***National Institute for the Defense of Competition and***

***the Protection of Intellectual Property – INDECOPI***

***Technical Secretariat of the Antidumping,***

***Countervailing Duties and Non-Tariff Barriers***

***Surveillance Commission***

***QUESTIONNAIRE FOR EXPORTERS OR FOREIGN PRODUCERS***

Al types of footwear excluding flip-flops and sandals with uppers of rubber or plastic and natural leather originating from the People’s Republic of China)

**Company:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Fiscal or Tax Registration Number**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Address:**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Telephone:**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Website**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Date:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

***The original and a copy of this questionnaire, as well as the information annexed to it, must be delivered in its original format and its digital version***

**QUESTIONNAIRE FOR EXPORTERS OR FOREIGN PRODUCERS INVESTIGATED FOR DUMPING PRACTICES**

**AFFIDAVIT**

The undersigned person declares that all the information provided in this document is complete and true and recognizes that it is subject to verification by the Technical Secretariat of the Antidumping, Countervailing Duties and Non-Tariff Barriers Surveillance Commission of INDECOPI.

**IDENTIFICATION INFORMATION OF THE COMPANY´S REPRESENTATIVE**

1. Name(s) and Last Names: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. Identification number: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(Attach a copy of the identity document)

**Company’s representative signature**

**Attach the documents that certify that the person who signs this affidavit has the authority to act in this proceeding on behalf of the company.**

**QUESTIONNAIRE FOR EXPORTERS OR FOREIGN PRODUCERS**

**ADMINISTRATIVE REVIEW**

**Product under review:** All types of footwear excluding flip-flops and sandals with uppers of rubber or plastic and natural leather

**Country of origin:** People's Republic of China.

**Tariff subheadings:** 6402.19.00.00, 6402.20.00.00, 6402.91.00.00, 6402.99.90.00, 6403.91.90.00, 6403.99.90.00 y 6405.10.00.00.

**Period of dumping investigation:**July 2019 – June 2020.

**Period of injury investigation:** January 2017 – June 2020.

**Determination whereby the investigation was initiated:** Determination Nº192-2020/CDB-INDECOPI

**Investigation starting date:** December 24th, 2020

**This questionnaire must be sent to:**

**Antidumping, Countervailing Duties and Non-Tariff Barriers Surveillance Commission**

National Institute for the Defense of Competition and the Protection of Intellectual Property – INDECOPI

Calle La Prosa Nº 104, San Borja, Lima 41 – Perú

If you want to communicate with the Technical Secretariat by telephone or e-mail, the number and e-mail address are as follows:

Phone: 2247800 – Annex 3034

E-mail: [dumping@indecopi.gob.pe](mailto:dumping@indecopi.gob.pe)

1. **INTRODUCCIÓN**

The Antidumping, Countervailing Duties and Non-Tariff Barriers Surveillance Commission of INDECOPI (hereinafter, **the Commission**) has initiated ex-officio an administrative review procedure to the antidumping duties on exports to Peru of all types of footwear excluding flip-flops and sandals with uppers of rubber or plastic and natural leather (hereinafter, **footwear**), originating in the the People's Republic of China (hereinafter, **China**).

Please find enclosed a copy of the Determination that initiated the procedure, which was published in the official gazette of Peru "El Peruano".

The current procedure will be developed according to the Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994 (hereinafter, **Antidumping Agreement**) of the World Trade Organization and the Peruvian Antidumping and Countervailing Measures Regulation (approved by Supreme Decree 006-2003-PCM[[1]](#footnote-1), amended by Supreme Decrees 004-2009-PCM and 136-2020-PCM)[[2]](#footnote-2) (hereinafter, **National Antidumping Regulation**).

As a part of the procedure, the Commission sends questionnaires to exporters and/or foreign producers of the product under review in order to obtain information that can be used to resolve the current review procedure. In that sense, it has been identified that your company produces or has exported to Peru the product under review; therefore, we kindly ask you to answer the attached Questionnaire to provide us with the information requested therein, within the maximum term of thirty (30) calendar days upon receiving it. This Period is counted from the day after receiving this document, which, according to article 26 of the National Antidumping Regulation, will be the 7th day after the ship date.

1. **GENERAL INSTRUCTIONS**

The purpose of this questionnaire is to facilitate exporters and/or foreign producers the submission of information to the Commission for the analysis required to determine if the application of anti-dumping measures on Peruvian imports of the product under review should continue or not.

In this regard, it is important that exporters and/or foreign producers fully answer all the questions, without exception, in the most detailed and comprehensive way possible, providing specific answers for each question and submitting a copy of all relevant documentation to support the information provided in your answers.

It should be noted that all information provided in the present Questionnaire is an affidavit and, therefore, subject to verification[[3]](#footnote-3) by officers of the Technical Secretariat of the Commission.

This Questionnaire must be completed in Spanish. If it is completed in English, you must submit also a translation into Spanish signed by a translator duly identified. Also, all the documentation that is attached to support the answers to this Questionnaire (such as sales or purchase invoices, laboratory reports, technical files or catalogs of products, accounting, financial documents and other internal documents of the company), that is in a language other than Spanish, it must also be accompanied by the respective translation. It should be noted that the aforementioned is required by the Technical Secretariat of the Commission in order to comply with the provisions of Article 36 of the National Antidumping Regulation[[4]](#footnote-4).

In cases where a question does not apply to your firm, please indicate it by allocating the phrase “**Non applicable-NA**” as long as you can explain in each case the reasons for it.

In order to facilitate the data processing, all information provided in the Annexes and Tables of this questionnaire must be submitted in printed and electronic (*Excel* format and compact disk) version.

***Confidential nature of information***

According to the provisions of article 37 of the National Antidumping Regulation, if you consider that part of the information provided in the Questionnaire should be treated as **“CONFIDENTIAL”**, indicate this explicitly in the same letter in which the information is submitted.[[5]](#footnote-5) Otherwise, the Commission will not be responsible for its dissemination.

The only information that may be considered as confidential is the one whose disclosure involves a significant advantage to a competitor or an adverse effect on the company that provides it. The Commission is the authority responsible to assess the confidentiality request, and it may deny it or grant it.

For this purpose, all confidential information provided should be submitted in a sealed envelope and shall be accompanied by:

1. The proper reasons for that request, unless such information is confidential in nature. As a reference, in the Annex of the National Antidumping Regulation there is an illustrative list of information that is confidential in nature and therefore requires no explanation. In addition, there is a list of information that might be confidential depending on the reasons provided.[[6]](#footnote-6) If the information for which confidentiality is requested is not on this list, you shall explain how its disclosure might involve a significant advantage to a competitor or would have a significantly adverse effect upon your business.
2. A non-confidential summary[[7]](#footnote-7) of the information for which confidentiality has been requested. Such summary shall allow a reasonable understanding of the substantial content of the information for which confidentiality has been requested. In exceptional and duly justified circumstances, where the information cannot be summarized, the concerned party may be exempted from submitting a non-confidential summary.

When the Commission considers that the party providing the information meets these requirements, its request for confidentiality will be assessed by the Commission. In cases where the Commission grants the confidential nature to such information, it will be accessible only to officers of the Commission and may not be disclosed without the consent of the party providing the information.

In cases where a request for confidentiality is not justified and you decide not to make it public nor authorize its dissemination in a summary, such information may not be considered for the purposes of this procedure.

***Access to information***

According to the provisions on article 6.8 of the Antidumping Agreement, in cases in which an interested party refuses access to necessary information or does not provide it within a reasonable period or significantly impedes the investigation, the investigating authority will be free to base its determinations on the basis of the facts that it is aware of.

If you wish to request an extension to submit the Questionnaire, it must be filed before the expiry of the original deadline. The Commission may grant such extension as long as the request is adequately justified.

Additionally, it should be noted that, in case an interested party does not cooperate in the development of the procedure, and consequently fails to communicate to the authority information relevant to the case, this could lead to a result less favorable to that party than if it had cooperated.

In case you need an additional time to submit some information that has been requested by the Commission, an extension of the term that has been granted to comply with such action may be requested. All requests for extensions must be made before the deadline originally conferred; otherwise, said order will be declared inadmissible.

It should be noted that, according to the Peruvian regulatory framework, parties must comply with submitting the information requested by the Commission within a period not exceeding ten (10) business days, in accordance with Article 132 of Law N ° 27444 - General Administrative Procedure Law[[8]](#footnote-8).

Finally, it is hereby informed that any request for an extension for the delivery of missing information will be evaluated by the Commission. However, its eventual acceptance or rejection will not be an obstacle for the authorities to reach preliminary or definitive determinations, positive or negative, with the best information available, as indicated in Article 6.8 of the Anti-dumping Agreement.

In the case your firm requires additional information or further guidance; please communicate with the officers of the Technical Secretariat of the Antidumping, Countervailing Duties and Non-Tariff Barriers Surveillance Commission through the following means:

Phone: (51-1) 2247800 – Annex 3034

E-mail: [dumping@indecopi.gob.pe](mailto:dumping@indecopi.gob.pe)

|  |
| --- |
| 1. **QUESTIONNAIRE** |

1. **General information about the company**

In order to have a better understanding of the productive and commercial activities carried out by your company and its role in the industry that manufactures the product under review, you are requested to provide the following information:

1. Describa brevemente a su empresa, y las actividades que desarrolla. Señale bajo qué nombres o denominaciones opera su empresa.
2. In order to know the organizational structure of foreign exporting companies and their participation in the national market, indicate whether your company belongs to a business group (set of legally independent companies that are under control or subordination of a parent company). If your answer is affirmative, provide detailed information about the organization of the group to which you belong. Additionally, describe the corporative structure and affiliations of your company (holding, parent company, subsidiaries in other States or countries, logistic coordinators, etc.). Include a diagram of the corporate structure and affiliations at home and abroad.

In this regard, provide any documentation that supports your statements regarding the affiliation of your company to the business group referred to above.

1. Provide a copy of the list or register of shareholders of your company, in which the name of each shareholder is recorded, as well as the percentage of shares they own in the company.

**B.1. In case your company produces the footwear under review**

***Information about the product under review***

1. Describe in detail the characteristics of the footwear under review produced by your company during the the period January 2017 – June 2020, providing the following information:

* Tariff subheading by which the product is exported.
* Physical and technical characteristics (attach illustrative catalog and/or data sheet of the product).
* Raw material, inputs and auxiliary materials used to produce the product under review.
* Main uses and functions of the product.
* Final consumers.
* Any other information considered relevant.

1. In order to identify the main stages of the production process and its impact on production costsdescribe in detail the production process followed by your firm in the production of the footwear under review, specifying the main stages included in this production process. Attach a diagram that clearly explains the production process and a respective glossary that includes the definitions of the terms used in the diagram.

***Context of the productive and commercial operations of the company***

1. Provide the name and location of all the production plants of the footwear under review that your company has within the country and/or abroad.
2. The installed capacity of a company is defined as the production potential or maximum volume of production that a company can achieve during a certain period of time, using all available resources (production equipment, facilities, human resources, technology, experience / knowledge, among others). In that sense, indicate the monthly production capacity (in pairs) of the footwear under review, corresponding to each of the production plants owned by the company, for the period January 2017 - June 2020. Use the format of **Annex No. 1**. In this regard, provide the following:
3. Explain in detail the methodology used to calculate the reported installed capacity. If the calculation is made on the basis of an arithmetic formula, detail that formula, indicating the parameters considered to estimate the production capacity reported (for example, the hours of operation per week and/or month and/or year that are used the machines at full productive capacity).
4. Explain the factors that are taken into account by your company in order to decide on the modification of the reported production capacity (for example, the factor of time, cost, change in the relative price, etc.).
5. In order to identify the investments made by the company and its incidence in the level of production of footwear,provide information about the investments made by the company between January 2017 - June 2020, associated with the line of production of the product under review, detailing if investments are made in buildings, plants and equipment, the purpose of such investments (expansion of productive capacity, replacement of obsolete facilities and/or equipment, among others) as well as their net book value (use the format of **Annex N ° 2**). In order to verify the information presented, provide the accounting and financing documentation that indicates clearly the amount of investments declared.
6. In order to foresee eventual changes in the installed capacity of the product under review as a consequence of future investments, indicate if your company has plans to expand the installed capacity for the production of the footwear under review until 2021, detailing those plants of production for which the expansion of production capacity has been planned and if it has resorted to sources of financing external to the company for this objective. Additionally, provide supporting documentation on your statements regarding your future investments.
7. For each of the production plants mentioned in question 6, indicate the volume of the footwear under review that your company has manufactured monthly during the period January 2017 - June 2020. Specify the name and commercial code of the product produced, its physical characteristics (variety of footwear[[9]](#footnote-9) and upper material), the referential tariff subheading for which the product is marketed and its production date. Use the format of **Annex No. 3**.
8. Regarding the inventories of the footwear that the company manufactures and markets*,* indicate the volume (in pairs) and value (in US $) of the inventory (beginning and end of period) of the product under review manufactured by your company, corresponding to the period January 2017 - June 2020 (use the format of **Annex No. 4**).

In order to support your statements referred to questions 10 and 11 of this Questionnaire and according to the information contained in the finished product kardex[[10]](#footnote-10) corresponding to the product under review your company manufactured during January 2017 - June 2020, you must complete the **Table A of Annex N° 17** for each of the production plants, which must show in detail the register of the deliveries and exits of the finished products for the period January 2017 - June 2020. Also, any other accounting documentation that supports your statements in this regard must be provided.

1. If your company produces other types of products in addition to the footwear under review, it is pertinent to know the participation of the production line of the product under review with respect to the rest of the company's production lines. In that sense, detail the volume of production of these products (in pairs), as well as the volume (in pairs) and value (in US $) of the total sales of such products, corresponding to the period January 2017 - June 2020. Use the format of **Table A of** **Annex No. 5**.

It should be noted that the amount of sales of the rest of the production lines provided, together with the amount of sales of the product under review (in Peru, in the domestic market of the exporting country and in third countries) will be contrasted with the information about the total income contained in the Financial Statements of the company, which will be requested in question 52 of the Questionnaire.

***Production costs of the product under review***

The information on production costs is relevant in administrative review procedures. In this sense, information will be requested regarding the components of the production cost structure of the product under review (such as: raw materials, supplies, auxiliary materials, direct labor, indirect manufacturing costs, among others).

1. Provide a list of purchases of raw materials, inputs, and auxiliary materials purchased by your company for the manufacture of the product under review, during the period January 2017 - June 2020. Said record must include information referred to the volume (measure unit that corresponds) and value (in US $) of the goods purchased, the name of each product purchased, the country of origin of such products, the name of its suppliers, if such suppliers are state or private companies and if they are or not related to your company. Use the format of **Annex No. 6**.

In order to verify the information requested in the previous paragraph, provide copies of the first five (5) documents of payment for each month of the period January 2017 - June 2020, related to the transactions of purchase of raw materials, inputs and auxiliary materials referred to above.

1. Provide information on the quantity of raw materials, inputs and auxiliary materials required for the production of one pair of the footwear review. Use the format of **Annex No. 7**.

Also, provide the production orders, the raw materials index and inputs Kardex, corresponding to the manufacturing of the product under review for the period January 2017 - June 2020, as well as the relevant accounting documentation that supports your statements in this regard.

1. In relation to each of the production plants where the product under review is manufactured (referred to in question 6 of this Questionnaire), provide the structure of production unit costs (US$ per pair) of each type of the product under review that your company manufactured during the period January 2017 - June 2020. That is, indicate how the sale price (ex-factory) is disaggregated into manufacturing costs, operating expenses, financial expenses and profits. Use the format in **Table  A  of  Annex No. 8**.
2. In order to verify the information requested in question 15, provide the following:

* + Explain in detail the methodology by which the company determines the unit costs of production of each of the line of production.
  + Provide the accounting accounts (according to code and description) associated with each of the items of the unit cost structure of the product under review, reported in response to question 15 of this Questionnaire. Use the format of **Table A of Annex No. 9**.
  + If the company uses cost centers to manage its accounting information, specify the cost centers associated with each of the accounting accounts referred to above, and detail, in each case, the criteria used for the distribution of expenses between each line of business of the company. Use the format of **Annex No. 10**.
  + Provide a copy of the general ledger corresponding to the accounting accounts indicated in **Annex N° 10** for the period January 2017 - June 2020, as well as a file in Excel format that details the information contained in the records of those general ledgers. Attach the descriptions of each of the fields or columns consigned in the above-mentioned general ledgers.
  + Explain in detail the methodology used for the allocation of operating expenses (administrative and sales expenses) and financial expenses reported in the structure of unit costs of production of the product under review, submitted in **Table A of the Annex No. 8**. In each case, describe the methodology used and indicate how such allocation takes into account the differences between the various products associated with the costs and general expenses to be allocated to the production line of the product under review. Likewise, detail the intermediate calculations made to determine the amount allocated to the line of production of the product under review[[11]](#footnote-11) (use the format of **Annex No. 11**).
  + Explain in detail how the profit per unit before taxes of the product under review was calculated, corresponding to the period January 2017 - June 2020.
  + Provide any other information that you consider relevant in order to verify the information provided in your unit cost structure.
  + the information provided in your unit cost structure.

***Commercialization of the product under review***

1. The explanation that your company provides regarding its sales policy is necessary to have a comprehensive understanding of the conditions under which the company makes its sales of the product under review in the domestic market, as well as its exports of said product to Peru or to third countries.

In that regard, provide detailed information and / or documentation of your sales policy to June 2020 in relation to the footwear business line. In this regard, the following is requested:

* + Explain in detail the proportion of the sales related to each category of clients (wholesale distributor, retailer, end user and others[[12]](#footnote-12)) of the company in each market (internal market, Peruvian market or markets of third countries).
  + Explain if the sale prices in the domestic market, as well as export prices to Peru and third countries, vary depending on the distribution channel of the sale or the category of the client to whom it is sold. If so, please explain how prices vary and the reasons for this.
  + Explain the discount rates to the selling price used by customer category, distribution channel and target market (Peruvian market, domestic market of the foreign country and markets of third countries). For example: discount for prompt payment, discount for sales volumes, discount according to credit history, among others.
  + Explain the types of payment terms used by the company, and if they are related to the category of customers, distribution channel and target market (Peruvian market, internal market and markets of third countries).
  + Provide any other information that you consider relevant about your sales policy.

Attach supporting documentation that supports the information provided in relation to your sales policy.

1. In order to have a better understanding of the company's operating expenses associated with each of its distribution establishments, indicate the name and location of all the establishments owned by the company from which the distribution and commercialization were carried out. product under review during the period January 2017 - June 2020.
2. Indicate the commercial codes under which you have marketed the product under review during the period January 2017 - June 2020. In each case, specify its physical characteristics and the destination market in which the sales of said products were made (internal market, export to Peru and export to third countries). Use the format of **Annex No. 12**.
3. In order to know in detail the conditions under which the sales are made, provide sales contracts related to the internal sales and export transactions of the product under review, carried out during the period January 2017 - June 2020. Likewise, specify which sales invoices are associated with the aforementioned contracts. Use the format of **Annex No. 13**.
4. If applicable, provide information regarding the existence of barriers to the importation of the product under examination in markets other than the Peruvian market.
5. Please indicate whether your country's exports of the product under review have been the subject of any anti-dumping investigation.

Yes No Do not know

If your answer is yes, please complete the following table:

|  |  |  |  |
| --- | --- | --- | --- |
| **Country that initiated the investigation** | **Final decision adopted (definitive measures applied or not)** | **N° of Final Decision** | **Date of Final Decision** |
|  |  |  |  |
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***Sales of the product under review***

In order to have information to calculate the normal value, as well as the export price to Peru, of the product under review, information will be requested regarding its sales made in the domestic market and in its export markets (Peru and third countries).

1. Provide a list of the sales transactions of the product under review destined to the domestic market during the period January 2017 - June 2020. In each case, specify the commercial codes under which you have marketed the product under review, the name of the client and its relationship with each client, the type of customer in question (wholesale distributor, retail distributor or end user), the characteristics of the product sold, volume (in pairs), value (in US $) of the sales made, among others. Use the format of **Table A of Annex No. 14.**

Attach the first five (5) sales invoices for each month, related to the sale transactions of the product under review made in the domestic market during the period January 2017 - June 2020.

1. Submit a list of the export transactions to Peru of the product under review carried out during the period January 2017 – June 2020. In each case, you must specify the commercial codes under which you commercialized the product under review, the name of the customer and its relationship with each customer, the type of customer concerned (for example: agent, wholesale distributor, retail distributor or end user), the characteristics of the product marketed, volume (in pairs), value (in US $) of sales made, among other aspects. Use the format of **Table B of Annex No. 14.**

Attach the first five (5) sales invoices of each month, related to the export transactions to Peru of the product under review made during the period January 2017 - June 2020.

1. Submit a list of export transactions to third countries of the product under review during the period January 2017 - June 2020. In each case, you must specify the commercial codes under which the product under review has been marketed, the country of destination, the name of the client and your relationship with each client, the type of customer in question (for example: agent, wholesale distributor, retail distributor or end user), the characteristics of the product marketed, volume (in pairs),value (in US $) of the sales made, among other aspects. Use the format of **Table C of Annex No. 14**.

Attach the first five (5) sales invoices for each month, related to the export transactions to third countries of the product under review made during the period January 2017 - June 2020.

***Adjustments on the sale price of the product under review***

1. In case you request that discounts be made (adjustments) on the sale price of the product under review marketed in the domestic market, exported to Peru or to third countries during the period January 2017 - June 2020 (adjustments related to credit in installments, freight charges to the port, differences in tax treatments, among others), comply with the following:
   * Indicate each of the requested adjustments and explain in detail the methodology from which the amount corresponding to each adjustment has been determined.
   * Provide the calculations made to determine the amount of each of the requested adjustments. If the amount of the requested adjustment has been calculated using an arithmetic formula, detail that formula, indicating the parameters considered to estimate the amount of the adjustment requested (for example, volume of transported goods, total payment for transportation services, among others).
   * Provide relevant evidence from which the alleged amount of each of the requested adjustments can be clearly identified (such as: company sales policies, credit notes, vouchers for the charges charged by the internal transport companies, packing list, various payment vouchers, bills of lading, carriers contracts, vouchers for customs services at origin, vouchers for customs services at destination, maritime freight contracts, insurance contracts, among others accounting and financial documentation that you consider appropriate).
   * In case the adjustments requested are not specific to a single transaction and the amount reported is obtained through an assignment, provide (in a separate paragraph) a detailed explanation of the method used to make such an assignment.
   * Indicate any other aspect that you consider may affect the comparability of the domestic sales price and the export price to Peru of the product under review that your company sold between January 2017 - June 2020.

In order to provide the information required in relation to the amount of the adjustments requested on the domestic sales price, the export price to Peru or third countries of the product under investigation, use the format of **Tables A, B and C of the Annex 15, respectively**.

**B.2.** **In case your company commercializes but is non-producer of the product under review**

***Información sobre el producto objeto de examen***

1. Describe in detail the characteristics of the footwear under review produced by your company during the period January 2017 – June 2020, providing the following information:

* Tariff subheading by which the product is exported.
* Physical and technical characteristics (attach illustrative catalog and/or data sheet of the product).
* Raw material, inputs and auxiliary materials used to produce the product under review.
* Main uses and functions of the product.
* Final consumers.
* Any other information considered relevant.

1. In order to identify the main stages of the production process and its impact on production costsdescribe in detail the production process followed by your firm in the production of the footwear under review, specifying the main stages included in this production process. Attach a diagram that clearly explains the production process and a respective glossary that includes the definitions of the terms used in the diagram.

***Commercialization of the product under review***

1. The explanation that your company provides regarding its sales policy is necessary to have a comprehensive understanding of the conditions under which the company makes its sales of the product under review in the domestic market, as well as its exports of said product to Peru or to third countries.

In that regard, provide detailed information and / or documentation of your sales policy to June 2020 in relation to the footwear business line. In this regard, the following is requested:

* + Explain in detail the proportion of the sales related to each category of clients (wholesale distributor, retailer, end user and others[[13]](#footnote-13)) of the company in each market (internal market, Peruvian market or markets of third countries).
  + Explain if the sale prices in the domestic market, as well as export prices to Peru and third countries, vary depending on the distribution channel of the sale or the category of the client to whom it is sold. If so, please explain how prices vary and the reasons for this.
  + Explain the discount rates to the selling price used by customer category, distribution channel and target market (Peruvian market, domestic market of the foreign country and markets of third countries). For example: discount for prompt payment, discount for sales volumes, discount according to credit history, among others.
  + Explain the types of payment terms used by the company, and if they are related to the category of customers, distribution channel and target market (Peruvian market, internal market and markets of third countries).
  + Provide any other information that you consider relevant about your sales policy.

Attach supporting documentation that supports the information provided in relation to your sales policy.

1. In order to have a better understanding of the company's operating expenses associated with each of its distribution establishments, indicate the name and location of all the establishments owned by the company from which the distribution and commercialization were carried out. product under review during the period January 2017 - June 2020.
2. Indicate the commercial codes under which you have marketed the product under review during the period January 2017 - June 2020. In each case, specify its physical characteristics and the destination market in which the sales of said products were made (internal market, export to Peru and export to third countries). Use the format of **Annex No. 12**.
3. In order to know in detail the conditions under which the sales are made, provide sales contracts related to the internal sales and export transactions of the product under review, carried out during the period January 2017 - June 2020. Likewise, specify which sales invoices are associated with the aforementioned contracts. Use the format of **Annex No. 13**.
4. Indicate the volume (in pairs) and value (in US $) of the inventory (beginning and end of period) of the product under review commercialized by your company, corresponding to the period January 2017 - June 2020 (use the format of **Annex No. 4**).
5. In order to support your statements referred to question 33 of this Questionnaire and according to the information contained in the kardex[[14]](#footnote-14) corresponding to the product under review your company commercialized during January 2017 - June 2020, you must complete the **Table B of Annex N° 17**, which show in detail the register of the deliveries and exits of the inventories for the period January 2017 - June 2020. Also, any other accounting documentation that supports your statements in this regard must be provided.
6. If applicable, provide information regarding the existence of barriers to the importation of the product under examination in markets other than the Peruvian market.
7. Please indicate whether your country's exports of the product under review have been the subject of any anti-dumping investigation.

Yes No Do not know

If your answer is yes, please complete the following table:

|  |  |  |  |
| --- | --- | --- | --- |
| **Country that initiated the investigation** | **Final decision adopted (definitive measures applied or not)** | **N° of Final Decision** | **Date of Final Decision** |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |

***Commercialization costs of the product under review***

The information on marketing costs is relevant in examination procedures due to changes in circumstances. In this sense, information will be requested regarding the components of the marketing cost structure of the product under examination (such as: acquisition costs, administrative expenses, sales expenses, financial expenses, among others).

1. Provide a list of the purchases of the footwear under review acquired by your company during the period January 2017 - June 2020. This register should include information referring to the volume (in pairs) and value (in US $) of the goods purchased, the name of each product purchased, the country of origin of such products, the name of its suppliers, whether such suppliers are state or private companies and whether or not they are related to your company. Use the format of **Annex No. 16**.

In this regard, provide copies of the first five (5) proofs of payment of each month relative to the purchase transactions of the product under review referred to above.

1. Explain in detail the structure of unit costs of marketing (US $ per pair) of each type of the footwear under review that your company commercialized during the period January 2017 - June 2020. That is, indicate how the sale price (*ex factory*) is disaggregated into acquisition costs, operating expenses, financial expenses and profits. Use the format of **Table B of Annex No. 8**.
2. Specify the accounting accounts (according to code and description) associated to each of the items of the unit cost structure of the product under review, reported in response to question 38. Use the format of **Table B of Annex No. 9**.
3. Provide a copy of the general ledgers corresponding to the accounting records indicated in **Table B of Annex No. 9** for the period January 2017 - June 2020, as well as a file in Excel format in which the information contained in the records of those general ledgers is detailed. Attach the descriptions of each of the fields or columns consigned in the general ledgers indicated above.
4. Explain in detail the methodology used for the allocation of operating expenses (administrative and sales expenses) and financial expenses reported in the structure of unit costs of production of the product under review, submitted in **Table B of the Annex No. 8.** In each case, describe the methodology used and indicate how such allocation takes into account the differences between the various products associated with the costs and general expenses to be allocated to the production line of the product under review.

Likewise, detail the intermediate calculations made to determine the amount allocated to the operating expenses (administrative and sales expenses) and financial expenses of the line of production of the product under review[[15]](#footnote-15) (use the format of **Annex No. 11**).

1. Explain in detail how the profit per unit before taxes of the product under review was calculated, corresponding to the period January 2017 - June 2020.Provide any other information that you consider relevant in order to verify the information provided in your marketing unit cost structure.
2. In case your company sells other types of products in addition to the footwear under review, detail the volume (in pairs) and value (in US $) of the total sales of such products, corresponding to the period January 2017 - June 2020. Use the format of **Table B of Annex Nº 5**.

***Sales of the product under review***

In order to have information to calculate the normal value, as well as the export price to Peru, of the product under review, information will be requested regarding its sales made in the domestic market and in its export markets (Peru and third countries).

1. Provide a list of the sales transactions of the product under review destined to the domestic market during the period January 2017 - June 2020. In each case, specify the commercial codes under which you have marketed the product under review, the name of the client and its relationship with each client, the type of customer in question (wholesale distributor, retail distributor or end user), the characteristics of the product sold, volume (in pairs), value (in US $) of the sales made, among others. Use the format of **Table A of Annex No. 14.**

Attach the first five (5) sales invoices for each month, related to the sale transactions of the product under review made in the domestic market during the period January 2017 - June 2020.

1. Submit a list of the export transactions to Peru of the product under review carried out during the period January 2017 – June 2020. In each case, you must specify the commercial codes under which you commercialized the product under review, the name of the customer and its relationship with each customer, the type of customer concerned (for example: agent, wholesale distributor, retail distributor or end user), the characteristics of the product marketed, volume (in pairs), value (in US $) of sales made, among other aspects. Use the format of **Table B of Annex No. 14.**

Attach the first five (5) sales invoices of each month, related to the export transactions to Peru of the product under review made during the period January 2017 - June 2020.

1. Submit a list of export transactions to third countries of the product under review during the period January 2017 - June 2020. In each case, you must specify the commercial codes under which the product under review has been marketed, the country of destination, the name of the client and your relationship with each client, the type of customer in question (for example: agent, wholesale distributor, retail distributor or end user), the characteristics of the product marketed, volume (in pairs),value (in US $) of the sales made, among other aspects. Use the format of **Table C of Annex No. 14**.

Attach the first five (5) sales invoices for each month, related to the export transactions to third countries of the product under review made during the period January 2017 - June 2020.

***Adjustments on the sale price of the product under review***

1. In case you request that discounts be made (adjustments) on the sale price of the product under review marketed in the domestic market, exported to Peru or to third countries during the period January 2017 - June 2020 (adjustments related to credit in installments, freight charges to the port, differences in tax treatments, among others), comply with the following:
   * Indicate each of the requested adjustments and explain in detail the methodology from which the amount corresponding to each adjustment has been determined.
   * Provide the calculations made to determine the amount of each of the requested adjustments. If the amount of the requested adjustment has been calculated using an arithmetic formula, detail that formula, indicating the parameters considered to estimate the amount of the adjustment requested (for example, volume of transported goods, total payment for transportation services, among others).
   * Provide relevant evidence from which the alleged amount of each of the requested adjustments can be clearly identified (such as: company sales policies, credit notes, vouchers for the charges charged by the internal transport companies, packing list, various payment vouchers, bills of lading, carriers contracts, vouchers for customs services at origin, vouchers for customs services at destination, maritime freight contracts, insurance contracts, among others accounting and financial documentation that you consider appropriate).
   * In case the adjustments requested are not specific to a single transaction and the amount reported is obtained through an assignment, provide (in a separate paragraph) a detailed explanation of the method used to make such an assignment.
   * Indicate any other aspect that you consider may affect the comparability of the domestic sales price and the export price to Peru of the product under review that your company sold between January 2017 - June 2020.

In order to provide the information required in relation to the amount of the adjustments requested on the domestic sales price, the export price to Peru or third countries of the product under review, use the format of **Tables A, B and C of the Annex 15, respectively**.

**C. Market context and prospects**

The information requested below will allow a better understanding of the current and future context of production costs and sales prices in the domestic market of the footwear under review.

1. Indicate how the demand for footwear has changed in the domestic market of China, during the period January 2017 - June 2020. Indicate and explain the main factors that, in your opinion, have affected demand and provide the relevant documentation that support the explanation provided.
2. Provide statistics for the period January 2017 - June 2020 concerning the industry that manufactures footwear (number of plants located in China, installed capacity of the industry, total production volumes of the industry, volumes destined for domestic consumption, among others). Likewise, provide the information sources from which the aforementioned statistics were obtained.
3. Explain which have been the main internal and external factors that have influenced the evolution of footwear sales by your company during the period January 2017 - June 2020. Also, provide the relevant documentation that supports the explanation provided .
4. What advantages do you find when exporting footwear to the Peruvian market? Explain (if possible, cite the source of information on which you support your answer).

**D. Additional information**

1. Attach to the Questionnaire a copy of the following financial documents of your company:
   * Annual report of the company for the years 2017, 2018 y 2019.
   * Annual audited Financial Statements and notes to the Financial Statements for the years 2017, 2018 and 2019, and the partial Financial Statements of 2020 (January - June)
2. If your company produces or sells other products than the product under review, prepare a specific Income Statement for the line corresponding to the product under review. In addition, indicate what percentage did the product under review represent in relation to the total production or marketing lines of your company, in terms of sales value, as well as in production volume, as well as in production volume, during the period January 2017 - June 2020. Explain the methodology used to divide the Income Statement by product line.
3. Provide information that you consider relevant and that has not been requested in any of the previous paragraphs. Use additional attachments if you consider it appropriate.

**Annex N° 1**

**Installed capacity for monthly production of footwear under review (in pairs)¹/**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Production plant** | **Material that makes up the upper part of the footwear** | **2017** | | | | **2018** | | | | **2019** | | | | **2020** | | | |
| **Jan** | **Feb** | **…** | **Dec** | **Ene** | **Feb** | **…** | **Dec** | **Jan** | **Feb** | **…** | **Dec** | **Jan** | **Feb** | **…** | **Jun** |
| Plant 1 | Rubber or plastic |  |  | … |  |  |  | … |  |  |  | … |  |  |  | … |  |
| Natural leather |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

1/ If the installed capacity is estimated in another unit of measurement (units or others), you must specify the conversion factor to pairs.

2/ Indicate if the material that makes up the upper part of the footwear corresponds to rubber or plastic or natural leather

**Annex N° 2**

**Investments associated with the line of production of footwear under review**

**(January 2017 - June 2020)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Year1/** | **Investments in tangible assets** | **Net book value**  **(in US $)** | **Destination of the investments made** | **Purpose of the investment made** | **Description of the investments made** | **Accounting accounts (AA) where investments are recorded** |
| 2017 | Buildings |  | Footwear production line | Expand productive capacity |  | AA1, AA2, AA3… |
| Replacement of obsolete equipment / installations |  | AA1, AA2, AA3… |
| Others |  | AA1, AA2, AA3… |
| Other production lines | Expand productive capacity |  | AA1, AA2, AA3… |
| Replacement of obsolete equipment / installations |  | AA1, AA2, AA3…… |
| Others |  | AA1, AA2, AA3… |
| Plants and equipment |  | Footwear production line | Expand productive capacity |  | AA1, AA2, AA3… |
| Replacement of obsolete equipment / installations |  | AA1, AA2, AA3… |
| Others |  | AA1, AA2, AA3… |
| Other production lines | Expand productive capacity |  | AA1, AA2, AA3… |
| Replacement of obsolete equipment / installations |  | AA1, AA2, AA3… |
| Others |  | AA1, AA2, AA3… |
| 2018 | Buildings |  |  |  |  |  |
| Plants and equipment |  |  |  |  |  |
| 2019 | Buildings |  |  |  |  |  |
| Plants and equipment |  |  |  |  |  |
| 2020  (Jan-June) | Buildings |  |  |  |  |  |
| Plants and equipment |  |  |  |  |  |

1/ If the data reported does not correspond to calendar years (January to December), indicate the annualized period to which the data reported corresponds.

**Annex N° 3**

**Volume of production of the product under review**

**(January 2017 - June 2020)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Date of production** | | **Production plant** | **Commercial code of the product 1/** | **Variety2/** | **Upper part material3/** | **Referential tariff subheading** | | **Amount produced (in pairs)** |
| **Year** | **Month** |  |
|  |  |  |  |  |  |  |  | |
|  |  |  |  |  |  |  |  | |
|  |  |  |  |  |  |  |  | |
|  |  |  |  |  |  |  |  | |

1/ The codes and trade names consigned in this annex must coincide with those listed in Annex N ° 12 of this Questionnaire.

2/ Indicate the variety of footwear that corresponds according to footnote N ° 9.

3/ Indicate if the material that makes up the upper part of the footwear corresponds to rubber or plastic or natural leather.

**Annex N° 4**

**Monthly inventories of footwear (in pairs)**

**(January 2017 - June 2020)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Variety of footwear1/** | **Upper part material 2/** | **Variables** | **2017** | | | | **2018** | | | | **2019** | | | | **2020** | | | | |
| **Jan** | **Feb** | … | **Dec** | **Jan** | **Feb** | **…** | **Dec** | **Jan** | **Feb** | **…** | **Dec** | **Jan** | **Feb** | **…** | **Jun** |
|  |  | Initial inventory |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | Final inventory |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

1/ Indicate the variety of footwear that corresponds according to footnote N ° 9.

2/ Indicate if the material that makes up the upper part of the footwear corresponds to rubber or plastic or natural leather.

**Annex Nº 5**

**Table A**

**Volume of production and sales of other products, other than footwear, manufactured monthly by the company between January 2017 and June 2020**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Year** | **Month** | **Commercial code of the product** | **Commercial name**  **of the**  **product** | **Product description** | **Production volume (specify unit)1/** | **Sales volume (specify unit) 1/** | **Total sales value (excluding taxes) (US $)** |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |

1/Specify unit as it corresponds

**Table B**

**Volume of purchases and sales of other products, other than footwear, manufactured monthly by the company between January 2017 and June 2020**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Year** | **Month** | **Commercial name**  **of the**  **product** | **Product description** | **Production volume (specify unit)1/** | **Sales volume (specify unit)1/** | **Total sales value (excluding taxes) (US $)** |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |

1/Specify unit as it corresponds

**Annex N° 6**

**Amount and value of purchase of the raw material, inputs and auxiliary materials acquired by the company for the manufacture of the product under review**

**January 2017 - June 2020 (in US $ per commercial unit1/)**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **N°** | **Raw material / auxiliary materials** | **Supplier's name** | **Relationship with the provider (related or not related 2/)** | **Country of origin** | **Private or state company** | **Invoice N°** | **Invoice date (dd/mm/yyyy)** | **Total amount acquired** | **Unit of measure (specify)** 1/**1/** | **Purchase value (specify currency)** | **Exchange rate**  **to US$3/** |
| 1 |  |  |  |  |  |  |  |  |  |  |  |
| 2 |  |  |  |  |  |  |  |  |  |  |  |
| 3 |  |  |  |  |  |  |  |  |  |  |  |
| 4 |  |  |  |  |  |  |  |  |  |  |  |
| 5 |  |  |  |  |  |  |  |  |  |  |  |
| 6 |  |  |  |  |  |  |  |  |  |  |  |
| 7 |  |  |  |  |  |  |  |  |  |  |  |
| 8 |  |  |  |  |  |  |  |  |  |  |  |
| 9 |  |  |  |  |  |  |  |  |  |  |  |
| 10 |  |  |  |  |  |  |  |  |  |  |  |
| . . . |  |  |  |  |  |  |  |  |  |  |  |
| n |  |  |  |  |  |  |  |  |  |  |  |
| 1/ Specify the commercial unit in which the raw material is acquired (kilograms, kilograms, linear or square meters, units, liters, etc.) | | | | | | | | | | | | |

2/ In case of being a related company, describe the type of relationship with your company.

3/ Specify the source of the exchange rate.

**Annex N° 7**

**Amount of raw material, inputs and auxiliary materials used to**

**produce a pair of footwear**

**(January 2017 - June 2020)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Variety of footwear1/** | **Upper part material 2/** | **Product** | **Raw material, inputs and auxiliary materials** | **Amount used** | **Unit1/** |
|  |  | Raw material | 1.                                     \_ |  |  |
|  |  | 2.                                     \_ |  |  |
|  |  | … |  |  |
|  |  | n.                                     \_ |  |  |
|  |  | Inputs | 1.                                     \_ |  |  |
|  |  | 2.                                     \_ |  |  |
|  |  | … |  |  |
|  |  | n.                                     \_ |  |  |
|  |  | Auxiliary materials | 1.                                     \_ |  |  |
|  |  | 2.                                     \_ |  |  |
|  |  | … |  |  |
|  |  | n.                                     \_ |  |  |

1/ Indicate the variety of footwear that corresponds according to footnote N ° 9.

2/ Indicate if the material that makes up the upper part of the footwear corresponds to rubber or plastic or natural leather.

**Annex N° 8**

**Table A1/**

**Production company: Structure of unit costs of each type of the product under review 2/**

**(In US $ per pair)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Structure of costs** | **2017** | | **2018** | | **2019** | | **2020**  **(Jan-June)** | |
| **Local currency** | **US$3/** | **Local currency** | **US$3/** | **Local currency** | **US$3/** | **Local currency** | **US$3//** |
| **A. Production cost = (1) + (2) + (3) +(4) + (5) + (6)** |  |  |  |  |  |  |  |  |
| (1) National raw material |  |  |  |  |  |  |  |  |
| (2) Imported raw material |  |  |  |  |  |  |  |  |
| (3) National inputs and/or materials |  |  |  |  |  |  |  |  |
| (4) Imported inputs and/or materials |  |  |  |  |  |  |  |  |
| (5) Labor (Direct) |  |  |  |  |  |  |  |  |
| (6) Indirect Manufacturing Expenses |  |  |  |  |  |  |  |  |
| **B. Operating costs = (7) + (8)** |  |  |  |  |  |  |  |  |
| (7) Administrative expenses |  |  |  |  |  |  |  |  |
| (8) Sales Expenses |  |  |  |  |  |  |  |  |
| **C. Financial expenses** |  |  |  |  |  |  |  |  |
| **D. Ex-factory cost = A + B + C** |  |  |  |  |  |  |  |  |
| **E. Profit / Loss before Tax** |  |  |  |  |  |  |  |  |
| **F. Ex-factory sale price = D + E** |  |  |  |  |  |  |  |  |

1/ In case the company owns more than one production plant, the Table A of Annex N° 8 must be provided for each of its production plants. For example, if the company has three (3) production plants, three (3) formats of the Table A of the Annex N° 8 must be provided.

2/ Provide the structure of production unit costs (US$ per pair) of each type of the product under review that your company manufactured.

3/ Specify the exchange rate used in the period.

**Table B**1/

**Marketing company: Structure of unit costs of each type of the product under**

**Review 2/ (In US $ per pair)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2017** | | **2018** | | **2019** | | **2020**  **(Jan – June)** | |
| **Local currency** | **US$2/** | **Local currency** | **US$3/** | **Local currency** | **US$3/** | **Local currency** | **US$3/** |
| **A. Cost of acquisition of the product under review** |  |  |  |  |  |  |  |  |
| **B. Operating costs = (1) + (2)** |  |  |  |  |  |  |  |  |
| (1) Administrative expenses |  |  |  |  |  |  |  |  |
| (2) Sales Expenses |  |  |  |  |  |  |  |  |
| **C. Financial expenses** |  |  |  |  |  |  |  |  |
| **D. Ex-factory cost = A + B + C** |  |  |  |  |  |  |  |  |
| **E. Profit / Loss before Tax** |  |  |  |  |  |  |  |  |
| **F. Ex-factory sale price = D + E** |  |  |  |  |  |  |  |  |

1/ In case the company owns more than one distribution establishment, the Table A of Annex N° 8 must be provided for each of the establishments. For example, if the company owns three (3) distribution establishment, three (3) formats of the Table A of the Annex N° 8 must be provided.

2/ Provide the structure of unit costs (US$ per pair) of each type of the product under review that your company commercialized.

3/ Specify the type of exchange rate used in the period.

.

**Annex N° 9**

**Table A**

**Production company: Accounting accounts associated with the items of the structure of**

**Production costs (January 2017 - June 2020)**

|  |  |  |
| --- | --- | --- |
| **Item** | **Accounting account number** | **Description of the**  **accounting account** |
| Raw material | Accounting account 1 |  |
| Accounting account 2 |  |
| (…) |  |
| Inputs and / or auxiliary materials | Accounting account 1 |  |
| Accounting account 2 |  |
| (…) |  |
| Labor (Direct) | Accounting account 1 |  |
| Accounting account 2 |  |
| (…) |  |
| Indirect manufacturing expenses | Accounting account 1 |  |
| Accounting account 2 |  |
| (…) |  |
| Administrative expenses | Accounting account 1 |  |
| Accounting account 2 |  |
| (…) |  |
| Sales Expenses | Accounting account 1 |  |
| Accounting account 2 |  |
| (…) |  |
| Financial expenses | Accounting account 1 |  |
| Accounting account 2 |  |
| (…) |  |

**Table B**

**Marketing company: Accounts associated with the items of the**

**cost structure (January 2017 - June 2020)**

|  |  |  |
| --- | --- | --- |
| **Item** | **Accounting account number** | **Description of the**  **accounting account** |
| Cost of acquisition | Accounting account 1 |  |
| Accounting account 2 |  |
| (…) |  |
| Administrative expenses | Accounting account 1 |  |
| Accounting account 2 |  |
| (…) |  |
| Sales Expenses | Accounting account 1 |  |
| Accounting account 2 |  |
| (…) |  |
| Financial expenses | Accounting account 1 |  |
| Accounting account 2 |  |
| (…) |  |

**Anexo N° 10**

**Accounting records related to production costs**

**(January 2017 - June 2020**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Variety of the footwear1/** | **Upper part material2/** | **Cost center** | **Accounting account** | **Description of the account** | **Total amount**  **(In US $)** | **Amount allocated toe footwear production line (In US $)** | **Criterion used for the allocation of cost or expense to the footwear production line** | **Type of cost or expense1//** |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |

1/ Indicate the variety of footwear that corresponds according to footnote N ° 9.

2/ Indicate if the material that makes up the upper part of the footwear corresponds to rubber or plastic or natural leather.

3/ Specify the type of cost or expense related to the accounting account (cost of raw materials, inputs and auxiliary materials, cost of direct labor, indirect manufacturing expenses, sales expenses, administrative expenses and financial expenses).

**Annex N° 11**

**Methodology used to allocate administrative, sales and financial expenses to the product under review**

**(January 2017 - June 2020)**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Variety of footwear1/** | **Upper part material 2/** | **Expense type** | **Total amount to be allocated (in**  **National currency)** | **Total amount to be allocated**  **(in US $)** | **Exchange rate to**  **US $ 1/** | **Expense allocation methodology** | **Intermediate calculations**  **made2/** | **Final amount allocated to the product under review (in US $)** | |
|  |  | **Administrative** |  |  |  |  |  |  | |
|  |  | **Sales** |  |  |  |  |  |  | |
|  |  | **Financial** |  |  |  |  |  |  | |
|  |  |  |  |  |  |  |  |  | |
| 1/ Indicate the variety of footwear that corresponds according to footnote N ° 9.  2/ Indicate if the material that makes up the upper part of the footwear corresponds to rubber or plastic or natural leather.  3/ Support with documentation that allows to verify the exchange rate used.  4/ Provide evidence to support each of the data used to do such calculations. | | | | | | | | |
|  | | | | | | | | |

**Annex N° 12**

**Listing of commercial codes of the product under review**

**(January 2017 - June 2020)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **N°** | **Commercial code** | **Commercial name** | **Variety of footwear 1/** | **Upper part material 2/** | **Destination market (internal, Peru and / or other countries** |
| 1. |  |  |  |  |  |
| 2. |  |  |  |  |  |
| 3. |  |  |  |  |  |
| . . . |  |  |  |  |  |
| n. |  |  |  |  |  |

1/ Indicate the variety of footwear that corresponds according to footnote N ° 9.

2/ Indicate if the material that makes up the upper part of the footwear corresponds to rubber or plastic or natural leather.

**Annex N° 13**

**Contracts and sales orders associated with the sales transactions**

**of the product under review according to the destination market**

**(January 2017 - June 2020)**

|  |  |  |  |
| --- | --- | --- | --- |
| **Destination market** | **N° of contract** | **Date of the contract** | **Commercial invoices associated with each contract and sales order** |
| Domestic market | Contract 1 |  | Invoice 1, Invoice 2, Invoice 3, …, Invoice n |
| Contract 2 |  | Invoice 1, Invoice 2, Invoice 3, …, Invoice n |
| … |  |  |
| Contract n |  | Invoice 1, Invoice 2, Invoice 3, …, Invoice n |
| Exports to Peru | Contract 1 |  | Invoice 1, Invoice 2, Invoice 3, …, Invoice n |
| Contract 2 |  | Invoice 1, Invoice 2, Invoice 3, …, Invoice n |
| … |  |  |
| Contract n |  | Invoice 1, Invoice 2, Invoice 3, …, Invoice n |
| Exports to third countries1/ | Contract 1 |  | Invoice 1, Invoice 2, Invoice 3, …, Invoice n |
| Contract 2 |  | Invoice 1, Invoice 2, Invoice 3, …, Invoice n |
| … |  |  |
| Contract n |  | Invoice 1, Invoice 2, Invoice 3, …, Invoice n |

1/ Indicate the detail corresponding to each of the countries (other than Peru) where your company exports

**Annex N° 14**

**Table A**

**List of sales of the product under review on the domestic market**

**(January 2017 - June 2020)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Unique transaction code1/** | **Commercial code of the product2/** | **Variety of footwear o3/** | **Upper part material 4/** | **Volume of the sale (in pairs)** | **Sales invoice number** | **Invoice date** | **Value of invoice (specify currency)3/** | **Exchange rate to**  **US $** | **Quantity specified in the invoice4/** | **Name of customer** | **Relationship with the customer**  **(related or not related)5/** | **Due date** | **Type of customer6/** | **Date of payment7/** | **Unit price (US$ per pair)** | **Ex-factory price8 / (in US $ per pair8/** | **Place of dispatch of the sale** | **Destination place** |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

1/ It is required that your company generate this code, called "unique transaction code", which will serve to identify each record declared in this table and to associate it with the information provided in Annex N ° 15.

2/ The commercial codes and names indicated in this annex must coincide with those listed in Annex N ° 12 of this Questionnaire.

3/ Indicate the variety of footwear that corresponds according to footnote N ° 9.

4/ Indicate if the material that makes up the upper part of the footwear corresponds to rubber or plastic or natural leather.

5 / Do not include the payment of internal taxes.

6/ If the indicated quantity is expressed in a unit other than pairs (as units, or others), specify the conversion factor to pairs

7/ Indicate whether or not it is a related company. If the company is related, describe the type of relationship with your company.

8/ Indicate whether the customer is a wholesale, retail or final consumer.

9/ This means the date on which the payment for the sale has been made.

10/ This means the price of the product located in the production plant or distribution establishment, as appropriate.

**Annex N° 14**

**Table B**

**List of exports to Peru of the product under review (January 2017 - June 2020)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Unique transaction code1/** | **Commercial code of the product2/** | **Variety of footwear o3/** | **Upper part material 4/** | **Volume of the sale (in pairs)** | **Sales invoice number** | **Invoice date** | **Value of invoice (specify currency)3/** | **Exchange rate to**  **US $** | **Quantity specified in the invoice4/** | **Name of customer** | **Relationship with the customer**  **(related or not related)5/** | **Due date** | **Type of customer6/** | **Date of payment7/** | **Unit price (US$ per pair)** | **Ex-factory price8 / (in US $ per pair)8/** | **Place of dispatch of the sale** | **Destination place** |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

1/ It is required that your company generate this code, called "unique transaction code", which will serve to identify each record declared in this table and to associate it with the information provided in Annex N ° 15.

2/ The commercial codes and names indicated in this annex must coincide with those listed in Annex N ° 12 of this Questionnaire.

3/ Indicate the variety of footwear that corresponds according to footnote N ° 9.

4/ Indicate if the material that makes up the upper part of the footwear corresponds to rubber or plastic or natural leather.

5 / Do not include the payment of internal taxes.

6/ If the indicated quantity is expressed in a unit other than pairs (as units, or others), specify the conversion factor to pairs

7/ Indicate whether or not it is a related company. If the company is related, describe the type of relationship with your company.

8/ Indicate whether the customer is a wholesale, retail or final consumer.

9/ This means the date on which the payment for the sale has been made.

10/ This means the price of the product located in the production plant or distribution establishment, as appropriate.

**Annex N° 14**

**Table C**

**List of exports to other countries of the product under review (January 2017 - June 2020)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Unique transaction code1/** | **Commercial code of the product2/** | **Variety of footwear o3/** | **Upper part material 4/** | **Volume of the sale (in pairs)** | **Sales invoice number** | **Invoice date** | **Value of invoice (specify currency)3/** | **Exchange rate to**  **US $** | **Quantity specified in the invoice4/** | **Name of customer** | **Relationship with the customer**  **(related or not related)5/** | **Due date** | **Type of customer6/** | **Date of payment7/** | **Unit price (US$ per pair)** | **Ex-factory price8 / (in US $ per pair)8/** | **Place of dispatch of the sale** | **Destination place** |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

1/ It is required that your company generate this code, called "unique transaction code", which will serve to identify each record declared in this table and to associate it with the information provided in Annex N ° 15.

2/ The commercial codes and names indicated in this annex must coincide with those listed in Annex N ° 12 of this Questionnaire.

3/ Indicate the variety of footwear that corresponds according to footnote N ° 9.

4/ Indicate if the material that makes up the upper part of the footwear corresponds to rubber or plastic or natural leather.

5 / Do not include the payment of internal taxes.

6/ If the indicated quantity is expressed in a unit other than pairs (as units, or others), specify the conversion factor to pairs

7/ Indicate whether or not it is a related company. If the company is related, describe the type of relationship with your company.

8/ Indicate whether the customer is a wholesale, retail or final consumer.

9/ This means the date on which the payment for the sale has been made.

10/ This means the price of the product located in the production plant or distribution establishment, as appropriate.

**Annex N° 15**

**Table A**

**Adjustments on sales prices in the domestic market (In US $)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Unique transaction code1/** | **Sales invoice number** | **Commercial name of the product 2/** | **Variety of footwear 3/** | **Upper part material 4/** | **Discount for prompt payment** | **Adjustment for physical differences** | **Adjustment by marketing levels** | **Discount due to volume** | **Packaging cost** | **Internal freight** | **insurance** | **Adjustment for installment credit 3/** | **Sales commissions** | **Other expenses or adjustments (specify)** |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

1/ It is the same code used in Table A of Annex No. 14.

2/ If the footwear production line does not have a commercial name associated with the commercial code of the same, indicate n.a. (not applicable).

3/ Indicate the variety of footwear that corresponds according to footnote N ° 9.

4/ Indicate if the material that makes up the upper part of the footwear corresponds to rubber or plastic or natural leather.

5/ This means the financial expense that the company incurs to grant credit in installments before making the respective collections.

**Table B**

**Adjustments on export prices to Peru (In US $)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Unique transaction code1/** | **Sales**  **invoice number** | **Variety of footwear 3/** | **Upper part material 4/** | **Discount for prompt payment** | **Adjustment for physical differences** | **Discount due to volume** | **Packaging**  **cost** | **Internal freight** | **External freight** | **insurance** | **Adjustment for installment credit 2/** | **Sales**  **commissions** | **Handling** | **Other expenses (specify)** |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

1/ It is the same code used in Table B of Annex No. 14.

2/ Indicate the variety of footwear that corresponds according to footnote N ° 9.

3/ Indicate if the material that makes up the upper part of the footwear corresponds to rubber or plastic or natural leather.

4/ This means the financial expense that the company incurs to grant credit in installments before making the respective collections.

**Table C**

**Adjustments on export prices to third countries (In US $)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Unique transaction code1/** | **Sales**  **invoice number** | **Variety of footwear 3/** | **Upper part material 4/** | **Discount for prompt payment** | **Adjustment for physical differences** | **Discount due to volume** | **Packaging**  **cost** | **Internal freight** | **External freight** | **insurance** | **Adjustment for installment credit 2/** | **Sales**  **commissions** | **Handling** | **Other expenses (specify)** |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

1/ It is the same code used in Table C of Annex No. 14.

2/ Indicate the variety of footwear that corresponds according to footnote N ° 9.

3/ Indicate if the material that makes up the upper part of the footwear corresponds to rubber or plastic or natural leather.

4/ This means the financial expense that the company incurs to grant credit in installments before making the respective collections.

**Anexo N° 16**

**Calzados que su empresa ha comprado a terceras empresas**

**durante el periodo enero de 2017 – junio de 2020**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **N°** | **Commercial name** | **Variety of footwear1/** | **Upper part material2/** | **Name of**  **the**  **supplier company** | **Origin**  **of the**  **product** | **Relationship**  **with the**  **supplier**  **company** | **Invoive**  **N°** | **Invoice**  **date** | **Value of**  **Purchases**  **(specify**  **Currency)** | **Exchange**  **rate**  **to**  **US $** | **Amount acquired**  **(in pairs)2/** | **Destination of the acquired product (internal market, exported to Peru or other countries)** | **Cost of acquisition expressed in**  **US $ (value**  **of purchases**  **+ general expenses)** |
| 1 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **. . .** |  |  |  |  |  |  |  |  |  |  |  |  |  |
| n |  |  |  |  |  |  |  |  |  |  |  |  |  |

1/ Indicate the variety of footwear that corresponds according to footnote N ° 9.

2/ Indicate if the material that makes up the upper part of the footwear corresponds to rubber or plastic or natural leather.

**Annex N° 17**

**Table A1/**

**Producer company: Record of inputs and outputs of finished products**

**during the period January 2017 - June 2020**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Commercial code of the product2/** | **Name of product** | **Type of movement** | **Movement description3/** | **Date of movement (DD/MM/YYYY)** | **Category of the register (in pairs), according to the type of movement4/** | | | | | | | **Information about sales and other outputs10/** | | | **Lot N° 11/** | **[A] Unit value (US$ per pair)**  **12/** | **[B] Total (in pairs)** | **[A] x [B] Total value US$** |
| **Opening balance5/** | **Production** | **Purchase6/** | **Other income7/** | **Sales** | **Other outputs8/** | **Final Balance9/** | **Customer code** | **Customer** | **Country** |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

1/ In case the company owns more than one production plant, the Table A of Annex N° 17 must be provided for each of its production plants. For example, if the company has three (3) production plants, three (3) formats of the Table A of the Annex N° 17 must be provided.

2/ The commercial codes and names indicated in this annex must coincide with those listed in Annex N ° 12 of this Questionnaire.

3/ In order to have a better understating of each movement, a glossary of the descriptions used must be attached to this document.

4/ According to the type of movement, choose the category to which it corresponds.

5/ This means those finished products that are available at the beginning of the date in which the movement is registered.

6/ This means those finished products that are purchased by the company in order to complete its offer. If your company does not take part in this kind of operations, skip giving this information.

7/ This means those finished products entering for reasons other than production.

8/ This means those finished products that get output for reasons other than a sale.

9/ This means those finished products that after the inputs and outputs, stay in the warehouse at the end of the date in which the movement is registered

10/ In case the register corresponds to the “sales” or “other outputs”, provide the information related to the client and country of destination of the product.

11/ Indicate the number of lot to which the register belongs, in order to apply the traceability of the product.

12/ This is referred to the valorization per pair of each register. In case the value is not written in U.S. dollars, indicate the exchange rate to U.S. dollars used and its source. Additionally, explain in detail the methodology of valorization of the product that has been used.

**Annex N° 17**

**Table B1/**

**Marketing company: Record of inventory entries and exits**

**during the period January 2017 - June 2020**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Commercial code of the product2/** | **Name of product** | **Type of movement** | **Movement description3/** | **Date of movement (DD/MM/YYYY)** | **Category of the register (in pairs), according to the type of movement4/** | | | | | | **Information about sales and other outputs9/** | | | **Lot N° 10/** | **[A] Unit value (US$ per pair)11/** | **[B] Total (in pairs)** | **[A] x [B] Total Value US$** |
| **Opening balance5/** | **Purchase** | **Other income6/** | **Sales** | **Other outputs7/** | **Final Balance8/** | **Customer Code** | **Customer** | **Country** |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

1/ In case the company owns more than one distribution establishment, the Table B of Annex N° 17 must be provided for each of the establishments. For example, if the company owns three (3) distribution establishment, three (3) formats of the Table B of the Annex N° 17 must be provided.

2/ The commercial codes and names indicated in this annex must coincide with those listed in Annex N ° 12 of this Questionnaire.

3/ In order to have a better understating of each movement, a glossary of the descriptions used must be attached to this document.

4/ According to the type of movement, choose the category to which it corresponds.

5/ This means those inventories that are available at the beginning of the date in which the movement is registered.

6/ This means those inventories entering for reasons other than the purchase of goods.

7/ This means those inventories that get output for reasons other than a sale.

8/ This means those inventories that after the inputs and outputs, stay in the warehouse at the end of the date in which the movement is registered

9/ In case the register corresponds to the “sales” or “other outputs”, provide the information related to the client and country of destination of the product.

10/ Indicate the number of lot to which the register belongs, in order to apply the traceability of the product.

11/ This is referred to the valorization per pair of each register. In case the value is not written in U.S. dollars, indicate the exchange rate to U.S. dollars used and its source. Additionally, explain in detail the methodology of valorization of the product that has been used.

1. <https://www.indecopi.gob.pe/documents/20182/143803/DS0062003PCM.pdf> [↑](#footnote-ref-1)
2. <https://www.indecopi.gob.pe/documents/51763/210325/2.-DS0042009PCM.pdf/3f4b39ff-804e-4f9a-860b-46cd7a6dc071> https://www.indecopi.gob.pe/documents/1902049/3164770/DECRETO+SUPREMO+N%C2%B0136-2020-PCM.pdf/598d386b-f5d0-c070-8a2e-e927b38bd34d [↑](#footnote-ref-2)
3. Each source of information used must be identified and kept in working papers, so that the information presented could be verified at a later stage. The Commission has faculties to conduct inspections in order to verify in situ the information provided, in accordance with Article 2 of Legislative Decree 807, Faculties, Norms and Organization Law of INDECOPI, as well as in accordance with Article 6.7 of Antidumping Agreement. [↑](#footnote-ref-3)
4. **NATIONAL ANTIDUMPING REGULATION, Article 36**.- **Documents submitted in a language other than Spanish**.- Only the submission of documents in another language will be taken into account, when they are accompanied by a simple translation into Spanish. The translation will be joint and several liability of the interested party and of the person who acts as translator, in accordance with Article 41.1.2 of Law No. 27444. General Administrative Procedure Law, or the rule that replaces it.

   [↑](#footnote-ref-4)
5. In order to facilitate the handling of confidential information, the Questionnaire may be presented in two versions, a “**CONFIDENTIAL**” and a “**NON CONFIDENTIAL**”. [↑](#footnote-ref-5)
6. As established in the Annex, **the following information is confidential because of its nature and therefore requires no justification**: Productions costs, distribution costs, data on pricing in the early stages of production, specifications of components depending on the case, data on pricing in trade levels, trade secrets relating to the nature of a product or production process, customers list, sale conditions (but not the terms of sale offered to the public), differentiated prices by customers, future marketing strategies, data on research and development, industrial secret and know-how, technology projects, and investment projects. The annex also provides that **the following information may be confidential, subject to justification**: data on capacity utilization, inventory in monetary values, list of suppliers depending on the case, non-public balance sheets and financial statements, commercial invoices, technological capacity, information that could be detrimental to the provision of similar information or information from the same source, any other specific business information which, if publicly disclosed, could cause substantial harm to the competitive position of those who provide it, information that comes from a third party not connected to the investigation procedure, whose unauthorized disclosure could be detrimental to them. [↑](#footnote-ref-6)
7. In that summary the information may be presented in percentage terms or as index with respect to a given base year. [↑](#footnote-ref-7)
8. **GENERAL ADMINISTRATIVE PROCEDURE LAW, Article 132.- Maximum periods to perform procedural actions**

   In the absence of a term established by express law, the procedural actions must occur within the following:

   (...)

   4. For procedural actions of the party that is requested by the authority, such as delivery of information, answer to the questions on which they must pronounce: within ten days of requested.

   (…) [↑](#footnote-ref-8)
9. Specify the variety of footwear as appropriate:

   - Shoe: espadrilles, clog shoes, moccasins, dress shoes, casual shoes.

   - Shoe: sports shoes and other types of shoes.

   - Boot

   - Hiking boot

   - Slippers

   - Others: safety boots, insulating boots, waterproof boots, boots, dress boots, slippers, others. [↑](#footnote-ref-9)
10. In this case *kárdex* means the organized registration of the merchandise that is held in a warehouse. To do so, it is necessary to make an inventory of all the content, the quantity, a measurement value and the unit price. Products can also be classified by their common characteristics. [↑](#footnote-ref-10)
11. For example, in the case of the allocation of costs and general expenses to the product under review is carried out by means of a pro-rate based on the volume of production, you must specify the formula used for said calculation, explain the nature of each of the amounts that make up the calculation made and submit evidence (information and / or accounting and financial documentation) that supports the relevance of each of the indicated amounts. [↑](#footnote-ref-11)
12. In case the company has another type of client, different to the ones mentioned, please provide a brief description of it. [↑](#footnote-ref-12)
13. In case the company has another type of client, different to the ones mentioned, please provide a brief description of it. [↑](#footnote-ref-13)
14. In this case *kárdex* means the organized registration of the merchandise that is held in a warehouse. To do so, it is necessary to make an inventory of all the content, the quantity, a measurement value and the unit price. Products can also be classified by their common characteristics. [↑](#footnote-ref-14)
15. For example, in the case of the allocation of costs and general expenses to the product under review is carried out by means of a pro-rate based on the volume of production, you must specify the formula used for said calculation, explain the nature of each of the amounts that make up the calculation made and submit evidence (information and / or accounting and financial documentation) that supports the relevance of each of the indicated amounts. [↑](#footnote-ref-15)