



Arab Republic of Egypt  
Ministry of Trade and Industry  
Trade Remedies Sector



ISO 9001:2008 CERTIFIED

**"Edam & Gouda Cheese"**  
**Originating in or Exported from Netherlands**

**Foreign Producer/Exporter**

**Questionnaire**

**Anti-Dumping Investigation**

**January 2021**

**General Instructions Concerning This Questionnaire**

1. This questionnaire is divided into four sections A, B, C, and D  
Section A: concerns general information.  
Section B: concerns export sales of the product concerned.  
Section C: concerns domestic sales of the product concerned.  
Section D: concerns cost of production of the product concerned.
2. If the answer to an item is (no), (not applicable) or (not available), please do not leave the answer blank, but write down one of these answers.
3. All cost and pricing information should be provided for the period of investigation for dumping (POI) from 1/7/2019 to 30/6/2020. If your company's financial year differs from the POI, please give a detailed explanation of how the information was compiled for the POI.
4. Please put your answers in the right place in the questionnaire. In order to do this, rewrite the question to which you are responding in your narrative submission and put your answer directly below it. If for any reason because of the nature of the response required it is impractical to be able to do this, please attach the answer on a separate paper with the number of the question concerned and the extent of confidentiality required clearly indicated.
5. Any methodology used in allocation of costs and revenue to different types of the product concerned... etc., should be clearly explained.
6. If you use a computer in answering this questionnaire, please attach copies of the electronic form, the names of the files, and the names of the programmes used.
7. All the values, costs, expenses... etc., must be provided in the original currencies.  
The answers must be supported by sufficient evidence. Trade Remedies Sector of the Egyptian Ministry of Trade and Industry, referred to hereinafter as the Investigating Authority (IA), has the right to ask for more evidence at any time during the investigation, including during any on-spot verification visit. It is very important that the persons who are responsible for replying to this questionnaire are able to provide the sources of the documents they used if needed.
8. Answers must be precise and sufficiently detailed to reflect the current situation. All replies must be accompanied by a non-confidential version of any confidential data with the reasons for confidentiality clearly explained.
9. All responses should be in the English language. Three copies of a confidential version (one original and two copies), and three copies of a non-confidential version (one original and two copies) should be provided.
11. Each related company involved in the production or sales of the product concerned should provide a separate reply to this questionnaire.
12. If you have an attorney dealing with this investigation, please attach power(s) of attorney for the person and the company concerned.
13. For more information, please contact the IA at the address referred to in this questionnaire.

## **Introduction**

The Investigating Authority is responsible for administering the Egyptian Anti-Dumping law. The law provides a mechanism for maintaining fair levels of import competition for Egyptian producers when the dumping of imported goods causes material injury or threatens to cause material injury to an established Egyptian Industry. The law reflects Egypt's obligations under the World Trade Organization (WTO) Anti-Dumping Agreement (the Agreement).

The Minister of Trade and Industry has initiated an investigation into claims by the Egyptian domestic industry that dumped imports of "Edam & Gouda Cheese" originating in or exported from Netherlands have been causing material injury to the Egyptian Industry.

It is in your best interest to complete the questionnaire as, in the absence of your responses, a decision will be taken by the IA, which may be based on the best information available.

## **Definition of Dumping**

Dumping is price discrimination between markets and occurs when an exporter sells goods to Egypt at a price less than the price charged in its home market.

The price at which goods are sold in the home market of the exporting country, to which necessary adjustments are applied, is referred to as the 'normal value' of those goods. The 'export price' is based on the price that the Egyptian importer pays for the imported goods.

Goods are dumped if the 'export price' is less than the 'normal value'; after adjustments are made to ensure that the price comparison is fair.

Dumping is not illegal, and in fact is a common international commercial practice that can be beneficial to both importing and exporting countries. However, where dumping causes or threatens to cause material injury to a domestic industry in the importing country, remedial duties can be imposed. The imposition of remedial measures is subject to the results of an investigation into dumping, injury and causality, and is carried out in accordance with the Agreement referred to above.

## **Product Concerned**

The product concerned is: **"Edam & Gouda Cheese"**

The product concerned is classified in the tariff schedule under H.S. from Heading items:

04 06 90 90

Please be aware that the H.S. tariff headings referred to above are provided only as a reference and for customs purposes.

## **Period of Investigation**

The POI is from 1/7/2019 to 30/6/2020 for the analysis of dumping and the period of investigation for the analysis of injury covers the period from 1/1/2017 to 30/6/2020.

## **Verification**

IA officials may need to visit your company to verify information supplied. Such a visit is normally undertaken once a completed questionnaire has been received and analysed. You will be contacted at a later date if such a visit is deemed to be necessary.

## **Documentation Provided**

It is important that your responses to the questionnaire be backed up by evidence to support your claims.

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Additional documentation in support of your responses may be requested during the investigation. Original source material for all the documents submitted, including source documents used in loading computers should be made available at the time that any verification visit is made.

### **Date of Sale**

The date of sale for your sales to Egypt and other countries is important to the IA's analysis. It will determine which sales factors are reported in response to **sections B & C** of this questionnaire. Note, however, that the IA's criteria for determining date of sale may differ from those that you apply in the normal course of business.

A description of the IA's criteria is included in the **Glossary of Terms at Appendix 8**; please use these criteria in preparing your questionnaire response.

### **Confidential Information**

The IA is required to ensure that all interested parties are given reasonable opportunity to have access to all non-confidential information relevant to the presentation of their case during the investigation.

Any information which is by nature confidential (for example, because its disclosure would be of significant competitive advantage to a competitor; because its disclosure would have a significantly adverse effect on the person supplying the information or upon the person from whom the information was acquired; or which is provided on a confidential basis by parties to an anti-dumping investigation), will, upon good cause being shown, be treated as confidential by the IA.

Parties requesting that information be treated as confidential should:

- (a) Clearly identify the information, for which confidential treatment is requested,
- (b) Provide justification for the request for confidential treatment,
- (c) Provide a non-confidential version or non-confidential summary of the information for which confidential treatment is requested, or, if it is claimed that the information is not susceptible to such a summary, a statement of the reasons why such a summary is not possible. A non-confidential version should reproduce the original but have information considered to be confidential either omitted or summarized.

### **Please Note:**

- As provided for in Article 6.5.2 of the Agreement, the IA may disregard any information for which the party submitting it fails to provide a satisfactory non-confidential version or summary or satisfactory reasons why such summary cannot be provided.
- Information for which confidential treatment is not requested will be treated by the IA as non-confidential.
- You should indicate clearly on each page in your submission what information you consider to be confidential and forward an accompanying non-confidential version of your reply.
- If any further submissions are made, non-confidential versions will also be required.

**Time Frame**

Your reply to this questionnaire, along with any supporting documentation, must be received by the IA at the address given below, by close of business, 37 days from the date of receiving this questionnaire, or earlier if possible.

**Language**

Your reply to this questionnaire must be in the English language. An English translation of any supporting documentation or other evidence that is in a foreign language other than English is also required.

**Submission of Information by Electronic Means or in an Electronic Format**

Please submit your response in electronic format as well as hard copy. The information below is intended to assist you in providing such submissions. Information that should be susceptible to electronic submission or provision in an electronic format includes, inter alia;

- Questionnaire responses in an electronic form.
- Supporting information in the form of databases or spreadsheets.
- Explanatory graphics or charts.

**Submission Formats**

The following applications / formats are supported by the IA; the submission may be provided in any of the formats listed.

Document Type	Formats Supported	Latest Version Supported
Word Processing	Microsoft Word	2016
Spreadsheet	Microsoft Excel	2016

**Backup Submission**

If making a submission by an electronic means or providing supporting data in electronic format, please also provide a hard copy of the submission or information and a soft copy (CD-ROM). If it is necessary to compress the document(s), please do so either into a self-extracting file and advice the format used.

**Please ensure your response:**

- Is signed and stamped
- Shows your name and title
- Is dated

**And forward by Email to:**

Ministry of Trade and Industry  
Trade Remedies Sector  
Head of Trade Remedies Sector  
Nasr City, Ramses Extension St.,  
Al Malya Towers, Tower 6, Floor 9,  
Cairo, Egypt

**Attention:**     **Mr. Ibrahim El-Seginy**  
*Head of Trade Remedies Sector*

**Phone No.:**     + 202 234 22 479

**Fax No:**         + 202 234 20 784

**Email:**           [ITPD@tas.gov.eg](mailto:ITPD@tas.gov.eg)

**Important**

- Please ensure that your response to this questionnaire is sent by email to the IA no later than the date specified.
- All responses should be in the English language.
- The original confidential version plus two copies, and the original non-confidential version should be forwarded by courier to the above address.

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## **Section A**

### **General Information**

The information requested in this section is designed to provide **an overview of your corporate organization, and the goods produced.**

- (A-1) Provide your company's complete name, mailing address, telephone and fax numbers and website address. Also, identify the name, position title and email address of the officer in your company responsible for your response to the questionnaire.
- (A-2) Precisely describe the nature of your company's business and explain whether you are a producer, trading /sales organization, distributor, exporter etc.
- (A-3) Provide a brief history of your company, including the date of incorporation, corporate structure, and the date that the product concerned was first produced or sold.
- (A-4) If your company is a subsidiary of another company, identify your parent company and detail the extent of its ownership in your company.
- (A-5) Provide a list of all affiliated companies and their addresses.
- (A-6) Describe the relationship between your company and its affiliated companies and provide details of the percentage of ownership held by your company and /or its affiliates.
- (A-7) Identify which of the affiliated companies are involved in the production, export, import, supplying of raw materials, purchase or sale of the product concerned in/to Egypt, in/to your domestic market, or in/to another country, explain the nature of the business performed and the responsibilities or functions carried out by each affiliated company in respect of the product concerned.
- (A-8) Provide details of any ownership change or any other changes that have affected your costing, selling, pricing and distribution practices during the POI.
- (A-9) Provide a list of all product lines produced by your company - both the product concerned and any other products.
- (A-10) Provide copies of the latest brochures, corporate publications, or any other such general literature concerning your company, its affiliates and the products produced or sold both in your domestic and export markets.
- (A-11) Provide copies of all annual reports including financial statements of all affiliated companies engaged in operation costs and/or sales for both your domestic and/or export sales for the product concerned covering the last three fiscal years – annual report should include Audited Financial Statements (Balance Sheet, Income Statements, Cash Flow Statement, Statement of Stockholders' Equity), Cost of Production, Budget Statements, notes to the financial statements, Report of the Board of Directors and Audit's Reports).  
Identify your company's accounting year.  
Please provide your chart of accounts.
- (A-12) Indicate whether the machinery and equipment used in the production of the product concerned is also used for or take a part in the production of other goods or not.
- (A-13) Please specify whether you produce all of the product concerned on site.  
List the plants where the product concerned is produced.

- (A-14) Provide a detailed description of the production process utilized for the production of the product concerned.  
Provide a diagram of the production process for the product concerned.
- (A-15) Please complete **Appendix 1** for each type of the product concerned.
- (A-16) Provide any other information or documentation, which in your opinion is relevant to the topics of your corporate organization (including ownership), and the production, sale or distribution of the product concerned.

## Section B

### Export Sales of the Product Concerned to Egypt

This section requests information concerning **export sales of the product concerned** during the POI.

#### Export Sales of the Product Concerned to Egypt

- (B-1) Give a full description of the product concerned exported by your company to Egypt during the POI. Please explain any difference between these products and those produced by Egyptian producers and sold on the domestic market in Egypt if you are aware of any. Such differences may relate to physical characteristics, method of manufacture, function and use, pricing structures, marketing and distribution channels, etc.
- (B-2) If you are not a producer, provide a list of the names and addresses of your suppliers of the product concerned exported by you to Egypt during the POI.  
If you are a producer, provide a list of the names and addresses of the exporters who exported the product concerned (the product produced by your company) to Egypt during the POI.
- (B-3) Provide a list of the names and addresses of the Egyptian importers who imported your company's product concerned during the POI, whether exported or shipped to Egypt directly by your company or by another exporter.
- (B-4) Does your company simply export / trans-ship the product concerned to Egypt or does it alter the goods in any way (e.g., complete the manufacture by some process)? If the product concerned is altered by your company, please describe what takes place in terms of the alteration.
- (B-5) If sales to Egypt have been made through commission agent, provide the rate or amount of the commission fee the company pays for the services it receives and how it is calculated (e.g. FOB, CIF and C&F) along with its calculation methodology.  
  
Provide a copy of the brokerage or commission agreement.
- (B-6) Provide a list of types of the product concerned which your company produced and / or exported to Egypt during the POI and the percentage of sales for each type.
- (B-7) Please provide a description of your company's distribution systems to your Egyptian customers including:
- (i) The relationship between you and your Egyptian customers; and
  - (ii) Details of any clients or companies in Egypt that have corporate affiliations with and / or common shareholders with your company (state company name, address and nature of relationship)
- Refer to definition of "affiliated person" in Appendix 8.*
- (B-8) Explain how you determined the ultimate customer or market for the product concerned sold through resellers. For these sales, explain whether your company restricted the reseller's volume or geographic area for distribution. In addition, explain whether your company provides customer lists, or makes joint sales calls with the reseller, provides post-sales support or provides purchase incentives to the reseller's customers.  
  
Provide copies of written sales contracts or sales terms with these resellers that were applicable during the POI.
- (B-9) Give an explanation of the terms of trade offered by your company and a description of your selling arrangements during the POI. This should cover:

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- (i) Ordering and invoicing
- (ii) Terms of agreements or contracts
- a) Describe your company's agreement(s) for export sales to Egypt (e.g., long-term purchase contract, short-term purchase contract, purchase order, order confirmation) during the POI. Provide a copy of each type of agreement and all sales-related documentation generated in the sales process (including the purchase order, internal and external order confirmation, invoice, and shipping and export documentation) that was applicable during the POI.
- b) Describe any changes that occurred after the initial agreement that affected the terms of the sale, other than delivery dates. Explain how these changes affected your determination of date of sale.

(iii) Payment terms.

(B-10) Provide a copy of all invoices, price lists, price schedules, base price lists, discount schedules, etc., relevant to your company's sales of the product concerned to Egypt or sales of the product concerned that were subsequently exported to Egypt by another exporter during the POI and identify the types of sales to which these price lists pertain. If your company did not use price lists, price schedules, or base price lists, describe how prices were determined.

(B-11) Were the prices of the product concerned that were exported to Egypt during the POI?

- (i) Subject to any direct or indirect reimbursement to your customers (e.g., sales promotion, advertising, warranty, etc)? Or,
- (ii) Influenced by a commercial agreement or relationship including mutual corporate affiliations and / or common shareholders?
- (iii) Inclusive of any consideration other than price?

*Refer to definition of "Arm's length transactions" in **Appendix 8**.*

(B-12) Describe the date(s) (e.g., order date, shipment or invoice date) you have selected as the date of sale for sales of the product concerned to Egypt during the POI, and explain why the date(s) selected best satisfies the IA's date of sale criteria. If you have used different methods to identify the date of sale for different transactions, explain why you have done so.

(B-13) Please schedule the individual shipments of the product concerned exported to Egypt by you during the POI. Please include shipments which may have been exported prior to 1/7/2019, but which would not have entered Egypt until on or after that date. This information should be given in the format shown in **Appendix 2**. Please attach a copy of your export invoice and shipping documents for each shipment concerned.

(B-14) Provide a breakdown of all the charges incurred after the ex-factory price on export sales to Egypt of the product concerned during the POI in **Appendix 2**.

Evidence of all the charges incurred and an explanation of the methodology used to report these in **Appendix 2** should also be provided.

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## Export Sales of the Product Concerned to Countries Other Than Egypt

- (B-15) Describe your channels of distribution for your export sales of the product concerned and indicate whether these channels have changed during the POI or not, if they have, describe the changes and the reasons for the change.
- (B-16) Provide a copy of all invoices, price lists, price schedules, base price lists and discount schedules, etc., relevant to your company's sales of the product concerned in its export markets other than Egypt, during the POI. If your company did not use price lists, price schedules, or base price lists, describe how prices were determined.
- Include copies of any discount or rebate schedules that were used in conjunction with each price list, price schedule or base price list.
- (B-17) Please schedule the individual shipments of the product concerned exported to countries other than Egypt by you during the POI. Please include shipments which may have been exported prior to 1/7/2019, but which would not have entered the country concerned until on or after that date. This information should be given in the format shown in **Appendix 3**.
- (B-18) Provide a breakdown of all the charges incurred after the ex-factory price on export sales to countries other than Egypt of the product concerned during the POI in the format provided in **Appendix 3**.
- Evidence of all the charges incurred and an explanation of the methodology used to report these in **Appendix 3** should also be provided.
- (B-19) If you are aware that any of the product concerned that you sold to countries other than Egypt was ultimately shipped to Egypt, please contact the official in charge within two weeks of the receipt of this questionnaire.

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## Section C

### Domestic Market Sales of the Product Concerned

This section requests information concerning **sales of the product concerned on the domestic market** during the POI.

(C-1) Give a full description of the product concerned produced by your company and sold on your country's domestic market during the POI.

Please explain any differences between these products and those produced and sold for export either to Egypt or to third countries during the POI.

(C-2) Provide a list of all types of the product concerned which your company produced and sold on its domestic market during the POI, and the percentage of sales for each type.

(C-3) Give a detailed explanation of your company's channels of distribution to domestic market customers during the POI, including:

- (i) The relationship between you and your domestic market customers; and
- (ii) Details of any domestic market customers that have corporate affiliations and/or common shareholding with your company (state company name, address and nature of relationship).

(C-4) Give an explanation of the terms of trade offered by your company and a description of your company's selling arrangements. This should cover:

- (i) Ordering and invoicing.
- (ii) Terms of arrangements or contracts.
- (iii) Terms of payment.

(C-5) Are the prices that your company charges:

- (i) Subject to direct or indirect reimbursement to your domestic market customers (e.g. sales promotion, advertising, warranty, etc)? or
- (ii) Influenced by a commercial agreement or relationship (including mutual corporate affiliations and/or common shareholding)? or
- (iii) Inclusive of any consideration other than price?

If the answer to (i), (ii) or (iii) above is "yes", please provide details.

(C-6) Please provide a schedule detailing all the individual domestic market sales transactions of the product concerned that took place during the POI. Please include transactions which took place before 1/7/2019 but which may not have been shipped until after that date.

This information should be given in the format shown in **Appendix 4** for each type of the product concerned.

(C-7) Provide a breakdown of all the charges incurred after the ex-factory price on domestic sales of the product concerned during the POI in **Appendix 4**. Evidence of all the charges incurred and an explanation of the methodology used to report these in **Appendix 4** should also be provided.

(C-8) Provide copies of all invoices, price lists, price schedules, base price lists, discount schedules, etc., relevant to your company's sales of the product concerned in the domestic

market during the POI. If your company did not use price lists, price schedules or base price lists, describe how prices are determined.

Include copies of any discount or rebate schedules that were used in conjunction with each price list, price schedule or base price list for sales of the product concerned during the POI.

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## Section D

### Costs of Production of the Product Concerned

This section requests information concerning the **costs of production of the product concerned**.

#### (D1) General

(D1-1) Please provide the cost of production for the product concerned for both export and domestic markets.

Separate schedules should be provided showing the cost structure for each type of the product concerned for the period from 1/7/2019 to 30/6/2020. This should include details of the quantity and types of materials used, direct labour costs, and the method used to allocate overheads, for each type of the product concerned.

This information should be provided in the formats in **Appendices 5 (a), 5 (b) and 5 (c)** for each type of the product concerned.

Supporting documentation for the cost items and working papers demonstrating the allocation of costs and expenses should be attached.

(D1-2) **Appendix 5(c)** is provided for the breakdown of production costs by product type for exports sold to countries other than Egypt. **Appendix 5 (c)** need only to be completed for those countries that are similar to Egypt in terms of volume of exports and level of trade and for the types which are equivalent or the nearest possible equivalent to those types exported to Egypt during the POI.

(D1-3) Where the product concerned sold or produced for the domestic and export markets other than Egypt differs from the product concerned exported to Egypt during the POI, give details and evidence of the cost differences and the effects on the costs of production in the format as per **Appendix 6** for each type of the product concerned.

(D1-4) Does your company receive, either directly or indirectly, any consideration from a central or provincial Government or other organization (e.g., subsidies export incentives, etc.) for the products it manufactures and sells? If so, describe the nature of the program and provide details of any assistance on per annum basis or on per unit basis, as appropriate.

(D1-5) Does your company purchase raw materials, energy or other manufacturing related services from companies that have corporate affiliations and/or common shareholding with your company? If the answer is "yes", please provide the names of these companies, and describe the nature of the relationship between your company and the companies concerned, including the product or service purchased. Also, if the answer is "yes", please provide details concerning how the selling prices of the raw materials purchased from the companies concerned are determined.

#### (D2) Inventory

(D2-1) Provide the quantity and value of the inventory of the finished products, unfinished products, and raw materials for the product concerned.

(D2-2) Describe your inventory control method, including whether you use LIFO, FIFO, etc.

(D2-3) List the basis of draw down on inventory.

- (D2-4) Describe the basis of inventory evaluation for the finished products, unfinished products, and the end-stock for the product concerned.
- (D2-5) Provide the inventory costs and the ratio of the cost of the product concerned to the total cost of inventory for the years 2018, 2019 and the financial period from 1/7/2019 to 30/6/2020.
- (D2-6) Provide the percent of waste of inventory and the allowed percentage of the product concerned for the years 2018, 2019 and the financial period from 1/7/2019 to 30/6/2020.
- (D2-7) Provide the rate of inventory turnover for the years 2018, 2019 and the financial period from 1/7/2019 to 30/6/2020.

**(D3) Production**

- (D3-1) Identify all products produced by your company.
- (D3-2) Identify in detail the percentage of domestic and foreign components/raw materials in the product concerned and identify the foreign components/raw materials used in the production of the product concerned that your company imports.
- (D3-3) Describe the different production stages, the technology used, and how long it takes to produce the product concerned.
- (D3-4) Identify and quantify the main raw material components and labour costs - (see **Appendices 5 (A), 5 (B) and 5 (C)**), and the basis of distribution of these costs to the product concerned during the POI.
- (D3-5) Identify and quantify the indirect factory overhead costs - (see **Appendices 5 (A), 5 (B) and 5 (C)**), and the basis of distribution of these costs to the product concerned during the POI.
- (D3-6) Identify and quantify the elements of SG&A costs - (see **Appendices 5 (A), 5 (B) and 5 (C)**), and the methods your company has used to allocate these costs to the product concerned during the POI.

**(D4) Financial Details**

- (D4-1) Provide copies of your company's **Audited Financial Statements**, income statement, balance sheet, and statement of cash flow, explanatory notes, auditors' report and report of the board of directors for the last two fiscal years and for the current year to date, showing details of raw material, labour, energy, overhead, selling, general and administrative costs, any other costs, and net profits (or losses).
- (D4-2) Describe the accounting methods used in preparing your financial statements, including:
- Inventory evaluation;
  - Depreciation methods;
  - Whether standard or actual costing methods are used;
  - Whether historical or current costs are used.
- (D4-3) Please prepare the income statement shown in **Appendix 7** for domestic and export sales. The results should be shown separately concerning the products sold domestically, exported, and the total operations. Please provide full details of any allocation method used.
- (D4-4) Please provide the cost sheets for the years 2018, 2019 and the financial period from 1/7/2019 to 30/6/2020 with their supporting documents. If the method used in preparing the

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financial statements for previous years is very different from the method used on 2017, please provide the working papers and supporting documents explaining the differences.

- (D4-5) Describe the impact of inflation (if any) on your company's accounting for production costs by addressing the following items:
- (i) Provide an English translation of the Generally Accepted Accounting Principles (GAAP) employed in your country to account for the effects of inflation.
  - (ii) Provide the name, address and contact details of the professional/official organization, which issues financial accounting pronouncements in your country.
  - (iii) Describe all accounting principles related to inflation, which have a significant impact on the measurement of current costs of the product. If the principles employed by your company vary from the GAAP (described in item D4-5-(i) above), explain the nature of the difference, and the reason a different principle was adopted.
  - (iv) Provide your company's method for treatment of fixed assets and the related depreciation expenses. Describe whether these assets are revalued periodically. If your company does revalue assets, provide a description of the process, including the accounting entries that are recorded and the frequency of the adjustments. Identify the indices used for revaluation adjustments and provide index tables covering the POI and the previous year.
  - (v) Describe the average estimated useful life for each class of production equipment, and the depreciation method used for each, including any accelerated methods.

**(D5) Other Information**

- (D5-1) Provide a list of exchange rates for your domestic currency against the U.S. dollar (other currency of exportation to Egypt) from 1/7/2019 to 30/6/2020 and identify the source of the information.
- (D5-2) Provide a list of inflation rates on a monthly and annual basis for the last complete fiscal year and available months of the current fiscal year and identify the sources of the information.

**Appendix 1  
Section A**

**Total Sales of Product Concerned**

**From 1/7/2019 to 30/6/2020**

**Product Type: .....**

	Total Sales		Product Concerned	
	Quantity <sup>1</sup>	Net Sales Revenue <sup>2</sup>	Quantity <sup>1</sup>	Net Sales Revenue <sup>2</sup>
Sales to Domestic Market				
Export Sales to Egypt				
Export Sales to Other Countries				

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<sup>1</sup> Please specify unit of measurement.

<sup>2</sup> Specify currency used



**Appendix 2**  
**Section B**  
**Exports of the Product Concerned to Egypt**  
**Details of Exports for the Period from 1/7/2019 to 30/6/2020**

Invoice Date	Invoice Number	Name of Importer	Name of Supplier	Product Type	Payment Terms	Delivery Terms	Quantity Exported <sup>1</sup>	Invoice Value <sup>2</sup>	Discounts/Rebates	Inland Freight	Handling	Ocean Freight	Insurance	Credit	Others (specify)

<sup>1</sup>Please specify unit of measurement.

<sup>2</sup>Please specify currency used.

**Notes:**

Columns may be added to reflect other charges incurred.

This information must also be provided in electronic format.

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**Appendix 3**

**Section B**

**Exports of the Product Concerned to Countries other than Egypt**

**Details of Exports for the Period from 1/7/2019 to 30/6/2020**

Invoice Date	Invoice Number	Country of Import	Name of Importer	Name of Supplier	Product Type	Payment Terms	Delivery Terms	Quantity Exported <sup>1</sup>	Invoice Value <sup>2</sup>	Discounts /Rebates	Inland Freight	Handling	Ocean Freight	Insurance	Credit	Others (specify)

<sup>1</sup>Please specify unit of measurement.

<sup>2</sup> Please specify currency used.

**Notes:**

Columns may be added to reflect other charges incurred.

This information must also be provided in electronic format.

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**Appendix 4**  
**Section C**  
**Sales to the Domestic Market of Product Concerned**  
**From 1/7/2019 to 30/6/2020**

Invoice Date	Invoice Number	Name of Customer	Level of Trade	Product Type	Payment Terms	Delivery Terms	Quantity Sold <sup>1</sup>	Invoice Value <sup>2</sup>	Discounts/Rebates	Inland Freight	Handling	Taxes	Insurance	Credit	Others (specify)

<sup>1</sup>Please specify unit of measurement.

<sup>2</sup> Please specify currency used.

**Notes:**

Columns may be added to reflect other charges incurred.

This information must also be provided in electronic format.

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**Appendix 5 (A)**

**Factory Cost and Profit for Domestic Sales of the Product Concerned  
For the Period from 1/7/2019 to 30/6/2020 (Per Unit) <sup>1</sup>**

Specify Currency: .....

Cost Element	Product Type	Product Type	Product Type	Product Type
Direct Materials				
Direct Labour				
Manufacturing Overhead				
- Indirect materials				
- Indirect labour				
- Energy costs				
- Depreciation				
- Packaging Costs <sup>1</sup>				
- Materials				
- Labour				
Total Manufacturing Cost				
Selling, General and Administrative Costs (SGA)				
Financing Costs				
Net Profit/Loss before Tax				
Selling Price Ex-Factory (per unit) <sup>1</sup>				
<b>Notes:</b>				
Lines may be added to reflect the company's cost structure.				
This information must also be provided in electronic format				

<sup>1</sup> Please specify unit of measurement.

If the packing process is parts of the production process detail it here, otherwise it should be included in the selling expense.

## Appendix 5 (B)

### Factory Cost and Profit for Export Sales of Product Concerned To Egypt for Period from 1/7/2019 to 30/6/2020 (Per unit)<sup>1</sup>

Specify Currency: .....

Cost Element	Product Type	Product Type	Product Type	Product Type
Direct Materials				
Direct Labour				
Manufacturing Overhead				
- Indirect materials				
- Indirect labour				
- Energy costs				
- Depreciation				
- Packaging Costs <sup>1</sup>				
- Materials				
- Labour				
Total Manufacturing Cost				
Selling, General and Administrative Costs (SGA)				
Financing Costs				
Net Profit/Loss before Tax				
Selling Price Ex-Factory (per unit) <sup>1</sup>				
<b>Notes:</b> Lines may be added to reflect the company's cost structure.				
This information must also be provided in electronic format				

<sup>1</sup> Please specify unit of measurement.

If the packing process is parts of the production process detail it here, otherwise it should be included in the selling expense.

**Appendix 5 (C)**

**Factory Cost and Profit for Export Sales of Product Concerned  
To Countries other than Egypt for Period from 1/7/2019 to 30/6/2020 (Per unit)<sup>1</sup>**

Specify Currency:.....

<b>Cost Element</b>	<b>Product Type</b>	<b>Product Type</b>	<b>Product Type</b>	<b>Product Type</b>
Direct Materials				
Direct Labour				
Manufacturing Overhead				
- Indirect materials				
- Indirect labour				
- Energy costs				
- Depreciation				
- Packaging Costs <sup>1</sup>				
- Materials				
- Labour				
Total Manufacturing Cost				
Selling, General and Administrative Costs (SGA)				
Financing Costs				
Net Profit/Loss before Tax				
Selling Price Ex-Factory (per unit) <sup>1</sup>				
<b>Notes:</b> Lines may be added to reflect the company's cost structure. This information must also be provided in electronic format				

<sup>1</sup> Please specify unit of measurement.

If the packing process is parts of the production process detail it here, otherwise it should be included in the selling expense.

**Appendix 6**

**Section D**

**Product cost differences**

**For the Period from 1/7/2019 to 30/6/2020 (Per Unit)**

Product Code	Direct Materials Cost		Direct Labour Cost		Variable Factory Overhead	
	Domestic Sale	Export to Egypt	Domestic Sale	Export to Egypt	Domestic Sale	Export to Egypt

## Appendix 7

### Section D Income Statement for Year 1/7/2019 to 30/6/2020

Total Sales Volume		
Total Sales Value		
-Less		***
Sales Returns	***	
Allowances	***	
Net Sales		
Sales to Domestic Market		
Export Sales to Egypt		
Export Sales to Other Countries		
<b>Less Cost of Sales</b>		**
Beginning Inventory	**	
+ Cost of Production During the Period	**	
- ending inventory	***	
<b>Cost of Goods Sold</b>	***	
+ Marketing & Selling Expenses	***	
Cost of Sales		**
<b>Gross Profit/Loss</b>		***
SG&A Expenses		***
-Financing Expenses		***
<b>Net Profit Before Income Taxes</b>		***

## **APPENDIX 8**

### **GLOSSARY OF TERMS**

This glossary is intended to provide parties with a basic understanding of many technical terms that appear in the anti-dumping questionnaire. These explanations are not regulations or rules with the force of law.

If difficult or detailed questions arise, parties are advised to seek clarification from the statute, regulations, and the IA, rather than attempting to derive precise guidance from these general explanations.

#### **Affiliated Person(s)**

Under relevant trade laws, transactions between affiliated persons are subject to particular scrutiny. Affiliated persons (affiliates) include (1) members of a family, (2) an officer or director of an organization and that organization, (3) partners, (4) employers and their employees, and (5) any person or organization directly or indirectly owning, controlling, or holding with power to vote, five percent or more of the outstanding voting stock or shares of any organization and the organization. In addition, affiliates include (6) any person who controls any other person and the other person, and (7) any two or more persons who directly control, are controlled by, or are under common control with, any person. "Control" exists where one person or organization is legally or operationally in a position to exercise restraint or direction over the other person or organization.

#### **Arms Length Transaction**

An arms-length transaction is a voluntary sale involving two parties who are independent of each other. In such a transaction no special consideration, such as preferred pricing arrangements, special services, etc., is made because of one party's relationship to the other. Sales within a company, or other transactions between two parties having some legal, financial, or other common connection, are not considered to be arm's length transactions.

#### **Confidential Information**

Confidential information is sensitive business data that would cause substantial harm to the submitter if disclosed publicly. Examples of information that the IA normally treats as confidential, if requested and not already in the public domain, include trade secrets concerning the production process, production and distribution costs, terms of sale, individual prices, and the names of customers and suppliers.

#### **Confidential Treatment**

If a party requests confidential treatment of its information, and if the IA agrees that the information is confidential, the IA will protect the information from public disclosure.

#### **Constructed Export Price**

**(See Export Price and Constructed Export Price.)**

#### **Date of Sale**

Establishing the date of sale is an important part of the analysis. Generally, the date of sale is the date on which the basic terms of the sale, particularly price and quantity, are agreed upon by the buyer and the seller. Typically, the date of sale is the invoice date. For long-term or requirements contracts, the date of sale is the date of contract.

If basic terms of sale have changed up to, or even subsequent to, the date of shipment, then the date of shipment is the date of sale. However, the date of sale cannot occur after the date of shipment. Thus, the IA treats post-shipment price modifications as price adjustments.

## **Discounts**

A discount is a reduction to the gross price that a buyer is charged for goods. Although the discount need not be stated on the invoice, the buyer remits to the seller only the face amount of the invoice, less discounts. Common types of discounts include early payment discounts, quantity discounts, and loyalty discounts.

## **Dumping**

Dumping occurs when imported goods are sold in, or for export to, Egypt at less than the normal value of the goods. The dumping margin is the amount by which the normal value exceeds the export price or constructed export price of the product concerned. The weighted-average dumping margin is the sum of the dumping margins divided by the sum of the export prices and/or constructed export prices.

## **Export Price and Constructed Export Price**

Export price and constructed export price refer to the two types of calculated prices for goods imported into Egypt. The IA compares these prices to normal values to determine whether goods are dumped. Both export price and constructed export price are calculated from the price at which the product concerned is first sold to a person not affiliated with the foreign producer or exporter.

Generally, an Egyptian sale is classified as an export price sale when the first sale to an unaffiliated person occurs before the goods are imported into Egypt. Generally, an unaffiliated person occurs after importation. However, if the first sale to the unaffiliated person is made by a person in Egypt affiliated with the foreign exporter, constructed export price applies even if the sale occurs prior to importation, unless the Egyptian affiliate performs only clerical functions in connection with the sale.

## **Facts Available**

The IA seeks to make its analyses, conclusions and recommendations based on responses to its anti-dumping questionnaire and other requests for information. However, for a variety of reasons, the data needed to make such determinations may be unavailable or unusable. In such instances, the law requires the IA to make its determinations on the basis of “the facts otherwise available” (more commonly referred to as “the facts available”). More specifically, the IA must use the facts available if necessary information is not available on the record of a proceeding. In addition, the IA must use the facts available where an interested party or any other person: (1) withholds information requested by the IA, (2) fails to provide requested information by the requested date or in the form and manner requested, (3) significantly impedes an anti-dumping proceeding, or (4) provides information that cannot be verified.

In selecting the information to use as the facts available, the law authorizes the IA to make an inference that is adverse to an interested party if the IA finds that party failed to cooperate by not acting to the best of its ability to comply with a request for information. However, when the IA relies on secondary information rather than on information obtained in the course of a proceeding, the IA will, to the extent practicable, corroborate that information from independent sources that are reasonably at the IA’s disposal.

The IA will consider using submitted information that does not meet all of the IA’s requirements if: (1) the information is submitted within applicable deadlines; (2) the information can be verified; (3) the information is not so incomplete that it cannot serve as a reliable basis for a determination; (4) the party establishes that it acted to the best of its ability; and (5) the IA can use the information without undue difficulties.

Finally, if an interested party promptly informs the IA of difficulties it is having in responding to a request for information, the IA will consider modifying its request to the extent necessary to avoid imposing an unreasonable burden on the party.

## **Rebates**

Similar to discounts, rebates are reductions in the gross price that a buyer is charged for goods. Unlike discounts, rebates do not result in a reduction in the remittance from the buyer to the seller for the particular goods with which the rebate is associated. Rather, a rebate is a refund of monies paid, a credit

against monies due on future purchases, or the conveyance of some other item of value by the seller to the buyer after the buyer has paid for the goods. When the seller establishes the terms and conditions under which the rebate will be granted at or before the time of sale, the IA reduces the gross selling price by the amount of the rebate.

**Product Concerned**

The product concerned is the imported product and sold in, or to, Egypt and (generally speaking), the same products sold on the domestic market of the country of production.

**Verification**

To establish the adequacy and accuracy of information submitted in response to questionnaire and other requests for information, the IA conducts an examination of the records of the party that provided the information and interviews company personnel who prepared the questionnaire response and other requests for information and who are familiar with the sources of the data provided in the responses. This process is called verification.