****

APPLICATION FOR ANTI-DUMPING DUTY ADMINSITRATIVE REVIEW

|  |
| --- |
| **Applicant(s) submitting must ensure that:**   * **submission to be bound and tagged accordingly;** * **each page to be labelled either "*confidential*" or "*non-confidential*";** * **5 copies of confidential version to be provided;** * **3 copies of non-confidential version to be provided;** * **the *non-confidential* version must fully summarise the content and significance of the confidential information; and** * **the declaration is to be completed.** |

**APPLICANT:**

**SUBJECT MERCHANDISE:**

**MINISTRY OF INVESTMENT, TRADE AND INDUSTRY**

**MALAYSIA**

**INTRODUCTION**

APPLICANT :

SUBJECT MERCHANDISE :

H.S. CODES :

**Note: The H.S. Codes are given for information only and these classifications of the subject merchandise have no binding effect.**

ORIGINATING IN :

EXPORTED FROM :

For the purpose of this application submission:

**Year 1 :**

**Year 2 :**

**Year 3 :**

**Year 4 (Quarter 1) :**

STATUTORY REFERENCE:

***Countervailing and Anti-Dumping Duties Act 1993***

***Countervailing and Anti-Dumping Duties Regulations 1994***

***Article VI of the General Agreement on Tariffs and Trade 1994***

RETURN THE COMPLETE APPLICATION TO:

**THE DIRECTOR**

**TRADE PRACTICES SECTION**

**MINISTRY OF INVESTMENT, TRADE AND INDUSTRY**

**LEVEL 9, MITI TOWER,**

**NO. 7, JALAN SULTAN HAJI AHMAD SHAH**

**50480 KUALA LUMPUR**

**MALAYSIA**

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# PREAMBLE

*Please read this section before you proceed to answer the questions.*

1. The World Trade Organisation (WTO), to which Malaysia is signatory, provides remedies by way of duties where imported products are found to be dumped and causing or threatening to cause material injury to the domestic industry producing the like product.
2. The purpose of anti-dumping legislation is to empower the Government of Malaysia (the Government) to take remedial measures against unfair trading by foreign producers/exporters and to provide a framework for investigating allegations of injury caused by dumped or subsidized imports.
3. Ministry of Investment, Trade and Industry (MITI) on behalf of the Government to conduct an anti-dumping investigation against the subject merchandise imported or sold for importation into Malaysia.
4. An application shall be submitted by or on behalf of the domestic industry producing the like product with sufficient evidence with regard to the elements necessary for the imposition of anti-dumping duty and such an investigation would be in the public interest in accordance to the Countervailing and Anti-Dumping Duties Act 1993 (the Act) and the Countervailing and Anti-Dumping Duties Regulations 1994 (the Regulations).
5. MITI is not an advocate for any party in these inquiries, but assesses the information produced by the industry, importers, exporters and other relevant interested parties to reach an impartial decision based on all the facts presented.
6. The application must be accompanied with all sufficient information to substantiate the anti-dumping duty investigation. Failure to provide complete answers to all applicable questions accurately may amount to rejection and non-initiation or termination of the investigation.

# GENERAL INSTRUCTIONS

* 1. **Filing of an application**

1. Please answer questions in the order as presented in the application. Please ensure that the information submitted conforms to the requested format and is clearly labelled.
2. The applicant shall not alter the existing set of questions in this application by inserting, deleting, modifying or any other means that may impinge the information requested by the Government. Any unauthorized alteration may amount to rejection and non-initiation or termination of the investigation.
3. Your reply to this application may be subjected to verification. Therefore, all worksheets including the source documents used in answering the   
   application must be retained for verification during the on-the-spot   
   investigation. The verification is only to verify information that has been submitted in the application. Any new or revised information submitted during the verification process will be disregard.
4. Please identify the source documents for the verification and be prepared to substantiate all information submitted. Information relevant to the calculations of the Normal Value and Export Price of the subject merchandise must be supported with documentary evidence in accordance to paragraph 2(1)(e) of the Regulations. The Applicant(s) must submit at least one (1) actual invoice to substantiate either the Normal Value or Export Price of the subject merchandise. Data and evidence used for constructed Normal Value and Export Price for dumping margin calculation must be within the same period/quarter.
5. Please submit the application as accurately and completely and attach supporting documents. You may supplement your response with additional data not covered by the application if you believe it is necessary to support your case. If a question does not apply to your company, please write “*not applicable*” and where relevant, state the reason.
6. All information required in the Tables of this application must be completed in the respective Sections without making reference to an attachment. However, this is exceptional for **Tables C-4.3, C-4.4, D-2.1, D-2.2, D-3.1, D-3.2** and **D-3.3** of this application, which to be provided in Excel format.
7. All documents and source materials submitted other than in Bahasa   
   Malaysia and the English language must be accompanied by an   
   English translation. Failure to provide an English translation may result in the information provided being disregarded.
8. For the purpose of submitting this application you should use data /information as recorded in your accounting records.
9. Data submitted in this application particularly in **Year 3** **must not exceed 6 months** on the date of submission (e.g. Year 3: 1 January 2022 to 31 December 2022, must be submitted before 30 June 2023). Additional quarter in Year 4 i.e. 1 January 2023 to 31 March 2023 or any other quarter otherwise determined by the IA must also be provided in the submission.
10. Please identify clearly all units of measurement and currencies used in tables and calculations. Apply the same measurements consistently throughout your application. You must indicate the source(s) from where the statistical figures are obtained.
11. If you intend to have another party acting on your behalf, please ensure that MITI receives a properly documented power of attorney. Another party includes legal representative or consultant of the company. This shall be notified to MITI expeditiously.
12. Please note that interested parties providing confidential response to the application are required to furnish non-confidential summaries thereof. In this context, you should be aware that:

* the non-confidential summaries shall be in sufficient detail to permit a reasonable understanding of the substance of the information   
  submitted in confidence. In exceptional circumstances, a party may   
  indicate that such information is not susceptible of summary and a statement of the reasons why summarization is not possible must be provided;
* if it is considered that a request for confidentiality is not warranted and if the supplier of the information is either unwilling to make the   
  information available or to authorise its disclosure in generalised or summary form, such information may be disregarded; and
* this is only exceptional for **Tables C-4.3, C-4.4, D-2.1, D-2.2, D-3.1, D-3.2** and **D-3.3** of this application because the Government acknowledges that its disclosure would be of significant competitive advantage to a competitor or because its disclosure would have a significantly adverse effect upon a person supplying the information or upon a person from whom that person acquired the information.

1. In accordance with Regulation 37(4) of the Countervailing and Anti-Dumping Duties Regulations 1994, you are required to submit:

* **five (5)** copies of the **confidential** version; and
* **three (3)** copies of the **non-confidential** version.

Clearly mark each version as either **“CONFIDENTIAL”** or   
**“NON-CONFIDENTIAL”.**

1. All information provided to the Government in confidence will be treated accordingly. Your non-confidential version of the submission would be placed in the public file for public viewing at **MITI Resource Centre, Level 2 MITI Tower, No. 7 Jalan Sultan Haji Ahmad Shah, 50480 Kuala Lumpur**.
   1. **Submission of computerised information**
2. It is essential to the investigation that information be submitted on a computer media. If your company does not maintain records in a computer media or not in a position to submit the requested computerised data, please contact MITI.
3. Information should be given on any data storage medium compatible with the computer system used by the Government and provide printouts of all the requested computer files.
4. All data storage medium should be clearly labelled with your company’s name and file names.
5. The data files have to be compatible and submitted in the PDF, MS-Excel and MS-Word format.
6. Provide the requested files with the structure and column headings as proposed in the respective sections. The order and title of each of the field names, and formulas used in the computer spreadsheets should be maintained.
   1. **Submission of printed copies**
7. As outline in regulation 37 of the Regulations, the application must be submitted in 5 copies of the confidential version of the submission and 3 copies of non-confidential version.
8. The submission of the copies as stated in paragraph 1, must be bound and accompanied with the appendices, attachments and supporting documents for both confidential and non-confidential version.
9. The submission must be submitted by hand or mail in a sealed envelope or box in protected manner to the appropriate recipient. The Government will not be responsible for any leakage of confidential information should it not be sent to the address stated in the Introduction Section.
   1. **How to Complete the Non-Confidential Version**
10. All non-confidential submission will be made available in public file for viewing.
11. When completing the non-confidential submission you should bear in mind that all exporters, importers, Malaysian domestic producers and other interested parties will have access to it. The non-confidential submission should be sufficiently details to permit a reasonable understanding of the substance of the information submitted in confidence.
12. In order to assist you in completing the non-confidential submission we advise you to:
13. Use the completed confidential application response as a basis. Identify all information in the confidential response, which you consider is not confidential, and copy it to the non-confidential version. In exceptional circumstances, where non-confidential submission is not possible to be provided, please provide the reason(s).
14. If the authorities find that a request for confidentiality is not warranted and if the supplier of the information is either unwilling to make the information   
    public or to authorise its disclosure in generalised or summary form, the   
    authorities may disregard such information unless it can be demonstrated to their satisfaction from appropriate sources that the information is correct.
15. Example on how to summarise confidential information:
16. When the information concerns numbers for various years, you can use   
    indices.

Example of confidential information:

|  |  |  |
| --- | --- | --- |
| Year 1 | Year 2 | Year 3 |
| RM 20,000 | RM 30,000 | RM 40,000 |

The non-confidential summary could be:

|  |  |  |
| --- | --- | --- |
| Year 1 | Year 2 | Year 3 |
| 100 | 150 | 200 |

1. When the information concerns a single number, you can apply a redaction (xxx) to it.

Example of confidential figure:

“Cost of production is RM3,000 per tonne which consist 70% of raw materials cost.”

The non-confidential summary could be:

“Cost of production is RMxxx per tonne which consist xxx% of raw materials cost.”

1. When the confidential information concerns text, you can either summarise it or eliminate the names of parties by indicating their function.

Example of confidential information:

“TRADING COMPANY LTD, stated that they acquired a ZRM Machine from JITU MACHINERY LTD on 20 September 2019. The product produced from the machine was sold to JIWA TRADING LTD. The product price was negotiated with a profit margin of 5% prior signing of the contract between the commercial and procurement department.”

The non-confidential summary could read:

“TRADING COMPANY LTD, stated that they acquired a [Machine] from [Supplier] on [Date]. The product produced from the machine was sold to [Customer]. [Commercially sensitive details relating to negotiations].”

# DECLARATION

APPLICATION FOR ANTI-DUMPING DUTY ADMINSITRATIVE REVIEW

I hereby submit an application in accordance with Section 28 of the Countervailing and Anti-Dumping Duties Act 1993 for the Government to conduct an anti-dumping duty investigation. This application is made by or on behalf of the domestic industry producing like product which is in the scope of the subject merchandise.

I affirm that the information contained in this application is complete and correct.

I understand that the information submitted may be subjected to audit and verification by the Government of Malaysia and any additional or revised information submitted after the submission of this application shall be disregard.

I agree that should the Government find any part of this application is incomplete or incorrect, where the Government determines that it would impede or disrupt the investigation or would adversely affect the rights of interested parties under the Act, the Government shall reject the application or terminate the investigation.

Signature : \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Name : \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Designation : \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date : \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

# 

# SECTION A: COMPANY STRUCTURE AND OPERATIONS

## A-1 Contact Information

Company

Name:

Address:

Telephone:

Email:

Web page:

Factory

Name:

Address:

Telephone:

Email:

Contact person

Name:

Position/Designation:

Address:

Telephone:

Email:

## A-2 Legal Representative/Consultant

If you have appointed a legal representative/consultant to assist you in this proceeding as notified in the Letter of Authorization submitted to the Government, provide the following details:

Name of legal representative/consultant :

Firm :

Name of contact person :

Address :

Telephone :

Email :

## A-3 Corporate Information (including related parties)

1. Indicate the legal name and form (e.g. company, partnership or sole   
   proprietorship) of your business. If you trade in a name other than this   
   legal name, indicate the name(s) used.
2. List the principal shareholders of your company and indicate the   
   percentage of shareholding and the activities of these shareholders. For this purpose, use Table A-3.1.

Table A-3.1: Shareholdings

|  |  |  |
| --- | --- | --- |
| **Name of shareholder** | **Activity of shareholder** | **Percentage of share holding** |
|  |  |  |
|  |  |  |
|  |  |  |

1. Provide:
2. A diagram outlining the overall organisational structure of your   
   company(ies).
3. A detailed diagram which shows all units within your company involved in the production, sale, R&D, distribution and supply of the product in the Malaysian and export market during the investigation period.
4. Copies of legal documents (e.g. Forms 13, 24, 48, 49, etc.) to   
   substantiate your explanation.
5. A copy of your most recent annual report together with any relevant brochures or pamphlets on your business activities.
6. List the names, addresses, email and telephone numbers of all subsidiaries or other related companies in all countries that are involved with the production, sale, R&D, distribution and supply of the like product in Malaysian market and export market during the investigation period. Specify the activities of each related company and percentage of shares owned. For this purpose use   
   Table A-3.2.

Table A-3.2: Listing of Related Companies

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Name, address, email and telephone of related company in all countries | List of activities | Tick if manufacturer of the like product   |  | | --- | | √ | | Tick if supplier of input used in the manufacturing of the like product   |  | | --- | | √ | | Tick if importer of the like product   |  | | --- | | √ | | Percentage of your company’s shareholding in related company | Percentage of related company’s shareholding in your company |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |

1. If your company has contractual links/agreement with other company(ies) in Malaysia or other countries (in particular, alleged country(ies) in this   
   proceeding), for the production (e.g. subcontracting), supply and sale of the product or other licensing, technical patent or compensatory   
   agreements, explain the nature of the agreement and indicate clearly the country where the company is located.
2. Provide a diagram outlining the overall organisational structure of all related companies.
3. Provide details of any other area of activity where your company   
   has other commercial relationships with the alleged country(ies) in this   
   proceeding (e.g. production facilities, joint ventures).

# SECTION B: PRODUCT DESCRIPTION

*This section requests a detailed description of the LIKE PRODUCT produced by your company and related company(ies) in Malaysia.*

**Like Product**

The product produced by the domestic industry must be “like product” to the subject merchandise. “Like product” means a product which is identical or alike in all respects to the subject merchandise, and may include any other product which has physical, technical or chemical characteristics, application or uses that resemble those of the subject merchandise as the Government deems appropriate.

**Subject Merchandise**

“Subject merchandise” means the class or kind of merchandise imported or sold for importation into Malaysia that is the subject of any countervailing or anti-dumping action under this Act as determined by the Government to be appropriate for establishing the scope of the action.

## B-1 Product Specifications

1. Briefly describe the range of products produced by your company and related company(ies) in Malaysia in Table B-1.1

Table B-1.1: Product Range Produced

|  |  |  |
| --- | --- | --- |
|  | Like Product | Other Products |
| Description |  |  |
| Actual Production: |  |  |
| Year 3 Quarter 1 |  |  |
| Year 3 Quarter 2 |  |  |
| Year 3 Quarter 3 |  |  |
| Year 3 Quarter 4 |  |  |
| Year 4 Quarter 1 |  |  |
| Total Actual Production |  |  |

1. Provide full details of the like product produced by your   
   company and related company(ies) as follows:
2. physical, technical and chemical characteristics;
3. end usage;
4. brand names;
5. production process including flow chart;
6. specification; and
7. illustrative materials i.e. brochures, catalogues etc.

Supply technical documentation where appropriate. If the products involve a number of models and/or types, the details must cover all models or types produced.

1. Describe in detail your company's own product coding system. Provide a key to your product codes, including all prefixes, suffixes, or other   
   notations, which identify special specifications.
2. Fully describe the subject merchandise against which action is sought:
3. Physical, technical and chemical characteristics;
4. end usage;
5. brand names;
6. production process including flow chart;
7. specification; and
8. illustrative material i.e. brochures, catalogues etc.

Supply technical documentation where appropriate. If the products involve a number of models and/or types, the details must cover all models or types produced and/or exported.

1. Briefly explain the comparability of the like product produced by your company and related company(ies) with the subject merchandise from the alleged country(ies) in this proceeding. For this purpose, use Table B-1.2.

Table B-1.2: Product Comparability

|  |  |  |  |
| --- | --- | --- | --- |
| **Types of Product**  **Produced by your Company/Like Product**  ***(Include codes and description)*** | **Subject Merchandise**  ***(Include codes and description)*** | **Identical Characteristics**  ***(Specify)*** | **Differences**  ***(Specify)*** |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |

1. What is the tariff classification and rate of duty applied to the subject merchandise? For this purpose, use Table B-1.3.

Table B-1.3: Tariff Classification

|  |  |  |  |
| --- | --- | --- | --- |
| **H.S. Codes** | **Product Description** | **MFN Rate (%)** | **Alleged Country(ies) Preferential Rate (if any) (%)** |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |

# SECTION C: OPERATION

## C-1 Production and Capacity

1. Provide and explain information concerning the production capacity, actual production and capacity utilisation of the product produced by your   
   company in Table C-1.

Table C-1: Production

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Year | | Description | | |
| Production capacity in volume (A)  *(specify the unit of measurement)* | Actual production in volume (B)  *(specify the unit of measurement)* | Capacity Utilisation (%)  (B/A) x 100 |
| Year 1 | Q1 |  |  |  |
| Q2 |  |  |  |
| Q3 |  |  |  |
| Q4 |  |  |  |
| Total | |  |  |  |
| Year 2 | Q1 |  |  |  |
| Q2 |  |  |  |
| Q3 |  |  |  |
| Q4 |  |  |  |
| Total | |  |  |  |
| Year 3 | Q1 |  |  |  |
| Q2 |  |  |  |
| Q3 |  |  |  |
| Q4 |  |  |  |
| Total | |  |  |  |
| Year 4 | Q1 |  |  |  |
| Total Year 3 Q2 to Year 4 Q1 | |  |  |  |

1. State basis of determination of your capacity (i.e. number of shifts, working days per year, idle time of machinery for maintenance, changes in the production process).
2. If your company produces other products on the same production   
   equipment and machinery used for the production of product, list the products and explain the basis for the allocation.
3. Provide full details of future plans to commence production or increase   
   capacity in the Malaysian market for like product.

## C-2 Inventories

1. Complete and explain Table C-2 showing the volumes and values of finished goods inventories of the Like Product.

Table C-2: Inventories

| Year / Quarter | Quantity /  Value | Description | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Opening inventories | (+) Purchases | (+) Production | (-)  COGS | Captive use\* | Other movements *(explain)* | Closing inventories |
| Year 1 /Q1 | (MT) |  |  |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |  |  |
| Year 1 /Q2 | (MT) |  |  |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |  |  |
| Year 1 /Q3 | (MT) |  |  |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |  |  |
| Year 1 /Q4 | (MT) |  |  |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |  |  |
| Total | (MT) |  |  |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |  |  |
| Year 2 /Q1 | (MT) |  |  |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |  |  |
| Year 2 /Q2 | (MT) |  |  |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |  |  |
| Year 2 /Q3 | (MT) |  |  |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |  |  |
| Year 2 /Q4 | (MT) |  |  |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |  |  |
| Total | (MT) |  |  |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |  |  |
| Year 3 /Q1 | (MT) |  |  |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |  |  |
| Year 3 /Q2 | (MT) |  |  |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |  |  |
| Year 3 /Q3 | (MT) |  |  |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |  |  |
| Year 3 /Q4 | (MT) |  |  |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |  |  |
| Total | (MT) |  |  |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |  |  |
| Year 4 /Q1 | (MT) |  |  |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |  |  |
| Total Year 3 Q2 to Year 4 Q1 | (MT) |  |  |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |  |  |

*\* Captive use = internal consumption*

*Please provide a flow chart and explain your company’s distribution system in Malaysia and describe the different sales channels up to the first independent customer.*

## C-3 Sales Turnover

1. Provide the details of total sales turnover of your company in Table C-3.

Table C-3: Turnover

| Year /(RM) | | Description | | | |
| --- | --- | --- | --- | --- | --- |
| Total turnover *(all products)* | Turnover of like product *(produced)* | Turnover of like product *(purchased)* | Other product *(give details)* |
| Year 1 /(RM) | Q1 |  |  |  |  |
| Q2 |  |  |  |  |
| Q3 |  |  |  |  |
| Q4 |  |  |  |  |
| Total | |  |  |  |  |
| Year 2 /(RM) | Q1 |  |  |  |  |
| Q2 |  |  |  |  |
| Q3 |  |  |  |  |
| Q4 |  |  |  |  |
| Total | |  |  |  |  |
| Year 3 /(RM) | Q1 |  |  |  |  |
| Q2 |  |  |  |  |
| Q3 |  |  |  |  |
| Q4 |  |  |  |  |
| Total | |  |  |  |  |
| Year 4 /(RM) | Q1 |  |  |  |  |
| Total Year 3 Q2 to Year 4 Q1 | |  |  |  |  |

## C-4 Sales Volume and Value

1. By using format in Table C-4.1 and C-4.2, provide separate tables of information on net sales (in volumes and value) (after deducting all returns and cancelled sales):
2. Sales of like product produced by your company and resale of purchased like product to unrelated parties.
3. Sales of like product produced by your company and resale of purchased like product to related parties.

Table C-4.1: Sales of Like Product (Unrelated)

| Year / Quarter | Quantity /  Value | Description | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Sales in Malaysia | | Sales in other countries | | Total sales | |
| Purchased | Produced | Purchased | Produced | Purchased | Produced |
| Year 1 /Q1 | (MT) |  |  |  |  |  |  |
|  | Value (RM) |  |  |  |  |  |  |
| Year 1 /Q2 | (MT) |  |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |  |
| Year 1 /Q3 | (MT) |  |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |  |
| Year 1 /Q4 | (MT) |  |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |  |
| Total | (MT) |  |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |  |
| Year 2 /Q1 | (MT) |  |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |  |
| Year 2 /Q2 | (MT) |  |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |  |
| Year 2 /Q3 | (MT) |  |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |  |
| Year 2 /Q4 | (MT) |  |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |  |
| Total | (MT) |  |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |  |
| Year 3 /Q1 | (MT) |  |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |  |
| Year 3 /Q2 | (MT) |  |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |  |
| Year 3 /Q3 | (MT) |  |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |  |
| Year 3 /Q4 | (MT) |  |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |  |
| Total | (MT) |  |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |  |
| Year 4 /Q1 | (MT) |  |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |  |
| Total Year 3 Q2 to Year 4 Q1 | (MT) |  |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |  |

Table C-4.2: Sales of Like Product (Related)

| Year / Quarter | Quantity /  Value | Description | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Sales in Malaysia | | Sales in other countries | | Total sales | |
| Purchased | Produced | Purchased | Produced | Purchased | Produced |
| Year 1 /Q1 | (MT) |  |  |  |  |  |  |
|  | Value (RM) |  |  |  |  |  |  |
| Year 1 /Q2 | (MT) |  |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |  |
| Year 1 /Q3 | (MT) |  |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |  |
| Year 1 /Q4 | (MT) |  |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |  |
| Total | (MT) |  |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |  |
| Year 2 /Q1 | (MT) |  |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |  |
| Year 2 /Q2 | (MT) |  |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |  |
| Year 2 /Q3 | (MT) |  |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |  |
| Year 2 /Q4 | (MT) |  |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |  |
| Total | (MT) |  |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |  |
| Year 3 /Q1 | (MT) |  |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |  |
| Year 3 /Q2 | (MT) |  |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |  |
| Year 3 /Q3 | (MT) |  |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |  |
| Year 3 /Q4 | (MT) |  |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |  |
| Total | (MT) |  |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |  |
| Year 4 /Q1 | (MT) |  |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |  |
| Total Year 3 Q2 to Year 4 Q1 | (MT) |  |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |  |

1. Based on format as per Table C-4.3, provide information on transaction-by-transaction basis relating to sales of like product (produced and sold by your company) to all customers in domestic and export market during the period of Year 1, Year 2, Year 3 and additional first quarter of Year 4.

*Create computer files as per Table C-4.3 and have to be submitted on the media mentioned in paragraph 2 of “General instructions for submitting computerised information”. For this purpose, use format as per Table C-4.3 in* ***Appendix 2*** *which is provided in excel format.*

Table C-4.3: Sales Listing

| Field name | **Field description** | **Explanation** |
| --- | --- | --- |
| NO | Sequence number | Identify each transaction, or line item, in the sales listing, by sequence number (i.e. the first  transaction is “1”, the second is “2”, and so on) |
| CODE | Company internal  coding system | Indicate the code used for the product in your  records |
| INV-NO | Invoice number | Indicate the invoice number |
| INV-DT | Invoice date | Indicate the invoice date of the transaction |
| CUST | Customer name | Indicate the customer name used in your records |
| REL | Relation of the Customers | Relation between applicant and  customers (Related or Unrelated) |
| LEV | Customer level of trade | Use code “1” for end-users, “2” for retailers, “3” for distributors, “4” for others *(specify the level)* |
| PDT-GRADE | Grade of like product | Please specify the various grades of the like product |
| QTY | Quantity of sales | Provide quantity (specify the unit of measurement) of product sold |
| GR-VAL | Gross invoice value | Provide the gross invoice value, net of taxes, of product sold |
| DISC | Discounts | Indicate the discounts deducted on the invoice |
| NT-VAL | Net invoice value | Provide the net invoice value after the discounts |
| PAY-TM | Payment terms | Indicate the payment terms agreed with the customer (e.g. 30, 60, 90 days, etc.) |
| DEL-TM | Delivery terms | Indicate the agreed terms of delivery (e.g. FOB, C&F, CIF, etc.) |
| DEL-CS | Delivery costs | Indicate the transport costs either as actual costs or as a function of the invoice value (%) or volume (costs per unit) |
| COMM | Commissions | Indicate any cash discounts, volume discounts, commissions, etc. |

1. Provide details as per Table C-4.4, showing credit notes relating to sales of like product (produced and sold by your company) to all customers on domestic and export market during period of Year 1, Year 2, Year 3 and additional first quarter of Year 4 on transaction-by-transaction basis.

*Create computer files as per Table C-4.4 and have to be submitted on the media mentioned in paragraph 2 of “General instructions for submitting computerised information”. For this purpose, use format as per Table C-4.4 in* ***Appendix 3*** *which is provided in excel format.*

Table C-4.4: Credit Notes

|  |  |  |
| --- | --- | --- |
| Field name | **Field description** | **Explanation** |
| NO | Sequence number | Identify each transaction, or line item, in the sales listing, by sequence number (i.e. the first transaction is “1”, the second is “2”, and so on) |
| CODE | Company internal  coding system | As in Table C-4.3: Sales Listing |
| CDT-NO | Credit note number | Indicate the number of the credit note |
| CDT-DT | Date of credit note | Indicate the date of the credit note issued |
| INV-NO | Relating invoice  number | Ensure that this corresponds where appropriate to the number given in Table  B-4.3: Sales Listing |
| CUST | Customer name | As in Table C-4.3: Sales Listing |
| QTY | Quantity of sales | Provide quantity (specify the unit of measurement) of product credited |
| VAL | Value credited | Provide the value of product credited |
| PURP | Credit Notes Purpose | Please explain the purpose of the issuance of credit notes |

## C-5 Sales Price

1. If prices for the like product produced in Malaysia are based on price lists,   
   provide the price lists applicable during the investigation period. Explain how these price lists are used to establish the final sales price to the   
   individual customers.
2. If price lists are not used as a basis, explain how and on which basis   
   prices are fixed during sales negotiations. If your salesmen use a standard contract, provide a copy.
3. If you have made purchases of the like product which originate in third   
   countries, explain:
4. how resale prices are set for this like product.
5. how and where these prices fit into the price structure of the like product

produced by your company.

## C-6 Profitability

1. Complete and explain the Table C-6.1 and Table C-6.2 for your sales transactions to related and unrelated parties in Malaysia

Table C-6.1: Profitability (Like Product)

Provide data for like product sold during Year 1, Year 2, Year 3 on quarterly basis and additional first quarter of Year 4.

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Description | Year: | | | | | | | |
| Quarter 1 | | Quarter 2 | | Quarter 3 | | Quarter 4 | |
| Domestic (RM) | Export (RM) | Domestic (RM) | Export (RM) | Domestic (RM) | Export  (RM) | Domestic (RM) | Export  (RM) |
| Sales |  |  |  |  |  |  |  |  |
| Less: |  |  |  |  |  |  |  |  |
| Cost of Goods Sold |  |  |  |  |  |  |  |  |
| Gross Profit |  |  |  |  |  |  |  |  |
| Less: |  |  |  |  |  |  |  |  |
| Selling, General and Administrative Expenses |  |  |  |  |  |  |  |  |
| Financial Expenses |  |  |  |  |  |  |  |  |
| Other Income/ (Expense) |  |  |  |  |  |  |  |  |
| Profit Before Tax |  |  |  |  |  |  |  |  |
| Tax Expense |  |  |  |  |  |  |  |  |
| Profit After Tax |  |  |  |  |  |  |  |  |
| Net Profit Margin (%) |  |  |  |  |  |  |  |  |

Table C-6.2: Profitability (All Products)

Provide data for all products sold during Year 1, Year 2, Year 3 on quarterly basis and additional first quarter of Year 4.

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Description | Year: | | | | | | | |
| Quarter 1 | | Quarter 2 | | Quarter 3 | | Quarter 4 | |
| Domestic (RM) | Export (RM) | Domestic (RM) | Export (RM) | Domestic (RM) | Export  (RM) | Domestic (RM) | Export  (RM) |
| Sales |  |  |  |  |  |  |  |  |
| Less: |  |  |  |  |  |  |  |  |
| Cost of Goods Sold |  |  |  |  |  |  |  |  |
| Gross Profit |  |  |  |  |  |  |  |  |
| Less: |  |  |  |  |  |  |  |  |
| Selling, General and Administrative Expenses |  |  |  |  |  |  |  |  |
| Financial Expenses |  |  |  |  |  |  |  |  |
| Other Income/ (Expense) |  |  |  |  |  |  |  |  |
| Profit Before Tax |  |  |  |  |  |  |  |  |
| Tax Expense |  |  |  |  |  |  |  |  |
| Profit After Tax |  |  |  |  |  |  |  |  |
| Net Profit Margin (%) |  |  |  |  |  |  |  |  |

## C-7 Cash Flow

1. Complete Table C-7 for the cash flows arising from your company’s activities in the production and sale of the product. If you are unable to complete the table at this detailed level, please base your answer on the nearest appropriate level of your company’s overall business, identifying what business sector you have chosen and any impact this has on cash flows identified.

Table C-7: Cash Flow Statement for the Like Product

Provide data for like product sold during Year 1, Year 2, Year 3 on quarterly basis and additional first quarter of Year 4.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| CASH FLOW STATEMENT | Year: | | | | Total |
|  | Quarter 1 | Quarter 2 | Quarter 3 | Quarter 4 |
| Profit Before Tax (PBT) |  |  |  |  |  |
| Adjustment to reconcile net income to net cash provided by operating activities: |  |  |  |  |  |
| Depreciation and amortization |  |  |  |  |  |
| Changes in other accounts affecting operations: |  |  |  |  |  |
| (Increase)/ decrease in accounts receivable |  |  |  |  |  |
| (Increase)/ decrease in inventories |  |  |  |  |  |
| (Increase)/ decrease in prepaid expenses |  |  |  |  |  |
| Increase/ (decrease) in account payable |  |  |  |  |  |
| Increase/ (decrease) in taxes payable |  |  |  |  |  |
| Others (specify) |  |  |  |  |  |
| Net cash (used in)/generated by operating activities |  |  |  |  |  |

# SECTION D: COSTS

## D-1 Accounting System and Policies

1. Please indicate accounting period or financial year of your company. If any changes have occurred with respect to the accounting period or accounting practices over the last five years, explain the changes in detail and supply supporting documents.
2. Please attach audited accounts, i.e. balance sheet, profit and loss statement, notes to the accounts and auditor’s opinion, for the three most recent   
   completed financial years as available.
3. If your company sells via a related company, provide the accounts of that company. If your company is part of a group of companies, also supply the consolidated accounts of the group for the three most recent completed   
   financial years as available.
4. Provide a flowchart illustrating your company’s financial accounting books and record keeping system. Indicate in your flowchart all subsidiary ledgers and reports generated by your company’s financial accounting system (e.g. subsidiary ledgers maintained for raw materials purchases, inventories, sales, account receivables). Show in your flowchart how data from your company’s financial accounting system are summarised in its financial statements.
5. Please indicate the address where the accounting records concerning the   
   activities of the company are kept. If they are maintained in different   
   locations, indicate which record is kept at which location.
6. Describe the cost accounting system used by your company to record the production costs of the product and state whether standard costs or actual costs were used in reporting per unit costs including the allocations of the variances. Give details of the frequency of standard cost revisions.
7. Describe methods used in your general accounting system.

1. how do you value stock?
2. how do you deal with incidental revenue?
3. what methods do you use to allocate costs from general cost categories to a specific product?
4. how do you determine depreciation and useful life of fixed assets?
5. if standard costing is used, describe methods used to determine standards, the frequency of revisions and the treatment of variances
6. how do you deal with costs and revenue of any by-product?

## D-2 Purchase of Raw Materials

1. Based on format as per Table D-2.1, provide information on transaction-by-transaction basis relating to purchase of raw materials for the like product during the period of Year 1, Year 2, Year 3 and additional first quarter of Year 4.

*Create computer files as per Table D-2.1 and have to be submitted on the media mentioned in paragraph 2 of “General instructions for submitting computerised information”. For this purpose, use format as per Table D-2.1 in* ***Appendix 4*** *which is provided in excel format.*

Table D-2.1: Raw Materials Purchase Listing

| Field name | **Field description** | **Explanation** |
| --- | --- | --- |
| NO | Sequence number | Identify each transaction, or line item, in the sales listing, by sequence number (i.e. the first  transaction is “1”, the second is “2”, and so on) |
| CODE | Company internal coding system | Indicate the code used for the like product in your  records |
| INV-NO | Invoice number | Indicate the invoice number |
| INV-DT | Invoice date | Indicate the invoice date of the transaction |
| SUPP | Supplier name | Indicate the supplier name used in your records |
| REL | Relation of the Supplier | Relation between applicant and supplier (Related or Unrelated) |
| RM-TYPE | Type of Raw Materials | Please specify the type of raw materials |
| QTY | Quantity of purchase | Provide quantity (specify the unit of measurement) of raw materials purchased |
| GR-VAL | Gross invoice value | Provide the gross invoice value, net of taxes, of raw materials purchased |
| DISC | Discounts | Indicate any cash discounts, volume discounts, commissions, rebate etc deducted on the invoice |
| NT-VAL | Net invoice value | Provide the net invoice value after the discounts |
| PAY-TM | Payment terms | Indicate the payment terms agreed with the supplier (e.g. 30, 60, 90 days, etc.) |
| DEL-TM | Delivery terms | Indicate the agreed terms of delivery (e.g. FOB, C&F, CIF, etc.) |
| DEL-CS | Delivery costs | Indicate the transport costs either as actual costs or as a function of the invoice value (%) or volume (costs per unit) |

1. Provide details as per Table D-2.2, showing debit notes relating to purchase of raw materials from unrelated and related supplier during period of Year 1, Year 2, Year 3 and additional first quarter of Year 4 on transaction-by-transaction basis.

*Create computer files as per Table D-2.2 and have to be submitted on the media mentioned in paragraph 2 of “General instructions for submitting computerised information”. For this purpose, use format as per Table D-2.2 in* ***Appendix 5*** *which is provided in excel format.*

Table D-2.2: Debit Notes

|  |  |  |
| --- | --- | --- |
| Field name | **Field description** | **Explanation** |
| NO | Sequence number | Identify each transaction, or line item, in the sales listing, by sequence number (i.e. the first transaction is “1”, the second is “2”, and so on) |
| CODE | Company internal  coding system | As in Table D-2.1: Raw Materials Purchase Listing |
| DBT-NO | Debit note number | Indicate the number of the debit note |
| DBT-DT | Date of debit note | Indicate the date of the debit note issued |
| INV-NO | Relating invoice  number | Ensure that this corresponds where appropriate to the number given in Table D-2.1: Raw Materials Purchase Listing |
| SUPP | Supplier name | As in Table D-2.1: Raw Materials Purchase Listing |
| QTY | Quantity of purchase | Provide quantity (specify the unit of measurement) of product credited |
| VAL | Value debited | Provide the value of product debited |
| PURP | Debit Notes Purpose | Please explain the purpose of the issuance of debit notes |

## 

## C-3 Cost to Make and Sell

1. Complete Table D-3.1 showing the cost of production/trading (use the currency as per accounting records). The titles of each item can be adapted to suit the nomenclature of your cost accounting system.

*Create computer files as per Table D-3.1 and have to be submitted on the media mentioned in paragraph 2 of “General instructions for submitting computerised information”. For this purpose, use format as per Table D-3.1 in* ***Appendix 6*** *which is provided in excel format.*

Table D-3.1: Cost of Production

| Item | Like Product | All products |
| --- | --- | --- |
|  | Year 1; Year 2; Year 3 and Year 4 (Quarter 1)  (Quarterly) | Year 1; Year 2; Year 3 and Year 4 (Quarter 1)  (Quarterly) |
| Total Quantity of Production |  |  |
| Variable manufacturing costs:  Raw materials (specify)  Direct Labour  Variable manufacturing overhead (specify)  Others (specify) |  |  |
| A. Total variable manufacturing costs |  |  |
| Fixed manufacturing costs:  Indirect Labour  Fixed manufacturing overhead (specify)  Other (specify) |  |  |
| B. Total fixed manufacturing costs |  |  |
| Work in progress:  (+) Opening work in progress  (-) Closing work in progress |  |  |
| C. Total work in progress |  |  |
| Total cost of production (A+B+C) |  |  |

1. If your company is vertically integrated and some of raw materials used in the final production of the like product, are produced “in-house” or by related company, provide another table as per format of Table D-3.1, for each upstream product extracted or manufactured, up to the basic raw materials identified in Table D-3.1
2. Complete Table D-3.1 showing the summary of the costs of production/trading, for the subject merchandise (use the currency as per accounting records).
3. Provide (in the format shown at Table D-3.2) the actual unit cost to make and sell for the like product. Shown the period for which the calculations are valid and, where possible, any supporting documentation and worksheets supporting your calculation. It is necessary to shown all the costs associated with like product sold during Year 1, Year 2, Year 3 and additional first quarter of Year 4. Provide thumb-drive containing the information required encoded in Excel formats.

*Create computer files as per Table D-3.2 and have to be submitted on the media mentioned in paragraph 2 of “General instructions for submitting computerised information”. For this purpose, use format as per Table D-3.2 in* ***Appendix 7*** *which is provided in excel format.*

Table D-3.2 – Cost to Make and Sell Per Unit

Provide data for like product sold during Year 1, Year 2, Year 3 and additional first quarter of Year 4. All the data should be prepared for domestic and export sales in a separate table.

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | Total all products | | Domestic market | | | | | | | | Export market | | | | | | | |
|  | Sales during Year 1, Year 2, Year 3 and Year 4 (Quarter 1) | | | | | | | | Sales during Year 1, Year 2, Year 3 and Year 4 (Quarter 1) | | | | | | | |
|  | (Quarterly) | | | | | | | | (Quarterly) | | | | | | | |
|  |  |  |  | Unrelated customers | | | | Related customers | | | | Unrelated customers | | | | Related customers | | | |
|  |  |  | | Like Product | | Other products | | Like Product | | Other products | | Like Product | | Other products | | Like Product | | Other products | |
|  | Year1, Quarter 1 | |
|  |  | |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| A. | Total Quantity of Sales |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| B. | Total Net Value of Sales |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| C. | Cost of goods sold: |  | | | | | | | | | | | | | | | | | |
|  | (1) Variable Manufacturing Costs (1(a)+1(b)+1(c)) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (a) Raw materials (i+ii): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (i) Local |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (ii) Imported |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (b) Direct Labour |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (c) Other (Specify) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (2) Fixed Manufacturing Costs (2(a)+2(b)) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (a) Depreciation |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (b) Other Mfg. Overheads (specify) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| D. | Total Cost of goods sold (C1+C2) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| E. | Unit COGS (D/A) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| F. | Selling, general and administrative costs (SG&A) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | *Selling/Advertising* |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| *Financing* |
| *Insurance* |
| *Freight/Transport* |
| *Packaging* |
| *Administration* |
| *Research & Development* |
| *Technical assistance* |
| *Security* |
| *Pollution control* |
| *Others (specify)* |
| G. | Total Cost to Sell\* |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| H. | Unit Cost to Sell (G/A) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| G. | Cost Per Unit (E+H) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| H. | Operating Profit/(Loss) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| I. | Profit Margin |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

*\*Total Cost to Sell = Please list/indicate which item under SG&A is included*

1. Provide separate tables and computer files named “DOM-CTMS” and   
   “EXP-CTMS”/ “OTHER” CTMS” showing cost to make and sell for each of the like products which was sold in the domestic market and export market for the Year 1, Year 2, Year 3 and additional first quarter of Year 4 in quarterly basis. Use the field names listed as per Table D-3.3 as column headings. Provide details of how “Cost of Goods Sold” and “SG&A expenses” were allocated to each of the product (Identified by production code).

*Create computer files as per Table D-3.3 and have to be submitted on the media mentioned in paragraph 2 of “General instructions for submitting computerised information”. For this purpose, use format as per Table D-3.3 in Appendix 8 which is provided in excel format.*

Table D-3.3: Cost to Make and Sell by Grade (DOM-CTMS and EXP-CTMS)

| *Field name* | *Field description* | *Explanation* |
| --- | --- | --- |
| NO | Sequence number | Identify each transaction, or line item, in the sales listing, by sequence number (i.e. the first transaction is “1”, the second is “2”, and so on) |
| PDT-CODE | Production code | Product code used for the **like products sold during Year 1, Year 2, Year 3 and additional first quarter of Year 4 in your records** |
| PDT-GRADE | Product Grades/ Types/ Specification | Product grades or types of **like product sold during Year 1, Year 2, Year 3 and additional first quarter of Year 4** |
| QTY-SAL | Quantity sold | Quantity sold (specify the unit of measurement used) |
| QTY-PROD | Quantity produced | Quantity produced (specify the unit of measurement used) for the **like product during Year 1, Year 2, Year 3 and additional first quarter of Year 4** |
| DIR-RM | Direct raw material | Raw material cost for the **like product sold during Year 1, Year 2, Year 3 and additional first quarter of Year 4** |
| DIR-OM | Direct other material | Other direct raw material cost for the **like product sold during Year 1, Year 2, Year 3 and additional first quarter of Year 4** |
| DIR-LAB | Direct labour | Direct labour cost for the **like product sold during Year 1, Year 2, Year 3 and additional first quarter of Year 4** |
| VAR-OH | Variable manufacturing overhead | Variable manufacturing overhead cost. If more than one type of variable manufacturing overhead costs, insert additional column of data at this point for the additional costs (specify the costs) for the **like product sold during Year 1, Year 2, Year 3 and additional first quarter of Year 4**. Do not aggregate the costs. |
| OTH-VAR | Others variable manufacturing costs | Other variable manufacturing costs (specify the costs) for the **like product sold during Year 1, Year 2, Year 3 and additional first quarter of Year 4**. Do not aggregate the cost. |
| TOT-VC | Total variable manufacturing costs | Sum of manufacturing costs for the **like product sold during Year 1, Year 2 , Year 3 and additional first quarter of Year 4**.  (DIR-RM + DIR-OM + DIR-LAB + VAR-OH + OTH-VAR) |
| IND-LAB | Indirect labour | Indirect labour costs for the **like product sold during Year 1, Year 2 and Year 3**. |
| FIX-OH | Fixed manufacturing overhead | Fixed manufacturing costs. If more than one type of fixed manufacturing overhead costs, insert additional column of data at this point for the additional costs (specify the costs) for the **like product sold during Year 1, Year 2, Year 3 and additional first quarter of Year 4**. Do not aggregate the cost |
| OTH-FIX | Others fixed manufacturing costs | Other fixed manufacturing costs. If more than one type of fixed manufacturing costs, insert additional column of data at this point for the additional costs (specify the costs) for the **like product sold during Year 1, Year 2, Year 3 and additional first quarter of Year 4**. Do not aggregate the cost |
| TOT-FC | Total fixed manufacturing costs | Sum of fixed manufacturing costs for the **like product sold during Year 1, Year 2, Year 3 and additional first quarter of Year 4**.  (IND-LAB + FIX-OH + OTH-FIX) |
| OP-WIP | Opening work in progress | Opening work in progress costs |
| CL-WIP | Closing work in progress | Closing work in progress costs |
| TOT-WIP | Total work in progress | Sum of work in progress costs (OP-WIP minus CL-WIP) |
| TOT-COGS | Total cost of goods sold | Sum of cost of goods sold (TOT-VC + TOT-FC) for the **like product during Year 1, Year 2, Year 3 and additional first quarter of Year 4.** |
| UNI-COGS | Unit cost of goods sold | Total cost of goods sold divided by quantity sold for the **like product during Year 1, Year 2, Year 3 and additional first quarter of Year 4**. (TOT-COGS / QTY-SAL) |
| SELL | Selling expenses | Selling/advertising expenses for the **like product sold during Year 1, Year 2, Year 3 and additional first quarter of Year 4**. |
| FIN | Financial expenses | Financial expenses for the **like product sold during Year 1, Year 2, Year 3 and additional first quarter of Year 4**. |
| FRE | Freight expenses | Freight expenses for the **like product sold during Year 1, Year 2, Year 3 and additional first quarter of Year 4**. |
| PAC | Packaging expenses | Packaging expenses for the **like product during Year 1, Year 2, Year 3 and additional first quarter of Year 4**. |
| ADM | Administrative expenses | Administrative expenses for the **like product sold during Year 1, Year 2, Year 3 and additional first quarter of Year 4**. |
| R&D | R&D expenses | Research and development expenses for the **like product sold during Year 1, Year 2, Year 3 and additional first quarter of Year 4**. |
| OTH-SGA | Other SG&A expenses | Other selling, general and administrative costs incurred. If more than one type of SG&A costs, insert additional column of data at this point for the additional costs (specify the costs) for the **like product sold during Year 1, Year 2, Year 3 and additional first quarter of Year 4**. Do not aggregate the costs. |
| TOT-SGA | Total SG&A expenses | Sum of SG&A expenses for the **like product sold during Year 1, Year 2, Year 3 and additional first quarter of Year 4**.  (SELL + FIN + FRE + PAC + ADM + R&D + OTH-SGA) |
| UNI-SGA | Unit SG&A | Total SG&A expenses divided by quantity sold for the **like product sold during Year 1, Year 2, Year 3 and additional first quarter of Year 4.** (TOT-SGA / QTY-SAL) |
| UNI-COS | Cost per unit | Unit cost of goods sold plus unit SG&A for the **like product sold during Year 1, Year 2, Year 3 and additional first quarter of Year 4**. (UNI-COGS + UNI-SGA) |

# SECTION E: DUMPING MARGIN

## E-1 Source of Subject Merchandise

1. Identify the source country(ies) of the subject merchandise into Malaysia. If action is sought against countries which individually have less than 3% of total imports, demonstrate that they are collectively account for more than 7% of total imports of the subject merchandise. Indicate the per centum of the alleged country(ies) of the total imports of subject merchandise into Malaysia in Year 1, Year 2, Year 3 and Quarter 1 of Year 4.
2. Provide the names, addresses and contact details of:

* Foreign producers of the subject merchandise;
* Foreign exporters to Malaysia; and
* Importers in Malaysia.

1. If action is sought against countries which individually have less than 3% of total imports, demonstrate that they are collectively account for more than 7% of total imports of the subject merchandise. For this purpose, use Table D-1.

Table E-1: Source of Imports

| Year / Quarter | Quantity /  Value | Alleged Country(ies) | Total | Non-Alleged Countries | Total | Grand Total |
| --- | --- | --- | --- | --- | --- | --- |
| Year 1 /Q1 | (MT) |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |
| % of Total Imports |  |  |  |  |  |
| Year 1 /Q2 | (MT) |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |
| % of Total Imports |  |  |  |  |  |
| Year 1 /Q3 | (MT) |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |
| % of Total Imports |  |  |  |  |  |
| Year 1 /Q4 | (MT) |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |
| % of Total Imports |  |  |  |  |  |
| Total | (MT) |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |
| % of Total Imports |  |  |  |  |  |
| Year 2 /Q1 | (MT) |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |
| % of Total Imports |  |  |  |  |  |
| Year 2 /Q2 | (MT) |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |
| % of Total Imports |  |  |  |  |  |
| Year 2 /Q3 | (MT) |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |
| % of Total Imports |  |  |  |  |  |
| Year 2 /Q4 | (MT) |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |
| % of Total Imports |  |  |  |  |  |
| Total | (MT) |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |
| % of Total Imports |  |  |  |  |  |
| Year 3 /Q1 | (MT) |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |
| % of Total Imports |  |  |  |  |  |
| Year 3 /Q2 | (MT) |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |
| % of Total Imports |  |  |  |  |  |
| Year 3 /Q3 | (MT) |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |
| % of Total Imports |  |  |  |  |  |
| Year 3 /Q4 | (MT) |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |
| % of Total Imports |  |  |  |  |  |
| Total | (MT) |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |
| % of Total Imports |  |  |  |  |  |
| Year 4 /Q1 | (MT) |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |
| % of Total Imports |  |  |  |  |  |
| Total | (MT) |  |  |  |  |  |
| Value (RM) |  |  |  |  |  |
| % of Total Imports |  |  |  |  |  |

*For the purpose of* ***Section E-2 and E-3****, the Applicant must submit at least one (1) actual invoice to substantiate the Normal Value and Export Price of the subject merchandise in accordance to paragraph 2(1)(e) of the Regulations.*

## E-2 Export Price

Possible sources of information on export price include: export sales invoices. The data should be during the Year 3 or Year 4 Quarter 1 ending as close to the date of submission which permit a proper comparison.

1. Indicate the FOB/CIF export price(s) of the subject merchandise during   
   period of investigation. Where there are different grades, levels of trade, models or types involved, an export price should be supplied for each. For this purpose, use Table E-2.

Table E-2: Export price

|  |  |  |
| --- | --- | --- |
| H.S. Codes | Grade/Models/Type | Export price (FOB/CIF) |
|  |  |  |
|  |  |  |
|  |  |  |

1. Specify the terms and conditions of the sale, where known.

## E-3 Selling Price (Normal Value) in the Exporter’s Domestic Market

Possible sources of information about the domestic selling prices in the country of applicant include: price lists for domestic sales (with information on discounts); actual quotations or invoices relating to domestic sales; published material providing information on the domestic selling prices; or market research undertaken on behalf of the applicant. The data should be during the Year 3 or Year 4 Quarter 1 ending as close to the date of submission which permit a proper comparison.

1. State the selling price for each grade, model or type of like product sold by the exporter, or other sellers, on the domestic market of the country of export. For this purpose, use Table E-3.

Table E-3: Selling price (normal value)

|  |  |  |
| --- | --- | --- |
| **H.S. Codes /AHTN** | **Grade/Models/Type** | **Selling price (normal value)** |
|  |  |  |
|  |  |  |
|  |  |  |

1. Specify the terms and conditions of the sale, where known. Provide   
   supporting documentary evidence.

## E-4 Estimation of Normal Value Using Other Method

This section needs to be completed only if there is no reliable   
information available about selling prices as requested in E-3 or sales are not made in the ordinary course of trade. Other methods of calculating a normal value include:

* the cost to make the exported products plus the selling and administration costs (as if they were sold in the foreign exporter’s domestic market) plus an amount for profit (if applicable); OR
* the selling price of like product from the country of export to a third   
  country.

Indicate the normal value of the like product in the country of export   
using other method. Provide supporting documentary evidence.

## 

## E-5 Adjustments

A fair comparison must be made between the export price and the normal value of subject merchandise. Adjustments should be made for differences in the terms and circumstances of the sales such as the level of trade, physical characteristics, transport expenses, taxes or other factors that affect price comparability.

1. Provide details of any known differences between the export price and the normal value. Include supporting information and evidences, including the basis of estimates.
2. State the amount of adjustments required for each and applies the adjustments to the domestic and export prices. Include supporting information and evidences, including the basis of estimates.

## E-6 Dumping Margin

1. Subtract the export price from the normal value for each grade, model or type of the products (after adjusting for any differences affecting price comparability). Show dumping margins as a percentage (%) of the export price based on the following formula:

# SECTION F: PUBLIC INTEREST

*You may wish to provide comments in general on factors that are believed to be affecting the Malaysian market as a whole or trends generally and/or any other factors you consider relevant to the claims of material injury.*

*It should be noted that any comments you make at this point must be supported by factual and documentary evidence at the time of submission and also available in a non-confidential form if they are to be taken into consideration by the IA.*

## F-1 Malaysian Market

Provide a general outline and trends of the Malaysian market from your perspective and provide comments on any other factors you believe affect the Malaysian industry such as supply and demand, prices, the relative importance of imports, etc.

## F-2 Effect of Continued Imports

What would happen to your business and the market in general if the imports of product were to continue in their current trend without corrective measures being taken by the institutions of Malaysia? Explain the reasons for your view.

# 

# CHECKLIST

*The purpose of the following checklist is to ensure that you have answered all questions in section A to section F and to permit a quick survey on information, which may be missing. Tick the box where complete information is submitted or where information has not sufficiently been provided:*

|  |  |  |
| --- | --- | --- |
| Section | ***Tick if complete information is provided*** | ***Tick if information is not provided or insufficiently provided*** |
| Section A: Company Structure & Operations |  |  |
| Section B: Product Description |  |  |
| Section C: Operation |  |  |
| Section D: Costs |  |  |
| Section E: Dumping Margin |  |  |
| Section F: Public Interest |  |  |

## Appendix 1

**Deductive Export Price**

**EXPORT PRICE**

Applicants are to note that this form needs to be completed only when you have   
reasons to believe that the selling price between the exporter and the importer is   
unreliable.

* Data should relate to the most recent sale for which information is available.
* Source data and work sheets should be retained for later verification by MITI

**DEDUCTIVE EXPORT PRICE**

**Model/Grade/Type[[1]](#footnote-1) …………………………………………………..**

|  |  |  |  |
| --- | --- | --- | --- |
|  |  |  | **RM** |
| **1.** | **PRICE AT FIRST POINT OF RESALE IN MALAYSIA** | |  |
|  | Less charges for: |  |  |
|  |  | Overseas Freight |  |
|  |  | Overseas Insurances |  |
|  |  | Customs Duty |  |
|  |  | Sales Tax |  |
|  |  | Clearance and Handling |  |
|  |  | Cartage to Store |  |
|  |  | Further Manufacture (if any) |  |
|  |  | Selling and Administration[[2]](#footnote-2) |  |
|  |  | Delivery to Customer |  |
|  |  | Net Profit/Loss |  |
|  |  | Other (specify) |  |
|  |  |  |  |
| **2.** | **DEDUCTIVE EXPORT PRICE (FOB)** | |  |
|  | Less charges before exportation: | |  |
|  |  | Packing |  |
|  |  | Inland Freight |  |
|  |  | Insurance |  |
|  |  | Taxes  Non-refundable rebate |  |
|  |  | Other (specify) |  |
| **3**. | **EX-FACTORY PRICE** | |  |

## Appendix 2

**Table C-4.3: Sales Listing**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Sequence number** | **Company internal coding system** | **Invoice  number** | **Invoice  date** | **Customer  name** | **Relation of the  Customers** | **Customer Level of Trade** | **Grades of Like Product** | **Quantity  of sales** | **Gross invoice  value** | **Discounts** | **Net invoice  value** | **Payment  terms** | **Delivery  terms** | **Delivery  costs** | **Commissions** |
| **NO** | **CODE** | **INV-NO** | **INV-DT** | **CUST** | **REL** | **LEV** | **PDT-GRADE** | **QTY** | **GR-VAL** | **DISC** | **NT-VAL** | **PAY-TM** | **DEL-TM** | **DEL-CS** | **COMM** |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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## Appendix 3

**Table C-4.4: Credit Notes**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Sequence number | Company internal coding system | Credit note  number | Date of credit  note | Invoice  number | Customer name | Quantity  of sales | Value credited | Credit Notes Purpose |
| NO | CODE | CDT-NO | CDT-DT | INV-NO | CUST | QTY | VAL | PURP |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
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## 

## Appendix 4

**Table D-2.1: Raw Materials Purchase Listing**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Sequence number | Company internal coding system | Invoice  number | Invoice  date | Supplier  name | Relation of the  Supplier | Type of Raw Materials | Quantity  of purchase | Gross invoice  value | Discounts | Net invoice  value | Payment  terms | Delivery  terms | Delivery  costs |
| NO | CODE | INV-NO | INV-DT | SUPP | REL | RM-TYPE | QTY | GR-VAL | DISC | NT-VAL | PAY-TM | DEL-TM | DEL-CS |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |

## Appendix 5

**Table D-2.2: Debit Notes**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Sequence number | Company internal coding system | Debit note  number | Date of debit note | Invoice  number | Supplier name | Quantity  of purchase | Value debited | Debit Notes Purpose |
| NO | CODE | DBT-NO | DBT-DT | INV-NO | SUPP | QTY | VAL | PURP |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
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## Appendix 6

**Table D-3.1: Cost of Production**

| Item | Like Product | All Products |
| --- | --- | --- |
|  | Year 1; Year 2; Year 3; Year 4 (Quarter 1)  (Quarterly) | Year 1; Year 2; Year 3; Year 4 (Quarter 1)  (Quarterly) |
| Total quantity of production |  |  |
| Variable manufacturing costs:  Raw materials (specify)  Direct Labour  Variable manufacturing overhead (specify)  Others (specify) |  |  |
| A. Total variable manufacturing costs |  |  |
| Fixed manufacturing costs:  Indirect Labour  Fixed manufacturing overhead (specify)  Other (specify) |  |  |
| B. Total fixed manufacturing costs |  |  |
| Work in progress:  (+) Opening work in progress  (-) Closing work in progress |  |  |
| C. Total work in progress |  |  |
| Total cost of production (A+B+C) |  |  |

## Appendix 7

**Table D-3.2: Cost to Make and Sell Per Unit**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | Total all products | | Domestic market sales during Year 1, Year 2, Year 3 and Year 4 (Quarter 1) | | | | | | | | Export market (Malaysia + other) | | | | | | | |
|  | (Quarterly) | | | | | | | | Sales during Year 1, Year 2, Year 3 and Year 4 (Quarter 1) | | | | | | | |
|  |  | | | | | | | | (Quarterly) | | | | | | | |
|  |  |  |  | Unrelated customers | | | | Related customers | | | | Unrelated customers | | | | Related customers | | | |
|  |  | Year 1, Quarter 1 | | Like Product | | Other products | | Like Product | | Other products | | Like Product | | Other products | | Like Product | | Other products | |
|  |  | |
|  |  | |
| A. | Total Quantity of Sales |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| B. | Total Net Value of Sales |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| C. | Cost of Goods Sold: |  | | | | | | | | | | | | | | | | | |
|  | (1) Variable Manufacturing Costs (1(a)+1(b)+1(c)) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (a) Raw materials (i+ii): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (i) Local |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (ii) Imported |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (b) Direct Labour |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (c) Other (Specify) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (2) Fixed Manufacturing Costs (a+b) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (a) Depreciation |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (b) Other Mfg. Overheads (specify) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| D. | Total Cost of Goods Sold (C1+C2) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| E. | Unit COGS (D/A) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| F. | Selling, general and administrative costs (SG&A) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | *Selling/Advertising* |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| *Financing* |
| *Insurance* |
| *Freight/Transport* |
| *Packaging* |
| *Administration* |
| *Research & Development* |
| *Technical assistance* |
| *Security* |
| *Pollution control* |
| *Others (specify)* |
| G. | Total Cost to Sell |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| H. | Unit Cost to Sell (G/A) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| G. | Cost Per Unit (E+H) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| H. | Operating Profit/(Loss) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| I. | Profit Margin |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

## Appendix 8

**Table D-3.3: Cost to Make and Sell by Grade (DOM-CTMS and EXP-CTMS)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Sequence Number | Production Code | Product Grade | Quantity sold | Quantity produced | Direct raw material | Direct other material | Direct labour | Variable mfg overhead | Others variable mfg cost | Total variable mfg cost | Indirect labour | Fixed manufacturing overhead | Others fixed manufacturing costs | Total fixed manufacturing costs | Opening work in progress | Closing work in progress | Total work in progress | Total cost of goods sold | Unit cost of cost of goods sold | Selling expenses | Financial expenses | Freight expenses | Packaging expenses | Administrative expenses | R&D expenses | Other SG&A expenses | Total SG&A expenses | Unit SG&A | Cost per unit |
| NO | PDT-CODE | PDT-GRADE | QTY-SAL | QTY-PROD | DIR-RM | DIR-OM | DIR-LAB | VAR-OH | OTH-VAR | TOT-VC | IND-LAB | FIX-OH | OTH-FIX | TOT-FC | OP-WIP | CL-WIP | TOT-WIP | TOT-COGS | UNI-COGS | SELL | FIN | FRE | PAC | ADM | R&D | OTH-SGA | TOT-SGA | UNI-SGA | UNI-COS |
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1. A separate schedule should be prepared for each model/grade/type. [↑](#footnote-ref-1)
2. Includes distribution and financial expenses [↑](#footnote-ref-2)