



Department for  
International Trade

## Overseas Exporter – Verification visit report

### Case TS0002: Rainbow Trout exported from Turkey

**NON-CONFIDENTIAL VERSION**

Date:	April 2021
Company visited:	Selina Balık
Verification visit date:	Remote Verification

**NOTE:** The views and opinions in this report will be reviewed by the case investigator teams and may not reflect the final decision of the Trade Remedies Investigations Directorate

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# SECTION A: Introduction

## A1. Review Outline

On 28<sup>th</sup> February 2020, the Secretary of State for International Trade (the Secretary of State) published a Notice of Determination<sup>1</sup> regarding the countervailing duty on certain rainbow trout originating in Turkey. In accordance with The Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019 (D&S Regs) and this Notice, the Trade Remedies Investigation Directorate (TRID) were required to conduct a transition review of the original EU measure imposing this countervailing duty.

On 4<sup>th</sup> March 2020, the Secretary of State published a Notice to initiate a transition review of the aforementioned EU trade remedies measure in relation to certain rainbow trout originating in Turkey. This Notice of Initiation<sup>2</sup> had the effect of initiating the transition review.

The period of investigation (POI) for this transition review is 1<sup>st</sup> January 2019 to 31<sup>st</sup> December 2019. In order to assess injury, TRID examined the period from 1<sup>st</sup> January 2016 to 31<sup>st</sup> December 2019.

## A2. Meeting Details

The global Covid-19 pandemic affected the verification team's ability to conduct site visits and verify the data in person. All the verification activity with Selina Balık took place remotely, via emails and video conferencing.

<b>Company name:</b>	Selina Balık İşleme Tesisi İthalat İhracat Ve Tic. Ltd. Şti.
<b>Address:</b>	Sahil Ceylan Mahallesi, Kaçak Sokak, No:38, Seydikemer, Muğla, Turkey
<b>Visit dates:</b>	<i>Remote Verification</i>

There were three meetings: Friday 4<sup>th</sup> September 2020, Friday 16<sup>th</sup> October 2020 and Monday 25<sup>th</sup> January 2021. The minutes from these meetings are attached as annexes. **[Limited - Confidential Information on the company's corporate structure]** Throughout the various meetings, these people were in attendance:

Organisation	Name – Title
Van Bael & Bellis	Gabriele Coppo - Partner
	Uğur Can Hekim - Associate
Selina Balık	<b>[Limited - Confidential Personal Information]</b>
	<b>[Limited - Confidential Personal Information]</b>
	<b>[Limited - Confidential Personal Information]</b>
TRID	Stuart Pocock – Lead Investigator
	Hamish MacLellan – Senior Investigator
	Robert Opoku – Verification Specialist
	Vincent Gibson – Lead Investigator

## **SECTION B: Company Verification**

### **B1. Primary Business**

Selina Balık is a company whose primary business is the processing and exporting of rainbow trout. It buys fish from domestic suppliers in its home region of Muğla, Turkey, primarily from two associated companies: Ayhan Alp and Selina Fish.

### **B2. Corporate Structure**

Selina Balık was incorporated under the name Şahingöz Su Ürünleri İthalat İhracat Sanayi Ve Ticaret Limited Şirketi (translated from Turkish to English as “Şahingöz Fisheries Import Export Industry and Trade Limited Company”) in 2009. The name of the company changed in 2013 to the current name “Selina Balık İşleme Tesisi İthalat İhracat ve Ticaret Ltd. Şti” (translated from Turkish to English as “Selina Fish Processing Plant Import Export and Trade Company”).

Selina Balık concluded a lease agreement with a larger Turkish export company called Ternaeben, based on which Selina Balık’s only facility, including all inventories, was rented to Ternaeben for a period of one year starting from 15 October 2013. **[Limited - Confidential Information on the company’s past investigation records]** At the end of the lease agreement, Selina Balık has resumed direct control of their facilities and started directly exporting.

### **B3. Related Parties**

The verification team examined the relationship between Selina Balık and the companies it sold goods to or purchased goods from.

#### **B3.1 - Related Customers**

There were no association links found by TRID between Selina Balık’s customers and Selina Balık itself, or between Selina Balık’s customers and Selina Balık’s associated parties. In verifying this, TRID looked at sales invoices and were unable to identify any pricing differentials to suggest association between Selina Balık and any of their customers. We requested sales contracts to understand the conditions of relationship, but these are not normal within the industry and the limited amount of public information also provided no further indication of association. As such, TRID determined that there were no related customers.

#### **B3.2 - Related Suppliers**

Selina Balık declared that they had two companies associated with them; Selina Fish Su Ürünleri Ticaret Limited Şirketi (‘Selina Fish’) and Ayhan Alp.

##### **B3.2.1 - Selina Fish**

Selina Balik stated in their original submission that the relationship between the principal company ('Selina Balik') and Selina Fish was due to a family link between shareholders of the principal company and Selina Fish.

**[Limited - Confidential Information on the company's corporate structure and confidential personal information]**

TRID deemed that this was enough to verify the existence of the familial relationship between the principal company and Selina Fish.

Based on regulation 128(1)(g) of the Customs (Import Duty) (EU Exit) Regulations 2018<sup>3</sup> ("Customs Regulations"), these parties can be considered as related.

#### **B3.2.2 - Ayhan Alp**

Selina Balik stated in their original submission that there was a relationship between the principal company and Ayhan Alp. **[Limited - Confidential Information on the company's corporate structure and shareholder organisation]**

Under regulation 128(1)(e) and 128(2)(c) of the Customs Regulations, where a business is carried on by a company, a person controls that business where that person holds 5% or more of the voting rights in the company.

Selina Balik stated that Article 373/1 of the Turkish Commercial Code (TCC) provides that "Each share is attached to at least one vote". They also provided the Articles of Association for Selina Balik in order to show that there is only one class of shares when it comes to voting rights, with 1% of shares providing 1% of the voting rights.

Based on regulation 128(1)(e) and 128(2)(c) of the Customs Regulations, these parties can be considered as related.

### **B4. Accounting Policies and Procedures**

Selina Balik uses 1<sup>st</sup> January to 31<sup>st</sup> December as their accounting period.

**[Limited – Sensitive Information on the Company's Finance and Accounting System]**

#### **B4.1 - Cost Accounting**

Selina Balik stated that they do not use cost accounting to calculate the unit cost of each product they produce. This appears to be standard across the industry due in part to the size of the companies involved. **[Limited – Sensitive Information on the Company's Finance and Accounting System and Confidential Business Information]**

This was confirmed with a cost matrix provided by Selina Balik.

#### **B4.2 - Accounting for Sales**

Selina Balik stated that the sum of global sales and other income equates to gross sales. Their net sales figures are calculated by deducting sales returns and deductions. These figures are listed separately in the income statement they provided.

**[Limited – Sensitive Information on the Company's Finance and Accounting System]**

**[Limited - Detailed Information on the Company's Sales Strategy]**

## **B5. Conclusion on Company Verification**

TRID reviewed the submission by Selina Balik and compared it to information from their public website and submissions received by TRID from the Government of Turkey. This process has given TRID assurance that it is reasonable to treat the data as complete, relevant and accurate. Industry averaged weighted prices have not been included in this report due to confidentiality restrictions on sharing data between companies. It was not possible to calculate individual export prices of goods exported by Selina Balik to the UK.

# SECTION C: The Goods

## C1. The Goods Subject to Review

### C1.1 - Definition

The goods relevant to this report ('goods subject to review'), as defined by the Notice of initiation<sup>4</sup>, are:

Rainbow trout (*Oncorhynchus mykiss*) 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

### C1.2 - Relevant Combined Commodity codes

The goods subject to review are currently classifiable within the following commodity codes (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.

### C1.3 - 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 overseas markets.

The Product Control numbers for this investigation, included for reference only, are as follows:

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

## C2. Goods Exported to the European Union

Selina Balik provided TRID with a list of all Company Control Numbers (CCNs) produced by their company, as well as a sales listing showing all the sales of the goods subject to review within the period of investigation. **[Limited – Sensitive Information on the Company's Customer and Sales Data]**

Selina Balik described their company as producing around [150-250] **[Indexed – Detailed Information of the Company's Products and Production Strategy]** variants of six or seven core products. The variations are according to individual fillet size, packaging, and overall pack size. These products are: **[Limited – Detailed Information of the Product under Investigation]**

The conversion list between CCN and Product Control Numbers (PCN) was verified using the submitted translated description of the CCN and comparing that against the definition of the goods subject to review. In some cases, further detail was required to ensure that the CCN was within the scope of the review. This resulted in Selina Balik resubmitting a new CCN-PCN conversion list, as well as accompanying sales and production information, that only covered CCNs within the scope of the review. This new list excluded a number of CCNs, as it was determined that they did not fall within the weight parameters defined in Section C1.1. **[Limited – Sensitive Information on the Company's Customer and Sales Data]**

## C3. Goods Exported to the UK

Selina Balik have stated that they do not export any of the goods subject to review to the UK. They stated that termination of this review without application of measures would result in increased profitability for the company, adding when asked that they would look for new export markets in this instance. This could not be verified, as it is based on a predication of the future market conditions.

TRID used HMRC import data to examine the level of direct imports from Turkey to the UK and verify that there was no evidence that Selina Balık exported to the UK during the POI.

#### **C4. Conclusion on the Goods Subject to Review**

TRID reviewed the submission by Selina Balık and compared it to UK producer submissions and the PCN table above. TRID is satisfied that the goods described are the same as the goods subject to review. This process has given TRID assurance that it is reasonable to treat the data as complete, relevant and accurate.

## SECTION D: Verification of Export Sales Data

### D1. Introduction

Selina Balık did not make any sales directly to the UK, and therefore, analysis or verification of export sales to the UK is not possible. In verifying the data for Selina Balık, the focus has been on their export sales to third countries, specifically those countries in the EU.

### D2. Data Provided

Selina Balık provided the verification team with a complete sales listing of all of its exports sales of rainbow trout for the Period of Investigation (1<sup>st</sup> January 2019 to 31<sup>st</sup> December 2019). **[Limited – Sensitive Information on the Product under investigation, Company's Customer Data, Company's Sales Information and Company's Sale Strategy]**

The listing holds data detailing the following:

- Customer name;
- Customer address;
- Product type;
- Product code;
- Product description;
- Invoice number and date;
- Payment terms;
- Delivery terms;
- Quantity;
- Gross sales value;
- Gross sales volume;
- Discounts and rebates; and
- Net sales value.

In addition to the transactions for 2019, Selina Balık provided a series of invoices and walkthroughs of sales processed through their Mikro accountancy system (used for financial accounting, sales, and production). These documents showed transactions from beginning to end and so included: **[Limited – Sensitive Information on the Company's Customer Data, Company's Sales Information and Company's Sale Strategy and Company's Finance and Accounting System]**

- Export Sales order;
- Confirmation and closing orders received;
- Export Invoice;
- Customs Declaration, and
- the relevant Sales journals.

### D3. Ordering, Invoice and Delivery Arrangements

Selina Balik have two routes to market: **[Limited – Sensitive Information on the Company’s Sales Strategy]**

Invoices are generated by the accountancy department **[Limited – Sensitive Information on the Company’s Accounting and Sales Strategy]**. In one of the meetings, Selina Balik talked TRID through an example of a sale conducted on DAP terms. **[Limited – Sensitive Information on the Company’s Accounting and Sales Strategy]**

**[Limited – Sensitive Information on the Company’s Accounting and Sales Strategy]**.

This was demonstrated in one of the walkthrough meetings, where Selina Balik showed how sales are recognised in **[Limited – Sensitive Information on the Company’s Accounting and Sales Strategy]**. This was then further verified with the sample transactions and the system walkthrough documents.

## **D4. Level of Trade**

Selina Balik sells their fish onto **[Limited – Sensitive Information on the Company’s Customers and Sales Strategy]**. They also sell to **[Limited – Sensitive Information on the Company’s Customers and Sales Strategy]**. These importers are characterised by Selina Balik as wholesalers who then sell onto retailers and consumers.

Selina Balik also noted that they did make individual or small numbers of sales to **[Limited – Sensitive Information on the Company’s Customers and Sales Strategy]**.

### **D4.1 - Discounts and Rebates.**

**[Limited – Sensitive Information on the Company’s Sale Strategy and Company’s Finance and Accounting System]**

Quantitative analysis did not show any significant variations consistently applied in accordance with customer identity.

This analysis involved looking at each sale in terms of price across the POI and categorising those sales according to customer. TRID then looked for sales falling outside one standard deviation from the norm. While sales did fall outside these bounds, no customer consistently fell outside of them.

Although there is a slight difference in the average prices for each country, prices are not uniformly different **[Limited – Sensitive Information on the Company’s Sale Strategy, Company’s Export Sales and Company’s Customer Data]**

## **D5. Verification of Sales Data**

TRID is required to understand the completeness, relevance and accuracy of the sales data.

In order to complete this, TRID verified the completeness and relevance of the data by verifying the sales list 'upwards' against the income statement and management accounts. This ensured that TRID had the whole set of the data, and that the data related to the business in question.

The accuracy of the data was verified 'downwards' by reconciling the sales list against a representative set of transactions, and their source documentation. TRID chooses several transactions and ensures that the figures reported in the sales list reflect the actual sales made. The number of transactions chosen by TRID is dependent on both a risk assessment and what amount would be representative of the full range of business conducted by Selina Balik.

#### **D5.1 - Upwards Verification**

TRID verified the completeness and relevance of the export sales figures provided by Selina Balik by reconciling these to the financial statements which Selina Balik provided. The financial statements were unaudited as Selina Balik does not meet the threshold set by the Turkish government to require the auditing of the financial accounts.

TRID reconciled the figures upwards against the trial balance, income statement from the tax returns, and turnover data. **[Limited – Sensitive Information on the Company's Finance and Accounting System]**

TRID were satisfied that the sales data reconciled to the company's financial statements.

#### **D5.2 - Downwards Verification**

TRID chose a range of transactions that were deemed representative and of a high risk.

Risk was assessed through quantitative analysis, identifying higher risk transactions by looking at sales across the POI and identifying sales of either significant quantity or value or outliers to the data set, as well as sales towards the beginning or end of the POI.

The level of representation was assessed by looking at the range of transactions and ensuring that the sales examined contained examples from the full range of customers, delivery terms, PCNs, and business throughout the year.

TRID requested several invoices and related documents in order to allow for TRID to trace orders through from point of order to final payment/delivery. TRID requested for each sampled transaction a copy of the original customer order, a copy of the original goods delivery note, and the relevant sales invoice, as well as the sales ledger report and the sales journal as posted in **[Limited – Sensitive Information on the Company's Accounting and Sales Strategy]**.

TRID selected a higher than usual number of transactions from Selina Balik as their financial statements were not audited, as well as because of the issues surrounding Selina Balik's CCN list.

Selina Balik provided TRID with the requested documentation where possible, and TRID were able to provide a satisfactory amount of assurance to reduce risk to an acceptable level, such that no further work was considered necessary.

Excluding the issues explained above that were resolved through the course of the review, TRID were satisfied that the sales data submitted by Selina Balik was an accurate reflection of sales for the POI.

### **D5.3 - Conclusion on Sales Data**

TRID reviewed the sales documents submitted by Selina Balik and considers it appropriate to treat the documents as a complete, relevant, and accurate portrayal of the sales of goods during the POI. Averaged weighted prices have not been included in this report, due to confidentiality restrictions on sharing data between companies. It was not possible to calculate individual export prices to the UK.

## SECTION E: Subsidisation

### E1. Introduction

TRID requested information about the following subsidies from both Selina Balik and the Government of Turkey:

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

Both parties confirmed that the company were in receipt of subsidies under Programmes 1, 5 and 9 - 12.

### E2. Programme 1: Direct Subsidies to Producers of Trout

Selina Balik reported in their submission that their related suppliers, Ayhan Alp and Selina Fish, were in receipt of this subsidy. Selina Balik did not state the amounts received by these companies.

This was confirmed by the Government of Turkey, who also provided information regarding the exact amount received by those companies.

This confirmed that Selina Balik was in receipt of this subsidy, through its related company.

### **E3. Programme 5: Subsidised Insurance Schemes**

Selina Balık reported in their submission that they were not in receipt of any subsidy between numbers one and six, as these subsidies were given directly to producers of rainbow trout.

However, the Government of Turkey confirmed that Selina Fish was in receipt of this subsidy.

Therefore, it was confirmed that Selina Balık was in receipt of these subsidies, through its related company.

### **E4. Programmes 9 – 12: Investment Encouragement Schemes**

The Government of Turkey explained that these four programmes were different strands of the same scheme. This was also stated by Selina Balık. However, they have been reviewed separately as the amount to each strand is provided separately.

Selina Balık confirmed that they were directly in receipt of subsidisation under programme 10 during the period of injury. This was confirmed by the Government of Turkey, who also provided details of the investment certificate that was applicable between 2011 and 2016.

Therefore, it was confirmed that Selina Balık was in receipt of these subsidies during the period of injury.

Selina Balık had first confirmed that they were directly in receipt of subsidisation under programme 10 during the period of investigation. However, Selina Balık provided a correction at a later stage that the social security premium support it had received during the period of investigation was under a different, unrelated, programme that doesn't fall within the scope of this review.

### **E5. Conclusion on Subsidisation**

TRID verified the submission by Selina Balık by comparing it to information provided by the Government of Turkey. Based on this comparison, TRID was satisfied that Selina Balık was in receipt of countervailable subsidies' during the Period of Investigation. This comparison process has given TRID assurance that it is reasonable to treat the data as complete, relevant and accurate.

# Annex 1

## Verification Meeting

Friday 4<sup>th</sup> September 2020

13:00hrs (BST)

Remote

### Attendees:

**Selina Balık**

**[Limited - Confidential Personal Information]**

**UK Trade Remedies Investigations Directorate**

Vincent Gibson, Lead Investigator (Chair)

Nora Holford, Head of Investigations

Robert Opoku, Verification Specialist

Hamish MacLellan, Senior Investigator

Valeria Robinson, Investigator

**Van Bael & Bellis**

Gabriele Coppo, Partner

Uğur Hekim, Associate

### Minutes:

1. Introductions, including roles and responsibilities (All)
2. Remote Verification Process outline (RO)
  - There are three stages to the verification process:
    - The Office Assessment – Desktop analysis
    - Verification – Testing the data we have selected
    - Verification Report
  - Verification is being carried out remotely due to Covid-19
  - The process of testing will remain the same as if it was done in person
  - The difference in carrying out the verification remotely is that it will be completed in a longer time frame
  - Company staff do not speak English. We will direct communication to UH at Van Bael & Bellis who can communicate to MK at Selina Balık. If a translator is needed this can be arranged
3. Communication methods (VG)
  - The method that will be used for all communication is the Trade Remedies Service (TRS)
  - A notification email will also be sent to Van Bael & Bellis to inform them that a communication has been uploaded to TRS
  - GC has had issues in adding UH to the TRS system

- **Action: VG to follow up on this**
- **Action: VG to send GC phone numbers for RO and VG**
- The team can also be contacted at [TS0002@traderemedies.gov.uk](mailto:TS0002@traderemedies.gov.uk)

#### 4. Key contacts and availability (VG)

- MK, FG and MH are the main contacts at Selina Balik
- All communication will go through Van Bael & Bellis in the first instance
- Selina Balik will let TRID know when a response can be expected to any requests for information that are sent
- TRID will arrange further video calls if it easier to discuss any issues that arise
- Selina Balik has limited availability on the 15<sup>th</sup> – 25<sup>th</sup> of each month due to workload
- Van Bael & Bellis has limited availability from 7<sup>th</sup> – 18<sup>th</sup> September due to workload
- **Action: RO will issue a detailed timeline following the desktop analysis**

#### 5. Next steps (RO / VG)

- The desktop analysis is currently being completed
- There are some initial queries that have come up relating to accounting system, product and company associations
- Van Bael & Bellis may have capacity to deal with these requests quickly despite their busy period, as they sound relatively simple
- **Action: RO to send these queries**

#### 6. Any other business (All)

- No other business

# Annex 2

**Verification Meeting  
Friday 16<sup>th</sup> October 2020  
10:00hrs (BST)  
Remote**

## **Attendees:**

**Selina Balık**

**[Limited - Confidential Personal Information]**

**Van Bael & Bellis**

Gabriele Coppo, Partner  
Uğur Hekim, Associate

**UK Trade Remedies Investigations Directorate**

Vincent Gibson, Lead Investigator (Chair)  
Stuart Pocock, Lead Investigator

Robert Opoku, Verification Specialist  
Hamish MacLellan, Senior Investigator  
Valeria Robinson, Investigator

## **Minutes**

1. Introduction
2. Accounting Procedure
  - **[Limited – Sensitive Information on the Company’s Sale Strategy and Company’s Finance and Accounting System]**
3. Agreed submissions from Selina Balık:
  - a. Screenshots of MIKRO system in usage with supporting documentation  
**[Limited – Sensitive Information on the Company’s Finance and Accounting System and Company’s Sales Records]**
  - b. Matrix cost example worksheet

# Annex 3

## Meeting Summary 25<sup>th</sup> January 2021

### Attendees

**TRID:** Stuart Pocock, Hamish MacLellan

**VBB:** Gabriele Coppo, Ugur Hekim

**Selina Balik:** [Limited - Confidential Personal Information]

### Agenda

- Scope matters with Selina Balik's Sales and the 30<sup>th</sup> October Submission
- Selina Balik's involvement with the previous Commission case

### Summary

#### *Scope issues*

This meeting was primarily focused on a walkthrough of the issues found with the product descriptions and the CCN/PCN conversions. Previous requests for information have been made in an effort to clarify TRID's concerns. The document used in the walkthrough is attached.

The issues found were that:

- Several CCN's did not match the PCN that they were labelled with;
- Several product descriptions implied that the product was out of scope or were not sufficiently clear.

TRID has therefore asked for VBB/Selina Balik to go back through the table that was originally submitted in Annex II as 'A7.1 – Your company's products', and make sure that the CCN's are converted into the appropriate PCN consistently, and that all the CCN's are inside scope.

TRID confirmed that their approach to the review scope was on a fillet/piece weight basis, although they recognise that there is no way to reliably establish the exact number of fillets in an individual sale.

#### *Previous Involvement*

TRID wanted to confirm whether Selina Balik had been involved in the Commission case in 2014-15, and therefore what tariff it had been exporting under in the meantime.

VBB explained that Selina Balik had been in a rental agreement with a larger company group (Ternaeben). Ternaeben had been part of the Commission case, and whilst Selina Balik had been part of this group, they benefited from Ternaeben's individual margin (albeit indirectly, as Ternaeben was carrying out the export activities).

This agreement came to an end before 2015-16, and since then Selina Balik has regained control of its facilities and started exporting by itself. Ternaeben has since closed. Selina Balik has been exporting under the 'All Other's Margin' since then.

### **Information Request**

Please find attached a copy of the excel document from this morning. The tab 'A7.1 – Your company's products', now has 3 additional columns.

- Column J, 'Issue'
  - This highlights which CCN's have issues, and has a code number to identify which CCN's require attention
    - 0 = No issues identified
    - 1 = This CCN is mislabelled with the wrong PCN. Please amend with correct CCN.
    - 2 = The description of the CCN is unclear and could be out of scope. Please clarify either with a more detailed product description or confirm that it is out of scope.
    - 3 = This CCN has both of the above problems.
- Column K, 'Number of Sales'
  - This shows how many sales are listed as being under this CCN
- Column L, 'Note'
  - Contains additional information where relevant.

TRID will also need Annex 2, sections 'C1 – Turnover', 'C2 – Income Statement' and 'C4.1 Cost Reconciliation' amended to exclude income from the sales of goods which are out of scope.

However, it is probably better to resolve the above issue before you resubmit these files.

## SECTION F: End Notes

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<sup>1</sup> Notice of Determination, available on:

<https://www.gov.uk/government/publications/trades-remedies-notice-countervailing-duty-on-certain-rainbow-trout-originating-in-turkey/notice-of-determination-countervailing-duty-on-certain-rainbow-trout-originating-in-turkey>

<sup>2</sup> Notice of Initiation (Case TS0002), available on: <https://www.trade-remedies.service.gov.uk/public/case/TS0002/submission/3087908c-b98b-4c21-9a72-ad78029fb8f6/>

<sup>3</sup> The Customs (Import Duty) (EU Exit) Regulations 2018, available on <https://www.legislation.gov.uk/ukxi/2018/1248/contents/made>

<sup>4</sup> Notice of Initiation (Case TS0002), available on: <https://www.trade-remedies.service.gov.uk/public/case/TS0002/submission/3087908c-b98b-4c21-9a72-ad78029fb8f6/>