

**(Product Name) ORIGINATING IN OR EXPORTED
FROM
(Country Name)**

**SUBSIDIES/COUNTERVAILING DUTY
INVESTIGATION**

**COMPANY QUESTIONNAIRE
(DRAFT 04/2004)**

INTERNATIONAL TRADE POLICIES DEPARTMENT

(Date of Investigation)

INTRODUCTION

The International Trade Policies Department of the Egyptian Ministry of Trade and Industry is responsible for administering the Egyptian subsidies/countervailing duty law. The law provides a mechanism for maintaining fair levels of import competition for Egyptian producers when the subsidization of imported goods causes material injury or threatens to cause material injury to an established Egyptian industry. The law reflects Egypt's obligations under the World Trade Organisation (WTO) Agreement on Subsidies and Countervailing Measures.

The Ministry of Trade and Industry has initiated an investigation into claims by (Egyptian companies), that subsidized imports of (product name) originating in or exported from (Country) have been causing material injury to the Egyptian industry.

This questionnaire is designed to assist your company in providing the necessary information to investigate the extent, if any, to imports of the product under investigation originating from (Country Name) are being subsidized and causing or threatening to cause material injury to the Egyptian industry producing like goods.

It is in your best interest to complete the questionnaire as, in the absence of a response, a decision can be based on the best information available. As this information is usually supplied by the Egyptian applicant, it is considered necessary that your company be given the opportunity to respond so that a fair investigation can be conducted.

Subsidy Definition

According to *Article 57* on Subsidies and Countervailing Measures (SCM) of Egyptian Regulation of law No. 161/1998 concerning national economy protection from injurious effects of unfair practices in international trade a subsidy is any financial contribution provided directly or indirectly, by the government of the country of origin or any public body within its territory which confers a benefit to the recipient of the subsidy, either producer(s) or exporters.

A subsidy includes any financial or other commercial benefit that has occurred or will accrue, directly or indirectly, to persons engaged in the production, manufacture, or trade of goods as a result of any scheme, program, practice or action done, provided or implemented by a foreign government. However, it does not include the amount of any duty or internal tax imposed on goods by the government of the country of origin or country of export from which the goods, because of their exportation from the country of export or country of origin, have been exempted or will be relieved by means of refund or drawback.

Not all subsidies are actionable. However, where a subsidy causes or threatens to cause material injury to a domestic industry, remedial duties may be imposed. The imposition of duties is subject to the results of the investigation into existence of a subsidy, injury and causation. Measures can be taken against a subsidy only if a financial contribution is found to exist, conferring a benefit on the recipient, and the subsidy is specific and causes material injury or threat thereof to the domestic industry or materially retards the establishment of a new industry, carried out in accordance with the WTO Agreement on Subsidies and Countervailing Measures.

Countervailing Duties

The Ministry of Trade and Industry may impose remedies only after an investigation has established that the goods are subsidized and have caused, or threaten to cause, material injury to the Egyptian industry producing like goods. Countervailing duties must not exceed the margin of subsidization.

Provisional countervailing duties can be imposed at any time after 60 days from the date of initiation, if the Ministry of Trade and Industry has reasonable cause to believe that the goods are being subsidized, that such subsidy is causing material injury to the Egyptian industry, and that provisional countervailing duties are necessary to prevent material injury to the Egyptian industry during the remainder of the investigation.

Goods Subject To Investigation

The goods subject to investigation are:

(Product under investigation)

The subject goods are classified in the tariff schedule under H.S.Heading item:

Item -- -- -- *and its subheadings*

Item -- -- -- *and its subheadings*

Further Information:

The goods subject to investigation are sold in Egypt under the categories given in the description of the products above.

Period of Investigation

The period of investigation (POI) is from --/--/---- to --/--/----. It is the responsibility of your government to notify the other parties of the appropriate POI.

Verification

The Department may need to visit your company to verify information supplied. Such a visit is normally undertaken once a completed questionnaire has been received and

analysed. You will be contacted again at a later date should such a visit be necessary. Failure to allow full complete verification of any information may affect the consideration accorded to that or any other verified or non-verified item in the responses.

Documentation Provided

It is important that you provide supporting evidence such as copies of applicable laws, regulations, etc, for any claims made in response to the questionnaire.

Additional documentation in support of your response may be requested during the investigation. Original source material for all documents submitted should be available at the time any verification visit is made, including source documents used in loading computers.

Confidential Information

The Department is required to ensure that all interested parties to an investigation are given reasonable opportunity to have access to all non-confidential information relevant to the presentation of their case and that is used by the Department.

Any information which is by nature commercially confidential (for example, because its disclosure would be of significant competitive advantage to a competitor or because its disclosure would have a significantly adverse effect on the person supplying the information or upon the person from whom the information was acquired) or which is provided on a confidential basis by parties to an anti-dumping investigation will upon good cause being shown be treated as confidential by the Department.

Parties requesting that information be treated as confidential should:

- (a) Clearly identify the information for which confidential treatment is requested;
- (b) Provide justification for the request for confidential treatment; and
- (c) Provide a non-confidential version or non-confidential summary of the information for which confidential treatment is requested, or, if it is claimed that the information is not susceptible to such a summary, a statement of the reasons why such a summary is not possible. A non-confidential version should reproduce the original but have information considered to be confidential either omitted or summarised.

Note ** As provided for in [Article 12-4-1](#) of Part 5: Countervailing Measures of the W.T.O Agreement on Subsidies and Countervailing Measures, the Investigating Authority may disregard any information for which the party submitting it fails to provide a satisfactory non-confidential version or summary or satisfactory reasons why such summary cannot be provided.

** Information for which confidential treatment is not requested will be treated as non-confidential and will be included in the Public File of the

investigation. The Public File is available for perusal by any interested party.

You should indicate clearly on each page in your submission what information you consider to be confidential and forward an accompanying non-confidential version of your reply.

It should be noted that if any further submissions are made, non-confidential versions of this submission will also be required.

Number of Copies

Your responses to this questionnaire must be submitted in 3 copies confidential version and 3 copies non-confidential version. Also, your response must be submitted in an electronic format as described at page (7). Please provide with your response copies of all source materials.

Time Frame

Due Date: / /200X

Your reply to this questionnaire along with any supporting documentation must be with the International Trade Policies Department by close of business 37 days from the date of sending this questionnaire or earlier if possible. It is very important to receive responses from interested parties by the *Due Date* given. Nevertheless, if your information is received after the due date, the Investigating Authority (IA) has the choice whether or not to take it into consideration and you will be considered a not fully cooperating party. As a result and according to *Article 59* of the Egyptian regulation investigating authority shall establish the amount of the subsidy according to reliable available data if it does not have sufficient data to verify the amount of the subsidy.

Certification

You must certify that you have read the submission and that all information you provided is to the best to your understanding is accurate and complete. Also, the person signing and authorizing must has legal representative of your company.

Language

Your reply to this questionnaire must be in the English language. An English translation of any supporting documentation and evidence should also be provided.

This questionnaire requests information about programs available to the producers or exporters subject to this investigation in [Country] of [Product] (subject merchandise). The Department is also required to investigate any programs discovered during the course of this investigation which may confer countervailable subsidies on the manufacture, production or exportation of the subject merchandise.

The Department has standardized the appendices of this questionnaire; one or more of the appendices may not be applicable to the circumstances of this investigation. You should only respond to the questions in a specific appendix if it is identified under a specific question below.

AFFILIATED COMPANIES

- A. Please identify all companies with which your company is affiliated. Provide the full name and mailing address of each company

- B. Please describe in detail the nature of the relationship between your company and those companies. Specify, for example, whether the companies share a board of director, or members of each company's board sit on the board(s) of the other company(ies), and how the voting rights are distributed among board members; specify if, and how, officers of one company are directly involved in overseeing the operations of another company. Specify whether an affiliated company supplies inputs into your company's production process.

SPECIAL NOTE

IF YOU HAVE ANY QUESTIONS DURING THE COURSE OF THIS INVESTIGATION OR ANY PROBLEMS INTERPRETING THE INFORMATION REQUIRED BY THIS QUESTIONNAIRE PLEASE CONTACT THE INTERNATIONAL TRADE POLICIES DEPARTMENT

Please ensure your response:

- Is signed
- Shows your name and title
- Is dated

And forward by fax to:

Head Of Anti-Dumping, Subsidy & Safeguard Department
International Trade Policies Department
Trade Agreements Sector
Ministry of Trade and Industry
Ramsis Extension -El Maleya Towers,
Tower 6 - 7th Floor
Egypt
Attention: **Mr.Mowafak Elfayoumi**

Fax no: 20- 02 3420779

Tel: 20 -02 3422448

Important

Please ensure that your response to this questionnaire is faxed back to the International Trade Policies Department no later than the date specified. The original version plus supporting documents (including a non-confidential version) should be forwarded by courier to the above address.

It is important that responses are received by the due dates

***All replies and any further information
should be presented in the English language.***

Submission of Information by Electronic Means or in an Electronic Format

Your submissions in response to this questionnaire must be in an electronic format. The information below is intended to assist you in providing such submissions. Information which may be susceptible to electronic submission or provision in an electronic format may be *inter alia*;

- Questionnaire responses in an electronic form.
- Supporting information in the form of databases or spreadsheets.
- Explanatory graphics or charts.

❖ Submission formats

The following applications / formats are supported by the International Trade Policies Department; submission may be provided in any of the formats listed.

Document Type	Formats / Supported	Latest version Supported
Word Processing	Microsoft Word	7.0
Spreadsheet	Microsoft Excel	7.0
Database	Microsoft Access	7.0

❖ Backup Submission

If making a submission by electronic means or providing supporting data in electronic format, please also provide a hard copy of the submission or information and a disk copy (3.5 inch, CD-ROM or ZIP disk). If it is necessary to compress the document/s, please do so either into a self-extracting file or using PKZIP and advise the format used.

PLEASE REMEMBER TO REFER TO PAGE No. 7 FOR DETAILS OF THE FAX NUMBER AND ADDRESS TO WHICH YOUR COMPLETED RESPONSE SHOULD BE SENT.

PART 1 –GENERAL QUESTIONS

- A. For each company subject to investigation, please provide the following information:
1. The addresses of your company's headquarters and manufacturing facilities.
 2. A description of your company's organization. This should include the date(s) of formation, reorganization, and a history of your company's ownership.
 - Please provide a chart that shows the ownership structure of your company. The chart should clearly indicate the percentage share of ownership of each parent / subsidiary. Please provide separate charts for each period in which a change of ownership occurred.
 3. Please describe the products produced by your company. Using diagrams and / or flow charts, describe the process by which your company produces the subject merchandise.
 4. Please describe your marketing / distribution system. Using diagrams and / or flow charts, describe how your company sells the subject merchandise.
 5. Please provide your company's complete audited financial statements from the last two fiscal years. (Please provide the financial statements in English, if available, if these one not available in English, please provide translated copies of the balance sheets, income statements, and notes thereto, plus the auditor's opinions). These should be the financial statements filed with your official government entity, e.g., the Ministry of Finance. If there is no such filing requirement, the financial statements should be those presented to the banks or other independent third parties. The financial statements should include the complete set of statements, e.g., income statement balance sheet, cash flow statement, statement of change in equity, footnotes, and must be accompanied by the auditor's opinion.
- B. Provide the Harmonized Tariff Schedule ("HTS") subheading or your country's tariff schedule numbers under which you export the subject merchandise.
- C. Please provide the following information for your company during the POI. Do not include the volume and value of merchandise produced outside of your country or returned merchandise. Separately report the value of services sold by your company, if any. In addition, separately report the value of intra-company sales and sales between affiliates. These sales should be deducted from your reported sales figures.

1. Total sales

What was the quantity and F.O.B value of total sales (both subject and non-subject merchandise) to all markets (domestic and foreign) during the POI? Please report the sales value on an F.O.B (port) basis with respect to export sales and / or on an F.O.B (factory) basis for domestic sales. If the actual value recorded in your accounting records is booked on a basis other than F.O.B, please describe any adjustments that were made to derive the F.O.B. value.

2. *Sales of Subject Merchandise*

What was the quantity and F.O.B value of the subject merchandise sold to all markets (domestic and foreign) during the POI? Please report the sales value on an F.O.B (port) basis with respect to export sales and / or on an F.O.B (factory) basis for domestic sales. If the actual value recorded in your accounting records is booked on a basis other than F.O.B, please describe any adjustments that were made to derive the F.O.B. value.

3. *Total Exports*

What was the total quantity and F.O.B (port) value of export sales (both subject and non-subject merchandise) to all market during the POI? If the actual value recorded in your accounting records is booked on a basis other than F.O.B, please describe any adjustments that were made to derive the F.O.B. value.

4. *Total Exports to the Arab Republic of Egypt*

What was the total quantity and F.O.B (port) value of export sales (both subject and non-subject merchandise) to the Arab Republic of Egypt during the POI? If the actual value recorded in your accounting records is booked on a basis other than F.O.B, please describe any adjustments that were made to derive the F.O.B. value.

5. *Export of Subject Merchandise*

What was the total quantity and F.O.B (port) value of the subject merchandise exported to all market (including the Arab Republic of Egypt) during the POI? If the actual value recorded in your accounting records is booked on a basis other than F.O.B, please describe any adjustments that were made to derive the F.O.B. value.

6. *Exports to the Arab Republic of Egypt of Subject merchandise*

- D. The allocation period for non-recurring subsidies is defined by the average useful life of renewable physical assets (AUL) for the industry concerned as listed in.

If your company chooses to rebut the presumption to use the tables, please answer all of the questions in the Average Useful Life Appendix to this section.

PART II- PROGRAM- SPECIFIC QUESTIONS

For each program, if your company did not apply for, use or benefit from that program during the POI, you must clearly state so, otherwise, please answer the question listed.

The Government of [foreigner] may claim that certain programs listed below are not countervailable. For these programs , you should respond fully to the program questions below and to the questions in the appendices. If you are having difficulty responding to this questionnaire by the due date specified then please notify the official in charge within two weeks of receipt of this questionnaire. If any government assistance as enumerated below was received by companies which have since been merged with or purchased by your company, you are responsible for answering the questions with respect to such assistance to the merged or purchased company.

A. [Insert Program Name]

Refer to program information as provided by complaint and ask company to complete questions in relevant appendix (appendices).

B. [Insert Program Name]

Refer to program information as provided by complaint and ask company to complete questions in relevant appendix (appendices).

C. [Insert Program Name]

Refer to program information as provided by complaint and ask company to complete questions in relevant appendix (appendices).

STANDARD QUESTIONS APPENDIX

- A. Specify the eligibility criteria your company had to meet in order to receive benefits under this program. State whether eligibility was or is currently contingent on one or more of the following criteria: 1) whether or not your company exports or has increased its exports; 2) the use of domestic rather than imported inputs; 3) the industry to which your company belongs; or 4) the region in which your company is located,
- B. Specify the criteria your company met to receive the particular amount of assistance provided.
- C. If, in the approval documents (e.g., loan contract, grant authorization) the activity to be supported by the funding was specified, please identify the activity and provide supporting documentation.
- D. What records does your company keep regarding each of the benefits received under this program? Provide your company's executed application forms and other application documents with respect to this program.
- E. Indicate where benefits under this program can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements.
- F. Has the program been terminated? If so, please explain. When is the last date that your company could apply for or claim benefits under the program? When is the last date that your company could receive benefits under the program?

ALLOCATION APPENDIX

These questions will be used to determine the allocation method of the benefits from any countervailable programs. These allocation method used depends on whether the program is treated as countervailing recurring or non-recurring benefits.

A Recurring benefits are benefits received from subsidies which can be expected on ongoing basis such subsidies are expensed in the year received.

Non recurring benefits are benefits received from subsidies which are exceptional and can not be expect year to year such subsidies are allocated over the AUL of the productive assets.

Questions A through C below related to whether benefits received under this program are recurring or non- recurring.

- A. Does your company receive benefits under this program on an ongoing basis from year to year, or it's the program exceptional in the sense that it provides one- time assistance?
- B. Have you filed a separate application each time you have received benefits under this program? Has each benefits received been contingent upon expressed government authorization or approval? Please explain.
- C. Are subsidies under this program provided for or tied to the capital structure or capital assets of your company?
If benefits received under this program are non – recurring, you should report the following information for each subsidy received during the POI and the preceding number of years corresponding the AUL . If benefits received under this program are recurring, you do not need to answer questions D and E.
- D. Your company's total or export sales (depending on whether the program is a domestic or an export subsidy) in the year in which the grant was approved.
- E. We will normally allocate non- recurring benefits over a period corresponding to the AUL. Therefore, for each year in which a non-recurring subsidy was approved, please provide your company's cost of long - term fixed rate debt incurred in that year. Include only loans that were provided in the same currency as the non-recurring subsidy. Please explain your calculation (if the calculation includes loans

received under any of the programs being investigated, please so indicate and list all the details of the loans used in the calculation).

GRANT APPENDIX

If grants (e.g. undefended financial contribution) were provided under this program, please provide the following information.

Please provide the information for each producer and/or exporter in chart form.

Recurring versus non-recurring grants: Some subsidies are allocated over time (non-recurring), while others are allocated to (expensed in) the year of receipt (recurring). Please see the Allocation Appendix for more information. If you consider that the grant provided under this program is recurring, please provide the requested information for the year of the POI. If you consider the grant provided under this program to be non-recurring, please provide the following information for grants approved during the POI and in each of the preceding years according to the average useful life (AUL).

1. The amount of the grant authorized by the government.
2. The amount actually disbursed to each producer and/or exporter of the subject merchandise. Please state whether the grant was paid in a lump sum or in multiple disbursements.
3. The date of government approval.
4. The date(s) the grant was provided.

Loan Benchmark and Loan Guarantee Appendix

The following information should be given for loans provided under the program in question. For short-term loans (one year or less) or guarantees or insurance on short-term loans, information must be provided for all loans on which interest was paid, accrued, and/or waived during the POI. For long-term loans (greater than one year) or guarantees or insurance on long-term loans, information must be provided for all loans on which interest was paid, accrued, and/or waived during the POI or for any such loans forgiven or assumed. This information must be provided in chart form separately for each short term loan and each long term loan.

Loan information:

- A. Source of loan.
- B. Program under which loan is provided.
- C. Currency in which loan is denominated.
- D. Original amount of loan and any required collateral.
- E. Date of loan agreement.
- F. Date of loan receipt.
- G. Length of loan.
- H. Effective interest rate of loan (specify if fixed or variable);
- I. A description of the repayment schedule (principal and interest) and any special features associated with the loan such as grace periods, forgiveness of payments, opportunities for re-discounting, rollovers or debt retirement, repayment contingent upon subsequent events; also, if the repayment schedule has not been met or there is an indefinite repayment schedule, please provide the actual repayment schedule.
- J. Amount of any fees, commissions, compensating balances, taxes or penalties paid in addition to interest. (indicate whether paid or provided);
- K. Any adjustments made in the loan balance or interest payment to take account of inflation.
- L. If principal or interest on any loan provided under this program was forgiven or assumed, during the POI or over a prior period corresponding to the company's AUL. please provide the dates and amounts of each forgiveness or assumption.

Long-Term Benchmark

If any of the loans identified above are long-term loans, please provide the information requested in A through L above, for any other long-term commercial debt incurred contemporaneously and comparable to the loan(s) in question. This information may be used for purposes of a benchmark interest rate. Please note that the benchmark loans should be denominated in the same currency as the corresponding loan above. this information must be provided in chart form separately for each item.

Short-Term Benchmark

If any of the loans identified above are short-term loans, please provide the information requested in A through L above, for any other long-term commercial debt incurred contemporaneously and comparable to the loan(s) in question. This information may be used for purposes of a benchmark interest rate. Please note that the benchmark loans should be denominated in the same currency as the corresponding loan above. this information must be provided in chart form separately for each item.

If you had short-term interest loans granted prior to the POI where interest was paid during the POI, you must provide the above information for the year during which the loans were received.

Loan Guarantees

Please provide the information requested in A through L, above, for the loans guaranteed or insured under this program. If the guaranteed loan is a long-term loan or a short term loan, please provide the benchmark information requested under both sections and the following:

- M. Source of the loan guarantee and the program under which it is provided.
- N. Terms of guarantee including any fee paid.
- O. The effect that the guarantee had on the terms (e.g.. interest rate, length, collateral) of the loan. For example, if there were similar commercial loans in the same year without guarantees, please provide the terms of those loans,

Tax Programs Appendix

If your company used this program to take deductions from taxable income, receive credit toward taxes payable, take exemptions from taxes owed, defer payment of taxes owed, carry forward losses, use accelerated depreciation, or use other tax benefits on the tax return filed during the POI (the tax period covered by this tax return does not have to correspond with the investigation period), please answer the following questions:

- A. Please provide a copy of the tax return filed by your company in the POI. indicate where in the tax return the assistance is shown.
- B. Explain whether the assistance is a deduction from taxable income, an exemption from taxes, a credit toward taxes payable, accelerated depreciation, a deferral of taxes owed, a loss carry-forward, or other tax benefit.
- C. Indicate the amount of the tax savings derived from the use of this program by comparing the taxes your company actually paid and the taxes you would have paid absent the program. Provide a detailed calculation of the assistance and all source materials. Show the amount of tax that would have been due absent this program. Show the amount of profit or loss that your company would have incurred absent this program. For tax deferrals, please indicate the amount of tax owed and the length of the deferral period.
- D. If your company was in a tax loss position for the tax year to which the return applies, please explain the effect of this assistance on your company's tax position.
- E. Will you carry forward any loss to future years? Does the loss represent accrued losses from earlier years? Please explain.
- F. Indicate where in your company's financial statements tax information can be found Please explain whether accrued tax losses are carried as assets in the financial statements,
- G. If you carried forward a loss from prior years and used that loss to offset taxes due on the tax return filed during the POI; demonstrate that this loss was not generated by use of any countervailable tax program.
- H. the investigating authority will treat the tax deferral of one year or less as a short-term loan and a tax deferral of more than one year as a long-term loan. Therefore, if the program involves a deferral of taxes owed, please provide the following information needed to establish a comparison interest rate.
 1. Please provide the length of the deferral. Please indicate whether your company paid any interest on the amount deferred. If so, Provide the amount of interest paid, the interest rate, and the date on which the interest was paid.

2. If the length of the tax deferral is one year or less, please answer questions A through L in the Loan Appendix for all commercial short-term loans obtained by your company. Include only short-term loans that were outstanding in the POI. If you have already provided this information in another part of this questionnaire, please so indicate.
3. If the length of the tax deferral is more than one year, please answer questions A through L in the Loan Appendix for all commercial long-term loans obtained by your company that were outstanding in the POI. Include only long-term loans whose terms were established in the same year that the multi-year tax deferral was first approved. If you have already provided this information in another part of this questionnaire, please so indicate.

Provision Goods / Services Appendix

Please provide the following information with respect to each of the goods and/or services alleged to be provided at less than adequate remuneration:

1. Provide a general description of the goods and/or services provided by the government of the process by which the goods and/or services are provided.
2. List all suppliers (domestic and foreign) from which you purchased to goods and/or service in question during the POI. Specify whether any of these suppliers are owned or controlled by the government [country].
3. Explain how the price of the good and/or service is determined between your company and each of your suppliers.
4. Provide a listing of all of your purchase of the good and/or service during the POI. This list should include all purchases in which payment for the purchase was made or due during the POI. Specify the quantity of the purchase, The total amount of the purchase, The date of payment, the characteristics of the product purchased, the delivery terms, and the price per unit (specify unit, i.e. ton, etc). Segregate the list according to the supplier.
5. Are there trade publications which specify the prices of the goods and/or service within your country and on the world market? Provide a list of these publications, along with sample pages from this publication listing the prices of the good and/or service within your country and in world markets during the period of investigation.