



## Subsidy Questionnaire (Exporter)

### Case AS0020: Ironing Boards exported from the Republic of Turkey

Period of Investigation (POI):	1 January 2021 – 31 December 2021
Injury period:	1 January 2018 – 31 December 2021
Deadline for response:	22 June 2022
Contact details:	AS0020@traderemedies.gov.uk
Completed on behalf of:	<i>MILENYUM METAL DIŞ TİCARET VE SANAYİ ANONİM ŞİRKETİ</i>

When you have completed this form, indicate the **confidentiality status** of this document by placing an X in the relevant box below:

- Confidential  
 Non-confidential – will be made publicly available

Your completed response must comprise this questionnaire and the corresponding annexes. Please note that you will have to provide **Confidential** and **Non-Confidential** versions of the questionnaire and annexes, as well as of any additional documents you append. All documents should be uploaded to the Trade Remedies Service ([www.trade-remedies.service.gov.uk](http://www.trade-remedies.service.gov.uk)) by **22 June 2022**.

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# Introduction

## About us, this case, and this questionnaire

The Trade Remedies Authority (TRA) investigates whether trade remedies are needed to prevent injury to UK industry. The TRA has been established to provide the UK with its own independent trade remedies system.

This case is investigating the allegation that **Ironing Boards** from **Republic of Turkey (Turkey)** are causing injury to producers in the UK because the goods have benefited from a subsidy from a foreign authority.

A subsidy exists if there is:

- a financial contribution by a foreign authority which confers a benefit on the recipient (usually an industry or business manufacturing goods); or
- a form of income or price support.

Not all subsidies are countervailable (meaning they can be offset through trade remedies). A subsidy is countervailable if it is specific to certain companies or industries and granted either directly or indirectly for the manufacture, production, export or transport of goods.

## Why should I take part?

We are asking foreign exporters to complete this questionnaire to help us understand the industry and market for this product and assess if a measure is needed. We need to establish whether the alleged subsidisation has occurred and has caused injury to the UK industry.

If you are an exporter of the goods concerned to the UK but do not produce these goods, please complete Annex I, as well as sections of the questionnaire you are reasonably able to answer. Furthermore, please provide the Case Team with contact details for the company/companies that produce the goods concerned that you export.

The information your company provides will help us to reach a fair and proportionate decision.

## How do I respond?

Detailed guidance on how to complete the questionnaire is provided in the [instructions](#) section below.

Please provide all the information requested by **22 June 2022**. We may need to issue a deficiency notice if we determine that the information supplied in the questionnaire is incomplete or inadequate. We may also send a notice requesting clarification or

supplementary information if necessary. Therefore, please provide as much detail as possible in your responses.

## Where can I find more information?

Our [trade remedies guidance](#) provides general information about our investigations and processes we follow.

If you have any specific questions relating to the case, now or while you're completing the questionnaire, please contact the Case Team at **AS0020@traderemedies.gov.uk**.

You can also find out more about the regulatory basis of our investigations. The TRA investigates cases under the provisions of *Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019 as Amended by the Trade Remedies (Amendment) (EU Exit) Regulations 2019* and under the *Taxation (Cross-border Trade) Act 2018*.

# Instructions on completing this questionnaire

## Preparing your response

This section sets out guidance on how to complete this questionnaire.

If you think you won't be able to complete the questionnaire within the required time, please contact the Case Team ahead of the deadline using the contact details on the cover of this questionnaire. You should outline the length of extension you need and the reasons why. We will notify you of our decision.

If we can accommodate an extension, we will publish a note on our [public file](#) to record both the request and the extension granted.

## How to answer the questions

Please read and follow all the instructions carefully. Your company will need to substantiate all claims with relevant data and information. You may be asked to attach supporting documents in appendices to supplement your responses. To help us verify your information, please retain all these documents, your completed spreadsheet annexes, and any calculations you made when developing your responses.

Please also note the following points:

- Do not leave any questions blank. If the question is not relevant to your organisation, please explain why. If the answer to a question is “zero”, “no” or “none”, please write this.
- Please complete the spreadsheet annexes as requested. Annexes are named to correspond to the relevant sections of this questionnaire and must be completed with reference to the instructions provided. If you feel you cannot present the information as requested, please contact your Case Team as soon as possible.
- Please provide all formulas and calculations used within your questionnaire response.
- If there is insufficient space in any part of the questionnaire to provide the details requested, or we ask for copies of additional information, please submit this information as appendices. Please ensure that any attachments are given a corresponding appendix reference in the title of the document and that these are referenced in the boxes provided.
- Any documents not in English should be accompanied by an English translation.
- Please provide all dates in the format DD/MM/YYYY (e.g., 23/05/2019).

- Unless otherwise stated, ‘year’ or ‘calendar year’ refers to the period 1 January – 31 December and ‘quarter’ refers to the associated three-month periods e.g., 1 January – 31 March, 1 April – 30 June, etc.
- Identify all units of measurement and currencies used in tables, calculations and lists, if not provided by the corresponding instructions, and use units of measurement consistently (e.g., do not use kg and metric tonnes interchangeably).
- For all numerical figures, where appropriate please express every third number with a comma (e.g., ‘1,300’ for one-thousand three hundred, ‘1,300,000’ for one million and three-hundred thousand).
- Please limit all sales/currency/income figures to two decimal places, apply a full point as a decimal separator and use the appropriate currency symbol or abbreviation (e.g., £1,300.00).
- Provide all costing figures as actual amounts. Where actual amounts cannot be provided and you have reported standard costing instead, please indicate this in the relevant answer, and explain the variance from actual costs, if any.
- All figures should be reported net of recoverable tax unless otherwise stated.
- Please refer to the case number, **AS0020**, in any correspondence with the TRA.

## Preparing confidential and non-confidential copies

You will need to submit one confidential version and one non-confidential version of your questionnaire and the corresponding spreadsheet annexes by the due date. We will publish the non-confidential version on the public file. **Please ensure that each page of information you provide is clearly marked either “Confidential” or “Non-Confidential” in the header.**

Please see our guidance on [how to submit information](#) for further details on what can be considered confidential and how to prepare a non-confidential version of this questionnaire.

In preparing your response, please note the following:

- It is your responsibility to ensure that the non-confidential version does not contain any confidential information.
- Remember to include a statement explaining why information obtained in your response should be treated as confidential e.g., the data is commercially sensitive.
- Provide the source for all information or data you don’t own and clearly state any restrictions on sharing it.
- If you do not provide a non-confidential summary (or a statement of reasons why you cannot provide this) each time you provide confidential information, the TRA may disregard the information you give us.

All information provided to the TRA in confidence will be treated accordingly and only used for this investigation (except in limited circumstance as permitted by regulation 46 of the *Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019*) and will be stored in protected systems. The non-confidential version of your

submission will be placed on the public file, which is available on [www.trade-remedies.service.gov.uk/public/cases](http://www.trade-remedies.service.gov.uk/public/cases).

## Providing information from subsidiaries or associated parties

Section A of this questionnaire includes detailed questions about your company structure. Although this questionnaire is intended for your company, our investigation covers all subsidiaries and any other associated companies involved in the import, production, sale, R&D, distribution and/or supply of the like good and/or goods concerned.

Please note, both natural persons (individuals) and legal persons (e.g. companies) are considered to be associated where they meet the definition of 'Related Persons' in [Regulation 128 of the Customs \(Import Duty\) \(EU Exit\) Regulations 2018](#).

- If any of your subsidiaries or associated companies are also an exporting producer of the goods concerned, they should **also** complete the Exporter questionnaire. Please make sure you provide your subsidiaries with access to this questionnaire template.
- If your subsidiaries or associated companies are not producers but are involved in the sales and/or marketing of the goods concerned exported to the UK, they should complete Annex I, as well as sections of the questionnaire they are reasonably able to answer.
- If your subsidiaries or associated parties are producers but are not involved in the sales and/or marketing of the export good to the UK, they should complete the relevant sections of the questionnaire

If you have any queries about this part of the process, please contact the Case Team using the details provided on the cover of this questionnaire.

## What happens next

Once you have completed your questionnaire responses including the corresponding annex(es) and any additional documents requested, you must upload confidential and non-confidential versions through our [Trade Remedies Service](#). Following this:

- you will receive an email confirming the documents have been uploaded successfully
- the Case Team will contact you if further information is required
- the non-confidential responses will be placed on the public file; and
- the Case Team may contact you to arrange a visit to verify the information contained in your responses.

## Verifying the information you supply

The TRA will verify, as far as possible, the information provided to it. As part of this process, we may conduct verification visits. If we need to verify information that you



provide by visiting your premises, the Case Team will contact you to arrange this.

Visits can last several days, during which we will want to speak to management and staff to help establish the completeness, relevance and accuracy of the information provided.

Please keep a record of formulas and steps used in your calculations and other related material/documentation as it may be asked for during verification. In some circumstances, verification may be conducted remotely.

Please indicate any dates when you would be unable to host a verification visit.

<p><b>Response:</b> Milenyum Metal would be unable to host a verification visit before 22 August 2022 due to [redacted – commercially sensitive information] and between 12-18 September 2022 due to [redacted – commercially sensitive information].</p>
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Appendix reference:
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Once verification is complete, the TRA will prepare a report and share a draft with you. The TRA will then ask you to prepare a non-confidential copy of the report for the public record. If you feel some information in the report should be kept confidential, please provide your reasons for this.

## The scope of this investigation

### Goods concerned

This investigation covers **Ironing Boards** exported from **Turkey**, described as: Ironing boards made from iron or steel, whether or not free standing, with or without a steam soaking and/or heating top and/or blowing top, including sleeve boards, and essential parts thereof, i.e. the legs, the top and the iron rest.

These **goods** are currently classifiable within the following commodity code(s):

7323 93 00 10  
7323 99 00 10  
8516 79 70 10  
8516 90 00 51

These commodity codes are only given for information.

In this questionnaire, these goods will be referred to as '**the goods concerned**'. Any reference to '**goods concerned**' in this questionnaire refers to the goods description above, regardless of the commodity code under which they are exported.

### Like goods

In addition to seeking information about your company's export sales to the UK of the **goods concerned**, this questionnaire will also ask about your sales of **like goods** in your domestic market and to third countries. Any reference to '**like goods**' in this questionnaire refers to goods which are **like the goods concerned** in all respects, or with characteristics closely resembling them.

**Please follow the instructions for each question to provide the appropriate information.**

### Product Control Numbers

The TRA uses Product Control Numbers (PCNs) to define and distinguish the different types of products that fall under the goods description above.

PCNs, which come in the form of an **alphanumeric code**, help to create a categorisation system so that comparisons can be made between goods produced in the domestic UK market and those produced in foreign markets.

Category	Sub-category Format	Explanation
Ironing board type	S	Sleeve board
	T	Tabletop board
	N	Standard ironing board (other than 'S', 'T' and 'L')
	L	Pro ironing board (ironing board with steam soaking and/or heating and blowing top)
Top length	1	less than 115 cm (< 115)
	2	from 115 cm to 125 cm ( $\geq 115 \leq 125$ )
	3	more than 125 cm (> 125)
Top construction/material	M	Mesh steel
	S	Solid steel
	O	Other
Legs construction	1	Standard ironing board without legs or tabletop board or sleeve board
	2	Standard or pro ironing board with T legs
	3	Standard or pro ironing board with 3 legs
	4	Standard or pro ironing board with 4 legs
	5	Standard or pro ironing board with U legs
Cover and pad	S	Standard cotton and/or polyester cover without pad or with foam pad
	M	Metalized cover with foam or felt pad or cover with felt pad
Iron rest	0	Not present
	1	Steel wire
	2	Pressed steel or other solid iron rest (whether or not removable, with or without hanger rack or cord minder etc.)
	3	Combination iron / steam generator rest
Accessories	0	No accessories
	1	With accessories (e.g. sleeve board, linen rack and socket with extension with or without cord minder)

Example of the PCN:

Ironing board of 97 x 34cm made from mesh steel and covered by fabric with a solid iron rest as well as T legs will have the following PCN:

### **N1M2S20**

1. Please provide details of any technical or physical characteristic not included in the PCN structure that may affect the price comparison between products.

**Response:** Milenyum Metal does not report any technical or physical characteristic not included in the PCN structure that may affect the price comparison between products.

2. Please comment on the suitability of the PCN structure regarding your product range. This may include areas such as:

- Categorisation of features
- Number of Products included under “Other” which may exclude a fair comparison
- Specialised products which may unduly influence the comparison

**Response:** We think that the PCN structure regarding our product range is suitable considering the areas noted above.

3. Please provide details of any manufacturing process differences which you feel may influence the PCN structure and the price comparison between the **goods concerned** and the **like goods**.

**Response:** Milenyum Metal is not in a position to comment on the manufacturing process differences which may influence the PCN structure and the price comparison between the goods concerned and the like goods, because the complainant did not provide detailed description of its manufacturing processes.

## SECTION A: Company structure and operations

### A1 Identity and contact details

1. Please complete the table below, ensuring that the point of contact given has the authority to provide this information:

Legal name of company:	MİLENYUM METAL DIŞ TİCARET VE SANAYİ ANONİM ŞİRKETİ
Legal structure (e.g., limited company, sole trader, partnership etc):	Joint Stock Company
Year of establishment:	2003
Other operating names:	N/A
Company registration number:	[redacted – commercially sensitive information]
Place of registration:	Kayseri - Turkey
Name (point of contact):	[redacted – contains personal information]
Position:	Deputy Director General
Address:	Kayseri Serbest Bölgesi 8. Cadde No: 9 38070 Kayseri - Turkey
Telephone No:	[redacted – contains personal information]
Email:	[redacted – contains personal information]
Website:	[redacted – contains personal information]

### A2 About your company

1. Describe the role of your company in relation to exports of the **goods concerned** to the UK market (e.g., producer, producer/exporter or exporter/distributor). Please make it clear whether you are a producer, and if you are not, please contact us within seven days with details of the producers that supply you.

<b>Response:</b> Milenyum Metal is producer/exporter of ironing boards. The company exports the goods concerned to the UK market and other markets.
Appendix reference:

2. Please provide details of any changes in the legal form of your business over the past five years, for example, mergers, acquisitions and/or sales.

<b>Response:</b> Not applicable. There were no changes in the legal form of our business over the past five years. Our company was established as a Limited Liability Company in 2003. Legal form of the company was changed to Joint Stock Company in 2016.
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Date	Legal form	Explanation of change

+Add additional rows as required.

3. List and explain all authorisations your company has been required to obtain to produce, sell, or to export the **goods concerned**. These may include licences, permits, permissions or mining concessions. Indicate if your company is subject to any direct or indirect, quantitative or other, restrictions on any of these activities.

**Response:** The following documents are provided in the appendix.

- Company establishment and articles of association
- Kayseri Trade Chamber Membership
- Free Zone Operation Licence
- Industrial Registration Certification
- Capacity Report

All documents listed above are required for a manufacturing company to carry out activities in a free zone. Industrial Registration Certification is issued by the Ministry of Industry and Technology of Turkey. Capacity reports are prepared by the Union of Chambers and Commodity Exchanges of Turkey.

Appendix reference: Appendix A2-3

4. List all international production standards (BS / EN etc) your company currently conforms to, for the **like good**.

**Response:** Milenyum Metal has ISO: 9001:2015 and GS product safety certificates.

Appendix reference: Appendix A2-4

5. State whether your company is a member of any representative organisations. If so, provide a copy of the relevant documentation.

**Response:** Milenyum Metal is a member of Akdeniz Exporters Association. Membership document is provided in the Appendix. Our company is also a member of two industry associations. Home and Kitchen Articles Industrialists and Exporters Association (EVSİD) (<https://evsid.org/uye/yROs1yBOFwheV3i2rm1ZLIsF>) and Housewares Association (ZÜCDER) (<https://www.zucder.org.tr/zucder-uyeleri/uye/milenyum-metal-dis-tic-ve-san-a-s/>).

Appendix reference: Appendix A2-5

### A3 Organisational structure

1. Please complete **Section A – Company structure and operations**, subsection **A3 – Organisational structure** of **Annex II** for your company's worldwide corporate structure and affiliations.

Please see additional notes in the annex for assistance on how to complete it.

2. Please explain, or demonstrate in a diagram, the legal structure of your company showing the internal hierarchical and organisational structure, all sites/locations and departments which are involved in the production, sale, R&D, supply and distribution of the like goods or goods concerned.

**Response:** Diagram showing the internal hierarchical and organisational structure of Milenyum Metal is provided in the Appendix. Milenyum Metal is located in Kayseri Free Zone. Departments of the company which are involved in the production, sale, R&D, supply and distribution of the goods concerned are included in the diagram.

Appendix reference: Appendix A3-2

### A4 Board members and principal shareholders

1. Please complete **Section A – Company structure and operations**, subsection **A4 – Owners and shareholders** of **Annex II** for:

- all your company's shareholders that owned more than 5% of its shares during the POI (1 January 2021 – 31 December 2021)
- the Board of Directors during the POI (1 January 2021 – 31 December 2021)

Please see additional notes in the annex for assistance on how to complete it.

2. Explain your procedure for appointing the members of the Board of Directors.

**Response:** Procedure for appointing the members of the Board of Directors and other details such as authorization, duration of representative powers, the titles of selected members are published in the Trade Register of Turkey. The latest document, published in 2019, is provided in the Appendix. In order to select members of the Board of Directors, a meeting was held by the Board of Shareholders. Decision regarding the selection and authorization of the Board of Directors is made by the Board of Shareholders. The decision taken is attested by Notary and published in the Trade Register.

Appendix reference: Appendix A4-2

3. If applicable to your company, please attach the latest copy of the following documents (in the original language and in English):

- articles of association and all related documents

- business licence
- proof of registration of the company with the competent authorities

Please describe what you are submitting and provide appendix references for your attachments in the box below. Earlier copies from the date of establishment of the company until the present should be available upon request during any verification visit.

**Response:** Milenyum Metal was established as a Limited Liability Company in 2003. Legal form of the company was changed to Joint Stock Company in 2016. We provided articles of association, business licence, proof of registration of the company with the competent authorities in appendices A2-3 and A4-3.

Appendix reference: Appendix A2-3, A4-3

## A5 Operational links with other companies or persons

1. Complete the table below if your company has established long term agreements or relationships with any company/companies located in the UK, **Turkey** or in third countries for the production (e.g., sub-contracting), supply and sale of the **like goods**, or other licensing, technical patent or compensatory agreements.

If your company has long-term agreements with other companies for the supply of goods destined for internal sale, e.g., captive use, please provide the contract to demonstrate this.

Company name and address	Nature of agreement	Company registration number and place of registration	Appendix Number of contract
N/A			

+Add additional rows as required

## A6 Accounting practices

1. Give the address where your company's accounting records are kept. If records are maintained in different locations, please indicate which records are kept at which location. If records are digital and do not have a physical location, please mark as N/A.

Records address	What records are held?
Kayseri Serbest Bölgesi 8. Cadde No: 9, 38070 Kayseri - Turkey	Accounting, sales, production, freight etc. records.

+Add additional rows as required.



2. Please give the financial year convention your company uses for its accounts (e.g., 1 January – 31 December). If any changes have occurred with respect to this period or in your accounting practices over the last four financial years, please describe these changes.

**Response:** Financial year convention our company uses for its accounts is 1 January – 31 December. No changes have occurred with respect to this period or in our accounting practices over the last four financial years.

Appendix reference: A6-3 (1-4)

3. For your company and any associated parties involved in the production, marketing or sales of the **goods concerned**, please attach a copy of your annual accounts covering the injury period including the financial statements and audit reports.

**Response:** For our company and all associated parties involved in the marketing or sales of the **goods concerned**, we provided financial statements, which are included in annual tax returns, and audit reports for Milenyum Metal in the appendices A6-3 (1 to 20).

Appendix reference: Appendix A6-3(1-20)

4. If your accounts are unaudited, please attach a copy of your unaudited financial statements for the injury period.

**Response:** Milenyum Metal provided audited financial statements for the injury period in the appendices.

Appendix reference: Appendix A6-3

5. Please attach a copy of your company's trial balance (in original and spreadsheet form) covering the POI and the most recent financial year. This includes:

- The trial balance which covers the beginning of the financial year to 1 January 2021;
- The trial balance which covers the full financial year during 1 January 2021;
- The trial balance which covers the beginning of the financial year to 31 December 2021.

**Response:** Milenyum Metal provided trial balances for the POI and the most recent financial year in the appendices (Appendix A6-5 (1), A6-5 (2), A6-5 (3), A6-5 (4)).

Appendix reference: Appendix A6-5

6. For your company and any associated parties involved in the production, marketing or sales of the **goods concerned**, please attach copies of relevant management reports (e.g., profit and loss statement) for the profit centre that includes the **goods concerned** and **like goods**. Please provide these reports for the (i) POI and (ii) most recently completed financial year.

**Response:** Milenyum Metal provided management reports in Appendix A6-6 Management Reports-Milenyum Metal\_Tur-Eng.pdf.

Appendix reference: Appendix A6-6

7. If your company is part of a group of companies, please also attach a copy of the consolidated accounts of the group for the most recently completed financial year.

**Response:** Milenyum Metal is not part of a group of companies. Therefore, there were no consolidated accounts.

Appendix reference:

8. Please provide a detailed description of your financial accounting system, explaining how sub-ledgers (e.g., costing, debtors, creditors) and other sales or production systems integrate with the general ledger. Please provide a description of how it links to the management accounting system, including any manual interventions. Please also attach:

- your company's chart of accounts
- your company's cost centres

**Response:** Milenyum Metal's financial statements are prepared in accordance with Turkish Financial Reporting Standards (TFRS) which are in full compliance with the International Financial Reporting Standards (IFRS) as issued by the International Accounting Standards Board. Milenyum Metal's financial statements are presented in Turkish Lira ("TL") and fiscal year coincides with the calendar year. The financial statements are in accordance with Turkish GAAP.

Milenyum Metal uses *[redacted – commercially sensitive information]* software for its ERP and accounting system which allows for generation of the profit and loss and all financial statements. The financial statements are prepared in Turkish Lira at the actual cost incurred.

Milenyum Metal does not have a cost accounting system and does not maintain cost centers in its accounting system. Milenyum Metal relies on actual costs as recorded in the financial accounting system to derive the costs associated with production. The costs and expenses are accumulated and recorded in the appropriately titled accounts. The financial accounting system provides the necessary account detail to determine the cost of goods sold and the elements of COGS. All figures obtained from the financial accounting system are on an aggregate basis and product specific costs are not maintained.

The flow of raw materials in the accounting: *[redacted – commercially sensitive information]* Therefore, the values in the trial balance accounts reflect the cost of goods sold.

Bank loans which are received against interest are reflected in the records on the net amount taken after deducting the purchasing cost. The assets or expenses that have incurred at the time of the depreciation or after registration of the liabilities are associated with the profit/loss statement. The indebtedness costs are accounted on the accrual basis and classified in the loans. Bank loans are indicated in the records with the values by summing up the current principal as of the balance sheet date and the interest expenses accrued as of the balance sheet date.

Trade receivables and liabilities resulting from the provision of product or service to the Buyer or receipt of product or service from the Seller indicate the redeemed value. The redeemed value is calculated by employing the effective interest method. These interest amounts calculated on the effective interest method basis are reflected in the profit/loss statement as:

- For the trade receivables and liabilities: Other Real Operating Incomes or Other Real Operating Expenses
- Other receivables and liabilities: Incomes such as Interest, Dividend or Expenses such as Interest.

Appendix reference:

9. Have you changed your financial policies during the injury period? Please explain any changes, including dates and the reasons for those changes along with the financial impact of those changes on the goods concerned or like goods.

**Response:** Milenyum Metal did not change its accounting policies during the injury period as stated in Section 2.2.1 of audit reports prepared from 2018 to 2021.

Appendix reference: Appendix A6-3

## A7 Your company's products

1. Please complete **Section A – Company structure and operations**, subsection **A7.1 – Your company's products Annex II**. If your company manufactures a range of **goods concerned or like goods**, list this information for each individual make and model in the range.

Please see additional notes in the annex for assistance on how to complete it.

2. For the goods concerned, please describe your company's Company Control Number (CCN) system. Please indicate how your own internal codes correspond to the PCNs provided in the section above on Product Control Numbers.

**Response:** For ironing boards, Milenyum Metal's CCN codes begin with [redacted – commercially sensitive information] Detailed description of Milenyum Metal's company control number system (product coding system) is provided in detail in the Appendix.

Appendix reference: Appendix A7-2

3. If your company does not use the same CCNs across production, sales and invoicing, please explain how they differ.

**Response:** Milenyum Metal uses the same CCNs across production and accounting. Price lists, invoices and product catalogue contain only product names, since CCN combinations are almost infinite. We provided price lists, sample invoices and product catalogue in appendices.

Appendix reference: Appendix B2.2-3(2)

4. If there are differences in characteristics between your range of **goods concerned** and your **like goods** which cause distinguishable differences in price, explain those differences and the effect they have. Attach any evidence you have that is relevant. This could take the form of sales brochures, input costs, research papers or any other relevant documentation.

**Response:** There are no differences in characteristics between our range of **goods concerned** and **like goods** which cause distinguishable differences in price.

Appendix reference:

5. In relation to the technical, physical. and other relevant factors, how are the products you export different from those produced in the UK.

**Response:** The products we export are not different from those produced in the UK in relation to the technical, physical and other relevant factors.

Appendix reference:

6. For each type of the **like goods** sold on your domestic market and the **goods concerned** destined for consumption on the UK market, please provide a technical description as well as translated sales brochures.

**Response:** Sales catalogues of Milenyum Metal for ironing boards used during and after the POI are provided in the Appendix. Technical description of product types are included in the catalogues.

Appendix reference: Appendix A7-6(1-2)

7. Please complete **Section A – Company structure and operations, A7.2 – Other goods, Annex II** describing all other goods produced or sold by your company in the UK. If appropriate, please group them by type/range.

Please see additional notes in the annex for assistance on how to complete it.

## SECTION B: Sales

### B1 Sales

1. Please complete **Section B – Sales**, subsection **B1.1 – Total Sales, Annex II** by reporting your total sales excluding recoverable taxes by product type and destination.

If your company accounts are consolidated with accounts of associated companies, create a copy of the table to report **total group** turnover.

The total sales must reconcile with the sales figure in your financial accounts.

Please see additional notes in the annex for assistance on how to complete it.

2. Please complete **Section B – Sales**, subsection **B1.2 – Upwards sales reconciliation, Annex II**. The relevant figures should match those in **Section B – Sales**, subsection **B1 – Turnover, Annex II**.

Please see additional notes in the annex for assistance on how to complete it.

### B2 Sales to the UK

#### B2.1 Overview

1. Please describe your company's channels of distribution to the UK, from the factory gate to the first resale to independent customers.

**Response:** Milenyum Metal's channels of distribution includes wholesalers, retailers, distributors, hotel materials suppliers and online retail ([redacted – commercially sensitive information]) channels. Depending on the delivery method (FOB, DDU etc.), Milenyum Metal provides goods mainly to trade customers. Milenyum Metal's associated company [redacted – commercially sensitive information] carries out sales directly to final consumer via online sales.

Appendix reference:

2. If applicable, please provide copies of price lists for the like goods for the POI (31 January 2021 – 31 December 2021).

**Response:** Milenyum Metal provided copies of price lists of ironing boards for the POI in the appendix.

Appendix reference: Appendix B2-1.2

3. Please provide your terms of sale and pricing to each customer category (e.g., traders, distributors, wholesalers, industrial users, end users, etc.) including associated companies.

**Response:** There are no difference among customer categories with regard to terms of sale. However, sales term and profitability targets may change from customer to customer. For example, sales terms could be different for buyers of large amounts or traditional customers.

Appendix reference:

4. Does delivery price vary between customers? If so, then please explain what these differences may relate to.

**Response:** Delivery price vary between customers depending on delivery terms such as FOB, CIF, DDU etc.

Appendix reference:

5. Please provide copies of the relevant policy documentation for the duty drawback schemes and export VAT schemes.

**Response:** Milenyum Metal did not benefit from duty drawback schemes and exports are not subject to VAT.

Appendix reference:

## B2.2 UK transactions

In this part, you must provide complete information on sales of the **goods concerned** made by your company for export to the UK during the POI.

1. Please provide the sales information for your company's sales to all customers in the UK in **Section B – Sales**, subsection **B2 – Sales to the UK, Annex II**.

Provide all sales and returns of the **goods concerned** to all customers in the UK on a transaction-by-transaction basis. Please report returns or after invoice discounts as negative (-) sales figures. Report each goods sale on a given invoice with a different PCN (see Section A on Product Control Numbers) or invoice line as a separate transaction.

Please see additional notes in the annex for assistance on how to complete it.

2. If your sales have not been made on a CIF basis, explain below how you have calculated the CIF values included in the 'CIF value in accounting currency' column in **Section B – Sales**, subsection **B2 – Sales to the UK, Annex II**.

**Response:** CIF sales values were calculated based on [redacted – commercially sensitive information]

Appendix reference:

3. Select two invoices from two different customers regarding sales to the UK during the POI. Provide a complete set of documents for these sales. For example:

- purchase order
- order acceptance
- commercial invoice
- applicable discounts or rebates
- credit/debit notes
- long or short-term contract of sale
- inland freight contract
- bank documents showing proof of payment
- details of any tax rebates; and
- documents relating to transport at CIF or DDP.

**Response:** Milenyum Metal provided complete set of documents for two invoices from two different customers regarding sales to the UK during the POI in the Appendices B2.2-3(1) and B2.2-3(2).

Appendix reference: Appendix B2.2-3

## SECTION C: Costs and performance

### C1 Statement of profit and loss and other comprehensive income

1. Complete **Section C – Costing information, subsection C1 – Income statement, Annex II** with information about all the goods your company produces.

Please see additional notes in the annex for assistance on how to complete it.

2. Please attach copies of your (corporate) income tax statements, any other company tax statements, and the corresponding tax returns for the POI and the preceding three financial years.

**Response:** Milenyum Metal provided copies of (corporate) income tax statements, and tax returns for the POI and the preceding three financial years in Appendices A6-3 (1 to 20) and C1-2.

Appendix reference: Appendix C1-2, A6-3

### C2 Production

1. Please provide a description of your company's production facilities. List all facilities involved in the production process, explaining the production activities at the major facilities and whether any stages are subcontracted.

**Response:** Milenyum Metal carries out production at its factory located in Kayseri Free Zone. We do not have any other facility. Milenyum Metal produces ironing boards, luggage racks, study desks, cloth driers, bookcases, bunk beds, ironing cloths and plastic parts for own production. Normally, no stages of production are subcontracted. However, when production capacity exceeded, sewing of ironing cloths are subcontracted. For some special orders, pressing process of iron rest part of ironing boards were subcontracted during the POI due to technical reasons. As of 2022, this process is also included in the production processes at our factory.

Appendix reference:

2. Describe each stage of the production process of the **goods concerned** as produced and sold by your company. To support this, please attach a complete flowchart of the production cycle.

**Response:** Each stage of the production process of the goods concerned as produced and sold by our company is provided below. Complete flowchart of the production cycle is provided in Appendix C2-2(2) Production Process Flowchart-Milenyum Metal\_Eng.pdf



### Metal Preparation Process

A work order comes from the planning, raw materials and consumables suitable for the work order are requested from the warehouse. [redacted – commercially sensitive information] Compliance check of the semi-finished product is done and then an information card is attached if appropriate. According to the product type, it is taken to the waiting area and the work order is closed in the last step.

### Leg Production Process

Work order comes from planning, profiles cut in accordance with work order come from profile cutting. Wires suitable for the work order come from the warehouse. [redacted – commercially sensitive information] The welded leg is placed on the transport trolleys and taken to the waiting area. [redacted – commercially sensitive information]. When the welding process is completed, the leg is removed and taken to the transport trolleys. These transport trolleys are taken to the product waiting area.

### Board Production Process

Work order comes from planning. Production is planned on the profile or pressing line in accordance with the board frame type. [redacted – commercially sensitive information] Ironing rest comes from metal preparation, ironing rest is welded according to its type. The profile board is taken to the waiting area by hanging it on the transport trolley. [redacted – commercially sensitive information]

### Injection Production Process

Work order comes from planning. Injection raw material is sent by the warehouse in line with the information in the work order. [redacted – commercially sensitive information] plastic raw material and paint are mixed at the appropriate rate. [redacted – commercially sensitive information] The melted raw material is pressed into the mold, the scrap and burrs of the semi-finished product are cleaned. [redacted – commercially sensitive information] The plastic material needed by the assembly unit is sent in accordance with the work order.

### Tailoring Production Process

Weekly work order comes from planning. The specifications of the fabric to be produced is checked from the work order. [redacted – commercially sensitive information] The fabric, yarn, tapestry, rubber, washing label come to the tailor's shop from the warehouse in accordance with material needs. [redacted – commercially sensitive information] According to the washing instructions written in the work order, the fabric is sewn. [redacted – commercially sensitive information] Finished products are sent to the production line according to production quantity, and the products to be packed as a spare cloth are sent to packing area. The fabrics that will be produced the following day are put on the shelf. [redacted – commercially sensitive information]

### Assembly Production Process

Weekly work order comes from planning. The products are drawn to the production line by controlling the waiting card from the waiting area. Leg type is checked. If it is a T leg, taken to the line by combining it. If it is the H leg, it is given to the line without any operation. [redacted – commercially sensitive information] [redacted – commercially sensitive information] In the packaging area, a person prepares the box, the product coming out of the shrink machine is placed in the box. The barcode is affixed on the package and placed on the shipping trolleys. According to the PO number, the shipment is taken to the waiting area.

Appendix reference: Appendix C2-2(2)

- Describe the main inputs to the production process and whether the supplier is associated or not. Specify whether these input materials or parts were imported, and whether the input value includes import charges and indirect taxes (for both exported and domestic types).

**Response:** Main inputs to the production process are steel coils, steel tubes, powder paints, fabrics and boxes. None of the suppliers of main inputs are associated with Milenyum Metal. [redacted – commercially sensitive information] We did not import these input materials from any other country.

Appendix reference:

- List any products produced by your company in the same facilities as the **goods concerned** and/or **like goods**, and comment on your ability to switch production.

**Response:** Milenyum Metal produces luggage racks, study desks, cloth driers, bookcases, bunk beds, ironing cloths and plastic parts for own production in the same facilities as the goods concerned. [redacted – commercially sensitive information]

Appendix reference:

## C3 Upwards cost reconciliation

- Complete **Section C – Costing information**, subsection **C3 – Upwards cost reconciliation, Annex II**.

Please see additional notes in the annex for assistance on how to complete it.

## C4 Purchases of the good concerned/like good

- Please complete **Section C – Costing information**, subsection **C4 – Purchases, Annex II** for the **good concerned / like good** purchased for resale during the POI.

- Show purchases in value exclusive of VAT and net of credit notes and trade discounts (discounts immediately deducted on the invoice) received from suppliers.
- Show purchases in volume net of returns outwards (purchases returned to the supplier).

Please see additional notes in the annex for assistance on how to complete it.

**Response:** Milenyum Metal or its associated companies did not purchase domestically or import goods concerned from independent suppliers.

Appendix reference:

2. Give the name(s) of the country/countries of origin and the name(s) of the supplier(s) of the **goods concerned** purchased and sold by your company and your associated companies.

**Response:** Milenyum Metal or its associated companies did not purchase domestically or import goods concerned from independent suppliers.

Appendix reference:

3. Within your company, do you use any integrated processes in the production of the **goods concerned**? If so, please explain.

**Response:** Milenyum Metal carries out production process, using inputs such as steel coil, steel tubes, powder paints, fabrics and paper boxes without subcontracting stages of production. None of these inputs are produced by Milenyum Metal.

Appendix reference:

## C5 Raw material (RM) and major input purchases

1. Please complete **Section C – Costing information**, subsection **C5 – RM and input purchases, Annex II** for the principal RM and major input purchases in used in the production of your goods during the POI by your company

Please see additional notes in the annex for assistance on how to complete it.

2. If you purchase materials or inputs from associated suppliers, please provide information about how prices are set, the negotiation process on price setting, and any contracts or evidence of price negotiation.

**Response:** Milenyum Metal's associated company [redacted – commercially sensitive information] purchased certain fabrics and paints used in the production of the goods concerned and sold them by adding (ranged: 2-5)% commission to

Milenyum Metal. [redacted – commercially sensitive information] supplied the raw materials from independent producers.

Appendix reference:

3. For material costs purchased from independent companies, explain the nature of contractual arrangements. State whether the material costs include transportation charges, duties and other expenses normally associated with obtaining the materials used in production.

**Response:** Milenyum Metal provided input purchase contracts for the POI in Appendix C5-3 RM\_and\_input\_purchases Contracts-Milenyum Metal.pdf. Material costs included customs duties only for two separate imports of [redacted – commercially sensitive information] made from Country A. This material had less than 5% share in the cost of the product concerned, therefore not reported in Annex II RM and input purchases listing. Delivery methods of inputs purchases are provided in Annex II.

Appendix reference: Appendix C5-3

## SECTION D: Subsidies

### D1 – General

The applicant alleges that exporters of **Ironing Boards** in **Turkey** have benefited from subsidies granted to them by the **Government of Turkey**. The TRA has initiated a subsidisation investigation under Schedule 4, paragraph 9 of the *Taxation (Cross-border Trade) Act 2018* and is investigating the alleged subsidies listed in Table 1 below. Please use this section of the questionnaire to provide any information you have on the programmes listed.

You can also provide information on any other subsidy programmes related to the Turkish Free Zone that are linked to the production of **Ironing Boards** and conferred a benefit during the POI.

Please note that programme titles listed are to the best of the TRA’s knowledge and may differ from official programme titles used by the Government of **Turkey**.

**Table 1 - Subsidy programmes under investigation**

No.	Subsidy name	Subsidy type
1	Turkish Free Zone	Preferential Tax Programme (e.g. corporate tax reduction and income tax exemption)
2	Turkish Free Zone	Provision of goods and services (including provision of intermediate and raw materials)
3	Turkish Free Zone	Tariff and VAT exemptions
4	Turkish Free Zone	Land use rights
5	Turkish Free Zone	Export credits and financing

+Add/remove additional rows as required.

### D2 – Preferential tax programmes

Complete **D2 – Preferential tax programmes in Section D – Subsidies of Annex II** preferential tax rates received or benefited from related to programmes identified in D1. Please list all the Preferential tax programmes applicable to the POI irrespective of whether they were received outside the POI (**1 January 2021 – 31 December 2021**).

Include any additional Preferential tax programmes which you benefited from, and which are not listed in the table above which may be relevant to the investigation.

Please see additional notes in the annex for assistance on how to complete it.

1. Please outline all laws, regulations, administrative guidelines and other acts, and any subsequent amendments, that are relevant to the operation of each identified programme.

**Response:** Preferential tax programmes are provided pursuant to Free Zones Law of Turkey (Law No. 3218, Published Date: 15.06.1985). Several amendments were made to this law in the subsequent years. There is also an Implementation Regulation of Free Zones Law which provides certain details of implementation procedures.

Appendix reference: Appendices D2

### D3 – Provision of goods and services

Complete **D3 – Provision of goods and services in Section D – Subsidies of Annex II** for such provisions received or benefited from related to programmes identified in D1. Please list all the relevant provisions received applicable to the POI of irrespective whether they were received outside the POI

Include any additional Provisions of goods or services received not listed in the table above which may be relevant to the investigation.

Please see additional notes in the annex for assistance on how to complete it.

1. Please outline all laws, regulations, administrative guidelines and other acts, and any subsequent amendments, that are relevant to the operation of each identified programme.

**Response:** Milenyum Metal did not receive any reduction in price for the purchase of goods/services during the POI. All purchases of raw materials or intermediate materials were made from private companies. We reported natural gas and electricity purchases for the POI in Appendix D3 Natural Gas and Electricity Purchases Worksheet-Milenyum Metal-Eng.pdf. Milenyum Metal did not receive any reduction in price for the purchase of natural gas and electricity. In this respect, we did not report any subsidies in Annex II Tab D3.

Moreover, both natural gas and electricity purchases were subject to 5% commission collected by the free zone operator Kayser A.Ş. [redacted – commercially sensitive information]

Appendix reference: Appendix D3

### D4 – Tariff and VAT Exemptions

Complete **D4 – Tariff and VAT Exemptions in Section D – Subsidies of Annex II** for tariff and VAT exemptions received or benefited from related to programmes identified in D1. Please list all the Tariff and VAT Exemptions applicable to the POI irrespective of whether they were received outside the POI.

Include any additional Tariff and VAT Exemptions which you benefitted from, and which are not listed in the table above which may be relevant to the investigation

Please see additional notes in the annex for assistance on how to complete it.

1. Has your company received exemption from payment of/refunds of import duty and import VAT for imported material inputs at any time that were used in the production of the goods during the POI?

**Response:** Milenyum Metal received exemption from payment of import duty and import VAT for imported material inputs that were used in the production of the goods during the POI. Imported material inputs which were subject to exemption from payment of import duty and import VAT are reported in Section D – Subsidies of Annex II. Milenyum Metal provided a calculation worksheet for tariff and VAT exemptions in Appendix D4(1) Tariff and VAT Exemptions Worksheet-Milenyum Metal-Eng both as .pdf and excel files.

Milenyum Metal did not receive benefit from import duty exemption concerning imports of fabric and ironing board cover cloth from the Netherlands because imports from the Netherlands to Turkey are also duty-free under Turkey-European Union customs union.

Two imports of [redacted – a secondary input with a negligible amount] were made on [redacted – date] and [redacted – date] from Country A under the customs code [redacted – customs code]. Import duty rates applicable during the POI (Import Regime Decision) were published in the official gazette of Turkey on 31 December 2020 which can be accessed at the following website: <https://www.resmigazete.gov.tr/eskiler/2020/12/20201231M3-1.pdf>. Import duty applicable for imports are indicated in separate columns. Columns 1 to 4 include European Union countries and the countries with which Turkey has FTA's (duty rates are usually zero). Columns 5 to 7 include GSP countries and 8th column shows duty rates for other countries. Import duty rate for the customs code [redacted – customs code] applied to Country A is indicated as 6.5% in the Import Regime Decision page 143 Eighth column. CIF import value is indicated on Free Zone Transaction Forms. We have calculated benefit amounts resulting from customs duty exemption as 6.5% of CIF import value.

On the other hand, VAT exemption on the imported material does not provide benefit to Milenyum Metal, since VAT is a consumption tax which a company merely conveys to the government, ultimately paying nothing, because it is the final consumer who actually undertakes the tax burden. VAT rate for the goods concerned in 18% in Turkey. For this reason we did not report a benefit amount for the imports reported. Milenyum Metal exports almost all of its products. A small portion of the goods concerned are sold to associated company [redacted – company name] for use as product sample which are sent to potential customers. Milenyum Metal has no “commercial” sales of the goods concerned in the domestic market.

Although we calculated benefit amounts concerning inputs imported from Country A,

import duty exemption should not be considered as countervailable because Milenyum Metal exports the goods concerned. This scheme is similar to inward processing scheme for domestic exporting companies where imports are exempted from import duties (D1 certificates of Turkey). For example, inward processing scheme D1 certificates were NOT found countervailable in previous CVD cases by the USA Department of Commerce.

Appendix reference: Appendix D4(1)

2. Please provide documents for two items that you have detailed in your answer above, from two different quarters in the POI. The documents should include:
- copies of import entry documents for inputs used in the manufacturing of the goods under investigation,
  - any applications submitted and/or approval document received from the **Government of Turkey** regarding exemptions or refunds on duties or VAT.
  - copies of reports and audits by the **Government of Turkey** authority responsible for administering the duty rebate or duty drawback scheme with respect to the verification of the importation and use of inputs and the remittance or drawback of the related duty paid or payable.

**Response:** Milenyum Metal provided copies of import entry documents for inputs used in the manufacturing of the goods under investigation in Appendix D4(2) Import Entry Documents-Milenyum Metal-Eng.pdf. Free Zone Transaction Forms, provided in Appendix D4(2) serve as approval of duty and VAT exemptions, since there were no refunds.

Appendix reference: Appendix D4(2)

## D5 – Land-use rights

Complete **D5 – Land-use rights in Section D – Subsidies of Annex II** for all Land-use rights received or benefited from related to programmes identified in D1. Please list all the Land-use rights relating to the POI irrespective of whether they were received outside the POI.

Include any additional Land Rights Use relating to programmes not listed in the table above which may be relevant to the investigation.

Please see additional notes in the annex for assistance on how to complete it.

1. Please outline all laws, regulations, administrative guidelines and other acts, and any subsequent amendments, that are relevant to the operation of each identified programme.
2. Please explain the process your company went through to apply for the land-use rights. Please provide detail on what conditions or criteria your company needed to fulfil to be granted the rights. Were the decisions to grant the rights dependent on the purpose of the land use?



**Response:** Milenyum Metal did not benefit from any land use rights, because it owns its land and buildings. Therefore, no subsidy programs reported in this section and Annex II Tab D5.

Appendix reference: N/A

## D6 – Export credits and financing

Complete **D6 – Export credits and financing in Section D – Subsidies of Annex II** for any Export credits and financing received or benefited from related to programmes identified in D1. Please list all the Export credits and financing applicable to the POI of irrespective whether they were received outside the POI

Include any additional Export credit and financing relating to programmes not listed in the table above which may be relevant to the investigation.

Please see additional notes in the annex for assistance on how to complete it.

1. Please outline all laws, regulations, administrative guidelines and other acts, and any subsequent amendments, that are relevant to the operation of each identified programme.

**Response:** Rediscount Programme loans are provided to companies pursuant to the Implementation Principles of Turkish Eximbank and Circular on Export and Foreign Exchange Earning Services Rediscount Credits of Central Bank of the Republic of Turkey. Export-Oriented Working Capital Credit Programme loans are provided to companies pursuant to Turkish Eximbank’s “Implementation Principles for Export-Oriented Working Capital Credit Program” (WCC).

Appendix reference: Appendices D6

2. Please explain the process your company went through to apply for the export credits or financing.

**Response:** Application process begins with the preparation of necessary documents such as application form, financial statements, audit reports and trial balance for the last financial 3 years, shareholders register, company trade register records, notarized signatory power documents, letter of intent. After the documentation stage, Turkish Eximbank determines a credit line (loan limit), company provides letter of guarantee and loan application form. After the approval of the loan, Turkish Eximbank transfers the loan amount. Loan amount is subject to certain charges to be deducted from the loan amount.

Appendix reference: Appendices D6

## D7 – Other subsidy programmes

**Table 2 – Other subsidy programmes** below lists additional programmes outside of the Turkish Free Zones that have been identified during the initial stages of our investigation. We are seeking further information about these programmes to assess whether the scope of our investigation needs to be amended.

Please Complete **D7 – Other subsidy programmes in Section D – Subsidies of Annex II** for each of the programmes identified in the table below that **Ironing Board** producers receive a benefit from during the POI. If these programmes have already been detailed in your response to the questions D2-D6 above, please provide the necessary clarification below.

In addition, if you are aware of any other assistance programmes not previously addressed, that Ironing Board producers would have benefited from, please also add those programmes to the table.

Please note that programme titles listed are to the best of the TRA's knowledge and may differ from official programme titles used by the **Government of Turkey**.

**Table 2 – Other subsidy programmes**

No.	Subsidy name	Subsidy type
1	KOSGEB Foreign Market Support Programme	Grant
2	KOSGEB KOBİGEL-SME Development Support Programme	Grant/Loan
3	KOSGEB Company Development Support Programme	Grant
4	Supporting the Development of International Competitiveness (URGE) Support Programme	Grant
5	Law No. 5510 (Social Insurances and General Health Insurance Law) General Social Security Insurance Premium Deduction Scheme	Social Security Premium Deductions
6	Law No. 6111 (4447/10) Social Security Insurance Premium Deduction Scheme For The Employment Of The Young, Women And Occupational Certification Holders (Law No. 4447: Unemployment Insurance Law)	Social Security Premium Deductions
7	Law No. 7252 (4447/26) Social Security Insurance Premium Deduction Scheme	Social Security Premium Deductions

	For Normalization From Covid19 Pandemic	
8	Law No. 14857 Social Security Insurance Premium Deduction Scheme For The Employment Of The Disabled	Social Security Premium Deductions
9	Law No. 17103 (4447/19) Additional Employment Support Programme	Social Security Premium Deductions
10	Law No. 17103 (4447/21) Income Tax Stoppage Support Programme	Income Tax Deductions
11	Law No. 27256 (4447/28) Additional Employment Premium Support Programme	Social Security Premium Deductions

+Add/remove additional rows as required.

- Please provide any further information on any other subsidy programmes that you feel is relevant to the investigation.

**Response:**

Milenyum Metal revised other subsidies initially reported during the sample selection stage. We did not exclude any programme previously reported. However, Foreign Fair Support Programme reported was included in KOSGEB subsidy programmes under a different name (correct name was Foreign Market Support Programme).

Milenyum Metal reported Turkish Eximbank loan programs under D6 – Export credits and financing in Section D – Subsidies of Annex II.

[redacted – commercially sensitive information]

Other subsidy programs that Milenyum Metal received benefit are reported in D7 – Other subsidy programmes in Section D – Subsidies of Annex II.

[redacted – commercially sensitive information]

Milenyum Metal benefited from several labour subsidies during the POI provided by the Government of Turkey in the form of reduction in social security premium payments. Details of labour subsidy programs are reported under D7 – Other subsidy programmes in Section D – Subsidies of Annex II. Labour subsidies provided by the Government of Turkey are general in nature and no countervailable subsidy should be calculated for Milenyum Metal under these programs specified in the above Table 2- Other Subsidy Programmes items 5 to 11.

The TRA should also take into account the amount of grants that Milenyum Metal will repay under KOSGEB Foreign Market Support Programme. Total amount of repayment scheduled was [redacted – commercially sensitive information]

Appendix reference: Appendices D7

## SECTION E: Other questions

Please note that all subsequent questions in this section are optional. If you choose not to provide information to a question in this section, please state this or write 'N/A' in the respective text box.

1. Please indicate any other factors which might have caused the injury to the UK industry, for example:

- volume and prices of imports not sold at dumped prices
- contraction in demand or changes in patterns of consumption
- restrictive trade practices of, and competition between, third country and UK producers
- developments in technology; and
- export performance and the productivity of the UK.

**Response:** Demand for the goods concerned was not strong in 2020 and 2021 due to widespread tendency to work at home, increasing online sales and declining personal incomes caused by the COVID19 global pandemic. Working at home had a negative effect on the need for ironing due to consumer preference to wear casual clothing. Online sales allow consumers make price comparisons. Lower income consumers preferred purchasing products that are more suitable for their budget.

We estimate that the complainant's input material, labour and energy costs are higher than its competitors. On the other hand, we consider that most low-priced goods sold in the UK market could be ironing boards originating in Country A and Country B.

We do not have access to information on the export performance of the complainant, for this reason we believe that the TRA will inform us about complainant's export performance and resulting effect on injury assessment. The complainant preserved its labour numbers during the injury period. Therefore, productivity remained the same and did not cause any injurious effect.

Milenyum Metal provided its views in detail regarding the complainant's application, injury and causality link in Appendix E. Milenyum Metal submits to the attention of the TRA that the complainant did not suffer injury caused by imports of ironing boards from Turkey as evidenced in Appendix E. Therefore, Milenyum Metal is of the opinion that the TRA should consider terminating this investigation without measures.

Appendix reference: Appendix E

2. Please describe how you would expect the implementation and non-implementation of a trade remedy to affect:

- your exports of **Ironing Boards** to the UK

- market price of **Ironing Boards** in the UK

Where possible, please provide estimates for future years (e.g., projections or forecasts) to support your claims.

**Response:** Milenyum Metal provided its latest capacity report in Appendix A2-3 dated 12.01.2022. Taking into account the fact that Milenyum Metal produces at full capacity, our company is not in a position to considerably increase exports to the UK even under the non-implementation of a CV duty.

Implementation of a CV duty will negatively affect our exports and enable more monopolistic power to the Complainant causing eventually much higher market prices for the consumers of ironing boards.

Appendix reference: Appendix A2-3

3. Please provide your most recent estimates of the CO<sub>2</sub> emissions that result from your company's production of ironing boards.

**Response:** Our company does not have a report on CO<sub>2</sub> emissions. However, Milenyum Metal completed its solar power investment at the end of May 2022. Solar power cells were mounted at the roof of our factory. Thanks to this investment, we started obtaining 60% of our energy needs from a renewable source and consequently contributed to decreasing CO<sub>2</sub> emissions.

Appendix reference: N/A

## SECTION F: Next Steps

### Next steps

Once you have completed all parts of the questionnaire, please submit this through the Trade Remedies Service ([www.trade-remedies.service.gov.uk](http://www.trade-remedies.service.gov.uk)) by **22 June 2022**. The checklist in Section G of this questionnaire may help ensure your submission is complete.

A confidential and non-confidential version of the questionnaire must be submitted. You can find guidance on how to complete confidential and non-confidential versions in our guidance on [how to submit information](#).

## SECTION G: Checklist and appendices

This section is an aid to ensure that you have completed all sections of this questionnaire.

Section	Please tick if you have responded to all questions
Section A – Company structure and operations	<input checked="" type="checkbox"/>
Section B – Sales	<input checked="" type="checkbox"/>
Section C – Costs and performance	<input checked="" type="checkbox"/>
Section D – Subsidies	<input checked="" type="checkbox"/>
Section E – Other questions	<input checked="" type="checkbox"/>
Section F – Next Steps	<input checked="" type="checkbox"/>

Please list any appendices that you have referenced throughout and are attaching along with this questionnaire.

Appendix reference	Document title
Appendix A2-3	Authorizations-Milenyum Metal_Tur-Eng
Appendix A2-4	Certificates of Standards-Milenyum Metal_Tur-Eng
Appendix A2-5	Akdeniz Exporter Association Membership-Milenyum Metal_Tur-Eng
Appendix A3-2	Organization Chart-Milenyum Metal_Tur-Eng
Appendix A4-2	Board of Directors-Milenyum Metal_Tur-Eng
Appendix A4-3	Registration and Articles of Association-Milenyum Metal_Tur-Eng
Appendix A6-3(1.1)	Audit Report 2018-Milenyum Metal_Eng.pdf
Appendix A6-3(1)	Audit Report 2018-Milenyum Metal_Tur.pdf
Appendix A6-3(2.1)	Audit Report 2019-Milenyum Metal_Eng.pdf
Appendix A6-3(2)	Audit Report 2019-Milenyum Metal_Tur.pdf
Appendix A6-3(3.1)	Audit Report 2020-Milenyum Metal_Eng.pdf
Appendix A6-3(3)	Audit Report 2020-Milenyum Metal_Tur.pdf
Appendix A6-3(4.1)	Audit Report 2021-Milenyum Metal_Eng.pdf
Appendix A6-3(4)	Audit Report 2021-Milenyum Metal_Tur.pdf
Appendix A6-3(5)	Financial Statements and Tax Return 2018-3M PLASTİK_Tur-Eng.pdf
Appendix A6-3(6)	Financial Statements and Tax Return 2018-MABEL HOME USA_Eng.pdf
Appendix A6-3(7)	Financial Statements and Tax Return 2018-MILENYUM METAL_Tur-Eng.pdf
Appendix A6-3(8)	Financial Statements and Tax Return 2018-MUHICO_Tur_Eng.pdf
Appendix A6-3(9)	Financial Statements and Tax Return 2019-3M PLASTİK_Tur-Eng.pdf

Appendix A6-3(10)	Financial Statements and Tax Return 2019-MABEL HOME USA_Eng.pdf
Appendix A6-3(11)	Financial Statements and Tax Return 2019-MILENYUM METAL_Tur-Eng.PDF
Appendix A6-3(12)	Financial Statements and Tax Return 2019-MUHICO_Tur-Eng.pdf
Appendix A6-3(13)	Financial Statements and Tax Return 2020-3M PLASTİK_Tur_Eng.pdf
Appendix A6-3(14)	Financial Statements and Tax Return 2020-MABEL HOME USA_Eng.pdf
Appendix A6-3(15)	Financial Statements and Tax Return 2020-MILENYUM METAL_Tur-Eng.pdf
Appendix A6-3(16)	Financial Statements and Tax Return 2020-MUHICO_Tur-Eng.pdf
Appendix A6-3(17)	Financial Statements and Tax Return 2021-3M PLASTİK_Tur-Eng.pdf
Appendix A6-3(18)	Financial Statements and Tax Return 2021-MABEL HOME USA_Eng.pdf
Appendix A6-3(19)	Financial Statements and Tax Return 2021-MILENYUM METAL_Tur-Eng.pdf
Appendix A6-3(20)	Financial Statements and Tax Return 2021-MUHICO_Tur-Eng.pdf
Appendix A6-5(1)	Trial Balance 2020-Milenyum Metal_Tur.pdf
Appendix A6-5(2)	Trial Balance 2020-Milenyum Metal_Tur.xlsx
Appendix A6-5(3)	Trial Balance 2021-Milenyum Metal_Tur.pdf
Appendix A6-5(4)	Trial Balance 2021-Milenyum Metal_Tur.xlsx
Appendix A6-5(5)	Trial Balance 2020-Milenyum Metal_Eng.pdf
Appendix A6-5(6)	Trial Balance 2021-Milenyum Metal_Eng.pdf
Appendix A6-6	Management Reports-Milenyum Metal_Tur-Eng
Appendix A6-8	Chart of Accounts 2021-Milenyum Metal_Tur-Eng
Appendix A7-2	Company Control Number System-Milenyum Metal_Tur-Eng
Appendix A7-6(1)	Product Catalogue-Milenyum Metal_Eng.pdf
Appendix A7-6(2)	Product Catalogue (New)-Milenyum Metal_Eng.pdf
Appendix B2.1-2	Price Lists-Milenyum Metal_Eng
Appendix B2.2-3(1)	Company B Document Set-Milenyum Metal_Tur-Eng
Appendix B2.2-3(2)	Company A Document Set-Milenyum Metal_Tur-Eng
Appendix C1-2	Tax Statements 2018-2021-Milenyum Metal_Tur-Eng
Appendix C2-2(1)	Production Process Flowchart-Milenyum Metal_Tur
Appendix C2-2(2)	Production Process Flowchart-Milenyum Metal_Eng.pdf
Appendix C5-3	RM and input purchases Contracts-Milenyum Metal.pdf
Appendix D2(1)	Concise and Premium Service Statements POI-Milenyum Metal_Tur-Eng
Appendix D2(2)	Invoice of Chartered Accountant-Milenyum Metal_Tur-Eng
Appendix D3(1)	Natural Gas and Electricity Purchases Worksheet-Milenyum Metal-Eng
Appendix D3(1)	Natural Gas and Electricity Purchases Worksheet-Milenyum Metal-Eng.xlsx



Appendix D3(2)	Natural Gas and Electricity Purchase Sample Invoices-KAYSER A.S. Tur-Eng
Appendix D4(1)	Tariff and VAT Exemptions Worksheet-Milenyum Metal-Eng
Appendix D4(1)	Tariff and VAT Exemptions Worksheet-Milenyum Metal-Eng.xlsx
Appendix D4(2)	Import Entry Documents-Milenyum Metal-Eng
Appendix D6	Loan Charges Worksheet-Export credits and financing-Milenyum Metal_Eng.xlsx
Appendix D6(1)	[LOAN AMOUNT] Export-Oriented Investment Credit Programme.pdf
Appendix D6(2)	[LOAN AMOUNT] Export Oriented Working Capital Credit Programme.pdf
Appendix D6(3)	[LOAN AMOUNT] Rediscount Credit Programme.pdf
Appendix D6(4)	[LOAN AMOUNT] Rediscount Credit Programme.pdf
Appendix D6(5)	[LOAN AMOUNT] Export Oriented Working Capital Credit Programme.pdf
Appendix D6(6)	[LOAN AMOUNT] Rediscount Credit Programme.pdf
Appendix D6(7)	[LOAN AMOUNT] TCMB Rediscount Credit Programme via Aktifbank.pdf
Appendix D6(8)	[LOAN AMOUNT] TCMB Rediscount Credit Programme via Aktifbank.pdf
Appendix D7(1)	[LOAN AMOUNT] Kosgeb KOBIGEL Support Programme Loan.pdf
Appendix D7(2)	Kosgeb Foreign Market Support Programme
Appendix D7(3)	Kosgeb KOBIGEL SME Development Support Programme.pdf
Appendix D7(4)	Ministry of Trade URGE Support Programme.pdf
Appendix D7(5)	Kosgeb Subsidies Worksheet.xlsx
Appendix D7(6)	Kosgeb Company Development Support Programme.pdf
Appendix E	Views of Milenyum Metal Concerning Injury-Milenyum Metal_Eng.pdf
Appendix S2.1.1	Order confirmation-3M Plastik_Tur-Eng
Appendix S3	Invoices-3M Plastik_Eng

+Add additional rows as required.

## Annex I:

# Questionnaire for associated companies involved in sales or marketing of the goods

### Guidance

This annex is an essential part of the questionnaire and is intended for companies which are associated with the exporting producer, and which are **not involved in producing** the **goods concerned** but **are involved in the sale or export** of the goods to the UK. All the general instructions, deadlines and guidance given in this questionnaire are directly applicable to this annex. Each associated company involved should complete this annex separately.

**It is essential that the Product Control Numbers used are consistent with those used by your associated company.**

The questionnaire is divided into three parts:

**Section I** – Associated company information

**Section II** – Information relating to purchase prices and stocks

**Section III** – Information relating to resale prices

### Related persons

As a reminder, please refer to the definition of related persons under **A3 – Organisational structure**.

## Section I of Annex I: Associated company information

### S1.1 – Identity and contact details

1. Please describe the activities carried out by your company. In your description explain the range of products sold, markets sold to, functions performed, your relationship with the associated company and any other relevant factors.

<b>Response:</b> 3M Plastik exports ironing boards to [redacted – commercially sensitive information].
Appendix reference: Appendix S3.

2. Please complete the table below:

Legal name of company:	<i>3M PLASTIK VE METAL DIŞ TICARET VE SANAYİ ANONİM ŞİRKETİ</i>
Legal structure (e.g. limited company, sole trader, partnership etc):	<i>Joint Stock Company</i>
Year of establishment:	<i>11 March 2010</i>
Other operating names:	<i>None</i>
Name (point of contact):	<i>[redacted – contains personal information]</i>
Position:	<i>Shareholder</i>
Address:	<i>Kayseri Serbest Bölge 8. cad. No:9/A Melikgazi / Kayseri</i>
Telephone No.:	<i>[redacted – contains personal information]</i>
Email:	<i>[redacted – contains personal information]</i>
Website:	<i>[redacted – contains personal information]</i>

### S1.2 – About your company

1. Please provide the details of any other operating name you use to sell or market the **goods concerned**.

<b>Response:</b> 3M Plastik is the owner of the brand name “Mabel Home.” Ironing boards exported to the UK (by Milenyum or 3M Plastik) are marketed by Mabel Home LTD under Mabel Home brand name using online sales channels (Amazon).
Appendix reference: N/A

2. Please complete the table below for any shareholder with >5% holding in the company who also has interest in any organisation related to the production, marketing, administration, and exporting of the **goods concerned in Turkey**.

Name	Shareholding in company	Name of Other Companies in	Activity of other companies
------	-------------------------	----------------------------	-----------------------------

		<b>which person holds interest</b>	
[redacted – contains personal information]	44-55%	Company A Company B Company C	Company A is the producer of ironing boards. Company B is producer of comfort mats and sells ironing boards among other products in the domestic market. Company C is an importer of ironing boards in Country A.
[redacted – contains personal information]	44-55%	Company C	Trader/importer in the USA

+Add additional rows as required

3. Please complete **S1.2.2 – Other Goods, Annex I (Associated companies – Exporter)** showing the volume and value of all other products sold or marketed by your company in the UK

Please see additional notes in the annex for assistance on how to complete it.

**Response:** No products were sold or marketed by 3M Plastik in the UK. Therefore, **S1.2.2 – Other Goods, Annex I (Associated companies – Exporter)** is not applicable.

Appendix reference:

4. Please explain, or demonstrate in a diagram, the overall internal hierarchical and legal structure of your company. This diagram should show all units involved in the sale and distribution of the **goods concerned** in the UK and the original market of imports. Clearly state the role of your company.

**Response:** 3M Plastik is a trading company and employs only one person who works about customs transactions. Management of the company is carried out by the shareholders of the company.

Appendix reference:

### **S1.3 – Accounting practices**

1. Please give the financial year convention your company uses for its accounts (e.g. 1 January – 31 December). If any changes have occurred with respect to

this period or in your accounting practices over the last four financial years, please describe these changes.

**Response:** Financial year convention 3M Plastik uses for its accounts is 1 January – 31 December. No changes have occurred with respect to this period or in its accounting practices over the last four financial years.

Appendix reference:

2. Please attach a copy of your annual accounts for the injury period, 1 January 2018 – 31 December 2021, including the financial statements and audit report

**Response:** 3M Plastik's annual tax returns, which include financial statements for the injury period are provided in appendices A6-3 (5, 9, 13 and 17). 3M Plastik does not have any audit reports. 3M Plastik's documents are confidential because associated companies are not open to public (shares are not traded) and legally these company documents are not publicly available.

Appendix reference: Appendix A6-3

3. If your accounts are unaudited, please attach a copy of your unaudited financial statements for your latest financial year.

**Response:** 3M Plastik's accounts are unaudited. 3M Plastik's annual tax return, which includes unaudited financial statements, is provided in Appendix A6-3(17) for the latest financial year.

Appendix reference: Appendix A6-3(17)

4. If internal financial statements, management reports, etc. are prepared and maintained for the goods concerned, please provide copies for your most recent financial year and the POI.

**Response:** Not applicable, no internal financial statements, management reports, etc. are prepared and maintained for the goods concerned. Only regular legal financial reports are prepared.

Appendix reference:

## S1.4 – Employment and turnover

1. Please complete **S1.4.1 – Employment, Annex I (Associated companies – Exporter)**.

Please see additional notes in the annex for assistance on how to complete it.

2. Please complete **S1.4.2 – Turnover, Annex I (Associated companies – Exporter)**.

Please see additional notes in the annex for assistance on how to complete it.



## Section II of Annex I: Information relating to purchase prices and stocks

### S2.1 – Purchases and stocks

Please complete **S2.1.1 – Purchases** in **Annex I (Associated companies – Exporter)**.

Please see additional notes in the annex for assistance on how to complete it.

1. Please give a detailed description of how the **goods concerned** are purchased. Take into consideration:

- the terms of your contract with the supplier (provide a copy)
- the administrative arrangements involved from the ordering of the goods until their arrival, including customs clearance (if applicable)
- the terms of payment
- transport, insurance, handling, loading and ancillary costs
- warranties
- guarantees
- technical assistance
- after sales service, etc.

**Response:** 3M Plastik purchased goods concerned during the first [redacted – commercially sensitive information] months of the POI from Milenyum Metal. 3M manager (who is also a shareholder) informs the export department of Milenyum Metal about the order. Milenyum Metal export department confirms the order from production department. There is no negotiation process since both companies are associated by a common shareholder. However, sales prices were set at arm's length with a moderate profit margin above purchase price. Sample order confirmation email correspondence is provided in Appendix S2.1.1. After the receipt of an order, arrangements for the shipment of goods to Mabel Home LTD (UK) or Mabel Home LLC (USA) are carried out by Milenyum Metal. For the goods concerned, importers have the responsibility for providing guarantees to their customers. Milenyum Metal does not provide warranties, technical assistance or after sales service.

3M Plastik's purchases were made from Milenyum Metal and both companies are located in the Kayseri Free Zone. Therefore, we reported CIF values in the column H of S2.1.1 – Purchases based on invoice values.

Appendix reference: Appendix S2.1.1

2. From the manufacturing of the **goods concerned** to the point at which your exports reach the UK, please describe the physical movement of the goods throughout the



whole process. In your explanation, please include all customs offices involved in the customs clearance of the goods.

**Response:** Physical movement of the goods from the factory begins with loading at the factory. Goods are first sent to weighing and then Mersin Port via land transport or railway. Containers are loaded to ship at the port. The goods concerned are shipped to Port A or Port B ports in the UK and customs clearance is made at these ports. Goods are transported to warehouse in City A. Retail online sales and deliveries are made from the warehouse by Mabel Home LTD.

Appendix reference:

3. Please list all locations where your company keeps stocks of the **goods concerned**.

**Response:** 3M Plastik does not keep stocks of the goods concerned. Goods are shipped to buyer directly from the producer.

Appendix reference:

4. For the goods concerned, report all your company's purchases made during the 12 months before the POI but exported during the POI. Add this to **S2.1.2 – Purchases before POI** in the spreadsheet in **Annex I (Associated companies – Exporter)** provided.

Please see additional notes in the annex for assistance on how to complete it.

**Response:** 3M Plastik had no purchases made during the 12 months before the POI but exported during the POI. In other words, all purchases made during the 12 months before the POI were sold before the POI. Therefore, 3M Plastik did not report in **S2.1.2 – Purchases before POI** in the spreadsheet in **Annex I (Associated companies – Exporter)**.

Appendix reference:

5. Report all of the stock purchased by your company. Add this to **S2.1.4 – Stocks** in the spreadsheet in **Annex I (Associated companies – Exporter)** provided.

Please see additional notes in the annex for assistance on how to complete it.

**Response:** 3M Plastik reported traded (purchases and sales) goods concerned in **S2.1.4 – Stocks** in the spreadsheet in **Annex I (Associated companies – Exporter)**. However, sales values were entered the same with purchase values for the period before the POI because the difference is not the value of stocks but the gross profit margin.

Appendix reference:





## Section III of Annex I: Information relating to resale prices

This information should be provided **only** for the POI (1 January 2021 – 31 December 2021), thus please provide all invoices falling within the POI.

**Response:** 3M Plastik provided [redacted – commercially sensitive information]

Appendix reference: Appendix S3

### S3.1 – General information

1. Describe the physical flows (e.g., inputs and products) and the financial flows (e.g., invoices and payments) involved.

**Response:** 3M Plastik's all resales of ironing boards are made to Company A and Company B. After order confirmation with Milenyum Metal, 3M Plastik issues invoice to the customer. Transportation of the goods concerned is arranged by Milenyum Metal. Payments are made by companies in the UK and USA to 3M Plastik.

Appendix reference:

2. Include a detailed flow chart demonstrating terms of sale and pricing to each customer category (e.g., traders, distributors, wholesalers, industrial users, end users, etc.) including associated companies.

**Response:** 3M Plastik made sales of ironing boards only to Company A in the UK. Sales term was [redacted – commercially sensitive information] days. Invoices included a small profit margin circa [redacted – commercially sensitive information]%. Since there were no other customer category, we did not prepare a flow chart.

Appendix reference:

3. If the **goods concerned** are changed in any way between purchase and resale, please provide details.

**Response:** 3M Plastik did not change the goods concerned between purchase and resale.

Appendix reference:

4. Describe each step in the sales negotiation process, from the first point of contact with the purchaser through to any after sales price adjustments.



**Response:** 3M Plastik made sales of ironing boards only to Company A in the UK. Sales term was [redacted – commercially sensitive information] days. Invoices included a small profit margin circa [redacted – commercially sensitive information]%.  
Appendix reference:

- 5. Explain how sales prices are set and whether sales prices differ between or among grades, types or specifications of the goods concerned or among customers, regions or time periods.

**Response:** 3M Plastik made sales of ironing boards only to Company A in the UK. Invoices included a small profit margin circa [redacted – commercially sensitive information]%.  
Appendix reference:

- 6. Please provide copies of all price lists issued or in use during the POI.

**Response:** 3M Plastik does not use price lists for sales to Company A in the UK.  
Appendix reference:

**S3.2 – Sales to independent customers in the UK during the POI**

In this part of Section III, you need to provide information on the sales of the goods under consideration made by your company directly to independent customers.

- 1. Please complete **S3.2 – Sales to ind. customers** in the Excel document in **Annex I (Associated companies – Exporter)** provided. Show all sales of the **goods concerned** made by your company to independent customers for consumption in the UK on a transaction-by-transaction basis.

Please see additional notes in the annex for assistance on how to complete it.

- 2. Please explain how you have calculated the CIF values as stated in the CIF value column in the table.

**Response:** Not applicable. 3M Plastik made sales of ironing boards only to Company A in the UK. There were no exports to independent customers.  
Appendix reference:

This listing should use the same Product Control Numbers as reported in the table of PCN codes included in the instruction section. Each product sale on a given invoice with a different PCN should be recorded as a separate transaction.



### **S3.3 – Sales to associated parties in the UK during the POI**

Please communicate with your associated parties for the responses to each of the questions within this section.

Please ensure that the information provided by the associated company in **Section II** above is easily and fully reconcilable with the information given below.

1. Please complete **S3.3 – Sales to associated parties** in the spreadsheet in **Annex I (Associated companies – Exporter)** provided. Show all sales of the goods concerned made by your company to associated customers for consumption in the UK on a transaction-by-transaction basis.

Please see additional notes in the annex for assistance on how to complete it.

2. Please explain how you have calculated the CIF values as stated in the CIF value column in the table.

**Response:** 3M Plastik's exports to Company A did not include insurance. Moreover, international freight was paid by Company B. We allocated freight costs to ironing boards exported by 3M Plastik to Company A for each invoice based on transported KGS. USD values were then converted to TRL. We included 0,1% for insurance to the total of invoice value and freight cost to calculate CIF values.

Appendix reference: