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وكالة المعالجات التجارية

Trade Remedies Deputyship

**Anti-Dumping Investigation**

|  |  |
| --- | --- |
| **Foreign Producer/Exporter Questionnaire** | |
| **Product under Investigation** | **Sulphonated Naphthalene Formaldehyde “SNF”** |
| **Originating in or exported from** | **People’s Republic of China and The Russian Federation** |
| **Original Investigation**  **2023** | |

**Introduction**

Pursuant to Article 4.1 of the Law of Trade Remedies in the International Trade no. (M/60) dated 23/11/2022 (hereinafter referred to as the “Law”), the General Authority of Foreign Trade in the Kingdom of Saudi Arabia (hereinafter referred to as “GAFT”) is the investigating authority which is responsible in administering and executing the Law. In addition, according to Article 4.2 of the Law, the Trade Remedies Deputyship (hereinafter referred to as the “TRD”) is the administration responsible to conduct the trade remedies investigations within GAFT.

Pursuant to Article 3.1 of the Executive Regulation of the Law issued by decree no. 55 dated 01/03/2023 (hereinafter referred to as the “Regulation”), the TRD is conducting an anti-dumping investigation upon a complaint received from the domestic industry claiming that dumped imports of Sulphonated Naphthalene Formaldehyde “SNF” originating in or exported from China and Russia have been causing injury to the domestic industry.

Pursuant to Article 9.2 of the Regulation, the TRD provides the interested parties with the questionnaires. The TRD shall specify, in the questionnaires or in the public notice issued in accordance with Article 8.2 of the Regulation, the technical conditions and requirements that must be met in the information and documents submitted by the interested parties to the TRD.

This questionnaire requests several types of information, including but not limited to, information on the product under investigation (hereinafter referred to as the “PUI”), the like products, and all other related technical, financial, and accounting information of domestic and exports sales and costs. Each company involved in the production and sales of the PUI whether directly or via agents or other representatives should provide a separate reply to this questionnaire.

This questionnaire is divided into six parts:

* General Instructions
* **Section A**: General Information
* **Section B**: Products
* **Section C**: Export Sales
* **Section D**: Domestic sales
* **Section E**: Financial and Costing Information.

**General Instructions**

1. **Submission of Responses:**

* Please answer the questions respectively at the same order and format given in the questionnaire.
* It is necessary to reply as accurately and completely as possible to all questions and to attach all relevant supporting documents and evidences. In each answer, please list the source(s) of information and provide a copy of any related materials. This includes; but not limited to, any laws, decrees, regulations and statements of policy or other administrative guidelines.
* If the answer to a question is (no), (not applicable) or (not available), please do not leave the answer blank and select one of those answers with providing proper explanation of your choice.
* All information should be provided for the period of investigation (“POI”). If the company’s accounting year differs from the POI, please give a detailed explanation of how the information was compiled for the POI.
* Please rewrite the question to which you are responding in your narrative submission and put your answer directly below it. The appendices in your response should have their own numbering system, which includes the number of the appendix and question number. If any answer to a question requires an attachment, for example a copy of an agreement, the attachment should identify the question to which it responds, and page number.
* Please provide all dates in the format of DD/MM/YYYY (e.g. 30/11/2021). For all numerical figures, where appropriate please express every third digit with a comma (e.g. ‘1,500’ for one-thousand five hundred, ‘1,500,000’ for one million and five-hundred thousand).
* Your response will be analysed and evaluated for completeness. A deficiency letter may be sent in case of any missing or unclear information.
* The TRD has the right to ask for more evidence at any time during the investigation, including on-spot verification visit. If needed, TRD may request to be provided or to have access to the sources of which the documents and information were used in the responses.
* TRD accepts responses on this questionnaire in the English language to facilitate responses from non-Arabic speakers. If any original documents or information are in third language other than Arabic or English, an English translation shall be provided.
* Please submit a confidential and a non-confidential response of the questionnaire with its appendices and attachments in electronic formats. (i.e. Microsoft Word and PDF format for word processing, and Microsoft Excel for Spreadsheets).
* Please ensure that your response is stamped, dated and signed showing your name and title of the authorized person.
* Please submit the response of this questionnaire via investigation’s email

[ad-23-snf@gaft.gov.sa](mailto:ad-23-snf@gaft.gov.sa) and the Trade Remedy Electronics System “TRES” <https://tres.gaft.gov.sa> .

1. **Confidential Information Treatment:**

The TRD is required to ensure that all interested parties are given reasonable opportunity to have access to all non-confidential information relevant to the presentation of their case during the investigation, and pursuant to Article 12 of the Regulation, the TRD shall treat the confidential information submitted by interested parties as follows:

* The TRD shall treat the provided information as confidential information if the parties provide it accompanied by a written request in which they specify the confidential information or provide the information with a mark indicating that this information is confidential, provided that one of the following conditions is available:

1. The information is by nature confidential, i.e. its disclosure would provide a great competitive advantage to a competitor, or its disclosure would cause a significant negative impact on the information provider.
2. Providing written reasons and justifications convincing the TRD to treat the information as a confidential information.

* In all cases, parties requesting their information to be treated as confidential should:

1. Define the reasons for confidentiality for each interrelated group of information.
2. Provide a non-confidential summary of the information for which confidential treatment is requested, the non-confidential summary should be sufficiently detailed to give the opportunity to the remaining parties to understand the substance of the confidential information.
3. If it is claimed, in exceptional cases, that the information is not susceptible to such a summary, the party may not submit a summary provided that justifications should be submitted to the TRD to clarify why such a summary is not possible.

* Information for which confidential treatment is not requested will be treated by the TRD as non-confidential.
* If the TRD is not convinced by the justifications for the request to consider the information as confidential or the party fails to provide satisfactory reasons why such non-confidential summary cannot be provided, the TRD may use this information publicly. If the relevant party refuses to use this information publicly, the TRD may disregard this information from the scope of the investigation.

1. **Time Limits:**

* Pursuant to Article 9.3 of the Regulation, your responses to this questionnaire along with any supporting documentation shall be received by the TRD, within 37 days from the date of; sending this questionnaire to the known company(s), sending it to the relevant embassy(s), or make this questionnaire available on the website of GAFT.
* Pursuant to Article 9.9 of the Regulation, if the TRD finds that any interested party has supplied false or misleading information, it shall disregard any such information and may rely upon information available.
* Pursuant to Article 10.7 of the Regulation, if all information requested is not received by the TRD within the time limit as specified above, preliminary or final determinations may be made on the basis of information available.

1. **Verification:**

Pursuant to Article 10.4 the Regulation, the information submitted in this questionnaire may be subject to an on-the-spot verification visit. Such a visit is normally undertaken once a completed questionnaire has been received and analyzed.

The TRD may request in the verification visit to check the responses against actual data and actual accounting system, in addition to the manufacturing facilities of the company.

The TRD will send an outline to prepare for the verification visit, and may decide to conduct an online verification instead of on-the-spot-verification visit.

1. **Currency:**

Please show all amounts in the currency originally denominated. Where any currency conversion is made, please indicate the exchange rate used and its source. If any adjustment for inflation is made, please provide the originating figures and adjusted figures together with an explanation of the method of adjustment used.

1. **Measurement:**

All units of measurement used in the response of this questionnaire and Appendices should be clearly identified.

**SECTION A – GENERAL INFORMATION**

The information requested in **Section A** is designed to provide an overview of the company.

**Company Details**

**A-1** Identify the company:

Name:

*(If the company known by a different legal name, brand, or trading name, please provide details)*

Address:

Phone No.:

E-mail:

Website:

**A-2** The Contact Person:

Name:

Position:

Phone No.:

E-mail:

**Representative Party**

**A-3** If the company has appointed a representative party in this proceeding, please provide the following details:

Name:

Address:

Phone No.:

E-mail:

**Corporate Information**

**A-4** Please indicate the legal form of the company and describe the nature of the company's business, and explain whether the company is a producer, wholesaler, retailer, distributor, exporter, etc.

**A-5** Please provide a brief history of the company, including the date of incorporation, and date that PUI had first produced or sold.

**A-6** Please provide copies of the latest brochures, corporate publications, or any other such general literature concerning the company and its affiliates

**A-7** Please provide copies of the following documents (in original language and in English language):

1. Articles of Association with all changes since the original establishment.
2. Business License (last version).

**A-8** Please provide detailed diagram outlining the internal organizational structure of the company. The diagram should show all units involved in the production, sales and distribution of the PUI and like products in both domestic and export markets.

**A-9** Please list all affiliated companies (world-wide corporate structure), and their business activities, including parent companies, subsidiaries, and any other related companies, as per format of **Appendix (1)**. Also, state whether any of these affiliated companies are involved in production, sales, supply raw materials, distribution, etc. of the PUI.

**A-10** Please specify in detail any financial or contractual links and joint ventures with any other company or government concerning R&D, production, sales, licensing, technical and patent agreements as well as attach copies of the agreements.

**A-11** Please List the names of the principal shareholders in the format shown in table (1) below (who own more than 5% of the shares) of the company and indicate the percentage of shareholding and the activities of these shareholders. Also, please attach a copy of register of shareholding or certificate of capital contribution.

**Table (1)**

**List of Shareholders**

|  |  |  |
| --- | --- | --- |
| **Name of**  **Shareholder** | **Activity of**  **Shareholder** | **% of**  **Shareholding** |
|  |  |  |
|  |  |  |

**A-12** Please provide details of any ownership change or any other changes that have affected your costing, selling, pricing and distribution practices during the POI.

**A-13** Please provide a list of all products produced and/or sold by the company during the POI providing the supporting documents.

**SECTION B - PRODUCTS**

The information requested in **Section B** is designed to provide necessary information to identify and recognize the specification of different types/sizes of the PUI and the like products sold by the company and its related companies during the POI.

**B-1** If your company uses coding system for its production and/or sales of the PUI and the like products, please provide a list of all such codes as per format of **Appendix 2** and explain whether identical types are listed under different codes in the export and domestic markets. Furthermore, provide a full description of your product coding, including all prefixes, suffixes, or other notations, which identify specifications of the different types/sizes of the product.

**B-2** Please complete **Appendix 3** for each type/size of the products sold by the company during the POI.

**Product under investigation (PUI):**

**B-3** Please provide the full name and describe in detail the PUI exported to Saudi Arabia during the POI, include specification details, end-uses, pattern of consumption, packaging, and physical or chemical characteristics.

**B-4** Please list all types/sizes of the PUI produced and/or sold by the company and any related companies.

**B-5** Please provide a complete set of catalogues, brochures, and pictures issued by the company and/or any related company covering all types of the PUI (in English or accompanied by English translations).

**B-6** Please specify whether the PUI exported to Saudi Arabia is produced on site.

**B-7** Please state whether the machinery and equipment used in the production of the PUI exported to Saudi Arabia also used for or take a part in the production of other products.

**B-8** Please provide a detailed description of the production process of the PUI exported to Saudi Arabia, and provide a detailed diagram of the production process including the production cycle and description of each stage in this process.

**B-9** Please provide a full description of each raw material/component/input used in the production of the PUI and describe the company relationship with the major suppliers (whether related or not).

**B-10** Please list all your factories that produce the PUI during the POI in the following table:

|  |  |  |  |
| --- | --- | --- | --- |
| **Factory Name** | **Address** | **Production Volume of all Products** | **Production Volume of the PUI** |
|  |  |  |  |
|  |  |  |  |

**B-11** If there are sub-contracted companies with your company are involved in the production of the PUI, please list these companies and explain which part of the production process they are involved in.

**Like Products:**

***Note:*** *The Like Product is the product which is alike to the PUI whether it is sold in the company’s domestic market or exported to third countries.*

**B-12** Please provide the full name and describe in detail both like products sold in the domestic market and exported to third countries during the POI, include specification details, end-uses, pattern of consumption, packaging, physical or chemical characteristics. As well as illustrate the differences between each like product with the PUI separately as per format of **Appendix 4**.

**B-13** Please list separately all types/sizes of both like products sold in your domestic market and exported to third countries by the company and/or by any related companies.

**B-14** Please provide a complete set of catalogues, brochures, and pictures issued by the company and/or any related company covering all types of both like products (in English or accompanied by English translations).

**B-15** Please describe whether the machinery and equipment used in the production of both like products also used for or take a part in the production of other products.

**B-16** Please provide a detailed description of the production process of both like products and provide a detailed diagram of the production process including the production cycle and description of each stage in this process.

**B-17** Please provide a full description of each raw material/component/input used in the production of both like products and describe the company relationship with the major suppliers (whether related or not).

**B-18** If there are subcontracted companies with the company are involved in the production of both like products, please list these companies and explain which part of the production process they are involved in.

**SECTION C - EXPORT SALES**

The information requested in **Section C** is designed to provide detailed information on the export sales of the PUI to Saudi Arabia and the export sales to third countries during the POI.

**Export Sales to Saudi Arabia**

**C-1** If the company is only a producer, please provide a list of the names and addresses of the exporters who exported the PUI produced by the company to Saudi Arabia during the POI.

**C-2** If the company is not a producer, please provide a list of the names and addresses of the suppliers of the PUI exported by the company to Saudi Arabia during the POI.

**C-3** Please complete **Appendix 5** regarding the information of all the company’s importers in Saudi Arabia during the POI, and provide the compensatory agreement for the related importers.

**C-4** Please describe the company's channels of distribution of the export sales to Saudi Arabia starting from the factory-gate up to the first resale, separately to both unrelated and related importers, including marketing and advertising activities, negotiation process, price determination, order placement process, delivery terms, invoicing process (by explaining the exact stage of issuing the invoice), and payment terms to each category of importers with their level of trade. In addition, a diagram may be provided.

**C-5** Please describe how sales are made through related importers indicating the procedures followed between time of order and delivery to the first unrelated customer, and how the invoicing and payment are made.

**C-6** If the export sales of the PUI to Saudi Arabia were made through intermediate countries, please provide the following information:

1. The names of the companies involved in the distribution and whether they are related to the company.
2. The distribution channels, sales arrangement, and processing or assembly chart of the PUI.
3. The name of the PUI in the intermediate countries, if it has another name

**C-7** If the export sales of the PUI to Saudi Arabia are made pursuant to contracts (long-term or short-term), please describe in detail the process by which the contracts are agreed upon, including the prices, the quantities, the terms and conditions of sales, discount, rebates, commission, the requirements for a price change or re-negotiation by either side,… etc. Explain any commitments on either party, should the contract be terminated prematurely.

**C-8** Please indicate if the prices of the PUI exported to Saudi Arabia are:

1. Subject to direct or indirect reimbursement (e.g. sales promotion, advertising, warranty, etc.), or
2. Influenced by a commercial agreement or relationship (including mutual corporate affiliations and/or common shareholding), or
3. Inclusive of any consideration other than price.

**C-9** Please specify the date (*normally the date of sale is the invoice date*) that the company have selected as the date of sale for sales of the PUI to Saudi Arabia during the POI. If the company have used different methods to identify the date of sale for different transactions, please explain.

**C-10** Please provide a copy of price lists, price schedules, base price lists, discount schedules, etc., relevant to the company’s export sales of the PUI to Saudi Arabia, and if the company did not use price lists, price schedules, or base price lists, describe how prices were determined.

**C-11** Please provide copies of all (PDF) export invoices of the PUI to Saudi Arabia during the POI.

Also, please provide at least 6 samples of those export invoices with their related documentations covering all types/sizes of the PUI, the entire period of the POI, and all levels of trade, the documentation should include the following:

* Contracts.
* Purchase order, order confirmation, and proforma invoice.
* Commercial invoice.
* Packing list.
* Proof of payment and accounts receivable ledger.
* Bank receipt.
* Invoices for inland freight.
* Invoices for port handling and other export charges.
* Bill of lading.
* Invoices for ocean freight & marine insurance.
* Certificate of origin.

**C-12** Please provide a schedule detailing all sales transactions of the PUI that the company exported to Saudi Arabia during the POI in the format shown in **Appendix 6**.

If some/all sales have not been made on a CIF basis, please report the CIF value of these sales transactions in the “CIF value column” in **Appendix 6** and explain how you have calculated these values.

**C-13** Please provide evidence of all incurred charges/expenses reported in **Appendix 6,** as well as an explanation of the allocation methodology used in reporting these charges/expenses, in addition to showing all the formulas in **Appendix 6** (electronic format).

**C-14** Please identify the general ledger account of each charge/expense reported in **Appendix 6**.

**C-15** Please report any other expenses/charges incurred and not listed in **Appendix 6**, and explain in detail the allocation methodology.

**C-16** Please provide the following information:

1. The actual foreign exchange rate of the currency used for each export sales transactions of the PUI to Saudi Arabia during the POI.
2. The average daily central bank official exchange rates of the currency used for export sales of the PUI during the POI concerning the export of goods.

**Export Sales of the Like Product to Third Countries**

**C-17** Please list all the third countries that your company had exported the like product to them during the POI.

**C-18** Please schedule sales transactions of the like product exported to the five biggest countries other than Saudi Arabia during the POI in the format shown in **Appendix 7**.

**C-19** Please provide at least 2 samples of export invoices and their related documentation for each of the five countries, covering all types/sizes of the like product, the entire period of the POI, and all levels of trade, it should include the following:

* Contracts.
* Purchase order, order confirmation, and proforma invoice.
* Commercial invoice.
* Packing list.
* Proof of payment and accounts receivable ledger.
* Bank receipt.
* Invoices for inland freight.
* Invoices for port handling and other export charges.
* Bill of lading.
* Invoices for ocean freight & marine insurance.
* Certificate of origin.

**C-20** Please provide evidences of all incurred charges/expenses reported in **Appendix 7,** as well as an explanation of the allocation methodology used in reporting these charges/expenses, in addition to showing all the formulas in **Appendix 7** (electronic format).

**C-21** Please identify the general ledger account of each charge/expense reported in **Appendix 7**.

**SECTION D – DOMESTIC SALES**

The information requested in **Section D** is designed to provide specific information on all of the company’s domestic sales of the like product during the POI.

**General Information**

**D-1** Please describe the company's channels of distribution in the domestic market from the factory gate up to the first resale, separately to both unrelated and related customers, including marketing and advertising activities, negotiation process, price determination, order placement process, delivery terms, invoicing process (by explaining the exact stage of issuing the invoice), and payment terms to each category of customers with their level of trade. In addition, a diagram may be provided.

**D-2** If your sales are made pursuant to contracts (long-term or short-term), please describe in detail the process by which the contracts are agreed upon, including the prices, the quantities, the terms and conditions of sales, discount, rebates, commission, the requirements for a price change or re-negotiation by either side…etc. Explain any commitments on either party, should the contract be terminated prematurely.

**D-3** Please indicate if the prices of the like product sold in the domestic market are:

1. Subject to direct or indirect reimbursement to your domestic market customers (e.g. sales promotion, advertising, warranty, etc.) or
2. Influenced by a commercial agreement or relationship (including mutual corporate affiliations and/or common shareholding) or
3. Inclusive of any consideration other than price.

**D-4** Please provide a copy of price lists, price schedules, base price lists, discount schedules, etc., relevant to the company’s domestic sales of the like product, and if the company did not use price lists, price schedules, or base price lists, describe how prices were determined.

**D-5** Please provide a schedule detailing all the company’s individual domestic sales transactions that occurred during the POI in the format shown in **Appendix 8**.

**D-6** Please provide a sample of each month of the POI of domestic sales invoices and their related documentation, covering all types/sizes of the like product, the entire period of the POI, and all levels of trade, it should include the following:

* Contracts.
* Purchase order, order confirmation.
* Invoice.
* Tax-Invoice.
* Proof of payment and accounts receivable ledger.
* Bank Receipt.
* Invoices for inland freight.
* Any other related document.

***Note:*** *If the documents are not in English, please provide an English translation for these documents.*

**D-7** Please provide evidence of all incurred charges/expenses reported in **Appendix 8,** as well as an explanation of the allocation methodology used in reporting these charges/expenses, in addition to showing all the formulas in **Appendix 8** (electronic format).

**D-8** Please identify the general ledger account of each charge/expense reported in **Appendix 8**.

**D-9** Please report any other expenses/charges incurred and not listed in **Appendix 8**, and explain in detail the allocation methodology.

**SECTION E – FINANCIAL AND COSTING INFORMATION**

The information requested in **Section E** is designed to provide financial information as well as costing information.

**Financial Information:**

***Note:*** *If any of the documents are not in English, please provide an English translation of these documents.*

**E-1** Please specify the company’s accounting year.

**E-2** Please state the name and version of the company’s accounting system as well as identify whether the cost accounting system is an integral part of the accounting system used for the preparation of financial statements.

**E-3** Please provide a detailed chart of accounts of the company showing accounts’ names and their numbers in Excel format.

**E-4** Is your company’s accounting practice adopted with the Generally Accepted Accounting Principles (GAAP) or the International Financial Reporting Standards (IFRS)? If not, please provide details.

**E-5** In the event that any of the accounting methods used by your company changed over the last three financial years, please provide a detailed explanation of the changes, the date of change and the reasons for it.

**E-6** Please provide English copy of the audited financial statements including balance sheet, profit and loss account and all reports, notes, footnotes and auditor's opinion to these documents for the last three accounting years (including the POI) for the company as well as for those related companies which are involved in the production, marketing, or sales of the PUI and the like products.

**E-7** In case the company's accounts have not been audited, please provide the financial statements that are mandatory by the country business law.

**E-8** Please state the accounting policies concerning depreciation, valuation of assets, costing, pricing…etc., and indicate any changes in the policies during the last three years (support with evidence).

**E-9** Please complete the income statement shown in **Appendix 9**, separately for export sales of the PUI to Saudi Arabia, domestic sales of the like product, and export sales of like product to third countries, during the POI. Please provide full details of any allocation method used.

**Costing Information:**

**E-10** Please provide a description of the company’s cost accounting system and how it is used to allocate, classify, aggregate, and record the costs incurred to produce the PUI and like products.

**E-11** Please list all direct and indirect cost centres identified in your company cost accounting system, if any, describe the activity conducted at the cost centre.

**E-12** Please provide separate schedules stating the structure of cost during the POI. This information should be provided in the formats in **Appendices 10, 11** and **12** for each type of the PUI, like product sold in the domestic market, and like product exported to third countries respectively. Furthermore, please provide supporting documentation and working papers demonstrating the allocation of costs and expenses including the cost drivers for the indirect costs.

**E-13** Please provide a full bill of materials indicating the cost and volume of each material/component for each type of the PUI and of both like products which listed in **Appendices 10, 11** and **12.**

**E-14** Please state whether the cost of acquisition for raw materials includes transportation charges, duties, and other expenses normally associated.

**E-15** Where the like products sold or produced for the domestic market and for exported to third countries are different from the PUI exported to Saudi Arabia during the POI, provide explanation and details of the cost differences in the format shown in **Appendix 13** supported with evidence.

**E-16** Please provide the company’s actual cost sheets used in the last two fiscal years (including the POI) with their supporting documents as well as monthly production reports.

**E-17** Please describe the company’s accounting treatment for by-products, scrap, joint products, sub-standard goods, and rework generated at each stage of the production process.

**E-18** Please provide a comprehensive list of raw materials or inputs used in producing the PUI and like products, during the POI and state in the list whether they are purchased (*Note: illustrate whether imported or not*) or captively produced by the company.

**E-19** In the event of any material purchased from related supplier or captively produced, please state the basis of pricing of the material considered and explain how the company considers that the pricing is reflective and representative of a fair market price with supporting evidence.

**E-20** Please indicate any difference in pricing of raw materials used in like product sold in the domestic market and in the PUI exported to Saudi Arabia. Supporting documents should be provided.

**E-21** Please provide information on installed capacity, production, stocks and sales as shown in the format of **Appendix 14** for the POI and corresponding previous two years.

**E-22** Please provide information with respect to projected/potential production and exports of the PUI.

**E-23** Please specify whether the PUI and the like product subject to any restriction (i.e. quota, tariff, measures, etc.).

**E-24** Please provide the quantity and value of the inventory of the finished products, unfinished products, and raw materials for the PUI and the like products for the POI and corresponding previous two years as shown in **Appendix 15**.

**E-25** Please describe the inventory control method (i.e. LIFO, FIFO, Weighted Average, etc.) for the finished products, unfinished products, and the end-stock, and describe the criteria of selecting such method.

**E-26** Please provide the percentage of waste of inventory as well as the allowed percentage of the PUI and the like products, for the POI and corresponding previous two years.

**E-27** Please provide the short-term borrowing interest rate during the POI along with supporting evidence.

**E-28** Please list the inflation rates on a monthly and annual basis for the last complete fiscal year and available months of the current fiscal year and please state the sources of the information.