



Republic of Mauritius

INVESTIGATING AUTHORITY

MINISTRY OF FOREIGN AFFAIRS, REGIONAL INTEGRATION AND INTERNATIONAL TRADE

ANTI-SUBSIDY QUESTIONNAIRE FOR DOMESTIC PRODUCERS

ANTI-SUBSIDY PROCEEDING CONCERNING

(product under investigation)

ORIGINATING IN OR EXPORTED FROM

(country/countries)

DOMESTIC PRODUCER:

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

Officers in charge: [.....]

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INTRODUCTION

Countervailing proceedings are conducted in terms of the Trade (Anti-Dumping and Countervailing Measures) Act 2010 (the Act or the Trade Act 2010). This document is available at <http://www.gov.mu/scourt/publegislation/showDocActReg.do?id=21312> 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 SCM Agreement.

The Investigating Authority, a body within the International Trade Division (ITD) of the Ministry of Foreign Affairs, Regional Integration and International Trade of the Republic of Mauritius (referred to as the IA), hereby forwards this questionnaire for domestic producers. As a domestic producer of the like product, please furnish the information requested in sections A to F *infra*. However, before proceeding to reply to the questions, please read carefully the general comments contained in pages 3 to 9.

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. First, the IA may disregard any late response, or any responses which are significantly incomplete, false or misleading. Second, section 75 of the Act provides that:

- “(1) Any person who, for the purposes of this Act, furnishes to the Investigating Authority any information which is false or misleading in a material particular, shall commit an offence and shall, on conviction, be liable to a fine not exceeding 100,000 rupees and to imprisonment for a term not exceeding 2 years.**
- (2) Any person who commits an offence under this Act or any regulations made under this Act shall, on conviction, be liable to a fine not exceeding 100,000 rupees and to imprisonment for a term not exceeding 2 years.”**

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 [\[insert link\]](#)

DEFINITION OF SUBSIDY

Section 2 of the Trade Act 2010 defines subsidy as follows:

“(a) a financial contribution by a government of a country other than Mauritius that confers a benefit to persons engaged in the production, manufacture, growth, processing, purchase, distribution, transportation, sale, export or import of goods but does not include the amount of any duty or internal tax imposed on goods by the government of the country of origin or country of export from which the goods, because of their exportation, have been exempted or have been or will be relieved by means of a refund or drawback; or

(b) any form of income or price support within the meaning of Article XVI of the General Agreement on Tariffs and Trade, 1994, that confers a benefit.”

In turn, the same provision states that a specific subsidy:

“means a subsidy which is specific to an enterprise, group of enterprise, industry or group of industry ”

Where a subsidy 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 on the existence of subsidization, injury and causation, carried out in accordance with the Mauritian legislation.

PERIOD OF INVESTIGATION

The period of investigation for determining the existence, extent and effect of any injury is [\[dd/mm/yy\]](#).

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-subsidy 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 2007
Spreadsheet	Microsoft Excel	Excel 2007
Database	Microsoft Access	Access 2007
Other	Adobe Acrobat (PDF)	7.0
	PowerPoint	2007

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-ROM, **free of viruses**. CD-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.

CD-ROMs must be write-protected.

Submission by email: You may also submit your response (including all attachments and Annexures) **by email**. In this case, send the response to the Officer in charge at the following email address: [XYZ@gov.mail.mu]. Include a scanned PDF version of the signed certification page. Type the following in the e-mail subject line: “Domestic producer questionnaire: CVD proceeding on [insert product] from [insert country/ies]”. Note that **you must still fully comply with the requirement to submit hardcopies and electronic copies as specified above even if you submit documentation 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 provided in electronic (Word) format. Tables and other Annexures are provided in Excel format.

CONFIDENTIALITY OF INFORMATION

According to section 36(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-subsidy 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.

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.

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.

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.

LISTING OF EXHIBITS AND INFORMATION

The listing of all exhibits and information submitted by all parties in the context of the investigation can be found in the page [**add link**].

PUBLIC FILE

In accordance with section 38(3) of the Act, 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 [**add link to the page containing the listing of exhibits and information**]. 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

A flow chart is enclosed as Annexure II to this questionnaire showing the major steps in an anti-subsidy investigation and the indicative timelines by which they should be completed.

On the basis of the preliminary findings, the Director of the Investigating Authority may impose provisional countervailing measures. Such provisional measures shall not exceed the amount of the subsidy found to exist, calculated in terms of subsidisation per unit. However, where the IA determines that a lesser duty shall be adequate to remove the injury, the amount of the duty imposed shall not exceed that lesser duty. 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]**.

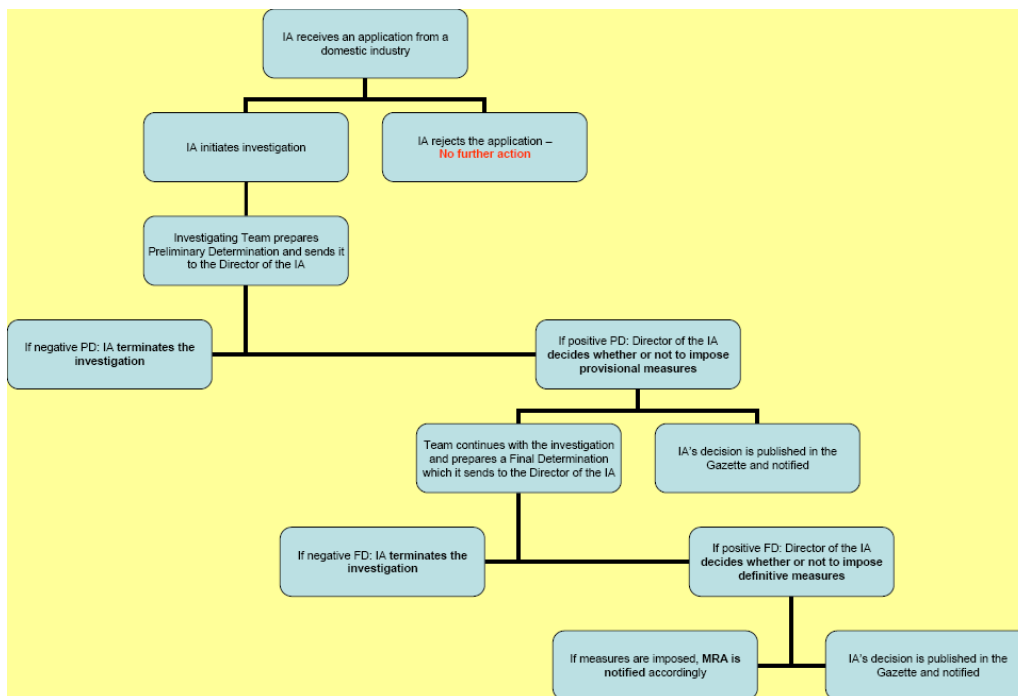
The IA must make a final determination within a year from the date on which the investigation was initiated, which in this case means no later than **[ADD DATE]**.

VERIFICATION OF INFORMATION PROVIDED

IA officials will 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.

DECISION-MAKING PROCESS

The following graph summarises the decision-making process:



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
[INCLUDE OFFICER NAME AND RELATED INFORMATION]	+230-xxxxxxx	xxxxx@mail.gov.mu
[INCLUDE OFFICER NAME AND RELATED INFORMATION]	+230-xxxxxxx	xxxxx@mail.gov.mu
IA confidential facsimile	+230-2126368	

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:
 Tax ID No:
 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:

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 company’s inscription in the official registry showing the existence of the company at the time of filing the application. **If the situation changes during the investigation, please inform the IA immediately.**

A-4.2 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.				

A-4.3 Please indicate address(es) of all your offices involved in the administration, sales and production of the product under investigation.

A-4.4 Supply a detailed diagram outlining the overall internal hierarchical and organisational structure of your company.

A-4.5 Please provide your company’s worldwide corporate structure and affiliations, including parent companies, subsidiaries or other related companies. Are you related to 1) any of the exporters of the investigated product (IP) in the investigated country or to 2) any of the importers of the like product in Mauritius? If so, with whom? According to Article 2 of the Act, relationship exists where:

- (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,

provided that there are grounds for believing or suspecting that the effect of the relationship is such as to cause the producer concerned to behave differently from non-related producers, and one shall be deemed to control another when the former is legally or operationally in a position to exercise restraint or direction over the latter.

A-4.6 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-4.7 Describe the nature of your relationship with those company(s). 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-4.8 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-5 Range of products

A-5.1 List all the products manufactured and/or sold by your company in Mauritius. If possible, please include a brochure of all your products.

A-6 Production process

A-6.1 Describe the manufacturing process for the like product. Flow charts explaining the manufacturing process, including a step-by-step explanation of the production process starting

from the first input of primary material and ending with the packaging of the like product would be useful in this respect.

SECTION B – PRODUCT UNDER CONSIDERATION / LIKE PRODUCT

B-1 Introduction

The product being investigated (hereinafter referred to as the “IP”) is [insert detailed description of the product being investigated] currently classified under Mauritian Customs Tariff Schedule (Integrated Tariffs) 2007 code(s) (hereinafter “Tariff Schedule”) No. [insert code(s)]. These Tariff Schedule code(s) are only given for information purposes.

The like product is a product **manufactured (not traded)** by the Mauritian industry which is:

- Identical, i.e. alike in **all** respects to the IP, or
- A product which, although not alike in all respects, has **characteristics closely resembling** those of the IP. In order to determine whether the product manufactured by the Mauritian industry has characteristics closely resembling those of the IP, the IA will, among others, examine, information on the following factors:
 - the physical, technical and chemical characteristics and appearance of the product;
 - the raw materials and other inputs used in producing the products;
 - the production process;
 - the end-use and function of the product;
 - the substitutability of the product with the product under investigation;
 - tariff classification; and/or
 - any other factor proven to the satisfaction of the IA to be relevant.

No one or several of these factors can necessarily give decisive guidance.

First, please identify which of the products manufactured by your company are **identical** to the IP.

If the product that you manufacture is **not** identical in all respects to the IP, please provide evidence showing that a product manufactured by your company has **characteristics closely resembling** those of the IP. To prove this, you have to provide evidence on as many as possible of the above 7 factors. For instance, you may argue, and provide evidence, that the product you manufacture is made with the same raw materials or inputs used in the production of the IP. You may also argue, and provide evidence, that the production process in your company is identical to that used for the manufacture of the IP. If you consider that one or more of the above factors is not relevant, please justify it. Conversely, if you believe that there are other factors which in your view are relevant, please identify and analyse them.

B-2 Specifications of the like product

Once you have identified the like product in accordance with section B-1 above, please provide the following information which is necessary to define and distinguish the different **types** of the like product manufactured and/or sold by your company and related companies.

B-2.1 Explain in detail the types of the like product manufactured and/or sold by your company and

your related companies. Also provide different characteristics and final uses of the different types of the like 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 like product.

SECTION C – INJURY INFORMATION

C-1 Introduction

One of the pillars of a subsidy determination is the assessment of whether the Mauritian industry is suffering currently material injury or a threat thereof. For this determination to be possible, certain data must be gathered and assessed. These data concern, first, the volume and prices of the allegedly subsidised products and, second, the negative impact that these imports have on the applicant. For certain factors such as sales volume and prices, data must cover a period of three years, while for others such as price undercutting, data must cover a shorter, but recent and representative period of time. Following the WTO SCM Agreement, the Act requires information on factors, for which information is requested below.

It is **not** required that all of the factors show a negative performance for a finding of material injury to be made. For instance, while sales volume might have increased in volume terms, the applicant might have lost a considerable volume of business due to lower prices of the allegedly subsidised imports.

In addition to information on the factors listed in the WTO SCM Agreement, the domestic producers may also submit other information that it considers relevant in order to show that it is suffering injury. Countervailing duties can also be imposed where no actual material injury is yet felt, provided that a threat thereof can be proven.

When preparing the information requested in the following sections, please note the following:

- **Geographical scope:** All data requested below on injury indicators – unless otherwise indicated – refers exclusively sales in Mauritius.
- **Product:** The injury determination must be based exclusively on data for the like product manufactured and sold by Mauritian producers (see section B of the above). Only where such separate identification of that production is not possible, the effects of the allegedly subsidised imports can be assessed by the examination of the production of the narrowest group or range of products, which includes the like product, for which the necessary information can be provided. If data are determined on the basis of estimates, the Mauritian producer must explain the basis for such estimates.
- **Data for some types or models of the like product:** Unless indicated otherwise, the information refers to the like product **as a whole**. Thus, unless otherwise indicated no separate data is to be provided for each type or model of the like product. However, in some cases this questionnaire requires you to provide information for each model or type separately, even on a transaction-by-transaction basis (see for instance the table E-3.1 below). If you consider that submitting information for each model or type of the like product is too cumbersome, please contact the IA as soon as possible.
- **Period for submission of data:** Please provide information for the periods requested in the text or tables below. If you encounter difficulties in gathering data for any particular period, please inform the IA as soon as possible.

- **Reporting unit of measurement:** Several factors require information on “volume”.² Please provide the data in the unit requested in the text or tables. If information is available in different units of measurement, you must convert those units into the unit requested. The conversion rates, including the source, must be clearly stated in the application, as submitted. If you encounter difficulties in gathering data for any particular period, please inform the IA as soon as possible.

You must provide the information requested below in written and electronic form, using the Excel formats which are provided together with this Word document.

C-2 Production, capacity and stocks

C-2.1 Production

Provide the following information on production:

	200x	200x	201x
Total production (unit of measurement)			

Describe your production line and its major components. Give also a description of the production processes (by means of a flow diagram).

C-2.2 Production capacity

Provide the following information on production capacity:

	200x	200x	201x
Total production capacity (unit of measurement)			

Indicate on which basis you have calculated your production capacity (number of machines installed, idle time of machinery for maintenance and changes in the production process, working days per year, etc.). If your company produces other products on the same machinery used for the production of the product concerned, list these products and explain the basis for your allocation.

C-2.3 Capacity utilisation

Provide the following information on capacity utilisation:

	200x	200x	201x
Rate in % (total production / production capacity)			

C-2.4 Purchases of the product concerned from other sources

If you purchase the product concerned from independent parties (either originating in Mauritius or abroad) for sale in Mauritius, please fill in the following table. Please explain the reasons for purchasing the product concerned from other sources.

Product type and characteristics	Country of origin	Volume and value (1)	200x	200x	201x
		Volume			
		Value			

² Volume must **not** be confused with value, whether in Mauritian Rupees, USD or any other currency.

		Average price			
		Volume			
		Value			
		Average price			

(1) Volume should be given in [insert unit of measurement] and value in MUR

C-2.5 Stocks

Complete the following table with respect to the product concerned manufactured by your company or purchased from other sources. Please explain the method used by your company for stock evaluation, e.g. FIFO, LIFO etc.

Stocks	Volume [insert unit of measurement]		
	200x	200x	201x
Opening stock			
+ Production			
+ Purchases			
- Sales			
= Closing Stock			

C-3 Sales data

C-3.1 Aggregate data for the like product as a whole

State the total volume and value of all sales made by your company of the like product to unrelated customers in the following worksheets. If your company sells via related companies, you should consolidate all sales to the level of the first independent customer and use the corresponding price, in order not to reflect “transfer/internal” prices, but the price invoiced to the first independent customer.

Sales	Volume [insert unit of measurement](1)		
	200x	200x	201x
Sales on the Mauritian market			
Exports outside Mauritius			
Total sales			

(1) Fill separate tables in cases that you sell own production and product purchased from other sources

Sales	Value (in MUR) (1)(2)		
	200x	200x	201x
Sales on the Mauritian market			
Exports outside Mauritius			
Total sales			

(1) Fill separate tables in cases that you sell own production and product purchased from other sources

(2) Report net turnover, on ex-work basis and net of all discounts and rebates

Sales	Value/unit (1)		
	200x	200x	201x
Sales on the Mauritian market			
Exports outside Mauritius			
Total sales			

(1) Fill separate tables in cases that you sell own production and product purchased from other sources

With respect to sales for the like product of your own production in Mauritius, please explain if

your prices are based on price lists. Where this is the case, provide the price lists applicable for the last two years. Please explain how these price lists are used when individual sales contracts are negotiated. If price lists are not used, explain how and on which basis prices are fixed.

If you resell like product that you have imported/purchased from other Mauritian producers, please indicate if your pricing policy for traded goods differs from the pricing policy for your own production. What are the main factors that determine the setting of the price for the product concerned?

C-3.2 Transaction-by-transaction data

For the purposes of calculating price undercutting and underselling, prices of imports must be compared with prices of the Mauritian industry. For this reason, it is required that you submit data on a transaction-per-transaction basis of sales of the like product in the domestic market. You need to provide separately data for different types or models of the like product. **If this would be unduly burdensome, please contact the case handlers as soon as possible.**

Please complete the following table with your sales (including credit notes) of the like product to customers in Mauritius only. Please provide this data on a transaction-by-transaction basis for the like product. This information must be provided in the electronic format provided by the IA.

A	B	C	D	E	F	G	H	I	J	K	L
Product Name / Sales Code	Invoice number	Invoice date	Quantity (unit, kg, etc)	Gross invoice value	Delivery terms	Transport and insurance	Discount /rebates	Deferred rebates	Commission	Payment terms	Other adjustments

C-4 Distribution System and Channels of sale

Please explain your company's distribution network in Mauritius and describe the different channels of sale up to the first unrelated customer.

Describe the difference in these sales channels and provide the following table (please note that the following information concerns only sales to the first unrelated customer). State in what way sales through the different sales channels affect the sales price of your company.

If you sell your products via a distributor, please comment on the mark-up rate applied to its sales to the end-user of the product concerned.

Sales Channel	% of turnover made through this sales channel in 200x
1. Distributors	
2. End-users	
3. Industrial users	
4. Other (specify)	

C-5 Cost of production of the like product

This section of the questionnaire is intended to enable the IA to get acquainted with your manufacturing process and your accounting practices with a view to analyse the cost of

production data.

C-5.1 Production process

Describe the manufacturing process for the like product. Flow charts explaining the manufacturing process, including a step-by-step explanation of the production process starting from the first input of primary material and ending with the packaging of the like product would be useful in this respect.

C-5.2 Accounting principles and cost accounting system

C-5.2.1 Accounting practices

Please indicate the financial year of your company.

Attach audited accounts, i.e. balance sheet, profit and loss account, cash flow and notes to these documents for the years [insert years]. Include provisional accounts and/or management accounts for the period of investigation.

If your company is part of a group of companies, also supply the consolidated accounts of the group for the years in question.

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

C-5.2.2 Please describe the accounting principles and practices used by your company. Also provide a description of the cost accounting system used by your company.

Please explain the details or differences, if any, between your company's normal cost accounting system and the cost accounting system used to record the production costs of the like product.

C-5.2.3 Please indicate whether your company purchases any direct materials (individually representing more than 5% of costs of manufacturing of the like product) from a related supplier or a supplier with which your company has a compensatory agreement. Please indicate the elements in the following table:

Direct material (specify)	Average purchase price in IP (indicate currency)	Price setting (e.g. market price, transfer price, etc.)

C-5.2.4 Indicate whether any of the following extraordinary or non-recurring expenses or income are affecting the production and sales of the like product in the reported data. Provide details of the amounts concerned for any items marked 'yes' in the table below.

- Start-up or shut-down expenses
- Change of Accounting principles
- Substantial write-off receivables, inventory, fixed assets etc.

YES	NO

- Restructuring expenses
- Any other items reported as extraordinary items
- Other (specify)

Description of the nature of the extraordinary or non-recurring items	200x	200x	200x

C-5.3 Total cost of production for the like product

Please complete the table below for the total production of the like product that is sold in Mauritius. If you purchase the product concerned as well, you should not include the purchase costs of these goods in the following tables.

If your company sells the product concerned via related companies, please make sure you include the costs of the related company in an appropriate way.

Explain the methodology used in order to allocate indirect costs to the like product. Also specify whether standard costs were used in your response and whether all variances between standard and actual costs have been allocated.

Is any item which enters directly into the production of the like product supplied by a party which whom your firm is associated or has a compensatory agreement? If so, specify.

COP	Value (in MUR)		
	200x	200x	201x
A. Total Manufacturing Cost			
1. Selling General and Administration expenses			
2. Interest expenses			
3. Other Expenses			
B. Total Expenses (1+2+3)			
C. Total Cost of production (A+B)			
D. Volume produced [unit of measurement]			
E. Unit Cost (C/D)			

C-5.4 Cost of production per type or model of the like product

Prepare a listing containing the information requested in the format below **for each product type or model of the like product sold in Mauritius**. If there were many types or models and it would be unduly burdensome for your company to provide the information requested for each of them, please contact any of the case handlers as soon as possible.

	Field description	Field name	Explanation
A	Product name / Sales Code	(PRODCOD)	Indicate the commercial name
B	Quantity sold in units	(QTYSOLD)	Report the quantity sold in Mauritius (in units)
C	Quantity produced in units	(QTYPROD)	Report the total quantity produced in units
D	Total manufacturing cost	(TOTMC)	Sum of costs reported related to material, energy, labour, etc.
E	Manufacturing cost per unit	(UNITMC)	Line D divided by line C
F	Selling General and Administration expenses and any other costs	(SG&A)	Report the relevant costs as incurred for sales in Mauritius
G	Interest expenses	(FINANC)	Report the relevant costs as incurred for sales in Mauritius
H	Other expenses costs	(PACTRANINS)	Report the relevant costs (e.g. R&D, packaging, freight and insurance costs, etc.) as incurred for sales in Mauritius
I	Total expenses linked to sales in Mauritius	(TOTSALEXP)	Sum of the costs reported on lines F, G and H
J	Sales expenses per unit sold in Mauritius	(UNSALEXP)	Line I divided by line B
K	Cost of production per unit	(COPUNIT)	Line E plus line J

C-6 Profitability

C-6.1 Please fill in the table below, providing information on sales of the like product as a whole. The information should only refer to sales to the first independent customer. Should this table include extraordinary expense (or revenue) please itemise. Provide value and explanation.

(in MRU)		200x		200x		201x	
		Sales in Mauritius	Sales Outside Mauritius	Sales in Mauritius	Sales Outside Mauritius	Sales in Mauritius	Sales Outside Mauritius
(A)	Gross turnover						
(B)	Rebates, Discounts						
(C)	Net turnover (on an ex-works basis)						
	(A) - (B)						
(D)	Cost of goods sold						
(E)	SG&A						
(F)	Financing expenses						
(G)	Other costs expenses						
(H)	Full cost						
	(D) + (E) + (F) + (G)						
(I)	Net profit/loss before taxes (C) - (H)						
(J)	Return on net turnover (P&L as % of net sales) (I) / (C)						

C-6.2 What is the level of prices you consider necessary to ensure the future long-term viability of your company?

C-7 Cash flow

The cash flow may be calculated by using the (simplified) indirect method beginning with net profit or loss before tax to which expenses not involving cash outflows are added back (depreciation, decrease inventory, ..) and revenues not involving cash inflows are subtracted (increase in inventory, ..). Should you consider that another methodology should be used to calculate cash flow, please contact the case handler as soon as possible.

(in MRU)		200x	200x	201x
	Net profit (loss) before tax			
(+)	Expenses not involving cash flows			
	- Depreciation			
	- Decrease in inventory			
	- Other non-cash expenses(*)			
(-)	Revenues not involving cash flows			
	- Increase in inventory			
	- Other non-cash revenues(*)			
(=)	Cash-flow from operations			

(*) Include only significant 'other non-cash expenses/revenues', e.g. set up of provisions for restructuring.

C-8 Investment, return on investment and ability to raise capital

C-8.1 Investment

Please complete the following table. Figures given should be provided for the investments made each year and include an estimate of the allocation to the like product. Indicate also whether the investments are

replacements or new investments.

(in MRU)	200x	200x	201x
Buildings			
- like product			
- other			
Plant & Machinery			
- like product			
- other			
Other investments related to the like product (specify)			
Total like product			

C-8.2 Return on investment (RoI)

Please fill in the table below:

	(in MRU)	200x	200x	201x
A	Net profit (loss) before tax			
	Gross value of investments directly related to the production of the like product			
	- Cumulated depreciation thereof			
B	= Net book value thereof			
	Gross value of investments indirectly related to the production of the like product (*)			
	- Cumulated depreciation thereof			
C	= Net book value thereof			
D = B+C	Total net investments			
A / D	Return on investment (%)			

(*) Explain the methodology you used to allocate investments to the like product.

Should you consider that another methodology should be used to calculate the RoI, please contact the case handler as soon as possible.

C-8.3 Ability to raise capital

Please explain how your company finances its activities related to the like product.

In case your company experienced any problem in raising funds during the injury period considered for activities related to the like product or had its credit rating changed, please explain these problems and why they occurred. Please note that you should be able to support your answer with adequate documentation.

C-9 Employment

C-9.1 Please give the number of persons employed by your company at the end of each period, according to the following table:

(in MRU)	200x	200x	201x
1 Average number of persons employed in the company (in FTE, full time equivalents)			
2 Average number of persons attributable to the production of the like product			
a) Manufacturing (in FTE's)			
Wages thereof (incl. social security)			
b) Sales, administration and general (in FTE's)			
Wages thereof (incl. social security)			

If it is not possible to attribute personnel directly to the product concerned, allocations should be made. Explain how the allocation has been made.

C-9.2 Does your company produce other products using the same workers employed in the manufacture of the like product? Explain how you allocated the number of workers to the like product.

C-9.3 Have workers been temporarily laid off? Have you had to introduce reduced working hours? If so, please provide evidence.

C-10 Threat of material injury

If your company argues to be suffering threat of material injury, in addition to information on sections C-2 to C-9, please provide any information you may have on the following:

- Rate of increase of subsidised imports into Mauritius. Do you have any evidence of the likelihood of substantially increased importation of subsidised imports into Mauritius, e.g. knowledge of future imports by Mauritian importers?
- Do exporters of the allegedly subsidised products have freely disposable capacities? Or do they plan an imminent, substantial increase in capacity indicating the likelihood of substantially increased subsidised exports to Mauritian market? Do you know to which other export markets the exporters of the subsidised products export the product under consideration and whether those markets can absorb any additional exports?
- Are imports entering at prices that will have a significant depressing or suppressing effect on domestic prices, and that will likely increase demand for further imports?
- Do the exporters in the investigated country(ies) have inventories of the investigated product?

C-11 Other injury factors

Provide comments, supported by evidence, on any other matters that it may consider relevant for the purpose of showing that the Mauritian industry is suffering injury.



SECTION D – COMMENTS ON CAUSALITY

This Section deals with any causes other than the imports from the exporting country(ies) under investigation which may have contributed to the injury that your company/the Mauritian industry alleges to be suffering.

- D-1 Indicate any contraction in demand on the Mauritian market or changes in the patterns of consumption of the like product over the past three (3) years.
- D-2 Indicate any trade restrictive practices of and competition between the foreign and the Mauritian producers.
- D-3 Indicate any recent developments in technology.
- D-4 Indicate any other factors affecting the Mauritian prices.
- D-5 Comment on the Mauritian industry's export performance.
- D-6 Comment on the productivity of the Mauritian industry vis-à-vis that of the exporting countries.
- D-7 Have you had any strikes during the past twelve calendar months? Please elaborate.
- D-8 Indicate what the effect of the changing exchange rate has been on:
 - (a) your production cost;
 - (b) your selling price; and
 - (c) the price of the imported product.
- D-9 Indicate any other factors that affecting your sales or your sales prices, including the state of the economy and the Mauritian industry.

SECTION E – 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 CONSIDERATION / LIKE PRODUCT	<input type="checkbox"/>	<input type="checkbox"/>
SECTION C: INJURY INFORMATION	<input type="checkbox"/>	<input type="checkbox"/>
SECTION D: COMMENTS ON CAUSALITY	<input type="checkbox"/>	<input type="checkbox"/>
SECTION E: CHECKLIST	<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 questionnaire reply destined 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 questionnaire reply destined for inspection by interested parties you may act as follows:

1. Use the completed 'confidential version' 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:

2001	2002	2003
MUR20.000	MUR30.000	MUR40.000

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

2001	2002	2003
=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.**

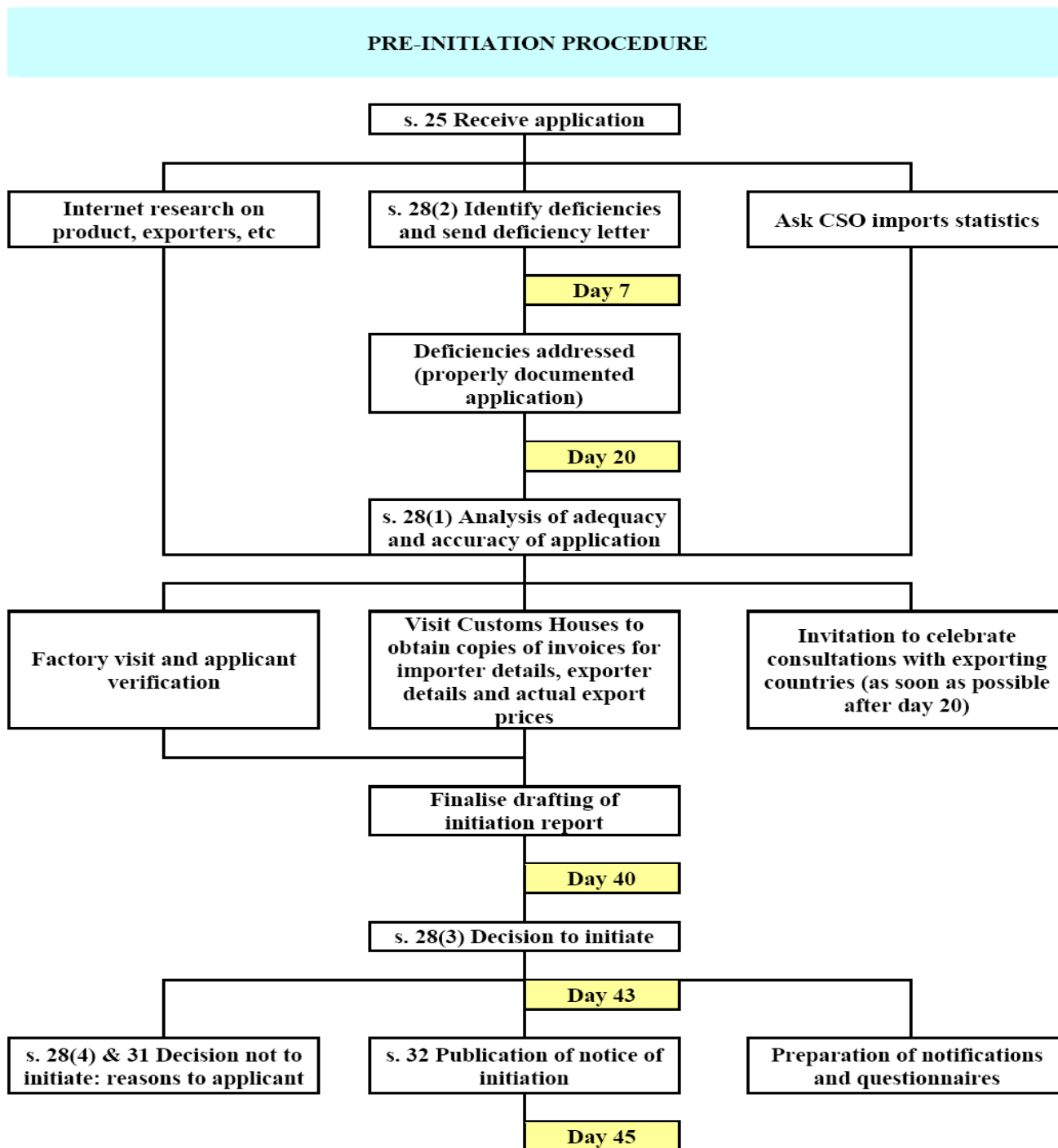
Example of **confidential** information: "TRADING COMPANY Ltd, told me that the prices of imports were 20% lower."

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."

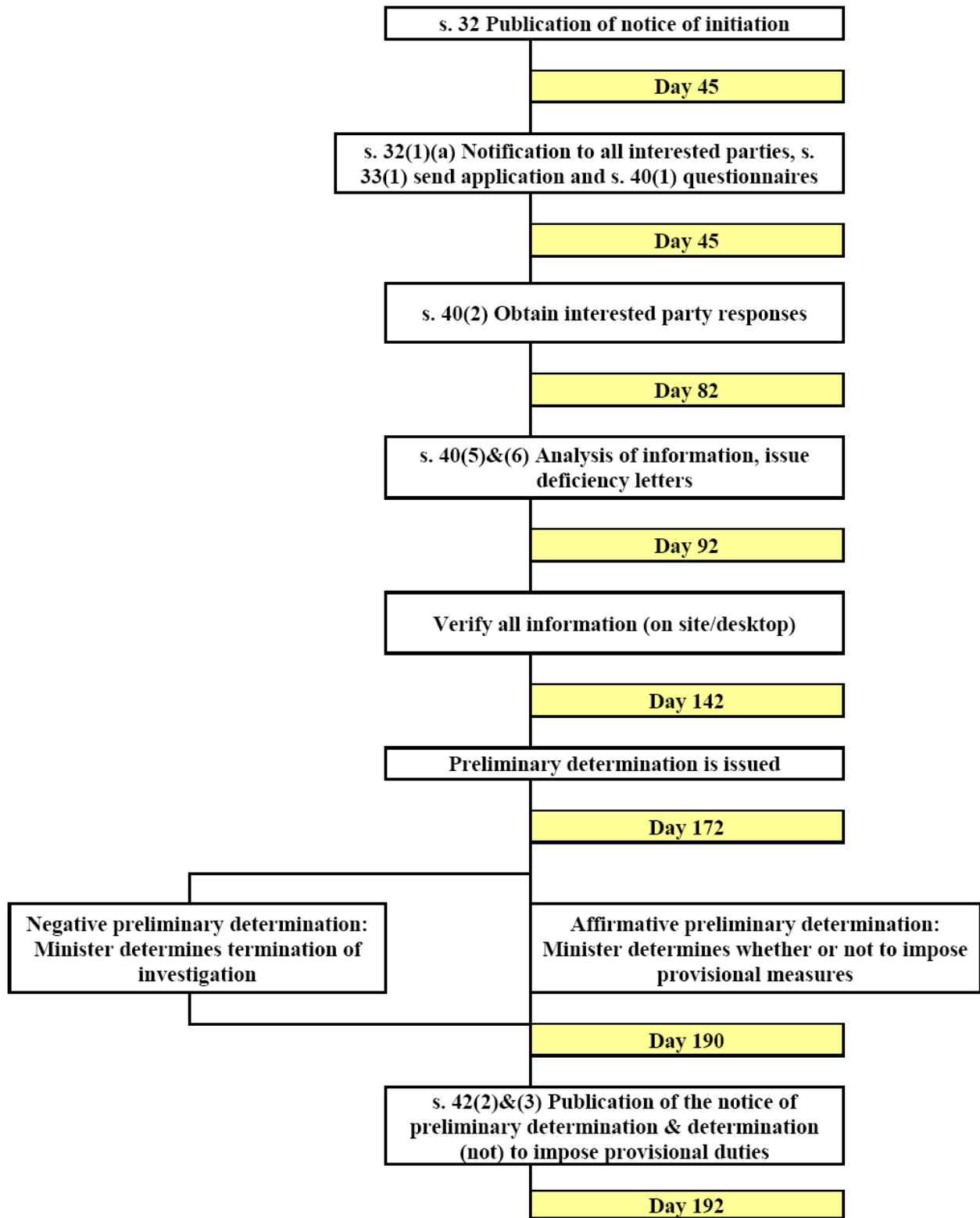
ANNEXURE-II

FLOW DIAGRAM FOR INVESTIGATIONS³

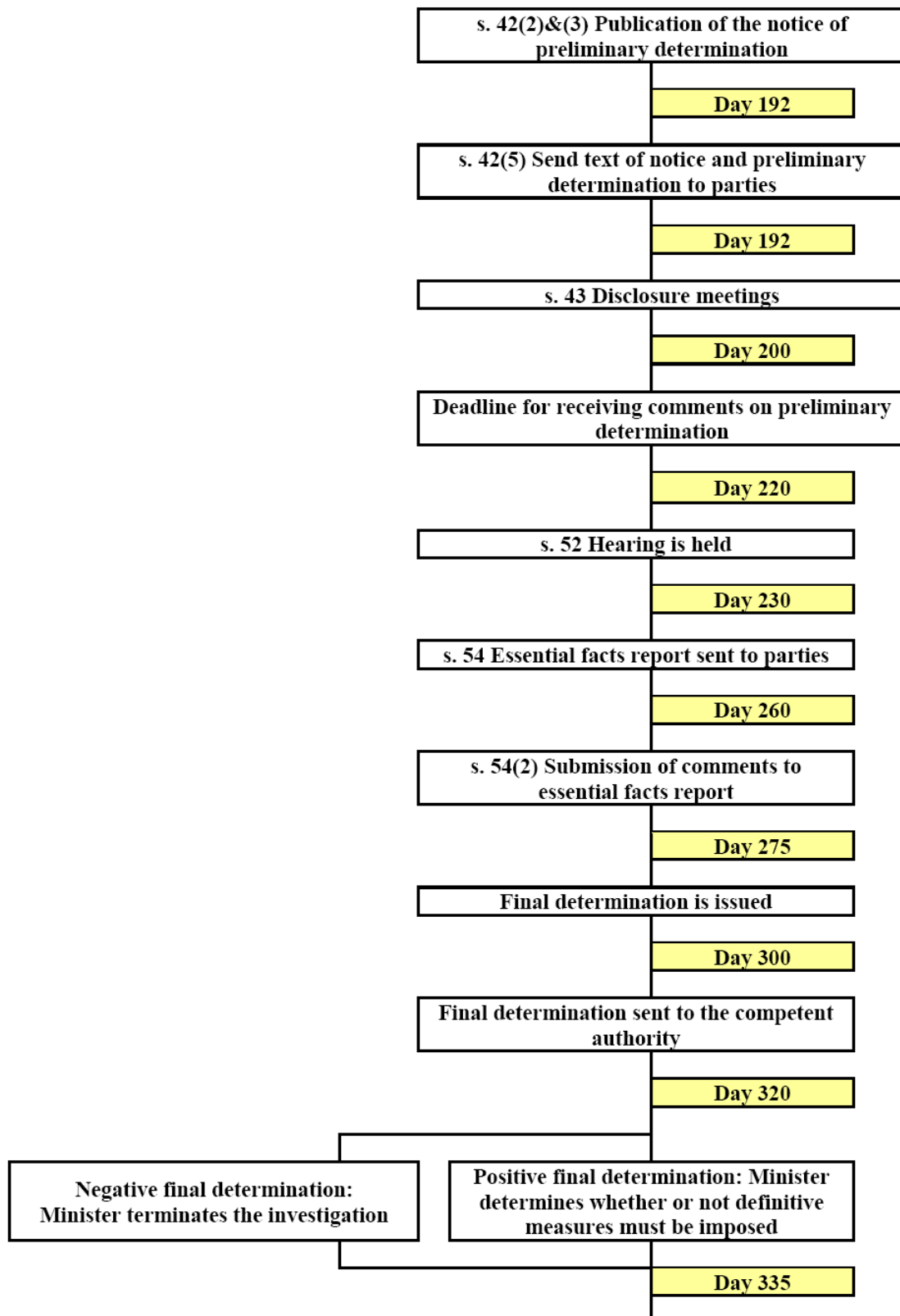


³ This timetable is merely indicative and does not confer any right to any interested party. In particular, the Act does not require the Minister to impose provisional or final measures. These are discretionary prerogatives of the Minister which can only be acted upon when the requirements set forth in the Mauritian legislation and in the international agreements signed by Mauritius are met.

PRELIMINARY INVESTIGATION PROCEDURE



FINAL INVESTIGATION PROCEDURE



s. 55(3)&(4) Publication of the notice of final determination & determination (not) to impose definitive duties

Day 337

Send text of notice to parties

Day 339

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 International Trade Division, Ministry of Foreign Affairs, Regional Integration and International Trade of the Republic of Mauritius (the IA), in the context of the anti-subsidy investigation concerning imports of [**insert product**], originating in, or exported from, [**insert country(ies)**]:

[**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:

- 1) The Chief Executive Officer of the Company or the proprietor of the firm filing response to this questionnaire should sign this letter.
- 2) This authorisation letter should be printed under the letterhead of the Company.
- 3) Please attach the resolution of the Board of the Company approving the support to the investigation.