



Exporter Subsidy Questionnaire

Transition review of countervailing measure

Case TS0002: Rainbow trout originating in Turkey

Case reference number:	TS0002
Period of Investigation (POI):	1 January 2019 – 31 December 2019
Injury period:	1 January 2016 – 31 December 2019
Deadline for response:	22/06/2020
Contact details:	Vincent Gibson TS0002@traderemedies.gov.uk
Completed on behalf of:	SELİNA BALIK İŞLEME TESİSİ İTHALAT İHRACAT VE TİC. A.Ş. ("Selina Balık")

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 (1) a **Confidential** and (2) a **Non-Confidential version**. All files should be returned to TRID using the Trade Remedies Service (www.trade-remedies.service.gov.uk) by 22/05/2020.



Table of Contents

The scope of this review	1
Goods subject to review	1
Like goods	1
Product Control Numbers	2
Instructions	4
Introduction.....	4
Preparing confidential and non-confidential copies	5
Providing information from subsidiaries or associated parties	6
What happens next	6
Verifying the information you supply	6
How to complete this questionnaire	8
SECTION A: Company structure and operations	10
A1 – Identity and contact details	10
A2 – About your company	10
A3 – Organisational structure	11
A4 – Board members and principal shareholders	12
A5 – Operational links with other companies or persons	12
A6 – Accounting practices	13
A7 – Your company’s products	16
A8 – Product similarity.....	17
SECTION B: Sales	18
B1 – Sales	21
B2 – Captive sales	23
B3 – Sales to the UK	23
B3.1 – Overview	23
B3.2 – UK transactions	24
B4 – Sales to other countries	25
SECTION C: Costs and performance	27
C1 – Turnover	27
C2 – Statement of profit and loss and other comprehensive income	27
C3 – Production.....	28
C4 – Upwards cost reconciliation	28
C5 – Capacity.....	29
C6 – Stocks	30
C7 – Waste products and by-products	30



C8 – Employment.....	31
C9 – Investments	31
C10 – Purchases of like goods.....	31
C11 – Profitability	32
C12 – Cost to make (CTM) & administration, selling and general (AS&G) costs in Turkey and the UK	32
C13 – Raw material (RM) and major input purchases	34
SECTION D: Subsidies	35
D1 – General	35
D2 – Grants	36
D2.1 – Direct subsidies to producers of trout.....	38
D2.2 – Direct subsidies to producers of organic trout.....	38
D2.3 – Specific support for juveniles	39
D2.4 – Subsidised discarding fishing vessels scheme	39
D2.5 – Subsidised insurance scheme	39
D2.6 – Subsidised consultancy scheme	40
D3 – Loans	40
D4 – Tax exemption	44
D4.1 – Subsidies for fuel.....	46
D5 – Investment incentive scheme and certificate	47
D5.1 – Sub-programmes 9 to 12 of the Investment encouragement scheme	48
D5.2 – Tax related incentives scheme.....	50
D5.3 – Social Security Premium Support programme	52
D5.4 – Interest support for interest rates paid credit.....	52
D5.5 – Land allocation scheme	53
D6 – Any other programmes	54
SECTION E: Other questions	57
SECTION F: Next steps and declaration	58
Next steps	58
Declaration	59
SECTION G: Checklist and appendices	60
Annex I: Questionnaire for companies associated with the exporting producer involved in sales or marketing	61
Guidance	61
Related persons	61
Section I of Annex I: Associated company information.....	62
S1.1 – Identity and contact details	62
S1.2 – About your business	62



S1.3 – Accounting practices	63
S1.4 – Employment and turnover	64
Section II of Annex I: Information relating to purchase prices and stocks	65
S2.1 – Purchases and stocks	65
Section III of Annex I: Information relating to resale prices	67
S3.1 – General information	67
S3.2 – Sales to independent customers in the UK	68
S3.3 – Sales to associated parties	68
Signature (Annex I)	69



Acronyms

Term	Explanation
CIF	Customs, Insurance and Freight
FIE	Foreign Invested Enterprises
FOB	Free on board
POI	Period of Investigation
SIE	State Invested Enterprises
TRID	Trade Remedies Investigations Directorate
VAT	Value Added Tax
TRY	Turkish Lira
GBP	Pound Sterling
CIF	Cost, Insurance, Freight
DDP	Delivered Duty Paid



The scope of this review

Goods subject to review

This review covers rainbow trout (*Oncorhynchus mykiss*) originating from Turkey, described as:

- live weighing 1.2 kg or less each, or — fresh, chilled, frozen and/or smoked:
- in the form of whole fish (with heads on), whether or not gilled, whether or not gutted, weighing 1.2 kg or less each, or
- with heads off, whether or not gilled, whether or not gutted, weighing 1 kg or less each, or
- in the form of fillets weighing 400 g or less each.

The goods are currently classifiable within the following commodity code(s) (given only for information):

- 0301 91 90 11,
- 0302 11 80 11,
- 0303 14 90 11,
- 0304 42 90 10,
- 0304 82 90 10,
- 0305 43 00 11.

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	Explanation	Code
Product Quality	Non-Organic	N
	Organic	O
Pigmentation	Pink	P
	White	W
Type	Live	L
	Fresh/Chilled	C
	Frozen	F
	Smoked	S
Presentation	Whole Fish, weighing 1.2kg or less	1
	Gutted Fish, with head and gills on, weighing 1.2kg or less each	2
	Gutted Fish, with head and gills off weighing 1kg or less each	3
	Fillets (fresh/chilled/frozen) weighing 400g or less each	4
	Fillets (smoked) weighing 400g or less each	5

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 annexes.

Comments on Product Control Number structure:

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) has decided to transition after EU exit. This transition review will consider whether the countervailing measure for the goods subject to review is necessary or sufficient to offset relevant subsidies and whether there would be injury to the UK industry if these measures no longer applied.

A subsidy exists if there is:

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

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

We are seeking your cooperation as a Turkish exporter of rainbow trout to inform our review of whether the current countervailing measure should be maintained, varied or discontinued. The information your company provides will help us determine a fair and appropriate response.

If you are an exporter of the goods subject to review to the UK but do not produce these goods, please complete **Annex I - Questionnaire for companies associated with the exporting producer involved in sales or marketing**, as well as sections of this questionnaire you are reasonably able to answer.

Please provide the Case Team with contact details for the company/companies that produce the goods subject to review that you export.

Please provide all the information requested by 22/05/2020. If you are unable to complete the questionnaire and the corresponding annexes 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, please provide a corresponding non-confidential summary (or a statement of reasons why you cannot provide this) in the non-confidential version of your questionnaire. 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.

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/an-introduction-to-our-investigations-process>.

TRID investigates cases under the provisions of the Taxation (Cross-border Trade) Act 2018 and the Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019 as Amended by the Trade Remedies (Amendment) (EU Exit) Regulations 2019.

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 visit <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 securely stored. 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 also covers all subsidiaries and any other associated companies, inside and outside the UK, which are involved in the production, sale, research and development (R&D), distribution and/or supply of the like good and/or goods subject to review.

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

If any of your subsidiaries or associated companies are also an exporting producer of the goods subject to review, they should also complete the main questionnaire. Please make sure you provide your subsidiaries with access to this questionnaire. Where your subsidiaries or associated companies are not producers but are involved in the sales and/or marketing of the export goods subject to review to the UK, they should complete Annex I.

Where your subsidiaries or associated parties are producers but are not involved in the sales and/or marketing of the export good to the UK, they should complete the relevant sections of the questionnaire.

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

What happens next

Once you have completed your questionnaire responses and non-confidential versions of 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 annexes.

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

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 Excel annexes and any calculations made when developing your responses.

Please also note the following points:

- Please refer to the case reference number, TS0002, in any correspondence with TRID.
- Do not leave any questions blank. If the question is not relevant to your organisation, please explain why.
- Please do not add or delete any sheets or remove any rows or columns from the spreadsheet annexes.
- If the answer to a question is “zero”, “no”, “none” or “not applicable”, please write this rather than leaving the answer blank.
- Please note that both this document and the corresponding spreadsheet annexes must be filled in. 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.
- Please provide all dates in the format DD/MM/YYYY (e.g. 23/05/2019).
- Identify all units of measurement and currencies used in tables, calculations and lists, if not provided by the corresponding instructions, and use units of measurement consistently (e.g. do not use kg and metric tonnes interchangeably).
- 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:	Selina Balık İşleme Tesisi İthalat İhracat Ticaret Anonim Şirketi
Legal structure (e.g. <limited company, sole trader, partnership> etc):	Joint Stock Company
Year of establishment:	2015
Other operating names:	Selina Balık
Name (point of contact):	[Limited – personal information]
Position:	Chief Executive of the Company
Address:	Sahil Ceylan Mahallesi, Kaçak Sokak, No:38, Seydikemer, Muğla, Turkey
Telephone No.:	[Limited – shareholder information]
Email:	[Limited – shareholder information]
Website:	www.selina.com.tr

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:	Van Bael & Bellis
Address:	Chaussée de la Hulpe 166, 1170 Brussels, Belgium
Telephone No.:	+32 2647 73 50
Email:	gcoppo@vbb.com ; uhekim@vbb.com
Confirm they have signed authority to act (Yes/No):	Yes
Appendix reference: Appendix A1.1	

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.



Selina Balık İşleme Tesisi ithalat ihracat Ticaret A.Ş. ("Selina Balık" or "Selina" hereinafter) is a Turkey-based (overseas) exporter of the product under investigation. Selina does not farm nor hold a production license of fresh fish, but only processes the fish it buys from domestic suppliers in the same region and exports the processed fish abroad.

Appendix reference: Appendix A2.1

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

Date	Legal form	Explanation of change
2016	Joint Stock Company	After having changed its legal form into a single shareholder stock company, Selina Balık then became a joint stock company in 2016.
2015	Single Shareholder Stock Company	Selina Balık Limited Liability Company first became a single shareholder stock company in 2015. Selina's current tax number was also issued in 2015 following this change in the legal form. Background: The company was first established in 2009 under the name of "Şahingöz Su Ürünleri". The title of the company was changed in 2013 into "Selina Balık İşleme Tesisi İthalat İhracat ve Ticaret Ltd. Şti." Until 2015, this company remained as a limited liability company and in 2015, it became a single shareholder stock company .

+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 or permissions. Indicate if your company is subject to any direct or indirect, quantitative or other, restrictions on any of these activities.

Selina Balık obtained certificates of international standards and accreditations, namely ISO, IFS and MSC; and is not subject to any direct or indirect, quantitative or other, restrictions on any of these activities.

Appendix reference: Appendix A2.3

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.

Selina Balık is a member of Turkish and German chambers of commerce.

Appendix reference: Appendix A2.4



5. If applicable to your company, please attach the latest copy of the following documents:

- articles of association and all related documents;
- business licence; and
- 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.

Selina Balık will provide a copy of its Articles of Association and all related documents (**[Limited – shareholder information]**), together with all kind of licenses; namely Business License, Activity License and Industry License; as well as proof of registration with Turkish and German chambers of commerce.

Appendix reference: Appendix A2.5

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 structure, all sites/locations and departments involved in the production, sales, 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.

Please see the Appendix A3.1. **[Limited – shareholder information & company organisation]**

Appendix reference: Appendix A3.1

2. Please complete **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 identified company.
 - Please list the activities carried out by the company (e.g. manufacturing, administration, sales).
 - Indicate the 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 A4 – Owners & 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/or shareholders, including their roles and rights; and
- your company's registered capital for the last five financial 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.

Board members are elected unanimously by the general assembly.
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Appendix reference: Appendix A2.5

A5 – Operational links with other companies or persons

1. In the table below, please list any agreements you held with any company/companies located in the UK, Turkey or third countries during the POI. The list should contain all agreements relating 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 these; 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;
- the company registration number and place of registration; and
- a copy of the agreement.

Company name and address	Nature of agreement	Associated company (Y/N)?	Company registration number	Place of registration
Not applicable.	Not applicable.	Not applicable.	Not applicable.	Not applicable.
Not applicable.	Not applicable.	Not applicable.	Not applicable.	Not applicable.
Not applicable.	Not applicable.	Not applicable.	Not applicable.	Not applicable.
				Appendix reference: N/A



+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?
Sahil Ceylan Mahallesi, Kaçak Sokak, No:38, Seydikemer, Muğla, Turkey	All accounting records of Selina Balık are kept at this address.

+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.

Selina Balık uses the calendar year as financial year (1 January – 31 December).
Appendix reference: Not applicable.

3. For your company and any associated parties involved in the production, marketing or sales of the goods subject to review, please attach a copy of your audited accounts for your latest calendar year and the previous year. 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.

Not applicable. Selina Balık does not reach the turnover thresholds set by the Turkish legislation in order to be subject to independent auditing, and thus is not subject to independent auditing. The attached corporate tax returns on the other hand, include income statement balance sheet as attachment. Selina Balık provides of corporate tax returns of the last 4 years. [Limited – confidential company information]
Appendix reference: Appendix A6.3

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

Not applicable. Selina Balık does not produce unaudited financial statements. The corporate tax returns on the other hand, include income statement balance sheet as attachment. Selina Balık provides of corporate tax returns of the last 4 years. [Limited – confidential company information]
Appendix reference: Appendix A6.3



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

Please see the Appendix A6.5. **[Limited – confidential company information]**

Appendix reference: Appendix A6.5

6. For your company and any associated parties involved in the production, sale, R&D, distribution and/or supply of the goods concerned, please attach a copy of your audited accounts, including the audited consolidated package if applicable, 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; cash-flow statement; notes to the accounts and all reports; and auditor's opinion on these documents.

Please see the Appendix A6.6. **[Limited – confidential company information]**

Appendix reference: Appendix A6.6

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

Not applicable.

Appendix reference: Not applicable.

8. Please provide a detailed description of your management information system (i.e. the accounting system, costing system, payroll system, material management system, warehouse management 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 and their links.

Selina Balik does not have a chart showing the main components of its management information system and their links. Company's chart of accounts can be found in Appendix A6.8.

Appendix reference: Appendix A6.8

9. With reference to the chart showing the main components of your management information system 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).



The name of the system Selina Balık uses for financial accounting, sales and production is “Mikro”.

Appendix reference: Not applicable.

10. 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 method, 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;
- ageing/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 sum of domestic sales, export sales and other income items constitutes the **gross sales** item. Sales returns, sales deductions and other deductions are removed from Gross sales to establish the net sales amount. These items appear in the income statement annexed to the corporate tax return. **[Limited – confidential company information]**
- Selina Balık uses the standard depreciation method. “**Useful lifetimes**” are determined in accordance with the useful lifetimes specified in the Communiqué of published by the Revenue Administration. Article 315 of the Turkish Tax Procedure Law No. 213 stipulates that taxpayers will amortize their depreciable economic assets over the rates to be determined and announced by the Ministry of Finance and that the useful lifetimes of the economic assets will be taken into consideration in determining the rates to be announced. Based on the authority granted by this provision to the



Ministry of Finance, the useful lifetimes and depreciation rates to be applied for economic assets subject to depreciation are determined. These rates are explained in the Turkish Tax Procedure Law General Communiqués numbered 339, 365, 389, 399, 406, 418, 439 and 458 and the Amortization List annexed to the Tax Procedure Law General Communiqué numbered 333.

- Selina does not take any action on doubtful debts.
- General expenses are reported in the accounts they are related to. Production-related expenses are added to the cost of goods. The non-production expenses are handled under operating expenses and reflected in the balance sheet and income statements.
- Finance costs are reported in the financial expenses account. These costs are not included in the cost of the goods, as it changes the usual profit in the income statement.
- Cost calculations are made using the actual/historical costing method.
- Weighted average costing method is used as inventory valuation method.
- First of all, Selina reports the ageing or obsolete stocks in the other stocks account. In this account, it reserves provisions for inventories that have depreciated in the relevant periods and record them in the stock impairment account. If the stocks are unusable, if their sales or usage has become impossible, Selina registers them in the relevant expense accounts and check them out of the stock accounts.
- The Valuation method of Selina Balık for by-products or joint products is the cost value.
- The valuation method of Selina Balık for damaged or sub-standard goods generated at the various stages of production is the cost value method.
- Revaluation is not done for fixed assets. Fixed assets are reported in the balance sheet based on their invoice value.
- Subsidies and grants are reported in other income accounts.



- Foreign exchange losses are reported in the exchange differences expenses account and foreign exchange gains are reported in the exchange differences profits account.
- Costs of plant closure: When the production is stopped, the part that is not worked is reported in the expenses and losses account. Expenses for equipment not in current use & plant shutdown: If they are not sold, their depreciation is reported based on their depreciation rate. Afterwards, the registered value of the asset is displayed in the "plant, machine and devices" account. If they are sold, their record is removed from the assets.

Appendix reference:

11. If the accounting methods used by your company have changed over the POI, please explain the changes, including dates and reasons for them.

Not applicable.

Appendix reference: Not applicable.

A7 – Your company's products

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

1. For the goods subject to review, please describe your company's Company Control Number (CCN) system.

Each product is assigned a code in the accounting system on the basis of the product descriptions on the actual invoices. Whenever there is a new product description, a new account is opened in the accounting system and therefore a new code is generated. **[Limited – product information]**

Appendix reference: Not applicable.

- 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 sells the good(s), please also provide the same relevant details for that company/companies.
- For each type of the relevant goods exported to the UK by your company, please provide a technical description as well as sales brochures, if available. Please also provide information on:
 - technical characteristics;
 - physical characteristics;
 - any other important factors.

Not applicable. **[Limited – sales information]**



Appendix reference: Not applicable.

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

A8 – Product similarity

1. Please complete **A8 – Product similarity** of **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: Not applicable.



SECTION B: Sales

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 and so on.
PCN	PCN stands for 'Product Control Number'. The PCN should correspond to the product sold in the listed transaction. See previous section, ' <i>The scope of this review</i> ', for more details. Numerical & alphabetical input – 'A1A0BB0C000'.
CCN	Your internal company control number (CCN) for the product model you are selling. Numerical & alphabetical input – 'A1A0BB0C000'.
Source	This refers to how the product on the invoice was obtained, either through your own production or through an associated/non-associated 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. <i>If the name of the customer (alphabetical input) 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)'.</i>
Customer number	The unique number you have assigned to each of your customers. Numerical/alphabetical input
Customer link	Specify if your customer is associated with your company. Categorical input – Put only one of the following: Non-associated; Associated.
Customer type	Specify what category your customer is or what level of trade they are. Categorical input – Put only one of the following: Producer; Distributor; Wholesaler; Retailer; Others.
Invoice number	The number on the invoice. <i>Give the number as shown on the invoice.</i>
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.



Column heading	Explanation
	<i>Give the number as shown on the invoice or assign numbers by line item.</i>
Invoice date	The date on the invoice. <i>State the date on the invoice. Use the format DD/MM/YYYY (e.g. 23/05/2019).</i>
Contract date	The date on which the contract is executed. <i>State the date on the contract. Use the format DD/MM/YYYY (e.g. 23/05/2019).</i>
Purchase order date	The date of the first official offer issued by a buyer to a seller indicating types, quantities, and agreed prices for goods. <i>State the date on the official offer. Use the format DD/MM/YYYY (e.g. 23/05/2019).</i>
Order confirmation date	The date on which the written order confirmation is received, indicating that the order was accepted and is being processed. <i>State the date on the order confirmation. Use the format DD/MM/YYYY (e.g. 23/05/2019).</i>
Bill of lading no.	A bill of lading (or any other appropriate transport document) is issued by a carrier to a shipper that details the type, quantity and destination of the goods being carried. <i>Provide the number as stated on the bill of lading.</i>
Delivery terms	The terms of delivery given on the invoice such as EXW, FCA, FOB, CIF and others. <i>Provide the delivery term as stated on the invoice.</i>
Payment terms	The number of days given for the customer to complete the purchase. Numerical input – <i>Indicate the number of days given (e.g. zero days is '0', thirty days is '30', sixty days is '60').</i>
Invoice quantity	The quantity of the product as stated on the invoice. Numerical input – <i>Express every thousandth digit with a comma (e.g. 1,200). Do this for every appropriate, subsequent field.</i>
Invoice unit	The unit used to measure or show the quantity of the product in the invoice. <i>Provide the unit as stated on the invoice. Where appropriate, use an abbreviation (e.g. 'kg' for kilogram or 'l' for litre).</i>
Quantity in tonnes	The invoice quantity shown in tonnes. Numerical input – <i>Where the invoice unit is not the same as tonnes, where appropriate, convert the invoice quantity to tonnes (e.g. if original quantity on the invoice is 2,000 kilograms and the unit of measurement asked is in tonnes, convert 2,000 kilograms into tonnes: '2'. Input only as a number.</i>
Destination country	The final destination for the consumption of the goods subject to review.
Exporting country	The foreign country or territory where an overseas exporter exports its goods, or the foreign country or territory of origin of



Column heading	Explanation
	those goods where the goods are not exported directly to the UK from that foreign country/territory.
Gross invoice value	The invoice value inclusive of any taxes. Numerical input – Keep all figures to two decimal places. Use a full stop as a decimal separator (e.g. 1,300.00). Do this for every appropriate, subsequent field. <i>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, sin tax). Label each tax with a clear and appropriate name such as 'Tax 1', 'Tax 2' and so on, and provide a legend. Type '0.00' if not applicable. <i>State the figure using the invoice currency.</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. Type '0.00' if not applicable. <i>State the figure using the invoice currency.</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. Type '0.00' if not applicable. <i>State the figure using the invoice currency.</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. Type '0.00' if not applicable. <i>State the figure using the invoice currency.</i>
Net invoice value	The cell has a formula, so no action required. However, if new columns were created, 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 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, 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.

[Limited – pricing and sales strategy]

Appendix reference: Appendix B1.1

- 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.

The accounting period of Selina is the same as the POI. Therefore, there is no difference.

Appendix reference:

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

This information can be checked in Tables C1, B4, and Selina Balık's income statements reported in the Corporate Tax Return 2019. **[Limited – pricing and sales strategy]**

Appendix reference: Appendix A6.3

3. Please explain how the volume and value of your future sales would be affected if the existing countervailing measure on the goods subject to review was no longer applied. Please provide evidence to support your claims.

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

[Limited – pricing and sales strategy]

Appendix reference: Not applicable.

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, countervailing 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.



Selina Balık has been hit by the duties imposed by the European Union. **[Limited – strategic business information]**. The EU countervailing measures are currently subject to an expiry review (R720) initiated on 27 February 2020.

Appendix reference: Not applicable.

B2 – Captive sales

If your company has sales of like goods or goods subjected to review that are made between 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 resale to independent customers. 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).

The product concerned processed by Selina Balık is exported to **[Limited – strategic business information]**.

Appendix reference: Not applicable.

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.

Selina Balık finds its customers through **[Limited – strategic business, sales and pricing information]**.

Appendix reference: Not applicable.

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.

Selina Balık works with two kinds of customers: **[Limited – strategic business information]**.

Appendix reference: Not applicable.

4. Please explain your production scheduling, such as whether production begins after the customers have established their product specifications (contract/order)



and the sale has been made, is 'made-to-order', or is maintained continuously and stockpiled.

[Limited – strategic business information]

Appendix reference: Not applicable.

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.

Selina Balik does not work based on price lists, as in the aquaculture sector the orders are formed based on each demand. **[Limited – strategic business information]**

Appendix reference: Not applicable.

6. Please provide copies of the relevant policy documentation for the duty drawback schemes and export VAT schemes. Where applicable, please also provide copies of the relevant policy documentation for goods and services tax (GST).

VAT is paid on all the purchases made and is charged on every domestic customer. As no VAT is charged to overseas customers; the company qualifies for a VAT return. Therefore, Selina Balik receives a VAT refund for its exports, which works as follows:

Every month, Selina Balik prepares the files and submits them to the tax office for them to carry out the necessary official procedures. Afterwards, when the submitted files are approved by the relevant tax authority, the company logs in to the online VAT declaration system and submits the VAT return amount as an amendment to its original VAT tax declaration. Subsequently, the deduction or cash refund process takes place.

Appendix reference: Appendix B3.6

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 customer. Please explain how the invoicing and payments are made.

Not applicable.

Appendix reference: Not applicable.

8. In relation to questions 1 – 7 above, is anything likely to change if the existing countervailing measure on the goods subject to review no longer applied? Please provide evidence where possible.



Selina Balık does not expect an increase in the volume of its exports. Termination of this investigation without application of a countervailing measure will be a factor that will increase the profitability of the company.

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**.

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 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.
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 column in **Section B – Sales**, subsection **B3 – Sales to the UK, Annex II**.

Not applicable.

Appendix reference: Not applicable.

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.

Not applicable.

Appendix reference: Not applicable.

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 at CIF or DDP.

5. Should the existing countervailing measure on the goods subject to review no longer be applied, how will you change your export pricing policy?

Not applicable.

Appendix reference: Not applicable.

B4 – 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).

Please provide the sales information for your company's sales to all customers to all other countries in **Section B – Sales**, subsection **B4 – Sales to other countries, Annex II**.

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 refer to Table B4 – Sales to Other Countries. **[Data provided in Table B4 is indexed for the reference of all interested parties. Certain information contained in Table B4 remains confidential, because it relates to Selina Balık's strategic business information, including sales, unit prices, identity of its clients and relevant allowances.]**

Appendix reference: Not applicable.

2. Select two invoices from two different customers concerning sales to the top three countries by sales volume 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 see the Appendixes B4.1. **[Limited – strategic sales information]**

Appendix reference: Appendix B4.1



3. 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'.

Selina Balık have sold products mainly on the basis of DAP (Delivery at place) and DAT (Delivery at terminal). However, Selina Balık has also used the delivery terms CIF (Cost, Insurance, Freight), FCA (Free Carrier) and CFR (Cost and Freight) although in negligible amounts.

As most of the transactions are done on the basis of DAP and DAT and the products concerned are shipped by road transportation, the CIF value is calculated based on an allocation of the total cost of freight to the distance of transportation in Turkey and in the EU. **[Limited – strategic sales information related to Selina’s export destinations. This information is considered confidential, because it relates to company’s export strategies and client profile]** The customer paid all transportation costs for this sale. Selina also sold a negligible amount of sample products to Vietnam on CFR basis.

Appendix reference:



SECTION C: Costs and performance

C1 – Turnover

Please complete **Section C – Costing Information**, subsection **C1 – 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 turnover of your company and your associated companies**.
 - The total turnover must reconcile with the turnover in your financial reporting (accounts).
1. Please explain how the volume and value of your future sales would be affected if the existing countervailing measure on the goods subject to review was no longer applied, providing evidence to support your claims. Additionally, please provide quantitative estimates for the next five calendar years (e.g. projections or forecasts) and explain the methodology and assumptions underpinning these estimates in the text box below.

[Limited – sales strategy].

Appendix reference: Not applicable.

C2 – Statement of profit and loss and other comprehensive income

Complete **Section C – Costing information**, **C2 – 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.

1. 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 refer to Appendixes A6.3. [Limited – confidential company information]

Appendix reference: Appendix A6.3

2. If your company sells via an associated company, please provide the accounts of that company.

Not applicable.

Appendix reference: Not applicable.



C3 – Production

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

Selina Balık consists of a single production facility. None of the production stages are subcontracted. Please refer to Selina Balık's answer to the next question for more details regarding the production process.

Appendix reference:

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

[Limited – confidential company information on production and product strategy]

Appendix reference: Appendix C3.2

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).

Selina's main input is unprocessed/live fish supplied by both related and unrelated suppliers. [Limited – confidential company information on production and product strategy] Only VAT applies in purchases.

Appendix reference: Not applicable.

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

Apart from the products that fall under the scope of the investigation, Selina Balık produces caviar and rainbow trout that are over or under the margin of weight of the product concerned.

Appendix reference: Not applicable.

C4 – Upwards cost reconciliation

1. Complete **Section C – Costing information**, subsection **C4 – Upwards cost reconciliation, Annex II**.
 - Please use the box below to reference any source documentation for the data, assigning the relevant appendix number and highlighting where the relevant figures in the document are located.
 - When completing the annex, 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.
- Please ensure that the table is completed using your accounting currency.

Please refer to table C4.1. **[Indexed for the inspection of other interested parties]**

Appendix reference: Not applicable.

2. Please complete the table in **C4 – Upwards cost reconciliation:**

- Please provide the total cost of goods sold as shown on your audited financial statement of the most recent accounting period.
- If the POI and your accounting period are different, please enter the difference in cost of goods sold between the periods.
- Please provide your total cost of goods sold over the POI, as shown on your management accounts.
- Please provide the change in finished goods inventory over the POI. This usually relates to the difference between the cost of goods sold and costs of production.
- Please provide the total cost of production and total quantity for all goods produced over the POI as shown in your management accounts.
- If you produce goods other than the goods subject to review and/or like goods, please provide the costs of production and quantity produced for these goods during the POI. Please note, that the headings (e.g. Cost of production – good A, Cost of production – good B, etc) should be adapted to suit the names of the goods which are not the goods subject to review or like goods.

For the like goods, enter the cost of production and quantity produced during the POI as reported in Annex 2. Please provide this information.

C5 – Capacity

Complete **Section C – Costing information**, subsection **C5 – Capacity, Annex II**.

1. Explain your calculation of the capacity and the capacity utilisation for the goods subject to review. What is the basis for calculating your capacity? (For example, number of shifts, working days per year, name plate versus actual capacity, idle time for machinery maintenance and changes in the production process etc.)

The capacity is the name plate capacity provided by the Chamber of Commerce. Capacity utilisation has been calculated by dividing the actual production volume by the name plate capacity. The calculation of the capacity determined by the Chamber of Commerce was based on a single shift a day. **[Limited – confidential company information on production and sales strategy]**

Appendix reference: Not applicable.

2. 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 of your plans.



[Limited – confidential company information on production and sales strategy]

Appendix reference: Not applicable.

3. Please explain how you expect these plans to be affected if the existing countervailing measure on the goods subject to review were to no longer apply.

Not applicable.

Appendix reference: Not applicable.

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

[Limited – confidential company information on production and product strategy]

Appendix reference: Not applicable.

C6 – Stocks

1. Complete **Section C – Costing information, C6 – Stocks, Annex II**. Explain the difference between your own production and purchased goods.

Please refer to Table C6.

Appendix reference: Not applicable.

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

Please refer to Table C6.

Appendix reference: Not applicable.

3. If the existing countervailing measure on the goods subject to review were to no longer apply, how do you expect your stocks will be affected?

[Limited – confidential company information on production and sales strategy].

Appendix reference: Not applicable.

C7 – Waste products and by-products

1. Please indicate the average waste/by-product ratio resulting from the production process of the goods subject to review.

Selina Balık's average waste/by-product ratio resulting from the production process of the goods subject to review is [Limited – confidential company information on production and product strategy]

Appendix reference: Not applicable.

2. Please specify all waste or by-products that result from producing the goods.



Fish waste, packaging material and operational discharge
--

Appendix reference: Not applicable.

3. What do you do with your waste and by-products?

[Limited – confidential company information on production and product strategy]

Appendix reference: Not applicable.

4. How you differentiate your waste, scrap and by products?

Fish waste and by-products appear during the production process.
--

Appendix reference:

5. How any income or cost from waste, scrap or by-products is recorded.

Selina Balik only records income from fish waste. Those income are recorded in [Limited – accounting information]

Appendix reference: Appendix A6.5

C8 – Employment

1. Complete **Section C – Costing information** subsection **C8 – Employment, Annex II**.
2. Referring to the direct and indirect labour costs within your costs to make, please describe how you calculate the figures. For example, do you base this on hours of work, units produced, or something else?

Please refer to Table C8. [Limited – confidential organisational company information]

Appendix reference: Not applicable.

C9 – Investments

Please complete **Section C – Costing information**, subsection **C9 – Investments, Annex II**.

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

Please refer to Table C9. [Limited – strategic business information]
--

Appendix reference: Not applicable.



2. Please use the box below to explain how you would change your investment plans (if at all) if the existing countervailing measure on the goods subject to review were to no longer apply.

[Limited – strategic business information]

Appendix reference: Not applicable.

C10 – Purchases of like goods

1. Please complete **Section C – Costing information**, subsection **C10 – Purchases, 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).
2. Give the name(s) of the country/countries of origin and the name(s) of the supplier(s) of the goods subject to review purchased and sold by your company and your associated companies.

Please refer to Table C10 – purchases. [Limited – confidential sales and purchase information]

Appendix reference: Not applicable.

3. Within your company, do you use any integrated processes in the production of the good subject to review? If so, please explain.

[Limited – strategic business information on production and product strategy].

Appendix reference:

4. Please use the box below to explain if your purchasing patterns will change should the existing countervailing measure on the goods subject to review no longer applied.

Not applicable.

Appendix reference: Not applicable.

C11 – Profitability

Please complete **Section C – Costing information**, subsection **C11 – 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 in **C11 – Profitability**.



[Limited – confidential business information on the company’s accounting system. For ease of reference of other interested parties, data provided in Table C11 – Profitability is indexed]

Appendix reference: Not applicable.

C12 – Cost to make (CTM) & administration, selling and general (AS&G) costs in Turkey and the UK

1. Please provide the CTM for your domestic market (Turkey) and the export market (UK) by completing **Section C – Costing information, C12.1 – CTMS in Turkey and C12.2 – CTMS in UK** in the section marked **C12 A – Cost to Make**.
 - Provide details for each PCN of your goods during the POI, produced by your company or an associated party.
 - For each associated party, make a new copy and complete the Excel sheet 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) can be changed to suit the categorisation of your own cost accounting system.
2. If there are differences in costs for the same PCN between **C12.1 – CTMS in Turkey** and **C12.2 – CTMS in the UK**, explain and highlight the reasons for the differences in figures.

[Limited – confidential information on the company’s accounting system]

Appendix reference: Not applicable.

3. Please state the cost allocation method used for each PCN for the POI, including an explanation of that placement under each subheading.

Not applicable.

Appendix reference: Not applicable.

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

Not applicable.

Appendix reference: Not applicable.

5. Please provide the AS&G costs for your domestic market (Turkey) and the export market (UK) by completing **Section C – Costing information, C12.1 – CTMS in Turkey and C12.2 – CTMS in the UK** in the section marked **C12 B – AS&G**. the POI, produced by your company or an associated party.



- For each associated party, make a new copy and complete the Excel sheet separately.
- If several internal company production or sales codes correspond to the same PCN, report each production or sales code separately.

6. Please explain the method used to apportion AS&G costs to your production.

Not applicable

Appendix reference: Not applicable.

7. If there are differences in costs for the same PCN between **D12.1 – AS&G (Turkey)** and **D12.2 – AS&G (UK)**, explain and highlight the reasons for the differences in figures.

Not applicable

Appendix reference: Not applicable.

C13 – Raw material (RM) and major input purchases

1. Please complete **Section C – Costing information**, subsection **C13 – RM purchased, Annex II** detailing the principal RM and major input purchases in **C13** used in the production of your goods during the POI by your company.
 - Please provide a breakdown of cost for any raw materials or major inputs (such as energy) that account for over 5% of the CoP for your goods. This information should include all purchases of these materials used or purchased 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 C13. Use the box below to give an overview of any supporting documents provided.

Please refer to Table C10 – Purchases. **[Limited – confidential information on sales and purchase strategy]**

Appendix reference: Not applicable.



SECTION D: Subsidies

D1 – General

The programmes being considered by this transition review are listed in the table below. Please use this section of the questionnaire to provide any information you have on the programmes listed. You can also provide information on any other subsidy programmes that you believe relate to the production and/or sale of the goods subject to review.

No.	Subsidy name	Subsidy type
1	Direct subsidies to producers of trout (<i>Decree No. 2019/1691</i>)	Grant
2	Direct subsidies to organic producers of trout	Grant
3	Specific support for juveniles scheme	Grant
4	Subsidised discarding fishing vessels scheme (<i>Article 4 paragraph (9) of the Decree No. 2012/36</i>)	Grant
5	Subsidised insurance scheme	Grant
6	Subsidised consultancy scheme	Grant
7	Subsidised loans scheme	Loan
8	Subsidised fuel scheme (<i>General Communique on Special Consumption Tax Serial No.6 of 31 December 2003</i>)	Tax exemption
9	Investment incentive certificate: – Tax related incentives scheme	Tax exemption
10	Investment incentive certificate: – Social Security Premium Support (SSP) programme	Grant
11	Investment incentive certificate: – Interest support for interest rates paid credit	Loan guarantee
12	Investment incentive certificate: – Land allocation scheme	Provision of goods and services

Please report on any other subsidy programmes relevant to the goods subject to review that exporters/producers may also have benefited from in the years 2016, 2017, 2018 and the POI. Please identify and answer the relevant questions for all subsidies as requested.

D2 – Grants

The following programmes are grants that are being considered by this transition review as benefitting producers of the goods subject to review in Turkey issued by their foreign authority.



Programmes 1 to 6: Grants	
1	Direct subsidies to producers of trout (<i>Decree No. 2019/1691</i>)
2	Direct subsidies to organic producers of trout
3	Specific support for juveniles scheme
4	Subsidised discarding fishing vessels scheme (<i>Article 4 paragraph (9) of the Decree No. 2012/36</i>)
5	Subsidised insurance scheme
6	Subsidised consultancy scheme

Please answer all of the questions below for each of the identified grants, referencing the relevant programme in your answers.

1. Did your company or any related party receive any of the grants identified above during the POI (01 January 2019 – 31 December 2019)?

[Limited – strategic business information].

2. Did your company or any related party receive any other grants during the POI that were obtained outside the POI? If so, please list them below and answer all of the questions in this section for those grants.

Not applicable.

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

Turkish Agriculture Law No. 5488 published in the Turkish Official Gazette 26149 of 25 April 2006, as well as the Presidential Decree No. 2019/1691, published in the Turkish Official Gazette 30928 of 24 October 2019.

4. To your knowledge, are these programmes still active? If any of the grants are no longer active, when was the latest date that your company could receive the grant and/or apply for it?

The direct subsidies to producers of trout (*Decree No. 2019/1691*) **[Limited – strategic business information]** is still active.

5. If the terminated programme has been replaced by a different one, please identify the programme in the box below and answer the questions in this section in relation to this new programme.

Not applicable.

6. For each grant, how is the grant amount determined?



Article 4(8) of the Decree Law provides the rules on the determination of grant amount on the basis of the production volume. Pursuant to this provision, the maximum grant amount is limited to production of 350 tonnes a year. It follows that:

- Trout: 0,75 Turkish Lira per kg
- New species: 1,50 Turkish Lira per kg
- Closed system products: 1,50 Turkish Lira per kg
- Trout over kg: 1,50 Turkish Lira per kg
- Mussels: 0,10 Turkish Lira per kg
- Carp: 0,50 Turkish Lira per kg

In addition,

- Disease-free hatchery brood trout: 60,00 Turkish Lira per unit (maximum 10.000 units)
- Fish farming in soil ponds: 1,00 Turkish Lira per kg (maximum 30 tonnes)

7. Was the grant amount received in a lump sum or in instalments?

Not applicable.

8. Which products that you produce, market, distribute, develop or that involve any other associated cost, in part or in whole, benefitted from each grant? Please detail the products and whether you produce, market, distribute and/or develop them as well as details of the market they are sold in?

Selina Balik does not receive any subsidy under the programmes 1 to 6, since it does not farm any fish.

9. In terms of application and approval processes, how did your company obtain each grant? Please also provide the application form or any other document that was used to apply for each grant, including any contractual agreement between your company and any foreign authority.

Not applicable.

Appendix reference: Not applicable.

10. Please outline all fees charged, or expenses incurred, by your company for the purposes of receiving each grant.

Not applicable.

11. Outline what requirements your company met in order to be eligible for each grant.



All aquaculture producers that are registered in the aquaculture registry are eligible for the grant concerned, pursuant to Article 4(8) of the Decree.

12. Please indicate whether your eligibility for each programme was conditional on one or more of the following:

- your company, or a certain group of companies;
- your industry or a certain group of industries;
- your company's export performance;
- the use of domestic resources over imported resources;
- a specific activity or project of your enterprise;
- the industry sector of your enterprise; and
- the region of your company's location.

The programmes apply to the aquaculture sector.

13. Provide any documentation your company has regarding each of the grants received under each programme.

Not applicable.

Appendix reference: Not applicable.

14. Please outline where the grants from each programme can be identified in your accounting system and financial statements.

Not applicable.

Appendix reference: Not applicable.

15. Which government agency (national and/or regional/provincial) or authority is responsible for administering each grant and what is their address?

The Turkish Ministry of Agriculture and Forestry is responsible for administering these grants. The Ministry consists of many directorates general, one of which is designated for fisheries, namely "Directorate General for Fisheries and Aquaculture.

Address: Üniversiteler Mah. Dumlupınar Bulvarı, No: 161, 06800, Çankaya/ANKARA

E-mail address: tarimveormanbakanligi@hs01.kep.tr

Website: <https://www.tarimorman.gov.tr/>

Phone: 0312 287 33 60 (PBX)

D2.1 – Direct subsidies to producers of trout

Please fill in the information for the questions below in **D2.1 – Direct & Licences** in **Section D – Subsidies, Annex II** in relation to programme No. 1 'Direct subsidies to producers of trout'



1. Please indicate how many licences you have. Include their validity, licence numbers and region. Further include:
 - Maximum total production of rainbow trout in **tonnes** associated with the licence;
 - Actual total production of rainbow trout in **tonnes** associated with the licence.
2. Please list every grant payment given to your company by the GOT during the POI. Include the following:
 - Reference number of the payment;
 - Date of government approval for the grant;
 - Date on which the subsidy payment was received;
 - Total amount of subsidy received in Turkish Lira (TL);
 - Total amount of trout produced in **tonnes** to qualify for this payment.
3. Additionally, attach a copy of each licence required to participate in this programme.

Appendix reference: Not applicable.

D2.2 – Direct subsidies to producers of organic trout

Please complete the information for the questions below in **D2.2 – Organic trout in Section D – Subsidies, Annex II** in relation to programme No. 2 ‘Direct subsidies to producers of organic trout’

1. Please list every grant given to your company by the GOT during the POI. Include the following:
 - Reference number of the payment;
 - Date of government approval for the grant;
 - Date on which the subsidy payment was received;
 - Total amount of subsidy received in TL;
 - Total amount of trout produced in **tonnes** to qualify for this payment.

D2.3 – Specific support for juveniles

Please complete the information for the questions below in **D2.3 – Juveniles in Section D – Subsidies, Annex II** in relation to programme No. 3 ‘Specific support for juveniles scheme’.

1. Please list every grant given to your company by the GOT during the POI. Include the following:
 - Reference number of the payment;
 - Date of government approval for the grant;
 - Date on which the subsidy payment was received;
 - Total amount of subsidy received in TL;
 - Total amount of trout produced in **tonnes** to qualify for this payment.



D2.4 – Subsidised discarding fishing vessels scheme

Please complete the information for the questions below in **D2.4 – Fishing vessels** in **Section D – Subsidies, Annex II** in relation to programme No. 4 ‘Subsidised discarding fishing vessels scheme’.

1. Please list every grant given to your company by the GOT during the POI. Include the following:
 - Vessel registration reference;
 - Date of government approval for the grant;
 - Date on which the subsidy payment was received;
 - Total amount of subsidy received in TL.

D2.5 – Subsidised insurance scheme

Please fill in the information for the questions below in **D2.5 – Insurance scheme** in **Section D – Subsidies, Annex II** in relation to programme No. 5 ‘Subsidised insurance scheme’.

1. Please list every grant given to your company by the GOT during the POI. Include the following:
 - Insurance policy reference;
 - Period covered by insurance;
 - Amount of insurance premium paid in TL;
 - Total amount of subsidy claimed in TL;
 - Total amount of subsidy received in TL;
 - Date on which the subsidy payment was received.
2. Additionally, attach a copy of the insurance policies that were purchased under this scheme.

Appendix reference: Not applicable.

D2.6 – Subsidised consultancy scheme

Please fill in the information for the questions below in **D2.6 – Consultancy** in **Section D – Subsidies, Annex II** in relation to programme No. 6 ‘Subsidised consultancy scheme’.

1. Please list every grant given to your company by the GOT during the POI. Include the following:
 - Contract reference;
 - Contractor name;
 - Amount for consultancy paid in TL;
 - Total amount of subsidy claimed in TL;
 - Total amount of subsidy received in TL;
 - Date of government approval for the grant;



- Date on which the subsidy payment was received.
2. Please quantify how the company has benefited under this scheme (for example, increased production, improved efficiency, etc). Additionally, attach a copy of all consultancy contracts agreed as a result of this scheme.

Not applicable.

Appendix reference: Not applicable.

D3 – Loans

The following loan programme is being consider by this transition review as benefitting producers of the goods subject to review in Turkey issued by their foreign authority.

Programme 7: Loans

7 Subsidised Loans scheme

Please answer all the questions below for the identified loan programme.

1. Did your company or any related party receive any loans under the scheme identified above during the POI (01 January 2019 – 31 December 2019)?

Not applicable.

2. Did your company or any related party benefit from the loan identified above during the POI that were received outside the POI? If so, please list them below and answer all of the questions in this section for the loan.

Not applicable.

3. Outline all the laws, regulations, administrative guidelines and other acts, and any subsequent amendments, that are relevant to the operation of the identified loan programme.

Not applicable.

4. To your knowledge, is the loan programme still active? If the loan programme is no longer active, when was the latest date that your company could receive a loan under the programme and/or apply for one?

Not applicable.

5. If the terminated loan programme has been replaced by a different one, please identify the programme in the box below and answer all the questions in this section in relation to this new programme.

Not applicable.



6. Was the subsidy received in a lump sum or in instalments?

Not applicable.

Appendix reference: Not applicable.

7. Which products that you produce, market, distribute, develop or that involve any other associated cost, in part or in whole, benefitted from the loan programme? Please detail the products and whether you produce, market, distribute and/or develop them as well as details of the market they are sold in?

Not applicable.

8. In terms of application and approval processes, how did your company obtain the loan?

Not applicable.

9. Please provide the application form or any other documentation that was used to apply for the loan programme, including any contractual agreement between your company and the foreign authority.

Not applicable.

Appendix reference: Not applicable.

10. Please outline all fees charged, or expenses incurred, by your company for the purposes of receiving a loan under the programme.

Not applicable.

11. Outline what requirements your company met in order to be eligible for each loan.

Not applicable.

12. Please indicate whether your eligibility for the loan programme was conditional on one or more of the following:

- your company or a certain group of companies;
- your industry or a certain group of industries;
- your company's export performance;
- the use of domestic resources over imported resources;
- a specific activity or project of your enterprise;
- the industry sector of your enterprise; and
- the region of your company's location.

Not applicable.



13. Provide any documentation your company has regarding each of the loans received under the programme.

Not applicable.

14. Please outline where the loan from the programme can be identified in your accounting system and financial statements.

Not applicable.

15. Which government agency (national and/or regional/provincial) or authority is responsible for administering the loan programme and what is their address?

Not applicable.

16. Please give a general overview of how your company secures necessary financial resources on the financial market (e.g. loans, issuance of bonds etc.).

Not applicable.

17. Please list every unique bank you have received a loan from over the last five financial years and indicate in the table below:

- Whether each bank from which you have secured a loan is domestically or foreign-owned;
- What is the percentage of government ownership of each bank;
- If the bank is a government owned bank, why did you choose to borrow from a government instead of commercial bank?
- What are the differences in terms and conditions between the government and commercial banks?

No.	Bank name	(a) Dom. or For.	(b) % owned	(c) Why gov. bank?	(d) T&C differences?
1				N.A.	N.A.
2				N.A.	N.A.
3				N.A.	N.A.
4				N.A.	N.A.
5				N.A.	N.A.
6				N.A.	N.A.
7				N.A.	N.A.

(Create more rows if needed)



Additionally, please fill in the information of the questions below in **D3 – Loans** in **Section D – Subsidies, Annex II** in relation to programme No. 8 ‘Subsidised loans scheme’.

18. Please list every loan granted to your company for the last five financial years.

Include the following:

- Loan reference number;
- If the loan was fully reimbursed;
- Name of bank/institution providing the loan;
- Loan recipient;
- Loan start date;
- Principal amount of loan;
- Repayment amount
- Repayment terms/frequency of repayment;
- Interest rate;
- Interest type (e.g. fixed, variable etc.);
- Purpose of loan;
- Terms and conditions of loan;

19. If the loan has been redrawn any time during its duration, please provide:

- The redraw rate;
- The redraw amount;
- The reason for redraw.

D4 – Tax exemption

The following tax exemption programme is being consider by this transition review as benefitting producers of the goods subject to review in Turkey issued by their foreign authority.

Programme 8: Tax exemption	
8	Subsidised fuel scheme (General Communique on Special Consumption Tax Serial No.6 of 31 December 2003)

Please answer all of the questions below for the identified tax exemption.

1. Did your company or any related party receive any tax exemptions for fuel during the POI (01 January 2019 – 31 December 2019)?

Not applicable.

2. Did your company or any related party benefit from the tax exemption identified above during the POI that were received outside the POI? If so, please list them below and answer all the questions in this section for the tax exemption?

Not applicable.



3. Outline all the laws, regulations, administrative guidelines and other acts, and any subsequent amendments, that are relevant to the operation of the identified tax exemption.

Not applicable.

4. To your knowledge, is the programme still active? If the tax exemption is no longer active, when was the latest date that your company could receive the tax exemption and/or apply for it?

Not applicable.

5. If the terminated programme has been replaced by a different one, please identify the programme in the box below and answer all the questions in this section in relation to this new programme.

Not applicable.

6. Briefly describe the different steps your company took in order to participate in this scheme.

Not applicable.

7. Was the subsidy received in a lump sum or in instalments?

Not applicable.

8. Which products that you produce, market, distribute, develop or that involve any other associated cost, in part or in whole, benefitted from each tax exemption? Please detail the products and whether you produce, market, distribute and/or develop them as well as details of the market they are sold in?

Not applicable.

9. In terms of application and approval processes, how did your company obtain the tax exemption?

Not applicable.

10. Please provide the application form or any other documentation that was used to apply for the tax exemption, including any contractual agreement between your company and the foreign authority.

Appendix reference: Not applicable.



11. Please outline all fees charged, or expenses incurred, by your company for the purposes of receiving the tax exemption.

Not applicable.

Appendix reference: Not applicable.

12. Outline what requirements you met in order to be eligible for the tax exemption.

Not applicable.

13. Please indicate whether your eligibility for each programme was conditional on one or more of the following:

- your company, or a certain group of companies;
- your industry or a certain group of industries;
- your company's export performance;
- the use of domestic resources over imported resources;
- a specific activity or project of your enterprise;
- the industry sector of your enterprise;
- the region of your company's location.

Not applicable.

14. Provide any documentation your company has regarding the tax exemption received under this programme.

Not applicable.

15. Please outline where the tax exemption can be identified in your accounting system and financial statements.

Not applicable.

16. Which government agency (national and/or regional/provincial) or authority is responsible for administering the tax exemption and what is their address?

Not applicable.

17. Please provide a copy of the fuel supply books used during the POI.

Appendix reference: Not applicable.

D4.1 – Subsidies for fuel



Additionally, please fill in the information of the questions below in **D4 – Fuel** in **Section D – Subsidies, Annex II** in relation to programme No. 7 ‘Subsidised fuel scheme’.

1. Please list every tax exemption given to your company by the GOT during the POI. Include the following:
 - Reference number of the fuel purchase;
 - Date of fuel purchase;
 - What vessel/machinery was that fuel used for;
 - Indicate if that vessel/machinery was used for any stage of production of the good under review;
 - Purchase price of fuel;
 - Rate of tax normally payable;
 - Amount of tax payable;
 - Rate of tax actually paid;
 - Amount of tax actually paid;
 - Fuel supply book reference.

D5 – Investment incentive scheme and certificate

This section looks at the ‘investment incentive scheme’ which includes four identified sub-programmes. The following programmes are being consider by this transition review as benefitting producers of the goods subject to review in Turkey through received subsidies from these sub-programmes. Under these sub-programmes, producers must obtain an investment incentive certificate.

Investment incentive scheme: Programmes 9 to 12		
9	Investment incentive certificate: – Tax related incentives scheme	Tax exemptions
10	Investment incentive certificate: – Social Security Premium Support (SSP) programme	Grant
11	Investment incentive certificate: – Interest support for interest rates paid credit	Loan guarantee
12	Investment incentive certificate: – Land allocation scheme	Provision of goods and services

Please answer the following questions relating to the Investment incentive certificate from the scheme consisting of programmes 9 to 12:

1. Did your company or any related party receive any investment through the above schemes or any sub-programmes during the POI (01 January 2019 – 31 December 2019)? If so, indicate which sub-programme your company has participated in.



[Limited – strategic business information].

2. Did your company or any related party benefit from any of the sub-programmes identified above during the POI that were received outside the POI? If so, please list them below and answer all of the questions in this section for these sub-programmes.

[Limited – strategic business information].

3. Please provide a copy of the Investment incentive certificate. State from what period the certificate was valid.

[Limited – strategic business information]

Appendix reference: Not applicable.

4. Please provide the application form or any other documentation that was used to apply for this Investment incentive certificate.

[Limited – strategic business information]

5. Please outline all fees charged, or expenses incurred, by your company for the purposes of applying for the Investment incentive certificate.

No expenses incurred.

D5.1 – Sub-programmes 9 to 12 of the Investment encouragement scheme

Please answer all of the questions below for each of the sub-programmes, referencing the relevant sub-programme in your answers.

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

Law of Social Insurances and Universal Health Insurance No. 5510, published in the Turkish Official Gazette 26200 on 31 May 2006; and the Law of Social Security Institution No.5502, published in the Turkish Official Gazette 26173 on 16 May 2006.

2. To your knowledge, is the sub-programme still active? If the sub-programme is no longer active, when was the latest date that your company could participate in and/or apply for the sub-programme?

The Social Security Premium Support program is still active.



3. If the terminated sub-programme has been replaced by a different one, please identify the sub-programme in the box below and answer all of the questions in this section in relation to this new sub-programme.

Not applicable.

4. Was each sub-programme subsidy received in a lump sum or in instalments?

Companies receive the Social Security Premium Supports as monthly instalments. The instalments are not necessarily paid every month. Please see Table D5.1.
[Limited – strategic business information]

5. Which products that you produce, market, distribute, develop or that involve any other associated cost, in part or in whole, benefitted from each sub-programme? Please detail the products and whether you produce, market, distribute and/or develop them as well as details of the market they are sold in?

Not applicable.

6. In terms of application and approval processes, how did your company obtain the subsidy from each sub-programme?

Not applicable. Since the Social Security Premium Support is an incentive provided to all employers fulfilling the conditions under the relevant laws, it does not require any certificate.

7. Please provide the application form or any other documentation that was used to apply for each sub-programme, including any contractual agreement between your company and the foreign authority.

[Limited – strategic business information]

8. Please outline all fees charged, or expenses incurred, by your enterprise for the purposes of applying for each sub-programme.

No fees were charged, no expenses were incurred.

9. Outline what requirements you met in order to be eligible for each sub-programme.

The Social Security Premium Support of the Turkish Social Security Institution is a generally applicable support scheme for all the businesses as long as they pay social security contributions as provided in the Law. Social security premium support is granted to all employers that fulfil certain conditions, which are provided in Law no. 5510 of Social Insurances and Universal Health Insurance and Incentive No 27103. For example, in order to benefit from 5510 incentives, the employer should not have



a current premium debt. Every employer who does not owe premiums is entitled to 5% premium incentive. Since these are incentives provided to all employers by relevant laws, they do not require any certificate. On the other hand, the conditions for receiving social security premium supports under the Incentive No. 27103 include; i) being a private sector employer, employees working at least nine months without terminating the employment contract, submission of monthly premium and service certificate or premium service declaration to the Social Security Institution, payment of the accrued premiums within the legal period, not having any relevant premium debts to the Social Security Institution.

Appendix reference: Not applicable.

10. Please indicate whether your eligibility for each sub-programme was conditional on one or more of the following:

- your company, or a certain group of companies;
- your industry or a certain group of industries;
- your company's export performance;
- the use of domestic resources over imported resources;
- a specific activity or project of your enterprise;
- the industry sector of your enterprise; and
- the region of your company's location.

Not applicable. It is a general support scheme provided by the Government.

Appendix reference: Not applicable.

11. Provide any documentation your company has regarding the subsidies received under each sub-programme.

Please refer to Appendix D5.3 **[Limited – strategic business information]**

Appendix reference: Appendixes D5.1.11

12. Please outline where the subsidies from each sub-programme can be identified in your accounting system and financial statements.

[Limited – strategic business information]

Appendix reference: Not applicable.

13. Which government agency (national and/or regional/provincial) or authority is responsible for administering each sub-programme and what is their address?

The Social Security Institution is the governing authority of the Turkish social security system. It was established by the Social Security Institution Law No:5502, which was published in the Official Gazette No: 26173 on June 20, 2006.

Social Security Institution
Ziyabey Cad. No:6



06520 Balgat/ANKARA
Tel:+(90 312) 207 80 00

Appendix reference: Not applicable.

In addition to the general questions for each sub-programme, please answer the following questions that are specific to each sub-programme.

D5.2 – Tax related incentives scheme

Holders of an Investment incentive certificate are allowed to benefit from tax reductions and tax exemption from:

- customs duty for the imports of the machinery and equipment used in the production process of goods under review;
- VAT exemptions for imports and domestic purchases of machinery and equipment;
- tax reductions;
- income tax support.

Please answer the following questions in relation to sub-programme 9 Tax-related incentives scheme.

1. Which of these tax incentives (a to d) did your company claim?

Please note that Selina Balık did not receive any tax incentives indicated in “a to d”. The reason why Selina Balık filled the respective parts of the Tables D is to demonstrate that Selina Balık has paid the total amount of tax accrued, without having benefitted from any support schemes. **[Limited – strategic business information]**

2. For tax incentives, tax reductions and income tax support, how do the schemes operate? Please also demonstrate how you calculated the tax benefit amount.

Not applicable.

3. For tax reductions or income tax support, please explain how does the company calculate the tax benefit? Is the tax benefit a deduction from taxable income, credit toward taxes payable, exemption from taxes owed, a deferral of taxes owed, or other type of tax benefit?

Not applicable.

4. For tax reductions or income tax support, if the company is in a tax loss circumstance, how do these incentives affect it? If tax losses occur due to these incentives, can the company carry forward the losses? What are the standard tax practices for loss carry forward? Please provide the relevant tax law. Please also demonstrate that the losses experienced were not due to the use of any countervailable tax scheme.



Not applicable.

Additionally, please fill in the information for the questions below in **D5.2.1 – IEC Tax A & B** in **Section D – Subsidies, Annex II** in relation to sub-programme No. 9 ‘Tax related incentives scheme’ for customs duty and VAT exemptions on domestic and imported machinery used in the production process of goods under review.

5. Please provide a record of your machinery and equipment purchases in the last five calendar years before the POI that was used, either wholly or partially, in the production of the goods under review. Indicate if they were purchased domestically or imported. Include:
- Reference invoice number
 - Description of machine/equipment purchased
 - If it was a domestic or imported purchase
 - What machine/equipment was used for;
 - Indicate if that machine/equipment was used for any stage of production of the good under review (YES/NO);
 - Purchase price of machine/equipment;
 - Rate of VAT normally payable;
 - Amount of VAT payable;
 - Rate of VAT actually paid;
 - Amount of VAT actually paid;
 - Rate of import duty normally payable (For import purchases only);
 - Amount of import duty payable (For import purchases only);
 - Rate of import duty actually paid (For import purchases only);
 - Amount of import duty actually paid (For import purchases only);
 - Import document reference (For import purchases only).

Additionally, please fill in the information for the questions below in **D5.2.2 – IEC Tax C & D** in **Section D – Subsidies, Annex II** in relation to sub-programme No. 9 ‘Tax related incentives scheme’ for tax reductions and income support.

6. Please provide the following information for each tax scheme in relation to the POI, indicating where we can find the data in the tax return:
- a. Total amount of taxable profit and the basis for the calculation of the amount;

Please refer to the Table D5.2.2 – IEC Tax C & D. **[Limited – strategic business information]**

- b. Amount of taxable profit relating to the goods under review and the basis for the calculation of the amount;

Please refer to the Table D5.2.2 – IEC Tax C & D. **[Limited – strategic business information]**



- c. Rate and amount of corporate tax normally payable (i.e. without deduction granted under this scheme);
- d. Rate and amount of corporate tax actually paid;
- e. Amount of tax saving;
- f. Total amount of losses carried over for all profit and the basis for the calculation of the amount.

Please refer to the Table D5.2.2 – IEC Tax C & D. **[Limited – strategic business information]**

- g. Amount of losses carried over related to the goods under review and the basis for the calculation of the amount.

Please refer to the Table D5.2.2 – IEC Tax C & D. **[Limited – strategic business information]**

D5.3 – Social Security Premium Support programme

1. How does your company calculate the amount of Social Security Premium Support under this programme?

Social security support premium is calculated at the rates determined by law. For example, a 5% premium support on the basis of the employer's share is determined in Article 81(i) of the Law of Social Insurances and Universal Health Insurance No. 5510.

Appendix reference: Appendix D5.3

Additionally, please fill in the information for the questions below in **D5.3 – IEC Social Security in Section D –Subsidies, Annex II** in relation to programme No. 10 'Social Security Premium Support programme'.

2. Fill in the following information:
 - What period the subsidy is claimed for (e.g. 01/02/2020 to 31/10/2020);
 - Number of employees claimed for under the scheme;
 - The length of support in months;
 - Whether it is an 'Employer's share' or an 'Employee's share' contribution;
 - Amount of Social Security support for employers/employee's per share in TL;
 - Total annual amount claimed in TL.

D5.4 – Interest support for interest rates paid credit

1. Please attach a copy of each of the signed credit agreements and any corresponding credit line agreements between the providing bank and your company.

Appendix reference: Not applicable.



2. In relation to this subsidy sub-programme, is there any additional information about how your company secures necessary financial resources not already stated in Question D3.16 of Loans?"

Additionally, please fill in the information for the questions below in **D5.4 – IEC Interest in Section D –Subsidies, Annex II** in relation to programme No. 11 'Interest support for interest rates paid credit programme'.

3. Please list every credit given to your company during the POI. Include the following:
- Credit reference number;
 - Name of bank/institution providing the credit;
 - Credit recipient;
 - Credit maturity date;
 - Principal amount of credit;
 - Payment amount
 - Payment terms/frequency of Payment;
 - Interest rate;
 - Interest type (e.g. fixed, variable etc.);
 - Purpose of credit;
 - Terms and conditions of credit.

D5.5 – Land allocation scheme

Please answer the question below.

1. Please attach a copy of each of the signed contract agreements and any corresponding tenders between the seller and the buyer.

Appendix reference: Not applicable.

Additionally, please fill in the information for the questions below in **D5.5 – IEC Land in Section D – Subsidies, Annex II** in relation to programme No. 12 'Land allocation scheme'.

2. List each transaction, (e.g. lease contract or any other agreement) by which the GOT made land available to your company or to any other related company. Include information such as:
- Land tender document number and date;
 - Purchase contract document number and date;
 - Name of seller;
 - Name of buyer;
 - Area of land involved;
 - the price paid and the value stated in the contract in TL;
 - Reference number of proof of payment for the acquisition of the land.



D6 – Any other programmes

If you are aware of any other assistance programmes not previously addressed, please identify those programmes below:

No.	Subsidy name	Subsidy type
1		
2		
3		
4		
5		
6		

+Add/remove additional rows as required.

For each programme identified above, please answer the following.

1. Did your company or any related party receive assistance from these programme(s) during the POI (01 January 2019 – 31 December 2019)?

Not applicable.

2. Did your company or any related party benefit from the programme(s) above during the POI that were received outside the POI? If so, please list them below and answer all of the questions in this section for these programme(s).

Not applicable.

3. Outline all the laws, regulations, administrative guidelines and other acts, and any subsequent amendments, that are relevant to the operation of the programmes identified in the table.

Not applicable.

4. To your knowledge, are the programmes identified in the table still active? If the programmes are no longer active, when was the latest date that your company could participate in and/or apply for them?

Not applicable.

5. If any terminated programmes have been replaced by different ones, please identify the programmes in the box below and answer all of the questions in this section in relation to these new programmes.

Not applicable.



6. Briefly describe the different steps your company took in order to participate in these programmes.

Not applicable.

7. Was the subsidy received in a lump sum or in instalments?

Not applicable.

8. Which products that you produce, market, distribute, develop or that involve any other associated cost, in part or in whole, benefitted from the programmes identified in the table? Please detail the products and whether you produce, market, distribute and/or develop them as well as details of the market they are sold in?

Not applicable.

9. In terms of application and approval processes, how did your company obtain the subsidy from the programmes?

Not applicable.

10. Please provide the application form or any other documentation that was used to apply for the programmes identified in the table, including any contractual agreement between your company and the foreign authority.

Appendix reference: Not applicable.

11. Please outline all fees charged, or expenses incurred, by your company for the purposes of receiving the programmes identified in the table.

Not applicable.

Appendix reference: Not applicable.

12. Outline what requirements you met in order to be eligible for the programmes.

Not applicable.

13. Please indicate whether your eligibility for each programme was conditional on one or more of the following:

- your company, or a certain group of companies;
- your industry or a certain group of industries;
- your company's export performance;
- the use of domestic resources over imported resources;
- a specific activity or project of your enterprise;
- the industry sector of your enterprise;



- the region of your company's location.

Not applicable.

14. Provide any documentation your company has regarding the subsidy received under the programmes.

Not applicable.

15. Please outline where the subsidy from the programmes can be identified in your accounting system and financial statements.

Not applicable.

16. Which government agency (national and/or regional/provincial) or authority is responsible for administering the other programmes and what is their address?

Directorate General for Small and Medium Enterprises Development (Küçük ve Orta Ölçekli Sanayiye Geliştirme ve Destekleme İdaresi Başkanlığı, KOSGEB) under the Turkish Ministry of Industry and Technology is responsible for administering the KOSGEB support schemes.

T.C. Küçük ve Orta Ölçekli İşletmeleri Geliştirme ve Destekleme İdaresi Başkanlığı
Hacı Bayram Mah. İstanbul Cad. No: 32
06050 Ulus / Altındağ / ANKARA
0 312 595 28 00 (pbx)
0 312 368 07 15



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: Not applicable.

2. Would the cause(s) or degree of injury change if the existing countervailing measure 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: Not applicable.

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

Not applicable.

Appendix reference: Not applicable.



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, spreadsheet annexes and any appendices should be submitted through the Trade Remedies Service (www.trade-remedies.service.gov.uk) by 22/05/2020. 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 here: <https://www.gov.uk/government/publications/the-uk-trade-remedies-investigations-process/an-introduction-to-our-investigations-process#non-cooperation>.



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:

22 June 2020

Date

*Signed declaration will be provided
separately.*

Signature of authorised official

*Stamped declaration will be
provided separately.*

Company Stamp

[Limited – personal information]

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.

Sections	Please tick if you have responded to all questions
Section A – Company structure and operations	✓
Section B – Sales	✓
Section C – Costs and performance	✓
Section D – Subsidies	✓
Section E – Other questions	
Section F – Next steps and declaration	✓

Electronic data	Please tick if you have completed and provided the spreadsheets
INCOME STATEMENT	✓
TURNOVER – Sales summary	✓
UK SALES – List of sales to the UK	
THIRD COUNTRY – Third country sales	✓
CTMS in Turkey & UK – Production figures	

+Add additional rows as required.

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

Appendix reference	Document title
Appendix A1.1	Selina Balık – Letter of Authority – VBB
Appendix A2.1	[Limited – Confidential Company Information]
Appendix A2.3(1)	[Limited – Confidential Company Information]
Appendix A2.3(4)	[Limited – Confidential Company Information]
Appendix A2.3(3)	[Limited – Confidential Company Information]
Appendix A2.3(2)	[Limited – Confidential Company Information]
Appendix A2.4(1)	[Limited – Confidential Company Information]
Appendix A2.4(2)	[Limited – Confidential Company Information]
Appendix A2.5(2)	[Limited – Confidential Company Information]
Appendix A2.5(1)	[Limited – Confidential Company Information]
Appendix A2.5(3)	[Limited – Confidential Company Information]
Appendix A2.5(11)	[Limited – Confidential Company Information]
Appendix A2.5(6)	[Limited – Confidential Company Information]



Appendix A2.5(7)	[Limited – Confidential Company Information]
Appendix A2.5(10)	[Limited – Confidential Company Information]
Appendix A2.5(9)	[Limited – Confidential Company Information]
Appendix A2.5(12)	[Limited – Confidential Company Information]
Appendix A2.5(8)	[Limited – Confidential Company Information]
Appendix A2.5(4)	[Limited – Confidential Company Information]
Appendix A2.5(5)	[Limited – Confidential Company Information]
Appendix A3.1	[Limited – Confidential Organisational Information]
Appendix A6.3	[Limited – Confidential Company Information]
Appendix A6.5(1)	[Limited – Confidential Company Information]
Appendix A6.5(2)	[Limited – Confidential Company Information]
Appendix A6.6(1)	[Limited – Confidential Company Information]
Appendix A6.6(2)	[Limited – Confidential Company Information]
Appendix A6.8	[Limited – Confidential Company Information]
Appendix B1.1(1)	[Limited – Invoices and/or related documents]
Appendix B1.1(2)	[Limited – Invoices and/or related documents]
Appendix B1.1(3)	[Limited – Invoices and/or related documents]
Appendix B1.1(4)	[Limited – Invoices and/or related documents]
Appendix B3.6	[Limited – Duty drawback related documents]
Appendix B4.1(1)	[Limited – Invoices and/or related documents]
Appendix B4.1(2)	[Limited – Invoices and/or related documents]
Appendix B4.1(3)	[Limited – Invoices and/or related documents]
Appendix B4.1(4)	[Limited – Invoices and/or related documents]
Appendix B4.1(5)	[Limited – Invoices and/or related documents]
Appendix B4.1(6)	[Limited – Invoices and/or related documents]
Appendix C3.2(1)	[Limited – Confidential Company Information]
Appendix C3.2(3)	[Limited – Confidential Company Information]
Appendix C3.2(5)	[Limited – Confidential Company Information]
Appendix C3.2(2)	[Limited – Confidential Company Information]
Appendix C3.2(4)	[Limited – Confidential Company Information]
Appendix D5.2	[Limited – Confidential Company Information]

+Add additional rows as required.



Annex I:

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

Guidance

The questionnaire in this annex is an essential part of the questionnaire and is intended for companies associated with the exporters that are **not involved in production** of the goods subject to review but **are involved in the sale or marketing** of the goods in the UK. All general instructions, deadlines and so on stated above are directly applicable. Each associated company involved has to complete the questionnaire in this annex separately.

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

The questionnaire is divided into three parts:

Section I – Associated company information

Section II – Information relating to purchase prices and stocks

Section III – Information relating to resale prices

Related persons

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



Section I of Annex I: Associated company information

S1.1 – Identity and contact details

1. Please complete the table below:

Legal name of company:	Not applicable.
Year of establishment:	Not applicable.
Other operating names:	Not applicable.
Name (point of contact):	Not applicable.
Position:	Not applicable.
Address:	Not applicable.
Telephone No.:	Not applicable.
Email:	Not applicable.
Website:	Not applicable.

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

Name:	Not applicable.
Address:	Not applicable.
Telephone No.:	Not applicable.
Email:	Not applicable.
Confirm they have signed authority to act (Yes/No):	Not applicable.
Appendix reference: Not applicable.	

S1.2 – About your business

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

Not applicable.	Appendix reference: Not applicable.
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2. Please provide a list of all your company's shareholders that owned more than 5% of its shares during the period of investigation (POI) in **S1.2.1 – Shareholders in Annex I (Associated companies – Exporter)**. Where known, please give details of their activities in the table.

3. 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.

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

Not applicable.

Appendix reference: Not applicable.

5. Provide an explanation and diagram outlining your company's worldwide corporate structure and affiliations, including parent companies, subsidiaries or other associated companies.

Not applicable.

Appendix reference: Not applicable.

S1.3 – Accounting practices

1. Give the address where your company's accounting records are kept and can be verified by TRID. If records are maintained in different locations, please indicate which records are kept at which location.

Records address	What records are held?
Not applicable.	Not applicable.
Not applicable.	Not applicable.

+Add additional rows as required

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

Not applicable.

Appendix reference: Not applicable.

3. Please attach a copy of your audited accounts for your latest calendar year. 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.

Not applicable.

Appendix reference: Not applicable.



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

Not applicable.

Appendix reference: Not applicable.

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

Not applicable.

Appendix reference: Not applicable.

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

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

1. Please give a detailed description of how purchases of the goods subject to review 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.

Not applicable.

Appendix reference: Not applicable.

2. From the manufacturing of the goods subject to review to the point at which your exports reach the UK, please describe the physical movement of the goods throughout the whole process. In your explanation, please include all customs offices involved in the customs clearance of the goods.

Not applicable.

Appendix reference: Not applicable.

3. Please list all locations where your company keeps stocks of the goods subject to review.

Not applicable.

Appendix reference: Not applicable.

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

5. Report additional information relating to your purchases of the goods subject to review during the POI. Add this to **S2.1.3 – Purchase information** in the Excel document in **Annex I (Associated companies – Exporter)** provided.



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



Section III of Annex I: Information relating to resale prices

This information should be provided **only** for the POI, thus please provide all invoices falling 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.

Not applicable.

Appendix reference: Not applicable.

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.

Not applicable.

Appendix reference: Not applicable.

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

Not applicable.

Appendix reference: Not applicable.

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.

Not applicable.

Appendix reference: Not applicable.

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.

Not applicable.

Appendix reference: Not applicable.

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

Not applicable.

Appendix reference: Not applicable.



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 the Excel document 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.

Not applicable.

Appendix reference: Not applicable.

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

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

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

1. Please complete **S3.3 – Sales to associated parties** in the Excel document 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.

Not applicable.

Appendix reference: Not applicable.



Signature (Annex I)

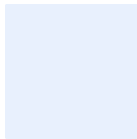
By signing this declaration, you agree that all information supplied in this questionnaire (whether translated or not) is complete and correct to the best of your knowledge and belief and understand that the information submitted may be subject to verification by the UK Trade Remedies Investigations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

Internal registration number:

Company name:

Click or tap to enter a date.

Date



Company stamp

x

Signature of authorised official

Name and title of authorised official