

National Institute for the Defense of Competition and Protection of Intellectual Property – INDECOPI

Technical Secretariat of the Antidumping, Countervailing Duties and Non-Tariff Barriers Surveillance Commission

QUESTIONNAIRE FOR EXPORTERS OR FOREIGN PRODUCERS INVESTIGATED FOR DUMPING PRACTICES

(Slide fasteners and parts thereof)

Company:
Fiscal or Tax Registration Number:
Address:
Telephone:
Website:
Date:

The original and a copy of this questionnaire, as well as the information annexed to it, must be delivered to this Secretariat



AFFIDAVIT

The undersigned authority declares that all the information provided in this document is complete and true, and recognizes that it is subject to verification by the Technical Secretariat of the Antidumping, Countervailing Duties and Non-Tariff Barriers Surveillance Commission of INDECOPI.

IDENTIFICATION INFORMATION OF THE COMPANY'S REPRESENTATIVE

1.	Name(s) and Last Names:	
2	Identification number	
۷.	Identification number:(Attach a copy of the identity document)	
3.	Signature or fingerprint:	
_		
	Company's representative signature	
		Fingerprint of the company's

Attach the documents that certify that the person whose details have been provided in items 1, 2 and 3 of this statement has the authority to act in this proceeding on behalf of the company.

representative



QUESTIONNAIRE FOR EXPORTERS OR FOREIGN PRODUCERS INVESTIGATED FOR DUMPING PRACTICES

Product under investigation: Slide fasteners and parts thereof

Country of origin: People's Republic of China.

Harmonized Tariff Schedule: 9607.11.00.00, 9607.19.00.00 and 9607.20.00.00

Period of dumping: January – December 2016.

Investigation starting date: February 19, 2017

Determination whereby the investigation were initiated: Determination No 048-

2017/CDB-INDECOPI

This questionnaire must be sent to:

Antidumping, Countervailing Duties and Non-Tariff Barriers Surveillance Commission

National Institute for the Defense of Competition and Protection of Intellectual Property – INDECOPI

Calle La Prosa Nº 104, San Borja, Lima 41 - Perú

In case your firm requires additional information or further guidance; please communicate with the officials of the Technical Secretariat of the Antidumping, Countervailing Duties and Non-Tariff Barriers Surveillance Commission through the following means:

Telephone: (51-1) 2247800 - Extension: 3001

E-mail: dumping@indecopi.gob.pe



I. INTRODUCTION

The Antidumping, Countervailing Duties and Non-Tariff Barriers Surveillance Commission of INDECOPI (hereinafter, **the Commission**) has initiated the procedure for dumping practices on exports of slide fasteners and parts thereof from People's Republic of China (hereinafter, **China**).

Please find enclosed a copy of the Determination that initiated the procedure, which was published in the official gazette of Peru "El Peruano".

The current procedure will be developed according to the rules contained in the Antidumping Agreement¹ and the National Antidumping Rules (Supreme Decree Nº 006-2003-PCM², modified by Supreme Decree Nº 004-2009-PCM³).

As a part of the procedure, the Commission sends questionnaires to exporters and/or foreign producers of the product under investigation in order to obtain information that can be used to resolve the current investigation. Therefore, and as it has been identified that your company has exported to Peru the product under investigation, we kindly ask you to answer the attached Questionnaire to provide us information about your firm, within **thirty (30) calendar days** maximum upon receiving it. This Period is counted from the day after the reception of this document, which, according to the article 26 of the National Antidumping Rules, will be the 7th day after the ship date.

II. GENERAL INSTRUCTIONS

The purpose of this questionnaire is to facilitate exporters and/or foreign producers the presentation of information to the Commission for the analysis required to determine if the application of a countervailing measure is necessary or not.

In this regard, it is important that exporters and/or foreign producers fully answer all the questions, without exception, in the most detailed and comprehensive way possible, providing specific answers for each question and submitting a copy of all relevant documentation to support the information provided in your answers.

It should be noted that all information provided in the present Questionnaire is an affidavit and, therefore, subject to verification⁴ by the officials of the Technical Secretariat of the Commission.

¹ Agreement on implementation of Article VI of the General Agreement on Tariffs and Trade 1994.

This information is available at the Indecopi's website. For further information, cfr.: www.indecopi.gob.pe/RepositorioAPS/0/5/par/LEGISLACION/Reglamento%20Antidumping%20DS%20006-2003-PCM.doc.

³ This information is available at the Indecopi's website. For further information, cfr.: www.indecopi.gob.pe/0/modulos/JER/JER_Interna.aspx?ARE=0&PFL=5&JER=78.

Each source of information used must be identified and kept in working papers, so that the information presented could be verified at a later stage. The Commission has faculties to conduct inspections in order to verify in situ the





This Questionnaire must be completed in Spanish. If it is completed in English, you must accompany it with a translation into Spanish signed by a translator duly identified⁵, in order to meet the provisions of Article 36 of the Antidumping and Countervailing Measures Rule.

In cases where a question does not apply to your firm, please indicate it by allocating the phrase "Non applicable-NA" as long as you can explain in each case the reasons of it.

In order to facilitate the data processing, all information provided in the Annexes of this questionnaire must be submitted in printed and electronic (compact disk) version.

Confidential nature of information

According to the provisions on article 37 of the Peruvian Domestic Regulation, if you consider that part of the information provided in the Questionnaire should be treated as "CONFIDENTIAL", indicate this explicitly in the same letter in which the information is submitted.⁶ Otherwise, the investigating authority will not be responsible for its dissemination.

The only information that may be considered as confidential is the one whose disclosure involves a significant advantage to a competitor or an adverse effect on the company that provides it. The Commission is the authority responsible to assess the requested confidentiality for such information in order to grant or deny such request.

For this purpose, all confidential information provided should be submitted in a sealed envelope and shall be accompanied by:

i) The proper reasons for that request, unless such information is confidential in nature. As a reference, in the Annex of the Peruvian Domestic Regulation there is an illustrative list of information that is confidential in nature and therefore requires no explanation. In addition, there is a list of information that might be confidential depending on the reasons provided.⁷

information provided, in accordance with Article 2 of Legislative Decree 807, Faculties, Norms and Organization Law of INDECOPI.

In addition, every attached document which supports the answers to the present Questionnaire (invoices, laboratory reports, brochures, internal company documentation, among others) in a language other than Spanish, you must accompany it with a similar translation.

In order to facilitate the handling of confidential information, the Questionnaire may be presented in two versions, a "CONFIDENTIAL" and a "NON CONFIDENTIAL".

As established in the Annex, the following information is confidential because of its nature and therefore requires no justification: Productions costs, distribution costs, data on pricing in the early stages of production, specifications of components depending on the case, data on pricing in trade levels, trade secrets relating to the nature of a product or production process, customers list, sale conditions (but not the terms of sale offered to the public), differentiated prices by customers, future marketing strategies, data on research and development, industrial secret and know-how, technology projects, and investment projects. The annex also provides that the following information may be confidential, subject to justification: data on capacity utilization, inventory in monetary values, list of suppliers depending on the case, non-public balance sheets and financial statements, commercial invoices, technological capacity, information that could be detrimental to the provision of similar information or information from the same source, any other specific business information which, if publicly





If the information for which confidentiality is requested is not on this list, you shall explain how its disclosure might involve a significant advantage to a competitor or would have a significantly adverse effect upon your business.

ii) A public or non-confidential summary⁸ of the information for which confidentiality has been requested. Such summary shall allow a reasonable understanding of the substantial content of the information for which confidentiality has been requested. In exceptional circumstances, where the information cannot be summarized, you shall state the reasons that justify it.

When the investigating authority considers that the party providing the information meets these requirements, its request for confidentiality will be assessed by the Commission. In cases where the Commission grants the confidential nature to such information, it will be accessible only to the investigating authority and may not be disclosed without the consent of the party providing the information.

In cases where a request for confidentiality is not justified and you decide not to make it public nor authorize its dissemination in a summary, such information may not be considered for the purposes of this procedure.

Access to information

It is noteworthy to mention that, according to the provisions on article 6.8 of the Antidumping Agreement, in cases in which an interested party refuses access to necessary information or does not provide it within a reasonable period or significantly impedes the investigation, the investigating authority will be free to base its determinations on the basis of the facts that it is aware of. In addition, it should be noted that if an interested party does not cooperate in the development of the investigation and therefore fails to provide the investigating authority with information relevant to the case, it could lead to a less favorable result for the party than if it had cooperated.

Finally, any petition for extension shall be requested in writing before the expiry of that Period, and will be assessed by the Commission. However, its eventual acceptance or rejection will not prevent the authorities to reach preliminary or final determinations, affirmative or negative, with the best information available, as established in article 6.8 of the Antidumping Agreement. Note that, according to the Peruvian regulatory framework, all individuals must meet the submission of the information requested by the Commission within a Period not exceeding ten (10) business days, in accordance with Article 132° of the Act N° 27444 - General Administrative Procedure Act.

In the case your firm requires additional information or further guidance; please communicate with the officials of the Technical Secretariat of the Antidumping,

disclosed, could cause substantial harm to the competitive position of those who provide it, information that comes from a third party not connected to the investigation procedure, whose unauthorized disclosure could be detrimental to them.

In that summary the information may be presented in percentage terms or as index with respect to a given base year.



Antidumping, Countervailing Duties and Non-Tariff Barriers Surveillance Commission

Countervailing Duties and Non-Tariff Barriers Surveillance Commission through the following means:

Telephone: (51-1) 2247800 - Extension: 3001

E-mail: dumping@indecopi.gob.pe

This questionnaire must be sent to the Commission's office: Calle La Prosa Nº 104,

San Borja, Lima 41 – Peru



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General information about the company

- 3.1. Provide documentation that duly accredits the existence of your company as a legal person.
- 3.2. Provide a brief description of your company and its activities. Indicate other names under which your company operates.
- 3.3. Provide information and details of the organization of your business. Describe the corporative structure and affiliations of your company (holding, headquarters, subsidiaries in other States or countries, logistic coordinators, etc.). Include a diagram of the corporate structure and affiliations at home and abroad.
- 3.4. Any of the Peruvian companies to which you sell the product under investigation is related to your business?⁹
 Yes No
 If your answer is affirmative, indicate the name of those Peruvian companies and indicate the type of relationship (include an organization chart). Provide the
- 3.5. Specify if your company produces the product under investigation or if it is a trading company or a broker, or both.
- 3.6. In case of a production company, provide the location(s) of (all) your factory(ies) producing the product under investigation (specifying the address).
- 3.7. Moreover, indicate whether the product under investigation is sold directly or indirectly by a third company. In case the product is exported by a third company, provide the name and address of that company, and indicate the type of relationship.
- 3.8. If your firm is a trading company that did not produce the product under investigation, please provide the name and contact information (address, telephone and fax) of the companies that have provided you with the merchandise in the Period January 2013 December 2016. If the company is related to such suppliers, please indicate the type of relationship.

Context of the commercial operations of the company

documentation that accredits such relation.

For the purposes of this questionnaire, your company will be considered to be related to a customer if (i) your company controls that customer directly or indirectly, (ii) the customer controls your company directly or indirectly, (iii) your company and that customer are controlled directly or indirectly by a third person, or (iv) your company and that customer jointly control directly or indirectly a third person, provided that the effect of the latter relationship permits the customer concerned (or your company) to receive a more favorable treatment than that accorded to non-related parties. Control is deemed to exist when a party is legally or operationally in a position to exercise restraint or direction over another party.



3.9. If your company produces the product under investigation, indicate if you have had access to loans in order to acquire or upgrade your installed capacity during the Period January 2013 – December 2016. If applicable, indicate the name of the financial institution and the conditions given (amount of the loan, repayment Period, nominal and effective interest rates).

	financial institution nominal and effecti	and the conditions give ve interest rates).	n (amount of the lo	oan, repayment Period	,k
3.10.	receives any differ	uct under investigation rentiated or preferentiated or preferentiated or national inputs, prong others).	l tax treatment (su	uch as benefits in th	е
	Yes No				
	If your answer is a	ffirmative, please expla	in in detail.		
3.11.	benefits in the pur waivers given by the	ow of any differentiated rehase of imported or the government, among in the manufacturing of sor trades.	national inputs, pa others) that benefi	ayment exemptions of the control of	or e
	Sí No				
	If your answer is a	ffirmative, please expla	in in detail.		
3.12.		nges in the economic d parts thereof sector a		country that affect th	е
3.13.		of the product under invantidumping investigation		y your firm or country	/,
	Yes No				
	If your answer is a	ffirmative, please comp	olete the following	chart:	
	Investigating country or countries	Final decision (applying or not antidumping duties)	Number of final Determination	Date of final Determination	

Information about the product under investigation

3.14. Mark a cross (x) the type of slide fasteners and parts thereof that your company exported to Peru during the Period January 2013 – December 2016:



Т	ypes of	slide	fasten	ers and parts thereof
1.	Slide	fas	teners	
	with ch	ain s	scoops	
	of base	meta	ıl	
2.	Slide	fas	teners,	
	others			
3.	Parts	of	slide	
	fastene	rs		

- In case your company produces the product under investigation:
- 3.15. Provide the following information with respect to each types of slide fasteners and parts thereof
 - Commercial or technical name:
 - Harmonized Tariff Schedule (HTS) subheadings by which the product is exported;
 - Physical and technical characteristics (please attach catalogs and/or technical specifications related to such product);
 - Raw material and main auxiliary material used in the production of the product under investigation;
 - Main uses and functions of the product;
 - Forms of presentation, indicating if they influence the price of the product;
 - Product marketing channels in the Peruvian market;
 - Final consumers:
 - Any other information considered relevant.
- 3.16. Describe in detail the productive process followed by your firm in the production of the product under investigation. Attach a diagram that clearly explains the process of the production.
- 3.17. Report information about the quantity and value of the purchases of the raw material and auxiliary materials used in the elaboration of the product under investigation by your company during the Period January December 2016. In each case, you should specify the name of the purchased product, supplier and the origin of the raw material and auxiliary materials. Specify whether these suppliers are public or private companies. Use format of Annex N° 1
- 3.18. Attach copies of the first ten (10) invoices for the purchases of inputs of each month, for the period January December 2016.
- 3.19. Report information about the quantity of raw material and auxiliary materials used in the elaboration of one kilogram of the product under investigation by your company during the Period January December 2016. **Use format of Annex N° 2**. Moreover, you should provide the relevant accounting documentation to support the declared figures, such as production orders for the period indicated above.
- 3.20. Indicate the volumes of each type of slide fasteners and parts thereof that your company has produced during the period January December 2016. In each case,



you should specify the commercial name and commercial code, as well as the referential subheading corresponding to such product and the date of its production. **Use format of Annex N° 3.**

3.21.	Does slide fa (physical, use,	steners and peetc.) with those				
	Yes	No				
	If your answer	is affirmative,	specify in d	etail those diff	ferences.	
	_	_				_

- In case your Company is a trader that acquire the product under investigation from other companies:
- 3.22. Present a table with details of the total purchases of the product under investigation made during the period January − December 2016. In particular, your company should provide the following information regarding such purchases (Use format of Annex № 4):
 - Product description (specify the acquired type of slide fasteners and parts thereof).
 - Commercial name
 - Name of the supplier of the product under investigation
 - Origin of the product
 - Indicate if your firm has a link or relationship with the supplier
 - Invoice number and date of purchase
 - Value of the purchases (in original currency)
 - Exchange rate used to convert the value of purchases into US dollars (US\$) (it must provide the source where the exchange rate was obtained).
 - Quantity purchased (in pairs)
 - Destination of the product purchased (whether it is sold in the domestic market, exported to Peru or exported to third countries)
 - Acquisition cost (value of the purchase + general expenses, expressed in US\$)

<u>Information about sales of the product under investigation</u>

- 3.23. Mention if your prices and / or terms of sales differ by type of client (related or not related). If this is the case, you should attach supporting documentation of the differentiated treatment that your company gives its clients depending on whether they are related clients or not, such as sales invoices issues to both types of clients.
- 3.24. Present a list specifying the commercial codes which has been commercialized the product under investigation during the period January December 2016. In each case, you should specify the type of slide fasteners and parts thereof, the commercial name and the destination of the product. Attach the photography of the slide fasteners and parts thereof. **Use format of Annex N° 5**.



If the codes used to identify the type of slide fasteners and parts thereof that was sold in the domestic market are different than the ones used to identify the slide fasteners and parts thereof that was exported, provide a correlation of both coding systems.

3.25. Provide information on sales prices of the product under investigation for each of the sales transactions made in your domestic market, in your exports to Peru and your exports to third countries during the period January – December 2016.

Summit the first ten (10) invoices of each month, regarding the transactions made in the period January – December 2016 (including invoices for the domestic market as well as the ones related to the exports to Peru and third countries)

If discounts (adjustments) are requested to be considered on the domestic sales price, the export price to Peru and/or the export price to third countries (for financial expenses, freight expenses, differentiated or preferential tax treatment, among others), you may:

- Explain in detail the methodology used to determine each adjustment you have requested to apply in the prices;
- Provide the calculations made to determine the amount of each requested adjustments;
- Submit supportive documents to clearly identify the amount for each adjustment requested (such as: company's sales policy, credit notes, invoices of internal freight, packing list, invoices of various payments, bills of lading, financial and accounting documents, or other documents you consider appropriate).
- When data of requested adjustment is not specific to individual transaction and the amount reported is obtained through an allocation, provide (in a separate paragraph) details of the method employed.

In order to provide the information requested in this question, please use Tables A, B and C of Annex N° 6.

Costs of production of the product under investigation¹⁰

3.26. Report the unitary cost of production structure (in US\$ per kilogram) of the product under investigation that your firm has produced or bought from third companies during the period January – December 2016, as well as the corresponding profit margin. That is, indicate how the sale price (ex-factory) is disaggregated by manufacturing expenses, operating expenses, financial expenses, among others.

10 If your firm is a trader that acquired the product under investigation from other companies, the cost of production should correspond to the value of all purchases of the product under investigation.



In case your firm produces the product under investigation, use Table A of Annex N° 7. If you firm is a trader, use Table B of Annex N° 7.

3.27. Submit copies of the accounting reports (in Excel format), detailing all the transactions that are registered in each one of the accounts contained in the General Ledger, associated with the components of the production cost of the product under investigation (raw materials costs, inputs costs, direct labor costs, indirect manufacturing expenditures, administrative expenses, selling expenses and financial expenses) for the period January - December 2016, or other relevant accounting documentation to support the reported amounts in the Tables A and B of Annex N° 7 of this Questionnaire.

Additionally, when data is not specific for production line of the product under investigation (as in the case of direct labor costs, indirect manufacturing expenditures, administrative expenses, selling expenses and financial expenses) and the amount reported is obtained through an allocation, you should provide the cost centers associated to each of the accounting accounts, and detail, in each case, the criterion used for the distribution of transactions between each line of business of the company. **Use Annex N° 8**.

Additional information

- 3.28. Attach to this Questionnaire a copy of the following financial information of your company:
 - Annual report for fiscal year 2016;
 - Audited Financial Statements for fiscal year 2016 (Balance Sheet, Statement of Income and Statement of Cash Flows).
- 3.29. If your firm produces or commercializes other products different than slide fasteners and parts thereof, prepare a Statement of Income specific for the production line of the product under investigation and explain the methodology used for such purposes. In addition, report which percentage of the line production (or commercialization) of slide fasteners and parts thereof represents with respect to the total lines of production or commercialization, in terms of value of sales, as well as in volume of production during the period January December 2016.



Quantity and value of the purchases of the raw material and auxiliary materials (inputs) acquired for the production of slide fasteners and parts thereof

Period: January – December 2016 (in US\$ per commercial unit¹)

N°	Raw material/ auxiliary materials	Name of supplier	Origin country	Private or state company	Invoice number	Invoice date	Quantity purchased	Commercial unit (specify)1/	Value of the purchases (specify currency)	US\$ Dollar exchange rate
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
n										

^{1/} Specify the commercial unit of the raw material and auxiliary materials acquired (kilograms, tons, liters, square meters, etc.)



Quantity of raw material and auxiliary materials (inputs) used in the elaboration of one kilogram of slide fasteners and parts thereof Period: January – December 2016

	renea: candary Beceniser 201	<u> </u>	
Type of slide fasteners	Raw material and auxiliary materials (inputs)	Quantity used	Unity
Slide	1		
fasteners	2		
with chain	3		
scoops of			
base metal	n.		
	1.		
011	2		
Others slide	3		
fasteners			
	n		
	1		
5 ()	2.		
Parts of slide	3.		
fasteners			
	n.		

Should provide this information for each type of slide fasteners and part thereof (slide fasteners with chain scoops of base metal, others slide fasteners and parts of slide fasteners) that your company has produced during the period January - December 2016.



Annex N° 3
Volume of production of the product under investigation
Period: January – December 2016

_	reneal bandary December 2010											
	N°	Type of slide fasteners	Commercial name	Commercial code	Referential tariff subheading	Quantity produced (in kilograms) ^{1/}	Date of production					
	1.	Slide fasteners with chain scoops of base metal										
	2.	Others slide fasteners										
	3.	Parts of slide fasteners										

^{1/} If the information is recorded in a different unit (such as units, meters or others), shall specify the conversion factor used to convert them to kilograms



Annex N° 4
Slide fasteners and parts thereof that your firm has acquired from other companies
During the period January – December 2016

N°	Type of slide fasteners¹¹	Commercial name	Name of supplier	Origin of the product	Invoice number	Relationship with supplier	Invoice date	Value of the purchases (specify currency)	US\$ Dollar exchange rate	Quantity purchased (in kilograms) ^{2/}	Destination of the products acquired	Acquisition Costs (in US\$ per kilogram)
1												
2												
3												
4												
5												
6												
7												
8												
9												
10										-		
	_											
n												

^{1/} Specify the type of slide fasteners and parts thereof (Slide fasteners with chain scoops of base metal, Others slide fasteners and Parts of slide fasteners) that your firm has acquired from the third companies.

^{2/} If the information is recorded in a different unit (such as units, meters or others), shall specify the conversion factor used to convert them to kilograms



List of commercial codes of the product under investigation Period: January – December 2016

	1 diladi danadi padamba 2010												
N°	Commercial code of the product under investigation	Commercial name	Type of slide fasteners ^{11/}	Destination (Domestic market, Peru and/or other countries)	Picture								
1.													
2.													
3.													
n.													

^{1/} Specify the type of type of slide fasteners and parts thereof (Slide fasteners with chain scoops of base metal, Others slide fasteners and Parts of slide fasteners) commercialized by your firm.



Table A

List of sales of the product under investigation on the domestic market Period: January – December 2016

N°	Commercial code	Type of slide fasteners ^{1/}	Invoice number	Invoice date	Commercial name	Value of the invoice (specify currency)	Exchange rate to US\$	Quantity specified in the invoice (in kilograms) ^{3/}	Name of customer	Relationship with the customer	Time of payment	Date of payment	Unit Price (in US\$ per kilogram)
1													
2													
3													
4													
5													
n									L				

^{1/} Specify the type of type of slide fasteners and parts thereof (Slide fasteners with chain scoops of base metal, Others slide fasteners and Parts of slide fasteners) commercialized by your firm.

Adjustments to sale Price on the domestic market (US\$)

N°	Invoice number	Type of slide fasteners ^{1//}	Discount for prompt payment	Adjustment level of commercialization	Volume discount	Packing cost	Inland	Insurance	Marketing	Financial expenses	Sales Comissions	Other expenses (specify)	Total Adjust- ments (US\$)	Total Adjust- ments (US\$ per kilogram)	Adjusted unit price (US\$ per kilogram)
1															
2															
3															
4															
5															
n															

^{1/} Specify the type of slide fasteners and parts thereof (Slide fasteners with chain scoops of base metal, Others slide fasteners and Parts of slide fasteners) commercialized by your firm.

^{2/} If the information is recorded in a different unit (such as units, meters or others), shall specify the conversion factor used to convert them to kilograms



Table B

List of sales of the product under investigation exported to Peru Period: January – December 2016

N°	Commercial code	Type of slide fasteners ^{1//}	Invoice number	Invoice date	Commercial name	Value of the invoice (specify currency)	Exchange rate to US\$	Quantity specified in the invoice (in kilograms) ^{2/}	Name of customer	-6	Terms of payment ^{4/}	Time of payment	Date of payment	Terms of shipment	Unit price (US\$ per kilogram)
1															
2															
3															
4															
5															
n							<u> </u>								

^{1/} Specify the type of type of slide fasteners and parts thereof (Slide fasteners with chain scoops of base metal, Others slide fasteners and Parts of slide fasteners) commercialized by your firm.

Adjustments to FOB Price in exports to Peru (US\$)

N°	Invoice number	Type of slide fasteners ^{1//}	Discount for prompt payment	Packing cost	Inland freight	External freight	Insurance	Marketing	Financial expenses	Sales Comissions	Handling cost	Adjustment for physical differences	Other expenses (specify)	(LIOC)	Total Adjust- ments (US\$ per kilogram)	Adjusted unit price (US\$ per kilogram)
1																
2																
3																
4																
n																

^{1/} Specify the type of type of slide fasteners and parts thereof (Slide fasteners with chain scoops of base metal, Others slide fasteners and Parts of slide fasteners) commercialized by your firm.

^{2/} If the information is recorded in a different unit (such as units, meters or others), shall specify the conversion factor used to convert them to kilograms

^{3/} Specify if the exports were made at FOB, CFR, CIF levels or others.

^{4/} Specify if payment is made by direct transfer (T/T), letter of credit (L/C) or other (specify).



Table C

List of sales of the product under investigation exported to third countries Period: January – December 2016

N°	Commercial code	Invoice number	Commercial name	Value of the invoice (specify currency)	rate to US\$	Quantity specified in the invoice (in kilograms) ^{2/}	customer	Relationship with the customer	Terms of payment ^{4/}	Time of payment	Date of payment	Terms of shipment	Unit price (US\$ per kilogram)
1													
2													
3													
4													·
5													
n													

^{1/} Specify the type of type of slide fasteners and parts thereof (Slide fasteners with chain scoops of base metal, Others slide fasteners and Parts of slide fasteners) commercialized by your firm.

3/ Specify if the exports were made at FOB, CFR, CIF levels or others.

Adjustments to FOB Price in exports to third countries

(US\$)

N°	Invoice number	Type of slide fasteners ¹ ///	Discount for prompt payment	Volume discount	Packing cost	Inland freight	External freight	Insurance	Marketing	Financial expenses	Sales Comissions	Handling cost	Adjustment for physical differences	Other expenses (specify)	Total Adjust- ments (US\$)	Total Adjust- ments (US\$ per kilogram)	Adjusted unit price (US\$ per kilogram)
1																	
2																	
3																	
4																	
n																	

^{1/} Specify the type of type of slide fasteners and parts thereof (Slide fasteners with chain scoops of base metal, Others slide fasteners and Parts of slide fasteners) commercialized by your firm.

^{2/} If the information is recorded in a different unit (such as units, meters or others), shall specify the conversion factor used to convert them to kilograms 3/ If the information is recorded in a different unit (such as kilograms, or others), shall specify the conversion factor used to convert them to pairs.

^{4/} Specify if payment is made by direct transfer (T/T), letter of credit (L/C) or other (specify).



Table A

Producer company: Unit cost structure of the product under investigation (US\$ per kilogram)

	January - Dec	ember 2016
	Local currency	US\$
A. Production cost = $(1) + (2) + (3) + (4) + (5) + (6)$		
(1) Domestic raw materials		
(2) Imported raw materials		
(3) Domestic inputs		
(4) Imported inputs		
(5) Labor costs		
(6) Indirect manufacturing costs		
B. Operating expenses = (7) + (8)		
(7) Administrative expenses		
(8) Sales expenses		
C. Financial Expenses		
D. Ex-factory Cost = A + B + C		
E. Profits / losses before taxes		
F. Ex-factory Sales Prices = D + E		

Table B
Trader company: Unit cost structure of the product under investigation
(US\$ per kilogram)

January - December 2016 Local currency A. Acquisition Costs of the product under investigation B. Operating expenses = (1) + (2) (1) Administrative expenses (2) Sales expenses C. Financial Expenses D. Ex-factory Cost = A + B + C E. Profits / losses before taxes F. Ex-factory Sales Prices = D + E	(004 poi imogram)		
A. Acquisition Costs of the product under investigation B. Operating expenses = (1) + (2) (1) Administrative expenses (2) Sales expenses C. Financial Expenses D. Ex-factory Cost = A + B + C E. Profits / losses before taxes		January - De	cember 2016
B. Operating expenses = (1) + (2) (1) Administrative expenses (2) Sales expenses C. Financial Expenses D. Ex-factory Cost = A + B + C E. Profits / losses before taxes			US\$
(1) Administrative expenses (2) Sales expenses C. Financial Expenses D. Ex-factory Cost = A + B + C E. Profits / losses before taxes	A. Acquisition Costs of the product under investigation		
(2) Sales expenses C. Financial Expenses D. Ex-factory Cost = A + B + C E. Profits / losses before taxes	B. Operating expenses = (1) + (2)		
C. Financial Expenses D. Ex-factory Cost = A + B + C E. Profits / losses before taxes	(1) Administrative expenses		
D. Ex-factory Cost = A + B + C E. Profits / losses before taxes	(2) Sales expenses		
E. Profits / losses before taxes	C. Financial Expenses		
	D. Ex-factory Cost = A + B + C		
F. Ex-factory Sales Prices = D + E	E. Profits / losses before taxes		
-	F. Ex-factory Sales Prices = D + E		



Anexo N° 8

Accounting records relating to production costs January – December 2016

Cost Center	Accounting account	Account Description	Total amount (US\$)	Amount allocated to the line of slide fasteners and parts thereof (US\$)	Criterion used for the allocation of cost or expense to the line of slide fasteners and parts thereof	Type of cost or expense ^{1//}

Nota:

^{1/} Specify what type of cost or expense is related to the accounting account (cost of raw material, inputs and auxiliary materials, direct labor cost, manufacturing overhead, sales expenses, administrative expenses and financial expenses).