# MINISTRY OF COMMERCE & INDUSTRY

# DEPARTMENT OF COMMERCE

**UDYOG BHAWAN** 

**NEW DELHI** 

**QUESTIONNAIRE** 

FOR

**GOVERNMENT** 

(Anti Subsidy & Countervailing Duty Investigation)

**DIRECTORATE GENERAL** 

OF

**ANTI DUMPING & ALLIED DUTIES** 

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## **SECTION A**

## GENERAL INSTRUCTIONS FOR COMPLETING THE QUESTIONNAIRE

- 1. The Sections 9, 9B and 9C of the Customs Tariff Act (as amended from time to time) and the Customs Tariff (Identification, Assessment and Collection of Countervailing Duty on Subsidized Articles and for Determination of Injury) Rules, 1995 (as amended from time to time) framed thereunder form the legal basis for anti-subsidy investigations and for the levy of countervailing duties. These laws are based on the Agreement on Subsidies & Countervailing Measures and Article VI and XVI of GATT 1994.
- 2. On receipt of an application from the domestic industry containing sufficient evidence of subsidy,injury and causal link, the Designated Authority initiates investigation after holding pre-initiation consultations with the Government of the exporting country. The case is investigated before recording preliminary and/ or final findings. The investigation process includes eliciting of information on various parameters through a questionnaire from known interested parties, notably exporters/producers, Government of the exporting country, importers and the applicants, and verification thereof, if deemed necessary.
- 3. The purpose of this questionnaire is to permit the Designated Authority to obtain the information deemed necessary for the present investigation. Before attempting to complete the following questionnaire you are requested to refer to the covering letter carefully.
- 4. The Questionnaire requests information on subsidies alleged to be available to producers and/or exporters of the subject goods in subject country. The Authority will also investigate any other subsidy programme that may confer a benefit on producers and/or exporters of the product concerned in subject country.
- 5. Your attention is invited to the fact that it is necessary to reply as accurately and completely as possible to all questions and to attach all relevant supporting documents, including documents not specifically requested in this questionnaire. Do not leave any question or section blank. If the answer to a question is "none", write "none". 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.
- 6. If all information requested is not received by the Authority within the timelimit specified in the covering letter, preliminary or final determinations may be made on the basis of facts available in accordance with the Rules supra. Failure to answer all applicable questions accurately may, because of strict statutory time constraints, compel us to use, without providing you with a

supplementary questionnaire, the best information available from other sources. If the Designated Authority finds that any interested party has supplied false or misleading information, if shall disregard any such information and may make use of facts available.

- 7. The amount of subsidy will be determined for the period of investigation specified in the initiation notification.
- 8. Information and supporting evidence may be given on a confidential basis, where appropriate, as explained herein below. Parties requesting that information be treated as confidential should clearly identify the information for which confidential treatment is requested and provide justification for the request for confidential treatment. Do provide a non-confidential version or non-confidential summary of the information for which confidential treatment is requested within the time limit specified. If it is claimed that the information is not susceptible to such a summary, a statement of the reasons why such a summary is not possible, must be provided. A non-confidential version should reproduce the original but have information considered to be confidential either omitted or indexed/summarized. It should be noted that if any further submissions on confidential basis are made, non-confidential versions of these submission should also be submitted.
- 9. The confidential and non-confidential version so supplied should be properly documented/ indexed. Every page containing confidential information must be marked as £onfidentialqin the right hand corner of the top of the page.
- 10. Please provide two copies of confidential and five copies of non-confidential version of the response/submissions made. Also provide all write ups/ explanations etc. preferably in MS Word file and all formats/ appendices in MS Excel format in two virus cleared CDs as well as hard copies (at the time of initial response as well as during subsequent responses/ written submissions following hearing/ rejoinder).
- 11. If you have any difficulties in filling in all or part of the questionnaire, or require clarification on any question asked, contact should be made within 15 days of receipt of the questionnaire with the Designated Authority, stating the difficulties experienced or clarification(s) required.
- 12. In each of your answers, please list your source(s) of information. Please also provide copies of any source materials. This includes, but is not limited to, any laws, decrees, regulations, statements of policy, or other administrative guidelines. In each case, please include any applicable legislative history as well as other descriptive materials and explanations of the criteria underlying the decisions relating to each of the programs mentioned in the questionnaire. A sample of each of the applications that an enterprise must complete to participate in each of the programs should also be included. Please translate into English all documents relevant to this

- investigation. Any submissions not accompanied with an English translation will be disregarded.
- 13. The Designated Authority may carry out verification visits to examine relevant records and to verify the information provided in this questionnaire. All data in response to this questionnaire is subject to verification. At the verification, you should be prepared to substantiate all information submitted here. Original source material for all documents submitted should be available at the time any verification visit is conducted. Additional documentation in support of your response may be requested during the investigation. All worksheets used in answering the questionnaire must be retained for verification purposes.
- 14. This questionnaire requests information about schemes/program available to the producers or exporters of the product under consideration subject to this investigation in subject country. The Directorate is also required to investigate any schemes/program discovered during the course of this investigation which may confer countervailable subsidies on the manufacture, production or exportation of the subject goods.
- 15. All amounts should be shown in the currency in which they are originally denominated.
- 16. If you intend to have another party acting on your behalf e.g. a law firm, please ensure that the Designated Authority receives the power of attorney or authorization letter.

# SECTION B

## **GENERAL QUESTIONS**

- 1. Provide the names and addresses of all producers, manufacturers or exporters (including export trading enterprises and similar organizations) of the subject goods in subject country. These are the \*materprises under investigation".
- If the Government or any public or private entity under the control of the Government holds, direct or indirect, ownership interest in any of the enterprises under investigation; please list such enterprises, with percentage of government interest and any relevant details regarding the nature of such interest.
- 3. Provide a description of the tax system in subject country during the investigation period, as applied to enterprises, in respect of both direct and indirect taxes. Give details on the nature, operation and the rate(s) of each type of tax to which enterprises in subject country were subject to during the period of investigation. Provide an English translation of the relevant portion of any laws or other regulations in respect of the above.
- Provide the names and addresses of all Government institutions, including any public or private entity under the control of the Government which provides any financial contribution to enterprises in this sector in subject country.
- 5. Please provide the tariff schedule numbers which correspond to the ITC (HS) classification for the subject country. Provide the official description applicable to the product covered by these numbers.
- Please provide the last three years Annual Reports of the Central Bank of subject country or, if not available the most recently published annual Reports.

#### **SECTION C - SUBSIDIES**

## I. SUBSIDIES : GENERAL

The applicant has alleged that producers of the subject goods in subject country have benefited from a number of subsidies and that these subsidies fall within the definition of countervailable subsidies set out under the relevant Act.

Please provide all the information requested and also other relevant information available, in respect of all subsidies listed in this questionnaire and/or in the initiation notification.

## II. PROGRAM SPECIFIC QUESTIONS

For each of the following program, even if no enterprise(s) under investigation applied for, used, or benefited from that program during the period of investigation, the Government of subject country must so state and provide a detailed explanation of the program and a detailed description of the records kept on that program. In addition, the Government of the subject country must indicate whether certain enterprises are excluded from having access to the program and the grounds, conditions and criteria for such exclusion. Otherwise, please answer the questions listed.

The Designated Authority may allocate benefits received from certain types of subsidies over time. Although the period of investigation is a recent period, the Authority is investigating alleged subsidies received over a time period corresponding to the average useful life of renewable physical assets (%UL+). In this investigation, the Designated Authority intends to use a 10-year AUL, unless an interested party establishes that a longer or shorter period must be considered. Thus the Authority is investigating alleged subsidies received during the period of investigation and preceding 9 years.

The government is responsible for providing the information requested below even if the alleged subsidy was received by enterprises, or their former parent enterprises, which may have since been merged with, purchased by, or have transferred a substantial portion of their assets to, other enterprises. If former parent enterprises received assistance under any of the programs listed below, please indicate and provide separate answers.

For any program, which had multiple funding sources or was administered by different governmental levels, please provide information as to the roles played by each administrating authority.

If a question requires information from other authorities, e.g. local governments, please forward questions to the correct source. However, it is the responsibility of the Government of subject country to ensure that full and complete responses to questions on regional programs are obtained from the appropriate regional authority.

# III. PROGRAMS FOR WHICH GOVT. OF SUBJECT COUNTRY MUST PROVIDE THE INFORMATION

Please provide information, for each of the program mentioned below, as follows.

- a. response to Standard Questions+listed in this questionnaire
- b. wherever applicable, response to the followings
  - i. Grant Annexure
  - ii. Short-term Loans Annexure
  - iii. Long-term Loans Annexure
  - iv. Loan Guarantees Annexure
  - v. Tax Programs Annexure
  - vi. Equity Annexure
  - vii. Provision of Goods/Services Annexure

## **PROGRAM SPECIFIC QUESTIONS**

The Govt. of subject country must provide separate information for each of the following program. A brief explanation of each of these program, as alleged by the petitioner is given below. If a program has been withdrawn before the current investigation period, please state so and provide a detailed explanation of the program and a detailed description of the records kept on that program. If a program has been withdrawn during or after the current investigation period, you must still respond to the question.

- For each program, even if no enterprise applied for, used or benefited from that program during the POI, please provide details of the program. Otherwise, please answer the questions listed. To determine the information which must be reported under each program, please see the instructions for each program in this section of the questionnaire and in the referenced annexurees.
- 2. For each program, even if some of them are not listed by the applicant, you should respond fully to the questions, even if Government of subject country believes that the program is not countervailable.
- If any assistance under the progam(s) was received by an enterprise which have since been merged with or purchased by another enterprise, please answer the questions with respect to such assistance to the merged or purchased enterprise.
- 4. In the absence of a complete response, a decision will be based on the best information available.

- 5. For each program, please reply to all the questions in Standard Question Annexure and all other annexure given in this questionnaire, as applicable, to the respective program.
- 6. For each program, the Government of the subject country must indicate whether certain enterprises are excluded from having access to the program and the grounds, conditions and criteria for such exclusion.
- 7. The Department is also required to investigate any program discovered during the course of this investigation which may confer countervailable subsidies on the manufacture, production or exportation of the subject goods. You are therefore required to identify each program, whether or not any benefit under the program has been availed by an enterprise.
- 8. The questions need to be answered even if Government of subject country entrusts or directs a private body to carry out one or more of the programs.

# A. Grant Programs

# B. Preferential Lending

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C.	Income Tax Programs Conferred by the Central Government							
	Preferential Tax Policies for Foreign Invested Enterprises:							
D.	Income Tax Programs Adopted by Provincial Governments							
E.	Indirect Tax Programs and Import Tariff Programs Conferred by the National Government							
F.	Provision of goods or services other than general infrastructure							
G.	Other subsidies							

#### **SECTION D**

## STANDARD QUESTIONS ANNEXURE

For each of the schemes/ program under investigation, please provide the following information. The information must be provided for all those schemes/ program which existed during any part of the investigation period, even if some scheme was withdrawn any time during the investigation period. Further, please answer each part of the question.

- a. The name and address of the Government Agency (e.g., a federal, provincial, or other government agency, or any other institution) responsible for administering this scheme/ program.
- b. Describe the nature of the scheme/ program, when it was established, and the administering authority's policy behind the scheme/ program. How is the scheme/ program administered and how does it operate?
- c. Explain the types of records maintained by the relevant government agency or other administering authority (e.g., enterprise-specific files, budget authorizations, etc.) regarding the scheme/ program.
- d. Describe the application process for the program and provide a blank copy of the application form. Please also describe the procedures by which an application is analyzed and eventually approved or disapproved.
- e. A full description of the operation of the scheme/ program during the period of investigation. This should include, *inter alia*, the following information:
  - the eligibility criteria for this scheme/ program
  - is eligibility contingent upon export performance or on the use domestic goods?
  - is eligibility limited to certain sectors and/or region?
  - is eligibility limited to any enterprise or group of enterprises, or to any industry or group of industries? If so, please explain, and specify the eligible enterprises or industries.
  - is eligibility in any way specific? If so, describe the criteria involved. Please describe the criteria governing the eligibility for, and receipt of, any benefit under this scheme/ program and the size of the benefit provided.
  - can all firms, which meet the eligibility criteria, benefit from this scheme/ program or does the administering authority exercise discretion? Provide evidence to show on what basis applications have been accepted and rejected during the period of investigation.

- are certain enterprises specifically excluded from having access to the program? If yes, provide the grounds, conditions and criteria for such exclusion.
- (f) If the scheme/ program is not contingent upon export performance or on the use of domestic goods, please provide a breakdown of the amount of duty, taxes, or other financial benefits foregone by the Government during the period of investigation.
- (g) Provide a copy of the relevant notification/regulation applicable to the operation of the scheme/program with all subsequent amendments, if any, and any published reports.
- (h) The following information with regard to the enterprises under investigation for the product concerned in the period of investigation is requested:
  - i. name of the enterprise
  - ii. amount of financial benefit for all exports claimed by the enterprise and granted by the administering authority.
  - iii. amount of financial benefit for exports of the product concerned claimed by the enterprise and granted by the administering authority.
  - iv. Rate and amount of taxes/ duties actually paid/ payable on imports of inputs, which are consumed in the production of the product, concerned.
  - v. Rate and amount of taxes/ duties due on imports of inputs which are consumed in the production of the product concerned but which have been offset by credits already granted under some scheme/ program.
  - vi. Rate and amount of taxes/ duties actually paid/ payable on other imports.
  - vii. Rate and amount of taxes/ duties due on other imports but which have been offset by credits granted under a scheme/ program.
  - viii. Details of any application fee paid in order to avail of the scheme/ program.
- (i) Describe any anticipated changes in the scheme/ program. If the scheme/ program is being terminated, state the last date that a enterprise could apply for or claim benefits under the scheme/ program. When is the last date that an enterprise could receive benefits under the scheme/ program? If the scheme/ program has been terminated before beginning the current investigation period, please provide relevant evidence.

#### **Grant Annexure**

- A. Please provide the following information in <u>chart form</u>. For each producer and/or exporter of the subject goods.
  - 1. The amount of the grant authorized by the Government.
  - 2. The date of Government authorization/approval;
  - 3. The amount actually disbursed,
  - 4. The purpose for which the grant was provided and;
  - 5. The date(s) the grant was disbursed. Please indicate whether the grant was paid in a lump sum or in multiple disbursements.

#### SHORT-TERM LOANS ANNEXURE

If short-term loans (one year or less) were provided under a scheme/ program and principal or interest was repaid, accrued, and/or waived during the POI on those loans, answer the following questions. If the short-term financing being investigated is provided in foreign currency, or if the interest rate is based on or tied to a foreign currency rate, please provide the cost of commercial borrowing in that foreign currency and the charges associated with commercial borrowing in that currency, in response to questions b and c, below.

- a. Please describe the types of institutions (<u>e.g.</u>, banks, leasing firms, brokers, insurance companies) which provide short-term commercial credit in subject country. In addition, please explain the role of the Government in controlling/directing these institutions and their lending policies. For each type of institution, specify whether loans are provided in domestic currency, foreign exchange, or both.
- b. Please provide the predominant national average short-term interest rate in subject country (including copies of the source material) for the POI and the previous 12 months. If a predominant national average does not exist, please provide the interest rate in subject country for the POI and the previous 12 months for each type of short-term financing and the weight each of these represents as a percentage of the total of outstanding shortterm loans.
- c. Specify other charges or practices that lenders use in normal commercial transactions, such as commitment fees, compensating balances, loan origination fees, taxes, commissions, loan discounting, adjusted payment schedules, or the requirement (direct or indirect) that all or a significant portion of a enterprise 's business be channelled through a particular lending institution. To what extent do these additional charges and practices add to the cost of normal commercial financing? Specify the amount of each additional charge.
- d. Provide the date and amount of any forgiveness or assumption of any principal or interest payments during the POI.
- e. In all cases, state whether the applicable rate is for loans provided by publicly-owned or controlled institutions, or by privately held institutions, and whether such rate is subject to any Government-mandated ceiling or cap.

#### LONG-TERM LOANS ANNEXURE

If long-term loans (longer than one year) were provided under this program which had principal or interest outstanding during the POI, answer the following questions. If the long-term financing being investigated is provided in foreign currency, or if the rate is based on or tied to a foreign currency rate, please provide the cost of commercial borrowing in that foreign currency and the charges associated with commercial borrowing in that currency.

- a. Please describe the types of institutions (<u>e.g.</u>, banks, leasing firms, brokers, insurance companies) which provide long-term commercial credit in subject country. For each type of institution, specify whether loans are provided in domestic currency, foreign exchange, or both.
- b. Please provide the following information (including copies of the source material) for each year in which a long-term loan was approved under this scheme/ program, which had principal or interest outstanding during the POI.
- c. If the loan has a fixed interest rate, please provide the long-term fixed interest rate(s) available from private commercial lenders to most firms in the country in question at the time the government loan was approved. If such a figure(s) is (are) not available, please provide the long-term variable interest rate(s) available from private commercial lenders to most firms in the country in question during the same period. If this figure is not available, please provide all types of short-term financing available in subject country at the time the loan was approved, the percentage each type represented of the total amount of short-term financing, and the corresponding monthly average interest rates for each type in the POI.
- d. If the loan has a variable interest rate, please provide the long-term variable interest rate(s) available from private commercial lenders to most enterprises in subject country at the time the loan under reference was approved. Also provide the interest rate(s) during the POI of long-term variable rate loans from private commercial lenders which were approved at the time the loan under reference was approved. If a long-term variable interest rate from commercial lenders is not available, please provide the long-term fixed interest rate(s) available from private commercial lenders to most enterprises in subject country at the time the loan under reference was approved. If this figure is not available, please provide all types of short-term financing available in subject country at the time the loan was approved, the percentage each type represented of the total amount of short-term financing, and the corresponding monthly average interest rates for each type in the POI.
- e. In all cases, state whether the applicable rate is for loans provided by publicly-owned or controlled institutions or by privately held institutions, and whether such rate is subject to any Government-mandated ceiling or cap.

- f. Please provide the yields on industrial bonds as documented by the Central Bank of subject country.
- g. Specify other charges or practices that lenders use in normal commercial transactions, such as commitment fees, loan guarantee fees, compensating balances, loan origination fees, taxes, commissions, loan discounting, adjusted payment schedules, or the requirement (direct or indirect) that all or a significant portion of a enterprise's business be channelled through a particular lending institution. To what extent do these additional charges and practices add to the cost of normal commercial financing? Specify the amount of each additional charge and indicate whether such charges are included in the rates you have provided.
- h. If principal or interest on any loan provided under this program was forgiven or assumed during the POI or during a prior period corresponding to the industrys average useful life of assets (AUL), please provide the dates and amounts of each forgiveness or assumption.

## **Loan Guarantees Annexure**

a. For any short-term loans with principal or interest outstanding during the POI that were guaranteed or insured, please provide the information requested in questions relating to short term loans listed above. For any long-term loans with principal or interest outstanding during the POI that were guaranteed or insured, please provide the information requested in questions relating to long term loans listed above.

## **Tax Programs Annexure**

If deductions from taxable income, credit toward taxes payable, exemptions from taxes owed, deferral of payment of taxes owed, carry-forward of losses, accelerated depreciation, or other tax benefits were provided under this scheme/program to the producers and/or exporters of the subject goods, please answer the following questions:

- a. Is the benefit a deduction from taxable income, a credit toward taxes payable, an exemption from taxes owed, a deferral of taxes owed, a carry-forward of losses, a result of accelerated depreciation, or other type of tax benefit? Please explain.
- b. Is the tax benefit linked to acquisition of capital goods? If yes, please provide details of the scheme.
- b. How do enterprises using this scheme/program calculate the tax benefit they claim? Please be specific and provide a sample calculation using a blank tax form.
- c. If an enterprise is in a tax loss situation, how does this particular scheme/program affect it?
- d. If tax losses are generated through the use of this scheme/program, can the enterprise carry forward these losses? What are the normal tax provisions for loss carry-forward? Please provide the relevant portion of the tax laws.
- e. If the scheme/program involves a deferral of taxes owed, please provide the following information:
  - i. Please provide the length of the deferral allowed under the scheme/program.
  - ii. If the length of the tax deferral is one year or less, please provide the national average short-term interest rate in subject country for the POI.
  - iii. If the length of the tax deferral is more than one year, please provide the national average interest rate on long-term fixed-rate loans available from private commercial lenders to most firms in **subject country**. This information should be provided for the year in which the multi-year tax deferral was first approved or claimed.

## **Equity Annexure**

Please provide the following information for each alleged equity investment or debtto-equity conversion made during the POI and the previous number of years corresponding to the average useful life of assets for each enterprise under investigation.

- a. Name of the recipient of each investment/conversion.
- b. The dates when the Government approved the equity investment/conversion.
- c. The national average long-term fixed interest rate of subject country in the year in which the equity investment/conversion was approved.
- d. The exact amount and date of the equity infusion and the name and address of the Government agencies involved in the approval process and the distribution of funds.
- e. If private investors did not invest concurrently with the Governmentos investment it is critical to note that the Designated Authorityos position is that prior to making a significant equity infusion, it is the usual investment practice of a private investor to evaluate the potential risk versus the expected return. This includes an objective analysis of information sufficient to determine the expected risk-adjusted return and how such a return compares to that of alternative investment opportunities of similar risk. It is the Designated Authorityos position that absent such an objective analysis . performed prior to the equity infusion . it is unlikely that the infusion in question was in accordance with the usual investment practice of a private investor.

Therefore, it is very important that the Government respond fully to the following request:

- i. If the Government has bought shares in a company under CVD investigation, please provide the price at which the shares were bought, number of shares bought and the normal market price for these shares.
- ii. Provide all feasibility studies, market reports, economic forecasts, loan appraisals or similar documents (e.g., general industry market studies, industry-specific business publications), completed prior to the equity investment, relating to the future expected financial performance of the enterprise. These studies need not only pertain directly to the equity investment in question, but may also be relevant to initial capital investments, capital to fund start-up operations, major expansion projects, repayment of loans, reorganizations, or any action which would affect the enterprise profitability:
- Clearly explain the assumptions and conclusions of these studies or reports;
- iv. For each study, state clearly which private organization or Government agency conducted the study. If a private organization conducted the study, state whether it was commissioned by the Government. Also state the purpose for which the study was undertaken:

- v. For each study, state clearly whether it was available to the Government and/or private investors prior to the Government equity investment.
- f. Describe any attempts made by the Government to obtain equity investment from private sources. If the Government attempted to, or did, secure equity investment for the enterprise from private sources, describe the circumstances surrounding the investment, any agreement entered into between the Government and the private parties, and provide all relevant documentation (e.g., a copy of the agreement, discussion memoranda, etc.).

#### **Provision of Goods/Services Annexure**

Please provide the following information with respect to each of the goods/services alleged to be provided at less than adequate remuneration:

- I. Provide a general description of the goods/services provided by the Government and of the process by which the goods/services are provided. Identify the Government entity or Government-owned enterprise responsible for providing the goods/services.
- II. Provide the quantity and value of the goods/services provided to each respondent during the POI and the price charged by the Government. Provide copies of any price lists or rate sheets applicable to the goods/services being provided.
- III. Describe the market for the goods/services being provided in subject country. Specify the number of producers and distributors of the goods/services and the nature of their relationship to the Government, including Government ownership, control, and regulation. What types of industries generally consume the goods/services?
- IV. What percentage of total domestic consumption of the goods/services is provided by the Government? What percentage of consumption of the goods/services by the industry producing the subject goods is provided by the Government?
- V. If there are commercial producers or distributors of the goods/services in subject country, provide any available information pertaining to the prices charged by such enterprises for goods/services comparable to that provided by the Government during the POI.
- VI. Are there any restrictions on the importation of the goods/services in question into subject country? If yes, please explain the nature of the restrictions. Provide the volume and f.o.b. value of imports, by country, during the POI.
- VII. Explain the overall pricing policy of the Government provider of the goods/services in question. How does this differ with respect to sales to various industries, including the industry which produces the subject goods? Explain how this pricing policy compares with that of commercial producers or distributors of the goods/services in subject country. Specify the role of the Government in determining/ fixing the market price of the goods/ services in guestion.
- VIII. Are there trade publications which specify the prices of the goods/services within subject country and on the world market? Provide a list of these publications, along with sample pages from these publications listing the prices of the goods/services within subject country and in world markets during the POI.
  - IX. Answer the following questions if there are no commercial suppliers of the goods/services in question in subject country:
    - a. Document whether and to what extent the price charged by the Government covers the Governments operating costs and ensures a reasonable return to the Government.

- b. Describe how the price charged by the Government is determined.
- c. Please explain in detail the pricing criteria that are used to reach this price.
- d. Please describe the Governments operating costs, investment costs, and returns.
- X. Provide a breakdown of the prices charged by the Government to the different categories of consumers of the good/service in question. Explain any differences in the prices charged to various industries.

# **CERTIFICATE**

The undersi	igned	certifies	that a	all informatio	n su	pplied	herein	in respo	onse	to the
questionnair	e is	complete	and c	orrect to the	best	of his	/her kn	owledge	and	belief
that nothing	mat	erial has	been	suppressed	and	unders	stands	that the	inforr	nation
submitted	is	subject	to	verification	by	the	Desi	gnated	Auth	nority.

Date	Signature of authorized official
	Name of authorized official
	Title of authorized official