

**GOVERNMENT OF PAKISTAN
MINISTRY OF COMMERCE
NATIONAL TARIFF COMMISSION**

**APPLICATION
FOR
ANTI-DUMPING DUTIES**

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Note:

Applicant must ensure that:

~~the~~ confidential is marked as such and non-confidential summaries of the confidential information may be provided to place it in the public file. (Section 31 of Anti-dumping Duties Ordinance 2000)

~~the~~ information given meets the requirement of the questionnaire. In case any information could not be provided, the efforts made to obtain such information may be mentioned.

~~the~~ declaration is completed & signed.

~~the~~ prescribed fee in the form of Demand Draft/ Payment order is attached.

The document has been designed to assist Pakistani producers in preparing a properly documented application for dumping.

Legal Basis of Antidumping:

Pakistan's Anti-dumping Ordinance, 2000 aims to provide relief to the domestic industry from material injury caused by dumped imports. As the preamble of the Ordinance states its basic objective is to bring the legal provisions in conformity with Article-VI of GATT 1994. The Article and the Ordinance both stipulate the information and a number of steps to be taken before levy of Anti-dumping duty.

What is dumping?

Dumping occurs when the export price of a product imported into Pakistan is less than the price at which a like product is sold in the domestic market of the exporting country.

What is Injury to Domestic Industry?

Injury is present injury, threat of injury or retardation of establishment of a domestic industry. It is determined by examining such indicators, as profits, production, sales, employment, market share, investment, cash flow, growth, and other objective factors, which reflect the health of an enterprise. Injury to a domestic industry must be caused by dumped imports to justify the imposition of antidumping duty. The Commission will consider such factors as growth of imports in absolute or relative terms, market share, domestic price undercutting, depression or suppression, loss of sales or other factors which indicates that the dumped imports have adversely affected domestic industry.

Applicant Qualifications

Any producer, producers or an association of producers of like product may apply for the imposition anti-dumping duty under the provisions of Anti-dumping Ordinance 2000.

According to section 24, subsection 1 of the Anti-dumping Ordinance 2000, it is essential that an application be made by or on behalf of the domestic industry. The application is considered to be made by or on behalf of domestic industry if:

- a) Support of domestic producers whose collective output is more than 50% of the total production expressing either support for or opposition to the application exists, and
- b) Domestic producers supporting the application account for more than twenty five percent of total production of the domestic like product produced by domestic industry.

Any person who knowingly or willfully provides false, misleading or incorrect information to the Commission whether in an application received under this Ordinance or, otherwise in connection with an investigation under this Ordinance, shall be guilty of an offence and shall on conviction be liable to imprisonment for a term which may extend to three years, or a fine not exceeding five million rupees, or both.

Disclosure of Information

Information is to be clearly marked either 'confidential' or 'non-confidential'. Applicant is requested to provide a non-confidential summary of any confidential information supplied to the Commission. The non-confidential summary must be in sufficient detail to permit a reasonable understanding of the confidential information. Failure to provide a non-confidential summary may result in the information being disregarded by the Commission.

The non-confidential version of the application will be placed on a public file and will be made available by the Commission to the interested parties.

Assistance with Questionnaire

Officers of the Commission are available to offer advice on answering this questionnaire and any question relating to dumping investigation. In addition, officers may assist applicants in meeting the requirements with respect to the filing of a non-confidential version of the application.

Copies Required

The applicant is required to submit the Anti-dumping application, consisting of confidential and non-confidential versions, in duplicate to the Commission.

Lodgment/ Submission of Application

The application is required to be submitted to:

The Secretary
National Tariff Commission
Ministry of Commerce
Government of Pakistan
4th Floor, State Life Building No 5,
Blue Area, Islamabad.

APPLICATIONS GUIDELINES

An application should contain a letter which summarizes the information contained in the enclosed questionnaire and provides reasons the applicant believes that his application provides evidence of dumping of a product from a foreign country which is causing injury to a Pakistani producer of a like product. The questionnaire should be filled out as much as possible and documents supporting the answers, arguments or allegations can be attached as a separate set of exhibits. The summary letter should be on the official letterhead paper of the applicant or his legal representative dated, addressed to the Commission and certified as specified. It should cover the elements identified in the outline, and include a table of contents and list of appendices.

I. Introduction:

Describe the action that is requested of the Commission, for example the investigation of dumping of product X from country Y. Reference the applicable law under which the action is requested.

II. General Information:

Provide the following at a minimum:

- a) The name and address of the applicant and his sales volume in Pakistan of the domestic like product.
- b) The names, addresses and sales volume in Pakistan of other Pakistani producers of the domestic like product.
- c) If other domestic producers are not applicants, information available regarding their support for or opposition to the application.
- d) A full description of the product to be investigated, including its uses, methods of production, physical characteristics, and PCT numbers.
- e) A description of the “domestic like product” (the product made in Pakistan that is the same as or most similar to the imported product).
- f) The names and addresses of foreign exporters and producers.
- g) The volume and value of imports of the investigated product for the three most recent years.

III. Export Price:

Explain how you determined export price given in section 7 of the questionnaire. This may be done using ex-factory or F.O.B prices to independent importers in Pakistan. However, if the importer is related to exporter, export price is calculated by deductive method. This is done by deducting transportation costs, duty, tax, selling and distribution expenses incurred in Pakistan, and resale profit from the importer’s resale price in Pakistan. Whichever method is used should be fully described and the sources of information should be identified. The export price determined should be stated, ie. US\$ 150 per metric ton. (*Worksheets showing the*

calculation and supporting documents should be provided as appendices to the questionnaire).

IV. Normal Value:

Explain how you determined normal value, given in section 8 of the questionnaire, using one of three methods. The preferred method is sales prices for consumption in the domestic markets of the country or countries of exportation. If this is not available, you may use either prices in the exporting country for export to third countries, or constructed normal value. Whichever method is used should be fully described and the sources of information should be identified. The normal value determined should be stated, i.e. US\$ 200 per metric ton. *(Worksheets showing the calculation and supporting documents should be provided as appendices to the questionnaire).*

V. Injury and Causation:

Describe the condition of domestic industry, using profits, sales, production, capacity utilization, employment or any other objective measures of its condition. Describe changes in the relevant indicators over the three most recent years.

Explain how dumped imports are causing injury. Comparing the price and volume trends of the dumped imports over the most recent three years with the factors indicating the health of the domestic industry over the same period. For example, dumped imports may be increasing in volume, or falling in price, or both, as domestic sales, profits, employment or market share fall. Price undercutting or suppression by dumped imports should be described and documented if it exists. *(Worksheets showing the calculation and supporting documents should be provided as appendices to the questionnaire).*

DECLARATION

I/ we hereby request the Commission to initiate an investigation in accordance with Section 20 of the Anti-dumping Duties Ordinance 2000, in respect of the product identified at section 3.2 of the questionnaire for the imposition of Anti-dumping duty.

In support of this application I/ we attach evidence of

- i) dumping, and
- ii) injury to the domestic industry

The evidence submitted includes all that is available to me/ us in relation to the matters referred to in Section 23& 24 of the Anti-dumping duties Ordinance 2000.

This application shall be considered to have been made “by or on behalf of the domestic industry” if it is supported by those domestic producers whose collective output constitutes more than 50 per cent of the total production of the like product produced by that portion of the domestic industry expressing either support for or opposition to the application. However, no investigation shall be initiated when domestic producers expressly supporting the application account for less than 25 percent of total production of the like product produced by the domestic industry.

I/We believe that the information contained in this application:

?? Provides reasonable grounds for the publication of the notice(s) required; and

?? Is complete and correct to the best of my/ our knowledge and belief.

Application made by or on behalf of:

Signature: _____

Applicant Name(s): _____

Title/ Position: _____

Address(s): _____

Date: _____

1) APPLICANT'S IDENTIFICATION

- 1.1 Your application is from
- i) A single company
or
 - ii) Association
or
 - iii) Jointly from the whole industry

Note: If the answer to (ii) or (iii) is affirmative, the information required in this questionnaire regarding domestic industry needs to be provided in respect of each member of the association or each unit of the joint applicants of the whole industry, as appropriate.

- 1.2 a) Identification of the applicant
- i) Name:
 - ii) Address:
 - iii) Telephone no:
 - iv) Fax no:
 - v) E-mail address:
- b) Name(s) of the applicant's authorized officer or legal representative to deal with the case
- i) Name:
 - ii) Designation:
 - iii) Telephone no:
 - iv) Fax no:
 - v) E-mail address:
- 1.3 Mention your accounting year (e.g. July1999-June2000).
(Please provide balance sheets of last three years and the list of directors)

2) INDUSTRY IDENTIFICATION

Domestic industry means the domestic producers as a whole of the domestic like product or those of them whose collective output of that product constitutes a major proportion of the total domestic production of that product except that when any such domestic producers are related to exporters or importers or are themselves importers of the allegedly dumped product. In such a situation, the term 'domestic industry' may be interpreted as referring to the rest of the domestic producer. For this purpose, producers shall be deemed to be related to exporters or importers if;

- a) one of them directly or indirectly controls the other or,
- b) both of them are directly or indirectly controlled by the same third person, or
- c) together they directly or indirectly control a third person

- 2.1 List details of all domestic producers (including the applicant) of the like product whether supporting, opposing or silent, in the format given below:

S.No	Name	Tel&Fax	Authorized officer	Quantity of the like product (during last one year)		Sales Value in Rs. (000)	Share in domestic production		Supporting/ Opposing/ Indifferent
				Produced	Sold		Quantity	%age	

- 2.2 Provide details of an industry association (if any) including producers of the domestic like product.
- 2.3 Describe any known relationship the interested party(s) to this application may have with the foreign exporter or producer, or with a Pakistani importer of the product under consideration.

3) PRODUCT IDENTIFICATION

The investigation under Anti-dumping Duties Ordinance can be initiated only if the domestic product is a like product to the imported product.

(Like Product: It is a product which is alike in all respects to the investigated product or, in the absence of such a product, another product which, although not alike in all respects, has characteristics closely resembling those of the investigated product.)

The applicant is expected to describe both the domestic product as well as imported product in sufficient detail for proper comparison and understanding of the products.

3.1 Domestic Product:

- i) Complete description of the product:
- ii) PCT classification:
- iii) Details of local taxes (*Sales tax, Central Excise Duty*):
- iv) Specific grade/ type/ model:
- v) Major uses:
- vi) Any other information that will assist the Commission in understanding the nature of the domestic like product.

3.2 Imported Product:

- i) Complete description of the product:
- ii) PCT classification:
- iii) Details of import taxes (*Custom Duty/ Regulatory Duty, Sales Tax, Central Excise Duty*):
- iv) Specific grade/ type/ model:
- v) Major uses:
- vi) Is the imported product exactly the same as the domestic product?
- vii) If there are any differences between the dumped product and domestic product, please describe them in detail.

- viii) Any comments about information given above that will assist the Commission in understanding the nature of the imported product and differences between the imported product and domestic like product.

4) IDENTIFICATION OF PRODUCER (S)

- 4.1 Give details of producers who are producing imported product in the following format:

Name	Country	Address	Tel & Fax No	E-mail

5) IDENTIFICATION OF EXPORTER(S) IF DIFFERENT FROM PRODUCER(S)

- 5.1 Please give details of all exporters of the imported product in the following format:

Name	Country	Address	Tel & Fax No	E-mail

6) IDENTIFICATION OF IMPORTER (S)

- 6.1 Give details of importers of dumped product in the following format:

Name	Address	Tel & Fax No	E-mail

7) EXPORT PRICE

Export price is the price paid or payable for the investigated product when sold for export from the exporting country to Pakistan.

There may be more than one approach to determine the export price. The best way is to have direct ex-factory price for the purpose of export.

If the export price of each known exporter is not accessible or available, the export price can be calculated from C & F price of a dumped product by deducting total expenses incurred from port of importation in Pakistan to the factory gate (Appendix No.2).

In case the applicant feels that there is a known relationship between the parties then the export price may be estimated as per Appendix No. 3.

- 7.1 Give the quantities exported by each exporter in the period of alleged dumping. The information may be given separately for each consignment (Appendix No. 1)
- 7.2 Please indicate the known ex-factory export prices of each exporter for products alleged to be dumped in Pakistan (Appendix No. 2).
- 7.3 Please explain in detail any known relationship between importer and exporter or among any other interested parties.
- 7.4 In case there is a relationship, the export price may be estimated as given in Appendix No. 3.
- 7.5 Any comments about answers given of above questions including your efforts to determine any information that is not readily available to you.

8) NORMAL VALUE

There may be more than one approach to determine Normal Value.

Normal Value is a comparable price paid or payable, in ordinary course of trade, for sales of the like product when destined for consumption in the domestic market of the exporting country.

If it is not possible to establish normal value on the basis of sales price then normal value may be established on the basis of the cost of production in the exporting country plus a reasonable amount for administration, selling and general costs and for profits

OR

on the basis of a comparable price of the like product when exported to third country provided that the price is representative.

If it is not possible to establish normal value on the basis of either of above three methods then it may be established by constructed method.

The applicant is expected to establish normal value on the basis of any one method given in sub-section A, B, C & D.

8-A. Method of establishing Normal Value on the basis of domestic price(s) in exporting country

- 8.1 What is the ex-factory price charged by the producer(s) in the exporting country, subject to this application?
- 8.2 Are indirect taxes such as VAT (total approximate amount may be given) included in the ex-factory price?
- 8.3 What is the level of trade, (i.e manufacturer to wholesalers, wholesaler to retailers etc) of the prices used to calculate domestic prices?
- 8.4 Please provide the known quantities of sale, conditions and terms of sales?
- 8.5 Any comments about information given above including your efforts to determine any information that is not readily available to you.

8-B If it is not possible to establish normal value on the basis of above method (8-A), then please provide following information:

- 8.6 Total cost to make & sell inclusive of profit/loss and taxes per unit of the product by the producer in the exporting country. Provide information in the Appendix No. 4 (*Please provide evidence such as audited accounts or any other data/ report of the producer*)
- 8.7 If the answer to 8.6 cannot be provided with reasonable efforts, please give total cost to make & sell inclusive of profit/ loss and taxes per unit of the product by other producers.
- 8.8 Any comments about information given above.

8-C If the normal value cannot be established on the basis of above two methods (8-A & 8-B) then provide the following information:

- 8.9 FOB prices of the product(s) exported by the same exporter to a third country. If possible the information may be given with regard to the export from the same shipping point and for the period over which dumping is alleged (please attach evidence).
- 8.10 FOB prices of the product exported by other exporters to a third country, if possible the information may be given with regard to the export from same shipping point, for the period over which dumping is alleged.

Note: In case the FOB prices are not available export prices to a third country can also be worked out on the basis of C&F prices for third countries by deducting therefrom the normal expenses like insurance, freight etc.

- 8.11 Any comments about information given above.

8-D If it is not possible to establish normal value on the basis of above three methods (8-A, 8-B, & 8-C) then please provide information as per appendix 4

9) DUMPING MARGIN

Dumping margin in relation to a product, means the amount by which its normal value exceeds its export price. (Normal value – Export Price = Dumping Margin)

- 9.1 What is dumping margin? (Normal Value minus Export price) on the basis of information given in 7 & 8 above in terms of:
- i) Absolute amount per unit of the product.
 - ii) As percentage of C & F value accepted for a purpose of customs valuation in Pakistan.
 - iii) As percentage of FOB value accepted for a purpose of customs valuation in Pakistan.

Note: Dumping margin should be calculated for as many exporters and consignments as practical.

10) INJURY

Injury means material injury to domestic industry or threat of material injury to a domestic industry or material retardation of the establishment of a domestic industry by dumped imports.

The applicant is expected to establish the injurious effects on the domestic industry on the basis of dumped imports in terms of parameters given in this section. The applicant can use tabulations of his own choice for establishing the effects of dumping.

10.1 Injury Commencement:

Specify the date when the allegedly dumped imports began causing or threatening to cause injury.

10.2 Volume of Imports:

Provide details of imports of the allegedly dumped product by volume as per appendix 5. (Where the application involves products from more than one country, please provide the above information for each country)

10.3 Sales & Output:

- i) Provide information, on a quarterly basis showing sales volume by your industry and its share in the domestic market for the most recent three years.
- ii) Provide evidence of the size of the domestic market for the most recent three years.
- iii) Compare the market share of local industry in the domestic market, with the shares of imports of the allegedly dumped product and imports from other countries for the three years as in (i) above.

Note: Provide the information in appendix 6

- iv) Provide details of inventory and sales changes as per appendix 7.

Note: The applicant may provide more details along with documentary evidence in support of his claims

Price depression: It is reduction in selling prices

Price suppression: It is the industry's inability to raise prices to compensate for cost increases (i.e. the margin between cost & prices is reduced)

10.4 Price Effects:

Information on price effects should be provided for each product, model or type subject to investigation as per appendix 8.

Note: Provide supporting evidence e.g. price lists, invoices, decline in average unit ex-factory prices.

10.5 Profit & Loss:

- i) Provide explanation of how the industry's gross and net profits on domestic sales have been affected due to dumped imports. Such an

explanation should relate to and be consistent with, changes in gross and net profit shown in appendix 9.

Note: To substantiate your claims provide your audited accounts for last three years.

10.6 Utilization of Production Capacity:

- i) What is the industry's production capacity for the like product? Explain the basis for this assessment, e.g. machine capacity, number of shifts, and state the units of measurement, for example tonnes, meters, liters etc.
- ii) What has been the industry's capacity utilization rate for the periods specified above?

10.7 Other Adverse Effects:

i) Please provide appropriate explanations and evidence to support claims of injurious effects in terms of (actual and potential) effects in any of the following relevant areas:

- Cash flow
- Inventories
- Employment
- Wages
- Growth
- Ability to raise capital
- Investments

ii) Comment on the impact of the magnitude of the alleged dumping margin, and any other factors affecting domestic prices.

11) CAUSAL LINK

The applicant has to show that the injury to the domestic industry is caused by dumped imports.

11.1 Outline your arguments in support of a causal link between dumping & injury explaining how the sales of imported dumped products have affected Pakistan's producers.

APPENDIX NO 1**QUANTITIES OF DUMPED PRODUCT EXPORTED BY EACH EXPORTER TO PAKISTAN**

Name of exporter: _____

S. No	Name of Importer	Quantities exported			Gross weight	Net weight	C&F price in respect of each consignment		Date at which consignment cleared by Customs Authority
		Grade/ Type/ Model	Accounting Unit	Quantity invoiced			US \$	Rs	

APPENDIX NO 2**DETAILS OF EX-FACTORY PRICE(S) OF EACH EXPORTER OF DUMPED PRODUCT**

Name of exporter: _____

Serial no of consignment as per Appendix No. 1: _____

01	02	03	04	05	06 =3+4+5	07	08	09	10 =7+08+09	11 =2-6-10
Product & its Grade/ Type/ Model (separately)	C&F Price (Currency in which LC has been established e.g US \$, Yen. etc.)	Expenses from port of embarkation to port of importation in Pakistan				Inland expenses from ex-factory to the port of embarkation				Ex- factory price for Export
		freight	insurance	others (specify)	Total	Transportation	Insurance	Others (specify)	Total	
a.										
b.										
c.										
a.										
b.										
c.										

Note: The above information is to be provided in respect of each of the consignment given in Appendix No. 1

APPENDIX NO 3**DEDUCTIVE EXPORT PRICE**

Date:
 Name of Product
 Grade/ Type/ Model

1) Price at first point of resale in Pakistan to an independent buyer (Rs)

Less charges for:

i)	<i>Net Profit/ Loss</i>	Rs	“
ii)	<i>Delivery to Customer</i>	Rs	“
iii)	<i>Selling and Administration</i>	Rs	“
iv)	<i>Further Manufacturing (if any)</i>	Rs	“
v)	<i>Cartage to Store</i>	Rs	“
vi)	<i>Clearance and Handling</i>	Rs	“
vii)	<i>Sales Tax</i>	Rs	“
viii)	<i>Custom Duty</i>	Rs	“
ix)	<i>Other (specify)</i>		

2) Deductive C&F Price

**i) in Rs
ii) in US\$**

Less charges for:

i)	<i>Overseas Insurance</i>	\$	“
ii)	<i>Overseas Freight</i>	\$	“
iii)	<i>Other (Specify)</i>	\$	“

2) Deductive Export Price (FOB)

in \$

Less charges for:

i)	<i>Packing</i>	\$	“
ii)	<i>Inland Freight</i>	\$	“
iii)	<i>Insurance</i>	\$	“
iv)	<i>Taxes</i>	\$	“
v)	<i>Other (specify)</i>		

4) Deductive Ex-Factory Price

**i) in \$
ii) in currency of exporting country**

Information may be given on above lines separately for each exporter and for each model/ grade/ type

Note: Please give material changes in any of the above heads with reference to the date

APPENDIX NO 4**CALCULATION OF NORMAL VALUE BY THE CONSTRUCTED METHOD**

Country Name: _____

Date : _____

01	02	03	04	05	06	07
S.No	Name of Raw & Packing Material	Price of Raw & Packing Material		Standard Usage Per unit of output	Raw & Packing Material Cost	
		US \$	Currency of exporting country		US \$	Currency of exporting country
Total Cost of Raw & Packing material						

US \$Currency of exporting country

2. i) **Raw & Packing Material Cost:**
(as per column no 6& 7 of the above table)

ii) **Labour Cost:**

iii) **Factory Overhead:**
(Please provide the basis for estimation)

iv) **Administration Cost:**

v) **Selling & Distribution Expenses:**

vi) **Financial Expenses:**

3. **Total Cost:**

4. **Profit/ Loss:**

5. **Ex-Factory Price:**
(Please provide the basis)

Note: Please give material changes in the prices of raw materials with reference to the date

APPENDIX NO 6**EFFECT OF DUMPED IMPORTS ON SHARE OF LOCAL INDUSTRY IN THE DOMESTIC MARKET:**

Period	Share of Local Industry in the Domestic Market	Share of Imports From Dumping Sources in Domestic Market (Quantity)	Share of Imports in Domestic Market From Other Sources (Quantity)	Total Domestic Market
Data on quarterly basis for two years before start of dumping				
Up to date data on quarterly basis for consignments given in Appendix No. 1, after start of dumping				

APPENDIX NO 7**CHANGES IN INVENTORY & SALES ON QUARTERLY BASIS BY EACH INDUSTRIAL UNIT/ ENTITY**

Name of industrial unit: _____

(tones, litres, kgs etc.)

Period	Opening inventory (Quantity)	Production (Quantity)	Sales (Quantity)	Closing inventory (Quantity)	Changes in inventory (Quantity)
Data on quarterly basis for two years before start of dumping					
Up to date data on quarterly basis after start of dumping					

APPENDIX NO 8**EFFECT ON PRICES ON QUARTERLY BASIS**

Production	Average Cost of Domestic Production (Rs)	Average Price of Domestic Product (Rs)	Average C & F price (Rs)			Average landed cost (Rs)			Average exchange rate of currency of exporting country
			For total imports	For dumped imports	For Imports From Each Individual Exporter of Dumped Product	For total imports	For dumped imports	For imports from each individual exporter of dumped product	
Data on quarterly basis for two years before start of dumping									
Up to date data on quarterly basis for consignments given in Appendix No. 1 after start of dumping									

APPENDIX NO 9**EFFECT ON GROSS & NET PROFITS OF DOMESTIC INDUSTRY**

Name of industrial unit: _____

Product Name: _____

Grade/ Type/ Model: _____

Mention period to which the information pertains as
per footnote 5 (e.g 1999-2000)

	<u>Domestic Sales</u>			<u>Export Sales</u>		
	Quantity (Units)	Value Rs.	Unit (Value) Rs.	Quantity (Units)	Value Rs.	Unit (Value) Rs.
1. SALES (excluding internal transfers) Your company's domestic sales of its locally produced product						
1.1 to any subsidiary companies						
1.2 to all other domestic customers						
1.3 your company's export sales of its locally produced product						

- 1.4 Total Sales

- 2. COST OF GOODS SOLD
- 2.1 Your company's production
Variable Expenses
 - i) Raw & Packing material – local
 - ii) Raw & Packing material – imported
 - iii) Direct labour
 - iv) OverheadsSub-total
- 2.2 Your companies fixed expenses included in cost of production
 - i) Depreciation
 - ii) Fixed overheadsSub-Total
- 2.2 Total Cost of Production (2.1+2.2)
Plus: Opening Stock
- 2.4 Available for sales
Less: Closing Stock
- 2.5 Your company's cost of goods sold

- 3. GROSS PROFIT ON SALES
(1.4-2.5)
- 4. SELLING AND ADMINISTRATIVE EXPENSES

Administrative expenses
 - 4.1 Variable
 - 4.2 Fixed
 - 4.3 Total Administrative Expenses

- Selling & Distribution Expenses
- 4.4 Variable
 - 4.5 Fixed
 - 4.6 Total Selling & Distribution Expenses
 - 4.7 Variable
 - 4.8 Fixed
 - 4.9 Total Financial Expenses
 - 4.10 TOTAL SELLING, ADMINISTRATIVE & FINANCIAL EXPENSES (4.3+4.6+4.9)
 - 5. TOTAL COST TO MAKE AND SELL(2.5+4.10)
 - 6. NET PROFIT ON SALES (3-4.10)

Note:

1. *1.1 plus 1.2 must equal your company's total domestic sales of its locally produced product. If internal transfers are critical to your injury claims, address this issue separately.*
2. *Unit value data: for unit values at 2.1 to 2.10, use production quantity at 2.1 for unit values at 2.12 to 6, use sales quantity at 1.4*
3. *The information in this performa is to be certified by practicing cost accountant/ chartered accountants.*
4. *All items of income & expenditure should be reconcilable with Annual Audited Accountants*
5. *Date as per above Performa is to be given for last two years and for current year up to date separately (clearly indicating the date of Commencement of injury)*