



SPT 2026 ER

BY EMAIL: henryliu@moea.gov.tw; chent@sa.moea.gov.tw; chungchen@sa.moea.gov.tw;
canada@sa.moea.gov.tw; taipeiofficecanada@sa.moea.gov.tw

Henry Chih-hung Liu
Executive Director of Economic Division
Taipei Economic and Cultural Office in Canada
World Exchange Plaza
45 O'Connor Street, Suite 1960
Ottawa, Ontario K1P 1A4

October 2, 2026

Dear Henry Chih-hung Liu:

On October 1, 2026, the Canadian International Trade Tribunal (CITT), pursuant to subsection 76.03(1) of the Special Import Measures Act (SIMA), initiated an expiry review of its finding made on December 24, 2021, in inquiry NQ-2021-003, concerning the dumping of certain small power transformers originating in or exported from the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu (Chinese Taipei) and the Republic of Korea (South Korea) (subject goods).

As a result of the CITT's expiry review, the Canada Border Services Agency (CBSA) has today initiated an expiry review investigation to determine, pursuant to paragraph 76.03(7)(a) of SIMA, whether the expiry of the finding is likely to result in the continuation or resumption of dumping of the subject goods. The CBSA will make a determination no later than February 26, 2027, and will issue a *Statement of Reasons* by March 12, 2027.

The product definition and the applicable tariff classification numbers of the goods subject to the CITT's finding are accessible on the CBSA's [Measures in force](#).

If the CBSA determines that the expiry of the CITT's finding is not likely to result in the continuation or resumption of dumping of the subject goods, the finding will be rescinded and all duties paid in respect of goods that were released after the date that the finding was scheduled to expire will be returned to the importer. If the CBSA determines that the expiry of the finding with respect to any goods is likely to result in the continuation or resumption of dumping of the goods, the CBSA will provide the CITT with its administrative record. The CITT will then conduct an expiry review to determine if the rescission of the finding is likely to result in injury or retardation and will issue its order within 160 days after the day on which the CBSA's determination is received.

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You are invited to visit the [CBSA's website](#) to view the *Notice of Initiation of Expiry Review Investigation* as well as the schedule of this expiry review investigation. The website will be updated when new information becomes available.

As part of its expiry review investigation, the CBSA is requesting information from exporters and producers of the subject goods in your country. The information required from exporters and producers is detailed in the questionnaire enclosed with this letter. The information provided to the CBSA will be used to determine if the expiry of the finding is likely to result in the continuation or resumption of dumping of the goods.

The CBSA has a new [Anti-dumping and Countervailing E-filing \(ACE\) Web Application](#). The ACE web application is a 24/7 digital self-service tool for complainants, counsel, or other interested parties involved in proceedings under the SIMA. For instructions on filing submissions with the new ACE web application, please review the Expiry Review Questionnaire for instructions.

Should you have any questions pertaining to this expiry review investigation, please contact Terence Fernandes at 343-553-1463 or by email at Terence.Fernandes@cbsa-asfc.gc.ca.

Yours truly,

A handwritten signature in black ink, appearing to read 'S. Borg', with a stylized flourish at the end.

Sean Borg
A/Executive Director
Trade Remedies Investigations Division

ATTACHMENT

- Expiry Review Questionnaire – Exporter and Foreign Producer (with Appendices)



NOTICE OF EXPIRY REVIEW OF FINDING

CERTAIN SMALL POWER TRANSFORMERS

The Canadian International Trade Tribunal gives notice that, pursuant to subsection 76.03(1) of the *Special Import Measures Act* (SIMA), it will initiate an expiry review of its finding made on December 24, 2021, in inquiry NQ-2021-003, concerning the dumping of liquid dielectric transformers having a top power handling capacity equal to or greater than 3,000 kilovolt amperes (kVA) (3 megavolt amperes [MVA]), and less than 60,000 kilovolt amperes (kVA) (60 megavolt amperes [MVA]), and having a nominal high voltage rating of greater than 34.5 kilovolts (kV), whether assembled or unassembled, complete or incomplete, originating in or exported from the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu (Chinese Taipei), and the Republic of Korea (excluding goods exported by IEN Hanchang Co., Ltd.) (the subject goods)

In this expiry review, the Canada Border Services Agency (CBSA) will first determine whether the expiry of the finding in respect of the subject goods is likely to result in the continuation or resumption of dumping of the subject goods. If the CBSA determines that the expiry of the finding in respect of any goods is likely to result in the continuation or resumption of dumping, the Tribunal will then determine if the continued or resumed dumping is likely to result in injury to the domestic industry. The CBSA will provide notice of its determination within 150 days after receiving notice of the Tribunal's initiation of the expiry review, that is, no later than **February 26, 2027**. The Tribunal will issue its order and its statement of reasons no later than **August 5, 2027**.

Each person or government wishing to participate in this expiry review must file [Form I—Notice of Participation](#) with the Tribunal by **October 16, 2026**. **Regarding the importance of the deadline for filing a notice of participation, please read carefully the “Support by domestic producers” section below.** Each counsel who intends to represent a party in the expiry review must file [Form II—Notice of Representation](#) and [Form III—Declaration and Undertaking](#) with the Tribunal, by **October 16, 2026**. The Tribunal will issue a list of participants shortly thereafter.

On **April 16, 2027**, the Tribunal will distribute the record to participants. Counsel and self-represented participants are required to serve their respective submissions on each other on the dates outlined below. Public submissions are to be served on counsel and those participants who are not represented by counsel. Confidential submissions are to be served only on counsel who have access to the confidential record, and who have filed Form III—Declaration and Undertaking with the Tribunal. This information will be included in the list of participants. **One complete electronic version** of all submissions must be filed with the Tribunal.

The Tribunal will hold a hearing relating to this expiry review during the week of **May 25, 2027**. The type of hearing, as well as the hearing's start date and duration, will be communicated to the parties and posted on the Tribunal's website at a later date.

Written submissions, correspondence and requests for information regarding the Tribunal's portion of this expiry review should be addressed to the Registry to the Canadian International Trade Tribunal, at citt-tcce@tribunal.gc.ca or you may reach the Registry at 613-993-3595.

Ottawa, October 1, 2026

ADDITIONAL INFORMATION

BACKGROUND INFORMATION

In this expiry review, the CBSA will first conduct an investigation to determine whether the expiry of the finding in respect of the subject goods is likely to result in the continuation or resumption of dumping of the subject goods. To this end, the CBSA will send questionnaires to domestic producers, importers and foreign producers to gather information for its investigation. Further information regarding the CBSA's investigation can be obtained by contacting the CBSA Registry for Trade Remedies, by telephone at 613-948-4605, or by email at trade_remedies_registry-registre_recours_commerciaux@cbsa-asfc.gc.ca. A copy of the CBSA's investigation [schedule](#) is available on the CBSA's website.

If the CBSA determines that the expiry of the finding in respect of any goods is likely to result in the continuation or resumption of dumping, the Tribunal will conduct its portion of the expiry review, pursuant to the provisions of SIMA and its [Expiry Review Guidelines](#), to determine if the continued or resumed dumping of the subject goods is likely to result in injury to the domestic industry. Upon receipt of the CBSA's determination, if any, of a likelihood of continued or resumed dumping, the Tribunal will issue other questionnaires to domestic producers, certain importers, foreign producers, as well as any known trade unions that represent persons employed in the domestic industry, to gather information for the purposes of its expiry review.

The schedule for the Tribunal's expiry review follows.

SUPPORT BY DOMESTIC PRODUCERS

Subsection 76.03(2) of SIMA provides that the Tribunal may terminate an expiry review at any time if, in the Tribunal's opinion, the review is not supported by domestic producers. The question as to whether the expiry review is supported by domestic producers will be assessed by the Tribunal based on the circumstances specific to this case. However, the Tribunal will typically consider that the failure of domestic producers to file notices of participation with the Tribunal or to substantially participate in the expiry review indicates that the review is not supported.

The Tribunal therefore requires that each person or government wishing to participate in this expiry review and, most importantly, domestic producers, file their notices of participation no later than 15 days after the issuance of this notice.

REQUESTS FOR PRODUCT EXCLUSIONS

The Tribunal's [Guidelines on Product Exclusion Requests](#) describe the procedure for filing requests for specific product exclusions. [Forms](#) are available on the Tribunal's website to facilitate the filing of product exclusion requests, responses and replies to responses.

PROCEDURE FOR E-FILING WITH THE TRIBUNAL

The public, counsel and self-represented participants may file documents electronically with the Tribunal through its [Secure E-filing Service](#). The information is fully encrypted from the sender to the Tribunal.

Form I—Notice of Participation, Form II—Notice of Representation and Form III—Declaration and Undertaking, should all be filed electronically through the Tribunal's Secure E-filing Service.

Following receipt of completed forms I, II and III, the Tribunal will send to counsel and self-represented participants a letter with information on the E-registry Service and the filing of documents.

HEARING

The Tribunal will hold a hearing relating to this expiry review during the week of **May 25, 2027**. The type of hearing, as well as the hearing's start date and duration, will be communicated to the parties and posted on the Tribunal's website at a later date.

INTERPRETATION AT THE HEARING

To facilitate management of interpretation requirements:

- 25 days prior to the hearing, parties are to advise the Tribunal and all parties, in writing, which language(s) their counsel and witnesses will be using.
- At least twenty (20) days before the hearing (**May 5, 2027**), and pursuant to subrule 23(4) of the [Canadian International Trade Tribunal Rules](#), parties must notify the Tribunal and all other parties in writing of any requirement for interpretation services in one of the official languages. To ensure the efficient use of interpretation resources, parties must indicate which specific testimonies or portions of the hearing will require interpretation and identify the language of the testimony. If interpretation is required in a language other than the two official languages, parties must arrange and bear the cost of the service and coordinate all related logistics with the Registry.

OTHER INFORMATION

The *Canadian International Trade Tribunal Rules* govern these proceedings.

In accordance with section 46 of the [Canadian International Trade Tribunal Act](#), a person who provides information to the Tribunal and who wishes some or all of the information to be kept confidential must, among other things, submit a non-confidential edited version or summary of the information designated as confidential, or a statement indicating why such a summary cannot be made. Please consult the Tribunal's [Confidentiality Guidelines](#) for more information.

Written and oral communication with the Tribunal may be in English or in French.

Please consult the [Expiry Review Guidelines](#) for more information.

At the end of these proceedings, the Tribunal will issue a decision supported by a statement of reasons. The decision will be posted on its website and distributed to counsel and self-represented participants, as well as to persons and organizations that have registered to receive decisions of the Tribunal.

EXPIRY REVIEW SCHEDULE

October 1, 2026	Tribunal issues notice of expiry review and schedule
October 16, 2026	Notices of participation and representation, declarations and undertakings for the Tribunal's portion of the expiry review
CBSA's Investigation	
October 2, 2026	Initiation of the CBSA's expiry review investigation and issuance of the CBSA questionnaires
February 26, 2027	CBSA's determination If determination is affirmative, information pursuant to the <i>Canadian International Trade Tribunal Rules</i> is transferred to the Tribunal
March 12, 2027	CBSA statement of reasons issued
Tribunal's Expiry Review	
March 1, 2027	Initiation of Tribunal's portion of the expiry review (following an affirmative determination by the CBSA)
March 19, 2027	Replies to Tribunal expiry review questionnaires
April 16, 2027	Distribution of Tribunal exhibits, including information transferred from the CBSA, and investigation report
April 23, 2027, by noon, ET	Requests for product exclusions
April 26, 2027, by noon, ET	Requests for information (RFIs) Cases of parties in support of a continuation of the finding
April 29, 2027, by noon, ET	Objections to RFIs
May 3, 2027, by noon, ET	Domestic producers' responses to requests for product exclusions Identification of language(s) to be used at the hearing
May 4, 2027, by noon, ET	Cases of parties in opposition to a continuation of the finding
May 4, 2027	Tribunal decisions on RFIs
May 5, 2027, by noon, ET	Requests for interpretation services during the hearing
May 11, 2027, by noon, ET	Requesters' replies to domestic producers' responses to requests for product exclusions

May 13, 2027, by noon, ET	Replies to RFIs
May 14, 2027, by noon, ET	Reply submissions of parties in support of a continuation of the finding
The week of May 25, 2027	Commencement of hearing
August 5, 2027	Order and statement of reasons issued
September 14, 2027	If there are no applications for judicial review, certificates of destruction from counsel of record who have filed Form III—Declaration and Undertaking

CBSA EXPIRY REVIEW QUESTIONNAIRE EXPORTER AND FOREIGN PRODUCER

Information requested under
the *Special Import Measures Act* respecting

**CERTAIN SMALL POWER TRANSFORMERS ORIGINATING IN OR
EXPORTED FROM THE SEPARATE CUSTOMS TERRITORY OF
TAIWAN, PENGHU, KINMEN AND MATSU (CHINESE TAIPEI) AND THE
REPUBLIC OF KOREA (SOUTH KOREA) (SUBJECT GOODS)**

PURPOSE The purpose of this Expiry Review Questionnaire (ERQ) is to elicit information from your company that will be used by the Canada Border Services Agency (CBSA) to determine whether the expiry of the finding issued by the Canadian International Trade Tribunal (CITT) on December 24, 2021, in Inquiry NQ-2021-003 is likely to result in the continuation or resumption of dumping of the goods noted above (subject goods).

***PERIOD OF
REVIEW*** January 1, 2023 to June 30, 2026

HOW TO PROVIDE Your complete response to this ERQ must be filed through the CBSA's

YOUR RESPONSE Anti-dumping and countervailing E-Filing (ACE) Web Application

Further information is provided in the instructions section below.

***DUE DATE FOR
RESPONSE*** Your complete response to this ERQ must be filed by
November 6, 2026 at 5:00 pm ET.

***FOR FURTHER
INFORMATION*** Contact the following CBSA officers:

Magdalena Stebelsky Magdalena.Stebelsky@cbsa-asfc.gc.ca

IMPORTANT NOTE: Information provided by your company is deemed to be public unless clearly marked 'Confidential.' See Item 2 in the *Instructions* section of this questionnaire for further information.

INFORMATION

1. Product Definition

The subject goods are defined as follow:

Liquid dielectric transformers having a top power handling capacity equal to or greater than 3,000 kilovolt amperes (kVA) (3 megavolt amperes (MVA)), and less than 60,000 kilovolt amperes (kVA) (60 megavolt amperes (MVA)), and having a nominal high voltage rating of greater than 34.5 kilovolts (kV), whether assembled or unassembled, complete or incomplete, originating in or exported from the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu (Chinese Taipei), and the Republic of Korea (South Korea).

The specific inclusions and exclusions to the product definition of the goods subject to the CITT's finding and the tariff classification numbers can be found on the CBSA's [Measures in force](#).

2. Who Must Complete the Attached ERQ

If your company produced certain small power transformers in Canada (like goods) or if your company imported subject goods from **January 1, 2023 to June 30, 2026**, your company is required to complete the following items and provide them to the CBSA as specified on the cover page by **November 6, 2026**:

1. the attached Expiry Review Questionnaire
2. the attached Designation of Confidential Information
3. the attached Certificate of Veracity, Accuracy and Completeness
4. the attached Checklist

If your company did not produce certain small power transformers in Canada (like goods) or did not import subject goods from **January 1, 2023 to June 30, 2026**, please provide a written statement to this effect to the officers listed on the cover page of this ERQ.

3. Parts of the ERQ

Title	Description
Information	Information on the goods covered by the expiry review investigation and information explaining this document.
Instructions	Instructions explaining how to reply to the attached ERQ, Designation of Confidential Information, and Certificate of Veracity, Accuracy and Completeness.
Glossary of Terms	Definition of certain terms used in this document.
Questionnaire (ERQ)	Requests information required by the CBSA to determine if the expiry of the finding is likely to result in the continuation or resumption of dumping.
Designation of Confidential Information	A statement to be signed by your company and pertaining to the nature of information you wish to designate as confidential and reasons why you request that the information be treated confidential.
Certificate of Veracity, Accuracy and Completeness	Pertains to certification of the responses to this ERQ and submitted to the CBSA.
ERQ Checklist	A checklist to ensure that all items relating to confidential information has been completed.

4. Request for Additional Information

The CBSA may contact you to discuss your response to this ERQ and to request additional information.

5. Verification Meetings

The CBSA may wish to verify the information submitted by meeting with officials from your company at your premises. You will be contacted to make arrangements as to the time and place of the verification meeting. The CBSA may require additional information at that time.

6. Information Submitted to the CBSA

Information submitted to the CBSA will be provided to the Canadian International Trade Tribunal (CITT) following the President's determination whether the expiry of the finding is likely to result in the continuation or resumption of dumping of the goods.

INSTRUCTIONS

Submitting a response to a CBSA Questionnaire (ERQ)

1. The Canada Border Services Agency (CBSA) has an Anti-dumping and Countervailing E-filing (ACE) Web Application. The ACE Web Application is a 24/7 digital self-service tool for complainants, counsel, or other interested parties involved in proceedings under the *Special Import Measures Act* (SIMA).
2. With the new ACE Web Application, once users have registered for an account, they can easily electronically submit and access information related to anti-dumping and countervailing duty proceedings that have been initiated by the CBSA.
3. The web application is accessible from the CBSA's [Anti-dumping and countervailing](#) website.
4. Hardcopies (paper), USB keys or CD submissions will not be accepted.
5. Use the YYYY-MM-DD format for all dates. For example, write October 23, 2024 as 2024-10-23.
6. Narrative or text responses must be provided in Microsoft Word compatible format. Spreadsheets or data responses must be provided in Microsoft Excel compatible format. Files may be submitted in a compressed ZIP format, but not RAR.
7. Your response must state each numbered question followed by a complete response. If a question does not apply to your company or requests information in a format that is different than that in which it is maintained, an explanation as to why the question does not apply or how the information was adjusted to respond to the question is required.
8. Your response must be in either English or French. Any source material that you provide must be in the document's original language and must be accompanied by a translation in either English or French.

Electronic naming requirement to upload documents

9. Please ensure that the filename contains the word *public*, *publique*, *non-confidential*, *non confidentiel*, *protected*, *protégé*, *confidential* or *confidential*, otherwise the document will not be added to the list of files.
10. Filenames which include a full stop (".") cannot be added to the list. This restriction applies only to the selected electronic filename and not the file extension, e.g. .pdf, .doc, etc.

Size limits and acceptable file types

11. Users can upload a maximum of 500 files per submission
The size limit for each file is 1 GB
Total submission size limit is 4 GB
The daily upload limit per user is 50 GB
The daily limit is for all submissions on all proceedings and resets after 24 hours
12. The acceptable file types
are: .pdf, .mp3, .wav, .bmp, .gif, .png, .xls, .xlsx, .xlsm, .csv, .msg, .doc, .docx, .docm, .ppt, .pptx, .pptm, .vsd, .txt, .xml, .jpeg, .jpg, .zip
13. You can also upload media files in a compressed .zip format, if needed, however, to ensure a smooth and secure upload process, follow these best practices:
 - Do not include nested zip files and avoid long file paths
 - If you need to organize content, use folders within a single zip file and keep folder structure simple and concise
 - Do not password-protect or encrypt any files or folders

Submissions that do not comply with these guidelines will be rejected by the CBSA due to security protocols.

14. **Important:** Larger files will take longer to fully upload. You can monitor the progress of uploads in real-time through the progress bar under each file. Users **must wait** until a file reaches 100% to continue.

15. For further information about the requirements for making a submission or downloading information through the ACE Web Application, please consult the [Anti-dumping and countervailing e-filing web application user guide](#) or contact us by email at:

Trade_Remedies_Registry-Registre_recours_commerciaux@cbsa-asfc.gc.ca .

Treatment of Confidential and Non-Confidential Information

Submitted to the CBSA for all Proceedings under SIMA

NOTE: Please use the following hyperlink to access [Confidentiality and Disclosure Guidelines for SIMA Proceedings](#). You may also locate supporting documents in the [Counsel's Toolkit](#).

Why Provide Confidential and Non-Confidential Information?

The *Special Import Measures Act* (SIMA) requires that confidential information submitted to the Canada Border Services Agency (CBSA) be accompanied by a non-confidential (public) version of the information. The following explains how non-confidential and confidential information will be handled and how to prepare both a confidential and non-confidential submission of your information.

Treatment of Your Non-Confidential Information

Your non-confidential information will be given to any party that asks for this information for the purposes of the proceeding.

Treatment of Your Confidential Information

There are certain times when the CBSA will release your confidential information: first, to independent counsel for a party to the proceeding; and second, to Canadian courts, tribunals and panels.

1. Confidential information will be provided to independent counsel for a party to the proceeding.

Counsel includes any person, other than a director, servant or employee of the party, who acts in the proceedings on behalf of the party, not limited to legal counsel. A **party** is a person, or business, that participates in and has a direct interest in the proceeding.

Counsel must ask for the confidential information in writing and must provide a written guarantee to the CBSA stating that they will:

- only use the information in relation to this proceeding;
- not distribute the information;
- protect the information;
- destroy the information within the earlier of 45 days of the completion of a SIMA proceeding, or within 30 days of the end of their participation in a proceeding;
- provide the CBSA with a written notice that the information is destroyed; and
- report any violations or possible violations to the CBSA.

The CBSA will not give your confidential information to independent counsel if the CBSA believes that it might cause harm to you or your business.

2. Confidential information will be given to the Canadian International Trade Tribunal, any Court in Canada, a Binational or World Trade Organization (WTO) Panel, to act on appeals. These organizations will use your information to fulfill their responsibilities under Canadian law, CUSMA or WTO Agreements. The confidential information is subject to the rules of procedure of the Court or Panel to which it is provided.

Providing Only Non-Confidential Information?

If you decide that your reply to this ERQ does not contain confidential information, every page of your reply should be marked "NON-CONFIDENTIAL". You must make a statement, in a covering letter, that you do not consider any information in your submission to be confidential.

Providing Confidential Information?

If your reply to this ERQ contains confidential information, this reply, along with all of the attachments and supporting documents, will be your confidential submission. In the confidential submission, you must:

1. Clearly identify confidential information by enclosing it within [square brackets] and **highlighting** all confidential information therein; and
2. Clearly mark every page of the confidential submission as "CONFIDENTIAL", including all attachments.

The following example would be considered as an acceptable confidential version:

The selling price of product ABC to our Canadian distributor was US\$[25.99] per unit.

NOTE:

The highlighted text must clearly be legible.

Please ensure that the highlight does not render the text undecipherable when the information is converted electronically to PDF format.

In some cases (e.g. appendices and excel data), simply highlighting the confidential information, without the use of brackets, will be considered sufficient. To this effect, the following example represents an acceptable confidential version of a listing of export sales to Canada.

1	2	3	4	5	6	7
IMPTR	DATSHIP	INVNUM	INVDAT	QUANTITY	EXTSP	NETSP
XX Inc.	2023-02-16	14064555	2023-02-16	500 units	\$500,000	\$450,000
YY Inc.	2024-03-14	14179020	2024-03-12	250 units	\$225,000	\$202,500
ZZ Inc.	2025-04-14	14253018	2025-04-12	300 units	\$330,000	\$297,000

Further, in order for submissions containing confidential information to be accepted as exhibits and taken into consideration by the CBSA, a “Designation of Confidential Information” must be on record with the CBSA regarding the subject proceeding, and a non-confidential version of the information must be provided in each instance.

1. Designation of Confidential Information

When you provide confidential information for the first time in respect of a SIMA proceeding, a “Designation of Confidential Information” must be submitted to the CBSA. Here, you must identify the nature of the information you wish to designate as confidential, and provide reasons why you request that the information be treated as confidential. For your reference, a template of such designation is attached to this section.

2. Non-confidential Version

The non-confidential version is a public version of the same document with the confidential information removed. However, it must contain sufficient detail to enable readers to understand the nature of the submitted information, as they are

provided to other parties involved in this proceeding and members of the public upon request.

A non-confidential version may be submitted either as a **bracketed version**, or as a **summary**, as described below:

[Non-confidential Bracketed Version]

This is a duplicate of the confidential version with all confidential information removed. The parts where confidential information was deleted should clearly be identified in square brackets and highlighted.

As an example, the following would be considered as an acceptable non-confidential bracketed version:

The selling price of product ABC to our Canadian distributor was US\$[REDACTED] / per unit.

NOTE:

The spacing between the brackets [] should reflect the same spacing as in the confidential version.

Do not use “shading”, “font colors” or any other type of masking to hide confidential information in the non-confidential version. You must delete (remove) the confidential information in the non-confidential version.

Please also note that as per the earlier instruction, the non-confidential information must still indicate the nature of the deleted information, which in this case, is the selling price information.

In some cases (e.g. appendices and excel data), it will be considered sufficient to simply remove the confidential information, and not use brackets or highlights to identify parts where confidential information had been deleted. A sample page for a multi-page listing could look like this:

1	2	3	4	5	6	7
---	---	---	---	---	---	---

IMPTR	DATSHIP	INVNUM	INVDATE	QUANTITY	EXTSP	NETSP
	2023-02-16	14064555	2023-02-16			
	2024-03-14	14179020	2024-03-12			
	2025-04-14	14253018	2025-04-12			

[Non-Confidential Summary Version]

Where deleting information for a non-confidential bracketed version would not leave enough detail to provide an understanding of the confidential information removed, a non-confidential summary of the deleted information must be included, describing the confidential information that has been removed, the name of the party and the reason why the information must remain confidential.

Review of Non-Confidential Submission

The non-confidential version of your submission will be reviewed by the CBSA to ensure that it is in sufficient detail to convey a reasonable understanding of the substance of the information submitted in the confidential version.

If CBSA determines that an adequate non-confidential bracketed version or a non-confidential summary of information designated as confidential has not been provided by the respondent, and the respondent fails to justify why it cannot be provided, does not withdraw the designation, does not take corrective action or does not submit a revised version, the CBSA will **NOT** use the confidential information provided by your organization in the proceedings. As a result, the CBSA's determination will be based on the best information available. It is imperative that companies delete only the minimum information necessary to protect their interests and only what is confidential.

Designation of Confidential Information

When you provide confidential information for the first time in respect of a SIMA proceeding, a signed and completed [Designation of Confidential Information](#) must be submitted to the CBSA. Here, you must identify the nature of the information you wish to designate as confidential, and provide reasons why you request that the information be treated as confidential. This document is non-confidential and should not include any confidential information. It will be included in both versions of your submission.

Certificate of Veracity, Accuracy and Completeness

A signed [Certificate of Veracity, Accuracy and Completeness](#) is required to along with your response. This certificate should be reproduced and signed on your company letterhead. This document is non-confidential and should not include any confidential information. It will be included in both versions of your submission.

Independent Counsel

If your company retains independent counsel to represent you in this matter, please provide a [Letter of authorization](#) to the CBSA, including authorization to discuss with and to release to your independent counsel any confidential information that you have submitted and particulars of your file. Please be advised that confidential information submitted by other parties to the proceedings will be disclosed only to independent counsel. Therefore, letters of representation should be provided as soon as possible so that your independent counsel may access confidential information submitted by other parties.

GLOSSARY OF TERMS

The following definitions may assist you in responding to this questionnaire (ERQ).

Associated Persons and/or Companies: Persons or companies that are related to each other or do not deal with each other at arm's length. For example, individuals related by blood, marriage or adoption or companies that are directly or indirectly controlled by the same person or by the same company. See "*related*."

Beginning Inventory: The total quantity of inventory on-hand at the beginning of each period.

Capacity Utilization Rate: Indicate the capacity utilization rate for the production of certain small power transformers. Capacity utilization rate for purposes of this ERQ is the actual production of certain small power transformers for each period divided by the total plant capacity available for production of certain small power transformers and other products, expressed as a percentage.

Cost of Sales: The total cost of products sold in the indicated market for each period, including costs of production and any other costs or expenses relating to the production or sale of the goods. Do not include internally transferred goods in the amounts.

Delivery Cost: The average delivery costs (freight, handling, insurance), by market for each period, whether incurred by your firm and included in the selling price or incurred separately by the purchaser and estimated when the goods are purchased on an FOB or ex-factory basis, expressed as a percentage of the ex-factory or FOB value of the market sales.

Domestic Market Sales: The total quantity of certain small power transformers sold in your domestic market for each period. Do not include internally transferred goods in the amounts.

Ending Inventory: The total quantity of inventory on-hand at the end of each period.

Period of Review (POR): The Period of Review for the CBSA's expiry review investigation is
January 1, 2023 to June 30, 2026.

Related: For the purposes of defining *associated persons*, persons are related if:

- they are connected by blood relationship;
- one is an officer or director of the other;
- each such person is an officer or director of the same two corporations, associations, partnerships or other organizations;
- they are partners;
- one is the employer of the other;
- they directly or indirectly control or are controlled by the same person;
- one directly or indirectly controls or is controlled by the other;
- any other person directly or indirectly owns, holds or controls 5% or more of the outstanding voting stock or shares of each such person; or
- one directly or indirectly owns, holds or controls 5% or more of the outstanding voting stock or shares of the other.

Sale: A sale is an exchange of goods, property or services for an agreed sum of money or credit. A sale includes leasing and renting, an agreement to sell, lease or rent and an irrevocable tender.

Sales Value: The ex-factory or FOB sales value for each period. The ex-factory or FOB sales value is the selling price to your purchaser net of cash, quantity and deferred discounts, allowances, rebates and taxes. It excludes delivery costs (freight, handling and insurance) paid by your firm and included in the selling price. Do not include internally transferred goods. For export sales, report the ex-factory or FOB total sales value in the currency used for export sales.

Total Production Capacity: The greatest level of output from the machinery and equipment used in the production of certain small power transformers that your plant(s) can achieve on a continuous basis within the framework of a realistic work pattern. Consideration should be given to the typical product mix, number of shifts per day, annual operating days, etc., experienced during each period.

Trade Level: The trade level which a company occupies in the distribution chain for certain small power transformers. The predominant determining factor in establishing the trade level of an entity is the trade level to which that entity in turn sells the goods. The activities that the entity carries out may also help in distinguishing the trade level. Examples of typical trade levels are, in descending order, producer, broker, trader,

national distributor, regional distributor, wholesaler, retailer, mass merchandiser, OEM, contractor, end user, etc.

QUESTIONNAIRE

Complete and submit all questions in this section as well as the *Designation of Confidential Information*, the *Certificate of Veracity, Accuracy and Completeness*, and the Questionnaire. *Checklist* found at the end of the Questionnaire (ERQ). You are not required to submit the pages prior to this point in your submission. When you complete each appendix requested in the questions, please use the respective Microsoft Excel file as a template.

- Q1.** Provide your company's complete name, mailing address, website address and telephone number.
- Q2.** Provide the name and position of the officer in your company responsible for your response to this questionnaire along with this person's email address and telephone number.
- Q3.** Indicate if your company exported subject goods (certain small power transformers) to Canada or if your company produced such goods which were exported to Canada by another party in 2023, 2024, 2025, and January 1 to June 30, 2026, and indicate which of these years your company did so.
- Q4.** Provide the names and addresses of any other locations, facilities and outlets on behalf of which your company is responding to this questionnaire, and identify the product lines produced at each.
- Q5.** If your company is a subsidiary of another company, indicate the name and address of your parent company and the extent of ownership in your company.
- Q6.** Provide a list of the names and addresses of each *associated company* that is involved in the production, sales, export, import, or supply of raw materials, or the purchase of certain small power transformers. Indicate the responsibilities or functions carried out by each *associated company* in respect of the goods.
- Q7.** Explain the nature of the business performed and the responsibilities or functions carried out by each *associated company* in respect of the goods.
- Q8.** Provide the details of any change in the majority ownership structure of your company during the last fiscal year and during this fiscal year-to-date. In addition, provide details of any ownership change or any other changes that

have affected your costing, selling, pricing and distribution practices during the *period of review*.

- Q9.** Describe the nature of your company's business and explain whether you are a producer, trading/sales organization, distributor, etc.
- Q10.** Provide a brief history of your company with particular emphasis on certain small power transformers. The history should include the date of incorporation, corporate structure, and the date that your company first produced or sold certain small power transformers.
- Q11.** Provide a list of all product lines produced by your company (i.e., certain small power transformers and other products).
- Q12.** List the location(s) of your production facilities and identify the product lines produced at each.
- Q13.** Identify any of your facilities that are not presently producing certain small power transformers but which are capable of producing certain small power transformers.
- Q14.** List any new facilities that your company opened which produce or are capable of producing certain small power transformers or any significant asset acquisitions related to the production of certain small power transformers during the *period of review*.
- a. List the plant or major asset concerned and the date, location and reasons for the addition.
 - b. Report the effect, in percentage terms, the addition has had on production capacity for certain small power transformers.
 - c. Report any other significant changes made by your company related to the production of certain small power transformers. Describe the change and the reasons for the change.
- Q15.** Report your company's plans to make additions to plant capacity through new factories or asset purchases related to the production of certain small power

transformers. Explain the addition and the planned date, location and reason for the addition. Indicate the estimated effect, in percentage terms, the planned addition will have on production capacity for certain small power transformers.

Q16. Report any significant changes introduced by your company during the *period of review* such as new plant layout, new equipment, new production processes, marketing arrangements, etc. Indicate the type of change, the date, the location and the reasons for the change.

Q17. Report any changes to your company's product mix of certain small power transformers that it produced or exported during the *period of review* (e.g. product categories, product type, quality, style, size, etc.). Explain the reasons for the changes.

Q18. Report any permanent closures or disposals of production facilities or factories producing certain small power transformers by your company since January 1, 2023. In addition, report the disposal of any significant assets related to the production of certain small power transformers during the *period of review*. Indicate the factory or major asset concerned and the date, location and reasons for the closure or disposal.

Q19. Describe your company's channels of distribution for your domestic sales and export sales of certain small power transformers. If these channels changed during the *period of review*, describe the changes and the reasons for the change.

Q20. Report your company's plans to significantly change your channels of distribution for certain small power transformers and explain the change and the reasons for the change.

Q21. Provide copies of all price lists, price schedules, base price lists, discount schedules, etc., applicable to your sales of certain small power transformers for the *period of review* for each of your company's domestic and export markets. Explain any product codes or other codes appearing on these documents so as to permit a full understanding by the CBSA.

- Q22.** Explain how any terms, discounts, allowances and other considerations of your company had the effect of reducing the prices that appear on your price lists.
- Q23.** If your company does not use price lists, describe how prices are determined. Provide a detailed schedule showing each price change for certain small power transformers during the *period of review* and the effective dates of the price changes.
- Q24.** Provide details of the terms of sale and delivery of your company that apply to your domestic market and the Canadian market, and fully explain what each of these terms means to your company (e.g. F.O.B., ex-factory, C.I.F., delivered, etc.).
- Q25.** Describe your marketing practices for certain small power transformers. Explain any changes in your methods during the *period of review*. If your methods vary for domestic and export sales, please explain.
- Q26.** If your company has any plans to change your marketing and sales practices for certain small power transformers in the period from **2026 to 2030**, explain such plans and reasons for the changes.
- Q27.** Provide a copy of the latest brochures, corporate publications, or any other such general literature concerning your company and products sold or produced both in your domestic market and in export markets.
- Q28.** Provide copies of the following reports:
- a. Your company's last three annual reports and all year to date (e.g., monthly, quarterly) reports filed with the relevant agency charged with the regulating and control of public companies in your country;
 - b. Your company's most recent annual and year to date subsidiary, divisional or operational financial statements for each entity engaged in the production and/or sale of small power transformers; and
 - c. Your company's most recent annual and year to date product specific income statements (or profit and loss schedules) for sales of certain small power transformers. If such a statement does not exist, provide the income

statement or profit and loss schedule for the narrowest range of products which includes certain small power transformers. The relevant statement or schedule should be provided for each of the production facilities or factories where the goods are produced.

Q29. Provide copies of your company's reports with any agency, board, commission or organization responsible for the regulation of publicly traded securities, if applicable.

Q30. List the names and addresses of all parties involved in the sales transaction to the Canadian importers of your company's sales of certain small power transformers in the *period of review*, whether exported or shipped directly by your company or by another exporter.

Q31. Please identify any Canadian importers with which your company maintains an ongoing commercial relationship, either with respect to certain small power transformers or other products.

Q32. Report the quantities (metric tonnes) of any end-of-period inventories of certain small power transformers your company maintained in Canada during the *period of review* (not including any inventories held by any of the importers of certain small power transformers) for each year of the *period of review*.

Q33. Report any negotiated annual or quarterly contracts that include selling prices for the period from **2026 to 2030**. Provide a summary listing with terms and pricing information.

Q34. Describe the trends expected in your company's domestic sales of certain small power transformers for the period from **2026 to 2030** in relation to market demand and prices. Explain what is expected to happen to prices, capacity utilization, and profits for the period from **2026 to 2030**.

Q35. List your export markets for certain small power transformers and describe the trends in and the state of each of these markets during the *period of review* in relation to total market sales volumes, demand, prices and profits. List the factors which have resulted in the noted trends, for instance, decreasing demand may have been caused by a number of factors including economic conditions, raw material prices or substitutable products.

Q36. Describe the trends your company expects for its exports of certain small power transformers for the period from **2026 to 2030**. Explain which countries which will be your company's key export markets, the expected trends in total market demands and prices, and the underlying factors which are expected to cause the trends.

Q37. Provide copies of your most current business plans for the period from **2026 to 2030** for Canada and your company's other export markets for certain small power transformers.

- a. Include any demand and price forecasts for the Canadian and other export markets.
- b. Include plans and forecasts setting out your company's strategies and objectives for the items listed below. In addition, provide the rationale and assumptions underlying these forecasts and plans and indicate whether they were prepared internally or by an outside consultant.

- production;
- market size and growth;
- domestic sales from domestic production and imports;
- export sales;
- change in the product mix of production and sales;
- market shares for your company;
- other producers in your country;
- importers in foreign markets;
- price levels;
- financial performance; and
- capacity and utilization levels.

Q38. Describe the trends in and the state of the market for certain small power transformers in your country during the *period of review* in relation to total market volumes, prices, demand, capacity utilization and profits. List the factors which have resulted in the noted trends, for instance, decreasing demand may have been caused by a number of factors including economic conditions, raw material prices or substitutable products.

- Q39.** What percentage of your company's total sales in the most recent fiscal year was represented by sales of certain small power transformers?
- Q40.** Estimate your company's percentage share of your country's total domestic sales of certain small power transformers for the *period of review*. Please explain the basis for your estimate and provide copies of any published sales data which supports your estimate.
- Q41.** Estimate your company's percentage share of your country's total exports to Canada, in value and volume, of certain small power transformers for the *period of review*. Please explain the basis for your estimate and provide copies of any published production or sales data which supports your estimate.
- Q42.** Report your company's capacity, as well as your actual production of certain small power transformers during the *period of review* in **Appendix 1**.
- Q43.** Indicate the operating hours per week, and the operating weeks per year on which the reported capacity in **Appendix 1** is based.
- Provide a detailed explanation regarding how your company determined its plant capacity and utilization rate as reported.
 - List any other products that can be produced with the same machinery and equipment used in the production of certain small power transformers.
 - If the machinery and equipment used in the production of certain small power transformers is also used for the production of other products, report your company's production of these other goods for the *period of review* in **Appendix 1**. In addition, indicate the operating hours per week, and the operating weeks per year on which the reported capacity is based. If applicable, your response to this question should also cover any other machinery and equipment capable of producing certain small power transformers.
- Q44.** List any government authority or industry association etc. to which you report your production capacity and provide a copy of your most recent report.

- Q45.** Report your company's total volume of production, imports, exports, sales and inventory for certain small power transformers for the *period of review* in **Appendix 2**.
- Q46.** Report your company's total volume and value of sales and selling prices of certain small power transformers for the *period of review* in **Appendix 3**.
- Q47.** Report your company's total cost of sales and cost of sales for certain small power transformers for the *period of review* in **Appendix 4**.
- Q48.** Identify the major cost components of the cost of sales of certain small power transformers and identify the factors which will have an impact on these costs and the expected trend for each factor identified.
- Q49.** List any anti-dumping and/or countervailing investigations initiated by countries other than Canada during the last five years respecting products exported or produced by your company. Where applicable, provide the product covered by the investigation, the country that investigated exports from your company, and indicate whether or not the investigating authority determined that the goods were being dumped and/or subsidized.
- Q50.** List any anti-dumping and/or countervailing investigations presently in effect on products exported or produced by your company, which were initiated more than five years ago.
- Q51.** Identify any countries that have imposed safeguard actions (i.e., import restrictions, quotas, etc.) on products exported or produced by your company, and provide details respecting these restrictions or quotas.
- Q52.** Provide any other information or documentation which in your opinion is relevant to this expiry review investigation which you wish to have taken into consideration by the CBSA. In your response to this question, you are encouraged to submit any other information which you believe supports your position with respect to the likelihood of continued or resumed dumping should the finding expiry.

APPENDICES

Please find the accompanying Excel spreadsheet templates included with this ERQ:

APPENDIX 1 - TOTAL PRODUCTION CAPACITY, ACTUAL PRODUCTION AND CAPACITY UTILIZATION RATE

APPENDIX 2 - TOTAL VOLUME OF PRODUCTION, IMPORTS, EXPORTS, SALES AND INVENTORY OF CERTAIN SMALL POWER TRANSFORMERS

APPENDIX 3 - TOTAL VOLUME AND VALUE OF SALES AND SELLING PRICES OF CERTAIN SMALL POWER TRANSFORMERS

APPENDIX 4 - SALES VOLUME, TOTAL COST OF SALES AND AVERAGE COST OF SALES OF CERTAIN SMALL POWER TRANSFORMERS

DESIGNATION OF CONFIDENTIAL INFORMATION

To be submitted with your response to the ERQ

I, _____, _____ of

(Print name) (Print Position / Title) (Print name of
company)

request to designate the information contained in my submission to the CBSA in response to the Canadian producer questionnaire (ERQ) concerning the expiry review investigation into certain small power transformers originating in or exported from the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu (Chinese Taipei) and the Republic of Korea, and identified in section A of this statement as confidential.

Section A - *Briefly list the nature of the information you wish to designate as confidential*

Section B - *Provide reasons why you request that the information be treated confidential*

Signed: _____

Date:

CERTIFICATE OF VERACITY, ACCURACY AND COMPLETENESS

To be submitted with your response to the ERQ

***This certificate should be reproduced and signed on your company's letterhead by
an officer who has authority to respond on behalf of your company.***

I, _____, _____ of

(Print name)

(Print Position Title)

(Print name of company)

certify that the information submitted in response to the exporter and foreign producer
expiry review questionnaire is true, accurate and complete.

Signed:

Date:

Telephone number of signatory:

E-Mail of signatory:

Address of signatory:

EXPIRY REVIEW QUESTIONNAIRE CHECKLIST

To be submitted with your response to the ERQ

Please respond to each of the following questions by placing a checkmark in the “yes” or “no” column. **If a response is no**, provide an explanation as to why you have not complied with the instructions.

Question 1:	Yes	No	
Did you provide a confidential and non-confidential version of your response in accordance with the disclosure instructions in the ERQ?			If no, reason:
Question 2:	Yes	No	
Did you complete the <i>Designation of Confidential Information</i> for designating information as confidential?			If no, reason:
Question 3:	Yes	No	
Did you bracket and highlight the confidential information in the confidential response?			If no, reason:
Question 4:	Yes	No	
Did you mark every page of the confidential submission as “CONFIDENTIAL”, including all attachments?			If no, reason:
Question 5:	Yes	No	
Did you mark every page of the non-confidential version “NON-CONFIDENTIAL” as well as place empty brackets and highlight areas where confidential information was deleted from the non-confidential version?			If no, reason: