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The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

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PART I : SECTION (I) — GENERAL

Government Notifications

L. D. B. 3/2019

THE ANTI-DUMPING AND COUNTERVAILING DUTIES ACT, No. 2 OF 2018

REGULATIONS made by the Minister of Trade, Commerce, Food Security and Cooperative Development under section 84 read with sections 64, 65, 66, 69, and 70 of Anti-Dumping and Countervailing Duties Act, No. 2 of 2018.

WASANTHA SAMARASINGHE,
Minister of Trade, Commerce, Food Security
and Cooperative Development.

Colombo,
27th March, 2025.

Regulations

1. These regulations may be cited as the Application for Initiating an Investigation on Imposition of Anti-Dumping and Countervailing Duty Regulations of 2025.

PART I

Anti-Dumping Duty Investigation

2. A written application for initiating an investigation on imposition of anti-dumping duty (hereinafter referred to as the “application”) shall be made to the Director-General of Commerce (hereinafter referred to as the ‘Director- General’), by or on behalf of a Sri Lankan industry along with the information reasonably available to the applicant.



3. The Director- General shall initiate an investigation to determine the existence, degree and effect of any alleged dumping upon receipt of an application made under regulation 2, having being satisfied that there is sufficient evidence to justify the initiation of an investigation. The Director-General may where necessary, require further information from the applicant.
4. An application shall not be taken on record, until it is fully documented and all required information are furnished by the applicant. The applicant may contact the relevant case officer of the Department of Commerce for assistance in filling the application, if necessary.
5. (1) An application for the investigation on imposition of anti-dumping duty shall be prepared containing information as specified in the Schedule 1 hereto and shall specially include, *inter alia*, the following: -
 - (a) information on the imported product;
 - (b) information of the domestic industry and the domestic market;
 - (c) evidence of dumping;
 - (d) evidence of injury; and
 - (e) evidence of causal link.
- (2) The application shall be prepared in accordance with the format set out in Schedule I. Any other information relevant to the investigation which is not included in Schedule I may be furnished, if necessary.
- (3) The declaration, authorization letter, drafting of non-confidential response, and cost and price buildup shall be as set out in Annexure I, II, III and IV to the Schedule I and the declaration shall be signed by the higher management of the company such as Managing Director, Chief Executive Officer or any other officer authorized by the management of the company.
6. The information as referred to in regulation 5, shall be provided with respect of a period of twelve months or more. This time period shall be most recent and correspond to the accounting year of the domestic industry. All information, unless otherwise specified, shall relate to this period.
7. The Director-General may require any additional or supplementary information at any time before or after initiation of investigation.

PART II

Countervailing Duty Investigation

8. (1) A countervailing duty investigation against any subsidised export –
 - (a) shall be separate from an anti-dumping investigation; and
 - (b) may be done concurrently.
- (2) A countervailing action may be taken, in respect of a subsidy as defined in section 85 of the Act, read with section 67 of the Act, in respect of the prohibited subsidies and actionable subsidies as defined by the Act.
- (3) Subsidies that fall within the ambit of the Third Schedule of the Act, such as those providing assistance for research activity, development of disadvantaged regions and assistance offsetting costs imposed by environmental regulations shall be excluded from any countervailing action, provided such subsidies meet the criteria and to the extent set out in the Third Schedule of the Act.

9. A Countervailing duty investigation shall be conducted in terms of sections 69 to 76 of the Act. The provisions of regulations 2 to 7 (inclusive of both) of these regulations shall *mutatis mutandis* apply to and in relation to a countervailing investigation.
- 10.(1) An application for an investigation of countervailing duty shall be prepared as specified in the Schedule II. The purpose of this application shall be to help the industry in Sri Lanka bring together in a concise and logical form the information needed by the Director- General to decide whether or not to initiate a formal investigation. This application may also serve as a basis for further investigation.
- (2) A declaration, authorization letter, certification, drafting of non-confidential response, and cost and price buildup shall be as set out in Annexure I, II, III, IV and V to the Schedule II.
11. The Director- General may proceed with an investigation, if it has *prima facie* proof of subsidised imports, material injury and of a causal link between the subsidised imports and the material injury.
12. Any information which is provided on a confidential basis by parties to an investigation shall, upon good cause being shown, be treated as confidential by the Director- General.
13. The access to confidential information shall be restricted to the officers in charge of the investigation, the Director- General and the Inter-Ministerial Committee established under the section 82 of the Act. The Director- General shall ensure that only authorized personnel can have access to all documentation submitted in confidence:
- Provided however, all interested parties to a countervailing investigation shall be given reasonable opportunity to have access to all non-confidential information relevant to the presentation of their case after initiation of an investigation.
14. A confidential version of the application shall be required to submit until such time as the Director- General has informed that the application is regarded as properly documented. Prior to the initiation of an investigation, the applicant may be required to submit a non-confidential version thereof. In this regard, parties requesting that information be treated as confidential shall -
- (a) clearly identify the information for which confidential treatment is requested;
- (b) provide justification for the request for confidential treatment in each instance;
- (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.
15. A non-confidential version shall reproduce the original, but have information considered to be confidential either omitted or summarised. Non-confidential version shall contain sufficient details to allow other interested parties a reasonable understanding of the information submitted in confidence. A non-confidential summary of the confidential information may be prepared on the guidelines provided by Annexure IV to these regulations.
16. For the purpose of this Part-

“Act” means the Anti-Dumping and Countervailing Duties Act, No. 2 of 2018; and

“subsidy” shall have the same meaning assigned to such expression in the Act.

SCHEDULE 1

[regulation 5(1)]

SECTION – A - GENERAL INFORMATION

Information of the applicant

A1 Identify your company

Name:
Address:
Telephone No:
Fax No:
Webpage:
E-mail Address:

A2 Identify the authorized contact person(s) of your company for this investigation

Name:
Designation:
Address:
Telephone No:
Fax No:
E-mail address:

Note: This person shall be able to speak English.

A3 Legal Representative

If the company has appointed a legal representative to assist the company in this proceeding, please provide the following details:

Name:
Address:
Telephone No:
Fax No:
E-mail address:

Please submit an authorization for the legal representative to act on behalf of the company in the format as set out in Annexure II (FormA3) of Schedule 1.

A4 Corporate Information

A4.1 Indicate the legal form of your company (public company, private company, fully owned subsidiary, joint venture, etc.)

A4.2 Provide a complete listing of all shareholders that hold more than 1% of the shares in your company in the following format:

Name	Type of share	Number of shares	Percentage sharehold- ing	Percentage voting rights
1.				
2.				
3.				

A4.3 Please indicate address(es) of all your offices involved in the administration, sales and production of the product under investigation.

Office:

Address:

A4.4 Supply a detailed diagram outlining the overall internal hierarchical and organizational structure of your company. Attach as Annexure A4.4.

A4.5 Please provide your company's worldwide corporate structure and affiliations, including parent companies, subsidiaries or other related companies. Attach as Annexure A4.5.

A4.6 Describe the nature of your relationship with the company(s) referred to in A4.5. State whether you share any board members or senior executives with any of those entities. If so identify the persons and nature of their affiliations.

A4.7 Specify in detail any financial or contractual links and joint ventures with any other company concerning production, sales, licensing, technical and patent agreements for the product under investigation.

A description of the volume and value of the domestic like product produced by the applicant

A5 Range of products

A5.1 List all the products produced and/or sold by your company in Sri Lanka, *i.e.* not only the product that forms the subject of this application. Please include a brochure of all your products.

A6 Accounting principles and cost accounting system

A6.1 Indicate your financial year.

A6.2 Describe the accounting principles and practices used by your company. Also provide a description of the cost accounting system used by your company.

Explain the details or differences, if any, between your company's normal cost accounting system and the cost accounting system used to record the production costs of the products concerned and to complete the reply to this questionnaire.

A6.3 Indicate whether any extraordinary or non-recurring expenses or income are affecting the production and sales of the like product in the reported data. Provide details of the amounts concerned.

A6.4 Attach copies of your audited financial statements for the last three years as Annexure A6.3. If the financial statements for the last financial year have not been audited yet, please include your unaudited statements.

A6.5 Attach copies of your monthly internal or management accounts for the full period of investigation as Annexure A6.5.

SECTION –B- PRODUCT

Imported Product Information:

Complete description of the allegedly dumped product, including the characteristics and uses of the product and its harmonised commodity description and coding system classification.

B1.1 Provide a complete description of the **alleged dumped** products. Specifically provide details on the following:

- (a) Product name;
- (b) Physical appearance;
- (c) Technical characteristics;
- (d) Raw materials;
- (e) Production process;
- (f) End-use;
- (g) Tariff classification;
- (h) Applicable technical specifications or standards (national or international);
- (i) Any other information used to distinguish the product from similar products.

Attach a copy of the tariff description from the Sri Lanka Tariff Code Book as Annexure B1.1(a).

If available, attach copies of brochures or photographs showing the imported product as Annexure B1.1(b).

B1.2 Indicate the countries of export of the alleged dumped product.

B2 Sri Lanka Like Product Information:

B2.1 Provide a complete description of **your product**. Specifically provide details on the following:

- (a) Product name;
- (b) Physical appearance;
- (c) Technical characteristics;
- (d) Raw materials;
- (e) Production process;
- (f) End-use;
- (g) Tariff classification;
- (h) Applicable technical specifications or standards (national or international);
- (i) Any other information used to distinguish the product from similar products.

Attach copies of brochures/photos showing your product as Annexure B2.1.

B2.2 Describe the manufacturing process for the like product. Flow charts explaining the manufacturing process, including a step-by-step explanation of the production process starting from the first input of primary material and ending with the packaging of the like product may be used in this respect.

B2.3 Describe in detail your company's product coding system. Provide a key to your production and sales codes, including all prefixes, suffixes, or other notations, which identify special specifications.

Note: this coding will assist the Director- General in obtaining relevant product-specific information from exporters and importers, although the Director-General may decide to adjust the coding system used.

B2.4 Specifically provide details on differences between the imported product and the Sri Lanka like product.

B2.5 Indicate how these differences affect substitutability, consumer preference and prices.

B3 Foreign Like Product Information:

B3.1 Provide a complete description of the like product sold on the domestic market of each of the exporting countries. Specifically provide details on differences between the imported and the foreign like product, *i.e.* the product sold on the domestic market of the exporter.

B3.2 Indicate how these differences affect substitutability, consumer preference and prices.

B3.3 If available, attach copies of brochures showing the product sold in the exporting countries as Annexure B3.3.

SECTION -C- INTERESTED PARTIES

The identity of the Sri Lankan industry

Note : Identification of the interested parties is essential for initiating an investigation

C1 Domestic industry:

- C1.1 Provide the names and full contact details (address, telephone number, contact person, email) of all known domestic (Sri Lanka) producers of the like product.
- C1.2 Provide the names and full contact details (address, telephone number) of all known chambers and trade associations for the like product in Sri Lanka.
- C1.3 Does any of the domestic producers import the alleged dumped product (that is, from a country under investigation)? If yes, to the extent possible, please provide details of the volume and value of all such imports during the last three years and the year to date.
- C1.4 Does any of the domestic producers import the like product from any third country? If yes, please provide details of the volume and value of all such imports during the last three years and the year to date.
- C1.5 Are any of the domestic producers related to the exporters or importers of the alleged dumped product? If yes, state the nature of such relationship.
- C1.6 State the volume of Sri Lanka production with a separate breakdown of that of the applicant and of other Sri Lanka producers not party to this complaint. The application shall be supported by at least 25% of the domestic industry by production volume, with more producers by production volume supporting the application than those opposing it. Please provide the data in the following format, by indicating the party's volume of production in the relevant column:

Table C1.6.1

	<i>Support application</i>	<i>Neutral</i>	<i>Oppose application</i>
Applicant			
Other producer 1*			
Other producer 2*			
Total			

Note: Insert as many rows as required.

Attach letters of support from other producers as Annexure C-1.6.1.

* - indicate name of producer

C2 Other interested parties

- C2.1 Provide the names and full contact details (address, telephone number, email, website) of all known **exporters and foreign manufacturers** of the alleged dumped product (in the countries under investigation).

C2.2 Provide the names and full contact details (address, telephone number, email) of all known Sri Lankan **importers** of the alleged dumped product.

C2.3 Provide the names and full contact details (address, telephone number, email) of all known domestic (Sri Lanka) users of the alleged dumped product if it is a product that is used in **downstream manufacturing**.

SECTION – D- DUMPING

D1 Export Price:

Provide the export price of the alleged dumped product sold to an importer in Sri Lanka. Ideally this price shall be at the ex-factory level of the exporter and shall reflect a price within the 12 (and preferably 6) months preceding the submission of the application. However, for the purposes of the application the export price may be based on various options, including the following:

- (a) an actual export invoice to Sri Lanka;
- (b) an export quotation for export of the alleged dumped product to Sri Lanka, including an export price list (which can include a price indicated on internet);
- (c) the price at which the product is bought or sold by the importer, less all costs, charges, expenses, duties and taxes to arrive at the ex-factory price; or
- (d) the export price as contained in the import statistics provided by Customs.

Note: You have to respond to *either* question D1.1 or D1.2, not both.

D1.1 Export price obtained

- (a) Indicate the export price you have obtained. Indicate the level of trade (ex-factory, FOB, C&F, CIF, etc.) at which the price was obtained.
- (b) Provide proof of the price you obtained, e.g. a copy of the invoice, quotation or the Customs statistics. Attach this as Annexure D1.1(b).
- (c) Indicate the adjustments that need to be made to obtain the ex-factory export price.
- (d) Submit evidence to substantiate the adjustments made. Attach this as Annexure D1.1(d).

Note: If there are several different products, types or models, calculate export prices for a representative sample of models, types, grades, etc, provide the basis for your selection of the models, e.g. highest selling models sold by the Sri Lanka industry, etc.

D1.2 Import price obtained

In the event the applicant is unable to obtain an export price under D1.1, or where the export price is unreliable on the basis that such sales are made to a related party in Sri Lanka, the ex-factory price may be constructed on the basis of the price at which the alleged dumped product is sold to the first independent buyer. If this alternative is used, supply the following information:

- (a) Indicate the import price you have obtained. Indicate the level of trade (distributor, wholesaler, retailer or end-user) at which the price was obtained.
- (b) Provide proof of the price you obtained, i.e. a copy of the invoice. Attach this as Annexure D1.2(b).
- (c) Indicate the adjustments that need to be made to obtain the ex-factory export price. This would include all costs between the selling price to the independent buyer and the exporter's ex-works export price.
- (d) Submit evidence to substantiate the adjustments made. Attach this as Annexure D1.2(d).

D2 Normal value:

The applicant shall indicate the normal value for the alleged dumped product.

For initiation purposes the normal value may be based on three possible methodologies. The first is to obtain a selling price on the domestic market of the exporter. You may only resort to either of the other methodologies if you cannot obtain a selling price on the domestic market of the exporter and you shall indicate the steps you took to obtain a domestic price in the exporting country. In such instances you may determine the normal value with reference to the export price of the like product from the exporting country to an appropriate third country or you may construct the normal value in the exporting country. The normal value shall reflect a price within the 12 (and preferably 6) months preceding the submission of the application. Where the product is a commodity product, such as poultry, you will need to submit prices from a number of different months. Where the exporting country is geographically large, for consumer commodity products you shall also try to submit prices obtained in different cities.

Note: If there are several different products, types or models, calculate export prices for a representative sample of models, types, grades, etc. provide the basis for your selection of the models, e.g. highest selling models sold by the Sri Lanka industry, etc.

D2.1 Domestic selling price obtained

- D2.1.1 (a) Furnish the price charged on the exporter's domestic market. Ideally this shall be the net ex-factory selling price exclusive of all internal taxes. If this is not available submit the price available to you (e.g. a retail invoice, a retail advertisement, price list, international publication, import statistics into that country, etc.) on which the allegation of dumping is based. Attach proof of the normal value as Annexure D2.1.1.
- (b) Indicate the adjustments that need to be made to recalculate this price to an ex-works level and supply substantiating documentation in this regard.

D2.2 Alternative methodology to determine normal value

D2.2.1 In cases where you cannot determine the normal value on the basis of the domestic selling price in the exporting country, provide the following information:

- (a) Indicate your attempts to obtain a domestic selling price in the exporting country;
- (b) Where there are no sales on the exporter's domestic market in the ordinary course of trade give the reason why you believe that there are no such sales of the like product in the exporter's domestic market.

Note that sales may be regarded as not in the ordinary course of trade if they are made at a loss or if sales take place to related parties.

D2.2.2 In cases where you cannot determine the normal value on the basis of domestic selling prices in the exporting country, provide information on one of the following options as the basis for normal value –

- (a) the price charged by the supplier concerned for exports to a third country market (this may include proof of the import price into another country from the exporting country) and attach proof as Annexure D2.2.2(a); or
- (b) the constructed normal value of the like product, exported to Sri Lanka based on production costs in the country of origin, as far as possible in the format and detail as set out in Annexure IV (Form D2.2.2(b)) of Schedule 1. The information shall at a minimum indicate raw material costs, labour, energy costs, depreciation, other manufacturing overheads, selling, general and administrative expenses and a reasonable profit margin. Each of these cost elements shall be substantiated with documentary evidence.

D3 Fair comparison:

A fair comparison shall be made between the export price and the normal value. To facilitate this comparison, any adjustments shall be indicated to either the export price or the normal value that affected prices at the time of sale. Please indicate the following:

D3.1 Adjustments to the export price

Indicate –

- (a) payment terms and the applicable interest rate;
- (b) movement expenses (domestic transport; harbour, lading and clearance costs; freight and insurance) included in the price of the alleged dumped product;
- (c) any other adjustments to the price of the alleged dumped product.

Submit evidence substantiating the adjustments you have made. This could include proof of the interest rate, a quotation for movement expenses for the product in the exporting country, etc. Attach the documentary evidence as Annexure D3.1.

D3.2 Adjustments to the normal value

Indicate –

- (a) payment terms and the applicable interest rate;
- (b) movement expenses (domestic transport and insurance) included in the price of the like product sold on the exporter's domestic market;
- (c) rebates, discounts and commission paid in respect of the like product sold on the exporter's domestic market;
- (d) adjustments for technical differences between the product sold on the domestic market and the product exported to Sri Lanka;
- (e) any other adjustments to the price of the like product sold on the exporter's domestic market.

Submit evidence substantiating the adjustments you have made. This could include proof of the interest rate, a quotation for movement expenses for the product in the exporting country, etc. Attach the documentary evidence as Annexure D3.2.

D4 Margin of Dumping:

Indicate the margin of dumping, expressed as a percentage of the CIF price, of the alleged dumped product. Provide the following information (separately for each product group or model):

	Price/unit
A. Normal value ex-works	
B. Ex-works export price	
C. Margin of dumping per unit (A-B)	
D. CIF export price	
E. Margin of dumping percentage (C/D)	

Note that no investigation can be initiated if the margin of dumping is less than 2%.

SECTION E – INJURY

E1 Import statistics:

E1.1 Provide the import statistics for the alleged dumped product in the following format (insert the names of the exporting countries as required):

Table E1.1: Import volumes (indicate unit of measurement – kg/units/litres)

<i>Volume</i>	<i>201x</i>	<i>201x</i>	<i>201x</i>	<i>201x</i>
Country 1				
Country 2				
Sub-total				
Other imports				
Total imports				

Identify each country alleged to be dumping the product on the Sri Lanka market (insert additional rows in the Tables as required).

If imports take place under different tariff subheadings, the tables in E1.1, E1.2 and E1.3 shall be completed separately for each tariff subheading, as well as for all products combined.

Provide information for the **last three full years and the current year to date** (as recent as information is available from Customs) and indicate in the headings to which years the information relates to. Clearly indicate whether the information relates to calendar or financial years. This relates to all three tables (E1.1, E1.2 and E1.3)

Table E1.2: Import values

<i>Value</i>	<i>201x</i>	<i>201x</i>	<i>201x</i>	<i>201x</i>
Country 1				
Country 2				
Sub-total				
Other imports				
Total imports				

Table E1.3: Import prices

<i>Unit price</i>	<i>201x</i>	<i>201x</i>	<i>201x</i>	<i>201x</i>
Country 1				
Country 2				
Sub-total				
Other imports				
Total imports				

E2 Material injury :

E2.1 Please supply the following information of injury from your financial statements.

Note	Description	201x	201x	201x	201x
1	Units sold (Sri Lanka)				
2	Turnover (Sri Lanka)				
3	Average Sri Lanka selling price				
4	Gross profit on Sri Lanka sales				
5	Net profit on Sri Lanka sales				
6	Actual (total) production				
7	Actual production for Sri Lanka				
8	Capacity utilization %				
9	Total production workers				
10	SGA staff				
11	Total staff				
12	Production staff wages				
13	Total salaries and wages				
14	Number of shifts worked (per year)				
15	Units produced per worker				
16	Incoming cash flow				
17	Outgoing cash flow				
18	Net cash flow				
19	Net assets				
20	Return on net assets				
21	Inventories (units)				
22	Inventories (value)				

In completing this table, please refer to the following explanatory notes. Where necessary, indicate this separately for each product group/model as well as the total.

Note	Description	Note	Description
1	Indicate the volume of sales of the like product in Sri Lanka. Also indicate the unit of measurement (units, kg, etc.).	12	Indicate total wages paid to production workers
2	Indicate the value of turnover of the like product at ex-factory (undelivered) level	13	Indicate total wages paid to all employees, including the sales and marketing team
3	Divide the total value of sales by the total volume of sales	14	State the actual number of shifts worked on the production of the like product for the full year (count every shift individually)
4	State the total gross profit (GP) on Sri Lanka sales of the like product. GP relates to the difference between the turnover indicated under note 2 and the total production cost, inclusive of raw material, labour, factory overheads, depreciation, etc., but excluding any SGA costs.	15	Divide the total production units by the number of production workers

Note	Description	Note	Description
5	State the total net profit on Sri Lanka sales of the like product. Net profit relates to the difference between the turnover indicated under note 2 and TOTAL costs, including selling, general and administrative (SGA) expenses	16	State the outgoing cash flow for the product only. If this is not possible, provide it for the narrowest group of products for which it is available
6	Indicate the actual total volume produced of the like product during the period indicated (regardless of destination)	17	State the incoming cash flow for the product only. If this is not possible, provide it for the narrowest group of products for which it is available
7	Indicate that part of the production volume of the like product that was destined for sales in Sri Lanka, thus excluding production for the export market	18	State the net cash flow for the product only. If this is not possible, provide it for the narrowest group of products for which it is available
8	Express your actual total production as a percentage of your actual capacity	19	Indicate the value of your net assets (<i>i.e.</i> after depreciation and amortization) invested in the like product. If not possible, indicate the total net assets for the company, but add a qualifying note
9	Indicate the number of production workers dedicated to production of the like product only. If this is not possible, provide it for the narrowest group of products for which it is available	20	Divide your profit for the like product (note 5) by the net assets (note 19)
10	Indicate the number of SGA staff, including management dedicated to sales of the like product. ¹		Please indicate your inventory volumes for the like product
11	Add the total number of production and SGA staff		Please indicate your inventory values for the like product

E3: Threat of injury:

Note: It is not necessary to complete this section if you can prove material injury under question E2.

If an application only be based on a threat of material injury, you still have to complete the information in question E2, but you need to add two columns for the current year and the next year, providing substantiated estimates for all injury factors, in addition to the information requested in this section.

- E3.1 Give details on the freely disposable capacity or imminent substantial increase in capacity of the exporter.
- E3.2 Substantiate any significant increase of allegedly dumped imports into Sri Lanka indicating the likelihood of substantially further increased importation.
- E3.3 State whether the products concerned enter the country at prices that will have a significant depressing or suppressing effect on the Sri Lankan like product prices and are likely to increase demand for further imports. Substantiate your reply. (A depressing effect means the actual lowering of existing prices and a suppressing effect means the prevention of price increases that would have normally been affected.)

¹ If this cannot be separately indicated, please indicate the number of workers for the narrowest group of products or for the company in totoal, but add a qualifying note to this effect.

E3.4 Indicate the exporters' in inventories of the Product being investigated.

E3.5 Indicate the state of the economy of the country of origin/export and its influence on the operations of the manufacturers/exporters.

E3.6 Give any other information relevant to your allegation that the infliction of material injury is imminent.

SECTION F– CAUSUALITY

Causality:

The applicant, in addition to providing the data establishing dumping and material injury on a *prima facie* basis, shall demonstrate that there is a causal link between the dumping and the material injury. This does not mean that the dumped imports shall be the only reason for any injury suffered. Causality is usually shown by the coincidence in time of the increasing dumped imports with the deterioration of the situation of the industry as shown by the development of the injury factors outlined above.

F1 Link between dumping and injury

Submit your reasons for alleging that the alleged dumped imports are the cause of your material injury. Refer to matters such as the increase in imports of the investigation period compared to decreases in your sales volumes; price undercutting during the investigation period; and other factors that can directly link injury to the alleged dumping. Note that attention shall not only be given to the end-point analysis (*i.e.* the figures in the first and last years), but also to intervening trends.

F2 Other factors causing injury

Indicate any other factors that contributed to the injury experienced by the domestic industry. This may include natural disasters, strikes, changes in consumer demand, technological advances, contraction of the market or decreased exports.

ANNEXURE I

DECLARATION

Having made the enquiry, I hereby certify that the information contained in this submission is true, complete and correct to the best of my knowledge and belief, on the basis of records available and generally maintained by the company, and no material has been concealed or misrepresented.

Date

(Signature)

(Name/Designation)

Notes:

- (1) This page shall be completed and appended at the beginning of your submission.
- (2) The Chief Executive Officer, Managing Director, Chief Finance Officer, a Director, Partner or the proprietor of the firm filing response to this questionnaire shall sign the declaration – it may not be signed by the consultant.

ANNEXURE II

FORM A3

AUTHORISATION LETTER

We hereby appoint the following person/firm in Sri Lanka to represent us in the anti-dumping investigation being conducted by the Director- General. This representation will remain in effect until revoked in writing.

(Name, address, telephone, fax number, email address of the person/firm who may represent you)

M/s (name) is authorised, *inter alia* for the following:

- 1) To communicate with and receive communication from the Department of Commerce
- 2) To make submissions on our behalf.
- 3) To appear for and on our behalf.

(Please strike off whichever activity is not authorised)

Date

(Signature)

(Name/Designation)

Note: The Chief Executive Officer, Managing Director, Chief Finance Officer, a Director, Partner or the proprietor of the firm filing response to this questionnaire shall sign the declaration – it may not be signed by the consultant.

ANNEXURE III

DRAFTING THE NON-CONFIDENTIAL RESPONSE

All information for which confidentiality is claimed shall be submitted in a non-confidential format that enables other interested parties a reasonable understanding of the information that was submitted in confidence. This can either be done by submitting data in index form or by providing a non-confidential summary. The following example shows how the information can be presented.

Confidential information

Table I.1

<i>Sales volume</i>	<i>2015</i>	<i>2016</i>	<i>2017</i>	<i>2018</i>
Model 1	489,253	538,178	527,415	406,109
Model 2	134,235	153,028	142,316	103,891
Model 3	346,234	373,933	366,454	344,467
Total	969,722	1,065,139	1,036,185	854,467

Indexed version

The information in Table I.1 can be reproduced in index form as follows:

Table I.2

<i>Sales volume</i>	<i>2015</i>	<i>2016</i>	<i>2017</i>	<i>2018</i>
Model 1	100	110	108	83
Model 2	100	114	106	77
Model 3	100	108	106	99
Total	100	110	107	88

ANNEXURE IV

FORM D2.2.2(b)

COST AND PRICE BUILDUP

<i>Notes</i>	<i>Cost of production for the product under investigation</i>	<i>Products under investigation#</i>		<i>All other products</i>	<i>Company total</i>
		Total cost	Cost/unit*	Total cost	Total cost
1	Units produced in last financial year				
2	DIRECT COST				
	Domestic materials				
	Imported materials				
3	Total materials				
	Power & fuel				
	Other direct cost				
4	FIXED OVERHEAD COST				
	Labour costs				
	Repair & maintenance				
	Rates & insurance				
	Plant depreciation				
	Other fixed cost				
5	TOTAL PRODUCTION COST				
6	Stock movement				
7	NET TOTAL PRODUCTION COST				
8	SGA COST				
	Wages and salaries				
	Other				
9	TOTAL COST				
10	Net profit				
11	TURNOVER				

*** For cost/unit up to net production cost, divide by production volume; for cost/unit thereafter, divide by sales volume.
Where you have different products, product types or models, these two columns should be prepared for each such product type or model that represents more than 5% of the value of sales of all the like products, with a further column for other product types or models, as well as a column with the totals of all like products.**

Notes:

1	Include data, where available or known, on number of units produced in the country of origin; if no such data is available or known, applicant company may include its own production data corresponding to the information entered into Row 6 of Question E2.1
2	Direct cost is the total of “total materials”, power & fuel, and other direct costs
3	Total material is the total of domestic and imported raw materials
4	Fixed overhead cost is the total of indirect labour, repair & maintenance, rates & insurance, plant depreciation and other fixed costs
5	Total production cost is the total of direct cost and fixed overhead cost
6	Stock movement shall correspond to the difference between the units produced and sold
7	SGA cost is the total of SGA wages and salaries, and other costs (which include marketing, advertising, warranties, delivery, etc.)
8	Net total production cost is the total of total production cost and stock movement
9	Total cost is the total of net total production cost and Selling & admin cost
10	Include data, where available or known, on net profit in the country of origin. Where unknown, indicate a reasonable profit margin, or use the profit margin of your own company corresponding to the information provided in Row 5 of Question E 2.1
11	Total turnover, including on exports, but only for products produced in-house (<i>i.e.</i> no resales)

SCHEDULE II

(regulation 10)

Written application made by or on behalf of the Sri Lankan industry requesting investigation for imposition of Countervailing Duty

GENERAL INSTRUCTIONS

1. The Applicant shall provide full and accurate information. Provide supporting documentary evidence from commercial or governmental sources, *e.g.* subsidy programmes, investigations undertaken by other jurisdictions, and newspaper reports.
2. Supply as much of the information as possible. All cost related information shall be reconcilable to the financial statements or management accounts.
3. This investigation is to be conducted, and all information provided, in English, Sinhala or Tamil.
4. Please seek consultations with the Director- General prior to submitting your application to ensure that the application is properly documented. This can prevent any undue delays owing to incomplete information and also prevent unnecessary COSTS.
5. The response to this questionnaire, as well as to any other additional request made by the **Director- General** subsequently, shall be made **in hard copy and electronic form**, as indicated below:
 - **Hard copies:** Any questionnaire response submitted to the **Director- General** shall include the **original and two (2) identical copies (in both confidential and non-confidential versions)**. The original document shall be initialed on every page and the declaration of accurateness and completeness, as set out in Annexure I of Schedule II shall be signed by the company’s responsible officer.

- **Electronic submissions:** Confidential and non-confidential versions of the questionnaire response, including any supporting documentation, shall be submitted electronically and shall be provided in any of the following format.

<i>Document Type</i>	<i>Formats supported</i>	<i>Latest Version Supported</i>
Word Processing	Microsoft Word	Word 2010
Spreadsheet	Microsoft Excel	Excel 2010
All	PDF	

Electronic submissions shall be made on CDROM, DVD or memory stick, **free of viruses** and must be labelled clearly indicating:

1. Party's name;
2. Product(s) concerned;
3. Type of information on the disc;
4. Software used; and
5. Whether the information is confidential.

Separate electronic storage shall be used for confidential and non-confidential submissions.

6. Any documents – whether hard copies or electronic submissions – not complying with the above formalities may be returned to the party submitting them and not be used by the Director- General for the purpose of this investigation.
7. Note that a copy of this questionnaire and all tables and Annexures are available in electronic format on request at the Department of Commerce.
8. Please reproduce all questions, followed by the answers, in your application.

SECTION A – GENERAL INFORMATION

A1 Identify your company

Name:
Address:
Telephone No:
Fax No:
Webpage:
E-mail Address:

A2 Identify the authorised contact person(s) for your company for this investigation

Name:
Designation:
Address:
Telephone No:
Fax No:
E-mail address:

Note that this person should be able to speak English.

A3 Legal Representative

If you have appointed a legal representative to assist you in this proceeding, please provide the following details:

Name:
Address:
Telephone No:
Fax No:
E-mail address:

Please submit an authorization for the legal representative to act on your behalf. A template is enclosed as Annexure II (Form A3) of Schedule II.

A4 Corporate Information

- A4.1 Indicate the legal form of your company (public company, private company, fully owned subsidiary, joint venture, etc.)
- A4.2 Provide a complete listing of all shareholders that hold more than 1% of the shares in your company in the following format:

<i>Name</i>	<i>Type of share</i>	<i>Number of shares</i>	<i>Percentage shareholding</i>	<i>Percentage of voting rights</i>
1.				
2.				
3.				

- A4.3 Please indicate address(es) of all your offices involved in the administration, sales and production of the product under investigation.

Office:

Address:

- A4.4 Supply a detailed diagram outlining the overall internal hierarchical and organisational structure of your company. Please attach as Annexure A4.4.
- A4.5 Please provide your company's worldwide corporate structure and affiliations, including parent companies, subsidiaries or other related companies. Please attach as Annexure A4.5.
- A4.6 Describe the nature of your relationship with the company(s) referred to in A4.5. State whether you share any board members or senior executives with any of those entities. If so identify the persons and nature of their affiliations.
- A4.7 Specify in detail any financial or contractual links and joint ventures with any other company concerning production, sales, licensing, technical and patent agreements for the product under investigation.

A5 Range of products

- A5.1 List all the products produced and/or sold by your company in Sri Lanka, *i.e.* not only the product that forms the subject of this application. Please include a brochure of all your products.

A6 Accounting principles and cost accounting system

- A6.1 Please indicate your financial year.
- A6.2 Please describe the accounting principles and practices used by your company. Also provide a description of the cost accounting system used by your company.

Please explain the details or differences, if any, between your company's normal cost accounting system and the cost accounting system used to record the production costs of the products concerned and to complete the reply to this questionnaire.

A6.3 Indicate whether any extraordinary or non-recurring expenses or income are affecting the production and sales of the like product in the reported data. Provide details of the amounts concerned.

A6.4 Please attach copies of your audited financial statements for the last three years as Annexure A6.3. If the financial statements for the last financial year have not been audited yet, please include your unaudited statements.

A6.5 Please attach copies of your monthly internal or management accounts for the full period of investigation as Annexure A6.5.

SECTION B – PRODUCT

B1 Imported Product Information:

B1.1 Provide a complete description of the **alleged subsidised** products. Specifically provide details on the following:

- (a) Product name;
- (b) Physical appearance;
- (c) Technical characteristics;
- (d) Raw materials;
- (e) Production process;
- (f) Functions and end-use;
- (g) Distribution channels;
- (h) Tariff classification;
- (i) Applicable technical specifications or standards (national or international);
- (j) Any other information used to distinguish the product from similar products.

Attach a copy of the tariff description from the Sri Lanka Tariff Code Book as Annexure B1.1(a).

If available, attach copies of brochures or photographs showing the imported product as Annexure B1.1(b).

B1.2 Indicate the countries of export of the alleged subsidised product.

B2 Sri Lanka Like Product Information:

B2.1 Provide a complete description of **your product**. Specifically provide details on the following:

- (a) Product name;
- (b) Physical appearance;
- (c) Technical characteristics;
- (d) Raw materials;
- (e) Production process;
- (f) End-use;
- (g) Tariff classification;
- (h) Applicable technical specifications or standards (national or international);
- (i) Any other information used to distinguish the product from similar products.

Attach copies of brochures/photos showing your product as Annexure B2.1.

B2.2 Describe the manufacturing process for the like product. Flow charts explaining the manufacturing process, including a step-by-step explanation of the production process starting from the first input of primary material and ending with the packaging of the like product may be used in this respect.

B2.3 If your product is manufactured from both Sri Lankan and imported inputs, or only from imported inputs:

- (a) identify the imported inputs and describe their use in the like product or directly competitive product; and
- (b) state whether at least one substantial process of manufacture occurs in Sri Lanka (for example by reference to the value added, complexity of process, or capital invested).

B2.4 Describe in detail your company's product coding system. Provide a key to your production and sales codes, including all prefixes, suffixes, or other notations, which identify special specifications. **Note: this coding may assist the Director- General in obtaining relevant product-specific information from exporters and importers, although the Director- General may decide to adjust the coding system used.**

B2.5 Specifically provide details on differences between the imported product and the Sri Lanka like product.

B2.6 Indicate how these differences affect substitutability, consumer preference and prices.

SECTION C – INTERESTED PARTIES

Note: Identification of the interested parties is essential for initiating an investigation

If the application is submitted on behalf of Sri Lankan producers by an association, a consulting firm, etc., declarations of support from each producer shall be submitted in the application. Annexure III (FORM C1) of Schedule II contains the format for such declarations.

C1 Domestic industry:

- C1.1 Provide the names and full contact details (address, telephone number, contact person, email) of all known domestic (Sri Lanka) producers of the like product.
- C1.2 Provide the names and full contact details (address, telephone number) of all known chambers and trade associations for the like product in Sri Lanka.
- C1.3 Do you import the subject product? If so, please indicate your reasons for importation and provide information on the types/models, the volume and value imported during the period of three years of the injury investigation.
- C1.4 Does any of the domestic producers import the alleged subsidised product (that is, from a country under investigation)? If yes, to the extent possible, please provide details of the volume and value of all such imports during the last three years and the year to date.
- C1.5 Does any of the domestic producers import the like product from any third country? If yes, please provide details of the volume and value of all such imports during the last three years and the year to date.
- C1.6 Are any of the domestic producers related to the exporters or importers of the alleged subsidised product? If yes, state the nature of such relationship.
- C1.7 State the volume of Sri Lanka production with a separate breakdown of that of the applicant and of other Sri Lanka producers not party to this complaint. The application shall be supported by at least 25% of the domestic industry by production volume, with more producers by production volume supporting the application than those opposing it. Please provide the data in the following format, by indicating the party's volume of production in the relevant column:

Table C1.7

	<i>Support application</i>	<i>Neutral</i>	<i>Oppose application</i>
Applicant			
Other producer 1*			
Other producer 2*			
Total			

Note: Insert as many rows as required.

Attach letters of support from other producers as Annexure C1.7.

* - indicate name of producer

C2 Other interested parties

- C2.1 Provide the names and full contact details (address, telephone number, email, website) of all known **exporters and foreign manufacturers** of the alleged subsidised product (in the countries under investigation).
- C2.2 Provide the names and full contact details (address, telephone number, email) of all known Sri Lankan **importers** of the alleged subsidised product.
- C2.3 Provide the names and full contact details (address, telephone number, email) of all known domestic (Sri Lanka) users of the alleged subsidised product if it is a product that is used in **downstream manufacturing**.

SECTION D – SUBSIDISATION

Please supply the following information:

- D1 Name the country in which the government provides the financial aid or other assistance.
- D2 Name the product/s that benefit from the assistance.
- D3 Give details of the financial aid or other assistance scheme. Substantiate your reply with documentation, e.g. government publications or international literature. Attach English translations where applicable.

Indicate the following:

- (a) title and description of the subsidy programmes;
- (b) conditions for granting the subsidy;
- (c) the statutory body or authority under which the subsidy is provided;
- (d) list the producers/exporters of the like product;
- (e) the manner in which the subsidy is conveyed; and
- (f) the estimated value of the subsidy when received and used by producers or sellers of the like goods with details of calculations.

Note: this information shall be supplied separately in respect of each subsidy programme alleged.

- D4 Submit details of the financial aid or other assistance scheme regarding any **inputs** of the product under investigation in the same detail as requested under question D3 above.

D5 Export Price:

Provide the export price of the alleged subsidised product sold to an importer in Sri Lanka. Ideally this price shall be at the CIF level and shall reflect a price within the 12 (and preferably 6) months preceding the submission of the application. However, for the purposes of the application the export price may be based on various options, including the following:

- (a) an actual export invoice to Sri Lanka;
- (b) an export quotation for export of the alleged subsidised product to Sri Lanka, including an export price list (which can include a price indicated on internet);
- (c) the price at which the product is bought or sold by the importer, less all costs, charges, expenses, duties and taxes to arrive at the ex-factory price; or
- (d) the export price as contained in the import statistics provided by Customs.

D5.1 Export price obtained

- (a) Indicate the export price you have obtained. Indicate the level of trade (ex-factory, FOB, C&F, CIF, etc.) at which the price was obtained.
- (b) Provide proof of the price you obtained, e.g. a copy of the invoice, quotation or the Customs statistics. Attach this as Annexure D5.1(b).
- (c) Indicate the adjustments that need to be made to obtain the CIF (cost, insurance and freight) export price.
- (d) Submit evidence to substantiate the adjustments made. Attach this as Annexure D5.1(d).

If there are several different products, types or models, calculate export prices for a representative sample of models, types, grades, etc. Provide the basis for your selection of the models, e.g. highest selling models sold by the Sri Lanka industry, etc.

D5.2 Import price obtained

In the event the applicant is unable to obtain an export price under D5.1, or where the export price is unreliable on the basis that such sales are made to a related party in Sri Lanka, the price may be constructed on the basis of the price at which the alleged subsidised product is sold to the first independent buyer. If this alternative is used, supply the following information:

- (a) Indicate the import price you have obtained. Indicate the level of trade (distributor, wholesaler, retailer or end-user) at which the price was obtained.
- (b) Provide proof of the price you obtained, i.e. a copy of the invoice. Attach this as Annexure D5.2(b).
- (c) Indicate the adjustments that need to be made to obtain the CIF price. This may include all costs between the selling price to the independent buyer and the CIF export price.
- (d) Submit evidence to substantiate the adjustments made. Attach this as Annexure D5.2(d).

D6 Margin of subsidisation:

Indicate the margin of subsidisation, expressed as a percentage of the CIF price, of the alleged subsidised product. Provide the following information:

	Price/unit
A. Subsidy 1 (per unit)	
B. Subsidy 2 (per unit) *	
C. Total subsidy (per unit)	
D. CIF export price	
E. Margin of subsidisation percentage (C/D)#	

* - repeat as required

- no investigation may be initiated if the margin of subsidy is less than 1% (in the case of imports from developed countries) or 2% (in the case of developing countries).

SECTION E – INJURY

E1 Import statistics:

E1.1 Provide the import statistics for the alleged subsidised product in the following format (insert the names of the exporting countries as required):

Table E1.1: Import volumes (indicate unit of measurement – kg/units/litres)

<i>Volume</i>	<i>201x</i>	<i>201x</i>	<i>201x</i>	<i>201x</i>
Country 1				
Country 2				
Sub-total				
Other imports				
Total imports				

Identify each country alleged to be dumping the product on the Sri Lanka market (insert additional rows in the Tables as required).

If imports take place under different tariff subheadings, the tables in E1.1, E1.2 and E1.3 shall be completed separately for each tariff subheading, as well as for all products combined.

Provide information for the **last three full years and the current year to date** (as recent as information is available from Customs) and indicate in the headings to which years the information relates to. Clearly indicate whether the information relates to calendar or financial years. This relates to all three tables (E1.1, E1.2 and E1.3)

Table E1.2: Import values

<i>Value</i>	<i>201x</i>	<i>201x</i>	<i>201x</i>	<i>201x</i>
Country 1				
Country 2				
Sub-total				
Other imports				
Total imports				

Table E1.3: Import prices

<i>Unit price</i>	<i>201x</i>	<i>201x</i>	<i>201x</i>	<i>201x</i>
Country 1				
Country 2				
Sub-total				
Other imports				
Total imports				

E2 Material injury:

E2.1 Please supply the following injury information from your financial statements.

<i>Note</i>	<i>Description</i>	<i>201x</i>	<i>201x</i>	<i>201x</i>	<i>201x</i>
1	Units sold (Sri Lanka)				
2	Turnover (Sri Lanka)				
3	Average Sri Lanka selling price				
4	Gross profit on Sri Lanka sales				
5	Net profit on Sri Lanka sales				
6	Actual (total) production				
7	Actual production for Sri Lanka				
8	Capacity utilisation %				
9	Total production workers				
10	SGA staff				
11	Total staff				
12	Production staff wages				
13	Total salaries and wages				
14	Number of shifts worked (per year)				
15	Units produced per worker				
16	Incoming cash flow				
17	Outgoing cash flow				
18	Net cash flow				
19	Net assets				
20	Return on net assets				
21	Inventories (units)				
22	Inventories (value)				

In completing this table, please refer to the following explanatory notes. Where necessary, indicate this separately for each product group/model as well as the total.

<i>Note</i>	<i>Description</i>	<i>Note</i>	<i>Description</i>
1	Indicate the volume of sales of the like product in Sri Lanka. Also indicate the unit of measurement (units, kg, etc.).	12	Indicate total wages paid to production workers
2	Indicate the value of turnover of the like product at ex-factory (undelivered) level	13	Indicate total wages paid to all employees, including the sales and marketing team
3	Divide the total value of sales by the total volume of sales	14	State the actual number of shifts worked on the production of the like product for the full year (count every shift individually)
4	State the total gross profit (GP) on Sri Lanka sales of the like product. GP relates to the difference between the turnover indicated under note 2 and the total production cost, inclusive of raw material, labour, factory overheads, depreciation, etc., but excluding any SGA costs.	15	Divide the total production units by the number of production workers
5	State the total net profit on Sri Lanka sales of the like product. Net profit relates to the difference between the turnover indicated under note 2 and TOTAL costs, including selling, general and administrative (SGA) expenses	16	State the outgoing cash flow for the product only. If this is not possible, provide it for the narrowest group of products for which it is available
6	Indicate the actual total volume produced of the like product during the period indicated (regardless of destination)	17	State the incoming cash flow for the product only. If this is not possible, provide it for the narrowest group of products for which it is available
7	Indicate that part of the production volume of the like product that was destined for sales in Sri Lanka, thus excluding production for the export market	18	State the net cash flow for the product only. If this is not possible, provide it for the narrowest group of products for which it is available
8	Express your actual total production as a percentage of your actual capacity	19	Indicate the value of your net assets (i.e. after depreciation and amortization) invested in the like product. If not possible, indicate the total net assets for the company, but add a qualifying note
9	Indicate the number of production workers dedicated to production of the like product only. If this is not possible, provide it for the narrowest group of products for which it is available	20	Divide your profit for the like product (note 5) by the net assets (note 19)
10	Indicate the number of SGA staff, including management dedicated to sales of the like product. ¹	21	indicate your inventory volumes for the like product
11	Add the total number of production and SGA staff	22	indicate your inventory values for the like product

¹ If this cannot be separately indicated, please indicate the number of workers for the narrowest group of products or for the company in total, but add a qualifying note to this effect.

E3: Cost Build-up

Please complete the cost build-up in Annexure V (FORM E3) of Schedule II.

E4: Threat of injury:

Note: It is not necessary to complete this section if you can prove material injury under question E2.

If an application only be based on a threat of material injury, you still have to complete the information in question E2, but **you need to add two columns for the current year and the next year**, providing substantiated estimates for all injury factors, in addition to the information requested in this section.

E4.1 Give details on the freely disposable capacity or imminent substantial increase in capacity of the exporter.

E4.2 Substantiate any significant increase of allegedly subsidised imports into Sri Lanka indicating the likelihood of substantially further increased importation.

E4.3 State whether the products concerned enter the country at prices that will have a significant depressing or suppressing effect on the Sri Lankan like product prices and are likely to increase demand for further imports. Substantiate your reply. (A depressing effect means the actual lowering of existing prices and a suppressing effect means the prevention of price increases that would have normally been affected.)

E4.4 Indicate the exporters' inventories of the product being investigated.

E4.5 Indicate the state of the economy of the country of origin/export and its influence on the operations of the manufacturers/exporters.

E4.6 Give any other information relevant to your allegation that the infliction of material injury is imminent.

SECTION F – CAUSALITY

Causality:

The applicant, in addition to providing the data establishing subsidised imports and material injury on a *prima facie* basis, shall demonstrate that there is a causal link between the subsidised imports and the material injury. This does not mean that the subsidised imports shall be the only reason for any injury suffered. Causality is usually shown by the coincidence in time of the increasing subsidised imports with the deterioration of the situation of the industry as shown by the development of the injury factors outlined above.

F1 Link between subsidised imports and injury

Submit your reasons for alleging that the alleged subsidised imports are the cause of your material injury. Refer to matters such as the increase in imports of the investigation period compared to decreases in your sales volumes; price undercutting during the investigation period; and other factors that can directly link injury to the alleged subsidised imports. Note that attention shall not only be given to the end-point analysis (i.e. the figures in the first and last years), but also to intervening trends.

F2 Other factors causing injury

Indicate any other factors that contributed to the injury experienced by the domestic industry. This might include natural disasters, strikes, changes in consumer demand, technological advances, contraction of the market or decreased exports.

ANNEXURE I

DECLARATION

Having made the enquiry, I hereby certify that the information contained in this submission is true, complete and correct to the best of my knowledge and belief, on the basis of records available and generally maintained by the company, and no material has been concealed or misrepresented.

Date _____

(Signature)

(Name/Designation)

- Notes:** (1) This page shall be completed and appended at the beginning of your submission.
(2) The Chief Executive Officer, Managing Director, Chief Finance Officer, a Director, Partner or the proprietor of the firm filing response to this questionnaire shall sign the declaration – it may not be signed by the consultant.

ANNEXURE II

FORM A3

AUTHORISATION LETTER

We hereby appoint the following person/firm in Sri Lanka to represent us in the countervailing investigation being conducted by the Director- General. This representation will remain in effect until revoked in writing.

(Name, address, telephone, fax number, email address of the person/firm who may represent you)

M/s (name) is authorised, *inter alia* for the following:

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(Please strike off whichever activity is not authorised)

Date _____

(Signature)

(Name/Designation)

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ANNEXURE III

DECLARATION OF SUPPORT
FORM C 1

[NOTE that this certification shall be produced and signed on your company's letterhead by an officer who has authority to submit information on behalf of the company]

DECLARATION OF SUPPORT TO AN APPLICATION FOR THE INITIATION OF A COUNTERVAILING DUTY INVESTIGATION CONCERNING IMPORT OF [INSERT SUBJECT PRODUCTS]

I, the undersigned, confirm that [insert name of company] support the application for the initiation of an anti-dumping investigation concerning imports of [insert subject product].

For the purpose of determining industry standing, [insert name of your company] produced [insert number of units produced] (in units, in kilograms, etc.) during the period [insert period]. [insert name of company] is not importing [insert subject product], nor it is related with any company in Sri Lanka importing that product.

[insert name of your company] is willing to cooperate with the Director-General of Commerce in its examination of whether the Sri Lankan industry producing and selling the like and/or the directly competitive product is suffering serious injury or a threat of serious injury caused by increased imports.

I, [insert name & surname], [position] of [insert name of your company] certify that the information submitted herewith to the Director-General of Commerce is accurate and complete. I also accept a verification of the said information.

Signed _____

[Insert City] (Sri Lanka), [Insert date]

Telephone #: [insert telephone number]
Email: [insert email address]
Address: [insert address]

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The information in Table I.1 can be reproduced in index form as follows:

Table I.2

<i>Sales volume</i>	<i>2015</i>	<i>2016</i>	<i>2017</i>	<i>2018</i>
Model 1	100	110	108	83
Model 2	100	114	106	77
Model 3	100	108	106	99
Total	100	110	107	88

ANNEXURE V

FORM E3

COST AND PRICE BUILDUP

<i>Notes</i>	<i>Cost of production for the product under investigation</i>	<i>Products under investigation#</i>		<i>All other products</i>	<i>Company total</i>
		<i>Total cost</i>	<i>Cost/unit*</i>	<i>Total cost</i>	<i>Total cost</i>
1	Units produced in last financial year				
2	DIRECT COST				
	Domestic materials				
	Imported materials				
3	Total materials				
	Power & fuel				
	Other direct cost				
4	FIXED OVERHEAD COST				
	Labour costs				
	Repair & maintenance				
	Rates & insurance				
	Plant depreciation				
	Other fixed cost				
5	TOTAL PRODUCTION COST				
6	Stock movement				
7	NET TOTAL PRODUCTION COST				
8	SGA COST				
	Wages and salaries				
	Other				
9	TOTAL COST				
10	Net profit				
11	TURNOVER				

*** For cost/unit up to net production cost, divide by production volume; for cost/unit thereafter, divide by sales volume**
Where you have different products, product types or models, these two columns shall be prepared for each such product type or model that represents more than 5% of the value of sales of all the like products, with a further column for other product types or models, as well as a column with the totals of all like products.

Notes:

1	Include data, where available or known, on number of units produced in the country of origin; if no such data is available or known, applicant company may include its own production data corresponding to the information entered into Row 6 of Question E2.1
2	Direct cost is the total of “total materials”, power & fuel, and other direct costs
3	Total materials is the total of domestic and imported raw materials
4	Fixed overhead cost is the total of indirect labour, repair & maintenance, rates & insurance, plant depreciation and other fixed costs
5	Total production cost is the total of direct cost and fixed overhead cost
6	Stock movement shall correspond to the difference between the units produced and sold
7	SGA cost is the total of SGA wages and salaries, and other costs (which include marketing, advertising, warranties, delivery, etc.)
8	Net total production cost is the total of total production cost and stock movement
9	Total cost is the total of net total production cost and Selling & admin cost
10	Include data, where available or known, on net profit in the country of origin. Where unknown, indicate a reasonable profit margin, or use the profit margin of your own company corresponding to the information provided in Row 5 of Question E 2.1
11	Total turnover, including on exports, but only for products produced in-house (i.e. no resales)

GLOSSARY

Act	Anti-Dumping and Countervailing Duties Act, 2 of 2018
C&F	Cost and freight
CIF	Cost, insurance and freight
Cost of production	All costs to produce the product, excluding any SGA costs and profit
Direct production cost	Costs directly related to the production of the product, e.g. raw materials and components. Also called variable costs.
Fixed cost	Costs that are fixed, i.e. costs that do not change along with changes in production volumes. Also called indirect production costs.
FOB	Free on Board
Foreign like product	Product sold on the domestic market of the exporter
GATT	General Agreement on Tariffs and Trade
Gross profit	Difference between selling price and cost of production
Indirect production cost	Costs indirectly related to the production of the product, e.g. direct labour (where the number of labour units does not change with changes in production volumes) and depreciation. Also called fixed cost.
Net profit	Difference between selling price and total cost
Price undercutting	The extent to which the price of the imported product is lower than the price for your product
SGA costs	Selling, general and administrative costs
Subsidies Agreement	Agreement on Subsidies and Countervailing Measures
WTO	World Trade Organisation

L.D.B 3/2019

THE ANTI-DUMPING AND COUNTERVAILING DUTIES ACT, NO. 2 OF 2018

REGULATIONS made by the Minister of Trade, Commerce, Food Security and Cooperative Development under Section 84 read with section 45(5) of Anti-Dumping and Countervailing Duties Act, No. 2 of 2018.

WASANTHA SAMARASINGHE,
Minister of Trade, Commerce, Food Security
and Cooperative Development.

Colombo,
27th March, 2025.

Regulations

1. These regulations may be cited as the Procedure for Price Undertakings Regulations 2025.
2. The Director- General of Commerce (in these regulations referred to as the ‘Director- General’) may suspend or terminate an investigation for imposition of anti-dumping duty without the imposition of provisional measures or anti-dumping duties, if the exporter of the article in question, -
 - (a) furnishes an undertaking in writing to the Director- General to revise the prices so that no exports of the said article are made to Sri Lanka at dumped prices; or
 - (b) in the case of imports from specified countries, undertakes to revise the prices so that injurious effect of dumping is eliminated and, the Director- General is satisfied that the injurious effect of the dumping is eliminated:

Provided that, the Director-General shall complete the investigation and record its findings, if the exporter so desires, or the Director-General so decides.

3. A written request for a price undertaking may be made by an exporter at any time during an investigation for imposition of anti-dumping conducted under the Anti-Dumping and Countervailing Duties Act, No. 2 of 2018 (in these regulations referred to as the ‘Act’) and regulations made thereunder. The application for a price undertaking shall be made in a form as set out in the Schedule hereto:

Provided that, no undertaking shall be accepted from any exporter until the preliminary affirmative determination is made of dumping, injury and causal link:

Provided further that, the Director- General may not accept undertakings offered by any exporter, if he considers that acceptance of such undertaking is impractical or is unacceptable _for any other reasons including reasons of general policy.

4. The Director- General shall inform the acceptance of an undertaking and suspension or termination of investigation to the Minister assigned the subject of Finance, and also issue a public notice in this regard. The public notice shall, contain *inter alia*, the non-confidential part of the undertaking.
5. Where an undertaking has been accepted by the Director- General, the Minister assigned the subject of Finance may not impose a duty under section 48 of the Act for such period the undertaking acceptable to, and the price undertaking remains valid.
6. Where the Director- General -
 - (a) accepts a price undertaking, he shall publish a notice to that effect in the *Gazette* and in any newspaper widely circulated in Sri Lanka in all three languages; or

- (b) refuses to accept a price undertaking, he shall provide the reasons therefor and shall give the exporter an opportunity to make any comments thereon.
7. The public notice of the acceptance of an undertaking shall –
- (a) be forwarded to the country or countries the products of which are subject to such determination, and to any other known parties interested; and
- (b) include the non- confidential part of the undertaking and set forth in sufficient detail the findings and conclusions on all issues of fact and law considered material by the Director- General.
8. Where, the Director- General has accepted any undertaking under regulation 3, he may require the exporter from whom such undertaking has been accepted to provide periodically, information relevant to the fulfilment of such undertaking, to permit verification of the fulfillment of such undertaking, and to permit verification of the information so provided. The communication of these data shall be subject to the provisions of the Act relating to confidentiality. A failure to provide information requested by the Director- General shall be a violation of the undertaking.
9. (1) Where an exporter so desires or the Director-General so decides to complete the investigation of dumping and injury under regulation 2, the Director- General shall publish a notice of the continuation of investigation, setting forth the final determination, and any other modifications to the proposed procedure adopted for the conduct of the investigation.
- (2) The Director- General shall make any final determination in a continued investigation referred to above, within a period of six months from the date of publication of such notice.
10. Where an undertaking is violated, the Director- General shall take all steps as may be necessary for the imposition of provisional measures using the best information available.
11. Where provisional measures imposed, definitive duties may be levied in accordance with the Act on goods imported for consumption not more than a period of three months before the application of such provisional measures:
- Provided that any such assessment shall not apply to imports entered before the violation of the undertaking.
12. For the purpose of these regulations, ‘dumping, injury and causal link’, ‘final determination’, ‘preliminary affirmative determination’, ‘price undertaking’ and ‘provisional measures’ shall have the same meaning as assigned in the Act.
13. The above regulations shall apply, mutatis mutandis, to price undertakings in the context of a countervailing investigation.

SCHEDULE

[regulation 3]

APPLICATION FOR PRICE UNDERTAKING

UNDERTAKING OFFERED BY (Company Name (Producer/ Exporter, Country) TO THE DIRECTOR- GENERAL OF COMMERCE, DEPARTMENT OF COMMERCE, SRI LANKA, IN THE MATTER RELATING TO ANTI- DUMPING INVESTIGATION CONCERNING IMPORTS OF(Product Name).

1.(company name producer/ exporter, country), hereinafter referred to as “the company”, offers to the DIRECTOR- GENERAL OF COMMERCE (hereinafter referred to as Director- General) in Department of Commerce, Sri Lanka, the undertaking described below and in appendices (appendices at A, B and C) which are

attached to and form an integral part of this undertaking concerning (Product Name), as defined in paragraph 2, which are the subject of the anti- dumping investigation initiated by the Director- General on (dated), and preliminary findings notified by the Director- General on(date of the preliminary findings).

2. This undertaking pertains only to those goods named by the Director- General in the above-noted preliminary findings. Such goods are defined as.....(product description as defined for the investigation) and are hereinafter referred to as “the subject goods”.
3. The company agrees not to sell the subject goods for export to Sri Lanka at prices lower than(state terms of undertaking, for example, specify whether prices are FOB, CIF, etc.) and indicate prices stipulated in the grid in Appendix “A”.
4. The company agrees not to circumvent this undertaking in any way including the shipment of the subject goods to Sri Lanka through a subsidiary, branch, agent or other company, or by the direct shipment of the subject goods to Sri Lanka from a country other than the Country of origin/export.
5. The company agrees to provide to the Director- General copies of documents as described in Appendix “B”.
6. The company agrees to provide to the Director- General invoice and/or the commercial invoice submitted to meet the Director- General’s invoicing requirements regarding the information as described in Appendix “C”.
7. The company agrees that prior to the execution of any sale for export to Sri Lanka of new products, models or sizes which fall within the definition of the subject goods in paragraph 2, but are not referred to specifically in Appendix “A” to notify the Director- General of such a sale; provide any information that may be requested by the Director- General to determine an appropriate undertaking price at that time; and to amend Appendix “A” of this undertaking to include such new products, models or sizes.
8. The company agrees to provide information which may be required by the Director- General to demonstrate adherence to this undertaking and to permit, upon request, verification by the Director - General of any such information provided.
9. The company agrees to, at the discretion of the Director- General, amend this undertaking, including its appendices, in whole or in part, to take into account any changes in circumstances from those which prevailed at the time this undertaking was accepted.
10. The company agrees that this undertaking shall take effect from(on the date of its acceptance by the Director- General or such other date as may be appropriate) and shall apply to all subject goods released by the Authority on or after this date.
11. The company acknowledges the right of the Authority to terminate this undertaking at any time after its acceptance where the Director- General -
 - (a) is satisfied that the undertaking has been or is being violated;
 - (b) is of the opinion that, as a result of new information not available at the time of the acceptance of the undertaking, the undertaking would have not been accepted; or;
 - (c) is of the opinion that, as a result of changing circumstances, the undertaking no longer fulfils its objectives.
12. The company further acknowledges the right of the Director- General, upon termination of this undertaking, to make a preliminary determination with respect to the goods, as defined in paragraph 2, and to resume the investigation.

13. The company shall give the Director- General written notice of its intention to withdraw from this undertaking at least 30 days prior to the date of such withdrawal.

14. This undertaking shall be binding upon all successors and assignees of the Company.

In witness whereof, the company has hereto affix its corporate seal, attested by its duly authorized officer(s) on this date of,

Name of the company
Seal

Signature of witness

Signature of authorised officer(s)

Name and title of witness

Name and title(s) of authorised officer(s)

This undertaking document and the attached appendices A, B and C are stamped CONFIDENTIAL as they contain sensitive commercial information relating to our business operations.

APPENDIX "A"

This Appendix is attached to and forms an integral part of the undertaking submitted by company (name: producer/ exporter, country) to the Director- General of Commerce, Government of Sri Lanka on(dated).

1. In accordance with paragraph 3 of the undertaking, the company agrees not to sell the subject goods to importers in Sri Lanka at prices lower than the prices stipulated as follows:

- (a) Product description:
- (b) Product (grade/ model/size)
- (c) Price Undertaking

2. All prices are quoted in(state the currency of settlement and the unit of measure, if appropriate – also state terms of sale, for example, specify whether prices are FOB, CIF, etc. and indicate location).

3. The selling prices in the undertaking mentioned above shall apply to shipments of the subject goods that are imported into Sri Lanka (on or after the date of acceptance of this undertaking by the Director- General of Commerce, or such other date as may be appropriate).

4. In witness whereof, the company has hereto affixed its corporate seal, attested by its duly authorised officer (s) on this _____ date of _____, _____

Name of the company

Seal

Signature of witness

Signature of authorised officer(s)

Name and title of witness

Name and title(s) of authorised officer(s)

APPENDIX “B”

This Appendix is attached to and forms an integral part of the undertaking submitted by company (name: producer/ exporter, country) to the Director- General of Commerce, Government of Sri Lanka, on(date).

1. In accordance with paragraph 5 of the undertaking, the company agrees to provide the Department with the following documents:
 - (a) Each time there is a price change in the company’s domestic market, a copy of the notification letter, if any, sent to customers along with the revised price lists. These documents will be emailed/faxed immediately to the attention of the Director- General of Commerce, accompanied by a covering letter referring to this undertaking. The original documents will be forwarded to the Department by express delivery.
 - (b) An amended Appendix “A” will also be emailed/faxed at the same time as the transmittal being made in accordance with section 1(a) above. The amendment will reflect the revised undertaking prices calculated by

(details regarding methodology used including an explicit re-statement of the terms of sale, currency of settlement and unit measure where required), to the current prices in effect as stipulated in the above mentioned price undertaking contained in Appendix “A”. The original document will be forwarded to the Department of Commerce by express delivery in conjunction with the documents noted in section 1 (a) above; and
 - (c)(state other documents which will be provided and when they will be provided).

In witness whereof the company has hereto affixed its corporate seal, attested by its duly authorized officer(s) on this day of,

Name of the company

Seal

Signature of witness

Signature of authorised officer(s)

Name and title of witness

Name and title(s) of authorised officer(s)

APPENDIX “C”

This Appendix is attached to and forms an integral part of the undertaking submitted by company (name: producer/ exporter, country) to the Director - General of Commerce, Government of Sri Lanka, on(dated).

1. In accordance with paragraph 6 of the undertaking, the company agrees to provide to the Director - General of Commerce, invoice and/or the commercial invoice submitted to meet his invoicing requirements with respect to each shipment of the subject goods.
2. The necessary information is as follows:
 - (a) customer’s order number and date of order;
 - (b) product (grade/model/number/Size etc.);

- (c) product description in sufficient detail to match the applicable description of the subject good(s) found in the undertaking price grid in Appendix 'A'
 - (d) terms and conditions of sale;
 - (e) quantity of (product) in (unit of measurement) for each (class/model/ number/size etc.); and
 - (f) unit price of the (product) in (currency of settlement) for (class/model/ number/size etc.).
3. The Company agrees to certify on each document to the effect that the prices are in accordance with
(company's name) current undertaking accepted by the Department of Custom, Department of Inland Revenue Sri Lanka on (date of acceptance by the authority).
4. In witness whereof, the company has hereto affixed its corporate seal, attested by its duly authorized officer(s) on this date of,

Name of the company

Seal

Signature of witness

Signature of authorised officer(s)

Name and title of witness

Name and title(s) of authorised office

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