****

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**

**Email:** [**alltps@miti.gov.my**](mailto:alltps@miti.gov.my)

TABLE OF CONTENTS

[PREAMBLE………. i](#_Toc164432915)

[GENERAL INSTRUCTIONS ii](#_Toc164432916)

[DECLARATION……… vii](#_Toc164432917)

[SECTION A: COMPANY STRUCTURE AND OPERATIONS 1](#_Toc164432918)

[A-1 Contact Information 1](#_Toc164432919)

[A-2 Legal Representative/Consultant 1](#_Toc164432920)

[A-3 Corporate Information (including related parties) 2](#_Toc164432921)

[SECTION B: PRODUCT DESCRIPTION 4](#_Toc164432922)

[B-1 Product Specifications 4](#_Toc164432923)

[B-2 Comparison of Export and Domestic Products 5](#_Toc164432924)

[SECTION C: OPERATION 8](#_Toc164432925)

[C-1 Production and Capacity 8](#_Toc164432926)

[C-2 Inventories 9](#_Toc164432927)

[C-3 Sales Turnover 10](#_Toc164432928)

[C-4 Sales Volume and Value 11](#_Toc164432929)

[C-5 Employment 14](#_Toc164432930)

[C-6 Investments 15](#_Toc164432931)

[C-7 Profitability 17](#_Toc164432932)

[SECTION D: DOMESTIC SALES OF LIKE PRODUCT 18](#_Toc164432933)

[D-1 General Information 18](#_Toc164432934)

[D-2 Sales to Domestic Market Customers 19](#_Toc164432935)

[D-3 Allowances on Domestic Sales 19](#_Toc164432936)

[D-4 Format of Submission 22](#_Toc164432937)

[SECTION E: EXPORT SALES OF SUBJECT MERCHANDISE 27](#_Toc164432938)

[E-1 General Information 27](#_Toc164432939)

[E-2 Sales to Customers in Malaysia 28](#_Toc164432940)

[E-3 Allowances on Export Sales 28](#_Toc164432941)

[SECTION F: COSTS 37](#_Toc164432942)

[F-1 Accounting System and Policies 37](#_Toc164432943)

[F-2 Purchase of Raw Materials 38](#_Toc164432944)

[F-3 Cost to Make and Sell 39](#_Toc164432945)

[SECTION G: DUMPING MARGIN 48](#_Toc164432946)

[G-1 Export Price 48](#_Toc164432947)

[G-2 Selling Price (Normal Value) in the Exporter’s Domestic Market 48](#_Toc164432948)

[G-3 Adjustments 49](#_Toc164432949)

[G-4 Dumping Margin 49](#_Toc164432950)

[SECTION H: THE IMPOSITION OF ANTI-DUMPING DUTIES NO LONGER NECESSARY 50](#_Toc164432951)

[CHECKLIST………. 51](#_Toc164432952)

[Appendix 1 52](#_Toc164432953)

[Appendix 2 53](#_Toc164432954)

[Appendix 3 54](#_Toc164432955)

[Appendix 4 56](#_Toc164432956)

[Appendix 5 57](#_Toc164432957)

[Appendix 6 58](#_Toc164432958)

[Appendix 7 60](#_Toc164432959)

[Appendix 8 61](#_Toc164432960)

[Appendix 9 62](#_Toc164432961)

[Appendix 10 63](#_Toc164432962)

[Appendix 11 64](#_Toc164432963)

[Appendix 12 65](#_Toc164432964)

[Appendix 13 67](#_Toc164432965)

[Appendix 14 68](#_Toc164432966)

# 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 interested parties with sufficient evidence with regard to the elements necessary for an administrative review 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 administrative review. Failure to provide complete answers to all applicable questions accurately may amount to rejection and non-initiation or termination of the investigation.

# GENERAL INSTRUCTIONS

**A. Submission of an application for an administrative review on the imposition of anti-dumping duties**

1. The applicant shall submit an application in accordance with Section 28 of the Countervailing and Anti-Dumping Duties Act 1993 to request for the Government to conduct an administrative review on the imposition of anti-dumping duties.
2. An application which is made in accordance with paragraph 28(1)(a), or paragraph 28(1)(c), is required to complete the questionnaire sections as follows:

|  |  |  |
| --- | --- | --- |
| **Paragraph** | **Details** | **Questionnaire Sections to Be Completed** |
| 28(1)(a) | the dumping margin has changed substantially | Section G |
| 28(1)(c) | the imposition of an anti-dumping duty is no longer necessary. | Section H |

**B. 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 B-3, D-4.1, D-4.2, D-4.3, E-4.1, E-4.2, E-4.3, F-2.1, F-2.2, F-3.1, F-3.2, F-3.3 and F-3.4 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 Government 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 B-3, D-4.1, D-4.2, D-4.3, E-4.1, E-4.2, E-4.3, F-2.1, F-2.2, F-3.1, F-3.2, F-3.3 and F-3.4 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**.

**C. Submission of computerised information**

1. 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.
2. 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.
3. All data storage medium should be clearly labelled with your company’s name and file names.
4. The data files have to be compatible and submitted in the PDF, MS-Excel and MS-Word format.
5. 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.

**D. Submission of printed copies**

1. 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.
2. 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.
3. 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.

**E. How to Complete the Non-Confidential Version**

1. All non-confidential submission will be made available in public file for viewing.
2. 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.
3. In order to assist you in completing the non-confidential submission we advise you to:

* 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).
* 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.

1. Example on how to summarise confidential information:
2. 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 administrative review on the imposition of anti-dumping duties. This application is made in accordance with paragraph:

|  |  |  |
| --- | --- | --- |
|  | 28(1)(a) - | the dumping margin has changed substantially; or |
|  | 28(1)(c) - | the imposition of an anti-dumping duty is no longer necessary. |

\*please indicate by placing an X in the relevant box above.

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 exported to Malaysia 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)* |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |

## B-2 Comparison of Export and Domestic Products

1. Indicate in Table B-2 all types/grades of subject merchandise sold by you and related companies in the domestic market and in Malaysia Year 1, Year 2, Year 3 and first quarter of Year 4.
2. Define and distinguish between all different types/grades of the subject merchandise sold by you and related companies to the domestic market and Malaysian market.

Table B-2: Products Comparison

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| No. | Commercial name of like product in your domestic market | Quantity of like product sold domestically (unit)  (A) | Commercial name of Subject Merchandise sold in Malaysia | Quantity of Subject Merchandise sold in Malaysia  (unit)  (B) | Indicate the quantity of like product sold domestically as % of quantity subject merchandise sold to Malaysia  (A/B) x 100% |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

**B-3 Format of Submission**

1. Create a computer file named “PDT-SPEC” as per Table B-3 and has to be submitted on the media mentioned in paragraph 2 of “General instructions for submitting computerised information”.
2. Complete Table B-3 showing information that will allow establishing a relationship between the types of the subject merchandise which were sold in the domestic market and/or the Malaysian or other countries’ export market. Use the field names listed as per Table B-3 as column headings. For this purpose, use format as per Table B-3 in **Appendix 2** which is provided in excel format.
3. Products sold in domestic and export market which have no difference (physical or other) are classified as “identical”. Establishing a relationship between these products is straightforward and requires no information in field PDT-DIFF.
4. If a product sold in one of the markets is not “identical” to a product sold in the other market, but closely resembles and can be compared with another product, then it is classified as “comparable”. In this case, provide a short description of these differences in field PDT-DIFF. Be aware that detailed explanation of these differences (as well as their market value) will be necessary when answering the section regarding “allowances”.
5. In case a certain product type was only sold in one of the markets (domestic or Malaysian/ other countries), provide details of “product description” in field PDT-DES, without details of the product codes.

Table B-3: Product Specification (PDT-SPEC)

| *Field name* | *Field description* | *Explanation* |
| --- | --- | --- |
| DM-PDCOD | DM production code | Production code of the subject merchandise, as used for production purposes for products produced for the domestic market (DM) |
| DM-SLCOD | DM product sales code | Sales code of the subject merchandise, as used in your records for products produced for the domestic market |
| DM-QTY | DM net quantity sold | Net domestic sales, in quantity (after all returns and cancelled sales) of the product type. Specify the unit of measurement |
| DM-VAL | DM net sales value | Net domestic sales in value (after all discounts and free of taxes) |
| MY-PDCOD | MY production code | Production code of the subject merchandise, as used for production purposes for products produced for the Malaysian (MY) market |
| MY-SLCOD | MY product sales code | Sales code of the subject merchandise, as used in your records for products produced for the Malaysian market |
| MY-QTY | MY net quantity sold | Net export sales to Malaysia, in quantity (after all returns and cancelled sales) of the product type. Specify the unit of measurement |
| MY-VAL | MT net sales value | Net export sales to Malaysia, in value (after all discounts and free of taxes) |
| PDT-CLASS | Product classification | Product classification – Grade (Prime or Non-Prime) according to producer/exporter |
| PDT-DES | Product description | Short product description/specification, according to producer/exporter categorisation of products |
| H.S. | H.S. codes | Indicate the Harmonized System Codes of this particular product type |
| PDT-COMP | Product comparison | Show “I” for identical product, and “C” for comparable product |
| PDT-DIFF | Product differences | Short description of the differences (physical or other) between the “comparable” type/model |

# 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 | (-)  Sales /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) |  |  |  |  |  |  |

## C-5 Employment

1. Provide a table showing the number of people employed in your company:

Table C-5: Employment

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 1 | | | |
| Q1 | Q2 | Q3 | Q4 |
| Total personnel employed |  |  |  |  |
| Personnel employed in the production process of the product |  |  |  |  |
| Personnel employed in sales, general and administration of the product |  |  |  |  |
| Total personnel employed in the product |  |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Description | Year 2 | | | |
| Q1 | Q2 | Q3 | Q4 |
| Total personnel employed |  |  |  |  |
| Personnel employed in the production process of the product |  |  |  |  |
| Personnel employed in sales, general and administration of the product |  |  |  |  |
| Total personnel employed in the product |  |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Description | Year 3 | | | |
| Q1 | Q2 | Q3 | Q4 |
| Total personnel employed |  |  |  |  |
| Personnel employed in the production process of the product |  |  |  |  |
| Personnel employed in sales, general and administration of the product |  |  |  |  |
| Total personnel employed in the product |  |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Description | Year 4 | | | |
| Q1 | Q2 | Q3 | Q4 |
| Total personnel employed |  |  |  |  |
| Personnel employed in the production process of the product |  |  |  |  |
| Personnel employed in sales, general and administration of the product |  |  |  |  |
| Total personnel employed in the product |  |  |  |  |

## C-6 Investments

1. Please indicate in Table C-6 the amount of investments made for the production of the subject merchandise:

Table C-6: Investment

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 1 | | | |
| Q1 | Q2 | Q3 | Q4 |
| Total Company Investments |  |  |  |  |
| Total investments for product (if any) of which: |  |  |  |  |
| Capital: |  |  |  |  |
| Buildings |  |  |  |  |
| Machinery & Equipment |  |  |  |  |
| Other (specify) |  |  |  |  |
| Non-Capital: |  |  |  |  |
| R&D |  |  |  |  |
| Other (specify) |  |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Description | Year 2 | | | |
| Q1 | Q2 | Q3 | Q4 |
| Total Company Investments |  |  |  |  |
| Total investments for product (if any) of which: |  |  |  |  |
| Capital: |  |  |  |  |
| Buildings |  |  |  |  |
| Machinery & Equipment |  |  |  |  |
| Other (specify) |  |  |  |  |
| Non-Capital: |  |  |  |  |
| R&D |  |  |  |  |
| Other (specify) |  |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Description | Year 3 | | | |
| Q1 | Q2 | Q3 | Q4 |
| Total Company Investments |  |  |  |  |
| Total investments for product (if any) of which: |  |  |  |  |
| Capital: |  |  |  |  |
| Buildings |  |  |  |  |
| Machinery & Equipment |  |  |  |  |
| Other (specify) |  |  |  |  |
| Non-Capital: |  |  |  |  |
| R&D |  |  |  |  |
| Other (specify) |  |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Description | Year 4 | | | |
| Q1 | Q2 | Q3 | Q4 |
| Total Company Investments |  |  |  |  |
| Total investments for product (if any) of which: |  |  |  |  |
| Capital: |  |  |  |  |
| Buildings |  |  |  |  |
| Machinery & Equipment |  |  |  |  |
| Other (specify) |  |  |  |  |
| Non-Capital: |  |  |  |  |
| R&D |  |  |  |  |
| Other (specify) |  |  |  |  |

## C-7 Profitability

1. Complete and explain the Table C-7.1 and Table C-7.2 for your sales transactions to related and unrelated parties in Malaysia

Table C-7.1: Profitability (Like Product & Subject Merchandise)

Provide data for like product and subject merchandise 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-7.2: 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 (%) |  |  |  |  |  |  |  |  |

# SECTION D: DOMESTIC SALES OF LIKE PRODUCT

*This section requests the details of all your sales of the like product in your domestic market during Year 1, 2, 3 and additional first quarter of Year 4. In particular, provide your prices and pricing methods for these sales.*

*Please note that a “transaction” is considered to be a line on an invoice. In order to determine which sales fall within the like product* ***the invoice date should be used as the date of sale****.*

## D-1 General Information

1. Explain your company’s channels of distribution on the domestic market starting from the factory gate up to the first sale to independent customers. Include a detailed **flow chart** indicating terms of sale and pricing to each class of customer (e.g. producers, distributors, wholesales, retailers) including related companies. Explain the basis of your categorisation of customers.
2. Describe each step in the sales negotiation process, from the first point of contact with purchaser up to and including any after-sale price adjustments. If this sales process differs between classes of customers, describe each variation separately.
3. For all sales through related companies, give detailed description of how sales are made, indicating the procedure followed between time of order and delivery to the first unrelated customer. A full explanation of how the invoicing and payment is made should be given. Provide a separate sample chronological flowchart detailing every step in this process. Indicate the average time frame within which each step takes place.
4. Explain whether production begins after the customers have established their product specifications (contract) and the sale has been made, or pursuant to normal company production schedules.
5. If your sales are made pursuant to contract (either long-term or short-term), describe in detail the process by which the contract, the prices and quantities are agreed to. Describe each of the types of contracts applicable to the product concerned, including the terms the requirements for a price charge or re-negotiation by either side, etc. Explain any commitments on either party, should the contract be terminated prematurely.
6. Provide copies of all price lists (in English or accompanied by English translations) issued or in use during Year 1, 2, 3 and additional first quarter of Year 4 for all domestic market customers, including those used by related companies. Explain whether sales prices differ between customers, regions or time periods.
7. List any cost incurred by your related companies that have been paid or reimbursed by your company (directly or indirectly). Explain in detail the nature of the cost and whether it was related to the like product.

## D-2 Sales to Domestic Market Customers

*In this section you are requested to provide complete information on sales of the like product sold to unrelated and related customers in your domestic market during Year 1, Year 2, Year 3 and additional first quarter of Year 4.*

1. Complete Table D-4.1 and prepare a computer file name “DOM-CUST” (see format in D-4: Format of Submission) providing information on all customers in the domestic market.
2. Complete Table D-4.2 and prepare a computer file name “DOM-SALE” (see format in D-4: Format of Submission) of all sales of the subject merchandise in the domestic market, on a transaction-by-transaction basis.
3. Complete Table D-4.3 and prepare a computer file name “DOM-NOTE” (see format in D-4: Format of Submission) providing information on all credit and debit notes of sales of the subject merchandise, on a transaction-by-transaction basis.

## D-3 Allowances on Domestic Sales

*Where normal value and export price of the like product as established are not at a comparable basis, due allowance in the form of adjustments can be made,* ***on its merits****, for differences that affect price comparability. You may claim adjustments where it can be demonstrated that the factor concerned is one that has resulted in a different price being charged to your customers.*

*You are requested to provide in detail all adjustments listed in this section, on a transaction-by-transaction basis, in the computer file “DOM-SALE”.* ***Report actual*** *expenses rather than averages. If you allocate any of these expenses, clearly indicate the amount allocated, and explain the reason and methodology used.*

1. Complete Table D-4.1 and computer file “DOM-SALE” of all adjustments you claim (refer paragraph D-3.2 to D-3.10) for all sales to customers in the domestic market, on a transaction-by-transaction basis. All allowances should be reported in the currency in which your accounts are kept.
2. Differences in physical characteristics:

*In comparing the type of product exported to Malaysia with the most similar product sold by your company in the domestic market, and adjustment can be made to take account of physical differences between the types. The amount of the adjustment shall correspond to a reasonable estimate of the market value of the difference.*

1. Identify separately the physical differences between each type of the product and provide a detailed list of all physical differences with a full explanation of each item listed.
2. For each difference claimed, provide detailed information of the market value of such difference. Identify the source of your data.
3. Import charges or indirect taxes:

*An adjustment concerning import charges and indirect taxes can be made where it can be demonstrated that the price comparability is affected.*

1. Indirect taxes:
2. List all internal taxes imposed on the domestic market products that were either rebated upon exportation or not collected on the products exported to Malaysia.
3. For each tax listed, provide English translations of statutes and regulations authorising the collection of the tax, including documents which explain the method of calculation, assessment, and payment of the tax.
4. For each tax listed, provide separately information on the tax base or taxable price, the tax rate, the amount of taxes assessed, any deductions or offsets to the tax and the formula used to calculate the tax amount.
5. Indicate when you are legally obligated or liable for tax payment. Explain when you actually paid taxes and whether you maintain separate accounts for these taxes.
6. Report the amount of any such taxes imposed in the domestic market on the transaction-by-transaction basis. Explain how you calculated this amount.
7. Discounts and rebates, including discounts for differences in quantities:

*The term “rebate” includes provision of either currency, credit on current or future purchases, promissory notes, extension of credit, or free goods or services. Any claim should be properly quantified and directly linked to the sales listed in “DOM-SALE”.*

1. Describe in detail your policy for granting discounts and rebates to unrelated domestic customers.
2. List all kinds of discounts or rebates you granted, e.g. cash discounts quantity discounts, loyalty discounts, year-end rebates, deferred discounts etc. and describe their terms.
3. If discounts or rebates vary by class of customer (e.g. distributors and retailers), explain separately the discounts and rebates given to each class.
4. List all of your customers and the customer numbers (see paragraph D-2.1) who were eligible for each discount or rebate program and describe the criteria you used to determine their eligibility.
5. Provide discount schedules, and be prepared to furnish on request contracts or agreements that reflect all discounts and rebates that were given. Identify the source of your data.
6. Differences in the level of trade:

*An adjustment may be granted,* ***on its merits****, where you can show that your domestic sales of like product are being made at level of trade, which is different to the level of trade of your export sales and such difference has affected price comparability.*

1. Clearly identify the domestic and export level of trade by demonstrating that functions and prices for the sales in question are appropriate to the alleged level of trade in both markets.
2. For export sales to a related importer, identify level of trade of the sales between your company and the related importer.
3. Report the market value of the differences on the transaction-by-transaction basis.
4. Differences in transportation, insurance, handling, loading, and ancillary costs:

*An adjustment can only be made for transportation costs, which were incurred subsequent to the sale being made, for moving the products from the production premises to unrelated customer.*

1. List all charges that are included in the domestic prices and explain how you have quantified each of these charges.
2. Report the adjustments in the transaction-by-transaction basis and identify the general ledger account(s) where each expense is recorded.
3. Differences in packing costs:
4. Specify the per-unit cost of packing for each product type. List material and labour costs separately. Be specific in describing packing materials.
5. Report the adjustments in the transaction-by-transaction basis and identify the general ledger accounts where the expense is recorded.
6. Differences in the cost of any credit granted for the sales:

*Cost of credit refers to the “costs” of granting credit for a specific sales transaction and the parties involved agreed to terms of payment.*

1. Describe the method you have used to calculate the credit costs.
2. Indicate the interest rate you used to compute expenses associated with granting credit on sales.
3. Provide market information on interest rates for short-term borrowings for the currencies used in all transaction. Explain your calculation of credit costs reported in the transaction-by-transaction sales basis.
4. Differences in the direct costs of providing warranties, guarantees, technical assistance and services, as provided by law and/or in the sales contract:
5. List all costs incurred and specified in the domestic sales contracts, or were required by the law of the countries concerned, e.g. the cost of material concerned.
6. For each model/type, provide a separate record of warranty/guarantee expenses for sales of the subject merchandise.
7. State how you calculated these expenses. Identify your source of data.
8. If the expenses were incurred only for certain customers provide customer specific information.
9. If the expenses were only incurred on some of the like product, or if expenses vary among product types, identify the product types and explain any allocation method you have used.
10. Explain your calculation of costs in the transaction-by-transaction basis.

*Cost for technical services can include any service, repair or consultation you provide to your customer regarding the subject merchandise. An adjustment can only be made for expenses that are directly related to the sales of the subject merchandise.*

1. If technical assistance and services are performed by a division or cost centre, identify the division.
2. Describe any technical and service provided in the domestic market. Note any reimbursement you received for these services.
3. Report the adjustments in the transaction-by-transaction basis. Identify the general ledger accounts where the expense is recorded.
4. Differences in commissions paid in respect of the sales under consideration:
5. Provide the amount of commission expenses paid to unrelated or related sellers and explain the terms under which commissions are given.
6. Report the adjustment in the transaction-by-transaction basis and identify the general ledger accounts where the expense is recorded.
7. Other factors:

*Adjustments may also be made for differences in other factors not provided for under paragraph D-3.2 to D-3.10, if can be demonstrated that such adjustments affect price comparability and have historically been utilised. In particular, customers consistently pay different prices in the domestic market because of the differences in such factors.*

## D-4 Format of Submission

*Create computer files as per Table D-4.1, Table D-4.2 and Table D-4.3. The files have to be submitted on the media mentioned in paragraph 2 of “General instructions for submitting computerised information”.*

1. Prepare a computer file named “DOM-CUST” as per Table D-4.1 providing information on **all unrelated** and **related** customers **in domestic market**. Use the field names listed as per table D-4.1 as column headings. For this purpose, use format as per Table D-4.1 in **Appendix 3** which is provided in excel format.

Table D-4.1: Sales to Domestic Market – Customer Listing (DOM-CUST)

| *Field name* | *Field description* | *Explanation* |
| --- | --- | --- |
| YEAR | Year | Sales transaction of Year 1, Year 2, Year 3 and additional first quarter of Year 4 |
| TRCOMP-NAME | Trading Company name | Names of your trading company |
| TRCOMP-NO | Trading Company number | Customer’s code number used for each of your customers |
| TRCOMP-REL | Trading Company relation | Code “U” for unrelated trading/intermediary company; and code “R” for related trading/intermediary company |
| CUST-NAME | Customer name | Names of your customers |
| CUST-NO | Customer number | Customer’s code number used for each of your customers |
| CUST-ADD | Customer address | Complete address of your customers |
| CUST-REL | Customer relation | Code “U” for unrelated customer and code “R” for related customer |
| DIST | Distribution Channel | Code “1” for original equipment manufacturer (OEM); code “2” for distributor; code “3” for retailer; code “4” for end-user; and for others, please specify and provide a key code in accordance with the above coding system |
| PDT-GRADE | Product sales Grade | Grade or types of like product |
| PDT-USAGE | Product Usage | Usage of subject merchandise |
| TOT-QTY | Total quantity (MT) | Total quantity of the like product. |
| TOT-TURN | Total turnover | Total turnover per customer for all products sold by your company |
| SM-TURN | Turnover of the like product | Turnover of the like product per customer |
| DISC-REB | Total amount of discounts, rebates etc. | Total amount of all discounts, rebates, bonuses, etc. granted to the customers of the like product |
| DEL-TERM | General terms of delivery | General terms of delivery per customer (e.g. FOB, C&F, CIF, etc.) |
| PAY-TERM | General terms of payment | General terms of payment agreed with customer (e.g. at sight = 00, 30 days = 30, etc.) |

1. Prepare a computer file named “DOM-SALE” as per Table D-4.2 **all sales of the subject merchandise** to **unrelated** and **related** customers **in domestic market** on a transaction-by-transaction basis. Use the field names listed as per Table D-4.2 as column headings. For this purpose, use format as per Table D-4.2 in **Appendix 4** which is provided in excel format.

Table D-4.2: Sales to Domestic Market–Sales Listing (DOM-SALE)

| *Field name* | *Field description* | *Explanation* |
| --- | --- | --- |
| SEQ | Sequential number | Sequential sales number (i.e. first transaction is “1”, second transaction is “2”, and so on) |
| TRCOMP-NAME | Trading Company name | Names of your trading/intermediary company |
| TRCOMP-NO | Trading Company number | Trading/Intermediary company’s code number used for each of your customers |
| TRCOMP-REL | Trading Company relation | Code “U” for unrelated trading/intermediary company; and code “R” for related trading/intermediary company |
| CUST-NAME | Customer Name | Names of your customer |
| CUST-NO | Customer number | Code number of your customer as defined in file “DOM-CUST” |
| CUST-REL | Customer relation | Code “U” for unrelated customer; and code “R” for related customer |
| DATE | Invoice date | Date of the invoice issued for the transaction concerned |
| INV-NO | Invoice number | Number of the invoice |
| SHIP-DATE | Shipment Date | The date of the subject merchandise has been shipped |
| LAD-NO | Bill of lading number | Number of the bill of lading or other transport document |
| PDT-CODE | Product sales code | Code used for the like product in your records |
| H.S. | H.S. Codes | Harmonized System Codes of subject merchandise |
| PDT-GRADE | Product Grade | Product grade of like product |
| PDT-DES | Product Description | Product description of like product |
| PDT-USAGE | Product usage | Product usage of like product |
| PHY-DIF | Physical difference | Market value of the physical differences |
| ORD-NO | Sales order/ contract number | Sales order or contract number of the transaction concerned |
| ORD-DATE | Date of sales order /contract | Date of the sales order or contract originating the transaction |
| DEL-TERM | Terms of delivery | Agreed terms of delivery (e.g. FOB, C&F, CIF, etc.) |
| PAY-TERM | Terms of payment | Terms of payment agreed for the transaction (e.g. at sight = 00, 30 days = 30, etc.) |
| PAY-REC | Date of receipt of payment | Date when the company received the payment |
| QTY | Quantity | Quantity of the subject merchandise for the transaction (specify the unit, e.g. kilogram, meter, etc.) |
| GROS-VAL | Gross value | Gross invoice value of the transaction net of taxes in the currency of sale |
| SALE-DISC | Sales discounts on document | Sales discount deducted on the document referring to the transaction |
| SALES-VAT | Sales VAT | Actual amount of VAT charged to customer |
| GOV-VAT | Government VAT | Actual amount of VAT paid to the Government |
| NET-VAL | Net value | Net value of the transaction after sales discount, in the currency of sale |
| CURR | Invoice currency | Currency of sale for the transaction |
| EXCH | Rate of exchange | Invoice exchange rate |
| DRAW | Import charges and indirect taxes | Amount of import charges and indirect taxes paid |
| QTY-DISC | Quantity discount | Actual amount of discount that was not deducted from the invoice. If more than one type of quantity discount, insert additional column of data at this point for the additional types of quantity discounts (specify the types). Do not aggregate the discounts |
| OTH-DISC | Other discounts | Actual amount of discount that was not deducted from the invoice. If more than one type of other discount, insert additional column of data at this point for the additional types of other discounts (specify the types). Do not aggregate the discounts |
| REB | Rebate | Actual amount of rebate. If more than one type of rebate, insert additional column of data at this point for the additional types of rebates (specify the types). Do not aggregate the rebates |
| LEV-ADJ | Level of trade adjustment | Market value of the differences in level of trade |
| INL-FRE | Freight cost | Amount of inland transportation costs in the exporting countries |
| PACK | Packing expenses | Amount of packaging expenses |
| CRED | Credit costs | Amount of cost of providing credit to your customer |
| WARR | Warranty/ guarantee | Amount of warranty and guarantee expenses |
| AFT-SALE | Expenses for technical assistance | Amount of expenses for technical assistance and services |
| COMM | Commission | Amount of commission paid. If more than one type of commission is paid, insert additional column of data at this point for the additional types of commission paid (specify the types). Do not aggregate the commission. |
| OTHER | Other adjustments | Any other amount of adjustment (please specify) |

1. Prepare a computer file named “DOM-NOTE” as per Table D-4.3 providing information on **all credit and debit notes** to your customers **in domestic market**, on a transaction-by-transaction basis. Use the field names listed as per Table D-4.3 as column headings. For this purpose, use format as per Table D-4.3 in **Appendix 5** which is provided in excel format.

Table D-4.3: Sales to Domestic Market - Credit and Debit Notes Listing (DOM-NOTE)

| *Field name* | *Field description* | *Explanation* |
| --- | --- | --- |
| NO | Sequential number | Sequential number by transaction (e.g. first transaction is “1”, second transaction is “2”, and so on) |
| PDT-CODE | Product sales code | Code used for the like product in your records |
| DOC-TYP | Type of document | Type of document:  “C” for credit note; and “D” for debit note |
| DOC-NO | Document number | Credit/debit note number |
| DATE | Date of issue | Date of the document was issued for the transaction concerned |
| REF | Sequence number in Table D-4.2 | Sequential number used in the file “DOM-SALE” to which the transaction refers |
| QTY | Quantity | Quantity of the like product for the transaction concerned |
| VAL | Value | Value of the transaction in the currency of sales |
| CURR | Currency | Currency of the transaction |
| REM | Remarks | Some explanation on the reason for the issue of the credit/debit note |

# SECTION E: EXPORT SALES OF SUBJECT MERCHANDISE

*This section requests the details of all the export sales of the subject merchandise to Malaysia during Year 1, 2, 3 and additional first quarter of Year 4. In particular this section requires you to provide sales prices and pricing methods for these sales.*

*Please note that a “transaction” is considered to be a line on an invoice. In order to determine which sales fall within the subject merchandise* ***the invoice date should be used as the date of sale****.*

## E-1 General Information

1. Explain your company’s channels of distribution to Malaysia, starting from the factory gate until the sale to the first independent customers. Include a detailed flowchart indicating terms of sale and pricing to each class of customer (e.g. producers, importers, distributors, wholesalers, retailers, end-users) including related companies. Explain the basis of your categorization of customers.
2. Describe each step in the sales negotiation process, from the first point of contact with the purchaser up to any after-sale price adjustments. If this sales process differs between classes of customers, please describe each variation for each market separately.
3. For all sales through related companies give a detailed description of how sales are made indicating the procedure followed between time of order and delivery to the first independent customer. A full explanation of how the invoicing and payment is made should be given.
4. Provide a separate sample chronological flowchart detailing every step in this process. Indicate the average time frame within which each step takes place.
5. Explain whether production begins after the customers have establishing their product specifications (contract) and the sale has been made, or pursuant to normal company production schedules.
6. If your sales are made pursuant to contracts (either long-term or short-term), describe in detail the process by which the contracts, the prices and quantities are agreed to. Describe each of the types of contracts applicable to the subject merchandise, including the terms, 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.
7. Provide copies of all price lists (in English or accompanied by English translations) issued or in use during Year 1, Year 2, Year 3 and additional first quarter of Year 4 for all customer types in Malaysia and domestic market, including those used by related companies. Explain whether sales prices differ between customers, regions or time periods.
8. List any cost incurred by your related companies that have been paid of reimbursed by your company (directly or indirectly). Explain in detail the nature of the cost and whether it was related to the subject merchandise.

## E-2 Sales to Customers in Malaysia

*In this section you are requested to provide complete information on sales of the subject merchandise sold to unrelated and related customers in Malaysia Year 1, Year 2, Year 3 and additional first quarter of Year 4.*

1. Complete Table E-4.1 and prepare a computer file named “MY-CUST” (see format in E-4: Format of Submission) providing information on all customers in Malaysia.
2. Complete Table E-4.2 and prepare a computer file named “MY-SALE” (see format in E-4: Format of Submission) of all sales of the subject merchandise on a transaction-by-transaction basis.
3. Complete Table E-4.3 and prepare a computer file named “MY-NOTE” (see format in E-4: Format of Submission) providing information on all credit and debit notes of sales of the subject merchandise, on a transaction-by-transaction basis.

## E-3 Allowances on Export Sales

*You may claim adjustments where it can be demonstrated that the factor concerned is one that has resulted in a different price being charged to your customers in order to carry out a fair comparison between export price and normal value.*

*You are requested to provide in detail all adjustments listed in this section, on a transaction-by-transaction basis, in the computer file “MY-SALE”.* ***Report actual expenses*** *rather than averages. If you allocate any of these expenses, clearly indicate the amount allocated, and explain the reason and methodology used.*

*For the export sales, you have to report all expenses incurred by your company relating to the sales that could affect price comparisons, even if there is no claim on adjustment for the sales.*

1. Complete Table E-4.2 and computer file “MY-SALE” of all adjustments you claim (refer sections E-3.2 to E-3.8) for all sales to customers in Malaysia and other countries on a transaction-by-transaction basis. All allowances should be reported in the currency in which your accounts are kept.
2. Differences in discounts, rebates and quantities:

*The term ‘rebate’ includes credit on current or future purchases, promissory notes, extension of credit, or free gift or services.*

1. Describe in detail your policy for granting discounts and rebates to customers in Malaysia and other countries. List all the different kinds of discounts or rebates you have granted, e.g. cash discounts, quantity discounts, loyalty discounts, year-end rebates etc. and describe their terms. Include deferred discounts. If discounts or rebates vary by class of customer, explain separately the discounts and rebates given to each class.
2. List all of your customers and the customer numbers (see section E-2.1) who were eligible for each discount or rebate program, and describe the criteria you used to determine their eligibility.
3. Provides your discounts schedules, and be prepared to furnish on request, contracts or agreements that reflect all discounts and rebates that were given.
4. Differences in commissions paid in respect of the sales of subject merchandise:
5. Indicate the amount of commission expenses paid to unrelated or related sellers.
6. Explain the terms under which commissions are given.
7. Identify the general ledger accounts where the expense is recorded.
8. Differences in transportation, insurance, handling, loading, and ancillary costs:

*Adjustments for transportation costs can only be made for costs that were incurred subsequent to the sale being made for moving the products from the production premises to the unrelated customer.*

1. List all charges that are included in the export prices and explain how you have quantified each of these charges.
2. b. Identify the general ledger accounts where each expense is recorded.
3. Difference in packaging costs:
4. Specify the packing expenses incurred for the subject merchandise.
5. List material and labour costs separately. Be specific in describing packing materials and any special or extraordinary procedures used in preparing the subject merchandise for shipment to Malaysia and other countries.
6. If the subject merchandise is subsequently repackaged in Malaysia or other countries, report these charges and costs separately.
7. Identify the general ledger account where the expense is recorded.
8. Difference in the cost of any credit granted for the sales:

*Cost of credit refers to the “costs” of granting credit for a specific sales transaction and the parties involved agreed to terms of payment.*

1. Describe the method you have used to calculate the credit costs.
2. Indicate the interest rate you used to compute expenses associated with granting credit on sales.
3. Provide information on interest rates you paid for short-term borrowings for the currencies concerned.
4. Explain your calculation of credit costs in the transaction-by-transaction basis.
5. Differences in the direct costs of providing warranties, guarantees, technical assistance and services, as provided for by law and/or in the sales contract:
6. List all direct costs mentioned above which were incurred and were specified in the export sales contracts, or were required by the law of the countries concerned, e.g. the cost of the materials concerned.
7. Separately for each model/type, provide a record of warranty/guarantee expenses for sales of the subject merchandise.
8. State how you calculate these expenses and identify your source of data.
9. If these expenses were incurred only for certain customers, provide customer specific information.
10. If these expenses were only incurred on some of the products under investigation, or if the expenses vary among products, identify the products and explain any allocation method you have used.
11. Explain your calculation of warranty/guarantee costs in the transaction-by-transaction basis.

*Cost for technical services can include any service, or consultation you provide to your customer regarding the subject merchandise. An adjustment can only be made for expenses that are directly related to the sales of the subject merchandise.*

1. Describe any technical assistance and service provided in the export market.
2. If technical assistance and services are performed by a division or cost centre, identify that division.
3. Provide any reimbursement you received for these services.
4. Identify the general ledger accounts where the expense is recorded.
5. Currency conversions:

*In order to compare export sales prices with domestic sales prices a conversation of currency will be required. Fluctuations in exchange rates can only be taken into account under certain circumstances, i.e. when a fluctuation becomes a “sustained” movement.*

1. If you claim an adjustment for currency conversion, provide detailed information on the movement in exchange rates in your countries.
2. Provide the official central bank exchange rates specifying the official daily buying and selling rates of exchange used for the foreign currencies concerned during the last two years in connection with the export of goods and services.
3. Provide the exchange rates used by your company for converting the payment of export sales during the period under review and the sources of these rates. Explain the adjustments you claimed in the transaction-by-transaction basis.
4. If you brought foreign currency in advance of the date of sale, provide the details of the forward purchase and explain whether the purchase was specifically linked to export transactions. State the exchange rates of the forward purchase for the specific sales concerned in the transaction-by-transaction basis.
5. Other factors:

Adjustments may also be made for differences in other factors not provided for under paragraph E-3.2 to E-3.8, if can be demonstrated that such adjustments affect price comparability and have historically been utilised. In particular, customers consistently pay different prices in the Malaysian market because of the differences in such factors.

**E-4 Format of Submission**

*Create computer files as per Table E-4.1, Table E-4.2, Table E-4.3. The files have to be submitted on the media mentioned in paragraph 2 of “General instructions for submitting computerised information”.*

1. Prepare a computer file named “MY-CUST” as per Table E-4.1 providing information on **all unrelated** and **related** customers **in Malaysia**. Use the field names listed as per Table E-4.1 as column headings. For this purpose, use format as per Table E-4.1 in **Appendix 6** which is provided in excel format.

Table E-4.1: Sales to Malaysia – Customer Listing (MY-CUST)

| *Field name* | *Field description* | *Explanation* |
| --- | --- | --- |
| YEAR | Year | Sales transaction of Year 1, Year 2, Year 3 and additional first quarter of Year 4. |
| TRCOMP-NAME | Trading Company name | Names of your trading company |
| TRCOMP-NO | Trading Company number | Customer’s code number used for each of your customers |
| TRCOMP-REL | Trading Company relation | Code “U” for unrelated trading/intermediary company; and code “R” for related trading/intermediary company |
| CUST-NAME | Customer name | Names of your customers |
| CUST-NO | Customer number | Customer’s code number used for each of your customers |
| CUST- ADD | Customer address | Complete address of your customers |
| CUST- REL | Customer relation | Code “U” for unrelated customer and code “R” for related customer |
| DIST | Distribution Channel | Code “1” for original equipment manufacturer (OEM); code “2” for distributor; code “3” for retailer; code “4” for end-user; and for others, please specify and provide a key code in accordance with the above coding system |
| PDT-GRADE | Product sales Grade | Grade or types of subject merchandise |
| PDT-USAGE | Product Usage | Usage of subject merchandise |
| TOT-QTY | Total quantity (MT) | Total quantity of subject merchandise |
| TOT- TURN | Total turnover | Total turnover per customer for all products sold by your company |
| SM-TURN | Turnover of the subject merchandise | Turnover of the subject merchandise per customer |
| DISC-REB | Total amount of discounts, rebates etc. | Total amount of all discounts, rebates, bonuses, etc. granted to the customers of the subject merchandise |
| DEL- TERM | General terms of delivery | General terms of delivery per customer (e.g. FOB, C&F, CIF, etc.) |
| PAY- TERM | General terms of payment | General terms of payment agreed with customer (e.g. at sight = 00, 30 days = 30, etc.) |

1. Prepare a computer file named “MY-SALE” as per Table E-4.2 for **all sales of the** subject merchandise to **unrelated** and **related** customers **in Malaysia** on a transaction-by-transaction basis. Use the field names listed as per Table E.4.2 as column headings. For this purpose, use format as per Table E-4.2 in **Appendix 7** which is provided in excel format.

Table E-4.2: Sales to Malaysia – Sales Listing (MY-SALE)

| *Field name* | *Field description* | *Explanation* |
| --- | --- | --- |
| SEQ | Sequential number | Sequential sales number (i.e. first transaction is “1”, second transaction is “2”, and so on) |
| TRCOMP-NAME | Trading Company name | Names of your trading/intermediary/contractor company |
| TRCOMP-NO | Trading Company number | Trading/Intermediary/Contractor company’s code number used for each of your customers |
| TRCOMP-REL | Trading Company relation | Code “U” for unrelated trading/intermediary/contractor company; and code “R” for related trading/intermediary company |
| CUST-NAME | Customer name | Complete name of your customers |
| CUST-NO | Customer number | Code number of your customer as defined in file “EXP-CUST” |
| CUST-REL | Customer relation | Code “U” for unrelated customer; and code “R” for related customer |
| DATE | Invoice date | Date of the invoice issued for the transaction concerned |
| INV-NO | Invoice number | Number of the invoice |
| SHIP-DATE | Shipment Date | The date of the subject merchandise has been shipped |
| LAD-NO | Bill of lading number | Number of the bill of lading or other transport document |
| H.S. | H.S. Codes | Harmonized System Codes of subject merchandise |
| PDT-GRADE | Product Grades/types | Grades or types of Subject Merchandise. |
| PDT-CODE | Product sales code | Code used for the subject merchandise in your records |
| PDT-USAGE | Product Usage | Usage of subject merchandise. |
| ORD-NO | Sales order/  contract number | Sales order or contract number of the transaction concerned |
| ORD-DATE | Date of sales order /contract | Date of the sales order or contract originating the transaction |
| DEL-TERM | Terms of delivery | Agreed terms of delivery (e.g. FOB, C&F, CIF, etc.) |
| PAY-TERM | Terms of payment | Terms of payment agreed for the transaction (e.g. at sight = 00, 30 days = 30, etc.) |
| PAY-REC | Date of receipt of payment | Date when the company received the payment |
| QTY | Quantity | Quantity of the subject merchandise for the transaction (specify the unit, e.g. kilogram, meter, etc) |
| GROS-VAL | Gross value | Gross invoice value of the transaction net of taxes in the currency of sale |
| SALE-DISC | Sales discounts on the document | Sales discount deducted on the document referring to the transaction |
| NET-VAL | Net value | Net value of the transaction after sales discount, in the currency of sale |
| CURR | Invoice currency | Currency of sale for the transaction |
| EXCH | Rate of exchange | Exchange rate used for the conversion of the currency of sale to the currency of your accounting records |
| TURN | Net value in accounting currency | Net value of the transaction after sales discount in the currency as it entered in your accounting records |
| CIF | CIF value | CIF value of the subject merchandise at Malaysian border, i.e. duty unpaid, in the currency of your accounting records. If the product is not sold on CIF basis, please determine the CIF value on the basis of the best information available to you. Details of how the adjustment of CIF level was made should be provided. |
| DISC | Discounts | Actual amount of discounts which were not deducted in the invoice |
| REB-CUST | Rebates Customer | Actual amount of rebate to the customer |
| REB-VAT | Rebates VAT | Actual amount of rebate or refund on VAT |
| EXP-DUT | Export Duty | Actual amount of export duty paid |
| COM | Commission | Amount of commission paid |
| INL-FRE | Freight in exporting country | Amount of inland freight in exporting country |
| OCE-FRE | Ocean freight | Amount of ocean freight |
| INS | Insurance | Amount of insurance cost |
| MY-FRE | Freight in Malaysia/ Other Countries | Amount of inland freight paid from Malaysia or other countries port to the unrelated customer |
| CHAR | Handling charges | Amount of handling, loading and ancillary expenses |
| PACK | Packaging expenses | Amount of packaging expenses |
| CRED | Credit costs | Cost of providing credit to your customer |
| BANK | Bank charges | Bank charges related to the transaction, e.g. document fee, bank commission, currency exchange, etc. |
| WARR | Warranty/ guarantee | Amount of warranty and guarantee expenses |
| AFT-SALE | Expenses for technical assistance | Amount of expenses for technical assistance and services |
| CONV | Currency conversion | Amount of adjustment for currency conversion |
| OTHER | Other adjustments | Any other allowance (please specify) |

1. Prepare a computer file named “MY-NOTE” as per Table E-4.3 providing information on **all credit and debit notes** to your customers **in Malaysia**, on a transaction-by-transaction basis. Use the field names listed as per Table E-4.3 as column headings. For this purpose, use format as per as per Table E-4.3 in **Appendix 8** which is provided in excel format.

Table E-4.3: Sales to Malaysia-Credit and Debit Notes Listing (MY-NOTE)

| *Field name* | *Field description* | *Explanation* |
| --- | --- | --- |
| NO | Sequential number | Sequential number by transaction (e.g. first transaction is “1”, second transaction is “2”, and so on) |
| PDT-CODE | Product sales code | Code used for the subject merchandise in your records |
| DOC-TYP | Type of document | Type of document:  “C” for credit note; and “D” for debit note |
| DOC-NO | Document number | Credit/debit note number |
| DATE | Date of issue | Date of the document was issued for the transaction concerned |
| REF | Sequence number in Table E-4.2 | Sequential number used in the file “MY-SALE” to which the transaction refers |
| QTY | Quantity | Quantity of the subject merchandise for the transaction concerned |
| VAL | Value | Value of the transaction in the currency of sales |
| CURR | Currency | Currency of the transaction |
| EXCH | Rate of exchange | Exchange rate used for the conversion of the transaction |
| ACC-VAL | Accounting value | Value of the transaction in the currency entered in the accounting records |
| REM | Remarks | Some explanation on the reason for the issue of the credit/debit note |

# SECTION F: COSTS

## F-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?

## F-2 Purchase of Raw Materials

1. Based on format as per Table F-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 F-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 F-2.1 in* ***Appendix 9*** *which is provided in excel format.*

Table F-2.1: Raw Materials Purchase Listing (RAWMAT-PUR)

| 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’s 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 F-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 F-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 F-2.2 in* ***Appendix 10*** *which is provided in excel format.*

Table F-2.2: Raw Materials Purchase-Credit and Debit Notes Listing (RAWMAT-NOTE)

|  |  |  |
| --- | --- | --- |
| 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 F-2.1: Raw Materials Purchase Listing |
| DOC-TYP | Type of document | Type of document:  “C” for credit note; and “D” for debit note |
| DOC-NO | Document number | Credit/debit note number |
| DATE | Date of issue | Date of the document was issued for the transaction concerned |
| REF | Sequence number in Table F-2.1 | Sequential number used in the file “RAWMAT-PUR” to which the transaction refers |
| SUPP | Supplier name | As in Table F-2.1: Raw Materials Purchase Listing |
| QTY | Quantity of purchase | Provide quantity (specify the unit of measurement) of product credited |
| VAL | Value | Value of the transaction in the currency of purchase |
| CURR | Currency | Currency of the transaction |
| EXCH | Rate of exchange | Exchange rate used for the conversion of the transaction |
| ACC-VAL | Accounting value | Value of the transaction in the currency entered in the accounting records |
| REM | Remarks | Some explanation on the reason for the issue of the credit/debit note |

## F-3 Cost to Make and Sell

1. Complete Table F-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 F-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 F-3.1 in* ***Appendix 11*** *which is provided in excel format.*

Table F-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 F-3.1, for each upstream product extracted or manufactured, up to the basic raw materials identified in Table F-3.1.
2. Complete Table F-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 F-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 F-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 F-3.2 in* ***Appendix 12*** *which is provided in excel format.*

Table F-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 (Malaysia) | | | | | | | |
|  | 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) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| I. | Cost Per Unit (E+H) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| J. | Operating Profit/(Loss) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| K. | 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 “MY-CTMS” showing cost to make and sell for each of the like products and subject merchandise which was **sold** in the domestic market and export market respectively 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 F-3.3 and Table F-3.4 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 F-3.3 and Table F-3.4 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 F-3.3 and Table F-3.4 in* ***Appendix 13 and Appendix 14 respectively*** *which is provided in excel format.*

Table F-3.3: Cost to Make and Sell by Grade (DOM-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) for the **like product during Year 1, Year 2, Year 3 and additional first quarter of Year 4** |
| 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, Year 3 and additional first quarter of Year 4.** |
| 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 for the **like product during Year 1, Year 2, Year 3 and additional first quarter of Year 4.** |
| CL-WIP | Closing work in progress | Closing work in progress costs for the **like product during Year 1, Year 2, Year 3 and additional first quarter of Year 4.** |
| TOT-WIP | Total work in progress | Sum of work in progress costs (OP-WIP minus CL-WIP) for the **like product during Year 1, Year 2, Year 3 and additional first quarter of Year 4** |
| 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) |

Table F-3.4: Cost to Make and Sell by Grade (MY-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 **subject merchandise 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 **subject merchandise 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) for the **subject merchandise during Year 1, Year 2, Year 3 and additional first quarter of Year 4** |
| QTY-PROD | Quantity produced | Quantity produced (specify the unit of measurement used) for the **subject merchandise during Year 1, Year 2, Year 3 and additional first quarter of Year 4** |
| DIR-RM | Direct raw material | Raw material cost for the **subject merchandise 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 **subject merchandise sold during Year 1, Year 2, Year 3 and additional first quarter of Year 4** |
| DIR-LAB | Direct labour | Direct labour cost for the **subject merchandise 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 **subject merchandise 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 **subject merchandise 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 **subject merchandise 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 **subject merchandise sold during Year 1, Year 2, Year 3 and additional first quarter of Year 4.** |
| 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 **subject merchandise 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 **subject merchandise 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 **subject merchandise 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 for the **subject merchandise during Year 1, Year 2, Year 3 and additional first quarter of Year 4.** |
| CL-WIP | Closing work in progress | Closing work in progress costs for the **subject merchandise during Year 1, Year 2, Year 3 and additional first quarter of Year 4.** |
| TOT-WIP | Total work in progress | Sum of work in progress costs (OP-WIP minus CL-WIP) for the **subject merchandise during Year 1, Year 2, Year 3 and additional first quarter of Year 4** |
| TOT-COGS | Total cost of goods sold | Sum of cost of goods sold (TOT-VC + TOT-FC) for the **subject merchandise 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 **subject merchandise 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 **subject merchandise sold during Year 1, Year 2, Year 3 and additional first quarter of Year 4**. |
| FIN | Financial expenses | Financial expenses for the **subject merchandise sold during Year 1, Year 2, Year 3 and additional first quarter of Year 4**. |
| FRE | Freight expenses | Freight expenses for the **subject merchandise sold during Year 1, Year 2, Year 3 and additional first quarter of Year 4**. |
| PAC | Packaging expenses | Packaging expenses for the **subject merchandise during Year 1, Year 2, Year 3 and additional first quarter of Year 4**. |
| ADM | Administrative expenses | Administrative expenses for the **subject merchandise 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 **subject merchandise 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 **subject merchandise 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 **subject merchandise 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 **subject merchandise 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 **subject merchandise sold during Year 1, Year 2, Year 3 and additional first quarter of Year 4**. (UNI-COGS + UNI-SGA) |

# SECTION G: DUMPING MARGIN

*This section requests the details of information on export price of the subject merchandise during the Year 3 and additional first quarter of Year 4. It is important that the application be supported by evidence to show how export price(s), normal value and adjustments have been calculated or estimated. The evidence should identify the source(s) of data. For the purpose of* ***Section G-1 and G-2****, the Applicant must submit at least one (1) actual invoice within the same period to substantiate the Normal Value and Export Price of the subject merchandise in accordance to paragraph 2(1)(e) of the Regulations.*

## G-1 Export Price

Possible sources of information on export price include: export sales invoices. The data should be during the Year 3 and additional first quarter of Year 4ending 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   
   Year 3 and additional first quarter of Year 4*.*  **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-1.

Table G-1: Export price

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

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

## G-2 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 and additional first quarter of Year 4 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-2.

Table G-2: Selling price (normal value)

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

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

## G-3 Adjustments

A fair comparison must be made between the export price and the normal value of subject merchandise and like product respectively. 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.**

## G-4 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 H: THE IMPOSITION OF ANTI-DUMPING DUTIES NO LONGER NECESSARY

*You may wish to provide facts and evidences on the trend and performance of the domestic industry and/or any other factors consider relevant to the claims that the anti-dumping duties are no longer necessary.*

*It should be noted that any response under this section must be supported by factual and documentary evidence at the time of submission and also available in a non-confidential form for it to be taken into consideration by the Government.*

# CHECKLIST

*The purpose of the following checklist is to ensure that you have answered all questions in section A to section H 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: Domestic Sales of The Subject Merchandise |  |  |
| Section E: Export Sales of The Subject Merchandise to Malaysia |  |  |
| Section F: Costs |  |  |
| Section G: Dumping Margin |  |  |
| Section H: The Imposition of Anti-Dumping Duties No Longer Necessary |  |  |

## 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 B-3: Product Specification (PDT-SPEC)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| DM production code | DM product sale code | DM net quantity sold (MT) | DM net sales value | MY production code | MY product sales code | MY net quantity sold (MT) | MY net sales value | Product classification | Product description | H.S. codes | Product comparison | Product differences |
| DM-PDCOD | DM-SLCOD | DM-QTY | DM-VAL | MY-PDCOD | MY-SLCOD | MY-QTY | MY-VAL | PDT-CLASS | PDT-DES | H.S. | PDT-COMP | PDT-DIFF |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |

## Appendix 3

**Table D-4.1: Sales to Domestic Market – Customer Listing (DOM-CUST)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Year | Quarter 1 | | | | | | | | | | | | | | | | Quarter 2 | | | | | | | | | | | | | | | |
| Trading Company name | Trading Company number | Trading Company relation | Customer name | Customer number | Customer address | Customer relation | Distribution Channel | Product Grade | Product Usage | Total quantity (MT) | Total turnover | Turnover of the SM | Total amount of discounts, rebates etc. | General terms of delivery | General terms of payment | Trading Company name | Trading Company number | Trading Company relation | Customer name | Customer number | Customer address | Customer relation | Distribution Channel | Product Grade | Product Usage | Total quantity (MT) | Total turnover | Turnover of the SM | Total amount of discounts, rebates etc. | General terms of delivery | General terms of payment |
| YEAR | TRCOMP-NAME | TRCOMP-NO | TRCOMP-REL | CUST-NAME | CUST-NO | CUST-ADD | CUST-REL | DIST | PDT-GRADE | PDT-USAGE | TOT-QTY | TOT-TURN | SM-TURN | DISC-REB | DEL-TERM | PAY-TERM | TRCOMP-NAME | TRCOMP-NO | TRCOMP-REL | CUST-NAME | CUST-NO | CUST-ADD | CUST-REL | DIST | PDT-GRADE | PDT-USAGE | TOT-QTY | TOT-TURN | SM-TURN | DISC-REB | DEL-TERM | PAY-TERM |
| Year 1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Year 2 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Year 3 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Year 4 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Year | Quarter 3 | | | | | | | | | | | | | | | | Quarter 4 | | | | | | | | | | | | | | | |
| Trading Company name | Trading Company number | Trading Company relation | Customer name | Customer number | Customer address | Customer relation | Distribution Channel | Product Grade | Product Usage | Total quantity (MT) | Total turnover | Turnover of the SM | Total amount of discounts, rebates etc. | General terms of delivery | General terms of payment | Trading Company name | Trading Company number | Trading Company relation | Customer name | Customer number | Customer address | Customer relation | Distribution Channel | Product Grade | Product Usage | Total quantity (MT) | Total turnover | Turnover of the SM | Total amount of discounts, rebates etc. | General terms of delivery | General terms of payment |
| YEAR | TRCOMP-NAME | TRCOMP-NO | TRCOMP-REL | CUST-NAME | CUST-NO | CUST-ADD | CUST-REL | DIST | PDT-GRADE | PDT-USAGE | TOT-QTY | TOT-TURN | SM-TURN | DISC-REB | DEL-TERM | PAY-TERM | TRCOMP-NAME | TRCOMP-NO | TRCOMP-REL | CUST-NAME | CUST-NO | CUST-ADD | CUST-REL | DIST | PDT-GRADE | PDT-USAGE | TOT-QTY | TOT-TURN | SM-TURN | DISC-REB | DEL-TERM | PAY-TERM |
| Year 1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Year 2 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Year 3 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Year 4 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

## Appendix 4

**Table D-4.2: Sales to Domestic Market – Sales Listing (DOM-SALE)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Sales to domestic market during Year 1, 2, 3 and additional first quarter of Year 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sequential number | Trading Company name | Trading Company number | Trading Company relation | Customer name | Customer number | Customer relation | Invoice date | Invoice number | Shipment Date | Bill of lading number | Product sales code | H.S. Codes | Product grades/ types | Product Description | Product Usage | Physical difference | Sales order/ contract number | Date of sales order/ contract | Terms of delivery | Terms of payment | Date of receipt of payment | Quantity (MT) | Gross value | Sales discounts on document | Sales VAT | Government VAT | Net value | Invoice currency | Rate of exchange | Import charges and indirect taxes | Quantity discount (currency) | Other discount (currency) | Rebate (currency) | Level of trade adjustment (currency) | Freight cost (currency) | Packing expenses  (currency) | Credit cost (currency) | Warranty/ guarantee (currency) | Expenses for technical assistance (currency) | Commission (currency) | Other adjustment (currency) |
| SEQ | TRCOMP-NAME | TRCOMP-NO | TRCOMP-REL | CUST-NAME | CUST-NO | CUST-REL | DATE | INV-NO | SHIP-DATE | LAD-NO | PDT-CODE | H.S. | PDT-GRADE | PDT-DES | PDT-USAGE | PHY-DIF | ORD-NO | ORD-DATE | DEL-TERM | PAY-TERM | PAY-REC | QTY | GROS-VAL | SALE-DISC | SALES-VAT | GOV-VAT | NET-VAL | CURR | EXCH | DRAW | QTY-DISC | OTH-DISC | REB | LEV-ADJ | INL-FRE | PACK | CRED | WARR | AFT-SALE | COMM | OTHER |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

## Appendix 5

**Table D-4.3: Sales to Domestic Market – Credit and Debit Notes Listing (DOM-NOTE)**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Sequential number | Product sales code | Type document | Document number | Date of issue | Sequence number in Table D-4.2 | Quantity  (MT) | Value | Currency | Remarks |
| NO | PDT-CODE | DOC-TYP | DOC-NO | DATE | REF | QTY | VAL | CURR | REM |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |

## Appendix 6

**Table E-4.1: Sales to Malaysia – Customer Listing (MY-CUST)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Year | Quarter 1 | | | | | | | | | | | | | | | | Quarter 2 | | | | | | | | | | | | | | | |
| Trading Company name | Trading Company number | Trading Company relation | Customer name | Customer number | Customer address | Customer relation | Distribution Channel | Product Grade | Product Usage | Total quantity (MT) | Total turnover | Turnover of the SM | Total amount of discounts, rebates etc. | General terms of delivery | General terms of payment | Trading Company name | Trading Company number | Trading Company relation | Customer name | Customer number | Customer address | Customer relation | Distribution Channel | Product Grade | Product Usage | Total quantity (MT) | Total turnover | Turnover of the SM | Total amount of discounts, rebates etc. | General terms of delivery | General terms of payment |
| YEAR | TRCOMP-NAME | TRCOMP-NO | TRCOMP-REL | CUST-NAME | CUST-NO | CUST-ADD | CUST-REL | DIST | PDT-GRADE | PDT-USAGE | TOT-QTY | TOT-TURN | SM-TURN | DISC-REB | DEL-TERM | PAY-TERM | TRCOMP-NAME | TRCOMP-NO | TRCOMP-REL | CUST-NAME | CUST-NO | CUST-ADD | CUST-REL | DIST | PDT-GRADE | PDT-USAGE | TOT-QTY | TOT-TURN | SM-TURN | DISC-REB | DEL-TERM | PAY-TERM |
| Year 1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Year 2 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Year 3 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Year 4 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Year | Quarter 3 | | | | | | | | | | | | | | | | Quarter 4 | | | | | | | | | | | | | | | |
| Trading Company name | Trading Company number | Trading Company relation | Customer name | Customer number | Customer address | Customer relation | Distribution Channel | Product Grade | Product Usage | Total quantity (MT) | Total turnover | Turnover of the SM | Total amount of discounts, rebates etc. | General terms of delivery | General terms of payment | Trading Company name | Trading Company number | Trading Company relation | Customer name | Customer number | Customer address | Customer relation | Distribution Channel | Product Grade | Product Usage | Total quantity (MT) | Total turnover | Turnover of the SM | Total amount of discounts, rebates etc. | General terms of delivery | General terms of payment |
| YEAR | TRCOMP-NAME | TRCOMP-NO | TRCOMP-REL | CUST-NAME | CUST-NO | CUST-ADD | CUST-REL | DIST | PDT-GRADE | PDT-USAGE | TOT-QTY | TOT-TURN | SM-TURN | DISC-REB | DEL-TERM | PAY-TERM | TRCOMP-NAME | TRCOMP-NO | TRCOMP-REL | CUST-NAME | CUST-NO | CUST-ADD | CUST-REL | DIST | PDT-GRADE | PDT-USAGE | TOT-QTY | TOT-TURN | SM-TURN | DISC-REB | DEL-TERM | PAY-TERM |
| Year 1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Year 2 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Year 3 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Year 4 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

## Appendix 7

**Table E-4.2: Sales to Malaysia – Sales Listing (MY-SALE)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Sales to Malaysia during Year 1, 2, 3 and additional first quarter of Year 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sequence number | Trading Company name | Trading Company number | Trading Company relation | Customer Name | Customer number | Customer relation | Invoice date | Invoice number | Shipment Date | Bill of lading number | H.S. Codes | Product Grades/types | Product sales code | Product Usage | Sales order /contract number | Date of sales order/ contract | Term of delivery | Term of payment | Date of receipt of payment | Quantity (MT) | Gross value (Currency) | Sales discounts on the document | Net value (Currency) | Invoice currency | Rate of exchange | Net value in accounting currency | CIF value (Currency) | Discount (Currency) | Rebates Customer (Currency) | VAT Rebate (Currency) | Export Duty (Currency) | Commission (Currency) | Freight in exporting country (Currency) | Ocean freight  (Currency) | Insurance  (Currency) | Freight in Malaysia (Currency) | Handling charges  (Currency) | Packaging expenses  (Currency) | Credit costs  (Currency) | Bank charges  (Currency) | Warranty/ guarantee  (Currency) | Expenses for technical assistance   (Currency) | Currency conversion (Currency) | Other adjustments (specify) (Currency) |
| SEQ | TRCOMP-NAME | TRCOMP-NO | TRCOMP-REL | CUST-NAME | CUST-NO | CUST-REL | DATE | INV-NO | SHIP-DATE | LAD-NO | H.S. | PDT-GRADE | PDT-CODE | PDT-USAGE | ORDER-NO | ORD-DATE | DEL-TER | PAY-TERM | PAY-REC | QTY | GROS-VAL | SALES-DISC | NET-VAL | CURR | EXCH | TURN | CIF | DISC | REB-CUST | REB-VAT | EXP-DUTY | COM | INL-FRE | OCE-FRE | INS | MY-FRE | CHAR | PACK | CRED | BANK | WARR | AFT-SALE | CONV | OTHER |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

## Appendix 8

**Table E-4.3: Sales to Malaysia - Credit and Debit Notes Listing (MY-NOTE)**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Sequential number | Product sales code | Type document | Document number | Date of issue | Sequence number in Table E-4.2 | Quantity  (MT) | Value | Currency | Rate of exchange | Accounting value | Remarks |
| NO | PDT-CODE | DOC-TYP | DOC-NO | DATE | REF | QTY | VAL | CURR | EXCH | ACC-VAL | REM |
|  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |

## Appendix 9

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

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Sequence number | Company internal coding system | Invoice  number | Invoice  date | Supplier  name | Relation of the Customers | 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 10

**Table F-2.2: Raw Materials Purchase-Debit and Credit Notes Listing (RAWMAT-NOTE)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Sequence number | Company internal coding system | Type of document | Document number | Date of issue | Sequence number in Table F-2.1 | Supplier name | Quantity  of purchase (MT) | Value | Currency | Rate of Exchange | Accounting Value | Remarks |
| NO | CODE | DOC-TYP | DOC-NO | DATE | REF | SUPP | QTY | VAL | CURR | EXCH | ACC-VAL | REM |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |

## Appendix 11

**Table F-3.1: Cost of Production (COP)**

| 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 12

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

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | Total all products | | Domestic market | | | | | | | | Export market (Malaysia) | | | | | | | |
|  | 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) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| I. | Cost Per Unit (E+H) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| J. | Operating Profit/(Loss) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| K. | Profit Margin |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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

## Appendix 13

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

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Sequence number | Production code | Product Grade/Type | Quantity sold (MT) | Quantity produced (MT) | 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 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 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

## Appendix 14

**Table F-3.4: Cost to Make and Sell by Grade (MY-CTMS)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Sequence number | Production code | Product Grade/Type | Quantity sold (MT) | Quantity produced (MT) | 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 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 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

1. A separate schedule should be prepared for each model/grade/type. [↑](#footnote-ref-1)
2. Includes distribution and financial expenses [↑](#footnote-ref-2)