

**REPUBLIC OF TÜRKİYE**

**MINISTRY OF TRADE**

**CIRCUMVENTION QUESTIONNAIRE**

**FOR PRODUCERS/EXPORTERS IN EXPORTING COUNTRY**

### DIRECTORATE GENERAL OF IMPORTS

**Department of Circumvention Investigations**

### Ankara, November 2023

**CIRCUMVENTION QUESTIONNAIRE**

**FOR PRODUCERS/EXPORTERS IN EXPORTING COUNTRY**

**Product(s) Under Circumvention Investigation :**

“Photovoltaic cells assembled in modules or made up into panels”

**HS Code(s) (for information only) :**

8541.43.00.00.00

**Anti-Dumping Measure(s) in Force :**

8541.43.00.00.00

CHINA, By the Communiqué 2023/26 (published in the Official Gazette 15/9/2023– 32310)

**Country(ies) Subject to Circumvention Investigation :**

Malaysia, Vietnam, Thailand, Crotia and Jordan

**Period of Investigation (POI):**

1/1/2020 - 30/09/2023

**Reporting Period (RP):**

1/1/2023 - 30/09/2023

**Initiation Communiqué for Circumvention Investigation:**

By the Communiqué 2023/32 (published in the Official Gazette 25/11/2023 – 32380)

**Legislative References :**

* Agreement on the Implementation of Article VI of GATT 1994 annexed to the Agreement Establishing World Trade Organization (Anti-Dumping Agreement)
* Law on the Prevention of Unfair Competition in Imports (Law No. 3577)

 (Official Gazette, 01.07.1989 / 20212)

* Law on the Prevention of Unfair Competition in Imports (Law No. 4412 – Amendment)

 (Official Gazette, 25.07.1999 / 23766)

* Decree on the Prevention of Unfair Competition in Imports

 (Official Gazette, 30.10.1999 / 23861 with Amendment – Official Gazette, 31.12.2005 / 26040)

* Regulation on the Prevention of Unfair Competition in Imports

 (Official Gazette, 30.10.1999 / 23861 with Amendment –Official Gazette, 26.01.2006 / 26061 )

**Competent Authority :**

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T.C. TİCARET BAKANLIĞI

İTHALAT GENEL MÜDÜRLÜĞÜ

İthalat Politikalarını İzleme ve Değerlendirme Dairesi

Söğütözü Mah. 2176. Sk. 06530 ÇANKAYA

ANKARA – TÜRKİYE

**PLEASE NOTE THAT A NON-CONFIDENTIAL VERSION OF YOUR RESPONSE TO THIS QUESTIONNAIRE ALSO HAS TO BE FILED ALONG WITH THE RESPONSE**

**INTRODUCTION**

When answering the questionnaire please read all the instructions carefully.

The purpose of this questionnaire is to permit the Turkish Authorities to obtain the information deemed necessary for this investigation.

With a view to ensure transparency in the investigation and to provide maximum protection of the mutual interest of the parties, requests to be made for such purposes must contain the grounds for the confidentiality request and a meaningful non-confidential summary of all information submitted, or in case the impossibility of presenting such a summary, a certificate evidencing the justification thereof must be submitted. If the request for confidential treatment is not warranted or the meaningful non-confidential summary of the information is not submitted or in the event the supplier of the information advises that, partial or full disclosure of the information would be inconvenient, such information may be disregarded.

It is in your own interest to reply as accurately and completely as possible and to attach supporting documents. You may supplement your response with additional data. This information can only be in addition to the specific responses to the questions addressed in this questionnaire. If any question does not apply to your company, please explain clearly why this is the case.

**The Authorities will carry out on-the-spot visits to examine the records of your company and to verify the information provided in this questionnaire.**

You should be aware that your reply to the questionnaire will constitute the body of information on the basis of which final findings will be made with regard to your company. In this respect, it is essential that your reply to the questionnaire and any material corrections are submitted within the time limits provided for this purpose, since considerable amount of preparatory work and analysis of replies have to be carried out prior to verification visits.

You should also be aware that the non-submission of all relevant information or the submission of incomplete, false or misleading information within the specified time limits might have unfavorable consequences for your company. In any of these circumstances, the Turkish authorities would apply Article 26 of the Regulation on Prevention of Unfair Competition in Importation and disregard any late response, or any responses, which are significantly incomplete, false or misleading to an extent that they would be likely to impede the investigation process. In other words, in cases where the authority finds out at a certain stage of proceedings that the respondents have supplied falsified or misleading information deliberately, adverse facts available method will be resorted.

Where the Authorities decide to disregard a reply to the questionnaire it will establish preliminary or final findings on the basis of facts available, which may include the information set out in the complaint.

Please do not hesitate to contact the Department of Circumvention Investigations (In Turkish: Ithalat Politikalarini Izleme ve Degerlendirme Dairesi) with any questions you may have regarding your responses to the questions or any difficulties in completing the questionnaire.

**Some general instructions:**

1. All producers/exporters in the exporting country should complete this questionnaire. (a) If you are just a trader of the product under investigation you must pass this questionnaire onto your supplier producer, and you must complete export sales information to Türkiye (Section A&D) individually or together with your supplier producer. (b) If you are just a producer of the product under investigation and you export to Türkiye via a trader company you must complete this questionnaire together with your trader or individually. Both producers and traders are responsible for coordinating the submission of all the information requested.
2. Although the questionnaire is addressed to your company it is understood that all subsidiaries or other related companies are also parties to the proceeding. Detailed questions about your corporate structure are included in Section A of the questionnaire. Your attention is drawn to the fact that in cases where subsidiaries or other related companies are involved in the sales or marketing of the product under investigation to Türkiye, some tables in several sections have to be completed for each and every related company concerned.
3. Answer questions in the order presented in the questionnaire. **Listed information and tables should conform to the requested formats and should be clearly labeled.** If you encounter difficulties with this you should contact the Department of Circumvention Investigations to find an acceptable solution. If there is insufficient space in any Section of the questionnaire to provide the detail asked for, you should attach Annexes indicating clearly to which Sections they relate. *If a question is not applicable to your company you must explain the reason(s) for it, i.e. please do not just put “not applicable” as the answer to a question.*
4. Each of the **Sections A to E** should be submitted in separate files and each document in each file should be clearly marked with the appropriate letter, e.g. Section A and stapled or binded.
5. All worksheets used in answering the questionnaire; in particular those linking the information supplied with management and accounting records, must be retained for subsequent inspection during the on-the-spot investigation. Please note that such information might be required for the period of circumvention investigation.
6. To facilitate verification, identify sources of information and specify where the source documents are maintained. During the verification you should be prepared to substantiate all information you submitted. Every part of the response should be able to be traced to regular company documents in the ordinary course of business.
7. It is essential that questionnaire form must be submitted **as hard copy (signed); meanwhile,** appendices should be submitted **as soft copy** both by e-mail (oeksorusturma@ticaret.gov.tr) and also **in CD or DVD or memory stick.**

**A lack of computerized response may be considered as non-cooperation.** If you feel that you cannot present the information as requested please contact the Authorities forthwith.

1. Identify clearly all units of measurement and currencies used in tables, lists and calculations. Where it’s requested that any unit of measurement be used as the unit of measurement for the response, you must report in that unit. In cases where it is necessary to identify a product using two different units of measurement together (e.g. for definition of universal lathes Kg and Piece units are required) please do so**. (In this regard, the unit of measurement should be reported both in kg and watt. Use consistently kg and watt as units of measurement throughout all tables.)**
2. Unless otherwise specified by the investigating authority, the reply should relate to the investigation period as defined on page 1 of this questionnaire.
3. The Investigating Authority may request additional information in any stage of the investigation.
4. While answering the questions please quote the full question from the Questionnaire and provide your answer below it as in example:

Question A-1: Identity and Communication

**Supply the following details of your company.**

Answer A-1: Name: X Company, located in Betaland, etc.

**Specification of the Request**

1. I certify that I, as a producer of solar panels in Malaysia/Vietnam/Thailand/Crotia/Jordan, claim exemption from any duties extended to imports of solar panel consigned from Malaysia/Vietnam/Thailand/Crotia/Jordan.
2. I certify that I have submitted copies of this questionnaire completed by all related companies involved in the production, sales or marketing of only solar panels.

**Please note:**

Natural persons or legal persons (i.e. companies) should be deemed to be related if:

they are officers or directors of one another's businesses; they are legally recognised partners in business; they are employer and employee; any persons directly or indirectly owns, controls or holds 5% or more of the outstanding voting stock or shares of both of them; one of them directly or indirectly controls the other; both of them are directly or indirectly controlled by a third person; they together directly or indirectly control a third person; or they are members of the same family.

1. Please state whether you are related to any company in the People’s Republic of China, involved in the manufacture, sale or marketing of solar panels. If so, give full details of the relationship and transactions between you and the other company in People’s Republic of China.
2. Please state whether you are related to any company in Malaysia/Vietnam/Thailand/Crotia/Jordan involved in the manufacture, sale or marketing of solar panels. If so, give full details of the relationship and transactions between you and the other company in solar panels
3. Please state whether you have at any time exported solar panels from the People’s Republic of China to Türkiye or have at any time purchased solar panels from People’s Republic of China. If so, give full details. Were these purchases from a related company?
4. Note that all pages of your response and its annexes should be signed and stamped as to demonstrate their authenticity.
5. Sign below statement.

I, the undersigned, certify that all information herein supplied in response to the questionnaire is complete and correct to the best of my knowledge and belief, and understand that the information submitted will be subject to audit and verification by the Ministry of Trade.

 Signature of authorized official

 Date Name and title of authorized official

#### **SECTION A - GENERAL INFORMATION**

**A - 1 Identity and Communication**

 Supply the following details about your company:

 Company Name :

 Company Address :

 Contact Person :

 Telephone :

 Fax :

 E-mail :

 Web Site Address :

**A - 2 Corporate information**

1. Specify the legal form along with the corporate finance and accounting period of your company.
2. Shareholders and Board members- **Excel Table A-2.2.**
* List principal shareholders (who own more than 1% of the shares during the investigation period) of the company and indicate the responsibilities of these shareholders
* Provide the names of all members on the Board of Directors during the reporting.
* Report any changes in shareholders during the investigation period, and provide the necessary evidence.

1. Supply a diagram outlining the internal hierarchical and organizational structure of your company. The diagram should show all units involved in the production, sales, marketing and distribution of the product under investigation in both the domestic and export markets. Please indicate the units established after the imposition of the measure.
2. List all the products produced and/or sold by your company. Please indicate all product groups, if these products are classified in different groups.
3. Provide the following information for your company.
	1. Give the addresses of all of your production sites in Malaysia/Vietnam/Thailand/Crotia/Jordan and details of what activities take place in which site.

5.2 Address of the unit at where, accounting, sales and production records are kept.

5.3 Distance between each unit and means of transportation and durations.

1. Outline your company's worldwide corporate structure and affiliations, including parent companies, subsidiaries or other related companies. For this purpose, you may supply a chart. Please indicate and explain any changes happened after imposition of the measure.
2. Provide names and addresses of persons, agents, distributors and marketing companies in Türkiye involved in sales/after sales of all products of your company. Add a code list of your all buyers including those in Türkiye.
3. Provide the names and addresses, telephone and facsimile numbers of all subsidiaries or other related companies in all countries, which are involved with the product under investigation. Specify the activities of each related company. In addition, please identify all related companies, who supply you with inputs used in the manufacture of the product under investigation or on whose behalf you sell the product in this proceeding. Specify what percentage of stock your company owns in each of these entities and what percentage of stock each of these entities owns in your company. For this purpose use E**xcel Table A-2.8**.
4. In all cases, please describe the nature of your relationship. State whether you share any board members or senior executives with any of those entities. If so, identify these persons and the nature of their mutual affiliations. Attach copies of any arrangement between the parties.
5. Specify in detail any financial or contractual links and joint ventures with any other company concerning R&D, production, sales, licensing, technical and patent or any other agreements for the product under investigation.
6. Specify the list of the companies which provide your company with the outsource services in production of the product under investigation and the activities of those companies. Add a code list of your all local and international suppliers.
7. Provide any material introducing your company, production facilities and products such as catalogues, leaflets etc.
8. Narrate essential historical developments (changes in ownership, activity, production capability, buyouts, etc) in your company. State the legal form of your company. Provide details regarding changes in the shareholders since the original establishment of the company, including for activities and/or legal entities of which you are the successor. This information shall also be summarized by completing the **Excel Table A-2.13** and shall be supported accordingly by copies of official documents.
9. Provide annual audited financial reports and statements, and trial balances for all years (for trial balances; semi-annual if necessary according to the period) in the period of investigation.
10. Provide the chart of accounts in all details.

**A - 3 General Information on the Management Information System (MIS) of Your**

 **Company**

1. Provide general information on your computer system (hardware and software, such as SAP or company developed one) used for your MIS and an organization chart of it, e.g. links between different locations/segments/activities like between headquarters and factories. Explain how different segments of the system are integrated if so.
2. List activities that can be controlled from the factory and headquarters (production orders, product planning, production lines, sales orders, stock control, loading, etc.)
3. List the databases kept and give brief information about their contents.
4. Explain for the possibility of verification of the information provided for the purposes of this investigation from headquarters or from the factory.

**SECTION B - PRODUCT DESCRIPTION**

1. Provide detailed description for the products manufactured by your company falling within the scope of investigation, in **Excel Table B-1**.**1** Provide also detailed description for the any other products manufactured and/or traded by your company in **Excel Table B-1.2.**
2. Describe in detail your company’s product coding system. Provide a key to your product codes, including all prefixes, suffixes, or other notation, which identify special product specifications. Explain whether identical types are listed under different product codes in the export and domestic market.
3. Provide a key to all codes used in your documents (invoices) indicating supplier (supplier code), design or license number (if any), and order/delivery information. Provide a key to these codes as well.

**SECTION C - OPERATING STATISTICS**

**All values in this section (except for Subsection C-4 Purchases) should be provided in the currency in which your accounts are kept and the currency should be indicated in each table. In Subsection C-4 Purchases, use the invoice currency and indicate the currency used.**

Please describe the method used in the conversion of foreign currencies into your domestic currency, e.g. daily, monthly, yearly weighted, etc and fill the **Exchange Rate Form** annexed

**C - 1 Turnover**

1. State your company's net turnover (after all discounts), free of taxes in E**xcel Table C-1.1** for the reporting period.
2. Complete E**xcel Table C-1.2**, showing the main items of your Income Statement for the reporting period. Provide details of how costs have been allocated to your manufacture of product under investigation.

**C - 2 Sales**

1. State the total quantity both in kilograms and watt and the value in local currency of all sales made by your company of the product under investigation in the E**xcel Table C-2** for the period of investigation.

**C - 3 Production and Capacity Statistics**

1. **Describe the manufacturing process for the product under investigation in detail.** Your description should include, but not limited to the following:
	1. A description of your company’s production facility. If production or any one process takes place at more than one facility, list all facilities and provide brief descriptions of the production activities that take place at the major facilities.
	2. **Explain the production process of the product under investigation produced and sold by your firm from the beginning of the customer order to the shipment and attach a complete flowchart of the production cycle, including descriptions of each stage in the process and the documents produced.**
	3. State any difference of production process carried out by your company between Turkish market and domestic/third country markets.
	4. Explain all changes in the production process of product under investigation during the period of investigation.
	5. If outsource services are provided in any production stage, list all those stages together with outsource service provider companies whether related or unrelated.
2. Give detailed explanations regarding your manufacturing overheads. Provide the Detailed Manufacturing Overhead Ledger with English translation of the main titles.
3. Please provide the capacity report of your company for the product under investigation as given in the table below together with the explanation for the calculating methodology. Prepare **Excel Table C-3.3** separately for all products subject to the investigation both in kilograms and watt for the reporting period.
4. Please complete **Excel Table C-3.4** breaking it down as follows:
* Provide the production in volume (in kg and in watt) for the product under investigation on a monthly basis **(1st subtable of Excel Table C-3.4)**
* Provide the purchased volume of the product under investigation and subsequently resold, on a monthly basis **(2nd subtable of Excel Table C-3.4)**
* Provide the purchased value of the main input materials for the production of the product under investigation, on a monthly basis **(3rd subtable of Excel Table C-3.4)**
1. Give detailed information about number and type of machines in general and that are used for the production of product under investigation separately.

**C - 4 Purchases**

**In the Excel tables (C-4 tables) of this section, use the invoice currency and indicate the currency used.**

1. Provide **Excel Table C-4.1**, showing in summary all your purchases of raw materials, semi-finished goods and finished goods for the reporting period.

By semi-finished goods, we mean purchases of an article that can be made into finished products by an assembly or completion operation.

By finished goods, we mean product under investigation.

**If you have any doubt as to whether you are purchasing a semi-finished product you should contact the Investigation Authority.**

1. Provide **Excel Table C-4.2**, showing your purchases of **finished goods** for the reporting period. Provide PDF copies of **all the invoices, all transport documents including bill of lading and bank documents of payment (L/C or swift messages) for your purchases in this regard**.
2. If you purchased **semi-finished products** to assemble and/or complete for resale as finished solar panels in the reporting period, complete **Excel Table C-4.3**. Provide PDF copies of **all the invoices, all transport documents including bill of lading and bank documents of payment (L/C or swift messages) for your purchases in this regard**. Give full details as to what you purchase, and from whom, are they related or unrelated companies?

NOTE: by semi-finished products we mean purchases of an article that can be made into finished products by an assembly or completion operation. This does not include manufacturing of a finished product from a commodity raw material which can be traded in its raw form and used for many varied applications.

1. Complete **Excel Table C-4.4** for each purchase of **raw materials** made during the reporting period for all products produced by your company **(C-4.4.1)** and for the product under investigation **(C-4.4.2)** separately. Provide PDF copies of **all the invoices, all transport documents including bill of lading and bank documents of payment (L/C or swift messages) for all your raw material purchases in the reporting period.**
	1. What are the main raw materials used by your company to manufacture solar panels?
	2. Do you purchase any of these raw materials from a related company? If so, please give full details as well as the origin of these raw materials. State whether the material costs include transportation charges, duties and other expenses. Elaborate on whether the transfer price was representative of a fair market price. Supply, if possible, purchase prices from unrelated parties for an identical or comparable input. If these purchase prices cannot be obtained, provide cost of production information for the input.
	3. Is any of these raw materials purchased from, or manufactured in the People’s Republic of China?
2. Give full details on the terms of the purchase of the items set out in C-4 Excel Tables above.
3. Complete the **Excel Table C-4.6** showing all your purchases of gas, electricity and any other energy used for manufacturing the product under investigation.

Please the following instructions below:

* Complete the **Excel Table C-4.6** “Energy purchases” with the purchases of energy (electricity, gas, fuel and other sources) that took place during the reporting period. For each reported transaction, provide all requested details.
* Reconcile the reported “Energy Purchases” for each type of energy (electricity, gas, fuel and other sources) for the reporting period with the corresponding accounting records, as reported in the trial balance. Where needed, provide a detailed reconciliation sheet.
* Provide, for the reporting period, supporting documents concerning electricity and gas costs, such as copies of all monthly invoices and proof of payments of the invoices.

**C - 5 Stocks**

1. Complete **Excel Table C-5**, showing the values and quantity **(in kg and in watt)** of stocks of the product under investigation of your company and each related production company, separately for the reporting period.

**C - 6 Investments**

1. Provide **Excel Table C-6**, showing your investments related to the product under investigation for the reporting period.

**C - 7 Employment**

1. Complete **Excel Table C-7,** showing employment figures of your company for the reporting period.
2. Provide Social Security records for all of your employees.

**SECTION D - EXPORT SALES OF THE PRODUCT TO TÜRKİYE**

1. Regarding your all export sales to Türkiye of the product under investigation for the reporting period.
	1. Supply clear **PDF copies** of **all** (i) proforma invoices or sales contracts (ii) invoices of direct export sales to Türkiye (iii) local export invoices of indirect sales to trader (iv) invoices of export sales of traders to Türkiye (v) certificates of origin (vi) all related transport documents including bill of lading and (vi) bank documents of payment (L/C or swift messages).
	2. Provide a list showing all your export sales of the product under investigation to Türkiye in **Excel Table D-1: SALESTUR**. Name the file “SALESTUR-short name of the company”. Also submit the printout of the table.

**SECTION E – COST OF PRODUCTION**

**E - 1 Manufacturing Process**

1. Give full details of your manufacturing process, in particular your raw materials, and the stages used to transform these raw materials into solar panel. If you process semi-finished goods into solar panel then explain this process carefully. If any part of these processes involves subcontracting, tolling, or outside companies, give full details and state whether these companies are related or unrelated.
2. Do you have a cost accounting system that accounts for the cost of manufacturing of solar panel? If so, give full details of the system and how it operates and the data that is entered into the system to cost your manufacturing process.

**E - 2 Cost of Production**

1. Complete **Excel Table E-2.1** for the reporting period with the cost of production in your accounting currency. Note that cost of production is made up of raw materials, direct and indirect manufacturing cost, and selling, general and administrative cost.

2. If you process, assemble or complete semi-finished goods complete **Excel Table E-2.2**. If you both manufacture from raw materials, and process, assemble, or complete from semi-finished goods, complete both tables.

1. Complete **Excel Table E-2.3** with the labour costs that were recorded during the reporting period.

Please follow the instructions below:

1. Please complete **Excel Table E-2.3** which should provide an overview of the monthly payroll.
2. Reconcile the reported “salary cost” for the reporting period to the corresponding accounting records, as reported in the trial balance. Where needed, provide a detailed reconciliation sheet from the total salary cost submitted on this table to the salary cost as per trial balance for the reporting period.
3. Provide a clear and detailed description which allocation keys were used to allocate the total salary cost of the company to the total (direct and indirect) labour cost for producing the product under investigation.
4. Provide one monthly payroll sheet (the summary) for one month of the reporting period, and reconcile this figure to the monthly payroll, as reported on this **Excel Table E-2.3.**