



REPUBLIC OF TURKEY
MINISTRY OF TRADE

EXPIRY REVIEW QUESTIONNAIRE
FOR PRODUCER/EXPORTER IN EXPORTING COUNTRY

DIRECTORATE GENERAL OF IMPORTS

Department of Dumping and Subsidy

Ankara



Product Subject to Expiry Review: Bicycle tires and tubes

CN Codes (for information only): 4011.50.00.00.00, 4013.20.00.00.00, 8714.99.90.00.00

Subject Countries: Chinese Taipei, Viet Nam, Sri Lanka

Investigation Period (IP): 1/1/2020-31/12/2020

Period of Review (POR): 1/1/2017-31/12/2020

Initiation Communiqué: Communiqué No: 2021/32 (Official Gazette dated 10/7/2021, No:31537)

Competent Authority:

T.C. TİCARET BAKANLIĞI
İTHALAT GENEL MÜDÜRLÜĞÜ
Söğütözü Mahallesi 2176 Cad. No: 63 06530
Çankaya/Ankara
TÜRKİYE

E-mail: ithebys@ticaret.gov.tr

Web: www.ticaret.gov.tr

Legislative References:

- Law on the Prevention of Unfair Competition in Imports (Law No. 3577)
(Official Gazette, 01.07.1989 / 20212)
- Decree on the Prevention of Unfair Competition in Imports
(Official Gazette, 30.10.1999 / 23861)
- Regulation on the Prevention of Unfair Competition in Imports
(Official Gazette, 30.10.1999 / 23861)
- Agreement on the Implementation of Article VI of GATT 1994 annexed to the Agreement Establishing World Trade Organization (Anti-Dumping Agreement)

ATTENTION!

PLEASE SUBMIT YOUR RESPONSES BOTH BY E-MAIL (ithebys@ticaret.gov.tr) AND MAIL. RESPONSES SUBMITTED TO THE MINISTRY THROUGH OTHER MEANS OF COMMUNICATION AND/OR TO AN E-MAIL OTHER THAN THE OFFICIAL E-MAIL ADDRESS OF THE MINISTRY, WILL NOT BE TAKEN INTO CONSIDERATION.

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



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General Instructions for Completing the Questionnaire

When answering the questionnaire please read all the instructions carefully.

I- General

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

II- Information and Documentation

1. It is essential that **all information** be submitted both **soft copy in CD or DVD or memory stick** as well as **hard copy; except for invoice copies**; which need to be submitted **only in soft copy format**. The files should be in European or American versions of the said software. **A lack of computerized response may be considered as non-cooperation.** If you feel that you cannot present the information as requested please contact the Authorities forthwith.
2. It is necessary to reply as accurately and completely as possible to all questions and to attach all relevant supporting documents. You may supplement your response with additional data which are not requested in this questionnaire.
3. Do not leave any question or section blank. If you do not have an answer to a question please explain clearly the reasons. Some questions require narrative or explanatory answers. Clearly refer to the specific question which is being answered. Answer questions in the order presented in the questionnaire.



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

Question A-1: Identity and Communication

Supply the following details of your company.

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

III- Verification

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

IV- Time Limits and Non-Cooperation

1. You should be aware that your reply to the questionnaire will constitute the body of information on the basis of which preliminary and final findings will be made. In this



- respect, it is essential that your reply to the questionnaire and any material corrections be submitted within the time limits provided for this purpose.
2. You should also be aware that if all relevant information requested is not received by the IA within the specified time limits, or the submission of incomplete, false or misleading information is the case, the preliminary or final decisions may be made on the basis of facts available in accordance Article 26 of the Regulation on Prevention of Unfair Competition in Importation.
 3. The IA may disregard any late response, or any responses, which are significantly incomplete, false or misleading to an extent that they would be likely to impede the review process and may establish preliminary or final findings on the basis of facts available, which may include the information set out in the complaint.

V- Confidential Information

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

VI- Certification

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

VII- Language

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

VIII- Final Remarks



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



SECTION A -General Information

A- 1 Identity and Communication

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

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

A- 2 Corporate Information

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

Name of Shareholder	Percentage of Share Holding	Activity of Shareholder

3. Supply a diagram outlining the internal hierarchical and organizational structure of your company. The diagram should show all units involved in the production, sales, marketing and distribution of the product subject to review in both the domestic and export markets.
4. Provide a list of all products produced and/or sold by your company. If the products fall into distinct product groups indicate these groups.
5. Outline your company's worldwide corporate structure and affiliations, including parent companies, subsidiaries or other related companies. (please refer to footnote 11 of Article 4 of the Anti-dumping Agreement for the meaning of related party mentioned at any part of the questionnaire) For this purpose you may supply a chart.



6. Provide names and addresses of persons, agents, distributors and marketing companies in Turkey involved in sales/after sales of all products of your company.
7. Provide the names and addresses, telephone and facsimile numbers, e-mail addresses of all subsidiaries or other related companies in all countries, which are involved with the product subject to review. Specify the activities of each related company. In addition, please identify all related companies, who supply you with inputs used in the manufacture of the product under investigation or on whose behalf you sell the product in this proceeding. Specify what percentage of stock your company owns in each of these entities and what percentage of stock each of these entities owns in your company. For this purpose use the following table:

Name, address, phone, fax of related company	Please tick if involved with the product concerned ✓	List Activities	Please tick if manufacturer of product concerned ✓	Please tick if supplier for manufacturing of product concerned ✓	Percentage of share-holding in related company (%)	Percentage of share-holding of related company in your company (%)

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

A- 3 General Information on the Management Information System (MIS) of Your Company

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



SECTION B- Product Description

B- 1 Scope of the Expiry Review

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

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

B- 2 Product Specifications

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

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

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

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



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

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

B- 3 Comparison of Export and Domestic Products

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

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

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



SECTION C- Operating Statistics

All values in this section should be provided in the currency in which your accounts are kept and the currency should be indicated in each table. Operations statistics should be submitted for the period of review.

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

C- 1 Turnover

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

	IP - 3		IP - 2		IP - 1		Investigation Period (IP)	
	Independent Customers	Related Customers	Independent Customers	Related Customers	Independent Customers	Related Customers	Independent Customers	Related Customers
Total company turnover (all products)								
Domestic market								
Turkey								
Other Countries								
Turnover of the sector including the product concerned								
Domestic market								
Turkey								
Other Countries								
Turnover of the product concerned								
Domestic market								
Turkey								
Other Countries								

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

Table C-1.2 "CONSOLIDATED TURNOVER"				
	IP - 3	IP - 2	IP - 1	IP
Total company group turnover				



-Domestic market				
-Turkey				
-Other Countries				
Turnover of the sector including the product concerned				
-Domestic market				
-Turkey				
-Other Countries				
Turnover of the product concerned				
-Domestic market				
-Turkey				
-Other Countries				

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

C-2 Total Quantity and Value of Sales

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

Table C-2.1.i “SALES VOLUME”				
Sales Volume	IP – 3	IP – 2	IP – 1	Investigation Period (IP)
Domestic Market				
Export to Turkey				
Export to Other Countries				
Total Sales Volume				

Table C-2.1.ii “SALES VALUE”				
Sales Value	IP – 3	IP – 2	IP – 1	Investigation Period (IP)
Domestic Market				
Export to Turkey				
Export to Other Countries				
Total Sales Value				

Table C-2.1.iii “UNIT PRICE”				
Unit Price	IP – 3	IP – 2	IP – 1	Investigation Period (IP)
Domestic Market				
Export to Turkey				
Export to Other Countries				



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

C- 3 Production and Capacity Statistics

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

Table C-3.1 “PRODUCTION AND CAPACITY”				
	IP-3	IP-2	IP-1	IP
Production Capacity				
Actual Production Volume				
Capacity (%)				
Purchases of the Product Concerned				
- Quantity				
- Value				

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

C- 4 Inventories

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

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

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



C- 5 Employment

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

Table C-5 “EMPLOYMENT”				
	IP-3	IP-2	IP-1	IP
Total personnel employed (excluding contract labor)				
Total personnel employed for the production of the product concerned (excluding contract labor)				
Total personnel employed in sales, general and administration (excluding contract labor)				
Total personnel employed in sales and general administration of the product concerned (excluding contract labor)				
Total contract labor employed				
Total contract labor employed for the product concerned				

C- 6 Investments

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

Tablo C-6 “INVESTMENTS”					
	IP-3	IP-2	IP-1	IP	Forecast (IP+1)
Buildings					
Machinery					
Other (Specify)					



SECTION D- Domestic Sales of the Product

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

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

D-1 Domestic Sales Procedures

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

D-2 Domestic Sales

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

Product Code	Total Quantity Sold in Domestic Market	Total Net Invoice Value (Accounting Currency)	Net Invoice Value Per Unit ¹

¹ Net invoice value is the net turnover per unit of the product subject to review after all discounts, rebates, taxes, etc.



3. Regarding your domestic sales of the product subject to review in the IP,
 - a. Supply a clear **electronic copy in pdf. format** of **all invoices** (if the number of invoices is too many then you may provide the copies of the sales transactions realized during the first three working days of the each month) with a sample Turkish or English translation,
 - b. Fill out the following table listing **all your domestic sales on a transaction by transaction basis** in Microsoft Excel format.

No	Producer	Purchaser	Relation	Level of Trade	Invoice Number	Invoice Date	Product Code	Grade	Inv Volume	Inv Value	Discounts	Rebates	Currency	FX Rate	ToP	Terms of Payment	Interest Rate	Delivery Terms	Packing	Handling	Dom. Transportation	Dom. Insurance	Bank Cost	Commission	Other1	Other2
1																										
2																										

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

D-3 Domestic Sales through Related Companies

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

Product Code	Name of the Related Company	Total Quantity Sold in Domestic Market	Total Net Invoice Value (Accounting Currency)	Net Invoice Value Per Unit ¹

¹ Net invoice value is the net turnover per unit of the product subject to review after all discounts, rebates, taxes, etc.



D-4 Allowances for Domestic Sales

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

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

Please note that all allowances must have already been included in the cost of production (COP). For example, an adjustment for packing cost or customs charges must have already been included in the COP as a component of cost of manufacturing (COM) or selling, general, and administrative expenses (SG&A).

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

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

Differences in discounts and rebates

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



Differences in the cost of any credit for the sales

- a. Cost of credit refers to the implicit cost of granting credit for a specific sales transaction. The agreed terms of payment must be known to the parties involved and the cost of the credit terms must be reflected in the sales price of the product subject to review. Describe the method you have used to calculate the credit costs.
- b. Provide information on interest rates applied or applicable to your company for short-term borrowings during the POD. Credit cost may only be claimed if it is proved that parties involved have known term of payment during the time of sales and this cost has been reflected into sales prices seen in commercial invoice itself, or other substantiated documents.
- c. If you claim allowance, report interest rate(s) and terms of payment for domestic sales transaction-by-transaction in the SALES DOM table. These interest rate(s) and terms of payment are required for the calculation of credit cost by the authority.

Differences in packing costs

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

Differences in transportation, handling, loading costs

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

Bank charges

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



Differences in commissions paid in respect of the sales under consideration

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

Differences in physical characteristics

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

Differences in level of trade

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

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

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

Other factors

- a. Any adjustments should also be made for differences in other factors that are not provided in above paragraphs, if clearly described and demonstrated that they affect price comparability. If you claim allowances in "Other 1" and "Other 2" in any transaction, please list the type of claims, explain their importance and provide



supporting documents and calculation sheets. Identify the general ledger account(s) where each expense is located.

- b. If any, report all expenses for domestic sales transaction-by-transaction in the SALES DOM table.



SECTION E- Export Sales of the Product to Turkey

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

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

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

E-1 Export Sales Procedures

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

E-2 Export Sales

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



Product Code	Total Quantity Sold to Turkey	Total Net Invoice Value		Net Invoice Value per Unit ¹	
		USD	Accounting Currency	USD	Accounting Currency

4. Regarding all your export sales to Turkey of the product subject to review in the IP,
- Supply an **electronic copy in pdf format** of **all** (i) proforma export invoices (ii) export invoices issued to importers for customs declarations (iii) export sales invoices issued pursuant to your domestic tax law and (iv) if any, export sales invoices issued by trader to Turkish importers with a sample Turkish or English translation.
 - Fill out the following table listing **all your export sales to Turkey on a transaction by transaction basis** in Microsoft Excel format.

No	Producer	Exporter	Trader	Purchaser	Relation	Level of Trade	Invoice Number	Invoice Date	Product Code	Grade	Invoice Volume	Invoice Value	Discounts	Rebates	Currency	FX Rate	TOP	Terms of Payment	Interest Rate	Delivery Terms	Packing	Handling	Dom. Transportation	Dom. Insurance	External Freight	External Insurance	Bank Cost	Commission	DDB	Other1	Other2
1																															
2																															

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

E-3 Export Sales through Related Companies

- For all sales through related companies give a detailed description of how sales are made indicating the procedure followed between time of order and delivery to the first

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



independent customer. A full explanation of how the invoicing and payment is made should be given.

- Fill out the following table regarding export sales of the product subject to review to Turkey by **your related companies** during the IP and explain differences in the invoicing and payment processes between unrelated and related customers if exists.

Product Code	Name of the Related Company	Total Quantity Sold to Turkey	Total Net Invoice Value		Net Invoice Value per Unit ¹	
			USD	Accounting Currency	USD	Accounting Currency

E-4 Allowances for Export Sales to Turkey

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

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

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

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

Differences in discounts and rebates

- Describe in detail your policy for granting discounts and rebates to customers in the domestic market and in Turkey. List all different kinds of discounts or rebates you granted, e.g. cash discounts, quantity discounts, year-end rebates, etc. and describe their terms. Include deferred discounts. If discounts or rebates vary by class of customers, explain separately the discounts and rebates given to each class.
- List all of your customers and their customer codes who were eligible for each discount or rebate program and describe criteria you used to determine their eligibility.

¹ Net invoice value is the net turnover per unit of the product subject to review after all discounts, rebates, taxes, etc.



- c. Provide your discount and rebate schedules and be prepared to furnish, on request, contracts or agreements that reflect all discounts and rebates that were given.
- d. Note that the term "rebate" includes credit on current or future purchases, promissory notes, extension of credit, or free goods or services.
- e. If any, report all discounts and rebates granted to the customers in Turkey transaction-by-transaction in the SALESTUR table. Please specify the currency used.

Differences in the cost of any credit for the sales

- a. Credit refers to the cost of the time the buyer is given to pay the goods, i.e. agreed in the terms of the payment. Describe the method you have used to calculate the cost of credit.
- b. In the case of credit costs for terms of payment like CAD (Cash against Document), L/C at Sight or etc., you are required to reflect the period between time of loading and time of payment into the terms of payment.
- c. Report interest rate(s) and terms of payment for export sales to Turkey transaction-by-transaction in the SALESTUR table. These interest rate(s) and terms of payment are required for the calculation of credit cost by the authority.

Differences in packing costs

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

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

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

Bank Charges



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

Differences in commissions paid in respect of the sales under consideration

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

Import charges or indirect taxes

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

Duty drawback

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

Indirect taxes

- i. List all internal taxes imposed on the domestic market products, which were either rebated upon exportation or not collected on the products exported to Turkey.
- ii. For each tax listed above, provide original and English translations of statutes and regulations authorizing the collection of the tax, including documents that explain the method of calculation, assessment, and payment of the tax.
- iii. For each tax listed above, separately provide information on the tax base or taxable price, the tax rate, the amount of taxes assessed, any deductions or offsets to the tax and the formula used to calculate the tax amount.



- iv. Indicate when you are legally obligated or liable for tax payment. Report when you actually paid taxes and whether you maintain separate accounts for these taxes.
- v. If any, report the amount of such taxes applicable to each export sale transaction-by-transaction in the SALESTUR table and provide the relevant documents. Please specify the currency used.
- vi. Explain how you calculated these amounts.

Differences in the level of trade

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

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

- a. List all expenses mentioned above which were incurred in domestic and export sales or were required by the law of the country concerned, e.g. the cost of materials, etc.
- b. If any, report all such expenses incurred in the Turkish market transaction-by-transaction in the SALESTUR table. Please specify the currency used.

Other factors

- a. Any adjustments should also be made for differences in other factors that are not provided in above paragraphs, if clearly described and demonstrated that they affect price comparability. If you claim allowances in “Other 1” and “Other 2” in any transaction, please list the type of claims, explain their importance and provide supporting documents and calculation sheets. Identify the general ledger account(s) where each expense is located.
- b. If any, report all expenses for export sales to Turkey transaction-by-transaction in the SALESTUR table.



SECTION F- Export Sales of the Product to Third Countries

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

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

F-1 Export Sales to Third Countries

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

Table F-1.1 "TOTAL EXPORTS TO THIRD COUNTRIES"			
Product Code	Total Quantity Sold to Third Countries	Total Net Invoice Value (Accounting Currency)	Net Sales Value Per Unit

2. Supply your country's foreign trade statistics (imports and exports for each country) for the product concerned for the period of review.



SECTION G- Cost of Production

In this section, detailed information on the COP of the product subject to review has to be provided. The COP includes: 1) The COM 2) SG&A 3) Financial expenses.

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

G-1 Accounting System and Policies

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

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



- d. Value for damaged or sub-standard goods generated at the various stages of production.
 - e. Accelerated depreciation.
 - f. Capitalization of general expenses and/or plant shutdowns, planned or unplanned.
 - g. Provisions for bad debts.
 - h. Expense for idle equipment and/or plant shutdowns, planned or unplanned.
 - i. Closure costs.
 - j. Restructuring costs.
 - k. Exchange gains and losses from transactions and from year-end financial statements. Explain what exchange rates are used to convert purchases and sales in foreign currency into your domestic currency. Specify the date you use for the exchange rate, e.g. official exchange rate, or other rate used.
8. In the event that any of the accounting methods used by your company changed over the last three financial years, provide a detailed explanation of the changes, the date of change and the reasons for it.
9. Describe the cost accounting system used by your company to record the production cost of the product subject to review. Your description should include the following items:
- a. A general description of the company's cost accounting method and how calculation of the cost of the product subject to review at individual production stages is made. State whether the cost accounting system is an integral part of your financial accounting system used for the financial statements.
 - b. If applicable, a description of the company's use of the standard or budgeted costs, including:
 - i. the types of variances recorded under your company's cost accounting system and how they are used as part of its management reporting system;
 - ii. the period for which the variances are calculated and recorded;
 - iii. the method used to develop your company's standard costs;
 - iv. the frequency of standard cost revisions, including the date of the most recent revision.
 - c. If your company uses a standard cost system, state whether standard costs were used in your response and whether all variances between standard and actual costs have been allocated. Explain in detail the allocation method used, as well as any significant or unusual cost variances that occurred during the IP.
 - d. A list of the direct cost centers included as part of your company's cost accounting system and segments of the production activity in relation to these cost centers.
 - e. A list of your company's indirect cost centers included as part of your company's cost accounting system and the method used to allocate those accumulated costs to the direct cost centers.
 - f. Methods and bases used to allocate costs among the company's organizational units (e.g. parent company charges to subsidiaries, corporate charges to specific plants, inter-plant allocations).



- g. Methods used to account for wastage, scrap, damaged or sub-standard goods generated at each level of the production stage of the production process. Also, state the method used to account for rework.
- h. A description of your company's use of its cost accounting system to value the cost of sales and inventories of raw materials, work-in-process and finished goods for the audited financial statements.
- i. A list of all costs which are valued or treated differently for the cost and financial accounting purposes. Identify differences and explain the reasons.

G-2 Production Process and Cost of Production of the Product Subject to Review

1. Describe the manufacturing process for the product subject to review. Your description should include, but not limited to the following:
 - a. A description of your company's production facility. If production or any one process takes place at more than one facility, list all facilities and provide brief descriptions of the production activities that takes place at each facility.
 - b. Explain the production process of the product subject to review produced and sold by your firm and attach a complete flowchart of the production cycle, including descriptions of each stage in the process.
2. Please explain in detail your calculation method of **Direct Material** in COM, identify the general ledger account(s) where each expense is located and explain in detail your allocation method.
3. Please explain in detail your calculation method of **Direct Labor** in COM, identify the general ledger account(s) where each expense is located and explain in detail your allocation method.
4. Please explain in detail your calculation method of **Manufacturing Overheads** in COM, identify the general ledger account(s) where each expense is located and explain in detail your allocation method.
5. Please explain in detail your calculation of **SG&A**, by describing the methodology used for allocation to the product subject to review and identify the general ledger account(s) where each expense is located. If an allocation method other than turnover basis is used, the method must be explained in detail. In case, the methodology is not described in full detail or the allocation is not reasonable, the turnover basis methodology will be used. Please note that total SGA must be reported as a percent (%) of COM and it must tally with Profit and Loss (P&L) statements.
6. Please explain in detail your calculation of **Financial Expenses (including exchange gain and loss)**, by describing the methodology used for allocation to the product subject to review and identify the general ledger account(s) where each expense is located. Make sure that financial expenses involving only operational revenues/expenses related with the product subject to review is included in your allocation. If an allocation method other than turnover



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

7. You will have 4 Profit and Loss Statement Tables asking detail information about the sales of the product subject to review in your domestic market and in Turkey of your company, if applicable, and of the holding/group and of the divisions of your company in Ms Excel file "Annexure.xls". Name of the tables are "G-2.7.i - Profit and Loss Statement of the Exporting Producer and Each Related Company", "G-2.7.ii - Consolidated Profit and Loss Statement", "G-2.7.iii - Profit and Loss Statement of Division for Last Year" and "G-2.7.iv - Profit and Loss Statement of Division for POD". Please complete all the tables relevant for your company.
8. Based on your explanation above, for the IP and the last financial year, supply the average domestic cost of production figures for all types of the product subject to review sold in domestic market and exported to Turkey. They should be prepared in the format given in the table below. If the format of the cost of production table is significantly different from the one used by your company internally and is not suitable to show the cost structure of the products, then cost of production table must be prepared in the format used by your firm internally.
 - a. Copdom for Domestic Sales: For the product types sold in domestic market, please fill in "COP for Domestic Sales" columns only.
 - b. Coptur for Turkey Sales: For the product types **not sold** in domestic market, fill in "COP for Sales to Turkey" columns only. For those sales, you are required to provide domestic SG&A, financial expenses, other cost and expenses.
 - c. The data given in this table is expected to be derived from "Profit and Loss Statement of the Exporting Producer and Each Related Company" Table in "Annexure.xls" file and is also expected to be consistent with what you have used for your internal reports.



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



SECTION H- Computerized Information Required

You must submit all data in CDs or DVDs or memory stick. Please read the “Instructions for Computerized Data” in H-2 thoroughly before filling out the MS Excel database tables and MS Excel worksheet tables with the requisite data. It is compulsory that you prepare the information in accordance with the instructions. “SALESTUR”, “SALESDOM”, “COP” tables must be completed in MS Excel format in “Annexure.xsl” as per instruction.

H-1 Name of Listings and Tables

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

H-2 Instructions for Completion of MS Excel Tables:

You are required to prepare the tables with your relevant data using the formats given in the questionnaire published on the web site of the Ministry of Trade. Please read the instructions below before filling out the MS Excel Database tables.

1. Do not change the names of the headings and the data types.
2. In your response to the questionnaire, do not forget to state the unit of measurement used in the tables.



3. Do not report per unit expenses or costs, instead report the total amount for each transaction.
4. Information presented in the tables should be given **in original currency used in invoices**,
5. Do not leave any blank cells in “Producer”, “Exporter” (in SALESTUR only), “Trader” (in SALESTUR only), “Purchaser”, “Relation”, “Invoice Number”, “Invoice Date”, “Product Code”, “Grade”, “Invoice Volume”, “Invoice Value”, “Discounts”, “Rebates”, “Currency”, “FX Rate”, “Term of payment”, “Interest Rate”, “Delivery Term”, “Packing”, “Handling”, “Domestic Transport”, “Domestic Insurance”, “External Freight” (only in SALESTUR), “External Insurance” (only in SALESTUR), “Commission”, “Bank Cost”, “DDB” (in SALESTUR only), “Other1” and “Other2” fields of SALES DOM and SALESTUR tables.
6. If you do not work with a trader company, please enter “N/A” into the “Trader” field of the SALESTUR table.
7. Please enter “**Related**” into the “Relation” field of SALES DOM and SALESTUR tables, if there is any relation between the producer and the purchaser, otherwise enter “**Unrelated**”.
8. In SALES DOM table, please put “1” in field “FX Rate” if the domestic currency is used for the transactions.
9. Please enter the relevant interest rates into the “Interest Rate” field even if all your sales were made against cash.
10. Please enter the amount of commission, not the percentage rate, you incurred for a specific transaction into fields “Commission” of tables SALES DOM and SALESTUR. If you have such contracts with traders, do not forget to report them and add their English or Turkish copies into your response file.
11. If you had any duty reimbursement for any export (to Turkey) transaction, please report it in the “DDB” field of the SALESTUR table.
12. For the transactions you did not grant any discount or rebate to the customers, please enter “0” into the relevant fields of tables SALES DOM and SALESTUR.
13. For transactions you did not incur packing, handling&loading, domestic freight, domestic insurance, external freight, external insurance, bank transactions or commission expenses, please enter “0” into the relevant fields of SALES DOM and SALESTUR tables.
14. You should add additional fields, if necessary, to report any other allowances or adjustments (like customs clearance, storage and port charges) to be made to reach the ex-factory level for fair comparison of export (to Turkey) and domestic transactions. However, for each transaction, you are required to add up the additional allowances and adjustments which reduce the ex-factory price and enter the aggregate value into field “Other1”. Similarly, for each transaction, you are required to add up the additional allowances and adjustments, if any, which increase the ex-factory price and enter the aggregate value into field “Other2”. If there is no other allowance or adjustment to report, please put “0” into fields “Other1” and “Other2”.



SECTION I - Certification

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

Signature of authorized official

Date

Name and title of authorized official

土耳其貿易部

有關對不公平貿易之預防措施公報
(公報號碼:2021/32)

目的和範圍

第 1 條

- (1) 本公報係應土耳其當地製造商 Anlaş Anadolu Lastik Sanayi ve Ticaret Anonim Şirketi 申請，並獲當地製造商 Billas Lastik ve Kauçuk Sanayi Ticaret Anonim Şirketi 支持，對自臺灣、越南及斯里蘭卡進口之稅號 4011.50.00.00.00「腳踏車用新橡膠外胎」、稅號 4013.20.00.00.00「腳踏車用橡膠內胎」、稅號 8714.99.90.00.00「其他零件及附件」(排除稅號 4011.50.00.00.00 所含外胎本身及輪圈)、稅號 8714.99.90.00.00「其他零件及附件」(排除稅號 4013.20.00.00.00 所含內胎本身及輪圈)啟動反傾銷落日調查。

法源

第 2 條

- (1) 本案係依據 1989 年 6 月 14 日第 3577 號防止進口不公平競爭法、1999 年 10 月 20 日第 99/13482 號防止進口不公平競爭法令及 1999 年 10 月 30 日第 23861 號防止進口不公平競爭施行條例(以下簡稱條例)規定辦理。

定義

第 3 條

- (1) 本公報內容各簡稱：(略)。

受調查產品

第 4 條

- (1) 受調查產品為稅號 4011.50.00.00.00「腳踏車用新橡膠外胎」、稅號 4013.20.00.00.00「腳踏車用橡膠內胎」及稅號 8714.99.90.00.00「其他零件及附件」(排除稅號 4011.50.00.00.00 所含外胎本身及輪圈)、稅號 8714.99.90.00.00「其他零件及附件」(排除稅號 4013.20.00.00.00 所含內胎本身及輪圈)。

- (2) 所述稅號僅用於提供資訊，並不具約束力。
- (3) 產品稅號且/或說明之改變，不妨礙本公報條款之適用。

申請案代表性

第 5 條

- (1) 根據申請階段所提供的證據，依條例第 20 條提出申請之國內生產者 Anlaş Anadolu Lastik Sanayi ve Ticaret Anonim Şirketi 具備條例第 18 條所指國內產業之代表性，該公司在本公報相關章節中將被視為國內產業。此外，該申請案得到 Billas Lastik ve Kauçuk Sanayi Ticaret Anonim Şirketi 支持。

現行措施

第 6 條

- (1) 根據土耳其 2004 年 9 月 27 日第 25596(2004/22)號政府公報，對自斯里蘭卡產製 4011.50.00.00.00 「腳踏車用新橡膠外胎」產品課徵 CIF 價 50%反傾銷稅、對台灣及越南產製產品課徵 CIF 價 30%反傾銷稅。另對斯里蘭卡、台灣及越南 4013.20.00.00.00 「腳踏車用橡膠內胎」產品課徵 CIF 價 44%反傾銷稅。
- (2) 上述措施根據土耳其 2010 年 7 月 17 日第 27644(2010/20)號公報續課。
- (3) 上述措施根據土耳其 2016 年 8 月 11 日第 29798(2016/33)號公報調整並續課；此外，措施適用範圍新增稅號 8714.99.90.00.00。因此，第 29798(2016/33)號公報續課反傾銷措施為：對自斯里蘭卡、台灣及越南產製 4011.50.00.00.00 「腳踏車用新橡膠外胎」課徵每公斤 0.73 美元；4013.20.00.00.00 「腳踏車用橡膠內胎」課徵每公斤 2.02 美元；8714.99.90.00.00 「其他零件及附件」(排除稅號 4011.50.00.00.00 所含外胎本身及輪圈) 課徵每公斤 0.73 美元；8714.99.90.00.00 「其他零件及附件」(排除稅號 4013.20.00.00.00 所含內胎本身及輪圈)課徵每公斤 2.02 美元。

啟動調查之理由

第 7 條

- (1) 根據條例第 35 條第 2 段，2021 年 2 月 19 日第 31400(2021/5)號公報宣布之現行措施即將屆期，國內製造商可在法律規定期限內提出足夠證據支持之申請，要求啟動落日調查。
- (2) 根據審查國內產業所提交申請之結果，倘本案產品取消反傾銷措施，則

傾銷及損害可能繼續發生或再次發生，並有使啟動落日調查合理之資訊、文件及證據。

決定及程序

第 8 條

- (1) 根據審查結果，認為有足夠資訊、文件及證據可啟動落日調查，進口不公平競爭評估委員會決議依據條例第 35 條規定，啟動本案反傾銷落日調查。

市場經濟評估

第 9 條

- (1) 位於越南之受調查製造商製造或銷售本案受調查產品，倘在條例之附加條款第 1 條所列標準下符合市場經濟條件，且在第 12 條規定期限內提出足夠證據證明，則在確定該等製造商之正常價格時適用條例第 5 條，否則，應適用條例第 7 條規範；倘適用條例第 7 條規範，將以土耳其為替代國。

將本調查案之啟動通知利害關係人

第 10 條

- (1) 根據條例第 23 條，受調查產品之出口商、國外製造商、進口商、同業組織(其會員多由前者所組成)、出口國政府、土耳其當地同類產品製造商、會員多由土耳其當地同類產品製造商所組成之同業組織等可成為利害關係人。然而，在本公報第 12 條規定期限內繳交問卷或提出意見等向主管機關通報者視為本調查案之利害關係人。
- (2) 本案已通知位於受調查國家且已知的製造商/出口商、受調查國在安卡拉之使館、貿易部確定之受調查產品進口商。
- (3) 通知內容應包含啟動調查之公報、申請案非機密摘要及問卷取得等資訊。
- (4) 無法通知或未收到通知之其他利害關係人，可於貿易部 <https://www.ticaret.gov.tr/ithalat> 網站，「Ticaret Politikası Savunma Araçları」→「Damping ve Sübvansiyon」→「Soruşturmalar」取得資訊。

主管機關、利害關係人提交意見

第 11 條

- (1) 本案調查由貿易部進口局執行，聯繫方式如下：
土耳其貿易部
進口局
傾銷及補貼處
地址：Söğütözü Mah.2176. Sok. No:63 Çankaya/ANKARA
電話：+90-312-204-7500
- (2) 土耳其本地公司及組織欲成為利害關係人，應將意見及問卷自其 KEP(註冊的電郵信箱)寄至貿易部以下 KEP 信箱：
ticaretbakanligi@hs01.kep.tr
- (3) 位於外國之公司及組織欲成為利害關係人，應將意見及問卷以紙本及電子檔(CD/USB)郵寄至貿易部及傳送至以下 EBYS(電子文件管理系統)信箱：
ithebys@ticaret.gov.tr
- (4) 本調查案相關書面及口頭溝通聯繫以土耳其文進行；除了回答問卷以外，使用土耳其文以外語文提供之資訊、文件、意見及要求等不受採納。
- (5) 除非另有說明，利害關係人所提交問卷、調查相關資訊、文件、意見及證據等須以書面形式提交。提交之資料上須敘明利害關係人姓名、職稱、地址、電子郵件信箱、電話及傳真號碼。欲成為利害關係人之土耳其本地公司及組織，其提交之書面資料上應敘明其 KEP 信箱地址。
- (6) 本案利害關係人除問卷之外，亦可於第 12 條第 2 段規定期限內，向進口局以書面方式提供與本案相關之資訊、文件、意見及支持證據等。
- (7) 將對條例第 22 條第 2 段範圍內之機密資料進行非機密摘要，非機密摘要應足夠詳細使資訊獲合理理解。在例外情形下，利害關係人得表明該等資料不能被摘要並應說明不能被摘要之理由。

期限

第 12 條

- (1) 第 10 條第 2 段所述利害關係人，須於寄送啟動調查通知後 37 日內繳交問卷(含郵寄時間)。
- (2) 第 10 條第 4 段所述未收到通知之利害關係人，須於本公報公告後 37 日內繳交問卷。
- (3) 第 10 條第 1 段以外其他聲稱受到本調查結果影響之本地及國外關係人，在不影響調查流程情形下，可在本公報公布後之調查期間內提交意見。

不合作之情況

第 13 條

- (1) 根據條例第 26 條，本案關係人未於規定期限內依所要求格式提交資料，或拒絕提供資料，或妨礙調查，或提供不實資訊等屬不合作情況；在該情況下，調查範圍內臨時或最終決定，將使用現有資料做判斷，不論正面或負面。
- (2) 與配合調查相比，對不配合調查或僅部分配合調查者而言，調查結果可能較不利。

現行措施持續

第 14 條

- (1) 根據條例第 35 條第 4 段，至調查結束前，現行措施持續有效。

啟動調查日期

第 15 條

- (1) 調查於本公報公告日啟動。

生效

第 16 條

- (1) 本公報公告日起生效。

執行

第 17 條

- (1) 本公報主管單位為土耳其貿易部。