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PETITION FOR ANTI-DUMPING DUTY INVESTIGATION

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| --- |
|  **Petitioner(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.**
 |

**PETITIONER:**

**SUBJECT MERCHANDISE:**

**MINISTRY OF INVESTMENT, TRADE AND INDUSTRY**

**MALAYSIA**

**INTRODUCTION**

PETITIONER :

SUBJECT MERCHANDISE :

H.S. CODES / AHTN :

**Note: The H.S. Codes and AHTN 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 petition 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 PETITION 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**

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**PREAMBLE**

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

1. The World Trade Organisation (WTO), to which Malaysia is signatory, provides remedies by way of duties where imported products are found to be dumped and causing or threatening to cause material injury to the domestic industry producing the like product.
2. The purpose of countervailing and 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 a countervailing and/or anti-dumping investigation against the subject merchandise imported or sold for importation into Malaysia.
4. A petition shall be submitted by or on behalf of the domestic industry producing the like product with sufficient evidence with regard to the elements necessary for the imposition of anti-dumping duty and such an investigation would be in the public interest in accordance to the Countervailing and Anti-Dumping Duties Act 1993 (the Act) and the Countervailing and Anti-Dumping Duties Regulations 1994 (the Regulations).
5. MITI is not an advocate for any party in these inquiries, but assesses the information produced by the industry, importers, exporters and other relevant interested parties to reach an impartial decision based on all the facts presented.
6. The petition must be accompanied with all sufficient information to substantiate the anti-dumping duty investigation. Failure to provide complete answers to all applicable questions accurately may amount to rejection and non-initiation or termination of the investigation.
7. A petitioner whose petition has been rejected under subsection 20(5) of the Act shall only be allowed to submit a new petition six months after the date of the notification under subsection 20(6) of the Act in accordance to subregulation 6(2) of the Regulations.

**GENERAL INSTRUCTIONS**

**A. Submission of the petition by or on behalf of Domestic Industry producing the Like Product**

1. A petition must be submitted by or on behalf of Domestic Industry in accordance sub regulation 7(2) as follows:
2. the **petition is supported by domestic producers** account for **more than fifty per centum of the total production** of the like product produced **by that portion** of the domestic industry **expressing either support for or opposition** to the petition; and
3. the **domestic producers expressed support for the petition must** account for **more than twenty-five per centum of the total production** of the like product produced by the domestic industry.
4. Pursuant to the paragraph 1(a), no investigation shall be initiated if the examination of the degree of support or opposition for the petition has been made by the domestic industry by way off registered mail. All responses either supporting or opposing the petition shall be **copied** 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**

1. The Domestic Industry producing the Like Product which do not respond to the registered mail within **ten** (**10**) **days** will be deem as not commenting to the petition.
2. For the purpose of paragraph 1(b), domestic producers expressing support for the petition shall provide all information required in the petition, otherwise no investigation shall be initiated.

**B. Filing of a petition**

1. Please answer questions in the order as presented in the petition. Please ensure that the information submitted conforms to the requested format and is clearly labelled.
2. Your reply to this petition may be subjected to verification. Therefore, all worksheets including the source documents used in answering the
petition must be retained for verification during the on-the-spot
investigation. The verification is only to verify information that has been submitted in the petition. Any new or revised information submitted during the verification process will be disregard.
3. 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 Petitioner(s) must submit at least one (1) actual invoice to substantiate either the Normal Value or Export Price of the subject merchandise.
4. Please submit the petition as accurately and completely and attach supporting documents. You may supplement your response with additional data not covered by the petition 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.
5. All information required in the Tables of this petition must be completed in the respective Sections without making reference to an attachment. However, this is exceptional for **Tables F-2.3, F-2.4, G-2.1, G-2.2, G-3.1, G-3.2 and G-3.3** of this petition, which to be provided in Excel format.
6. 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.
7. For the purpose of submitting this petition you should use data /information as recorded in your accounting records.
8. Data submitted in this petition particularly in **Year 3** **must not exceed 6 months** on the date of submission (e.g. Year 3: 1 January 2022 to 31 December 2022, must be submitted before 30 June 2023). Additional quarter in Year 4 i.e. 1 January 2023 to 31 March 2023 or any other quarter otherwise determined by the IA must also be provided in the submission.
9. Please identify clearly all units of measurement and currencies used in tables and calculations. Apply the same measurements consistently throughout your petition. You must indicate the source(s) from where the statistical figures are obtained.
10. 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.
11. Please note that interested parties providing confidential response to the petition 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 F-2.3, F-2.4, G-2.1, G-2.2, G-3.1, G-3.2 and G-3.3 of this application because the Government acknowledges that its disclosure would be of significant competitive advantage to a competitor or because its disclosure would have a significantly adverse effect upon a person supplying the information or upon a person from whom that person acquired the information.

1. In accordance with Regulation 37(4) of the Countervailing and Anti-Dumping Duties Regulations 1994, you are required to submit:
* **five (5)** copies of the **confidential** version; and
* **three (3)** copies of the **non-confidential** version.

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

1. All information provided to the Government in confidence will be treated accordingly. Your non-confidential version of the submission would be placed in the public file for public viewing at **MITI Resource Centre, Level 2 MITI Tower, No. 7 Jalan Sultan Haji Ahmad Shah, 50480 Kuala Lumpur**.

**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. 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:

a. Use the completed confidential petition 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).

b. 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:

a. 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 |

b. 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.”

c. 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**

PETITION FOR ANTI-DUMPING DUTY INVESTIGATION

I hereby submit a petition in accordance with Section 20 of the Countervailing and Anti-Dumping Duties Act 1993 for the Government to conduct an anti-dumping duty investigation. This petition is made by or on behalf of the domestic industry producing like product which is in the scope of the subject merchandise.

I declare that this petition is supported by domestic producer(s) with more than 50% of the total production of like product produced by that portion of the domestic industry expressing either support for or opposition to the petition. The domestic producer(s) expressed support for the petition must account for more than 25% of the total production of the like product produced by the domestic industry.

I affirm that the information contained in this petition 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 petition 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 petition 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

# DOMESTIC INDUSTRY

**Domestic Industry**

“Domestic industry” means the domestic producers as a whole of the like product or the domestic producers whose collective output of the like product constitutes a major proportion of the total domestic production of the like product or where appropriate, the regional producers of the like product.

Producers who are related to the exporters or importers, or are themselves importers of the subject merchandise, the expression “domestic industry” may be construed as referring to the rest of the producers referred to, other than such related producers or producers who are importers.

1. Complete Table B-1, to demonstrate that domestic producer(s) support the petition account for:
* the petition is supported by domestic producer(s) account for more than fifty per centum of the total production of the like product produced by that portion of the domestic industry expressing either support for or opposition to the petition; and
* the domestic producer(s) expressed support for the petition must account for more than twenty-five per centum of the total production of the like product produced by the domestic industry.

In completing Table B-1, the quarterly data for Year 3 and Quarter 1 Year 4 must:

* be provided for all companies in Malaysia producing like product;
* comprise production for each model/grade/type of like product;
* explain the basis of any estimates; and
* show the production volume.

Table B-1: Total Production of Domestic Industry

| **Model/Grade/Type of products** | **Volume** |
| --- | --- |
| **Year 3 Quarter 1** | **Year 3 Quarter 2** | **Year 3 Quarter 3** | **Year 3 Quarter 4** | **Year 4 Quarter 1** |
| 1. **Petitioner(s) (actual)**
 |  |  |  |  |  |
| [Company I] |  |  |  |  |  |
| [Company II] |  |  |  |  |  |
| 1. **Companies supporting the application (estimated)**
 |  |  |  |  |  |
| [Company III] |  |  |  |  |  |
| [Company IV] |  |  |  |  |  |
| **TOTAL (A+B)** |  |  |  |  |  |
| 1. **Companies opposing on the application (estimated)**
 |  |  |  |  |  |
| [Company V] |  |  |  |  |  |
| [Company VI] |  |  |  |  |  |
| 1. **Companies not commenting on the application - neutral (estimated)**
 |  |  |  |  |  |
| [Company VII] |  |  |  |  |  |
| [Company VIII] |  |  |  |  |  |
| 1. **Total Malaysian Production (estimated)**

 **A+B+C+D=E** |  |  |  |  |  |
| 1. **Of the companies that have commented, the portion of production represented by companies supporting the application is (%)**

**[(A+B)/(A+B+C)]x100** |  |  |  |  |  |
| 1. **The portion of total production supporting the application is (%)**

**[(A+B)/(E)]x100** |  |  |  |  |  |

1. From Table B-1, list the names, addresses, telephone number and email of domestic producers of the like product in Table B-2. Indicate if they are members of any relevant industry associations.

Table B-2: Contact Information of Domestic Producers

|  |  |  |
| --- | --- | --- |
| **Name of company** | **Address/** **Telephone/Email** | **Name of Association****(if any)** |
|  |  |  |
|  |  |  |
|  |  |  |

# SECTION C

#  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.

## C-1 Product Specifications

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

Table C-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:
1. physical, technical and chemical characteristics;
2. end usage;
3. brand names;
4. production process including flow chart;
5. specification; and
6. 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:
1. Physical, technical and chemical characteristics;
2. end usage;
3. brand names;
4. production process including flow chart;
5. specification; and
6. illustrative material i.e. brochures, catalogues etc.

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

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

Table C-1.2: Product Comparability

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

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

Table C-1.3: Tariff Classification

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

## C-2 Closely Resemblance Processed Agricultural Products

The industry producing the raw agricultural products is taken to be part of the domestic industry producing like (processed) product where it is established that the raw agricultural products are closely related to the processed product.

Question 2 and 3 seek evidence of vertical integration between the agricultural producers and the processors. Describe the process, showing the total output of the industry producing the raw agricultural products and the proportion of that output devoted to processing. Any significant changes to the relative proportion being processed should be explained. Details are to be supported by documentary material whenever possible.

1. Fully describe the locally produced processed agricultural products.
2. Fully describe the raw agricultural products used to produce the processed agricultural products.
3. Provide details showing that the processed agricultural products are derived substantially or completely from the raw agricultural products.
4. Provide information to establish either:
5. a close relationship between the price of the raw agricultural products and the processed agricultural products; or
6. the cost of the raw agricultural products to the producer of processed agricultural products is a significant part of the production cost of the processed agricultural.

# SECTION D

# DUMPING

## D-1 Source of Subject Merchandise

1. Identify the source country(ies) of the subject merchandise into Malaysia. If action is sought against countries which individually have less than 3% of total imports, demonstrate that they are collectively account for more than 7% of total imports of the subject merchandise. Indicate the per centum of the alleged country(ies) of the total imports of subject merchandise into Malaysia in Year 1, Year 2, Year 3 and Quarter 1 of Year 4.
2. Provide the names, addresses and contact details of:
* Foreign producers of the subject merchandise;
* Foreign exporters to Malaysia; and
* Importers in Malaysia.
1. If action is sought against countries which individually have less than 3% of total imports, demonstrate that they are collectively account for more than 7% of total imports of the subject merchandise. For this purpose, use Table D-1.

Table D-1: Source of Imports

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **COUNTRY** | **Year 1** | **Year 2** | **Year 3** | **Year 4 (Quarter 1)** |
| **Quantity (MT)** | **Value (RM)** | **% of Total Imports** | **Quantity (MT)** | **Value (RM)** | **% of Total Imports** | **Quantity (MT)** | **Value (RM)** | **% of Total Imports** | **Quantity (MT)** | **Value (RM)** | **% of Total Imports** |
| **Alleged Country(ies)** |  |  |  |  |  |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |  |  |  |  |  |
| **Non-Alleged Countries** |  |  |  |  |  |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |  |  |  |  |  |
| **Grand Total** |  |  |  |  |  |  |  |  |  |  |  |  |

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

## D-2 Export Price

 Possible sources of information on export price include: export sales actual quotations or invoices; or export price lists estimates from the Department of Statistics, Malaysia; or a deductive export price calculation from the Malaysian selling price of the subject merchandise. The data should be during the Year 3 or Year 4 Quarter 1 ending as close to the date of submission which permit a proper comparison.

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

Table D-2: Export Price

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

1. Specify the terms and conditions of the sale, where known.
2. If you considered published export prices are inadequate, or do not
appropriately reflect actual prices, please calculate a deductive export price for the subject merchandise. **Appendix 1 (Deductive Export Price)** can be used to assist your estimation.
3. It is important that the application be supported by evidence to show how export price(s) have been calculated or estimated. The evidence should identify the source(s) of data.

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

 Possible sources of information about the domestic selling prices in the country of export (alleged country(ies)) 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 petitioner. The data should be during the Year 3 or Year 4 Quarter 1 ending as close to the date of submission which permit a proper comparison.

1. State the selling price for each grade, model or type of like product sold by the exporter, or other sellers, on the domestic market of the country of export. For this purpose, use Table D-3.1.

Table D-3.1: Selling price (Normal Value)

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

1. Specify the terms and conditions of the sale, where known. Provide
supporting documentary evidence.
2. List the names and contact details of other known sellers of like product in the domestic market of the exporting country. For this purpose, use Table D-3.2.

Table D-3.2: List of Foreign Producers/Exporters

|  |  |  |  |
| --- | --- | --- | --- |
| **Name** | **Address** | **Telephone/Fax Number** | **Website/Email** |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |

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

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

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

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

## D-5 Adjustments

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

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

## D-6 Dumping Margin

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

$\frac{Normal Value-Export Price}{Export Price}$ x 100 =

# SECTION E

# MATERIAL INJURY (OPERATION)

## E-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 E-1.

Table E-1: Production

|  |  |
| --- | --- |
| **Year** | **Description**  |
| Production capacity in volume*(specify the unit of measurement)* | Actual production in volume*(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** |  |  |  |

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.

## E-2 Inventories

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

Table E-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** | **(MT)** |  |  |  |  |  |  |  |
|  | **Value (RM)** |  |  |  |  |  |  |  |

*\* Captive use = internal consumption*

## E-3 Employment and Wages

1. Complete and explain Table E-3.1 showing the number of people employed in your company.

Table E-3.1: Employment

| **Year** | **Description**  |
| --- | --- |
| Total personnel employed | Personnel employed in the production process of like product (A) | Personnel employed in sales, general and administration of like product (B) | Total personnel employed in the production of like product (A+B) |
| **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** |  |  |  |  |

1. If it is not possible to attribute the number of personnel employed directly to the like product, allocation should be made. Explain the basis of the allocation.
2. Explain if:
3. workers have been temporarily out of work; or
4. your company had to introduce reduced working hours.
5. Complete Table E-3.2 showing the wages of the total personnel employed in producing the like product.

Table E-3.2: Wages

|  |  |
| --- | --- |
| **Year** | **Description**  |
| Wages (A)  | Cost of social benefits(B) | Total labour costs (A+B) |
| **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** |  |  |  |

## Have the alleged dumped imports had an effect on the level of wages for those employed in the production of the like product and other employees in your company? E-4 Productivity

1. Provide and complete Table E-4. Explain how your company has been affected by the allegedly dumped imports.

Table E-4: Productivity

|  |  |
| --- | --- |
| **Year** | **Description**  |
| **Production** **(A)**  | **Machines running hours of ‘Like Product’** **(B)** | **Productivity** **(A/B)** |
| **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** |  |  |  |

# SECTION F

# MATERIAL INJURY (SALES)

*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.*

## F-1 Sales Turnover

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

Table F-1: 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** |  |  |  |  |

## F-2 Sales Volume and Value

1. By using format in Table F-2.1 and F-2.2, 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 F-2.1: 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** | **(MT)** |  |  |  |  |  |  |
|  | **Value (RM)** |  |  |  |  |  |  |

Table F-2.2: 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** | **(MT)** |  |  |  |  |  |  |
|  | **Value (RM)** |  |  |  |  |  |  |

1. Based on format as per Table F-2.2, provide information on transaction-by-transaction basis relating to **sales of like product** (produced and sold by your company) to **all** **customers in domestic and export market** during the period of **Year 1, Year 2, Year 3 and additional first quarter of Year 4**. For this purpose, use format as per Table F-2.3 in **Appendix 2** which is provided in MS-EXCEL format attached.

Table F-2.3: Sales Listing

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

1. Provide details as per Table F-2.4, showing credit notes relating to sales of like product (produced and sold by your company) to **all customers on domestic and export** market during period of **Year 1, Year 2, Year 3 and additional first quarter of Year 4** on transaction-by-transaction basis. For this purpose, use format as per Table F-2.4 in **Appendix 3** which is provided in MS-EXCEL format attached.

Table F-2.4: Credit Notes

|  |  |  |
| --- | --- | --- |
| Field name | **Field description** | **Explanation** |
| NO | Sequence number | Identify each transaction, or line item, in the sales listing, by sequence number (i.e. the first transaction is “1”, the second is “2”, and so on) |
| CODE | Company internal coding system | As in Table F-2.3: Sales Listing |
| CDT-NO | Credit note number | Indicate the number of the credit note |
| CDT-DT | Date of credit note  | Indicate the date of the credit note issued |
| INV-NO | Relating invoice number | Ensure that this corresponds where appropriate to the number given in Table F-2.3: Sales Listing |
| CUST | Customer name | As in Table F-2.3: Sales Listing |
| QTY | Quantity of sales | Provide quantity (specify the unit of measurement) of product credited |
| VAL | Value credited | Provide the value of product credited |
| PURP | Credit Notes Purpose | Please explain the purpose of the issuance of credit notes |

##  F-3 Sales Price

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

 produced by your company.

#

# SECTION G

# COSTS

#

G-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?

## G-2 Purchase of Raw Materials

1. Based on format as per Table G-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**. For this purpose, use format as per Table G-2.1 in **Appendix 4** which is provided in MS-EXCEL format attached.

Table G-2.1: Raw Materials Purchase Listing

| Field name | **Field description** | **Explanation** |
| --- | --- | --- |
| NO | Sequence number | Identify each transaction, or line item, in the sales listing, by sequence number (i.e. the first transaction is “1”, the second is “2”, and so on) |
| CODE | Company internal coding system | Indicate the code used for the like product in your records |
| INV-NO | Invoice number | Indicate the invoice number |
| INV-DT | Invoice date | Indicate the invoice date of the transaction |
| SUPP | Supplier name | Indicate the supplier name used in your records |
| REL | Relation of the Supplier | Relation between petitioner 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 G-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. For this purpose, use format as per Table G-2.2 in **Appendix 5** which is provided in MS-EXCEL format attached.

Table G-2.2: Debit Notes

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

##

## G-3 Cost to Make and Sell

1. Complete Table G-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.

Table G-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)** |
| 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 G-3.1, for each upstream product extracted or manufactured, up to the basic raw materials identified in Table G-3.1
2. Complete Table G-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 G-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.

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

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

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

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

1. Provide separate tables and computer files named “DOM-CTMS” and “EXP-CTMS”/ ”OTHER CTMS” showing cost to make and sell for **each of the like products which was sold** in the **domestic market** and **export market** for the Year 1, Year 2, Year 3 and additional first quarter of Year 4 in **quarterly basis**. Use the field names listed as per Table G.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 G-3.3 and have to be submitted on the media mentioned in paragraph 2 of “General instructions for submitting computerised information”. For this purpose, use format as per Table G-3.3 in* ***Appendix 7*** *which is provided in excel format.*

Table G-3.3: Cost to Make and Sell By Product (DOM-CTMS and EXP-CTMS)

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

# SECTION H

# MATERIAL INJURY (PROFITABILITY, RETURN & CASH FLOW)

## H-1 Profitability

1. Complete and explain the Table H-1.1 and Table H-1.2 for your sales transactions to related and unrelated parties in Malaysia

Table H-1.1: Profitability (Like Product)

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

 Year :

|  |  |
| --- | --- |
| **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 H-1.2: 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.**

 Year :

|  |  |
| --- | --- |
| **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 (%) |  |  |  |  |  |  |  |  |

## H-2 Return on Total Assets

1. Complete Table H-2 for the return on total assets employed in the production of product. If you cannot complete the table at this level, for example because certain assets are used in the production of other products, you should base your answer on the next appropriate level of your business, explaining what impact this has on the level and trend of the return identified.

Table H-2: Return on Total Assets for the Like Product

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

 Year :

|  |  |  |
| --- | --- | --- |
| **Description** | **Year**  | **Total** |
|  | **Quarter 1** | **Quarter 2** | **Quarter 3** | **Quarter 4** |
| A. | Net income\* (RM) |  |  |  |  |  |
| B. | Total assets\* (RM) |  |  |  |  |  |
| C. | Return on total assets (A/B) x 100 |  |  |  |  |  |

*\* Net income = Net profit after interest*

*\* Total Asset = Net Book Value of Non-Current Assets + Current Assets*

## H-3 Investments

1. Complete and explain Table H-3 showing investments made by your company. Figures should be provided for the net investment made each year and an estimate of the allocation to the product. Please indicate whether the investments are replacement or new investments.

Table H.3: Investments for the Like Product

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

 Year :

|  |  |  |
| --- | --- | --- |
| **Description** | **Year**  | **Total** |
|  | **Quarter 1** | **Quarter 2** | **Quarter 3** | **Quarter 4** |
| Total Company Investments (All Products) |  |  |  |  |  |
| Total investments for the like product (If any) of which:Capital :BuildingsMachinery & equipmentOther (specify)Non Capital :R&DOther (specify) |  |  |  |  |  |

## H-4 Return on Investment

1. Complete and explain Table H-4 for the return on investment for the product.

Table H-4: Return on Investment for the Like Product

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

 Year :

|  |  |  |
| --- | --- | --- |
| **Description** | **Year** | **Total** |
|  |  | **Quarter 1** | **Quarter 2** | **Quarter 3** | **Quarter 4** |
| A. | Cost of investment |  |  |  |  |  |
| B. | Gain from investment  |  |  |  |  |  |
| C. | Return on investment[(B/A) x100] |  |  |  |  |  |

## H-5 Cash Flow

1. Complete Table H-5 for the cash flows arising from your company’s activities in the production and sale of the product. If you are unable to complete the table at this detailed level, please base your answer on the nearest appropriate level of your company’s overall business, identifying what business sector you have chosen and any impact this has on cash flows identified.

Table H-5: Cash Flow Statement for the Like Product

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

 Year :

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

**H-6** **Minimum Profit Required**

Please indicate what level of profit, before tax you consider necessary for the product, bearing in mind that it should be sufficient to allow for a normal return, investments and other necessary expenses. Express the level of profit as a percentage of turnover or on any other basis if considered more appropriate. Explain how you arrived to the level of profit stated.

## H-7 Ability to Raise Capital

Has your ability to raise capital (new loans/share issues) been adversely affected by the allegedly dumped imports? If so, please give details and what affect this had on your activities in the area of the product concerned, e.g. curtailment or postponement of new investments, cutbacks in research and development. Provide documentary evidence (from financial statements and letters from financial institutions, for example) to support your claim.

# SECTION I

# CAUSAL LINK

1. Provide details of any other factors you consider to be the cause of the
material injury suffered by your company.
	1. Explain how the dumped imports could affect your company’s sales volume and market share.
	2. Explain how the dumped imports could affect company’s profits and
	profitability.
	3. Explain how the dumped imports could affect your company’s costs to make and sell (i.e. refer to changes in unit fixed costs or the ability to raise prices in response to material cost increases).
	4. Explain how the prices of the dumped imports could affect your company’s selling prices. If appropriate, refer to any price undercutting and price depression evident in the market.
	5. Explain how the dumped imports could affect other economic factors including return on investment in an industry, cash flow, number of employees and wages, ability to raise capital, and the level of investment in the industry.
2. Describe how the injury factors caused by dumping and suffered by the
Malaysian industry are considered to be ‘material’.
3. Discuss factors other than dumped imports that may have caused injury to the industry.
4. Where trends are evident in your estimate of the volume and prices of dumped imports, forecast their impact on your industry’s economic condition. Use the data such as Malaysian market, cost to make and sell, and other injury factors to support your analysis. This question is not mandatory, but may support your application.

# SECTION J

#  PUBLIC INTEREST

*You may wish to provide comments on the Malaysian market, trends generally and/or any other factors you consider relevant to the claims of material injury.*

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

## J-1 Malaysian Market

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

## J-2 Effect of Continued Imports

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

# CHECKLIST

*The purpose of the following checklist is to ensure that you have answered all questions in section A to section J 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: Domestic Industry |  |  |
| Section C: Product Description |  |  |
| Section D: Dumping |  |  |
| Section E: Material Injury (Operation) |  |  |
| Section F: Material Injury (Sales) |  |  |
| Section G: Costs |  |  |
| Section H: Material Injury (Profitability, Return & Cash Flow) |  |  |
| Section I: Causal Link |  |  |
| Section J: Public Interest |  |  |

**Appendix 1**

**Deductive Export Price**

**EXPORT PRICE**

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

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

**DEDUCTIVE EXPORT PRICE**

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

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

**Appendix 2**

**Table F-2.3: Sales Listing**

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

**Table F-2.4: Credit Notes**

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| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Sequence number** | **Company internal coding system** | **Credit note number** | **Date of credit note** | **Invoice number** | **Customer name** | **Quantity of sales** | **Value credited** | **Credit Notes Purpose** |
| **NO** | **CODE** | **CDT-NO** | **CDT-DT** | **INV-NO** | **CUST** | **QTY** | **VAL** | **PURP** |
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**Appendix 4**

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

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Sequence number** | **Company internal coding system** | **Invoice number** | **Invoice date** | **Supplier name** | **Relation of the Supplier** | **Type of Raw Materials** | **Quantity of purchase** | **Gross invoice value** | **Discounts** | **Net invoice value** | **Payment terms** | **Delivery terms** | **Delivery costs** |
| **NO** | **CODE** | **INV-NO** | **INV-DT** | **SUPP** | **REL** | **RM-TYPE** | **QTY** | **GR-VAL** | **DISC** | **NT-VAL** | **PAY-TM** | **DEL-TM** | **DEL-CS** |
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**Appendix 5**

**Table G-2.2: Debit Notes**

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

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

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

**Appendix 7**

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

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

 **Appendix 8**

**Table G-3.3: Cost to Make and Sell (DOM-CTMS AND EXP-CTMS)**

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