product.

B-3 Comparison of export and domestic products

- B-3.1 Please identify the product types sold by your company and its related companies in the domestic market which are **identical** to types exported to Mauritius. Please report the quantities sold in the domestic market and exported to Mauritius for each of the types separately.
- B-3.2 Please identify the product types sold by your company and its related companies on your domestic market which are **not identical but which closely resemble** the types exported to Mauritius. Please report the quantities sold on the domestic market and exported to Mauritius for each of the types separately.

Explain in detail **all differences** between the closely resembling types of the subject product sold by your company and its related companies in the domestic market and those sold for export to Mauritius. Points to be covered should include inputs, specifications and production processes and facilities. Explain any other factors that lead to a pricing differential between the types. Quantify and substantiate the difference in market value.

SECTION C – OPERATING STATISTICS

C-1 Total Quantity and Value of Sales

Please fill in the table in Annexure No. C-1 for the sales of the subject product during the periods set forth therein.

C-2 Production capacity, Production and Capacity Utilisation

Please fill in the table in Annexure No. C-2 for the production capacity, production, capacity utilisation and purchases of the IP during the periods set forth therein.

C-3 Stocks

Please fill in the table in Annexure No. C-3 for the stocks in volume and in value of the subject product during the periods set forth therein.

C-4 Investments

Please fill in the table in Annexure No. C-4 for the amount of investments made for the production of the subject product during the periods set forth therein.

C-5 Distribution Channels

Please fill in the table in Annexure No. C-5 indicating the turnover of the subject product, divided per distribution channel, during the POI.

SECTION D - EXPORT SALES OF THE SUBJECT PRODUCT TO MAURITIUS

In this section, please provide specific information on all your sales of the subject product for exports to Mauritius during the POI.

D-1 General Information

- D-1.1 Explain your company's channels of distribution to Mauritius starting from the factory gate up to the first resale to unrelated customers. Include a detailed flow chart indicating terms of sale and pricing policies to each class of customer (e.g. end-users, distributors, etc.) including related companies.
- D-1.2 Describe each step in the sales negotiation process, from the first point of contact with customer through any after-sale price adjustments, including any guarantees and warranties. If the sales process differs between classes of customers, please describe each variation separately.
- D-1.3 Did you export the subject product to Mauritius through intermediate countries?
- D-1.4 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 unrelated customer. A full explanation of how the invoicing and payment is made should be given.
- D-1.5 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 therein, are agreed upon. Describe each of the types of contracts applicable to the subject product, including the terms, the requirements for a price change or re-negotiation by either side, etc. Explain any commitments on either party should the contract be terminated prematurely.
- D-1.6 Explain whether production begins after the customer has ordered the product and the sale has been made, or pursuant to normal company production schedules.
- D-1.7 Provide copies of all price lists (original and translation in English) issued or in use during the POI for exports to Mauritius, including those used by related companies.
- D-1.8 List any cost incurred by your related companies that has been paid or reimbursed by your company, directly or indirectly, if these costs were incurred during the investigation period or within four years prior to the investigation period. Explain in detail the nature of these costs. Please also indicate any payments made by the related importer to your company whether in respect of the subject product or any other corporate expenses.
- D-1.9 Please submit copies of the following documents for each shipment to Mauritius:²

² If your company exported fewer than 20 transactions to Mauritius during the POI, then please submit full documentation relating to all transactions, as detailed below. If you had more than 20 transactions, then please provide full documentation relating to at least one transaction for each month in which you had exports to Mauritius, with a minimum of 10 transactions.

- Purchase order
- Order confirmation
- Production order
- Commercial invoice and Credit/debit notes relating to the particular sales transaction
- Domestic transport charges
- Bill of Lading
- International freight and insurance
- Export customs documents
- Letter of credit
- Proof of receipt of payment (bank statement)
- Contract with agent in Mauritius/proof of payment of commission

D-2 Allowances on Export Sales

In order to carry out a fair comparison between the **export price** and the **normal value** of the IP, the following information is requested. Where the normal value and the export price as established, are not on a comparable basis, allowance(s) in the form of adjustments should be made where prices and price comparability are affected. For this purpose you should claim adjustments where it can be demonstrated that the factor concerned is one that has resulted in a different price being charged to your customers. **You are requested to explain in detail all adjustments that could affect price comparisons and to state them on a transaction-by-transaction basis. State actual expenses rather than averages.** If you allocate any of these expenses, explain why you chose to do so and the methodology used:

D-2.1 Differences in discounts, rebates and quantities:

Describe in detail your policy for granting discounts and rebates to customers in Mauritius. List all different kinds of discounts or rebates you granted, e.g. cash discounts, quantity discounts, loyalty discounts, year-end rebates, etc., and describe their terms. Include deferred discounts. If discounts or rebates vary by class of customer, explain separately the discounts and rebates given to each class. Note that the term "rebate" includes credit on current or future purchases, promissory notes, extension of credit, or free goods or services.

List all of your customers who were eligible for each discount or rebate program, and describe the criteria you used to determine their eligibility.

Provide your discount schedules, and be prepared to furnish on request contracts or agreements that reflect all discounts and rebates that were given.

State the adjustment in the transaction-by-transaction listing below (see point D-3 below).

D-2.2 Differences in transportation, insurance, handling, loading and ancillary costs:

List all charges that are included in the export prices and explain how you have quantified each of these charges. Identify the general ledger account(s) where each such expense is to be found.

As far as transportation costs are concerned your attention is drawn to the fact that an adjustment can only be made for transportation costs that were incurred subsequent to the sale being made, for moving the products from the production premises/warehouse to the customer.

State the adjustments in the transaction-by-transaction listing (at point D-3 below). Report

separately handling, loading and ancillary costs incurred in the country of export and in Mauritius (if applicable).

D-2.3 Differences in packing costs:

Specify the cost of packing the subject product. List material and labour costs separately. Be specific in describing packing materials and any special or extraordinary procedures used in preparing the subject product for shipment to Mauritius. If the subject product is repackaged in Mauritius, indicate these charges and costs separately.

State the adjustment in the transaction-by-transaction listing (see point D-3 below). Identify the general ledger account where the expense is located.

D-2.4 Differences in the cost of any credit granted for the export sales:

Cost of credit refers to the “costs” of granting credit for a specific sales transaction. The parties involved must know the agreed terms of payment and the cost of the credit terms must be reflected in the sales price of the subject product. Describe the method you have used to calculate the credit costs. Indicate the interest rate you used to compute expenses associated with granting credit on sales.

Provide information on interest rates that you paid for short-term borrowings for the currency concerned. Explain your calculation of the credit costs reported in the transaction-by-transaction listing (see D-3 below).

D-2.5 Differences in the direct costs of providing warranties, guarantees, technical assistance and services, as provided for in law and/or in the sales contract:

List all costs mentioned above that were incurred and were specified in the export sales contracts, or were required by the law of Mauritius, e.g. the cost of the materials concerned.

Provide a record of warranty/guarantee expenses incurred for sales of the subject product during the POI, both on your domestic market and in sales to Mauritius.

State how you calculated these expenses. Identify your source of data. If these expenses were incurred only for certain customers, provide customer specific information. Explain your calculation of warranty/guarantee costs in the transaction-by-transaction listing at D-3 below.

Cost for technical services can include any service, repair or consultation you provide to a customer regarding the subject product. An adjustment can only be made for expenses that are directly related to the sales of the subject product. If a division or cost centre of your firm offers technical assistance and services, identify that division. Describe any technical assistance and service provided on the export market. Note any reimbursement you received for these services.

Report the adjustment in the transaction-by-transaction listing at D-3 below. Identify the general ledger account where the expense is located.

D-2.6 Differences in commissions paid in respect of the sales under consideration:

Where commissions were paid to agents, unrelated or related sellers, indicate the amount of commission expenses and explain the terms under which commissions are given. Report the

adjustment in the transaction-by-transaction listing at D-3 below. Identify the general ledger account where the expense is located.

D-2.7 Export taxes:

Please report any taxes paid or payable that are included in the export price.

For each tax listed above, provide English translations of statutes and regulations authorising the collection of the tax, including documents, which explain the method of calculation, assessment, and payment of the tax.

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.

Indicate when you have a legal obligation or liability to pay tax. State when you actually paid taxes and whether you maintain separate accounts for these taxes.

State on a transaction-by-transaction basis (see D-3 below) the amount of such taxes applicable to each export sale and explain how these amounts have been calculated.

D-2.8 Other factors:

An adjustment may also be made for differences in other factors not provided above if it is demonstrated that they affect price comparability, in particular that customers consistently pay different prices on the domestic market because of the difference in such factors. Please describe these other factors, providing as much details as possible, and include in the transaction-by-transaction listing in D-3.

D-3 Information on Export Transactions

Provide information on all your export transactions to Mauritius **for each transaction separately**³ in the format indicated in Annexure D-3. **You may submit this information in electronic format only.**

D-4 Information on all Mauritian Customers

Please provide the information on your Mauritian customers requested in the table in Annexure D-4.

³ E.g., if through a single invoice subject product models 1, 2 and 3 are sold, as per what is set forth in Section B *supra*, each one of the models must be reported separately – in different lines in the Excel and Word formats.

SECTION E – DOMESTIC SALES OF THE LIKE PRODUCT

In this section, please provide specific information on all your sales of the like product in your domestic market during the POI.

E-1 General Information

- E-1.1 Explain your company's channels of distribution in your domestic market starting from the factory gate up to the first resale to unrelated customers. Include a detailed flow chart indicating terms of sale and pricing policies to each class of customer (e.g. end-users, distributors, etc.) including related companies.
- E-1.2 Describe each step in the sales negotiation process, from the first point of contact with customer through any after-sale price adjustments. If the sales process differs between classes of customers, please describe each variation separately.
- E-1.3 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 unrelated customer. A full explanation of how the invoicing and payment is made should be given.
- E-1.4 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 therein, are agreed upon. Describe each of the types of contracts applicable to the like product, including the terms, the requirements for a price change or re-negotiation by either side, etc. Explain any commitments on either party, should the contract be terminated prematurely.
- E-1.5 Explain whether production begins after the customer has ordered the product and the sale has been made, or pursuant to normal company production schedules.
- E-1.6 Provide copies of all price lists (original and translation in English) issued or in use during the POI for sales made in your domestic market, including those used by related companies.
- E-1.7 List any cost incurred by your related companies that have been paid or reimbursed by your company, directly or indirectly, regardless of whether the cost was related to the like product. Explain in detail the nature of these costs.
- E-1.8 Please provide copies of three (3) invoices for sales as a sample of your domestic customers **for each type of the like product** identical to or with closely resembling characteristics to those exported to Mauritius over the POI. In addition to the invoices, please supply the following documents related with each of the transactions that you selected:
- Production order
 - Domestic transport charges
 - Bill of Lading
 - Document proving date of receipt of payment
 - Credit/debit notes relating to the particular transaction

E-2 Allowances on Domestic Sales

In order to carry out a fair comparison between the **export price** and the **normal value** of the subject product, the following information is requested. Where the normal value and the export price, as established, are not on a comparable basis, allowance(s), in form of adjustments, should be made where prices and price comparability are affected. For this purpose you should claim adjustments where it can be demonstrated that the factor concerned is one that has resulted in a different price being charged to your customers, at the time of sale. **You are requested to explain in detail all adjustments that could affect price comparisons, and to state them on a transaction-by-transaction basis at point E-3. Report actual expenses rather than averages.** If you allocate any of these expenses, explain the reason for your choice and the methodology used. **Note that all adjustments must be claimed in this response and must be substantiated and verifiable. Owing to time constraints any adjustment to the normal value not claimed in this response may not be taken into consideration:**

E-2.1 Differences in physical characteristics:

Where there are **no** sales of a particular type in the domestic market **identical** to an exported type, the IA may determine the margin of dumping by comparing the export price of an exported type with a domestic price of a type that albeit not identical is as similar as possible to the exported type. However, in such a case if there are differences in physical characteristics between the exported type and the similar type sold in the domestic market, you may claim an adjustment to iron out the differences in physical characteristics between both types.

The amount of the adjustment shall correspond to a reasonable estimate of the difference in market value between the comparable type sold in the domestic market and the type exported to Mauritius **if it had been sold in the domestic market**. However, where this is not possible the adjustment shall be based on the difference in cost plus the gross profit mark-up (i.e. an amount for selling general and administrative costs (SG&A) plus profit).

Identify the physical differences separately for each type and provide a detailed list of all physical differences with a full explanation of each item listed. For each difference claimed provide detailed information of the market value of such difference and where it is not possible to identify such difference, provide information of any cost difference. Identify the source of your data. Indicate the amount of such difference in the transaction-by-transaction listing at point E-3 below).

E-2.2 Import charges or indirect taxes:

An adjustment concerning import charges and indirect taxes can be made. For such adjustments provide the following information:

a) Duty drawback:

Provide the original and an English translation of statutes and regulations authorising duty drawback on exported goods to Mauritius and governing the methods used to calculate duty drawback.

Indicate the total amounts of duty drawback you received separately for sales to Mauritius and for sales to third countries, and these separately for the subject product and for other products.

Provide on a transaction-by-transaction basis, the amount of duty drawback you received for each

sale to Mauritius at point E-3 below. Explain how you calculated this amount for each transaction.

Explain the method you used to connect the duty drawback amount to the specific Mauritian sale.

Provide for three (3) export invoices all the necessary information with photocopies of the original documents (the documentation which was submitted to claim the refund) that justify the allowance you claim and that you report in the transaction-by-transaction listing.

b) Indirect taxes:

List all indirect taxes imposed on sales of like product in your domestic market which were either fully or partially exempted upon exportation or not collected on the subject product exported to Mauritius.

For each tax listed above, provide the original and an English translation of statutes and regulations authorising the collection of the tax, including documents, which explain the method of calculation, assessment, and payment of the tax.

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.

Indicate when you have a legal obligation or liability to pay tax. State when you actually paid taxes and whether you maintain separate accounts for these taxes.

State on a transaction-by-transaction basis (see E-3 below) the amount of such taxes applicable to each domestic sale and explain how these amounts have been calculated.

E-2.3 Differences in discounts, rebates and quantities:

Describe in detail your policy for granting discounts and rebates to your domestic customers. List all different kinds of discounts or rebates you granted, e.g. cash discounts, quantity discounts, loyalty discounts, year-end rebates, etc., and describe their terms. Include deferred discounts. If discounts or rebates vary by class of customer, explain separately the discounts and rebates given to each class. Note that the term "rebate" includes credit on current or future purchases, promissory notes, extension of credit, or free goods or services.

List all of your customers who were eligible for each discount or rebate program, and describe the criteria you used to determine their eligibility.

Provide your discount schedules, and be prepared to furnish on request contracts or agreements that reflect all discounts and rebates that were given.

Note that the term "rebate" includes provision of either currency, credit on current or future purchases, promissory notes, extension of credit, or free goods or services.

State the adjustment in the transaction-by-transaction listing at point E-3 below.

E-2.4 Differences in the level of trade:

An adjustment for differences in levels of trade, including any differences which may arise in OEM (Original Equipment Manufacturer) sales, can be made where, in relation to the distribution

chain in both markets, it is shown that the export price, including a constructed export price, is at a different level of trade from the normal value and the difference has affected price comparability which is demonstrated by consistent and distinct differences in functions and prices of the seller for the different level of trade in the domestic market of the exporting country. The amount of the adjustment has to be based on the market value of the difference.

However, in circumstances not envisaged in the paragraph above, when an existing difference in level of trade cannot be quantified because of the absence of the relevant levels on the domestic market of the exporting country, or where certain functions are shown clearly to relate to levels of trade other than the one which is to be used in the comparison, a special adjustment may be granted.

If you claim a level of trade adjustment the following information should be provided:

- a detailed description of the functions of each level of trade both on the domestic market and Mauritian market.
- a detailed description of the method used to determine the amount of adjustment.
- evidence showing that prices differ consistently for the different levels of trade on the domestic market.
- state in the transaction-by-transaction listing at point E-3 below the market value of the difference in level of trade.

E-2.5 Differences in transportation, insurance, handling, loading and ancillary costs:

List all charges that are included in domestic prices and explain how you have quantified each of these charges. Indicate the adjustment in the transaction-by-transaction listing at point E-3 below. Identify the general ledger account(s) where each such expense is located.

As far as transportation costs are concerned your attention is drawn to the fact that an adjustment can only be made for transportation costs that were incurred subsequent to the sale being made, for moving the products from the production premises to the customer.

E-2.6 Differences in packing costs:

Specify the per unit cost of packing for the subject product. List material and labour costs separately. Be specific in describing packing materials. Indicate the adjustment in the transaction-by-transaction listing below (see point E-3 below). Identify the general ledger account where the expense is located.

E-2.7 Differences in the cost of any credit granted for the sales:

Cost of credit refers to the "costs" of granting credit for a specific sales transaction. The parties involved must know the agreed terms of payment and the cost of the credit terms must be reflected in the sales price of the subject product. Describe the method you have used to calculate the credit costs. Indicate the interest rate you used to compute expenses associated with granting credit on sales.

Provide information on interest rates that you paid for short-term borrowings for the currency concerned. Explain your calculation of the credit costs reported in the transaction-by-transaction listing (see E-3 below).

E-2.8 Differences in the direct costs of providing warranties, guarantees, technical assistance and

services, as provided for law and/or in the sales contract:

List all costs mentioned above that were incurred and were specified in the domestic sales contracts, or were required by the law of the country concerned, e.g. the cost of the materials concerned.

Provide a record of warranty/guarantee expenses incurred for sales of the subject product during the POI.

State how you calculated these expenses. Identify your source of data. If these expenses were incurred only for certain customers, provide customer specific information. Explain your calculation of warranty/guarantee costs in the transaction-by-transaction listing at E-3 below.

Cost for technical services can include any service; repair, or consultation you provide to a customer regarding the subject product. An adjustment can only be made for expenses that are directly related to the sales of the subject product. If a division or cost centre of your firm performs technical assistance and services, identify that division. Describe any technical assistance and service provided on the export market. Note any reimbursement you received for these services.

Report the adjustment in the transaction-by-transaction listing at E-3 below. Identify the general ledger account where the expense is located.

E-2.9 Differences in commissions paid in respect of the sales under consideration:

Where commissions were paid to agents, unrelated or related sellers, report the amount of commission expenses and explain the terms under which commissions are given. Report the adjustment in the transaction-by-transaction listing at E-3 below. Identify the general ledger account where the expense is located.

E-2.10 Currency conversions:

In order to compare export with domestic sales prices the conversion of currency may be required. Fluctuations in exchange rates can only be taken into account under certain circumstances, i.e. when a fluctuation becomes a "sustained" movement.

If you claim an adjustment for currency conversion, provide detailed information on the movement in exchange rates in your country. Provide the official central bank exchange rates specifying the official daily buying rates of exchange used for the foreign currencies concerned during the last two years in connection with the export of goods and services. Explain the adjustment you claim in the transaction-by-transaction listing (see E-3 below).

If you bought foreign currency in advance of the date of sale, provide the details of the forward purchase and explain whether the purchase was specifically linked to export transactions. If so, state the exchange rates of the forward purchase for the specific sale concerned in the transaction-by-transaction listing below (see E-3 below).

E-2.11 Other factors:

An adjustment may also be made for differences in other factors not provided above if it is demonstrated that they affect price comparability, in particular that customers consistently pay different prices on the domestic market because of the difference in such factors.

E-3 Information on Domestic market customers:

Information on domestic transactions must be provided **for each transaction separately**⁴ in a table form which is enclosed in Annexure E-3. **You may submit this information in electronic format only.**

E-4 Information on all Your Domestic Market Customers:

Please provide information on your domestic market customers requested in the table in Annexure E-4.

E-5 Exports to third countries

Please provide a listing of your exports of the like product to third countries in the format indicated in Annex E-5.

⁴ E.g., if through a single invoice models 1, 2 and 3 of the like product are sold, as per what is set forth in Section B *supra*, each one of the models must be reported separately – in different lines in the Excel and Word formats.

SECTION F - COST OF PRODUCTION

This Section asks for detailed information on costs. The cost of sales "**COS**" includes:

1. the cost of manufacturing "**COM**"
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. In cases where explanations are requested, please be as thorough as possible.

F-1 General Information Needed

The production process, financial accounting, and cost accounting information requested below is necessary for the IA to better understand your operations, products and production processes, and financial and cost accounting practices. Please provide complete and detailed narrative responses to each of the items listed below.

F-1.1.1 Indicate your normal corporate financial accounting period.

F-1.1.2 Please indicate the address where the accounting records concerning the activities of the company are located. If they are maintained in different locations please indicate which records are kept at what location.

F-1.1.3 Please attach an English translation 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** (3) financial years for your company as well as for those companies related to you which are involved in the production, marketing or sales of the product concerned. If applicable, you should also provide copies of the consolidated financial statements for the same periods. In the event that your company's accounts have not been audited, state why they are not audited and attach the financial statements that are required by your country's business law. Provide copies of any financial statement or other financial report 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.

F-1.1.4 Please provide copies of your internal financial statements, management reports, standard cost reviews, etc. for the **three** (3) most recent financial years and the year to date. This should be in sufficient detail to clearly indicate information pertaining to the product concerned,

F-1.1.5 Please provide a chart of accounts (translated into English). This list should also contain numbers and labels of accounts used for analytic purposes.

F-1.1.6 Please provide a flowchart illustrating your financial accounting books and record keeping system. Indicate in your flowchart all subsidiary ledgers and reports generated by your financial accounting system, (e.g., subsidiary ledgers maintained for raw materials purchases, inventories, sales, accounts receivable, etc.). Show in your flowchart how data from your financial accounting system are summarised in financial statements.

F-1.1.7 Please describe in detail your financial accounting system. State whether your accounting practices are in accordance with the generally accepted accounting principles ("GAAP") in your country. Also indicate whether your accounting practices are in line with IFRS. Your description should include all principles that have a significant impact on the cost of the subject product.

F-1.1.8 In the event that any of the accounting methods used by your company have changed over the last three (3) financial years provide a detailed explanation of the changes, the date of change and the reasons for it. This should include any changes in the accounting software used. Also indicate in details the impact this has had on the costs allocated to the subject product.

F1.1.9 Cost Accounting Systems and Policies: Describe the cost accounting system used by your company to record the production costs of the product concerned.

F-2 Production process

F-2.1 Describe the manufacturing process for the product concerned. Your description should include the following:

- A description of your company's production facility. If production or any one process takes place at more than one facility, list all facilities informing their location, and provide brief descriptions of the production activities that take place at those major facilities.
- Please provide a list of all companies that are involved on a subcontracting basis in the manufacture of the product concerned. Describe the part of the manufacturing process they are performing.
- 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.
- In case primary materials or components are used for the manufacturing of both the product concerned and other products not subject to this proceeding please provide information concerning the overlapping material use.
- Identify any products manufactured by your company in the same production facilities as the product concerned.
- Identify the major "by-products" resulting from the production of the product concerned, and describe the use given to these "by-products".
- List the primary materials used in the manufacturing process and your relationship with the main suppliers (whether related or not). Indicate whether the primary materials were imported, and explain whether the value of the primary material includes import charges or indirect taxes. If affirmative, indicate the applicable charges/rates.
- Provide the number of days for which the product concerned is held in inventory in either market (domestic and export) prior to the time of sale.

F-3 Purchase of Raw Materials

Please provide a complete list of your purchases of major raw materials or components used for the production of the like product, during the POI. This list should at least contain references to the country of origin, date of purchase, weight/units, price, delivery terms, import duties paid, and should also allow a direct link to the original purchasing documents.

If you claim a duty drawback adjustment based on the raw materials or components purchases list, please summarise your purchases during the POI and import duties paid, by filling in the tables in Annexure F-3.

F-4 Cost of production

- F-4.1 Please complete the table enclosed in Annexure F-4.1 with the costs of production for the like product and all products, in both cases **for sale in the domestic market. The titles of each line item can be adapted to suit the nomenclature of your own Cost Accounting System, but the same level of detail should be retained.** Note that the Annexure should be completed twice: once for total costs, and once for cost/unit.
- F-4.2 Please complete the table enclosed in Annexure F-4.2 with the **domestic cost of production in your country for the type with the largest volume of exports to Mauritius.** If exports in volume of this type account for less than 75 per cent of your total exports to Mauritius during the POI, **please supply additional cost build-ups for the next biggest types until they represent at least 75 per cent of your total export volumes during the POI.** However, unless specifically requested by the IA, please do not provide more than five (5) cost build-ups. **The titles of each line item can be adapted to suit the nomenclature of your own Cost Accounting System, but the same level of detail should be retained.** Note that the Annexure should be completed twice: once for total costs, and once for cost/unit.
- F-4.3 **Describe in detail the allocation methodology used to report each of the costs listed in tables F-4.1 and F-4.2.** Present the actual calculation worksheets used for your calculations in the submission. For each cost item include a sample calculation for illustrative purposes.

SECTION G – COMMENTS ON THE APPLICATION, INJURY AND CAUSALITY

G-1 Comments on the application, injury and causality

Submit any other information you believe necessary to enable the IA to reach a fair conclusion, including comments on the application, injury and causality.

G-2 Information on threat of material injury

Where the initiation of the investigation is based on threat of material injury, or where the IA does not have evidence of material injury being suffered by the Mauritian industry, the IA will examine the threat of injury to the industry as a result of the allegedly dumped imports. In considering whether there is a threat of injury to the Mauritian industry, the IA will take account of factors including the following:

- The likelihood of substantially increased importations, including:
 - Exporters' freely disposable capacity, or imminent substantial increase in capacity, indicating the likelihood of substantially increased exports into Mauritius.
 - Importers' ability to easily source and distribute substantially increased volumes of dumped imports.
 - The ability of an exporter to easily enter the market.
- Whether imports are entering at prices that will have a significant depressing or suppressing effect on domestic prices, and would likely increase demand for further imports.
- The inventory levels in Mauritius and the country of the goods being investigated.

Please answer the following questions (G-2.1 to G-2.11) in relation to the above indicators of threat of injury:

The Likelihood of Substantially Increased Imports

- G-2.1 What are your business' intentions regarding future exports of the product under consideration to Mauritius? Please include comments on how you perceive growth in such exports and your estimated export volume figures over the next twenty-four (24) months.
- G-2.2 Please comment on the financial ability of your business, and the ability of your distribution system, to cope with a substantial increase in export of the product concerned to Mauritius.
- G-2.3 Does your business have any contractual arrangements with any importers of the product under consideration for export to Mauritius, including forward orders for future purchases of the product under consideration? If so, please indicate the value and volume of the product under consideration that you have arranged to sell, and the intended dates or period of importation (listing category and quantity ordered, price paid or payable, and anticipated delivery dates) for the next twenty-four (24) months.
- G-2.4 Please describe the total capacity of your business' facilities to export the product concerned at the end of the period of investigation. Please detail the methodology by which you have calculated this

figure. Please express your level of exports at the end of the period of investigation as a percentage of this capacity.

- G-2.5 Do you have freely disposable capacity? If so, what is the extent of the unused capacity (in number of units of the product under investigation and as a percentage of annual sales)? Are you planning to increase its capacity? Please comment on the extent to which any such increase would enable your company to significantly increase exports to Mauritius.
- G-2.6 What markets, other than Mauritius, are available to absorb any significant increase in exports resulting from the utilisation of spare capacity or from an increase in capacity? To what extent could these markets absorb a significant increase in exports?
- G-2.7 Please provide your total exports to all countries of the product under investigation in the period **[insert period]**.

Pricing of Exported Goods



- G-2.8 Please comment on the extent to which you consider that pricing influences demand for the product under investigation exported by your business to Mauritius.
- G-2.9 Do you consider that demand in Mauritius for the product under investigation exported by your business is influenced by factors other than price, such as quality? If so, please comment on what these other factors are.

Inventory levels in Mauritius and in the countries exporting the product under investigation

- G-2.10 Please provide your inventory level (in number of units, at the end of the period of investigation) of the product under investigation available for export. What percentage of your annual export sales does your level of inventory at the end of the period of investigation represent? Do you intend to increase this inventory level, in the foreseeable future? If so, by what amount and by what date?
- G-2.11 What are the factors causing your business or other exporters and suppliers to stockpile inventory?

SECTION H – CHECK LIST

The purpose of the following checklist is to ensure that you have answered all questions of the above sections and to permit a quick survey on information, which may be missing. You are requested to tick the box where complete information is submitted or where information has not sufficiently been provided:

SECTION	Please tick if you submitted all information requested 	Please tick if information is not or insufficiently submitted 
SECTION A: General Information	<input type="checkbox"/>	<input type="checkbox"/>
SECTION B: Product under investigation / Like product	<input type="checkbox"/>	<input type="checkbox"/>
SECTION C: Operating statistics	<input type="checkbox"/>	<input type="checkbox"/>
SECTION D: Export sales of the subject product to Mauritius	<input type="checkbox"/>	<input type="checkbox"/>
SECTION E: Domestic Sales of the subject product	<input type="checkbox"/>	<input type="checkbox"/>
SECTION F: Cost of production	<input type="checkbox"/>	<input type="checkbox"/>
SECTION G: Comments on the application, injury and causality	<input type="checkbox"/>	<input type="checkbox"/>

IMPORTANT NOTE REGARDING THE ANNEXURES:
Please provide the information requested in all the tables in Excel format as well.

DECLARATION

Having made the enquiry, I hereby certify that the information contained in this submission is true, complete and correct to the best of my knowledge and belief, on the basis of records available and generally maintained by the company, and no material has been concealed or misrepresented.

Date _____

(Signature)

(Name/Designation)

Note:

- (1) This page should be completed and appended at the beginning of your submission.
- (2) Chief Executive of the Co./Directors/Partners or the proprietor of the firm filing response to this questionnaire should sign the declaration.

ANNEXURE-I

GUIDELINES FOR COMPLETING THE NON-CONFIDENTIAL VERSION OF THE QUESTIONNAIRE

When completing the non-confidential summary of the questionnaire for inspection by interested parties, you should bear in mind that all the parties registered as interested parties in this investigation will have access to it. The reply destined for inspection by interested parties should be sufficiently detailed to permit a reasonable understanding of the substance of the information submitted as confidential. When completing the application destined for inspection by interested parties you may act as follows:

1. Use the completed 'confidential version' of the reply as a basis/template. Identify all information in the 'confidential' application, which you consider is not confidential, and copy it to the file destined for inspection by interested parties.
2. After this, check again whether the information you did not copy to the response destined for inspection by interested parties is really confidential. If you still consider it to be confidential, you must give the reasons why, item by item, and summarise the confidential information in a form destined for inspection by interested parties. If, in exceptional circumstances, it is not possible to even summarise the confidential information, give reasons why giving a summary is not possible.

Examples on how to summarise confidential information.

- **When the information concerns numbers for various years you can use indices.**

Example of **confidential** information:

2018	2019	2020
MUR20.000	MUR30.000	MUR40.000

The summary destined for inspection by interested parties could be indexed as follows:

2018	2019	2020
=100	150	200

- **When the information concerns a single number you can apply a % change to it.**

Example of **confidential** figure: "My cost of production is MUR300 per tonne."

The summary destined for inspection by interested parties could be as follows:

"My cost of production is MUR330 per tonne" (+ footnote saying: "actual numbers have been amended by a margin of maximum +/- 10%, to protect confidentiality").

- **When the confidential information concerns text, you can either summarise it or eliminate the names of parties by indicating their function.**

Example of **confidential** information: "TRADING COMPANY Ltd, told me that the prices of imports were 20% lower."

The summary destined for inspection by interested parties could be as follows:

"[One of my customers], told me that the prices of imports were 20% lower."

ANNEXURE A-3

AUTHORISATION LETTER

I, the undersigned, on behalf of [**insert name of the company**], hereby appoint the following person/firm to represent us before the Trade Remedies Investigating Authority (the IA) in the context of the anti-dumping investigation concerning imports of [**insert product**], originating in, or exported from, [**insert countries**]:

[**Insert Name, address, telephone, fax number of the person/firm who may represent you**]

[**insert name of person/firm**] is authorised, *inter alia* for the following:

- 1) To receive communications containing confidential and/or non-confidential information and data from the IA.
- 2) To make submissions on our behalf.
- 3) To appear for, and on, our behalf in hearings and any other meetings with the IA.
- 4) Other (please specify)

(Please strike off whichever activity is not authorised)

Date _____

Place _____

(Signature)

(Name/Designation)

Note: The Chief Executive Officer of the Company or the proprietor of the firm filing response to this questionnaire should sign this letter.

ANNEXURE C-1

QUANTITY AND VALUE OF TOTAL SALES OF SUBJECT PRODUCT IN THREE YEARS PRECEDING CURRENT YEAR If the POI does not coincide with the calendar year, add another complete financial year to the table. E.g. if the POI covers the period 1 April 2019 to 31 March 2020, in addition to POI data regarding sales in 2017, 2018 and 2019 should be submitted

Name of country	Product Name	Financial Year								Financial Year								POI							
		1 st Quarter		2 nd Quarter		3 rd Quarter		4 th Quarter		1 st Quarter		2 nd Quarter		3 rd Quarter		4 th Quarter		1 st Quarter		2 nd Quarter		3 rd Quarter		4 th Quarter	
		Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value
Mauritius																									
Country A																									
Country B																									
Country C																									
Country D																									
Country ...																									
Domestic sales																									
Total																									

Specify the units of quantity and currency used. If you sell to a related importer in Mauritius report the total quantity and value of sales of the product in Mauritius by the related importer to an independent buyer. If you sell both to independent and related importers, report the quantities and values separately for each type of sale.

ANNEXURE C-2

PRODUCTION CAPACITY, PRODUCTION AND CAPACITY UTILISATION

If the POI does not coincide with the calendar year, add another complete financial year to the table. E.g. if the POI covers the period 1 April 2019 to 31 March 2020, in addition to POI data regarding production and capacity utilisation in 2017, 2018 and 2019 should be submitted

Please fill in the table below for the production capacity, production, capacity utilisation and purchases of the IP during the periods set forth therein

	Financial year 20xx	Financial year 20xx	POI
Number of production lines installed (including dormant)			
Number of production lines in operation			
Maximum possible production capacity, for the subject product (kg., units, etc)			
Actual production, of the subject product (kg., units, etc)			
Capacity utilisation in %.			
Purchases of the subject product (kg., units, etc)			

ANNEXURE C-3

STOCKS

If the POI does not coincide with the calendar year, add another complete financial year to the table. E.g. if the POI covers the period 1 April 2019 to 31 March 2020, in addition to POI data regarding production and capacity utilisation in 2017, 2018 and 2019 should be submitted

Please fill in the table below for the stocks in volume and in value of the IP during the periods set forth therein.

<i>Period</i>	Stock of products <u>produced</u> by the company	
	Product concerned in value (insert currency)	Product concerned in quantity (kg., units, etc)
Beginning of 20xx financial year		
End of 20xx financial year(1)		
End of 20xx financial year (2)		
Beginning of 20xx financial year (3)		
End of POI		

ANNEXURE C-4

INVESTMENTS

If the POI does not coincide with the calendar year, add another complete financial year to the table. E.g. if the POI covers the period 1 April 2019 to 31 March 2020, in addition to POI data regarding production and capacity utilisation in 2017, 2018 and 2019 should be submitted

Please fill in the table below for the amount of investments made for the production of the subject product during the periods set forth therein.

Identify currency	Financial year 20xx	Financial year 20xx	Financial year 20xx	POI	Planning for following years
Buildings					
Machinery and Equipment					
Other (please specify)					

ANNEXURE C-5

CHANNELS OF DISTRIBUTION

Please fill in the table below indicating the turnover of the IP, divided per distribution channels, during the POI.

Distribution channel	Sales on the Domestic market	Sales to Mauritius
OEM (Original Equipment Manufacturer)	%	%
Wholesalers/ Distributors	%	%
Retailers	%	%
End-users	%	%
Government sales	%	%
Others (please specify)	%	%
TOTAL	100%	100%

ANNEXURE D-3

TRANSACTION-BY-TRANSACTION EXPORT SALES LIST

Prepare a listing of all sales made to customers in Mauritius providing **on a transaction-by-transaction basis** the following information (by using the field names mentioned below as column headings). **Note that this Annexure only has to be submitted in electronic format.**

Information Required	
A	Sequential number for the transaction/shipment
B	Product code number (as per IA directions)
C	Product description
D	Date of issue of the invoice
E	Invoice number
F	Number of the bill of lading or other transport document
G	Customer name
H	Relationship with customer (show code "U" for "Unrelated customer", and code "R" for "Related customer")
I	Quantity (in units) of the subject product (for this transaction). State the unit of measurement used
J	Unit price
K	Gross value of this transaction in the currency of sale
L	Payment terms (e.g. at sight, 30 days, etc.) (indicate only the number of days and indicate 0 for sales at sight)
M	Equivalent number of payment days
N	Interest rate applicable to short-term loans (if sales is made on credit)
O	Delivery terms (e.g. FOB, C&F, CIF, etc.)
P	Credit Cost (gross value of invoice/365 * payment days * interest rate)
Q	Packaging cost (both materials and labour costs)
R	The actual amount of discounts which were not deducted on the invoice
S	The amount of commission paid (if any)
T	The actual amount of rebates paid
U	The amount of movement expenses (freight) in your country
V	The amount of handling, loading and ancillary expenses in your country
W	The amount of ocean freight
X	The amount of insurance cost
Y	The bank charges related to this transaction, e.g. document fee, bank commission, currency exchange, etc.
Z	Indicate the value of any other adjustments (that will be listed in columns AI and further)
AA	Total adjustments. Add all of the values in columns P through Z
AB	The net value of the transaction (column K less column AA)
AC	Net unit value (column AB divided by column I)
AD	Exchange rate for transaction (based on date of sales)
AE	Net domestic value (column AC multiplied/divided by column AD)
AF	Net price (column AE divided by column I)
AG	CIF value of the transaction
AH	CIF unit price ((column AG divided by column I)
AI	Indicate any other adjustments (add description). Duplicate this in columns AJ, AK, etc. for all other adjustment claims, and ensure that all of these are included in column Z

Please note: If you have issued debit notes which relate to your export sales to Mauritius during the POI, please report them with negative signs on the same basis as for invoices

Also note: If you have more than one adjustment not specifically provided for above, include additional columns after column AH and make sure that you include them in column Z (total adjustments)

ANNEXURE D-4

LIST OF MAURITIAN CUSTOMERS

Prepare a listing providing the following information on your Mauritian customers:

A	Customer name	Report the name of your customers
B	Customer's address	Provide the complete address, telephone No., email of your customer
C	Customer's relation	Whether your customer is related to you or not
D	Customer Level of trade	For example distributor, retailer, end-user etc.
E	Turnover	Report the turnover of the IP per customer during the POI
F	Total amount of all discounts, rebates, etc.	Report the total amount of all discounts, rebates and bonuses, etc. granted to the customer for the IP
G	General terms of delivery	Indicate the general agreed terms of delivery per customer (e.g. FOB, C&F, CIF, etc.)
H	General payment terms	Indicate the payment terms agreed with the customer (e.g. at sight, 30 days credit, etc.)

ANNEXURE E-3

TRANSACTION-BY-TRANSACTION DOMESTIC SALES LIST

Prepare a listing of all sales made to customers on your domestic market providing on a **transaction-by-transaction basis** the following information (by using the field names mentioned below as column headings).

Note that this Annexure only has to be submitted in electronic format.

<u>Information required</u>	
A	Sequential number for the transaction/shipment
B	Product code number (as per IA directions)
C	Product description
D	Date of issue of the invoice
E	Invoice number
F	Number of the bill of lading or other transport document
G	Customer name
H	Relationship with customer (show code "U" for "Unrelated customer", and code "R" for "Related customer")
I	Quantity (in units) of the like product, (for this transaction)
J	Unit price
K	Gross value of this transaction in the currency of sale
L	Payment terms (e.g. at sight, 30 days credit, etc.)
M	Payment days
N	Interest rate (if sales are made on credit)
O	Delivery terms
P	Credit Cost (gross value of invoice/365 * payment days * interest rate)
R	The actual amount of discounts which were not deducted on the invoice
S	The amount of commission paid (if any)
T	The actual amount of rebates paid
U	The amount of movement expenses (freight) in your country
V	Adjustment for physical differences, including differences in production cost
W	Adjustment for duty draw back
X	Amount of indirect taxes not paid on export sales
Y	Other adjustments (include in columns AH and further)
Z	Total adjustments. Add all of the values in columns P through Z
AA	The net value of the transaction (column K less column Z)
AB	Net unit value (column AA divided by column I)

AC	Indicate the total unit cost of sales for the specific model (as per your cost build-up for domestic sales)
AD- AG	Leave blank
AI	Indicate any other adjustments (add description). Duplicate this in columns AJ, AK, etc. for all other adjustment claims, and ensure that all of these are included in column Z

ANNEXURE E-4

LIST OF DOMESTIC MARKET CUSTOMERS

Prepare a listing providing the following information on your domestic market customers:

A	Customer name	Report the name of your customers
B	Customer's address	Provide the complete address, telephone No., email of your customer
C	Customer's relation	Whether your customer is related to you or not
D	Customer Level of trade	For example distributor, retailer, end-user etc.
E	Turnover	Report the turnover of the like product per customer during the POI
F	Total amount of all discounts, rebates, etc.	Report the total amount of all discounts, rebates and bonuses, etc. granted to the customer for the like product
G	General terms of delivery	Indicate the general agreed terms of delivery per customer (e.g. FOB, C&F, CIF, etc.)
H	General payment terms	Indicate the payment terms agreed with the customer (e.g. at sight, 30 days credit, etc.)

ANNEXURE F-3

DATA ON INPUTS USED IN THE PRODUCTION OF THE LIKE PRODUCT

Please summarise your purchases during the POI and import duties paid, by filling in the following tables:

a) Materials and components purchased locally

Type	Quantity	Value	Amount of duty/tax normally payable	Amount of duty/tax paid	Quantity required to produce one unit of the like product
Please specify					
Totals					

b) Materials and components imported

Type	Quantity	Value	Amount of duty/tax normally payable	Amount of duty/tax paid	Quantity required to produce one unit of the like product
Please specify					
Totals					

ANNEXURE F-4.1

TOTAL COST OF PRODUCTION OF THE LIKE PRODUCT AND OF OTHER PRODUCTS

Please complete the table enclosed in Annexure F-4.1 with the costs of production for the like product and all products, in both cases for sale in the domestic market. **The titles of each line item can be adapted to suit the nomenclature of your own Cost Accounting System, but you must still indicate the same amount of detail:**

Item	Like product			All products
	FY 200x	FY 200x	POI	POI
Direct manufacturing costs				
Primary materials (<i>Please specify</i>)				
Energy				
Direct labour				
Others (please specify)				
(1) Sub-Total direct manufacturing costs				
Indirect manufacturing costs				
Indirect labour				
Energy (indirect)				
Rent/Lease				
Depreciation				
Maintenance and repairs				
Stock variation of work in progress				
Others (please specify)				
(2) Sub-Total indirect manufacturing costs				
TOTAL MANUFACTURING COSTS (1) + (2)				
Selling, General and Administrative Expenses				
Financing				
Insurance				
Freight				
Inland Transport				
Packaging				
Administration				
Selling/Advertising/Publicity				
Research and Development				
Technical assistance				
Others (please specify)				
(3) Sub-Total SG&A				
TOTAL COST OF SALES (1) + (2) + (3)				

Note that you have to complete this cost build-up twice: once for total value and one for per unit value.

ANNEXURE F-4.2

MODEL-WISE COST OF PRODUCTION OF THE LIKE PRODUCT

Please complete the table below with the **domestic** cost of production in your country for the type with the largest volume of exports to Mauritius. The titles of each line item can be adapted to suit the nomenclature of your own Cost Accounting System, but you must still indicate the same amount of detail:

Item	Type or Model Code: [insert]		
	FY 200 x	FY 200 x	POI
Direct manufacturing costs			
Primary materials (<i>Please specify</i>)			
Energy			
Direct labour			
Others (please specify)			
(1) Sub-Total direct manufacturing costs			
Indirect manufacturing costs			
Indirect labour			
Energy (indirect)			
Rent/Lease			
Depreciation			
Maintenance and repairs			
Stock variation of work in progress			
Others (please specify)			
(2) Sub-Total indirect manufacturing costs			
TOTAL MANUFACTURING COSTS (1) + (2)			
Selling, General and Administrative Expenses			
Financing			
Insurance			
Freight			
Inland Transport			
Packaging			
Administration			
Selling/Advertising/Publicity			
Research and Development			
Technical assistance			
Others (please specify)			
(3) Sub-Total SG&A			
TOTAL COST OF SALES (1) + (2) + (3)			

Note that this must be completed for each model separately until you cover at least 75% of your sales, but do not provide cost build-ups for more than 5 models unless the IA specifically request that.

Note that you have to complete this cost build-up twice: once for total value and one for per unit value.