

**THE DEPARTMENT OF FOREIGN TRADE  
MINISTRY OF COMMERCE  
THAILAND**

**Producers/Exporters Questionnaire  
(Confidential version)**

**Changed Circumstances Review under Article 56  
of an Anti-Dumping Measures imposed on:**

**Certain Hot Dip Plated or Coated with Aluminium Zinc Alloys  
of Cold Rolled Steel Originating in the People's Republic of China  
from Shandong Ruifeng Composite Material Co., Ltd.**

*Name of Respondent*.....

*Country*.....

Replies to be sent to:

THE DIRECTOR GENERAL  
DEPARTMENT OF FOREIGN TRADE  
MINISTRY OF COMMERCE  
563 NONTHABURI ROAD,  
NONTHABURI 11000  
THAILAND

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# **ANTI-DUMPING QUESTIONNAIRE FOR PRODUCERS/ EXPORTERS**

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## GENERAL INSTRUCTIONS

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The purpose of this questionnaire is to permit the Department of Foreign Trade (the DFT) of the Ministry of Commerce, the Kingdom of Thailand to obtain the information it deems necessary for its investigation. It is essential and in your own interest to complete the questionnaire as accurately and completely as possible and attach all needed supporting evidences.

All information in the confidential questionnaire response as well as all papers marked confidential will be treated in the strictest confidence.

Where a company is unable to complete the questionnaire within the deadline set, an extension of time may be granted upon request on good cause shown. A written request should be formally submitted **7 days before the due date of submission**, elaborating the reasons for the extension requested. An extension may be granted depending on the reason submitted and on whether the extension would impede the overall progress of the investigation.

This investigation will be conducted on a schedule dictated by law. If all the information is not communicated to the DFT within the time limits specified, final decisions may be taken on the basis of the factual information available. If you fail to cooperate with the DFT by not acting to the best of your ability to comply with a request for information, the DFT may use information that is adverse to your interest in conducting its analysis.

This questionnaire consists of the following sections:

Section A requests information about your organization and accounting practices, and general information concerning sales of the subject merchandise under investigation together with information concerning your country.

Section B requests general information regarding the subject merchandise.

Section C requests general information concerning overall sales of the company.

Section D requests information about sales of the subject merchandise on home market, Thai market and other foreign markets.

Section E requests information regarding production, purchases, consumption and stock of the subject merchandise.

Section F requests information about the domestic sales including a sales list and other information necessary for us to calculate the normal value of the subject merchandise.

Section G requests information on export sales to Thailand and other foreign market including a sales list and other data necessary to calculate the price in or to Thailand market.

Section H requests information concerning the cost of production of the subject merchandise sold in the home market and foreign market including other data which may be required in connection with the calculation of normal value.

Section I requests information regarding your future business plan in producing, selling and any other related information.

Please comply with the following general instructions for filing and preparing your response to this questionnaire.

### I. Instructions for Filing the Response

1. File your response to the questionnaire both in a soft copy in CD or USB as well as hard copy at the address listed on the cover no later than the close of business day on 1<sup>st</sup> August 2022 by 4:30 p.m., Bangkok time.

2. File *a copies of the confidential version and one copy of the non-confidential version*. A non-confidential version of your reply should be sufficiently detailed to permit a reasonable understanding of the substance of the information submitted in confidence. Where a meaningful non - confidential summary is not provided and where the information is susceptible of such summary, the confidential information submitted will be disregarded.

3. The submitted electronic data carrier shall be free of virus or any other subject of its kind. If such information is inaccessible due to a virus threat, the DFT may proceed the investigation on the basis of facts available.

4. Submit the required certification of accuracy. Providers of information and the person(s) submitting it, if different (e.g. a legal representative), must certify that they have read the submission and that the information submitted is accurate and complete. The DFT cannot accept questionnaire responses that do not contain the certification statements. A certification of accuracy together with power of attorney (if any) must be included in **Annex VIII (1)**.

If you intend to have another party acting on your behalf e.g. a law firm or an accountancy firm, please ensure that the DFT receives all notarized legal documents e.g. an original power of attorney, an original certificate of company registration, certified copy of passport of the signatory of the company and certified copy of passport/ID card persons given authority by the POA etc..

5. Please sign in your responses every pages.

6. Any clarification required, please contact the following case handlers immediately:

- Ms. Laddawan Sanyakalin
- Ms. Chutipat Wongchaloem
- Mr. Srangsook Thanruangsri
- Ms. Suthata Nguanprasert

Tel: +66 2 5474739 Fax: + 66 2 5474741

E-mail: tird.gvi@moc.go.th or butrade@moc.go.th

## II. Instructions for completion of the questionnaire

1. Unless otherwise stated in the questionnaire, the Period of Review (POR) covers **1<sup>st</sup> April 2021 – 31<sup>th</sup> March 2022**

2. The subject merchandise to this proceeding is **Certain Hot Dip Plated or Coated with Aluminium Zinc Alloys of Cold Rolled Steel (GL)** originating in the People's Republic of China entering under the Thai Customs Tariff Code as attached. The term “the sector concerned” in the questionnaire refers to the sector within which the subject merchandise is manufactured.

3. Prepare your response in order presented in the questionnaire. It is necessary to reply as accurately and completely as possible to all questions and to attach all relevant supporting documents. Please ensure that information submitted conforms to the requested format and is clearly labeled. Including original and English translated version of all non-English language documents in your response, together with the financial statements, notes to financial statements and auditor’s reports.

4. The information required in the questionnaire covers the function of producer and trader (supplying domestic and/or export markets) of the subject merchandise. If your company does not complete both functions, but relies on a party(ies) to either produce or sell the subject merchandise, a copy of this questionnaire should also be communicated to the other party(ies) who is either producing or trading the subject merchandise to Thailand. Such party(ies) will also be expected to complete the relevant sections of the questionnaire and return it within the deadline set. Both producers and traders are responsible for coordinating the submission of all the information requested. Channel of sales of those related parties transaction should be clearly explained either for domestic or export sales starting from producer company through all related traders and first resold to an independent buyer. All those related party transactions should also be able to trace with financial statements of the parent and related companies.

5. If there is insufficient space to provide the information in the questionnaire, you may wish to provide additional annexes referring to the section upon which the information relates within the deadline set.

6. For the purpose of this proceeding, persons (i.e. natural or legal persons) shall be deemed to be related if (a) one of them, directly or indirectly control the other (i.e. holding 5% or more of the outstanding voting shares); or (b) both of them are directly or indirectly controlled by a third person; or (c) together they directly or indirectly control third person. “Control” exists where one person or organization is legally or operationally in the position to exercise restraint or direction over the other.
7. Listed information and table formats should conform as closely as possible to the recommended formats and should be clearly labeled. All of the information requested in each section should have already been reconciled with the genuine commercial, management and accounting records of your company. Worksheets used in providing the data requested, particularly linking the data to the management accounts should accompany with the present questionnaire and retain for verification. Every part of the response should be traceable to the company documents used in the normal course of business.
8. In order to facilitate the completion of the information for domestic and export transactions, as well as the cost of production information, the tables concerned, on the CD attached are provided in Excel format. You are requested to send back to the DFT the completed tables on the CD enclosed in excel format. The software used is EXCEL program (Microsoft Excel 2010) and Font “Times New Roman”. The magnetic medium must be identified with a label stating the company name, the product in question, the data format and software used. A hard copy of the table should be attached.
9. Identify all units of measurement, currencies and conversion factors used in your narrative response, worksheets or other annexes. Apply the same measurement consistently throughout the response of this questionnaire. For all currency conversions, please attach the average monthly and average exchange rate during POR of your national bank in **Annex VIII (2)**.
10. You are requested to provide a copy of the extract of your national customs tariff classification covering the subject merchandise with, where necessary, translations.
11. Where information is computerized, you must be in a position to be able to readily identify and reconcile all information used on computer with accompanying explanations and calculations as necessary. This will lead to the requirement that your computers must be accessible and the DFT is likely to download the information needed during the on-site-verification. The photocopies of all documents, such as invoices, should also be made available upon request.

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## SECTION A

### GENERAL INFORMATION OF YOUR COMPANY

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A1. Details of your company:

Company Name:  
Address:  
Website:  
Contact persons and their functions:  
Telephone:  
Facsimile number:  
E-Mail :

A2. Legal Representative: (In case you appointed a legal representative to assist you in this proceeding)

Name of legal representative:  
Address:  
Telephone :  
Facsimile number:  
E-Mail :

A3. Please confirm that you and your legal representative agree to receive any correspondence from the DFT by Facsimile, and/or e-mail.

A4. Owners of Principal Shareholders.

Please provide a list of the shareholders owning 5% or more of the shares of your company during the POR with a description of their respective activities during the same period, if there is more than 10 of these shareholders, please provide the ten largest shareholders of your company and the list of Affiliate Chart in **Appendix A4**.

A5. Legal Form.

What is the legal name of your business? What kind of entity is it (e.g. company, partnership, sole trader)? Please provide the details of any other business names that you used to export and/ or sell goods in **Annex VIII (3)**.

A6. Describe the nature of your company's business. Explain whether you are a manufacturer, distributor, trading company, etc.

A7. Provide your company's internal organization chart in **Annex VIII (4)**. Describe the functions performed by each group within the organization. Please also include the followings in Annex VIII (4).

- If your company is a subsidiary of another company, please list the principal shareholders of that company.

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- If your parent company is a subsidiary of another company, please list the principal shareholders of that company.
  - Provide a diagram showing all associated or affiliated companies and your company's position within that corporate structure.
  - Are there any management fees/corporate allocations charged to your company by your parent or related company?

A8. Links with other companies and relationship with other natural or legal persons.

Please inform in detail any financial or contractual links and joint ventures with any other company concerning R&D, production, sales, licensing, technical and patent agreements for the subject merchandises.

As applicable, please list the links concerned with an explanation on the basis of the agreement(s) reached.

A9. If your business does not perform all of the following functions in relation to the subject merchandise, then please provide names and addresses of the companies which perform each function and indicate the relationship between your company and those companies:

- produce or manufacture the subject merchandise
- sell in the domestic market
- export to Thailand, and
- export to countries other than Thailand.

A10. Range of Products

Please provide a full range of the products manufactured and/or sold by your company, or as appropriate the group of companies of which you are a part. This should include any relevant brochures or pamphlets on your business activities.

For the subject merchandise, please list, as appropriate, all the different products types manufactured and/or sold by your company.

A11. Location of Manufacturing and Marketing Functions.

Please list all locations for the manufacturing of the subject merchandise, as well as the general administration and marketing functions. If all functions are at the same location, please confirm.

A12. Personnel Employed by the Company

- Specify the total number of employees of your company in 2019, 2020, 2021 and POR in **Appendix A12.**



- For the POR, please list all personnel, irrespective of position or activity involved in the production, sales and general administration of the subject merchandise. Within the organizational chart provided under A7 above, please specify the location of the personnel concerned.

#### A13. Financial Accounting System and Policies

Please state whether your financial accounting practices are in accordance with “Generally Accepted Accounting Principles (GAAP)” practice in your country. If not, explain all the differences.

A14. Please indicate your accounting period / financial year.

#### A15. Overview of Accounting System

a.) Please provide your annual reports, including balance sheets, income statements and all notes to financial statements, other related reports and auditor’s report, and trial balances (in Excel Format) for the past three years, namely 2019, 2020 and 2021. In addition, supply the interim financial statements/management accounts, auditor’s review report (if any) and quarterly trial balances from 1<sup>st</sup> January 2019 to 31<sup>th</sup> March 2022. If applicable, you should also provide copies of the consolidated and unconsolidated financial statements for the above periods in **Annex VIII (5)**.

Please provide internal financial statements, income statements (profit and loss reports), or management reports that are prepared and maintained in the normal course of business for the subject merchandise for 2019, 2020, 2021 and POR.

b.) Please provide the chart of accounts and accounting system flowchart of your company in **Annex VIII (6)**.

c.) Please provide a flowchart illustrating your company’s flow of accounting documents and record keeping system in the normal business course of operating activities comprising of revenue cycle, expenditure cycle and production cycle in **Annex VIII (7)**. In the flowchart, please show all subsidiary ledgers and reports generated by your accounting system (e.g. subsidiary ledgers maintained for raw material purchases, inventories, sales, account receivables, etc.).

d.) Where information is computerized, please indicate the system applied to include full explanations on how and where the information is stored on the computer. Please also confirm whether the physical copies of the information stored on computer are legally required under the law for accounting and tax purposes.

A16. Please describe all internal tax programs that assess taxes on purchases of inputs used to produce the merchandise and identify the tax rate for each tax program. Explain whether the tax is rebated or not collected on exports. If you did not recover such internal taxes paid during POR, report the amount of tax incurred for each type of tax. Include a copy of any relevant laws or regulations.

A17. Please explain the extent to which the currency of your country is convertible into the currency of other countries. Please explain any restrictions on the convertibility of the currency. Please also attach the copy of any relevant laws or regulations and provide a short description of any laws or regulation included.

A18. Please explain the extent to which wage rates of your country are determined by free bargaining between labor and management. Please also attach the copy of any relevant laws of regulations and provide a short description of any laws or regulations included.

A19. Please explain the extent of government ownership or control of the means of production. Please also attach the copy of any relevant laws or regulations and provide a short description of any laws or regulations included.

A20. Please explain the extent of government control over the allocation of resources used in production and over the price and output decisions of enterprises. Please also attach the copy of any relevant laws or regulations and provide a short description of any laws or regulations included.

A21. Please describe any government involvement affecting the availability or allocation of capital. Please also attach the copy of any relevant laws or regulations and provide a short description of any laws or regulations included.

A22. Please explain the extent to which there are restrictions on land use and land ownership. Please also attach the copy of any relevant laws or regulations and provide a short description of any laws or regulations included.

A23. Please explain the extent to which the government establishes export requirement or provides export incentives for domestic producers. Please also attach the copy of any relevant laws of regulations and provide a short description of any laws or regulations included.

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## SECTION B

### DESCRIPTION OF THE SUBJECT MERCHANDISE

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B1. Provide all product brochures and catalogues issued by your company and/or its related companies that include the subject merchandise sold on the domestic market and foreign markets. Also, if your company has a website, identify the URL address.

B2. Please list all the product codes related to subject merchandise and describe in detail your company's product coding system. Provide a key to your production and sales codes, including all prefixes, suffixes, or other notations, which identify special specifications.

B3. Provide a complete list of the subject merchandise manufactured by your company in **Appendix B3** noting the details of the subject merchandise such as the diameter, standard, etc.

B4. Indicate all products sold during the POR in the domestic market, Thailand and all other third markets: (Please mark with  ) in **Appendix B4**.

B5. Provide an explanation of the similarities and differences of the subject merchandise sold in your domestic market and those exported to Thailand. Explain how to differentiate the identical products sold in the foreign market and in Thailand by product codes.

B6. Provide quantities sold for identical products in the POR in **Appendix B6**. The products listed must be identical in all respects.

B7. Closely Resembling Product

If there are no domestic sales of the products exported to Thailand, or if the quantity sold domestically is less than 5% of the quantity exported, please indicate a products sold domestically which closely resembles the exported products during the POR in **Appendix B7**. Please also provide the reason why you consider such products closely resemble.

B8. Other Product

All products sold domestically that are neither identical to the product exported to Thailand nor closely comparable during the POR, should be listed in **Appendix B8**.

B9. Explain whether the production equipment of the plant can be used for the production of products other than the subject merchandise. Please explain any impact on the allocation of costs of production.

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## SECTION C

### OVERALL SALES OF THE COMPANY AND SECTOR CONCERNED

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Please note that the following information is requested in Metric tons in terms of quantity sold and value/ cost of production in the currency of your accounts and U.S. dollar. When sales may constitute services, only value is relevant.

C1. Please provide the sales and cost of production of your company in **Appendix C1**.

C2. Discounts

Describe your policy for granting discounts to customers and list all different kinds of discounts. (cash discounts, loyalty discounts, quantity discounts, annual total volume discounts and etc.).

Explain the terms and conditions that must be met by the customer to qualify for discounts.

If discounts vary by class of customer, please explain separately the discounts granted to each class. Also note that any claim should be properly quantified and be directly linked to the sale under consideration.

C3. Rebates

Describe your rebate policy. Please note that “rebate” includes provision of either currency, credit on current or future purchases, promissory notes, extension of credit, or free goods or services.

Provide the terms and conditions that must be met by the customer to qualify for granting rebates.

If rebates vary by class of customer, please explain separately the rebates granted to each class. Also note that any claim should be properly quantified and directly linked to the sale under consideration.

C4. Commissions

Describe your commission policy.

Provide the terms and conditions that must be met by the commission receiver.

If commissions vary by class of receivers, please explain separately the commission granted to each class.

C5. Return of Goods

Describe your return of goods policy.

Provide the terms and conditions that must be met by the customer to qualify for goods returning.

C6. Provide your company’s net turnover (after returns and all discounts) free of duties and taxes in **Appendix C6**. For value, please use the currency in which your accounts are kept.

In the case that your financial year is different from the POR, please provide the information of your most recent completed financial year; for instance, for the year ended 2021.

C7. For the POR, please provide the contribution of each line of business sale to total company sales in **Appendix C7**.

C8. Channel of Sales

Please indicate the percentage of turnover (volume of sales) of total company sales, sector concerned and the subject merchandise during the POR by channel of sales in **Appendix C8**.

C9. Level of Trade

Please indicate the percentage of turnover (volume of sales) of the subject merchandise during the POR, by level of trade in **Appendix C9**:

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## **SECTION D**

### **SALES OF THE SUBJECT MERCHANDISE**

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D1. Please provide sales amounts of the subject merchandise by product type/code for product produced by your company in **Appendix D1A** and for product purchased in **Appendix D1B**.

D2. State separately the total quantity and value of all sales of the subject merchandise made by your company and each related company to both independent and related customers during the POR in **Appendix D2**.

D3. Local and national taxation.

For domestic sales, please indicate if there are any forms of taxes applied on sales, such as a sales tax.

D4. Licensing of patents and copyrights

Please indicate if there are any forms of licensing of patents or/and copyrights applied on sales.

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**SECTION E****CONSUMPTION, PRODUCTION, PURCHASE AND STOCKS**

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- E1. Please provide production produced by your company in **Appendix E1**.
- E2. Please specify, explain how you define “capacity” and calculate capacity utilization for subject merchandise in **Appendix E2**.
- E3. Complete the following table in **Appendix E3** showing the values and quantity of stock of your company and each related production company, separately.
- E4. Provide a general estimate of the overall consumption of the subject merchandise in your country in **Appendix E4**.
- E5. Explain whether the production capacity of the plant can be used for the production of products other than the subject merchandise. Explain the method used to allocate production capacity in this matter.
- E6. Please provide the summary figures for subject merchandise in **Appendix E6**.

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## SECTION F

### DOMESTIC SALES OF THE SUBJECT MERCHANDISE

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#### F1. Channel of Sales

Please mark the appropriate channel (s) of sale in the domestic market for the subject merchandise: (Please check by  )

- Channel A: your company – to related selling company – to unrelated purchaser.
- Channel B: your company – to unrelated purchaser.
- Channel C: your company - to unrelated purchaser – to other purchaser (eg. end-user) who is related to your company
- Channel D: any other if applicable (please explain).

If C applies, please explain the reason why sales are made through an unrelated party where the producer is related to the end user.

#### F2. Level of Trade

Please mark the different levels of trade applicable on your domestic market. (Please check by  )

- Level of trade U: end user
- Level of trade V: stockist/distributor
- Level of trade W: trader/ trading company
- Level of trade X : OEM (Original Equipment Manufacturer)
- Level of trade Y: others (Please specify)

#### F3. Flow of Commercial Paper

For each channel of sale, as appropriate, please provide the general explanation of the selling process and the flow of all commercial documents (sales contract, invoice, bank receipt, terms and condition of sales, etc.) involved in domestic sales. The flow of documents must cover the invoicing route of the product from the time of manufacturing to delivery to the first unrelated purchaser. For each channel, select two transactions and provide a complete copy of all relevant documents in **Annex VIII (8)**.

Describe each step in the sales negotiation process, from the first point of contacting with purchaser up to and including any after-sale price adjustments. If this sales process differs between or among classes of customers, please describe each variation separately.



**F4. Price Lists**

Supply a copy of the price lists applicable on the domestic market in 2019, 2020, 2021 and POR and explain any practices that you may apply for discounting and rebates. Explain whether sales prices are different between or among customers, regions or time periods.

**F5. Customers**

Please provide information on sales on the domestic market grouped by customer name during the POR in **Annex I**.

**F6.** Explain whether production begins after the customer has established product specifications and the sale has been made pursuant to normal company production schedules.

**F7. Transaction information**

- You are requested to complete the information in table form as presented in **Annex II** on a transaction-by-transaction basis for domestic sales of the subject merchandise. Note that not all expenses listed in the table will be applicable as it depends on the terms of trade. Taking this into account, ex-factory prices should be calculated by deducting the relevant selling expenses concerned.

- Please provide supporting documents for all expenses concerned such as agreement with shipping company concerning inland freight in **Annex VIII (9)**.

- Where sales are made through channel A, you should request your related party to complete Annex II for the transactions concerned.

- The product sold should be similarly grouped as listed in SECTION B3. All transactions should be sorted by date of invoice.

- Please be noted that sales of damaged or sub-standard goods shall be included in Annex II.

- Channel of sales of those related parties transaction should be clearly specified starting from producer company through all related traders and first resold to an independent buyer.

**F8. Sales Commission, Discounts, Rebates and Returns**

- Explain any practices that you may apply for discounts and rebates.

- List all the different kinds of commission, discounts, rebates and returns you granted, e.g. cash discounts, quantity discounts, loyalty discounts, year-end rebates etc. and describe their terms.

- Provide your discount schedules and be prepared to furnish on request contracts or agreements that reflect all discounts and rebates that were given.

- Where commissions are paid indicate whether it is a pre or post exportation expense having regard to the date of invoice. Identify the general ledger account where these commissions are recorded.
- Where the amount of commission, discounts, rebates and returns are not identified on the sales invoice, please explain how you calculated the amounts shown in your response in **Annex II**.

F9. Allowances

You may wish to claim any allowances for factors that affect the price comparability of domestic and export products. These may include the following:

- guarantees/warranties
- technical assistance
- service
- salesmen's salaries
- duty draw-back
- others as applicable

The DFT will not accept a claim for any allowances unless it is fully justified in the response to the questionnaire and supported by relevant evidences. The allowances must be identified separately expressed in value terms and should be deducted from the ex-factory prices under SECTION F7 above.

## SECTION G

### EXPORT SALES OF THE SUBJECT MERCHANDISE

#### G1. Channel of Sales

Please mark the appropriate channel (s) of sale on the export market for the subject merchandise:

(Please check by  )

- Channel A: your company – to related selling company – to unrelated purchaser.
- Channel B: your company – to unrelated purchaser.
- Channel C: your company - to unrelated purchaser – to other purchaser (eg. end-user) who is related to your company
- Channel D: any other if applicable (please explain).

If Channel C applies, please explain the commercial reason why sales are made through an unrelated party where the producer is related to the end-user.

#### G2. Level of Trade

You are requested to mark the different levels of trade applicable on your export market. (Please check by  )

- Level of trade U: end user
- Level of trade V: stockist/distributor
- Level of trade W: trader/ trading company
- Level of trade X : OEM (Original Equipment Manufacturer)
- Level of trade Y: others (Please specify)

If Level W applies, please describe your company's relationship with trader/trading company. (Please explain on each company's relationship separately).

#### G3. Flow of Commercial paper

For each channel of sale, as appropriate, provide a diagram of flow of all commercial documents (Purchase order, Order acceptance, Sales contract, Invoice, Discounts and or Rebates, Credit/debit notes, Terms of sales, Delivery note, Bank receipt and relevant banking documentation showing proof of payment and etc.) involved in export sales. The flow of documents must cover the invoicing route of the product from the time of manufacture to delivery to the first unrelated purchaser. For each channel as applicable, you are requested to provide a complete copy of all relevant documents at least two transactions in **Annex VIII (10)**.

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Describe each step in the sales negotiation process, from the first point of contact with purchaser up to and including any after-sale price adjustments. If this sales process differs between or among classes of customers, please describe each variation separately.

G4. Price lists

Supply a copy of the price lists applicable on the domestic market in 2019, 2020, 2021 and POR and explain any practices that you may apply for discounting and rebates. Explain whether sales prices are different between or among customers, regions or time periods.

G5. Customers

Please provide information on sales to Thai market grouped by customer name during the POR in **Annex III**.

G6. Explain whether the prices you charge for subject merchandise in Thai market and in the foreign markets vary depending on the channel of distribution through which you sell. If so, please explain how prices vary and why.

G7. Export sales to Thailand.

- You are requested to complete the table in **Annex IV** on a transaction-by-transaction basis for export sales of subject merchandise to Thailand. Not all expenses listed in the table will be applicable as it depends on the terms of trade. Taking this into account, ex-factory prices will be calculated by deducting the relevant selling expenses concerned. However, all expenses should be deducted where incurred.

- Channel of sales of those related parties transaction should be clearly specified starting from producer company through all related traders and first resold to an independent buyer.

- Please provide supporting documents for all expenses concerned such as inland freight, terminal handling, wharfage and other port charges, container taxes, document fees and customs brokers fees, clearance fees, bank charges, letter of credit fees and etc., in **Annex VIII (11)**.

- The product type sold to Thailand should be similarly grouped as listed in SECTION B3. All transactions should be sorted by date of invoice.

G8. Sales commission, discounts, rebates and returns

- Explain any practices that you may apply for discounts and rebates.

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- List all the different kinds of commission, discounts, rebates and returns you granted, e.g. cash discounts, quantity discounts, loyalty discounts, year-end rebates etc. and describe their terms.
  - Provide your discount schedules and be prepared to furnish on request contracts or agreements that reflect all discounts and rebates that were given.
  - Where commissions are paid, please indicate whether it is a pre or post exportation expense having regard to the date of invoice. Identify the general ledger account where these commissions are recorded.
  - Where the amount of these commissions, discounts, rebates and returns are not identified on the sales invoice, please explain how you calculated the amounts shown in your response in **Annex IV**.

#### G9. Allowances

You may wish to claim any allowances for factors that affect the price comparability of domestic and export products. These may include the following:

- guarantees/warranties
- technical assistance
- service
- salesmen's salaries
- duty draw-back
- others as applicable.

The DFT will not accept a claim for any allowances unless it is fully justified in the response to the questionnaire and supported by relevant evidences. The allowances must be identified separately expressed in value terms and should be deducted from the ex-factory prices under SECTION G7 above.

G10. If you have issued credit notes (directly or indirectly) to the customers in Thailand, in relation to the invoice listed in **Annex IV**, provide details of each credit note if the credited amount has not been reported as a discount or rebate.

#### G11. Export sales to other countries

You are requested to complete the table in **Annex V** for all other sales of subject merchandise to all Countries other than Thailand.

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## SECTION H

### COST OF PRODUCTION

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All the following information requested should be readily reconcilable with the financial, management and accounting records of your company. Worksheets used in providing the data requested, particularly linking the data to the management accounts, should accompany the present questionnaire.

H1. Outline the management accounting system maintained. Please provide a flowchart of the company's cost accounting system which illustrates the flow of costs.

H2. Please provide chart of accounts for each entity within the corporation that is involved with the production process and/or sale of the subject merchandise, and descriptions of each stage in the process.

H3. Describe in detail your financial accounting system. Those descriptions should address all principles, in particular the following items:

a) Inventory; valuation method for raw materials, work – in – process, and finished goods (eg. Last in first out- LIFO, first in first out – FIFO, weighted average), inventory write-off and write-down methods, value for damaged or sub-standard goods generated at the various stages of production;

b) Fixed assets; valuation and revaluation method, useful life for each class of assets, depreciation method, rate used for each, and treatment of idled assets;

c) Treatment of exchange gains and losses from transactions and from year-end adjustments of balance sheet items, on both consolidated and unconsolidated financial statements basis;

d) Inclusion of general and administrative expenses and/or interest expense as part of the product inventory costs or fixed asset valuation;

e) Provisions for income and expense accounts requiring year-end and periodic provisions, accruals, and other adjustments (bad or doubtful debts); and

f) capitalization of general and administrative expenses or interest expenses as part of inventory or fixed asset valuation.

g) plant closure, shut-down (including periods for maintenance and retooling), or restructuring costs (state whether you recognized any expenses during the cost of calculation period as a result of shut-downs, closures, or restructuring during previous periods).

h) changes in accounting methods (e.g. accounting principles, estimates) during the fiscal period(s) that include part of the POR and one preceding fiscal year.

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- i) the effects of inflation on financial statement information.
- j) Any other extra-ordinary item that does not frequently happen. Please specify and give rationale for that account.

H4. In the event that there are changes in accounting methods (e.g., accounting principles or estimates) over the last three financial years, please provide a detailed explanation of the changes, the date of change and the reasons for it.

H5. Describe the cost accounting system applied by your company to record the cost of production of the subject merchandise. If your company's cost accounting system is based on standard or budgeted costs, then provide the following information:

a) A general description of the company's cost accounting method as it relates to applying production costs to individual unit of the subject merchandise (e.g. job order, process costing). State whether the cost accounting system is an integral part of your financial accounting system used for the financial statements.

b) A description of the company's standard cost or cost budget system including;

- types of variances recorded and how they are used by management. Also, identify the level of product specificity for each variance measured and the types of costs included in the variance;
- the period for which the variances are calculated and recorded;
- the methods used to develop each variance to apply for your company's standard costs;
- the frequency of standard cost revisions, including the latest revision date for input price and usage of subject merchandise and non subject merchandise.

c) Describe whether all variances among standard and actual costs have been fully allocated during each accounting period (including under-or over-applied overhead). Detailed explanations are required for the allocation method used, together with any significant or unusual cost variances that occurred during the period.

d) Explain how costs are recorded and reconciled with financial statements for all products and the subject merchandise.

e) If applicable, provide a list of direct/ indirect cost centers or cost drivers in your cost accounting system. Explain the nature of those costs. In addition, illustrate the method normally used to allocate indirect costs to the direct costs centers/drivers and to the product concerned.

f) Description of how your company accounts for processing yields or losses throughout the production cycle. Indicate each stage in the production cycle where processing yields are measured.

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- g) A schedule showing the average actual yield experience during the cost calculation in POR.
- h) Describe the method used to allocate costs to the company's organizational units (e.g. parent company charges to subsidiaries, corporate charges to specific plants, product divisions, inter-plant allocations).
- i) Describe the methods used to account for wastage, scrap, damaged or sub-standard goods generated at each stage of the production process. List all joint products, by products, and scrap that result from producing the subject merchandise. Also state the method used to account for rework.
- j) List all costs which are valued or treated differently for cost and financial accounting purposes. Identify the difference and explain the reason.
- k) Please provide bill of materials.

H6. Describe the production process of the subject merchandise which is produced and sold by your company, including;

a) A description of your company's production facilities. List all facilities, if production or stages of the production process take place at more than one facility, and explain the production activities at each facility. State whether stages of the production process are subcontracted.

b) Provide an explanation about your production process of the subject merchandise and attach with a complete flowchart of the production cycle, including descriptions of each stage in the process.

H7. List and indicate the nature of the major inputs for the production process used to produce the subject merchandise during the POR. Identify your relationship with suppliers (whether related or not). State 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 purchased from each related and unrelated party. For each item, complete the table in **Appendix H7** with reference to flowchart of production as provided in Section H6 b).

H8. Please also indicate, if applicable, the production flowchart for captive consumption and sales for the free market. How are costs allocated for these two different uses? If there is a transfer price/cost, please submit average price/cost by quarter for the POR.

H9. If your company had trading transactions which represent products purchased for sale without further production process, describe in detail how indirect costs are allocated.

H10. Please list any subsidies or other forms of support provided by the Government to your company.



H11. You are requested to provide the total cost of the subject merchandise during the period of 2019, 2020, 2021 and 1<sup>st</sup> April 2021 to 31<sup>th</sup> March 2022 (POR) in **Annex VI**. Including the monthly cost of the subject merchandise during the PPR and POR in **Annex VI(1)**. Where there are cost differences between goods sold to the domestic market and those sold for export, give reasons and supporting evidence for those differences.

H12. On the understanding that your cost may vary significantly during the POR, and in order for the DFT to assess recovery of costs over a reasonable period of time, you may also wish to provide the above information on a monthly basis for domestic sales during the POR.

H13. The following explanation must accompany the table mentioned in **Annex VI and Annex VI(1)**:

(a) Raw Material

You are requested to provide total direct material costs in accounting currency and USD (Input 1, 2, etc, refer to the name of raw material cost) for the POR by completing the tables in **Appendix H13 (a)**.

(b) Direct labor

Provide a description for the basis of calculation and the approach for reconciling the total amount of direct labor costs with the accounting records.

(c) Manufacturing overheads

Include all expenses incidental to and necessary for the production of the subject merchandise. All the items including indirect materials, indirect labor (including contract labor) supervision, depreciation, rent, power, maintenance and repairs, must be separately identified, as well as categories used in your internal management reports. Figures provided should be reconcilable to the total amount of manufacturing overheads recorded in the accounts.

(d) and (e) Selling, general and administrative expenses (SG&A).

Please itemize SG&A expenses in **Annex VI** so that it matches the detailed expense analyses of your internal reports or the detailed income statements of your audited accounts. Also, please explain the allocation method of SG&A in detail. These SG&A expenses should specify all financing costs and research and development expenses related to the subject merchandise. Each SG&A expense must be itemized and should coincide with the trial balances/general ledger of your internal reports or the detailed income statements of your audited accounts.

(f) Financial costs

For the calculation of the financing costs, a detailed calculation should be submitted to describe the financing costs for the production process, the stock of raw materials held and finished goods, and the selling operation.

(g) As you are requested to provide copies of the management accounts in **Annex VIII (5)**, a step by step explanation of the approach used must be supplied in the case of allocations between cost centers.

(h) Any material differences between the production cost data supplied in your reply to this questionnaire and the costs normally determined in your accounting system should be answered in detail.

H14. You are requested to complete the table in **Annex VII** and **Annex VII(1)**. Please be noted that each SG&A expense in Annex VII must be itemized and should coincide with the trial balances/general ledger of your internal reports or the detailed income statements of your audited accounts. Please be also noted that **Annex VII(1)** should be in the same form as your income statements in your company annual reports.

If there are related parties involved in the selling operations with separate accounts, they are requested to complete the table in **Annex VII**, separately, and also please complete the table in **Annex VII(1)**. The related parties concerned should provide the total costs of operations, distinguishing between the subject merchandise and all other products sold. Where applicable, a distinction should also be made between sales to related and unrelated companies.

## **SECTION I FORECASTS**

1. Could you explain your business plans and targets in the following years? Do you envisage increases in capacity?
2. Within the product range of your company, could you list what you consider to be your core business?
3. In terms of sales of the subject merchandise, please explain anticipated future growth trends.
4. What is your company policy on producing subject merchandise? Also provide any plans you may have.
5. Please mention any other points that you consider relevant to this proceeding.

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**ANNEX**

**ANNEX I** : Sales on the domestic market (group by customers)

**ANNEX II** : Sales on the domestic market (transactions)

**ANNEX III** : Export sales to Thailand (group by customers)

**ANNEX IV** : Export sales to Thailand (transactions)

**ANNEX V** : Export sales to other countries than Thailand

**ANNEX VI** : Cost of Production

**ANNEX VI (1)** : Monthly Cost of Production

**ANNEX VII** : Selling, General and Administrative Expenses (SG&A)

**ANNEX VII (1)** : Income statements

**ANNEX VIII** : Additional information to be supplied

Reference	Page	Section	Documents
VIII (1)	4		Certification of accuracy and Power of Attorney (if any)
VIII (2)	6		Exchange rate of the national bank
VIII (3)	7	A5	Legal form
VIII (4)	7	A7	Organization chart
VIII (5)	9	A15 a)	Annual reports, management accounts/reports, trial balances
	26	H13 (g)	Allocation Basis/ Cost center
VIII (6)	9	A15 b)	Chart of Accounts and accounting system flowchart
VIII (7)	9	A15 c)	Flow of accounting documents and record keeping system
VIII (8)	16	F3	Flow of commercial paper - domestic sales
VIII (9)	17	F7	Supporting documents for expenses – domestic sales
VIII (10)	19	G3	Flow of commercial paper – export sales
VIII (11)	20	G7	Supporting documents for expenses – export sales