

启动针对不正当交易行为的调查工作

生产商/出口商调查表

封面

产品	含四氟乙烷和五氟乙烷的混合物以及含二氟甲烷和五氟乙烷的混合物
不合格品关税情况	3824.78.10和3824.78.90
原产地	中华人民共和国
型号/编码	所有型号及编码
调查期间	2017年8月1日至2019年1月31日
单位	千克
备案号:	EX-2018-61016579-APN-DGD#MPYT
决议案编号	RESOL-2019-7-APN-SCE#MPYT 2019年2月21日
阿根廷官方公告日期	2019年2月25日

<b>通告</b>
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兹于\_\_\_\_年\_\_\_\_月\_\_\_\_日于布宜诺斯艾利斯市参与“不正当交易行为调查”，调查备案号为EX-2018-61016579-APN-DGD#MPYT。

现送达下列签署人：

**通告**

签署人作为下述报告企业的所有者/法定代表人，特此声明本文件中详述的所有信息（\_\_\_\_，共\_\_\_\_页），均真实无误，若本文件中所含任何或所有数据发生任何变更，其同意立即通知“对外贸易秘书处（SECRETARY OF FOREIGN TRADE）”。

据此，若基于任何目的而在截止日期未能提供要求其提供的信息或者阻碍调查工作的，“对外贸易秘书处（SECRETARY OF FOREIGN TRADE）”可根据现有数据得出初步结论和最终结论。

<b>公司名称：</b>	
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<b>所有者/法定代表人：</b>	
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**签名及印刷体签字**

## 生产商/出口商调查表填写说明

### 目标和范围

1994年，阿根廷于1995年1月5日在官方公报通过第24425号法案通过《1994年关税暨贸易协定》（GATT，乌拉圭回合谈判（Uruguay Round））第六条实施协定，且于2008年9月3日于官方公报通过2008年9月2日第1393/08号“监管法令”。

本调查表意在帮助阿根廷“对外贸易秘书处（SECRETARY OF FOREIGN TRADE）”获得调查不公平国际贸易行为所需的充分信息。

所报告国家的生产商和/或出口商应根据第1393/08号法令第16条的规定，尽可能准确地回答本调查表中的各项问题，同时随附相关证明文件，法定代理人的证件和在布宜诺斯艾利斯市范围内的成立地址，此外，还须随附电子版文件。

若可能的话，所提供的所有信息均需由调查机关进行验证。无法成功验证答案的，或者答案不完整的，或未按期提供答案的，则将根据最佳有效信息进行评估。

### 提交截止日期

在收到调查表之日期的30个日历日内提交调查表。

### 交付地点

所有信息应直接发送至对外贸易秘书处（SECRETARY OF FOREIGN TRADE），并于生产和劳动部的对外贸易秘书处的前台进行备案。布利诺斯艾利斯市651号,胡利奥·阿根蒂诺·罗卡总统府，1层11室和12室，办公室时间：上午10:00至下午5:00，电话：4349-3949/3430，传真：4349-3930。

## 一般性说明

### 1. 目录

本调查表共包括四个部分：

<b>A部分：</b>	<b>一般信息</b>
附录一	生产商/出口商的身份信息
附录二	所报告产品的具体信息
附录三	受调查产品的阿根廷和第三方国家的进口商清单
附录四	包含受调查产品在内的所有内销和外销汇总
附录五	生产商/出口商的市场信息
附录六	生产商/出口商销售汇总
附录七	生产商/出口商销售汇总
<b>B部分</b>	<b>出口到阿根廷的商品</b>
附录八	实际出口到阿根廷的商品
<b>C部分</b>	<b>国内市场和第三方国家的销售情况</b>
附录九	国内市场销售情况
附录十	出口到第三方国家的商品
<b>D部分</b>	<b>生产成本组成及结构价值</b>
附录十一	国内市场受调查商品的成本组成
附录十二	国内市场出售的商品月度单位成本

## **2. 调查期间**

所提供的信息应包含本调查问卷封面页所述的调查期间。

## **3. 原产地**

提供的信息将涉及本调查问卷封面页中包含的原产地。

## **4. 来源**

生产商/出口商必须在每页中注明文件编号，详细回答每个问题并报告所使用的来源，并随附适当证明文档。

## **5. 信息语言**

须使用西班牙语提交答案和证明文件。

若使用外语书写文档的，必须由国家认证的翻译人员翻译成西班牙文，并经翻译协会证实翻译合法。外国当局签发的文件必须由阿根廷在本国的领事或外交代表证明合乎法律规定。第19549号行政程序法的第28条以及相关规定、第1759/72号监管法令，1991年通过第1883/91号法令而颁布的第1629/2001号法令（取代第871/63号法令第229条）强制执行的法律文本。

## **6. 外币**

有关交易价格的信息须以美元（US\$）表示，同时应考虑到各交易之日的汇率。

## **7. 附加信息**

要求提供的所有信息应符合针对具体情况而设计的调查问卷。若空间不够，则另附单独页面，包括调查所必要的所有信息。

## **8. 保密信息**

为保护所提供的信息和商业材料的“机密”性质，生产商/出口商应具有保密性质的每一页顶部显眼地标注“保密”一词以及要求进行处理的原因。

“保密”信息必须附以“非保密”摘要。若不可行，要提供这种不可能性的合理解释。

参与调查的各方可免费使用“非保密”信息。所有未附摘要的信息以及虽提供摘要但无法解释的信息均不得视为“保密”信息。

## **9. 来源验证**

只要生产商/出口商同意，提供的所有信息都可由当局验证。为此，当局将通知参与核查的工作人员的身份、日期和时间以及生产商/出口商应向这些工作人员提供的文件。如果进行此类核查，表示生产商/出口商认可附录一。

当局可能会忽略因生产商/出口商未批准以及核查时因信息源不可用而无法验证的任何信息。

## 10. 签署调查问卷

代表须在调查问卷上以印刷体签名或者辅以授权书。（第19549号行政程序法的第15条以及相关规定,第1759/72号监管法令，1991年通过第1883/91号法令而颁布的第1629/2001号强制执行的法律文本）。

## 11. 提交的副本数量

所有提交材料须附一（1）份副本。除印刷格式外，可通过磁性媒体回答本调查问卷附录中要求的信息。对于生产商/出口商可能在磁性媒体存储的所有信息（例如清单、数据库等），必须将磁性媒体的一（1）份副本添加到硬拷贝中。

### 特别说明

#### “A” 部分：一般信息

- 1) 概述贵公司和关联公司（包括母公司和子公司）的结构。明确贵公司是生产商还是分销商，或者是同时具备这两种功能的企业。
- 2) 说明贵公司在国内外市场的组织结构、职能和分销渠道。对于向阿根廷进行的销售活动，请单独随附图表，说明贵方的分销系统。
- 3) 如果贵方经由或部分经由其它国家/地区而向阿根廷出口，请说明位于该国家/地区的分销渠道。
- 4) 提供其中包括贵公司在国内市场和阿根廷生产/销售的产品完整清单。
- 5) 解释在国内和出口市场上贵方在销售交易中使用的发票系统中使用的方法（例如：发票号码、代码等）。
- 6) 提供包括在国内市场上出售的各商品型号/类型/代码的技术规格的完整说明。随附目录和/或手册和/或装配图以及说明和/或完整规格。
- 7) 随附贵方公司最近两个会计年度的年度报告和财务报表。

#### 附录一：生产商/出口商的身份信息

- 1) 贵公司必须提交生产商/出口商的身份证明文件。法定代理人将提供所有证明其存续和法律能力的文件，以及本调查问卷签署人的授权书。本文件将以经公证的复印件提交（第19549号行政程序法的第31条以及相关规定,第1759/72号监管法令，1991年通过第1883/91号法令而颁布的第1629/2001号强制执行的法律文本）。
- 2) 在布宜诺斯艾利斯市设立住所的，报告真实住所地址（第19549号行政程序法的第19条、第22条、第23条以及相关规定，根据1991年通过第1883/91号法令而颁布的第1759/72号监管法令强制执行的法律文本）。
- 3) 明确同意信息核查。

## **附录二：所报告产品的具体信息**

### **1) 提供下述信息：**

- ⇒企业名称；
- ⇒实际说明以及技术说明随附小册子或说明资料；
- ⇒产品作为中间产品的用途（在其它行业中的应用）；
- ⇒产品作为最终产品的用途；
- ⇒生产中使用的主要投入。

2) 确定被调查产品的所有型号或代码。在国内市场和出口市场之间所用产品代码存在差异的，请指出它们之间的对应关系。

3) 若关税代码不同，须告知它们与不符合项之间的对应关系。

## **附录三：受调查产品的阿根廷和第三方国家的进口商清单**

1) 确定受调查产品的阿根廷和第三方国家的进口商（名称、地址、电话、传真、电子邮件、国家/地区）。

2) 指出贵公司与进口商之间的关系。如果直接或通过第三方与某个买方签订任何补偿协议或达成业务关系，请提供详细的解释并随附相关文件。

3) 填写每种型号和/或调查的产品代码的表格。

## **附录四：包含受调查产品在内的所有内销和外销汇总**

1) 在第一列中，提供有关贵公司总销售额的信息，以美元为单位。

2) 在第二列中，提供有关贵公司总销售额的信息，以数量为单位。指定所用的计量单位。

3) 在最后两列中，重复上述两项操作，但要提供公司所有产品的所有出口数据。

## **附录五：生产商/出口商的市场信息**

1) 提供有关受调查产品的国内生产（包括贵方的己方产品和竞争对手的产品）情况的信息。

2) 在第二列中，仅涉及贵公司的生产情况，在后面几列中，涉及贵方现有产能的使用和库存的年度变化。

3) 最后两列主要反映了贵方所在国家/地区的受调查产品在全球范围内的进出口情况。

4) 所提供的信息应包含本调查问卷封面页所述的调查期间。

## **附录六：生产商/出口商销售汇总**

- 1) 汇总被调查产品的市场整体量化信息（指定计量单位）。区分国内外市场，以及区分对阿根廷和其他国别。
- 2) 所提供的信息应包含本调查问卷封面页所述的调查期间。还须与会计账簿相一致。指出数据源以启用可能的验证程序。

#### **附录七：生产商/出口商销售汇总**

- 1) 提供与上一个附录相同的表格，但以美元为单位。
- 2) 所提供的信息应包含本调查问卷封面页所述的调查期间。还须与会计账簿相一致。指出数据源确保可以进行核验。
- 3) 所提供的信息应包含本调查问卷封面页所述的受调查产品。

#### **“B”部分 出口到阿根廷的商品**

- 1) 在调查问卷的这一部分中，所需的信息主要用于确定，在调查问卷封面所示调查期内，实际与阿根廷进行交易的出口价格的确定基础。
- 2) 指出在销售合同中使用的商业术语（出口国工厂交货、出口国港口离岸价、出口国港口到岸价等）。
- 3) 指出销售模式（合同类型），阐述价格是固定的还是可调的。如若价格可调整，请列明调整方法。
- 4) 详细说明每次销售所需的信息，区分每种产品的型号/代码/类型。

#### **附录八：实际出口到阿根廷的商品**

- 1) 说明在本调查问卷封面所述的调查期内，贵公司出售给阿根廷进口商的受调查产品的整体数量和单价。这些数据应与附录六和附录七中报告的数字相符。
- 2) 添加一个单独表格，包括每个型号/类型/代码和每个进口商，其中详细说明以下信息：
  - a) 交易时间。
  - b) 发票号。
  - c) 交易所涉金额。
  - d) 以商定条件和货币表示的单价。
  - e) 客户名称。
  - f) 若客户是关联公司，请告知。
  - g) 付款条件（在现有付款期限下，请指出隐性财务负担）。
  - h) 折扣，还要确切地指出给予或授予的条件，无论是数量还是其它条件。
  - i) 佣金，还要确切地指出给予或授予的条件，无论是数量还是其它条件。
  - j) 奖励，还要确切地指出给予或授予的条件，无论是数量还是其它条件。
  - k) 以约定货币计算的国内运费。（从工厂门到出口港口）。
  - l) 以约定货币计算的国内保险费。（如上）



- m) 以约定货币计算的国际运费。（在商品运送到阿根廷最终目的地之前）。
- n) 以约定货币计算的国际保险费。（如上）
- o) 包装费用。
- p) 港口费用。
- q) 其它费用。
- r) 国内税收返还。如果出口的产品免交各项国内税、关税等，请解释每单位产品的相应金额是如何计算的，同时，随附相应的立法依据。

3) 随机选择调查期内其中一个月，并随附第2)项中详述的报告交易的所有证明文件（销售合同、商业发票、借方/贷方票据、提单、费用证明、保险、运费等）。提交了相关单据之后，调查机构可能会要求提交新的证明文件。

4) 如果贵公司未生产受调查的商品，则贵方仍应按照第2)款的要求提供信息，附上下列有关与贵公司供应商交易的文件，并说明：

- a) 贵方供应商的名称和地址。
- b) 随附商业票据、借方/贷方票据、交易产生的有关以下方面的付款证明：运费、保险、管理费用等。

5) 所有数据必须以销售或费用支出时使用的货币进行汇报。贵方应该以标明等值的美元金额，并附上由贵国货币当局公布的汇率表。

6) 任何信息不直接对应单笔销售的（例如：折扣或保修），且并非通过分摊计算金额的，请详细说明所使用的方法。

在所有情况下，贵方必须标识信息所来源的会计帐簿，确保进行可能的核查事宜。

### **“C” 部分 国内市场和第三方国家的销售情况**

1) 本节的目标是确立分析评估贵国国内市场中的销售价格。

为此，以下是必要信息：

- a) 已在调查期内完成的销售。
- b) 按照相同的销售水平（批发商、零售商、分销商、最终消费者等）进行的交易。
- c) 贵方的国内市场上的销售与阿根廷进行的交易类似。
- d) 在相同的销售和付款条件、税收等条件下进行的交易。

2) 如果贵方提供的信息不能满足这些要求，并且影响了国内等价比较，则针对每种情况说明差异原因。

3) 如果在国内市场上销售相同或相似产品并不是正常商业交易，或者国内市场的销售额少于对阿根廷出口总额的5%，则贵方应提交由公认国际咨询公司出具的证明文件来证明这一情况，同时，要指出可能进行的核验所需信息的会计账簿来源。

## 附录九：国内市场销售情况

- 1) 在本调查问卷封面所述的调查期内，分别提供有关贵方受调查的相同或相似产品在国内市场上的所有销售信息。
- 2) 指出销售模式（合同类型），阐述价格是固定的还是可调的。如若价格可调整，请列明调整方法。
- 3) 针对商品每个型号/类型/代码提供表格，阐述以下信息：
  - a) 销售交易的日期。
  - b) 发票号
  - c) 数量
  - d) 贵公司在国内市场上非关联买方支付的或应付的单价。（以当地货币和美元表示）。
  - e) 客户名称
  - f) 若客户是关联公司，请告知
  - g) 销售条款（出厂，是否包括到客户经营地址的运费，是否包括运费保险等）
  - h) 付款条件（在现有付款期限下，请指出隐性财务负担）。
  - i) 折扣详见c)款。指明给予或授予的确切条件（按数量或其它）
  - j) 佣金详见c)款。指明给予或授予的确切条件（按数量或其它）
  - k) 奖励详见c)款。指明给予或授予的确切条件（按数量或其它）
  - l) 从出厂到交付给客户之前产生的其它成本（国内运费、国内保险等）。
  - m) 因销售而支付给第三方的款项种类和金额（特许权使用费和佣金）。指出此类费用是否包含在价格中。
- 4) 请附调查期间贵国官方货币当局公布的、在附录九所列货币与美元之间的汇率表。
- 5) 随机选择调查期内其中一个月，并随附第3款中详述的报告交易的所有证明文件（销售合同、商业发票、借方/贷方票据、费用证明、保险、运费等）。提交了相关单据之后，调查机构可能会要求提交新的证明文件。
- 6) 在本次调查所述期间，在国内市场进行的销售交易清单必须经由注册会计师认证，并经据此授权的专业委员会、协会或机构合法化证实其合法性，说明信息摘录的会计账簿，便于在评估正常价值时加以考虑。

## 附录十：出口到第三方国家的商品

填写附录十，告知向第三方市场的出口情况。

- 1) 告知向第三方国家出口相同或相似商品的正常出口交易价格。
- 2) 针对前五大第三方出口国家，分国别提供每一笔销售的数量和金额。
- 3) 指出在销售合同中使用的商业术语（出口国工厂交货、出口国港口离岸价、出口国港口到岸价等）。

4) 指出销售模式（合同类型），阐述价格是固定的还是可调的。如若价格可调整，请列明调整方法。

根据以下情况，针对有争议的商品各型号/类型/代码调整表格形式：

- a) 交易日期
- b) 发票号
- c) 客户名称
- d) 指出客户是否是关联公司。
- e) 交易所涉数量。
- f) 销售条件中的单价
- g) 付款条件（若有付款期限的，请指出隐性财务负担）。
- h) 折扣、佣金和奖励。另外，准确说明给予的条件，无论是因数量还是基于其它条件。
- i) 以约定货币计算的国内运费（从工厂门到出口口岸）。
- j) 以约定货币计算的国内保险费。（如上）
- k) 以约定货币计算的国际运费。（在货物到达出口国最终目的地）。
- l) 以约定货币计算的国际保险费。（如上）
- m) 以约定货币计算的包装费用。
- n) 以约定货币计算的港口费用。
- o) 以约定货币计算的其它费用。
- p) 以约定货币计算的消费税退税。如果出口免征消费税、关税等，则解释如何计算每个产品单位的相应金额，同时随附相关立法依据。
- q) 以约定货币支付给第三方的金额（佣金、奖金）。

贵方应该以美元标明有关这一方面的所有数据，并附上由贵国货币当局公布的汇率表。

6) 随机选择调查期内其中的一个月，并随附第5款中详述的报告交易的所有证明文件（销售合同、商业发票、借方/贷方票据、提货单、费用证明、保险、运费等）。提交了相关单据之后，调查机构可能会要求提交新的证明文件。

7) 如果向第三方市场和阿根廷的销售受调查产品，其物理特性、交易水平、数量或任何其它因素上也表现出它们会影响价格可比性，则针对每一笔单独销售进行必要的调整。如进行调整，须提交以下信息：

- 调整实际特征差异。
- 调整贸易水平差异。
- 数量差异调整。
- 如表明其它差异会影响价格可比性，则进行调整。

对于物理特性差异的调整应的计算，应为出口到第三方市场的产品与出口到阿根廷的产品之间的可变成本之差。

对于贸易水平的调整，其计算为不同水平之间的一般管理费用和销售费用的差额。

对于数量差异的调整，可按照与不同数量生产批次相关的可变成本差异进行计算。

填写第5段中提到的表格，体现所作调整。

## **“D” 部分 生产成本组成及结构价值**

1) 在本节中，应载明区分生产所报告商品的固定成本和可变成本的月度单位成本。针对调查问卷封面所述整个调查期间（附录九、C部分），将调查期最后一个月成本组成进行细分。如果所报告的最后一个月成本与受调查的整个期间的成本之间存在差异的，则应解释产生此类差异的原因。

提交的生产成本组成须经注册会计师证明，并由专业理事会/协会证实其合法。如果已经按照本国普遍公认的会计原则编制，且公平反映与受调查产品生产和销售相关的成本费用，则应根据会计账簿中提供的信息计算生产成本。

根据针对答复本调查问卷而提供的文件的分析，可能需要按月分列有关受调查商品的生产成本的数据。

2) 阐述受调查产品的制造过程，包括：

a) 贵公司生产产品的详细说明。

b) 完整的生产流程图，其中包括对过程各阶段的描述，同时，解释哪些生产过程是与贵司生产的其他产品共享。

3) 如果无法获得有关个别数值的信息（例如：制造间接费用、管理费用、销售费用和财务费用），并且是通过分配方法获得所报告金额，则（单独附页）提供所应用方法的详细信息。在所有情况下，均须标识摘录该信息的特定会计账簿，便于后续核查贵公司对调查问卷的答复。

4) 上一款所述的分配方法应反映出贵公司的常规做法。如果贵公司未对受调查产品的到岸价进行任何分配，则应基于数量进行分配。如果贵公司未保留受调查产品的管理费用、销售费用和财务费用的任何分配，则应根据受调查产品在贵公司总销售额中所占的份额分配此费用。举例来说，若受调查产品占贵公司销售额的20%，则应分配所涉及费用的20%。如果贵公司认为这种分配间接费用的方法并不合适，则需要考虑此类因素并另外提交替代计算方案。在所有情况下，分配所用会计记录的信息源应与受调查产品相匹配。若无此类信息，则应使用包含受调查产品的最接近类别。

5) 贵方需要提供以下有关所报告生产成本数据的信息。

### **生产成本**

- 指出贵方生产成本信息是否来自一个或多个生产工厂。
- 生产和销售之间的平均周期。
- 如果贵方使用标准成本，则详细说明成本差异，确保标准成本与调查期间会计记录中输入的实际成本相一致。
- 指出在调查期间是否从关联供应商处购得任何原料。
- 指出是否将生产过程用于制造其它产品。如果是，指明在进行计算时如何考虑这些产品。
- 指出如何记录固定资产的折旧。此外，告知如何评估资产的使用寿命。
- 指出在调查期间是否记录任何开办费。

一般费用、管理费用、销售费用和财务费用

- 指出在调查期间是否记录任何异常成本项目（例如：工厂停工）。

#### **附录十一：国内市场受调查商品的成本结构**

- 1) 列示贵方所属国的国内市场上出售产品的生产成本。此信息对应出售给阿根廷的产品相同或相似的产品。
- 2) 针对各型号/类型/编码附带表格，详细说明生产单位成本。
- 3) 生产成本包括生产所用的（1）国内材料（1.1）和进口材料（1.2）以及直接人工（2）。这一成本结构也包括一般制造费用（3），并包含以下各项内容：间接材料（3.1）、间接人工（3.2）、电力（3.3）和其它（3.4）；“其它”项（4）应包含以下子项目：特许权使用费（4.1）、固定资产折旧（4.2）、其它摊销（4.3）、管理费用（4.4）、广告（4.5）、税项（详细说明税收的名称及其适当的税率）（4.6）、财务费用（4.7），其它费用（4.8）。在总项目（5）中，应等于所有项目之和（1、2、3和4）。
- 4) 原材料项目应彼此相互分开，关联公司交易列应包括从相关公司或供应商处购得的投入材料。在这种情况下，说明此类材料的市场价值。
- 5) 如果表格中存在未确定的成本，则应明确标记出来。（例如：因产品中的物理差异而造成的成本）。
- 6) 请以贵公司的会计账簿所用货币说明所需数据。标明等值的美元金额，并附上由货币当局公布的汇率表。

#### **附录十二：国内市场出售的商品月度单位成本**

- 1) 将调查期内各月的平均单位成本分解为可变成本和固定成本。
- 2) 这些费用应包括附录十一“国内市场受调查商品的成本结构”中列出的所有项目，将这些项目处于同一水平以进行比较。

根据针对答复本调查问卷而提供的文件分析需要，可能要按月分列有关受调查商品的生产费用的数据。

启动针对不正当交易行为的调查工作 “A”部分 一般信息
附录一：生产商/出口商的身份信息

备案号：	EX-2018-61016579-APN-DGD#MPYT
生产商/出口商的名称/商业名称	
真实居所	
可选住所	
城市/国家	
邮编	
电话	
传真	
联系人	

同意信息核查。 (可删除不适用项)	是	否
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<p>启动针对不正当交易行为的调查工作</p> <p>“<b>A</b>” 部分 一般信息</p>
<p>附录二：所报告产品的具体信息</p>

<p>备案号：</p>	<p><b>EX-2018-61016579-APN-DGD#MPYT</b></p>
<p>产品：产品完整描述</p> <p>在国内市场出售以及出口到阿根廷的各商品型号/类型/代码的技术规格</p> <p>随附商品目录和/或小册子和/或装配图</p>	
<p>贵国内的关税项目：</p> <p>统一商品说明和编码系统：</p>	

启动针对不正当交易行为的调查工作 “A”部分 一般信息
附录三：受调查产品的阿根廷和第三方的进口商清单

备案号：	EX-2018-61016579-APN-DGD#MPYT
型号/编码/类型	

名称/商业名称	地址/国家	进口商/出口商—生产者关系



启动针对不正当交易行为的调查工作 “A” 部分 一般信息	
附录四：包含受调查产品在内的所有内销和外销汇总	
备案号：	EX-2018-61016579-APN-DGD#MPYT

计量单位：

年份	国内市场		出口市场	
	金额	数量	金额	数量
2017 (1)				
2018 (2)				
2019 (3)				

(1) 2017年8月—2017年12月

(2) 2018年1月—2018年12月

(3) 2019年1月

启动针对不正当交易行为的调查工作 “A”部分 一般信息
附录五：生产商/出口商的市场信息

备案号：	EX-2018-61016579-APN-DGD#MPYT
型号/类型/编码	

计量单位：

年份	国内市场 产量	公司产量	产能利用率	库存变化	国内进口总 额 (中国进 口总额)	国内出口总 额 (中国出口 总额)
2017 (1)						
2018 (2)						
2019 (3)						

(1) 2017年8月—2017年12月

(2) 2018年1月—2018年12月

(3) 2019年1月

启动针对不正当交易行为的调查工作 “A” 部分 一般信息
附录六：生产商/出口商销售汇总

备案号：	EX-2018-61016579-APN-DGD#MPYT
型号/类型/编码	

计量单位：

实际销售量（仅限本公司）	2017 (1)	2018 (2)	2019 (3)
1.国内市场			
2.出口市场			
2.1.阿根廷			
2.2.其它国家			

(1) 2017年8月—2017年12月

(2) 2018年1月—2018年12月

(3) 2019年1月

启动针对不正当交易行为的调查工作 “ <b>A</b> ” 部分 一般信息
附录七：生产商/出口商销售汇总

备案号：	EX-2018-61016579-APN-DGD# MPYT		
型号/类型/编码			
销售量，单位：美元	2017 (1)	2018 (2)	2019 (3)
1.国内市场			
2.出口市场			
2.1.阿根廷			
2.2.其它国家			

(1) 2017年8月—2017年12月

(2) 2018年1月—2018年12月

(3) 2019年1月

启动针对不正当交易行为的调查工作 “B”部分
附录八：实际出口到阿根廷的商品

计量单位：千克

备案号：EX-2018-61016579-APN-DGD#MPYT												
进口商												
商业发票	发票日期	客户	产品代码	产品描述	销售条件	付款条件	数量	FOB总价 (美元)	奖励、折扣、佣金	国内运费 (美元)	国内保险 (美元)	国际运费 (美元)
合计												

国际保险 (美元)	包装费 (美元)	其它费用 (美元)	消费税退税 (美元)	调整后FOB 价格合计 (美元)	调整后单价合计 (美元)
合计					

#### 备注

通过磁性媒体提交信息

如果任何项目不适用，请解释原因。

启动针对不正当交易行为的调查工作 “C” 部分
附录九：国内市场销售情况

备案号：EX-2018-61016579-APN-DGD#MPYT
生产商
货币

发票	发票日期	客户	产品代码	产品描述	销售条件	付款条件	数量	FOB总价 (美元)	奖励、折扣、 佣金	国内运费 (美元)	国内保险 (美元)	国际运费 (美 元)
合计												

国际保险 (美元)	包装费 (美元)	其它费用 (美元)	消费税退 税 (美元)	调整后FOB 价格合计 (美元)	调整后单价合计 (美元)
合计					

**备注**

通过磁性媒体提交信息

如果任何项目不适用，请解释原因。

启动针对不正当交易行为的调查工作 “C”部分
附录十：出口到第三方国家的商品

备案号：EX-2018-61016579-APN-DGD#MPYT
进口国
型号/类型/编码

计量单位：千克

发票	发票日期	客户	产品代码	产品描述	销售条件	付款条件	数量	FOB总价 (美元)	奖励、折扣、 佣金	国内运费 (美元)	国内保险 (美元)	国际运费（美 元）
调整单价 合计												

国际保险 (美元)	包装费 (美元)	其它费用 (美元)	消费税退 税 (美元)	调整后FOB 合计 (美元)	调整后单价合计 (美元)
调整单价合计					

备注

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通过磁性媒体提交信息

如果任何项目不适用，请解释原因。



启动针对不正当交易行为的调查工作 “D” 部分
附录十一：国内市场受调查商品的成本结构

测量单位：千克

备案号：	EX-2018-61016579-APN-DGD#MPYT				
型号/编码/类型					
项目	计量单位/数量	单位成本	单位成本分配额	总成本	(*) 与关联公司交易
1.材料：					
1.1.国内					
1.2.进口					
2.直接人工					
3.一般生产费用					
3.1.间接材料					
3.2.间接人工					
3.3.动力					
3.4.其它					
4.其它					
4.1.特许权使用费					
4.2. 资产摊销					
4.3.其它摊销					
4.4 管理费用					
4.5.广告					
4.6.税项					
4.7.财务费用					

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4.8.其它费用					
5.合计（1+2+3+4）					

（\*）请参阅特别说明中的本附录第4点完整说明来填写调查表。



<b>INVESTIGATION OPENED FOR UNFAIR TRADE PRACTICES</b>
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<b>QUESTIONNAIRE TO BE COMPLETED BY THE PRODUCER/EXPORTER</b>
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<b>COVER</b>
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<b>PRODUCT</b>	Mixtures containing tetrafluoroethane and pentafluoroethane and mixtures containing difluoromethane and pentafluoroethane
<b>NCM TARIFF POSITION</b>	3824.78.10 and 3824.78.90
<b>ORIGIN</b>	PEOPLE'S REPUBLIC OF CHINA
<b>MODELS/COD</b>	All models and codes
<b>PERIOD SUBJECT TO INVESTIGATION</b>	August 1 <sup>st</sup> 2017- January 31 <sup>st</sup> 2019
<b>UNIT OF MEASURE</b>	KILOGRAMS
<b>FILE No.</b>	EX-2018-61016579-APN-DGD#MPYT
<b>RESOLUTION No.</b>	RESOL-2019-7-APN-SCE#MPYT February 21, 2019
<b>DATE OF PUBLICATION IN THE OFFICIAL GAZETTE OF ARGENTINA</b>	February 25, 2019

<b>NOTICE</b>
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In the City of Buenos Aires, on this ..... day of the month of ....., ....., for the purpose of taking part in the investigation of UNFAIR TRADE PRACTICES, which is processed through File No. EX-2018-61016579-APN-DGD#MPYT.

The undersigned is being served:

**NOTICE**

That in his capacity as owner/legal representative of the company whose data are reported below, he declares under oath that all the information detailed herein, which consists of pages....., is true and he agrees to immediately inform the SECRETARY OF FOREIGN TRADE of any changes that may occur in any or all of the data entered herein.

That, for all purposes, the failure to provide the information requested, the delay in delivering it beyond the deadline or any obstruction to the investigation, will enable the SECRETARY OF FOREIGN TRADE to draw preliminary and final conclusions on the basis of the available data.

<b>COMPANY NAME:</b>	
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<b>OWNER/LEGAL REPRESENTATIVE:</b>	
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**SIGNATURE AND PRINTED NAME**

<b>INSTRUCTIONS FOR THE QUESTIONNAIRE TO BE COMPLETED BY THE PRODUCER/EXPORTER</b>
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### **OBJECTIVES AND SCOPE**

The Agreement on the Implementation of Section VI of the General Agreement on Tariffs and Trade (GATT Uruguay Round) of 1994 was implemented in Argentina through Law No. 24425, published in the Official Gazette on January 5, 1995 and its Regulatory Decree No. 1393/08 dated September 2, 2008, published in the Official Gazette on September 3, 2008.

The purpose of this questionnaire is to allow the SECRETARY OF FOREIGN TRADE of ARGENTINA to obtain the information necessary and sufficient for the investigation of unfair international trade practices.

The producer and/or exporter of the country reported should answer this questionnaire as accurately as possible and as stipulated in section 16 of Decree No. 1393/08, jointly with the supporting documentation thereof, the evidence of legal representation and the establishment of a special address within the range of the City of Buenos Aires, attaching the appropriate magnetic version as well.

All the information provided is subject to a possible verification by the enforcing authority. If it is not possible to successfully verify the answers, or if they are incomplete or provided after the term, the assessments will be made based on the best information available.

### **DEADLINE FOR SUBMISSION**

The questionnaire must be filed within 30 calendar days from the date of receipt.

### **PLACE OF DELIVERY**

All the information should be directed to the SECRETARY OF FOREIGN TRADE and filed at the Reception Desk of the SECRETARY OF FOREIGN TRADE of the MINISTRY OF PRODUCTION AND LABOR, Av. Presidente Julio Argentino Roca 651, City of Buenos Aires, Ground Floor, Sectors 11 and 12, from 10:00 a.m. to 5:00 p.m., Tel. 4349-3949/3430, Fax 4349-3930.

## **GENERAL INSTRUCTIONS**

### **1. Contents**

This questionnaire comprises four sections:

<b>SECTION A:</b>	<b>GENERAL INFORMATION</b>
<b>EXHIBIT I</b>	<b>IDENTIFICATION OF PRODUCER / EXPORTER</b>
<b>EXHIBIT II</b>	<b>IDENTIFICATION OF PRODUCT REPORTED</b>
<b>EXHIBIT III</b>	<b>LIST OF IMPORTERS IN ARGENTINA AND THIRD-PARTY COUNTRIES OF THE PRODUCT SUBJECT TO INVESTIGATION</b>
<b>EXHIBIT IV</b>	<b>SUMMARY OF ALL DOMESTIC AND EXPORT SALES, NOT ONLY OF THE PRODUCT SUBJECT TO INVESTIGATION</b>
<b>EXHIBIT V</b>	<b>INFORMATION ON THE PRODUCER / EXPORTER'S MARKET.</b>
<b>EXHIBIT VI</b>	<b>SUMMARY OF PRODUCER / EXPORTER'S SALES</b>
<b>EXHIBIT VII</b>	<b>SUMMARY OF PRODUCER / EXPORTER'S SALES</b>
<b>SECTION B</b>	<b>EXPORTS TO ARGENTINA</b>
<b>EXHIBIT VIII</b>	<b>EXPORTS ACTUALLY MADE TO ARGENTINA</b>
<b>SECTION C</b>	<b>SALES MADE IN THE DOMESTIC MARKET AND THIRD-PARTY COUNTRIES</b>
<b>EXHIBIT IX</b>	<b>SALES IN THE DOMESTIC MARKET</b>
<b>EXHIBIT X</b>	<b>EXPORTS TO THIRD-PARTY COUNTRIES</b>
<b>SECTION D</b>	<b>STRUCTURE OF PRODUCTION COSTS AND REBUILT VALUE</b>
<b>EXHIBIT XI</b>	<b>STRUCTURE OF THE COSTS OF GOODS SUBJECT TO INVESTIGATION IN THE DOMESTIC MARKET</b>
<b>EXHIBIT XII</b>	<b>MONTHLY UNIT COSTS OF GOODS SOLD IN THE DOMESTIC MARKET</b>

### **2. Period subject to investigation**

The information provided should cover the period subject to investigation mentioned in the cover of this questionnaire.

### **3. Origin**

The information provided will relate to the origins included in the cover of this questionnaire.

#### **4. Source**

The producer/exporter is required to mention the file number in each of the pages hereof, answering each question in detail and reporting the sources used, attaching the appropriate supporting documentation.

#### **5. Information language**

The answers and supporting documentation must be submitted in Spanish.

The documents written in foreign languages must be accompanied by a translation into Spanish by a national certified translator, with its legalization by the Translators' Association. The documents issued by foreign authorities must be legalized by consular or diplomatic agents of Argentina in their country. Section 28 and related provisions of the Administrative Procedures Law No. 19549, Regulatory Decree No. 1759/72, text enforced in 1991 by Decree No. 1883/91, Decree No. 1629/2001 (replaced Section 229 of Decree No. 871/63).

#### **6. Foreign currency**

The information on the transaction prices must be reported in United States dollars (US\$), considering the exchange rate prevailing on the date of each transaction.

#### **7. Additional information**

All the information requested should conform to the questionnaire designed for each case. If the space were not sufficient, separate sheets may be attached, including all the information deemed necessary for the investigation.

#### **8. Confidential information**

To safeguard the information and the business material of a "confidential" nature provided, the producer/exporter should indicate prominently on the top of each page of that nature, the word "**CONFIDENTIAL**", as well as the reason for the treatment requested.

The "confidential" information must be supported by a "non-confidential" summary. If not possible, an explanation for such impossibility will be provided.

All the "non-confidential" information will be freely available to the parties involved in this investigation. All that information that is not accompanied by a summary and the unexplained impossibility of providing such summary may not be regarded as "confidential".

#### **9. Verification of sources**

All the information provided may be verified by the authority, as long as the producer / exporter agrees. For this purpose, the authority will notify the



identification of the staff involved in the verification, the date and time thereof and the documentation that the producer/exporter should make available to such staff. The producer/exporter will express his approval of Exhibit I in the event such verifications are carried out.

The authority may disregard any information that could not be verified due to the producer/exporter's lack of approval as well as to the unavailability of the information sources at the time of the verification.

#### **10. Signature of the questionnaire**

Each page of the questionnaire must be signed with its relevant printed name by the representative or the power of attorney. (Section 15 and related provisions of the Administrative Procedures Law No. 19549, Regulatory Decree No. 1759/72, text enforced in 1991 by Decree No. 1883/91).

#### **11. Number of copies to be submitted**

ONE (1) copy of all the material provided must be submitted. The information requested in the Exhibits to this questionnaire may be answered through magnetic media in addition to the printed format. For all the information that the producers/exporters may have in magnetic media, such as listings, databases, etc., ONE (1) copy in magnetic media must be added to the hard copy.

### **SPECIFIC INSTRUCTIONS**

#### **SECTION "A": GENERAL INFORMATION**

- 1) Outline the structure of your company and affiliates, including the parent company and subsidiaries. Define whether your company is a producer or distributor or performs both functions.
- 2) Describe your company's organization structure, functions and distribution channels in both domestic and foreign markets. In the case of sales to Argentina, include separately, a diagram illustrating your distribution system.
- 3) If your exports, or part thereof, to Argentina go through other countries, describe the distribution channel in that country.
- 4) Provide a complete list that includes the products manufactured/marketed by your company, both in the domestic market and to Argentina.
- 5) Explain the methodology used in your billing system (such as numbers, codes, etc.) used in sales transactions, both in the domestic and export markets.

6) Provide a full description including the technical specifications of each model/type/code of the goods sold in the domestic market. Attach catalogues and/or brochures and/or assembly drawings with a description and/or full specifications.

7) Attach your company's annual reports and financial statements for the last two fiscal years.

#### **EXHIBIT I - IDENTIFICATION OF PRODUCER / EXPORTER**

1) You must submit the documents certifying the producer / exporter's identity. Legal persons will provide all documentation that proves their existence and legal capacity, as well as the powers-of-attorney of the signatories to this questionnaire. This documentation will be submitted in photocopies certified by a notary public (Section 31 and related provisions of the Administrative Procedures Law No. 19549, Regulatory Decree No. 1759/72, text enforced in 1991 by Decree No. 1883/91).

2) Establish a domicile in the City of Buenos Aires and report the real domicile (Sections 19, 22, 23 and related provisions of the Administrative Procedures Law No. 19549, Regulatory Decree No. 1759/72, text enforced in 1991 by Decree No. 1883/91).

3) Express agreement with the information verification.

#### **EXHIBIT II – IDENTIFICATION OF PRODUCT REPORTED**

1) Provide the following information:

- ⇒ Business name;
- ⇒ Physical and technical description. Attach brochures or illustrative material;
- ⇒ Uses of the product as an intermediate item (applications in other industries);
- ⇒ Uses of the product as final item;
- ⇒ Major inputs used in production.

2) Identify all the models or codes of the investigated product. In the event there are differences in the product codes used between the domestic and export markets, indicate the equivalent between them.

3) In the even there are different tariff codes, inform the equivalences between them and the N.C.M. items.

#### **EXHIBIT III - LIST OF IMPORTERS IN ARGENTINA AND THIRD-PARTY COUNTRIES OF THE PRODUCT SUBJECT TO INVESTIGATION**

1) Identify the importers related to your export transactions to Argentina and third countries of the goods subject to investigation (Names, addresses, phones, fax, e-mail, countries).

2) Indicate the relationship between the company and the referred importers. If there is any compensation agreement or business relationship with a buyer, both directly or through third parties, provide a detailed explanation and attach the relevant documentation.

3) Complete the form for each model and/or investigated product code.

#### **EXHIBIT IV - SUMMARY OF ALL DOMESTIC AND EXPORT SALES, NOT ONLY OF THE PRODUCT SUBJECT TO INVESTIGATION**

1) In the first column, provide information regarding the company's total sales, valued in U.S. dollars.

2) In the second column, provide information regarding the company's total sales, expressed in volume. Specify the unit of measurement used.

3) In the last two columns repeat what has been done in the previous columns, but for the company's overall exports of all the products it sells.

#### **EXHIBIT V - INFORMATION ON THE PRODUCER / EXPORTER'S MARKET**

1) Provide information relating to the domestic production (including your own production and that of your competitors) of the product subject to investigation.

2) In the second column include only your company's production and in the subsequent ones the utilization of your installed capacity and the annual variation of your stocks.

3) In the last two columns reflect the global imports and exports made by your country of the product subject to investigation.

4) The information provided should comprise the period subject to investigation mentioned in the cover of this questionnaire.

#### **EXHIBIT VI - SUMMARY OF PRODUCER / EXPORTER'S SALES**

1) Summarize the overall physical volume information (specifying unit of measurement) of your market for the product subject to investigation. Segregate between domestic and foreign market, and in this case, between exports to Argentina and the rest of the world.

2) The information provided should cover the period subject to investigation mentioned in the cover of this questionnaire. It must also agree with the accounting books. Indicate the data source to enable the possible verification.

#### **EXHIBIT VII - SUMMARY OF PRODUCER / EXPORTER'S SALES**

- 1) Provide the same table as in the previous exhibit but valued in U.S. dollars.
- 2) The information provided should cover the period subject to investigation mentioned in the cover of this questionnaire. It must also agree with the accounting records. Indicate the data source to enable the eventual verification.
- 3) The information provided relates to the product subject to investigation indicated on the cover of this questionnaire.

#### **SECTION “B”: EXPORTS TO ARGENTINA**

- 1) The information required in this section of the questionnaire is specifically designed to establish the basis for determining the export price of the transactions actually made to Argentina during the investigation period indicated on the cover of this questionnaire.
- 2) Specify the commercial term used in the sales contract (ex factory exporting country, FOB in the port of the exporting country, CIF in the port of the exporting country, etc.).
- 3) Specify the sales mode (contract type), stating whether the prices were fixed or adjustable. If they were adjustable, indicate the adjustment methodology.
- 4) Detail the information requested for each sale, distinguishing each product model / code / type.

#### **EXHIBIT VIII - EXPORTS ACTUALLY MADE TO ARGENTINA**

- 1) Indicate the quantities and unit prices of the entire product subject to investigation sold by your company to Argentine importers during the period under analysis mentioned in the cover of this questionnaire. The figures should match those reported in Exhibits VI and VII.
- 2) Attach one form for each model/type/code and for each importer, detailing the following information:
  - a) Date of the operation.
  - b) Bill number.
  - c) Amount involved in the operation.
  - d) Unit price in the agreed condition and currency.
  - e) Name of the client.
  - f) Inform if the client is a related company.
  - g) Payment conditions. (In the case of existing payment deadlines specify the implicit financial burden).
  - h) Discounts granted on the unit price. Also indicate with precision the conditions for granting or granting, either by quantity or other condition.

- i) Commissions granted on the unit price. Also indicate with precision the conditions for granting or granting, either by quantity or other condition.
- j) Bonuses granted on the unit price. Also indicate with precision the conditions for granting or granting, either by quantity or other condition.
- k) Internal freight in the agreed currency. (From the factory door to the exit border).
- l) Internal insurance in the agreed currency. (Same as above).
- m) International freight in the agreed currency. (Until the final destination of the merchandise in Argentina).
- n) International insurance in the agreed currency. (Same as above).
- o) Packaging costs.
- p) Port expenses.
- q) Other expenses.
- r) Restitution of internal taxes. If the exports made are exempt from the payment of internal taxes, duties, etc. explain how the respective amount is calculated per unit of product, attaching the corresponding legislation.

3) Randomly select one of the sales reported for each month of the investigation period and attach all the supporting documentation of the transactions reported as detailed in paragraph 2 (sales contracts, commercial invoices, debit/credit notes, bill of lading, proof of expenses, insurance, freight, etc.). However, once the relevant lists have been submitted, the enforcement authority may require the submission of new supporting documentation.

4) If your company does not manufacture the goods subject to investigation, you should anyway provide information as requested in paragraph 2 and attach the following documents relating to transactions with your suppliers, indicating:

- a) Your supplier's name and address.
- b) Attach commercial bills, debit/credit notes, proof of payments made as a result of the transaction in respect of: freight, insurance, administrative costs, etc.

5) All the data must be reported in the currency in which the sale or expense were made. You should indicate the equivalent in U.S. dollars, attaching a table of the exchange rate published by your country's monetary authority.

6) If any information is not related to an individual sale (e.g. discounts or warranties) and the amount is not obtained by allocation, detail the method used.

In all the cases, you must identify the accounting book from which the information comes for the purpose of the possible verification.

## **SECTION "C": SALES MADE IN THE DOMESTIC MARKET AND THIRD-PARTY COUNTRIES**

1) This section is to establish analysis items to assess the sales price in your country's domestic market.

For this purpose it is necessary that:

- a) That the sales have been made within the investigation period.
- b) That the transaction has been made on the same marketing level (wholesaler, retailer, distributor, final consumer, etc.)
- c) That the quantities affected in your domestic market are similar to the transactions made with Argentina.
- d) That the transactions have been carried out under the same sales and payment terms, taxation, etc.

2) If the information you supply does not meet these requirements and affects the equivalence of the prices to be compared, explain the differences in each case.

3) If the sale of the same or a similar product in the domestic market is not subject to normal commercial transactions or the extent of the domestic market represents 5% or less of the total exports to Argentina, you should submit a certificate issued by a recognized international consulting firm to prove this situation, indicating the accounting books from which the information arises for a possible verification.

## **EXHIBIT IX - SALES IN THE DOMESTIC MARKET**

1) Provide information regarding all your sales in the domestic market on an individual basis of the same or a similar product subject to investigation during the investigation period stated in the cover of this questionnaire.

2) Specify the sales mode (contract type), stating whether the prices were fixed or adjustable. If they were adjustable, indicate the adjustment methodology.

3) Adjust one form for each model/type/code of the goods at issue as detailed below:

- a) Date of the sale transaction.
- b) Bill number.
- c) Quantity.
- d) Unit price paid or payable by buyers not linked to your company in the domestic market. (In local currency and in US dollars).
- e) Name of the client.
- f) Inform if the client is a related company.
- g) Terms of sale (departure from the factory, if it includes freight to the customer's door, if it includes freight insurance, etc.)
- h) Payment conditions. (In the case of existing payment deadlines specify the implicit financial burden)

- i) Discounts granted on the prices detailed in c). Indicate precise conditions for granting or granting (by quantity or others)
- j) Commissions granted on the prices detailed in c). Indicate precise conditions for granting or granting (by quantity or others)
- k) Bonuses granted on the prices detailed in c). Indicate precise conditions for granting or granting (by quantity or others)
- l) Other costs that arise from the departure from the factory, (internal freight, internal insurance, etc.) until delivery to the customer.
- m) Nature and amount of any payment made to third parties as a result of their sales (royalties and commissions). Indicate if they are included in the price.

4) Attach tables of the exchange rate between the currency used in Exhibit IX and U.S. dollars published by your country's official monetary authority for the investigation period.

5) Randomly select one of the sales reported for each month of the investigation period and attach all the supporting documentation of the transactions reported as detailed in paragraph 3 (sales contracts, commercial invoices, debit/credit notes, proof of expenses, insurance, freight, etc.). However, once the relevant lists have been submitted, the enforcement authority may require the submission of new supporting documentation.

6) The list of the sales transactions made in the domestic market for the period under review must be certified by a public accountant and legalized by the professional council, association or body authorized for that purpose, indicating the accounting books from where the information arises for consideration in the assessment of the normal value.

## **EXHIBIT X – EXPORTS TO THIRD-PARTY COUNTRIES**

Complete Exhibit X to inform exports to third-party markets.

- 1) Inform the price of normal export transactions of identical or similar goods to third-party countries.
- 2) Provide data in terms of both volume and value of all the individual sales to third-party countries on the basis of a country-by-country analysis for the five largest markets for such goods.
- 3) Specify the commercial term used in the sales contract (ex factory exporting country, FOB in the port of the exporting country, CIF in the port of the exporting country, etc.).
- 4) Specify the sales mode (contract type), stating whether the prices were fixed or adjustable. If they were adjustable, indicate the adjustment methodology.

Adjust one form for each model/type/code of the goods involved according to the next detail:

- a) Transaction date.

- b) Bill number.
- c) Customer name.
- d) Indicate whether the customer is a related company.
- e) Quantity involved in the transaction.
- f) Unit price in the sales conditions.
- g) Payment conditions. (In the event there are payment deadlines specify the implicit financial burden)
- h) Discounts, commissions and bonuses granted on the unit price. In addition, state precisely the conditions for granting them, either due to quantity or any other condition.
- i) Inland freight in the currency agreed. (From the factory gate to the exit border).
- j) Domestic insurance in the currency agreed. (Same as above).
- k) International freight in the currency agreed. (Up to the final destination of the goods in the exporting country).
- l) International insurance in the currency agreed. (Same as above).
- m) Packaging costs in the currency agreed.
- n) Port charges in the currency agreed.
- o) Other expenses in the currency agreed.
- p) Excise tax refunds in the currency agreed. If exports are exempted from the payment of excise taxes, duties, etc., explain how to calculate the corresponding amount per product unit and attach the relevant legislation.
- q) Amount of the payment made to third parties in the currency agreed (commissions, prizes).

Inform all the data of this point expressed in U.S. dollars, attaching tables of the exchange rate published by your country's monetary authority.

6) Randomly select one of the sales reported for each month of the investigation period and attach all the supporting documentation of the transactions reported as detailed in paragraph 5 (sales contracts, commercial invoices, debit/credit notes, proof of expenses, insurance, freight, etc.). However, once the relevant lists have been submitted, the enforcement authority may require the submission of new supporting documentation.

7) If the sales to third-party markets and to Argentina of the product subject to investigation differ with respect to their physical characteristics, trade levels, quantity or any other factor that also show they affect the comparability in terms of price, calculate the necessary adjustments for each individual sale reported. Where applicable, the following information must be submitted:

- Adjustments for differences in physical characteristics.
- Adjustments for differences in trade levels
- Adjustments for quantify differences.
- Adjustments for any other difference if shown that it affects the price comparability.

The adjustment for differences in physical characteristics should be calculated as the difference in the variable cost between the product exported to third-party markets and that exported to Argentina.



The adjustment of trade levels may be computed as the difference in general administrative and selling expenses among the different levels.

The adjustment for quantity differences may be calculated through the difference in variable costs associated with the different volumes of production lots.

The adjustments should be reflected by completing the form referred to in paragraph 5.

## **SECTION “D”: STRUCTURE OF PRODUCTION COSTS AND REBUILT VALUE**

1) This section should indicate the monthly unit cost differentiating variable costs from fixed costs for the production of the goods reported, referring to the entire investigation period (Section C, Exhibit IX) breaking down the structure for the last month of the investigation period, which is detailed on the cover of this questionnaire. In case there are differences between the cost of the last month reported and that for the entire period subject to investigation you should explain the reasons for these differences.

The cost structures submitted must be certified by a public accountant and be legalized by the professional council/association. Costs should be calculated on the basis of information available in the accounting books, if they are prepared in accordance with accounting principles generally accepted in that country and fairly reflect the costs associated with the production and sale of the product subject to investigation.

Based on the analysis of the documentation provided to respond to this questionnaire, monthly data may be required, on a disaggregated basis, related to the production costs of the goods subject to investigation.

2) Describe the manufacturing process of the product subject to investigation, including:

- a) A detailed description of the product manufactured by your company.
- b) A full manufacturing chart, including descriptions of each stage of the process and explaining which productive activities are shared with other products manufactured by your company.

3) When the information is not available for individual values (as in the case of manufacturing overhead costs, administrative, selling and financial expenses) and the amount reported is obtained through an allocation method, provide (on a separate sheet) details of the method applied. In all the cases, the specific accounting books from where the information arises must be identified to allow for the verification of your answer to the questionnaire at a later stage.

4) The allocation methods referred to in the preceding paragraph should reflect your company's regular practices. If your company does not apply any allocation of the CIF of the product subject to investigation, you should distribute this cost based on volume. If your company does not maintain any allocation of administrative, selling and financial expenses of the product subject to investigation, you should distribute this expense according to the share of the product subject to investigation in your company's total sales. For example, if the product subject to investigation represents 20% of your company's sales, 20% of the expenses

involved should be allocated. If you believe this method of allocating overhead costs is inappropriate, you are required to account for such consideration and submit, in addition, an alternative calculation. In all the cases, the source of information of the accounting records for the allocations should match with the product subject to investigation. In the absence of such information, the closest category that contains the product subject to investigation should be used.

5) You are required to provide the following information regarding the data on the production cost reported.

#### Production costs

- Indicate whether the information of your production cost comes from one or several production plants.
- Indicate the average period between production and sale.
- If you use standard costs, detail the variations, so that they agree with the actual costs entered in the accounting records for the investigation period.
- Indicate whether any input was bought from related suppliers during the investigation period.
- Indicate whether the production process is used to manufacture other products. If so, indicate how these products are taken into account in making your calculations.
- Indicate how the depreciation of fixed assets is recorded. Additionally, inform how the useful life of the assets is assessed.
- Indicate whether any start-up expense was recorded during the investigation period.

#### General, administrative, selling and financial expenses

- Indicate whether any unusual cost item (e.g. plant shutdown) was recorded during the investigation period.

### **EXHIBIT XI - STRUCTURE OF THE COSTS OF GOODS SUBJECT TO INVESTIGATION IN THE DOMESTIC MARKET**

1) Reflect the production cost of the product sold in your county's domestic market. The information should refer to identical or similar products to those sold to Argentina.

2) Attach one form for each model/type/code detailing the production unit cost.

3) The production cost includes materials (1) both domestic (1.1) and imported (1.2) and direct labor (2) used for production. This cost structure will also be completed with general manufacturing expenses (3), conformed by: indirect materials (3.1), indirect labor (3.2), power (3.3) and miscellaneous (3.4); the item "Other" (4) should inform the following sub items: royalties (4.1), amortization of capital goods (4.2), other amortization (4.3), administrative expenses (4.4), advertising (4.5), taxes (detailing the names of the taxes and

their appropriate percentages) (4.6), financial costs (4.7) other costs (4.8). In the total item (5) you should add all the items (1, 2, 3 and 4).

4) The item Materials should segregate each of them and the column transactions with affiliates should include those inputs purchased from related companies or suppliers. In this case, explain the market value of these materials.

5) If there is any unidentified cost in the forms to be used, it should be clearly identified. (Such as those due to physical differences in the products).

6) State the data required in the currency of your accounting books. Inform the equivalent in U.S. dollars, attaching a table of the exchange rates published by the monetary authority.

## **EXHIBIT XII - MONTHLY UNIT COSTS OF GOODS SOLD IN THE DOMESTIC MARKET**

- 1) Present the average unit costs for every month within the investigation period by *disintegrate them* into variable and fixed costs.
- 2) These costs should include all items listed in Exhibit XI "STRUCTURE OF THE COSTS OF GOODS SUBJECT TO INVESTIGATION IN THE DOMESTIC MARKET", as these must be at the same level for comparison.

Based on the analysis of the documentation provided to respond to this questionnaire, monthly data may be required, in disaggregated form, related to the production costs of the goods subject to investigation.

<p align="center"><b>INVESTIGATION OPENED FOR UNFAIR TRADE PRACTICES</b></p> <p align="center"><b>SECTION "A" GENERAL INFORMATION</b></p> <p align="center"><b>EXHIBIT I: IDENTIFICATION OF PRODUCER / EXPORTER</b></p>
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<b>FILE No.</b>	<b>EX-2018-61016579-APN-DGD#MPYT</b>
<b>NAME / BUSINESS NAME OF PRODUCER/EXPORTER</b>	
<b>REAL DOMICILE</b>	
<b>DOMICILE BY CHOICE</b>	
<b>CITY/COUNTRY</b>	
<b>ZIP CODE</b>	
<b>TELEPHONE</b>	
<b>FAX No.</b>	
<b>CONTACT PERSON</b>	

<p><b>AGREEMENT WITH THE INFORMATION VERIFICATION</b></p> <p><i>(Strike out whichever does not apply)</i></p>	<b>YES</b>	<b>NO</b>
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**INVESTIGATION OPENED FOR UNFAIR TRADE PRACTICES**

**SECTION "A" GENERAL INFORMATION**

**EXHIBIT II: IDENTIFICATION OF PRODUCT REPORTED**

<b>FILE No.</b>	<b>EX-2018-61016579-APN-DGD#MPYT</b>
<b>PRODUCT: FULL PRODUCT DESCRIPTION</b>  <b>TECHNICAL SPECIFICATIONS OF EACH MODEL/TYPE/CODE OF THE GOODS SOLD IN THE DOMESTIC MARKET AND THOSE EXPORTED TO ARGENTINA</b>  <b>ATTACH CATALOGUES AND/OR BROCHURES AND/OR ASSEMBLY DRAWINGS</b>	
<b>TARIFF ITEM IN YOUR COUNTRY:</b>  <b>HARMONIZED GOODS DESIGNATION AND CODING SYSTEM:</b>	

<p align="center"><b>INVESTIGATION OPENED FOR UNFAIR TRADE PRACTICES</b></p> <p align="center"><b>SECTION "A" GENERAL INFORMATION</b></p> <p><b>EXHIBIT III: LIST OF IMPORTERS IN ARGENTINA AND THIRD PARTIES OF THE PRODUCT SUBJECT TO INVESTIGATION</b></p>
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<b>FILE No.</b>	<b>EX-2018-61016579-APN-DGD#MPYT</b>
<b>MODEL/CODE/TYPE</b>	

<b>NAME/BUSINESS NAME</b>	<b>ADDRESS/COUNTRY</b>	<b>IMPORTER/EXPORTER—PRODUCER RELATIONSHIP</b>

<p align="center"><b>INVESTIGATION OPENED FOR UNFAIR TRADE PRACTICES</b></p> <p align="center"><b>SECTION "A" GENERAL INFORMATION</b></p> <p align="center"><b>EXHIBIT IV: SUMMARY OF ALL DOMESTIC AND EXPORT SALES, NOT ONLY OF THE PRODUCT SUBJECT TO INVESTIGATION</b></p>
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<b>FILE No.</b>	<b>EX-2018-61016579-APN-DGD#MPYT</b>
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**Unit of measurement: UNITS**

<b>YEAR</b>	<b>DOMESTIC MARKET</b>		<b>EXPORT MARKET</b>	
	<b>VALUE</b>	<b>VOLUME</b>	<b>VALUE</b>	<b>VOLUME</b>
<b>2017 (1)</b>				
<b>2018 (2)</b>				
<b>2019 (3)</b>				

- (1) august 2017 – december 2017  
(2) january 2018 – december 2018  
(3) january 2019

<p align="center"><b>INVESTIGATION OPENED FOR UNFAIR TRADE PRACTICES</b></p> <p align="center"><b>SECTION "A" GENERAL INFORMATION</b></p> <p align="center"><b>EXHIBIT V: INFORMATION ON THE PRODUCER / EXPORTER'S MARKET</b></p>
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<b>FILE No.</b>	<b>EX-2018-61016579-APN-DGD#MPYT</b>
<b>MODEL/TYPE/CODE</b>	

**UNIT OF MEASUREMENT: UNITS**

<b>YEAR</b>	<b>TOTAL DOMESTIC PRODUCTION</b>	<b>COMPANY PRODUCTION</b>	<b>UTILIZATION OF INSTALLED CAPACITY</b>	<b>STOCK VARIATION</b>	<b>TOTAL DOMESTIC IMPORTS (TOTAL CHINESE IMPORTS)</b>	<b>TOTAL DOMESTIC EXPORTS (TOTAL CHINESE EXPORTS)</b>
<b>2017 (1)</b>						
<b>2018 (2)</b>						
<b>2019 (3)</b>						

(1) august 2017 – december 2017

(2) january 2018 – december 2018

(3) january 2019



**INVESTIGATION OPENED FOR UNFAIR TRADE PRACTICES  
SECTION "A" GENERAL INFORMATION**

**EXHIBIT VI: SUMMARY OF PRODUCER / EXPORTER'S SALES**

<b>FILE No.</b>	<b>EX-2018-61016579-APN-DGD#MPYT</b>
<b>MODEL/TYPE/CODE</b>	

**UNIT OF MEASUREMENT: UNITS**

<b>PHYSICAL SALES VOLUME (ONLY OF THE COMPANY)</b>	<b>2017 (1)</b>	<b>2018 (2)</b>	<b>2019 (3)</b>
<b>1. DOMESTIC MARKET</b>			
<b>2. EXPORT MARKET</b>			
<b>2.1. ARGENTINA</b>			
<b>2.2. OTHER COUNTRIES</b>			

(1) august 2017 – december 2017

(2) january 2018 – december 2018

(3) january 2019

<p align="center"><b>INVESTIGATION OPENED FOR UNFAIR TRADE PRACTICES</b></p> <p align="center"><b>SECTION "A" GENERAL INFORMATION</b></p> <p align="center"><b>EXHIBIT VII: SUMMARY OF PRODUCER / EXPORTER'S SALES</b></p>
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<b>FILE No.</b>	<b>EX-2018-61016579-APN-DGD#MPYT</b>		
<b>MODEL/TYPE/CODE</b>			
<b>SALES VOLUME VALUED IN US\$</b>	2017 (1)	2018 (2)	2019 (3)
<b>1.DOMESTIC MARKET</b>			
<b>2. EXPORT MARKET</b>			
<b>2.1. ARGENTINA</b>			
<b>2.2. OTHER COUNTRIES</b>			

(1) august 2017 – december 2017

(2) january 2018 – december 2018

(3) january 2019

<b>INVESTIGATION OPENED FOR UNFAIR TRADE PRACTICES</b> <b>SECTION "B"</b>
<b>EXHIBIT VIII: EXPORTS ACTUALLY MADE TO ARGENTINA</b>

**Unit of measurement: KILOGRAMS**

<b>FILE No. EX-2018-61016579-APN-DGD#MPYT</b>												
<b>IMPORTER</b>												
<b>INVOIC E</b>	<b>INVOIC E DATE</b>	<b>CUSTO MER</b>	<b>PRODUCT CODE</b>	<b>DESCRI PTION</b>	<b>SALES CONDITI ONS</b>	<b>PAYMEN T CONDITI ONS</b>	<b>QUANTIT Y</b>	<b>TOTA L FOB PRICE (US\$)</b>	<b>BONUSES, DISCOUNTS, COMMISSIO NS</b>	<b>DOMEST IC FREIGH T (US\$)</b>	<b>DOMEST IC INSURA NCE (US\$)</b>	<b>INTERNAT IONAL FREIGHT (US\$)</b>
<b>TOTAL</b>												

<b>INTERNATI ONAL INSURANCE (US\$)</b>	<b>PACKAG ING COST (US\$)</b>	<b>OTHER EXPEN SES (US\$)</b>	<b>EXCISE TAX REFUND (US\$)</b>	<b>TOTAL ADJUSTED FOB PRICE (US\$)</b>	<b>TOTAL ADJUSTED UNIT PRICE (US\$)</b>

TOTAL					
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**Remarks:**

Submit the information in magnetic media.

If any item is not applicable, explain why.

**INVESTIGATION OPENED FOR UNFAIR TRADE PRACTICES  
SECTION "C"**

**EXHIBIT IX - SALES IN THE DOMESTIC MARKET**

**FILE No. EX-2018-61016579-APN-DGD#MPYT**

**PRODUCER**

**CURRENCY**

INVOICE E	INVOICE E DATE	CUSTO MER	PRODUCT CODE	DESCRI PTION	SALES CONDITI ONS	PAYMEN T CONDITI ONS	QUANTIT Y	TOTA L FOB PRICE (US\$)	BONUSES, DISCOUNTS, COMMISSIO NS	DOMEST IC FREIGH T (US\$)	DOMEST IC INSURA NCE (US\$)	INTERNAT IONAL FREIGHT (US\$)
TOTAL												

INTERNATI ONAL INSURANCE (US\$)	PACKAG ING COST (US\$)	OTHER EXPEN SES (US\$)	EXCISE TAX REFUND (US\$)	TOTAL ADJUSTED FOB PRICE (US\$)	TOTAL ADJUSTED UNIT PRICE (US\$)
TOTAL					

**Remarks:**

Submit the information in magnetic media.

If any item is not applicable, explain why.

**INVESTIGATION OPENED FOR UNFAIR TRADE PRACTICES  
SECTION "C"**

**EXHIBIT X – EXPORT TO THIRD-PARTY COUNTRIES**

**FILE No. EX-2018-61016579-APN-DGD#MPYT**

**IMPORTER COUNTRY**

**MODEL/TYPE/CODE**

**Unit of measurement: KILOGRAMS**

INVOIC E	INVOIC E DATE	CUSTO MER	PRODUCT CODE	DESCRI PTION	SALES CONDITI ONS	PAYMEN T CONDITI ONS	QUANTIT Y	TOTA L FOB PRICE (US\$)	BONUSES, DISCOUNTS, COMMISSIO NS	DOMEST IC FREIGH T (US\$)	DOMEST IC INSURA NCE (US\$)	INTERNAT IONAL FREIGHT (US\$)
TOTAL												

INTERNATI ONAL INSURANCE (US\$)	PACKAG ING COST (US\$)	OTHER EXPEN SES (US\$)	EXCISE TAX REFUND (US\$)	TOTAL ADJUSTED FOB PRICE (US\$)	TOTAL ADJUSTED UNIT PRICE (US\$)

TOTAL					
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**Remarks:**

Submit the information in magnetic media.

If any item is not applicable, explain why.



<b>INVESTIGATION OPENED FOR UNFAIR TRADE PRACTICES</b> <b>SECTION “D”</b>
<b>EXHIBIT XI: STRUCTURE OF THE COSTS OF GOODS SUBJECT TO</b> <b>INVESTIGATION IN THE DOMESTIC MARKET</b>

**Unit of measurement: KILOGRAMS**

FILE No.	EX-2018-61016579-APN-DGD#MPYT				
MODEL/CODE/TYPE					
ITEMS	UNIT OF MEASUREMENT/QUANTITY	UNIT COST	SHARE IN UNIT COST	TOTAL COST	(*) TRANSACTIONS WITH AFFILIATES
<b>1.MATERIALS:</b>					
<b>1.1. DOMESTIC</b>					
<b>1.2. IMPORTED</b>					
<b>2. DIRECT LABOR</b>					
<b>3. GENERAL MANUFACTURING EXPENSES</b>					
<b>3.1. INDIRECT MATERIALS</b>					
<b>3.2. INDIRECT LABOR</b>					
<b>3.3. POWER</b>					
<b>3.4. MISCELLANEOUS</b>					
<b>4. OTHER</b>					
<b>4.1. ROYALTIES</b>					
<b>4.2. AMORTIZATION OF CAPITAL GOODS</b>					
<b>4.3. OTHER AMORTIZATION</b>					
<b>4.4. ADMINISTRATIVE</b>					

<b>EXPENSES</b>					
<b>4.5. ADVERTISING</b>					
<b>4.6. TAXES</b>					
<b>4.7. FINANCIAL COST</b>					
<b>4.8. OTHER COSTS</b>					
<b>5. TOTAL (1+2+3+4)</b>					

(\*) See point 4 of this Exhibit in the specific instructions to complete the questionnaire

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