



Exporter Anti-Dumping Questionnaire

Transition review of anti-dumping measures

Case TD0001: Certain welded tubes and pipes of iron or non-alloy steel originating in the Republic of Belarus, the People's Republic of China and the Russian Federation

Case reference number:	TD0001
Country concerned:	The Republic of Belarus
Period of Investigation (POI):	1 January 2019 to 31 December 2019
Injury period:	1 January 2016 to 31 December 2019
Deadline for response:	27 April 2020
Contact details:	Alex Uden TD0001@traderemedies.gov.uk
Completed on behalf of:	Open Joint Stock Company "Mogilev Metallurgical Works"

When you have completed this form, indicate the **confidentiality** 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 of this questionnaire document and the corresponding annexes. Please note that you will have to provide **two copies of your response**. Both, the questionnaire document and the annexes, must be provided in a **Confidential** and a **Non-Confidential version**. All four files should be returned to TRID using the Trade Remedies Service (www.trade-remedies.service.gov.uk) by **27 April 2020**.



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The scope of this review

Goods subject to review

This review covers **welded tubes and pipes** of

- iron or non-alloy steel;
- circular cross-section; and
- an external diameter not exceeding 168.3 mm

excluding line pipe of a kind used for oil or gas pipelines, casing and tubing of a kind used in drilling for oil or gas, precision tubes and tubes and pipes with attached fittings suitable for conducting gases or liquids for use in civil aircraft originating in **the Republic of Belarus, the People's Republic of China, and the Russian Federation**, destined for consumption in the United Kingdom (UK).

These welded tubes and pipes are currently classifiable within the following commodity code(s):

- ex 7306 30 41 (TARIC code 7306 30 41 20)
- ex 7306 30 49 (TARIC code 7306 30 49 20)
- ex 7306 30 72 (TARIC code 7306 30 72 80)
- ex 7306 30 77 (TARIC code 7306 30 77 80)

These commodity codes are only given for information.

In this questionnaire, these goods will be referred to as **'the goods subject to review'**. Any reference to 'goods subject to review' 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 subject to review, this questionnaire will also ask about your sales of like goods in your domestic market and to third countries and like goods you import from third countries. Any reference to **'like goods'** in this questionnaire refers to goods which are **like** the goods subject to review in all respects, or with characteristics closely resembling them.

Please follow the instructions for each question to provide the appropriate information regarding the like goods or goods subject to review.



Product Control Numbers

TRID 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.

Characteristic	Field format	Explanation	Field length*
Outer finishing	Alphabetical	Indicate the outer finish of the product concerned G = Galvanized finish (zinc coated) B = Self colour ("black") O = Other (specify in the text box below)	1
Size (outside diameter)	Numerical	Indicate the outside diameter in mm e.g. 10.2 mm = 0102 88.9 mm = 0889 165.1 mm = 1651	4
End finishing	Alphabetical	Indicate the end finish of the product concerned P = Plain end B = Bevelled T = Threaded C = Threaded with couplings O = Other (specify in the text box below)	1
Wall thickness	Numerical	Indicate the wall thickness in mm e.g. 1.80 mm = 180 4.85 mm = 485	3

**The field length indicates the number of characters assigned to a characteristic within a PCN.*

In this questionnaire and the corresponding annexes, you will be asked to construct PCNs representing the different types of products you produce. When stating your PCNs, please do not use any spaces, dashes or other means of separation, and ensure you follow the order of characteristics outlined in the table above. Please use this PCN structure consistently throughout your questionnaire response, including the corresponding spreadsheet annex.



Example of a Product Control Number:

A welded tube or pipe with a galvanised outer finishing (G), an outside diameter of 10.2 mm (0102), a plain end finishing (P) and a wall thickness of 1.80 mm (180) constitutes the following Product Control Number: **G0102P180**.

Please review the PCN structure shown in the table above and include any comments on the PCN structure in the box provided.

Not applicable.



Instructions

Introduction

The Trade Remedies Investigations Directorate (TRID) of the UK's Department for International Trade will be carrying out a transition review of each trade remedy measure active under the EU system that the United Kingdom (UK) decides to transition after EU exit. This transition review will consider whether the anti-dumping measures for certain welded tubes and pipes of iron or non-alloy steel originating from the Republic of Belarus, the People's Republic of China, and the Russian Federation are necessary or sufficient to offset dumping and whether there would be injury to the UK industry if these measures no longer applied.

We are seeking your cooperation as an overseas exporter of certain welded tubes and pipes of iron or non-alloy steel exported from the Republic of Belarus to inform our review of whether the current anti-dumping measures should be maintained, varied or discontinued.

If you are an exporter of the goods subject to review 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. Please also provide the Case Team with contact details for the company/companies that produce the goods subject to review that you export.

Please submit all the information requested by **27 April 2020**. If you are unable 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 required and the reasons why. We will notify you of our decision. If we are able to accommodate an extension a note to explain this will be placed on the public file.

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.

Each time you provide confidential information in the confidential version of your questionnaire response, please provide a corresponding non-confidential summary (or a statement of reasons why you cannot provide this) in the non-confidential version. If you do not submit a corresponding non-confidential summary or a statement of reasons where applicable, we may disregard the information you give us. The following section provides further information on what you need to do.

Please provide the source for all information or data not owned by yourselves and clearly state any restrictions on sharing it.

If you do not complete this questionnaire, you could be found to be non-cooperative. For more details on how this may affect you, please consult our operational guidance



on non-cooperation: <https://www.gov.uk/government/publications/the-uk-trade-remedies-investigations-process/an-introduction-to-our-investigations-process#non-cooperation>

Please contact the Case Team if you have any questions about your response or if you have any difficulties in completing the questionnaire. For general information about trade remedies processes, please visit the following website:
<https://www.gov.uk/government/publications/the-uk-trade-remedies-investigations-process>

Please use the case reference number on the cover page for all correspondence with TRID.

TRID 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*.

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. **Please ensure that each page of information you provide is clearly marked either “Confidential” or “Non-Confidential” in the header.** It is your responsibility to ensure that the non-confidential version does not contain any confidential information.

Please see <https://www.gov.uk/government/publications/the-uk-trade-remedies-investigations-process/an-introduction-to-our-investigations-process#handling-confidential-information> for further information on what can be considered confidential and how to prepare a non-confidential version of this questionnaire.

All information provided to TRID 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.

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



production, export, sale, R&D, distribution and/or supply of the goods subject to review and/or like goods.

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 is also an exporting producer of the goods subject to review in the Republic of Belarus, they should complete a separate questionnaire.

Where your subsidiaries or associated companies are not producers but are involved in the sales and/or distribution of the goods subject to review, they should complete Annex I as well as sections of the questionnaire they are reasonably able to answer.

Where your subsidiaries or associated parties are producers but are not involved in the sales and/or marketing of the exported goods subject to review to the UK, they are advised to contact the Case Team as soon as possible.

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 response including the corresponding annex(es) and you have prepared confidential and non-confidential versions of these documents, you must upload these through our Trade Remedies Service at www.trade-remedies.service.gov.uk. 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

TRID will verify, as far as possible, the information provided to it. As part of our verification process, we may conduct verification visits. 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. Within your response to this questionnaire, please provide all formulas and steps used in your calculations.

To assist the verification of the information you provide, please ensure a record is



kept of all material and documentation (including accounting and management records) used to support the completion of this questionnaire and the annex(es).

If we need to verify information that you provide by visiting your premises, the Case Team will contact you. Verification visits can take several days.

In the text box below please indicate any time periods in the next three to six months when you would be unable to host a verification visit.

At the time of completing response to this questionnaire, it is difficult to indicate specific time periods for the possible verification visit due to ongoing travel and economic activity restrictions both in the EU and Belarus in light of COVID-19 pandemic. MMW will be able to indicate any such periods at a later stage, once the restrictions are being lifted up.

Appendix reference:

After the verification visit, TRID will prepare a report and share a draft with you. TRID will then ask you to prepare a non-confidential copy of the report for the public record and provide reasons for why any information should be kept confidential.



How to complete this questionnaire

Please read and follow all the instructions carefully. Your company is required to substantiate all claims with relevant data and information. You may be asked to attach supporting documents in appendices to supplement your responses. To assist with verification please retain all such documents, your completed spreadsheet annexes and any calculations made when developing your responses.

Please also note the following points:

- Please refer to the case number, TD0001, in any correspondence.
- 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”, “none” or “not applicable”, please write this rather than leaving the answer blank.
- 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 cannot present the information as requested, please contact your Case Team.
- If we ask for copies of additional documentation, please submit this information as appendices. Please ensure that these appendices 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 or Welsh should be accompanied by an English or Welsh translation.
- 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 tonnes interchangeably).
- Please provide all dates in the format DD/MM/YYYY (e.g. 23/05/2019).
- Please ensure that all numbers which represent costs are reported as positive figures (e.g. for costs of £1,300.00 please enter £1,300.00 and not - £1,300.00)
- Please limit all sales/currency/income figures to two decimal places and apply a full point as a decimal separator (decimal point). Use the appropriate currency symbol or abbreviation (e.g. £1,300.00, GBP 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.
- For any exchange rate you may list in the annex(es), please submit an appendix proving the date and source for this rate.
- All figures should be reported net of tax unless otherwise stated.



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:	Open Joint Stock Company "Mogilev Metallurgical Works" ("MMW")
Legal structure:	Open Joint Stock Company
Year of establishment:	1999
Other operating names:	N/A
Company registration number (if applicable):	N/A
Place of registration (if applicable):	N/A
Name (point of contact):	[confidential]
Position:	[confidential]
Address:	Kurako Str., 28, 212030 Mogilev, Republic of Belarus
Telephone No:	+375 222 26 06 15
Email:	
Website:	http://www.mmz.by/en/

2. If you have appointed an external party to act on your behalf in this review, please provide their details and attach the letter of authority confirming TRID should contact them directly:

Name:	[confidential]
Address:	[confidential]
Telephone No.:	[confidential]
Email:	[confidential]
Confirm they have signed authority to act (Yes/No):	Yes
	Appendix reference: Appendix A1-2 [confidential]



A2 About your company

1. Please describe the role of your company in relation to exports of the goods subject to review to the UK market (e.g. producer, producer/exporter or exporter/distributor). If you are an exporter of the goods subject to review, but do not produce these goods, please complete Annex I and other parts of this questionnaire you are reasonably able to answer.

Open Joint Stock Company “Mogilev Metallurgical Works” (hereinafter – “MMW”) is a producer of the goods subject to review as well as like goods in Belarus.

It must be stressed that MMW has significant production capacity limitations for producing the goods subject to review as well as like goods, which doesn't exceed [non-confidential range: 20.000 – 40.000] MT per year, as explained in more details in Section D5.

In addition, it must be noted that MMW didn't export the goods subject to review during the period of 2016-2019 neither to the UK nor to other third countries, including the EU, and doesn't anticipate an immediate start of shipping the goods subject to the review to the UK, were the measures to be repealed, primarily on account of different certification required in the UK, and which MMW doesn't possess.

As a result, MMW doesn't pose any threat to the UK industry should the measures be repealed against Belarus.

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.

Date	Legal form	Explanation of change
15/12/1999	Open joint-stock company	OJSC “Mogilev Metallurgical Works” was created through the process of reorganisation of the state enterprise “Mogilev Metallurgical Works named after A.F. Myasnikov”. Since OJSC “Mogilev Metallurgical Works” is a legal successor of “Mogilev Metallurgical Works named after A.F. Myasnikov” with respect to all rights and obligations, this also applies to the membership at the Chamber of Commerce, where “Mogilev Metallurgical Works named after A.F. Myasnikov” was a member since 1997.

+Add additional rows as required.

3. List and explain all authorisations your company has been required to obtain to produce, sell, or export the goods subject to review or like goods. 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.

Not applicable.

Appendix reference:

4. State whether your company is a member of any representative organisations. (e.g. trade bodies/associations/Chamber of Commerce). If so, provide a copy of the relevant documentation.

MMW is a member of the Chamber of Commerce and Industry of Belarus.

Appendix reference: [Appendix A2-4](#)
[confidential]

5. 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.

Please see [Appendixes A2-5-1](#) and [A2-5-2](#) containing the following documents:

- [articles of association of MMW](#);
- [certificate of registration of the company in the Unified State Register of Legal Entities and Individual Entrepreneurs of the Ministry of Foreign Affairs of the Republic of Belarus](#).

Appendix reference: [Appendices A2-5-1, A2-5-2](#) [confidential]

A3 Organisational structure

Please answer the questions below about the internal structure of your company and any associations with other companies. Both natural persons (individuals) or legal persons (e.g. companies) are associated where they meet the definition of 'related persons' in [Regulation 128 of the Customs \(Import Duty\) \(EU Exit\) Regulations 2018](#).



1. Please demonstrate in a diagram and explain, the legal structure of your company showing the internal hierarchical and organisational, all sites/locations and departments which are involved in the production, sale, R&D, supply and distribution of the like goods or goods subject to review. Clearly indicate the different production stages carried out by your company.

MMW is part of the "Byelorussian Metallurgical Company" holding. Please see Appendix A3-1-1 for the general structure of that holding, as well as Appendix A3-1-2 for the internal (organisational) structure of MMW. All the production stages carried out by MMW with respect to the goods subject to review are provided in Appendix A3-1-3.

Appendix reference: [Appendices A2-5-1, A2-5-2, A3-1-3](#) [confidential]

2. Please complete **Section A – Company structure and operations**, subsection **A3 – Organisational structure of Annex II**.
 - Include your company's worldwide corporate structure and affiliations, including parent companies, subsidiaries and/or other associated companies.
 - If your company is the subsidiary of another company, please give the name of this company, as well as that of your company's ultimate controlling entity, their registration number(s) and place(s) of registration.
 - Please provide the name, email address and telephone number for an appropriate representative from each company identified.
 - Please list the activities carried out by each company identified (e.g. manufacturing, administration, sales).
 - Indicate any shareholdings you have in the associated company and the shareholdings that the associated company has in your company.

A4 Board members and principal shareholders

1. Please complete **Section A – Company structure and operations**, subsection **A4 – Owners and shareholders of Annex II**, providing a list of all your company's shareholders that owned more than 5% of its shares during the POI.

Where known, provide details of their activities. Also include:

- the composition of the Board of Directors and shareholders, including their roles and rights;
- your company's registered capital for the last five years.



Please provide this information for your company and for all its predecessor legal entities.

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

[Non-confidential summary: Rules and procedure concerning the appointment of the company's management as provided in its Articles of Association]

Appendix reference:

A5 Operational links with other companies or persons

1. In the table below, please list any long-term agreements you held with any company/companies located in the UK, the Republic of Belarus, the People's Republic of China, the Russian Federation or third countries during the POI.

The list should contain all agreements, which relate to the production, trade, sale, R&D, supply and/or distribution of the like goods and/or goods subject to review or any services related to this; this could include:

- licencing agreements;
- technical patents;
- compensatory agreements;
- sub-contractor agreements; or
- tolling agreements.

Please provide:

- the name and address of the company with which you held these agreements;
- an explanation of the nature of the agreement;
- whether the company is associated to you; and
- a copy of the agreement.

Please note, we might use any contact details provided in this section to contact the relevant companies.

Company name and address	Nature of agreement	Associated company (Y/N)?
OJSC "Rechitsa Metizny Plant"	[confidential]	Yes, part of "Byelorussian Metallurgical Company" holding
	Appendix reference:	

+Add additional rows as required.



A6 Accounting practices

1. Please 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.

Records address	What records are held?
Kurako Str., 28, 212030 Mogilev, Republic of Belarus	All accounting records of the Company.

+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 five financial years, please describe these changes with reference to any restatements in your financial accounts, including dates and reasons for them.

1 January – 31 December.

Appendix reference:

3. Please describe your cost accounting system, including cost centres, standard costs, variances, setting of standards, etc.

When allocating the costs of products, goods (works, services), MMW relies on the requirements of the Methodological recommendations for forecasting, accounting and calculating the cost of products (goods, works, services) in industrial organizations of the Ministry of Industry of the Republic of Belarus, approved by order No. 273 of 06/05/2015 and on the "Regulation on the composition of costs included in the cost" (registration number R 60.274-2013).

MMW maintains separate accounting of costs for the production, trading activity and other activities.

[Non-confidential summary: List of accounts as well as specific methods for recording various stages of costs, production and sales at the company]

Appendix reference:

4. Explain any standard costs that have been provided in this questionnaire. Please state how frequently standard costs are revised and how are variances allocated.

Not applicable.

Appendix reference:



- For your company and any associated parties involved in the production, sale, R&D, distribution and/or supply of your like goods and/or goods subject to review, please attach a copy of your audited accounts covering the injury period.

If these audited accounts do not cover the injury period, please submit additional accounts. This may include a statement of financial position; income statement and other comprehensive income; statement of changes in equity; statement of changes in equity; cash flow statement; notes to the accounts and all reports; and the auditor's opinion on these documents.

Please see Appendixes A6-5-1 and A6-5-2 for audited accounts covering 2017 and 2018, respectively.

Please note that the audited accounts of the Company for 2019 will be finalized and submitted to the tax authorities only in June-July 2020 and are therefore not available at this moment. MMW will be ready to submit its audited accounts for the POI as soon as they become available. A copy of the provisional profit and loss statement for 2019 is annexes in Appendix A6-5-3

Appendix reference: Appendixes A6-5-1, A6-5-2, A6-5-3 [confidential]

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

Not applicable.

Appendix reference:

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

Please see Appendix A6-7 for the trial balance covering 2019.

Appendix reference: Appendix A6-7 [confidential]

- For your company and any associated parties involved in the production and/or sale of the like goods or the goods subject to review, please attach copies of relevant management reports/accounts (e.g. profit and loss statement) for the profit centre(s) that includes these goods. Please provide these reports for the (i) POI and (ii) most recently completed financial year.

Please see Appendix A6-5-3 for a copy of profit and loss statement for 2019 (provisional)

Appendix reference: Appendix A6-5-3 [confidential]



9. 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.

Not applicable.

Appendix reference:

10. Please provide a detailed description of your management information system and a brief description of your financial accounting system, and attach:
- your company's chart of accounts;
 - a chart showing the main components of your management information system (i.e. the accounting system, costing system, payroll system, material management system, warehouse management system) and their links.

The list of accounting systems and tools used by MMW is provided in Appendix A6-10-1.

Apart from the accounting and the financial departments, managers and specialists of the commercial department also use the financial management and reporting system. Each category of employees has their own reporting forms with corresponding indicators.

Chart of accounts is provided in Appendix A6-10-2.

Appendix reference: [Appendices A6-10-1, A6-10-2](#) [confidential]

11. With reference to the chart provided in the question above, please provide the names of the system(s) you use for financial accounting, sales and production. If you use more than one system, please explain how the systems interact (including whether electronic or manual).

MMW uses [confidential] system for all of the above-mentioned purposes.

Appendix reference:

12. Describe your accounting methodology, where applicable, for:

- the recognition and/or timing of income and the impact of discounts and rebates, sales returns, warranty claims and intercompany transfers;
- the depreciation and amortisation methods, and the periods used by your company for each class of asset such as intellectual property, plants, buildings, machinery and equipment (including average useful life and the methods for calculating this);
- provisions for bad or doubtful debts;



- the accounting treatment of general expenses and the extent to which these are allocated to the cost of goods;
- the accounting treatment of finance costs and how these are allocated to the cost of goods;
- costing methods (for example, by tonnes, units, revenue, activity, direct costs, standard costing etc.) and allocation of costs shared with other goods or processes;
- your inventory valuation methods for raw material, work-in-process, and finished goods, for example First In First Out (FIFO) or weighted average cost;
- aging/obsolete inventories, your write-off and/or write-down process(es);
- valuation methods for scrap, by-products or joint products;
- valuation methods for damaged or sub-standard goods generated at the various stages of production;
- valuation and revaluation of fixed assets, and the subsequent treatment of excess depreciation/amortisation;
- treatment of any subsidies or grants;
- treatment of foreign exchange gains and losses arising from transactions and from the translation of balance sheet items;
- restructuring costs, costs of plant closure, expenses for equipment not in current use and/or plant shut-downs.

- the recognition and/or timing of income and the impact of discounts and rebates, sales returns, warranty claims and intercompany transfers;

[Non-confidential summary: Description of internal accounting methods applied at the Company]

- the accounting treatment of general expenses and the extent to which these are allocated to the cost of goods;

[Non-confidential summary: Description of internal accounting methods applied at the Company]

- the accounting treatment of finance costs and how these are allocated to the cost of goods;

[Non-confidential summary: Description of internal accounting methods applied at the Company]

- provisions for bad or doubtful debts;

[Non-confidential summary: Description of internal accounting methods applied at the Company]



- the depreciation and amortisation methods, and the periods used by your company for each class of asset such as intellectual property, plants, buildings, machinery and equipment (including average useful life and the methods for calculating this);

[Non-confidential summary: Description of internal accounting methods applied at the Company]

Appendix reference:

13. If the accounting practices used by your company have changed over the last five years, please explain the changes, including dates and reasons for them.

Not applicable.

Appendix reference:

A7 Your company's products

Please complete **Section A – Company structure and operations**, subsection **A7.1 – Your company's products, Annex II**.

- For the goods subject to review, please describe your company's Company Control Number (CCN) system. Please indicate how your own internal codes correspond to the PCNs provided in the table in the section above on [Product Control Numbers](#).

MMW uses the same codes for production and sale. The registration code is assigned during the production process.

Appendix reference:

- If your company does not use the same product codes across production, sales and invoicing, please expand the table in **A7.1 – Your company's products** to further include the corresponding codes.

If an associated company produces and/or sells the like goods on your domestic market or produces and/or sells the goods subject to review, please also provide the same relevant details for the associated company/companies.

- For each type of the like goods sold on your domestic market and the goods subject to review destined for consumption on the UK market, please provide a technical description as well as sales brochures, if available.

Please also provide information on:

- technical characteristics;
- physical characteristics; and



- any other important factors.

Please see Appendix A7-3 with MMW's brochure.

Appendix reference: Appendix A7-3

4. Describe all other goods produced and/or sold to the UK by your company, providing a name and description. If appropriate, please group them by type/range. Please complete **Section A – Company structure and operations, A7.2 – Other goods, Annex II.**

A8 Product similarity

1. Please complete **Section A – Company structure and operations, A8 – Product similarity, Annex II.** Thinking about the technical, physical and other relevant factors, are the goods subject to review and/or like goods that you produce and/or export different to the like goods made or sold by UK industry?

Not applicable.

Appendix reference:



SECTION B: Sales

Please note that MMW didn't export the goods subject to review neither to the UK, the EU nor to any other third country during the period 2016-2019. The only exception was an insignificant sale of approximately [0-10] MT to the EU in 2019.

As far as the domestic sales of like goods are concerned, it must be noted that due to the fact that Belarus is not a member of the WTO, its domestic sales in other anti-dumping investigations are not normally taken into account for the establishment of normal value.

In light of the foregoing, the entire **Section B Sales** is not applicable to MMW and is therefore not completed in present questionnaire.

The following describes the type of data needed in this section of the questionnaire. Text in italics provides instructions and/or examples of what to include and how.

Column heading	Explanation
No.	Sequential numbers to list each transaction. Numerical input – Put '1' for the first transaction, '2' for the second transaction etc.
PCN	The PCN should correspond to the product sold in the listed transaction. See previous section, 'The scope of this review', for more details. Numerical & alphabetical input
CCN	Your internal company control number (CCN) for the product model you are selling.
Source	This refers to how the product on the invoice was obtained, either through your own production or through an associated/independent supplier. Categorical input – Put only one of the following: Own product; Associated supplier; Non-Associated supplier.
Customer name	The name of the customer as stated on the invoice. Alphabetical input - If the name of the customer is in a non-Roman/Latin script, such as Arabic, Chinese or Cyrillic, display an appropriate romanisation first and then the customer's name in the original script in brackets. For example: 'Gongsi Mingzi (公司名字)'. Numerical/alphabetical input
Customer number	The unique number you have assigned to each of your customers. Numerical/alphabetical input



Column heading	Explanation
Customer link	Specify if your customer is associated with your company. Categorical input – Put only one of the following: Associated; Non-Associated.
Customer type	Specify what level of trade they are. Categorical input – Put only one of the following: Producer; Distributor; Wholesaler; Retailer; Others (please specify).
Invoice number	The number on the invoice. Give the number as shown on the invoice.
Transaction number	A number to identify an individual product transaction on an invoice. Multiple transactions of different products may be present on an individual invoice. Equally, one transaction may be split over several invoices. Give the number as shown on the invoice or assign numbers by line item.
Invoice date	State the date on the invoice. Use the format DD/MM/YYYY (e.g. 23/05/2019).
Purchase order date	State the date the purchase order was raised. Use the format DD/MM/YYYY (e.g. 23/05/2019).
Bill of lading no.	Provide the number as stated on the bill of lading.
Delivery terms	The terms of delivery given on the invoice, as expressed as an incoterm such as EXW, FCA, FOB, CIF and others. Provide the delivery term as stated on the invoice.
Payment terms	The number of days given for the customer to complete the purchase. Numerical input – Indicate the number of days given (e.g. zero days is '0', thirty days is '30', sixty days is '60').
Transaction quantity	The quantity of the goods per transaction as stated on the invoice. Numerical input
Transaction unit	The unit used to measure or show the quantity of the goods per transaction as stated on the invoice. Provide the unit as stated on the invoice. Where appropriate, use an abbreviation (e.g. 'kg' for kilogram or 'l' for litre).
Transaction quantity in Kilograms (kg)	The quantity of the goods per transaction in kg . Numerical input – Input only as a number.
Destination country	The final destination for the consumption of the goods subject to review and/or like goods.
Exporting country	The foreign country or territory an overseas exporter exports its goods from, or the foreign country or territory of origin of those goods where the goods are not exported directly to the UK from that foreign country/territory.



Column heading	Explanation
Gross invoice value	The invoice value inclusive of any taxes. Numerical input – <i>Keep all figures to two decimal places. Use a full stop as a decimal separator (e.g. 300.00). Do this for every appropriate, subsequent field. State the figure using the invoice currency.</i>
Taxes	The amount for each tax. Create a new column if there is more than one tax on the invoice (e.g. VAT, import tax). Label each tax with a clear and appropriate name such as ‘Tax 1’, ‘Tax 2’ and so on, and provide a legend. <i>State the figure using the invoice currency. Enter ‘0.00’ if not applicable.</i>
Discounts	The amount for each discount. Create a new column if there is more than one discount on the invoice. Label each discount with a clear and appropriate name such as ‘Discount 1’, ‘Discount 2’ and so on, and provide a legend. <i>State the figure using the invoice currency. Enter ‘0.00’ if not applicable.</i>
Rebates	The amount for each rebate. Create a new column if there is more than one rebate on the invoice. Label each rebate with a clear and appropriate name such as ‘Rebate 1’, ‘Rebate 2’ and so on, and provide a legend. <i>State the figure using the invoice currency. Enter ‘0.00’ if not applicable.</i>
Other charges	The amount for each charge. Create a new column if there is more than one charge on the invoice. Label each charge with a clear and appropriate name such as ‘Charge 1’, ‘Charge 2’ and so on, and provide a legend. <i>State the figure using the invoice currency. Enter ‘0.00’ if not applicable.</i>
Net invoice value in invoice currency	The cell has a formula, so no action required. If you create new columns, please check to see that the formula includes them.
Invoice currency	The currency used in the invoice. <i>Provide the official abbreviation of the invoice currency (e.g. USD – United States dollar; CNY – Chinese yuan; RUB – Russian ruble).</i>
Exchange rate	Provide the exchange rate from the value of one invoice currency to the accounting currency. The accounting currency is provided in Guidance, Annex II. <i>Show the exchange rate to four decimal places (e.g. 0.7575). Please provide an appendix proving the date and source for this rate.</i>
Net invoice value in accounting currency	The cell has a formula, so no action required. However, if new columns were created, check to see that the formula includes them.



Column heading	Explanation
CIF value in accounting currency	Provide CIF value for transaction. If transaction was not made at a CIF level, please provide an estimated value based on actual costs.

B1 Sales

1. Please complete **Section B – Sales**, subsection **B1 – Upwards sales reconciliation, Annex II** starting at the bottom of the table. Please only fill in white cells and update the formulae as required. If you use any additional formulae to complete the table, please include these. Insert additional columns or rows if needed. Please ensure that the table is completed using your accounting currency. Sales to third (intermediary) countries, where the ultimate destination is the UK, **must** be included in the data where applicable.
 - Sales revenue and quantity of like goods during the POI:
For the like goods, please state the sales revenue and quantity for sales on the domestic market and export sales to third countries during the POI, as reported in **Annex II, Section B – Sales, subsections B4 – Domestic sales and B6 – Sales to other countries.**
 - Sales revenue and quantity of goods subject to review during the POI:
For the goods subject to review, enter the sales revenue and quantity for export sales to the UK during the POI as reported in **Annex II, Section B – Sales, subsection B3 – Sales to the UK.**
 - Sales revenue and quantity of all goods during the POI:
If you produce goods other than the goods subject to review/like goods, please provide the sales revenue and quantity of each of these goods during the POI. Please note, that the headings (e.g. Sales revenue/quantity of good A during the POI, Sales revenue/quantity of good B during the POI, etc.) should be adapted to suit the names of your goods which are not the like goods.
 - Total sales revenue/quantity of all goods during the POI as stated in your management accounts:
Please provide the total sales revenue and total quantity of all your goods during the POI as shown on your management accounts.

If this figure does not reconcile with the totals of the sales revenue and quantity data you provided for the previous bullet points, the table will show a variance. Please use the text box below to provide an explanation for the difference.

Please answer here

Appendix reference:



- Difference in total sales revenue of all goods between the POI and accounting periods:
If the POI and your accounting period are different, please enter the difference between the total sales revenue of all goods during the POI and the total sales revenue of all goods during the accounting period.
- Total sales revenue of all goods as per Income Statement:
Please provide the total company sales revenue of all goods as shown on your audited Income Statement for the most recent financial year.

If this figure does not reconcile with the sum of the total sales revenue of all goods during the POI and the difference in sales revenue of all goods between the POI and the accounting period, the table will show a variance. Please use the text box below to provide an explanation for this difference.

<i>Please answer here</i>	
	Appendix reference:

2. Please use the text box below to reference any source documentation for the data.

<i>Please answer here</i>	
	Appendix reference:

3. Please explain in the text box below how the volume and value of your future sales would be affected if the existing anti-dumping measures on the goods subject to review no longer applied. Please provide evidence to support your claims.

Additionally, in **B1 – Upward sales reconciliation**, please provide quantitative estimates for the next five years (e.g. projections or forecasts) that would help illustrate this, and explain the methodology and assumptions underpinning these estimates in the text box below.

<i>Please answer here</i>	
	Appendix reference:

4. If you also sell the like goods to third countries, please explain in the text box below whether they are affected by any anti-dumping, anti-subsidy or safeguard measures. If so, please list:
- the countries that have imposed these measures;
 - the level and form of the measures;
 - the duration of the measures; and,
 - a weblink to the findings published by the relevant investigating authority.



Please answer here

Appendix reference:

B2 Captive sales

If your company sells the like goods and/or good subject to review to associated companies for further processing, transformation, or assembly (captive sales) please complete **Section B – Sales**, subsection **B2 – Captive sales**.

B3 Sales to the UK

B3.1 Overview

1. Please describe your company's channels of distribution to the UK, from the factory gate to the first sale to an independent buyer. 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. Use this box to explain how you have categorised customers in your sales data in **Section B3.2** (see below).

Please answer here

Appendix reference:

2. Please describe each step in the sales negotiation process, from the first contact with the customer up to and including any after-sale price adjustments (commissions, discounts, rebates and allowances). Please include a description of how the process varies for different customer categories/levels of trade.

Please answer here

Appendix reference:

3. Please describe in detail how the contract terms (for example prices, quantities and payment terms) are agreed. Explain the penalties on either party if the contract is terminated early.

Please answer here

Appendix reference:

4. Please explain your production scheduling. For example, do you produce to order or maintain continuous production and hold stock?

Please answer here

Appendix reference:



5. Provide copies of all price lists applicable during the POI for all customer types in the UK, including those used by associated companies. Explain your pricing procedure and whether sales prices differ between or among grades, types or specifications of the goods subject to review, or among customers, regions or time periods.

Please answer here

Appendix reference:

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

Please answer here

Appendix reference:

7. For all sales through associated companies, please provide a detailed description of how sales are made, detailing the procedure followed between time of order and delivery to the first independent buyer. Please explain how the invoicing and payments are made.

Please answer here

Appendix reference:

8. In relation to questions 1 – 7 above, is anything likely to change if the existing anti-dumping measures on the goods subject to review no longer applied?

Please answer here

Appendix reference:

B3.2 UK transactions

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

Please provide the sales information for your company's sales to all customers in the UK in **Section B – Sales**, subsection **B3 – Sales to the UK, Annex II**. For instructions on filling out and explaining the adjustments for sales to the UK, please see **Section C**, subsection **C1 – Adjustments for export sales to the UK, Annex II** (below).

1. Provide all sales and returns of the goods subject to review to all customers in the UK on a transaction-by-transaction basis. Please report returns or after invoice discounts as negative (-) sales figures. Please also provide the customer category of where transactions occur – are the sales to traders, distributors,



wholesalers, industrial or end users? Report each goods sale on a given invoice with a different PCN (see section on [Product Control Numbers](#)) or invoice line as a separate transaction. If there are any other sales costs, charges or expenses incurred which have not been identified in the table above, add a column for each item (see 'other factors'). For example, other particular selling expenses incurred.

See Section C for further information on how to record adjustments in this table.

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 **B3 – Sales to the UK, Annex II**.

Please answer here

Appendix reference:

3. Please list any costs incurred by your associated companies which have been paid or reimbursed by your company, directly or indirectly linked with the goods subject to review. In detail, explain the types of costs listed.

Please answer here

Appendix reference:

4. Select two invoices from two different customers relating to 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.

Please answer here

Appendix reference:

5. If the existing anti-dumping measures on the goods subject to review no longer applied, how would you change your export pricing policy?

Please answer here

Appendix reference:



B4 Domestic sales

B4.1 Overview

1. Please describe your company's channels of domestic distribution, from the factory gate to the first sale to an independent buyer. 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. Use this box to explain how you have categorised customers in your sales data in **Section B4.2** (see below).

Please answer here

Appendix reference:

2. Please describe each step in the sales negotiation process, from the first point of contact with the customer up to and including any after-sale price adjustments (commissions, discounts, rebates and allowances). If this sales process varies between customer categories/levels of trade, please describe each variation separately.

Please answer here

Appendix reference:

3. Please explain your production scheduling. For example, do you produce to order or maintain continuous production and hold stock?

Please answer here

Appendix reference:

4. Provide copies of all price lists issued or in use during the POI for all customer types in in your country, including those used by associated companies. Explain your pricing method and whether sales prices vary between grades, types or specifications of the goods subject to review and/or like goods, or among customers, regions or time periods.

Please answer here

Appendix reference:

5. Explain how sales prices are set and whether sales prices vary between grades, types or specifications of the goods subject to review and/or like goods, or among customers, regions or time periods.



Please answer here

Appendix reference:

6. In relation to questions 1 – 5 above, is anything likely to change if the existing anti-dumping measures on the goods subject to review no longer applied?

Please answer here

Appendix reference:

B4.2 Domestic transactions

In this part, you must provide complete information on sales of the like goods made by your company to associated and non-associated customers on the domestic market for the **POI**.

Please provide the sales information for your company's sales to all customers in your domestic market in **Section B – Sales**, subsection **B4 – Domestic sales, Annex II**. For instructions on filling out and explaining the adjustments for domestic sales, please see **Section C**, subsection **C2 – Adjustments for domestic sales, Annex II** (below).

1. Provide all sales and returns of the like goods to all customers in your domestic market 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) or invoice line as a separate transaction. If there are any other sales costs, charges or expenses incurred which have not been identified in the table above, add a column for each item (see 'other factors'). For example, other particular selling expenses incurred.

See Section C for further information on how to record adjustments in this table.

2. Select two invoices from two different customers relating to sales to domestic customers 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; and
 - bank documents showing proof of payment.

Please answer here



Appendix reference:

B5 Currency

1. Please provide details for any sales of foreign currency on forward markets directly linked to your export sales.

Please answer here

Appendix reference:

2. Please provide details regarding any activities that your company carries out in relation to foreign currency that impacts upon your financial position.

Please answer here

Appendix reference:

B6 Sales to other countries

In this part, you are requested to provide information on sales of the goods subject to review and/or like goods made by your company to the other countries you export to (by volume).

1. Please provide aggregated sales data for the goods subject to review and/or like goods to all customers in all export destinations. Please also indicate at what level of trade these transactions occur – are the sales to traders, distributors, wholesalers, industrial or end users?

Please answer here

Appendix reference:

2. Select two invoices from two different customers concerning sales to the top three countries 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; and
 - bank documents showing proof of payment.



Please answer here

Appendix reference:

3. Please provide transaction-by-transaction sales information for your company's sales to all customers in your top three export destinations (by volume) excluding the UK in **Section B – Sales**, subsection **B6 – Sales to other countries**. Report each goods sale on a given invoice with a different PCN (see Section A) or invoice line as a separate transaction. If there are any other sales costs, charges or expenses incurred (such as other particular selling expenses) that have not been identified in the table, add a column for each item (see 'other factors'). For instructions on filling out and explaining the adjustments for sales to the UK, please see **Section C** below.
4. Where your sales have not been made on a CIF basis, explain how you have calculated the CIF values included in the Excel column labelled 'CIF value in accounting currency'.

Please answer here

Appendix reference:

5. Select two invoices from two different customers relating to sales to the countries stated in question **B6.3** 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; and
 - bank documents showing proof of payment.

Please answer here

Appendix reference:



SECTION C: Fair comparison

Please note that the entire **Section C** is not applicable to MMW due to absence of sales of goods subject to review to the UK. Please also refer to MMW's comment in the chapeau of Section B above for more details.

To do a fair comparison between the normal value and the export price, adjustments may be required. All adjustment claims will need to show how the factor concerned is one which affects price comparability.

To claim and evidence adjustments, the following sections request details on the adjustments that your company may claim, and the information that should be provided and/or kept to verify these claims.

This section is divided into subsections **C1 – Adjustments on export sales** and **C2 – Adjustments on domestic sales**. Please complete those questions that relate to adjustments which you wish to claim, and report all charges in your accounting currency.

C1 Adjustments on export sales

Adjustments should be made for each transaction in the relevant columns of the transaction-by-transaction lists requested in **Section B – Sales, subsection B3 – Sales to the UK and B6 – Sales to other countries, Annex II**.

Please report actual expenses where possible. If you allocate any of these expenses across goods, explain the method used and the reason for your choice.

Please answer here

Appendix reference:

C1.1 Differences in discounts, rebates and quantities

1. Please report any relevant adjustments in the transaction-by-transaction sales listing referred to above, based on discounts, rebates and quantities. Any claim should be properly quantified and linked or allocated to the relevant transactions in the transaction-by-transaction sales listing in **Section B – Sales, subsection B3 – Sales to the UK** and subsection **B6 – Sales to other countries**.
2. Please detail your policy for granting discounts and rebates to customers in the UK and to third countries.



Please answer here

Appendix reference:

3. Please list all the types of discounts or rebates you granted for sales of the goods subject to review and/or like goods during the POI and describe their terms, including:

- cash discounts;
- deferred discounts;
- quantity discounts;
- loyalty discounts;
- year-end rebates, etc.

Please answer here

Appendix reference:

4. If discounts or rebates vary by customer category/level of trade, please explain separately the discounts and rebates given to each category.

Please answer here

Appendix reference:

5. Please provide your discount schedules and be prepared to provide, on request, contracts or agreements that reflect all discounts and rebates given.

Please answer here

Appendix reference:

C1.2 Differences in transportation, insurance, handling, loading and ancillary costs

An adjustment may only be made for transportation costs incurred for moving products from production premises to non-associated and associated customers.

1. Please report any relevant adjustments in the transaction-by-transaction sales listing referred to above. Adjustments may be based on the cost of domestic freight associated with the transportation, insurance, handling, loading and ancillary costs which are included in the export prices.



2. Please explain how you have quantified each of these charges and identify the account(s) where each expense is recorded.

Please answer here

Appendix reference:

C1.3 Differences in packing expenses

1. Please report any relevant adjustments in the transaction-by-transaction sales listing referred to above.
2. If the goods are subsequently repackaged, please report these charges and costs separately in **Section B – Sales**, subsection **B3 – Sales to the UK** and subsection **B6 – Sales to other countries** and identify the account(s) where each expense is recorded.

Please answer here

Appendix reference:

C1.4 Differences in cost of credit granted

Credit means the cost of the time that the buyer is given to pay for the goods, and is usually agreed in the terms of payment. A credit adjustment should be made even if funds are not borrowed to finance the accounts receivable.

1. Please report any relevant adjustments in the transaction-by-transaction sales listing referred to above, based on the cost of credit granted.
2. Please attach applicable interest rates over each month of the POI and in the box below explain the nature of the interest rates most applicable to these export sales.

Please answer here

Appendix reference:

C1.5 Differences in after sales costs

1. Please report any relevant adjustments in the transaction-by-transaction sales listing referred to above, based on after sales costs.



2. Please include relevant sales contracts and documentation that supports adjustments claimed in the question above (e.g. warranty and guarantee expenses and technical assistance and other services), including the basis of any allocations.

Please answer here

Appendix reference:

C1.6 Differences in commissions paid

1. Please report any relevant adjustments in the transaction-by-transaction sales listing referred to above, based on commissions paid, and identify the account(s) where each adjustment is recorded.
2. Please explain the terms under which commissions are given.

Please answer here

Appendix reference:

C1.7 Other factors

An adjustment may also be made for differences in other factors not provided for under **C1.1** to **C1.6** if it is demonstrated that they affect price comparability. Please list any factors here and provide supporting evidence:

Please answer here

Appendix reference:

C2 Adjustments on domestic sales

Adjustments should be made for each transaction in the relevant columns of the transaction-by-transaction lists requested in **Section B – Sales**, subsection **B4 – Domestic sales, Annex II**. All charges must be reported in your accounting currency.

Please report actual expenses where possible. Where this is not possible please provide an explanation as to why. If you allocate any of these expenses across goods, explain the reason for your choice and the methodology used.



Please answer here

Appendix reference:

C2.1 Differences in discounts and rebates, including those given for differences in quantities

The term 'rebate' includes credit on current or future purchases, promissory notes, extension of credit, or free goods or services, among others.

1. Please report any relevant adjustments in the transaction-by-transaction sales listing referred to above, based on discounts, rebates and quantities. Any claim should be properly quantified and linked or allocated to the relevant transactions in the transaction-by-transaction sales listing.
2. Please describe in detail your policy for granting discounts and rebates to customers in your country.

Please answer here

Appendix reference:

3. Please list all the different kinds of discounts or rebates you granted for domestic sales during the POI and describe their terms, including:
 - cash discounts;
 - deferred discounts;
 - quantity discounts;
 - loyalty discounts;
 - year-end rebates, etc.

Please answer here

Appendix reference:

4. If discounts or rebates vary by customer category, please explain separately the discounts and rebates given to each category.

Please answer here

Appendix reference:

5. Please provide your discount schedules and be prepared to provide, on request, contracts or agreements that reflect all discounts and rebates given.



Please answer here

Appendix reference:

C2.2 Differences in domestic freight

1. Please report any relevant adjustments in the transaction-by-transaction sales listing referred to above, based on the cost of freight associated with a sale.
2. Please explain how you have quantified each of these charges and report the adjustments in the transaction-by-transaction sales listing referred to above and identify the account(s) where each expense is recorded.

Please answer here

Appendix reference:

C2.3 Differences in physical characteristics

An adjustment can be made to take account of differences in physical characteristics between the goods subject to review and like goods sold in the domestic market where these differences affect price comparability.

1. Please report any adjustments in the transaction-by-transaction sales listing referred to above, based on differences in physical characteristics.
2. Please identify the physical differences between each of your relevant exported goods and domestic goods, separately, by PCN. Please provide a full explanation and supporting evidence of each difference identified and how it affects price comparability.

Please answer here

Appendix reference:

C2.4 Differences in the level of trade

An adjustment can be made for differences in levels of trade where this affects price comparability.

1. Please report any relevant adjustments in the transaction-by-transaction sales listing referred to above, based on the level of trade.



2. Please explain how you have calculated this adjustment for each different level of trade and provide supporting evidence.

Please answer here

Appendix reference:

C2.5 Differences in transportation, insurance, handling, loading, and ancillary costs

An adjustment can only be made for transportation costs which were incurred after the sale was made, for moving the products from the production premises to the independent buyer. All charges must be reported in your accounting currency – please refer to **Section B5**.

1. Please report any relevant adjustments in the transaction-by-transaction sales listing referred to above and identify the account(s) where each adjustment is recorded.

Please answer here

Appendix reference:

2. Please list all charges included in the domestic prices and explain how you have quantified each of these charges.

Please answer here

Appendix reference:

C2.6 Differences in packing expenses

1. Please report any relevant adjustments in the transaction-by-transaction sales listing referred to above based on the cost of production provided for packing as reported in **Section D – Costing information, subsection D4 – Cost of production, Annex II**, and identify the account(s) where each adjustment is recorded.

Please answer here

Appendix reference:



C2.7 Import charges

1. Please report any relevant adjustments in the transaction-by-transaction sales listing referred to above, based on duty drawback you received for sales to the UK and to third countries.
2. Provide original and English translations of statutes and regulations authorising duty drawback on exported goods and the governing methods used to calculate duty drawback.

Please answer here

Appendix reference:

3. Please explain the method you used to connect the duty drawback amount to the specific UK sale and to third country sales.

Please answer here

Appendix reference:

4. Please explain the association between the amount received from the government when you export, and the amount paid for imported materials.

Please answer here

Appendix reference:

C2.8 Indirect taxes

1. Please report any relevant adjustments in the transaction-by-transaction sales listing referred to above, where differences in indirect taxes affect price comparability.
2. Please explain how you have calculated this adjustment

Please answer here

Appendix reference:

3. For each tax listed above, provide English translations of statutes and regulations authorising the collection of the tax, including documents explaining the method of calculation, assessment, and payment of the tax.



Please answer here

Appendix reference:

4. For each tax listed above, separately provide information on the tax base or taxable price, the tax rate, the amount of taxes assessed, any deductions or offsets to the tax and the formula used to calculate the tax amount.

Please answer here

Appendix reference:

5. Specify when you are legally obligated or liable for tax payment. Report when you actually paid taxes and whether you maintain separate accounts for these taxes.

Please answer here

Appendix reference:

C2.9 Differences in the cost of any credit granted for the sales

1. Please report any relevant adjustments in the transaction-by-transaction sales listing referred to above, based on any credit granted for sales.
2. Specify the relevant interest rate for credit costs for domestic sales.

Please answer here

Appendix reference:

C2.10 After sales costs

1. Please report any relevant adjustments in the transaction-by-transaction sales listing referred to above, based on after sales costs.
2. Please include relevant sales contracts and documentation that supports adjustments claimed in the question above (for example, warranty and guarantee



expenses and technical assistance and other services), including the basis of any allocations.

Please answer here

Appendix reference:

C2.11 Differences related to commissions

1. Report any relevant adjustments in the transaction-by transaction sales listing referred to above and identify the account(s) where the adjustment is recorded.

Please answer here

Appendix reference:

2. If commissions were paid to associated or non-associated sellers, please report the amount of commission expenses and explain the terms under which commissions are given.

Please answer here

Appendix reference:

C2.12 Other factors

An adjustment may also be made for differences in other factors not provided for under C2.1 to C2.11. These differences must demonstrate that they affect price comparability, in particular where customers consistently pay dissimilar prices in the domestic market as a result of the difference in such factors.

Please answer here

Appendix reference:



SECTION D: Costs and performance

Please note that due to the fact that Belarus is not a member of the WTO, in anti-dumping investigations carried out in other jurisdictions its cost of production is disregarded for the purpose of establishing the normal value. Due to this reason most of the Section D is not completed as not applicable. See also in this regard a general comment in the chapeau of Section B above.

At the same time, certain other subsections of Section D were completed to provide TRID with an overview of the current state of MMW as far as production is concerned and which are relevant in the framework of a transition review (e.g. the total production capacities, stocks, investments, etc.)

D1 Turnover

Please complete **Section D – Costing Information**, subsection **D1 – Turnover**, **Annex II** by reporting your total sales after all discounts and excluding taxes.

- If your company accounts are consolidated with accounts of associated companies, create a copy of the table to report **total group** turnover.
1. Please explain how the volume and value of your future sales would be affected if the existing anti-dumping measures on the goods subject to review no longer applied, providing evidence to support your claims. Additionally, please provide quantitative estimates for the next five years (e.g. projections or forecasts) and explain the methodology and assumptions underpinning these estimates in the text box below.

MMW doesn't anticipate the volume and value of its current sales of the goods subject to review to significantly change in case the anti-dumping measures are no longer applied.

MMW doesn't draw up quantitative estimates for the next five years.

Its current production capacity as explained under Subsection D5 below is not expected to be changed in the next few years.

Appendix reference:

D2 Statement of profit and loss and other comprehensive income

1. Complete **Section D – Costing information**, subsection **D2 – Income statement**, **Annex II** with information about all the goods your company produces.



- please note that extraordinary gains/losses could include start-up costs and non-recurring items of cost that benefit future production, among others.
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.

Please see Appendix D2-2-1 for the income tax statements and Appendix D2-2-2 for the VAT statements.

Appendix reference: [Appendices D2-2-1, D2-2-2](#) [confidential]

3. If your company incurred any extraordinary costs (such as start-up or ramp up costs) during POI, please provide details of these costs, explaining why they were extraordinary and how they have been included and amortised in your accounts.

Not applicable.

Appendix reference:

D3 Production

1. Please provide separate descriptions of your company's production facilities for all goods that you produce, as well as the goods subject to review and/or like goods. List all facilities involved in the production process, explaining the production activities at the facilities and whether any stages are subcontracted.

Please refer to MMW's website for more information about the production processes of other products: <http://www.mmz.by/en/production/>

Appendix reference:

2. Describe each stage of the production process of the goods subject to review and/or like goods as produced and sold by your company. To support this, please attach a complete flowchart of the production cycle.

Please see Appendix A3-1-3.

Appendix reference: [Appendix A3-1-3](#) [confidential]

3. 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).

The main input for the production of goods subject to review is hot-rolled coils (HRC) which is procured from unrelated suppliers in neighbouring countries such as Russia and Ukraine, as there is no local production of HRC in Belarus.

Appendix reference:

4. Please describe the theoretical and actual weights of the like goods you produce. Please explain how you set and calculate these weights.

Not applicable.

Appendix reference:

5. Please explain the mass tolerance of the production of the like goods you produce.

Not applicable.

Appendix reference:

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

MMW uses the same production facility for production of the goods subject to review as well as hollow profile sections which are not covered by the definition of the goods subject to review.

Appendix reference:

D4 Upwards cost reconciliation

1. Complete **Section D – Costing information**, subsection **D4 – Upwards cost reconciliation, Annex II**, starting from the bottom of the table. Please only fill in white cells and update the formulae as required. If you use any additional formulae to complete the table, please include these. Insert additional columns or rows if needed. Please ensure that the table is completed using your accounting currency.

- Cost of production and quantity of like goods during the POI:
For your like goods, enter the cost of production and the quantity produced during the POI as reported in Annex D12.1 and D12.2. Please provide this information for like goods produced for the domestic market and for export to third countries.



- Cost of production and quantity of goods subject to review during the POI:
For your goods subject to review, enter the cost of production and the quantity produced during the POI as reported in Annex D12.3. Please provide this information for good subject to review produced for export to the UK.
- Cost of production and quantity of any other goods during the POI:
If you produce goods other than the goods subject to review/like goods, please provide the costs of production and quantity produced for each of these goods during the POI. Please note, that the headings (e.g. “Cost of production/quantity of good A during the POI”, “Cost of production/quantity of good B during the POI”, etc.) should be adapted to suit the names of your goods which are not the like goods.
- Total cost of **production**/quantity of all goods during the POI:
Please provide the total cost of production and total quantity of all your goods produced during the POI as shown on your management accounts.

If this figure does not reconcile with the totals of the cost of production and quantity data provided for the previous bullet points, the table will show a variance. Please use the text box below to provide an explanation for the shown variance.

<i>Please answer here</i>
Appendix reference:

- Change in finished goods inventory:
Please provide the change in finished goods inventory for all your goods during the POI. This can be established by comparing the value of your finished goods inventory at the beginning of the POI with the value of your finished goods inventory at the end of the POI or by obtaining the difference between the cost of goods sold and cost of production.
- Total cost of all goods **sold** during the POI:
Please provide your total cost of all goods sold during the POI, as shown on your management accounts.

If this figure does not reconcile with the sum of the total cost of production of all goods during the POI and the change in finished goods inventory, the table will show a variance. Please use the text box below to provide and explanation for the shown variance.

<i>Please answer here</i>
Appendix reference:

- Difference in total cost of all goods sold between POI and accounting periods:
If the POI and your accounting period are different, please enter the difference



between total cost of all goods sold during the POI and the total cost of all goods sold during the accounting period.

- Total cost of goods all sold as shown on your audited Income Statement: Please provide the total cost of goods sold as shown on your audited Income Statement for the most recent financial year.
2. Please use the text box below to reference any source documentation for the data provided in this annex.

<i>Please answer here</i>	
	Appendix reference:

D5 Capacity

Complete **Section D – Costing information**, subsection **D5 – Capacity, Annex II**.

1. Explain the basis of your calculation of the capacity and the tolling utilisation for the goods subject to review and like goods. (e.g. number of shifts, working days per year, name plate versus actual capacity, idle time for machinery maintenance and changes in the production process etc.)

At the outset, it must be noted that the name-plate production capacity of MMW was established decades ago by taking into account the heaviest and the largest diameter types of the whole range of the goods subject to review, which are no longer manufactured by the plant. Indeed, the range of orders received by MMW in recent years has shifted from the largest diameters towards the mid- and small-diameter types of welded tubes due to market demand. In order to carry out the orders placed by MMW's clients in the shortest time possible, MMW mainly accepts those orders which include small quantities. This in turn increases the frequency of roll changes (technological reconfiguration of equipment) from one size to another, effectively decreasing the total possible capacity. Therefore, the **real attainable capacity** of the plant, when the currently produced portfolio is taken into account, is estimated at the level of [Non-confidential range: 50.000 – 70.000] MT per year.

It must be further pointed out that this production capacity ([Non-confidential range: 50.000 – 70.000] MT) covers both welded round tubes and hollow sections and profiles which are produced in the same production lines. In fact, hollow sections and profiles are basically round welded tubes with one additional processing – shaping the tube into rectangular form.

In addition, this capacity of [Non-confidential range: 50.000 – 70.000] MT being shared between the goods subject to review (welded round tubes) and hollow



sections and profiles, is further limited due to the fact that MMW is obliged to carry out leak tightness control, which significantly decreases possible output for the product concerned. The leak tightness control is essential for all welded round tubes, whether sold on the domestic or export markets, i.e. it is impossible to sell the tubes which did not undergo this test. Indeed, all welded round tubes intended for sale to export markets must be tested for leak tightness (e.g. according to DIN EN 10217, 10255, 10224, etc.). [Non-confidential summary: Description of the production and testing facilities of the Company in light of their technological limitations which result in a maximum production capacity for goods subject to review at a level of [Non-confidential range: 20.000 – 40.000]] **MT per year** (assuming a continuous flow of the same standard size which is hardly attainable in real-life production). This fact can be further verified and confirmed by the Directorate during the on-spot verification visit.

Appendix reference:

- If you have plans to begin new product chains or increase current production capacity of goods in the UK market, your domestic market or any other third country markets, please provide us with full details.

MMW has no such plans.

Appendix reference:

- Please explain how you expect these plans would be affected if the existing anti-dumping measures on the goods subject to review no longer applied.

MMW has no plans to change its current production capacity should the anti-dumping measures on the goods subject to review be no longer applied.

Appendix reference:

- Other than the goods subject to review and like goods, please explain whether the plant production capacity can be used to produce other goods and how this is done. Explain your method for allocating production capacity in this situation.

Please see MMW's response to question 1 above.

Appendix reference:

- Please comment on any factors that limit your capacity to produce the goods subject to review and/or like goods. Explain why these factors impact your production, how long they have been present, and whether there are any other options available.



Please see MMW's response to question 1 above.

Appendix reference:

D6 Stocks

1. Complete **Section D – Costing information**, subsection **D6 – Stocks, Annex II**. Explain the difference between your production and purchased goods.

Please refer to Table D-6 – Stocks of Annex II [confidential]. MMW does not purchase the goods subject to review.

Appendix reference:

2. Please comment on the level and trend of stocks that you have reported above.

MMW normally produces to order and keeps minimal stocks of no more than [Non-confidential summary: 100-300] MT.

Appendix reference:

3. If the existing anti-dumping measures on the goods subject to review no longer applied, how do you expect your stocks would be affected?

MMW doesn't expect its current stocks to be affected in any way, should the anti-dumping measures on the goods subject to review be no longer applied.

Appendix reference:

D7 Joint products and by-products

1. Please explain any waste, scrap or by-products related to the production of the goods subject to review and the like goods. Please explain:
- how you differentiate your waste, scrap, and by-products;
 - what you do with your waste, scrap, and by-products;
 - how any income or cost from waste, scrap, and by-products is recorded;
 - The average waste, scrap, and by-product ratio resulting from the production process of the goods subject to review and like goods.

Please answer here

Appendix reference:

2. Please explain how your costs of production (per unit) differ between the goods subject to review and its joint products, and/or the like goods and its joint products, if applicable. Comment on the reason for this difference and explain your method(s) of calculation.



Please answer here

Appendix reference:

D8 Employment

1. Complete **Section D – Costing information** subsection **D8 – Employment, Annex II**.
2. Referring to the direct and indirect labour costs within your costs of production, please describe how you calculate the figures and how these are allocated and apportioned. For example, do you base this on hours of work, units produced, or another method?

Please answer here

Appendix reference:

D9 Investments

Please complete **Section D – Costing information**, subsection **D9 – Investments, Annex II**.

1. Please use the box below to explain your investment plans for the next five years, focussing on both new investments and whether or not you plan to bring existing facilities back into operation.

Not applicable – MMW doesn't draw up investment plans for the period of up to five years in advance.

Appendix reference:

2. Please use the box below to explain how you would change your investment plans (if at all) if the existing anti-dumping measures on the goods subject to review no longer applied.

MMW does not anticipate any new investments should the measures be repealed.

Appendix reference:

D10 Purchases of like goods

Please complete **Section D – Costing information**, subsection **D10 – Purchases of like goods, Annex II**.



- 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).
1. Give the name(s) of the country/countries of origin and the name(s) of the supplier(s) of the like goods purchased by your company and your associated companies.

Not applicable – MMW doesn't purchase the goods subject to review or the like goods.

Appendix reference:

2. Within your company, do you use any integrated processes in the production of the like goods and/or goods subject to review? If so, please explain.

MMW is not a vertically integrated producer and has to supply the major raw material, hot-rolled coils, from unrelated suppliers in third countries at market prices.

Appendix reference:

3. Please explain if your purchasing patterns would change if the existing anti-dumping measures on the goods subject to review no longer applied.

MMW does not intend to change its long-term supply arrangements regardless of whether the measures will be repealed or not.

Appendix reference:

D11 Profitability and administration, selling and general costs (AS&G)

Please complete **Section D – Costing information**, subsection **D11 – Profitability, Annex II**.

1. Please explain how you calculate profitability, referring to your accounting and bookkeeping methods. Attach a breakdown to show how you have calculated the figures stated in **D11 – Profitability**.

Please answer here

Appendix reference:

2. Please explain how you calculated your AS&G costs stated in **Section D – Costing information**, subsection **D2 – Income Statement, Annex 11**.



Please answer here

Appendix reference:

D12 Costs of production

1. Please provide the costs of production for:

- the like goods produced for your domestic market;
- the like goods produced for export to third countries; and
- the goods subject to review produced for export to the UK market

by completing **Section D – Costing information**, subsections **D12.1 – CoP for Domestic Market** **D12.2 CoP, for Third Countries** and **D12.3 – CoP for UK**.

- Provide details for each PCN of your goods during the POI produced by your company.
- If several internal company production or sales codes correspond to the same PCN, report each production or sales code separately.
- If several internal company production or sales codes correspond to the same PCN, report each production or sales code separately.
- Note that subheadings of each line item (e.g. raw materials, energy) must be changed to suit the categorisation of your own cost accounting system.

2. If there are differences in costs for the same PCN between **D12.1 – CoP for Domestic Market**, **D12.2 CoP for Third Countries** and **D12.3 – CoP for UK**, explain and highlight the reasons for the differences in the figures.

Please answer here

Appendix reference:

3. Please state the cost allocation and apportion method used for each PCN for the POI, including an explanation of that allocation and apportion method under each cost type. If you have applied a method different to your standard allocation or apportionment, please explain the reason.

Please answer here

Appendix reference:

4. Please explain how you finance your production of the goods subject to review and/or like goods, your sources of finance, whether there is any cost of finance associated with the production of the goods subject to review and/or like goods, and how you have reported this in the cost of production figures and company accounts.

Please answer here



Appendix reference:

D13 AS&G costs

1. Please provide AS&G costs for:

- the like goods produced for your domestic market;
- the like goods produced for export to third countries; and
- the goods subject to review produced for export to the UK market

by completing **Section D – Costing information**, subsections **D13.1 – AS&G for domestic market**, **D13.2 AS&G for third countries** and **D13.3 – AS&G for UK**

- Provide details for each PCN of your goods during the POI, produced by your company or an associated party. If several internal company production or sales codes correspond to the same PCN, report each production or sales code separately. If several internal company production or sales codes correspond to the same PCN, report each production or sales code separately. If several internal company production or sales codes correspond to the same PCN, report each production or sales code separately.
- Note that subheadings of each line item (e.g. sales commissions, supply and client) must be changed to suit the categorisation of your own cost accounting system.

2. Please state the cost allocation and apportion method used for each PCN for the POI, including an explanation of that allocation and apportion method under each cost type.

Please answer here

Appendix reference:

3. If there are any differences in costs for the same PCN between **D13.1 –AS&G for domestic market**, **D13.2 AS&G for third countries** and **D13.3 – AS&G for UK**, explain and highlight the reasons for the differences in figures.

Please answer here

Appendix reference:

4. Explain the calculation of R&D (research and development) expenses for your goods.

Please answer here

Appendix reference:



5. If your company is part of a consolidated group of companies, explain if reported interest expenses are on a company or consolidated basis. Please explain possible differences between the two amounts and how they have been established. State whether interest has been paid to associated parties and explain the details of the borrowings between the associated companies.

Please answer here

Appendix reference:

6. If your company is part of a consolidated group of companies, explain if reported depreciation charges are on a company or consolidated basis. Please explain possible differences between the two amounts and how they have been established.

Please answer here

Appendix reference:

D14 Raw materials and input purchases

1. Please complete **Section D – Costing information**, subsection **D14 – Raw material and other input purchases**, detailing the principal purchases with the production of your goods during the POI by your company.
- Please provide a breakdown of cost for any raw materials and other costs (such as energy) that account for over 1% of the cost to make and sell your goods. Please include all purchases of these materials used during the POI.
 - For each reported purchase transaction, describe the input and its characteristics (e.g. grade, purity).
 - Please provide an invoice and any supporting documents for two of your purchases stated within **D14 - Raw material and other input purchases**. Use the box below to give an overview of any supporting documents provided.

Please answer here

Appendix reference:

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. Also, in addition to the 'raw materials purchased' sheets for domestic and UK sales, the cost of production of the material by the associated suppliers should be provided on the same basis as requested in the 'raw materials produced' sheets of the cost tables.

Please answer here



--

Appendix reference:

3. For material costs purchased from non-associated 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.

<i>Please answer here</i>

Appendix reference:

D15 Specificities regarding the Republic of Belarus

1. Are you aware of any distortions in your domestic market related to any of the raw materials or other inputs used in your production of the goods subject to review or like goods? Please, be specific, describe such distortions in detail and provide evidence.

MMW is not aware of any distortions affecting the materials or other inputs used by the company.
--

Appendix reference:

2. Are the raw materials or other inputs concerned by the distortions likely to represent a significant cost of production of the goods subject to review and like goods? You should provide a detailed breakdown of the costs of production (including the HS subheadings – 6 or more digits) of the goods subject to review and like goods in your domestic market. Please, provide specific, detailed response, supported by evidence.

Not applicable.

Appendix reference:

3. Is the price of the raw materials concerned affected by the distortions on raw materials or other inputs in your domestic market? Explain and provide examples demonstrating how prices of the raw materials or other inputs are affected by the distortions in your domestic market during the POI. Please, provide specific, detailed response, supported by evidence.



MMW purchases the major raw material, i.e. hot-rolled coil, from foreign suppliers. MMW is not aware of any distortions affecting the materials or other inputs used by the company.

Appendix reference:

4. What would be representative international markets for any raw material or other input affected by a distortion? Provide prices of such raw material or other input in these markets for the period of investigation. Please provide a specific, detailed explanation of your choice, supported by evidence.

Not applicable.

Appendix reference:

5. Please provide any additional information, not described above, which you think would be useful to help our investigation in assessing the market distortions, including but not limited to:
- situations/distortions in the domestic market of the exporting country where prices are artificially low;
 - where there is significant barter trade;
 - where prices reflect non-commercial factors; or
 - any other reason, which means it is not appropriate to use the comparable price to determine the normal value of the goods subject to review.
 - Please be specific and detailed in your response, providing evidence to support your claims.

Not applicable.

Appendix reference:



SECTION E: Other questions

Please note that all 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.

Not applicable.

Appendix reference:

2. Would the cause(s) or degree of injury change if the existing anti-dumping measures on the goods subject to review no longer applied? Please describe the nature of any change and substantiate your claims with evidence.

Not applicable.

Appendix reference:

3. Please describe how you would expect to be affected if the existing anti-dumping measures on the goods subject to review no longer applied. Where possible, please provide estimates for the next five years (e.g. projections or forecasts) to support your claims.

Not applicable.

Appendix reference:



SECTION F: Next steps and declaration

Next steps

Once you have completed all parts of the questionnaire the declaration on the following page should be signed by an authorised official.

The questionnaire, annexes and any appendices should be submitted through the Trade Remedies Service (www.trade-remedies.service.gov.uk) by **27 April 2020**. 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 at <https://www.gov.uk/government/publications/the-uk-trade-remedies-investigations-process/an-introduction-to-our-investigations-process#handling-confidential-information>.



Declaration

By signing this declaration, you agree that all information supplied in this questionnaire (whether translated or not) is complete and correct to the best of your knowledge and belief and understand that the information submitted may be subject to verification by TRID.

Company registration number:

Company name:

Date

Signature of authorised official

Company Stamp

Name and title of authorised official



SECTION G: Checklist and appendices

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

Section	Please indicate if you have responded to all questions
Section A – Company structure and operations	Yes
Section B – Sales	Not applicable
Section C – Fair comparison	Not applicable
Section D – Costing information	Not applicable / Partial response
Section E – Other questions	Yes
Section F – Declaration	Yes

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

Appendix reference	Document title
Appendix A1-2	letter of authority [limited]
Appendix A2-4	Chamber of Commerce and Industry of Belarus [limited]
Appendix A2-5-1	articles of association of MMW [limited]
Appendix A2-5-2	certificate of registration of the company [limited]
Appendix A3-1-1	general structure of the “Byelorussian Metallurgical Company” holding [limited]
Appendix A3-1-2	internal (organisational) structure of MMW [limited]
Appendix A3-1-3	production stages [limited]
Appendix A6-5-1	audited accounts 2017 [limited]
Appendix A6-5-2	audited accounts 2018 [limited]
Appendix A6-5-3	Profit and loss statement 2019 [limited]
Appendix A6-7	trial balance 2019 [limited]
Appendix A6-10-1	list of accounting systems and tools [limited]
Appendix A6-10-2	chart of accounts [limited]
Appendix A7-3	MMW’s brochure
Appendix D2-2-1	income tax statements [limited]
Appendix D2-2-2	VAT statements [limited]

+Add additional rows as required



Annex I: Questionnaire for companies associated with the exporting producer involved in sales or marketing

Instructions

The questions in this annex are an essential part of the questionnaire and are intended for companies associated with the producing exporters, and **not involved in production** of the goods subject to review but **involved in the sale and export** of the goods subject to review to the UK.

Each such associated company involved must separately complete Annex I in this questionnaire and the corresponding spreadsheet annex.

All general instructions and deadlines stated [in the instructions section of the main questionnaire](#) are directly applicable.

It is essential that the [Product Control Numbers](#) are the same as 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



Section I of Annex I: Associated company information

Please refer to section **A3- Organisational Structure** for information on associated parties.

S1.1 – Identity and contact details

1. Please complete the table below.

Legal name of company:	
Legal structure:	
Year of establishment:	
Other operating names:	
Name (point of contact):	
Position:	
Address:	
Telephone No:	
Email:	
Website:	

2. If you have appointed an external party to act on your behalf in this review, please provide their details and attach a letter confirming TRID should contact them directly:

Name:	
Address:	
Telephone No.:	
Email:	
Confirm they have signed authority to act (Yes/No):	
Appendix reference:	

S1.2 – About your business

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

Please answer here



Appendix reference:

2. Please provide the details of any other operating name you use to sell or market the goods subject to review.

Please answer here

Appendix reference:

3. Please provide a list of all your company's shareholders that owned more than 5% of its shares during the POI in **S1.2.1 – Shareholders and Board of Directors in Annex I (Associated companies – Exporter)**. Where known, provide details of their activities.

Also include the composition of the Board of Directors and shareholders, including their roles and rights. Please provide this information for your company and for all its predecessor legal entities.

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

Please answer here

Appendix reference:

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

Please answer here

Appendix reference:

6. Please explain and attach a diagram outlining your company's worldwide corporate structure and affiliations, including parent companies, subsidiaries or other associated companies.

Please answer here

Appendix reference:

7. List and explain all authorisations your company has been required to obtain to produce, sell, or export the goods subject to review or like goods. 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.

Please answer here

Appendix reference:

8. State whether your company is a member of any representative organisations. (e.g. trade bodies/associations/Chamber of Commerce). If so, provide a copy of the relevant documentation.

Please answer here

Appendix reference:

S1.3 – Accounting practices

1. Please 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.

Records address	Which records are held?

+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 five financial years, please describe these changes.

Please answer here

Appendix reference:

3. Please attach a copy of your audited accounts covering the injury period. This may include a statement of financial position; statement of profit and loss and other comprehensive income; statement of changes in equity; cash-flow statement; notes to the accounts and all reports; and the auditor's opinion on these documents.



Please answer here

Appendix reference:

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

Please answer here

Appendix reference:

5. If internal financial statements, management reports or accounts, etc. are prepared and maintained for the goods subject to review and/or like goods, please provide copies for your most recent financial year and the POI.

Please answer here

Appendix reference:

S1.4 – Employment and turnover

1. Please complete **S1.4.1 – Employment, Annex I (Associated companies – Exporter)**.
2. Please complete **S1.4.2 – Turnover, Annex I (Associated companies – Exporter)**.



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

S2.1 – Purchases and stocks of like goods

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

1. Please give a detailed description of how purchases of the like goods are made. 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.

Please answer here

Appendix reference:

2. Please report the like goods purchased by your company. Add this to **S2.1.2 – Stocks** in the Excel document in **Annex I (Associated companies – Exporter)** provided.
3. List all locations (full address) where your company keeps stocks of the product subject to review and/or like goods.

Please answer here

Appendix reference:



Section III of Annex I: Information relating to resale prices

This information should be provided **only** for the POI, thus please provide all invoices whereby the invoice date falls within the POI.

S3.1 – General information

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

Please answer here

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.

Please answer here

Appendix reference:

3. If the goods subject to review and/or like goods are changed in any way between purchase and resale, please provide details.

Please answer here

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.

Please answer here

Appendix reference:



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

Please answer here

Appendix reference:

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

Please answer here

Appendix reference:

S3.2 – Sales to independent customers in the UK

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 **Annex I (Associated companies – Exporter)** provided. Show all sales of the goods subject to review made by your company to independent customers for consumption in the UK on a transaction-by-transaction basis.
2. Please explain how you have calculated the CIF values as stated in the CIF value column in the table.

Please answer here

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

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 Annex I (Associated companies – Exporter)** provided. Show all sales of the goods subject to review made by your company to associated customers for consumption in the UK on a transaction-by-transaction basis.
2. Please explain how you have calculated the CIF values as stated in the CIF value column in the table.

Please answer here

Appendix reference:



Signature (Annex I)

By signing this declaration, you agree that all information supplied in this questionnaire (whether translated or not) is complete and correct to the best of your knowledge and belief and understand that the information submitted may be subject to verification by TRID.

Company registration number:
Company name:

Date

Signature of authorised official

Company Stamp

Name and title of authorised official