



REQUEST FOR INFORMATION - EXPORTER

Information requested under the *Special Import Measures Act*
for the Canada Border Services Agency's re-investigation respecting

CERTAIN OIL COUNTRY TUBULAR GOODS

**ORIGINATING IN OR EXPORTED FROM CHINESE TAIPEI, INDIA, INDONESIA,
SOUTH KOREA, THAILAND, TÜRKIYE AND VIETNAM**

RELEVANT DATES The Canada Border Services Agency (CBSA) requires sales and costing information on all subject goods imported into Canada during the period of **May 1, 2023 to May 31, 2024** (13 months). The CBSA refers to this as the **Period of Investigation (POI)**.

The CBSA also requires domestic sales and costing information for goods sold during the period **May 1, 2023 to May 31, 2024** (13 months). The CBSA refers to this as the **Profitability Analysis Period (PAP)**.

DUE DATE FOR RESPONSE Your complete response to this Request for Information is due **August 6, 2024**.

EMAIL YOUR RESPONSE TO Email: simaregistry-depotlmsi@cbsa-asfc.gc.ca

FOR FURTHER INFORMATION Contact the following officer:

Jason Huang 343-553-1891
Jason.Huang@cbsa-asfc.gc.ca

IMPORTANT NOTE

Information provided is deemed to be public (non-confidential) unless clearly marked CONFIDENTIAL. Refer to the *Treatment of Confidential and Non-confidential Information* section for further details on how to protect the confidentiality of your information.

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Product Definition

Subject goods are defined as:

"Oil country tubular goods, which are casing, tubing and green tubes made of carbon or alloy steel, welded or seamless, heat-treated or not heat-treated, regardless of end finish, having an outside diameter from 2 3/8 inches to 13 3/8 inches (60.3 mm to 339.7 mm), meeting or supplied to meet American Petroleum Institute (API) specification 5CT or equivalent and/or enhanced proprietary standards, in all grades, excluding drill pipe, pup joints, couplings, coupling stock and stainless steel casing, tubing or green tubes containing 10.5 percent or more by weight of chromium, originating in or exported from Chinese Taipei, India, Indonesia, South Korea, Thailand, Turkey, Ukraine and Vietnam, except for goods exported from South Korea by Hyundai Steel Company, and goods exported from Turkey by Borusan Mannesmann Boru Sanayi ve Ticaret A.Ş."

Additional Product Information

For greater certainty, the term “green tube” refers to unfinished casing, tubing, or other tubular products (including upgradable OCTG that may or may not already be tested, inspected, and/or certified) originating in or exported from a named country and imported for use in the production or finishing of OCTG meeting final specifications, including grade and connections, required for use downhole. Green tubes, as they are commonly referred to in the OCTG industry, are intermediate or in-process tubing and casing which require additional processing, such as threading, heat-treatment and testing, before they can be used as fully finished oil and gas well casing or tubing in end-use applications.

For greater clarity, the product definition does not include green tubes originating in or exported from a named country which are upgraded in the manner described above in an intermediate country prior to being exported to Canada for purposes of this dumping investigation. The CBSA considers these high-strength tubing and casing to originate in the intermediate country for purposes of the investigation.

Pup joints are essentially short lengths of OCTG used for spacing in a drill string, and these are excluded where their length is 12 feet or below (with a three-inch tolerance), as defined in the API 5CT specification.

Insulated tubing (IT) and vacuum insulated tubing (VIT) are known as insulated steam injected tubing and oil production tubing products, including double-walled tubing, with or without insulation, which are used for thermal-enhanced oil recovery of extremely viscous crude oils. IT/VIT are used in steam injection wells in Steam Assisted Gravity Drainage (SAGD) operations in the Oil Sands and also in Cyclic Steam Stimulation (CSS) in heavy oil fields.

SAGD operations have a well pair consisting of steam injection and production wells. IT/VIT can be used in both the steam injection and production wells in place of American Petroleum Institute (API) 5CT casing and tubing. In CSS operations, IT/VIT can be used both for steam injection and oil production in place of API 5CT casing and tubing. The use of IT/VIT can result in a significant reduction of water volume requirements when used in a steam injection applications.

IT/VIT can also be used in conventional deep oil producing wells in place of API 5CT casing and tubing. The product assists the oil in maintaining temperatures above 80 degrees Fahrenheit to avoid paraffin and wax deposition which causes the production well to plug.

Like goods

Like goods are goods that are identical in all respects to the subject goods exported to Canada or, in the absence of identical goods, goods the uses and other characteristics of which closely resemble those of the exported goods (i.e. similar goods).

Identical goods are goods that are identical in all respects to the subject goods exported to Canada. For the purposes of this re-investigation, a good is identical when it has the same characteristics listed below as the model exported to Canada:

For OCTG (excluding IT/VIT):

1. Product Type (i.e. seamless tubing, welded tubing etc.)
2. Grade
3. Outside Diameter
4. Gauge (nominal weight in lb/ft)
5. End Finish
6. Value added coatings (i.e. corrosion resistant or wear protection)

For IT/VIT:

1. Product Type (e.g. insulated tubing, vacuum insulated tubing, etc.)
2. Inner Pipe – Grade
3. Inner Pipe - Outside Diameter
4. Inner Pipe - Gauge (nominal weight)
5. Outer Pipe – Grade
6. Outer Pipe - Outside Diameter
7. Outer Pipe - Gauge (nominal weight)
8. Thermal Conductivity (k-value)
9. End Finish
10. Value added coating (i.e. corrosion resistance or wear protection)

Similar goods are goods that are not identical in all respects but are similar in use and in characteristics to the subject goods exported to Canada. As such, similar goods would generally meet several of the characteristics listed above. See also the Glossary for further clarifications on product characteristics.

Goods of the same general category

In the absence of domestic sales that would meet the above-noted like goods selection criteria, provide domestic sales and costing information for goods of the same general category as OCTG, produced in the subject country and sold in the exporter's domestic market. The goods of the same general category includes OCTG not covered by the product definition.

Goods next largest to the goods of the same general category

In the absence of domestic sales that would meet the above-noted like goods selection criteria and the absence of domestic sales of goods of the same general category, provide domestic sales and costs information for the group or range of goods that is next largest to the goods of the same general category, produced in the subject country and sold in the exporter’s domestic market. This includes tubular products produced on the same equipment as the subject goods, such as line pipe.

Screened OCTG

Screened OCTG is made up of an API bare pipe connected or attached with sand screens. The bare pipe is either OCTG or seamless casing, meeting and supplied to meet API specification 5CT or equivalent standard. The bare pipe may or may not have perforations. Sand screens are produced to meet API specification 19 SS. Once sand screens are installed and connected to the bare pipe, the product becomes screened OCTG. Screened OCTG are used in the oil and gas industry to filter sand and prevent it from entering the pipe when fluid flows into the pipe.

As part of this re-investigation, the CBSA will solicit information regarding the goods.

Classification of Imports

The subject goods are normally classified under the following tariff classification numbers:

7304.29.00.12	7304.29.00.46	7306.29.00.13	7306.29.00.47
7304.29.00.13	7304.29.00.47	7306.29.00.14	7306.29.00.49
7304.29.00.14	7304.29.00.49	7306.29.00.15	7306.29.00.52
7304.29.00.15	7304.29.00.52	7306.29.00.16	7306.29.00.53
7304.29.00.16	7304.29.00.53	7306.29.00.17	7306.29.00.54
7304.29.00.17	7304.29.00.54	7306.29.00.19	7306.29.00.55
7304.29.00.19	7304.29.00.55	7306.29.00.22	7306.29.00.56
7304.29.00.22	7304.29.00.56	7306.29.00.23	7306.29.00.57
7304.29.00.23	7304.29.00.57	7306.29.00.24	7306.29.00.59
7304.29.00.24	7304.29.00.59	7306.29.00.25	7306.29.00.62
7304.29.00.25	7304.29.00.62	7306.29.00.26	7306.29.00.63
7304.29.00.26	7304.29.00.63	7306.29.00.27	7306.29.00.64
7304.29.00.27	7304.29.00.64	7306.29.00.29	7306.29.00.65
7304.29.00.29	7304.29.00.65	7306.29.00.32	7306.29.00.66
7304.29.00.32	7304.29.00.66	7306.29.00.33	7306.29.00.67
7304.29.00.33	7304.29.00.67	7306.29.00.34	7306.29.00.69
7304.29.00.34	7304.29.00.69	7306.29.00.35	7306.29.00.72
7304.29.00.35	7304.29.00.72	7306.29.00.36	7306.29.00.73
7304.29.00.36	7304.29.00.73	7306.29.00.37	7306.29.00.74
7304.29.00.37	7304.29.00.74	7306.29.00.39	7306.29.00.75
7304.29.00.39	7304.29.00.75	7306.29.00.42	7306.29.00.76
7304.29.00.42	7304.29.00.76	7306.29.00.43	7306.29.00.77
7304.29.00.43	7304.29.00.77	7306.29.00.44	7306.29.00.79
7304.29.00.44	7304.29.00.79	7306.29.00.45	
7304.29.00.45	7306.29.00.12	7306.29.00.46	

This listing of tariff classification numbers is for convenience of reference only. Refer to the product definition for authoritative details regarding the subject goods.

INSTRUCTIONS

Note that ***bold and italicized*** terms are defined in the Glossary of this RFI.

Purpose of the Request for Information (RFI)

The CBSA has sent your company this Request for Information (RFI) as your company has been identified as a potential exporter and/or manufacturer of subject goods to Canada.

This RFI specifies the information and documents required from your firm for the purpose of this re-investigation. The CBSA will use the information to determine the ***normal values*** and ***export prices*** of the subject goods in accordance with the provisions of the *Special Import Measures Act* (SIMA).

Establishing Contact with the CBSA

You are requested to contact a CBSA officer indicated on the covering page of this RFI as soon as possible following the receipt of this request, via email, to:

- a) Indicate whether your company will be responding to the RFI and if so, your company's contact person.
- b) If applicable, indicate the name and telephone number of the counsel that will be representing your company during this re-investigation. At the same time, you are encouraged to raise any questions you may have and seek any explanations necessary to assist you in completing your response.
- c) Provide the CBSA with your company's Exporter ID OR provide the CBSA with a completed request for Exporter ID as per the instructions contained within the RFI.

Requirements of Respondent

For the purposes of determining normal values and export prices of subject goods, information is required from all parties involved in the production and sales of those goods. Accordingly, as a vendor, an exporter and/or producer of subject goods, you must respond to all questions in this RFI, and complete the *Designation of Confidential Information* and the *Certificate of Veracity, Accuracy, and Completeness*. If any questions are not applicable to your company, please explain the reason it is not applicable.

If your company is not the producer, please forward immediately a copy of this RFI to each of the producers of the subject goods. Please inform immediately the CBSA of the name, address, phone and email address of the contact person of each producer of subject goods exported by your company. **The determination of normal values requires complete separate responses to the RFI from both the exporter and the producer(s) of the goods, if they are not the same.**

Verification Meetings

The CBSA may wish to verify the information submitted by meeting with officials from your company at your premises. Officers of the CBSA may wish to visit any location that has relevant

data, such as your head office, or sales office, mill locations, warehouses and any other location considered necessary by the CBSA.

You will be contacted in advance of such a meeting to make arrangements as to the time and place of the verification meeting. The CBSA may require additional information at that time.

A complete response to the attached RFI, including all of the documentation requested, must be submitted to the CBSA before a verification meeting will be considered.

If the verification meeting is delayed or cancelled due to the unavailability of company officials to meet with CBSA officers, normal values of the subject goods exported by your company may be based on the information available.

The purpose of the verification meeting is to verify information already provided to the CBSA in your submission prior to the meeting. It is not intended to be a second opportunity for your company to provide new or additional information. Accordingly, the original response should be complete and accurate.

During any verification meeting with the CBSA, each company official who prepared any part of the response and who has knowledge of the source documentation and the information contained therein must be available to meet with CBSA officers and to provide additional clarification and explanations, as required.

To satisfy itself as to the integrity, completeness and accuracy of the information supplied, the CBSA may examine sales, costing and other information in respect of other goods not specifically included in the product definition for this re-investigation. For example, the CBSA may require information on a product not covered by this re-investigation in order to validate costing *allocations* that were made in respect of the goods being reviewed.

Although the information requested largely relates to the time periods specified in the RFI, it should be noted that the CBSA is not limited to the examination of information within these time frames. Information may be requested for periods outside the POI or the PAP in order for the CBSA to satisfy itself as to the accuracy of the data presented for the periods of time that have been specified in the RFI.

During the verification meeting, your company should be in a position to promptly retrieve requested documents and to provide photocopies of such documents when requested by the officers. During the meeting, your company will also be required to provide a non-confidential version of each document requested by CBSA officers.

Source documents and working papers used to prepare replies to this RFI should be kept available for examination during any verification meetings. Copies of certain documents, as selected by the CBSA officers, may be required.

Format of Information Submitted

Please note that you must submit your response to the RFI electronically as follows: by email (with size of 10 MB or less per email – your response can be fragmented and sent in more than one email to accommodate the size capacity) at the following address:

simaregistry-depotlmsi@cbsa-asfc.gc.ca; or by way of secure file transfer link/electronic portal sent to simaregistry-depotlmsi@cbsa-asfc.gc.ca.

Submit the confidential information and the non-confidential edited version or summary separately identified as follows: CONFIDENTIAL or NON-CONFIDENTIAL, company name, date and SIMA case file number (**OCTG 2024 RI**). CONFIDENTIAL submissions should be password protected; please send the password in a separate email to: simaregistry-depotlmsi@cbsa-asfc.gc.ca

Hardcopies (paper), USB keys or CD submissions will not be accepted. If you submit by way of secure file transfer or electronic portal, please note that the CBSA does not accept any risk, responsibility or liability for the use of secure file transfer providers or e-platforms, nor do we recommend one provider over another as the CBSA cannot guarantee the confidentiality of documents uploaded to third party servers. If you have any questions about how to submit, please inquire at the contact email provided for the SIMA Registry.

Use the YYYY-MM-DD format for all dates. For example, write October 23, 2023 as 2023-10-23.

Narrative or text responses must be provided in Microsoft Word compatible format. Spreadsheets or data responses must be provided in Microsoft Excel compatible format. Files may be submitted in a compressed ZIP format, but not RAR.

Your response must state each numbered question followed by a complete response. If a question does not apply to your company or requests information in a format that is different than that in which it is maintained, an explanation as to why the question does not apply or how the information was adjusted to respond to the question is required.

Your response must be in either English or French. Any source material that you provide must be in the document's original language and must be accompanied by a translation in either English or French.

Treatment of Confidential and Non-Confidential Information

The *Treatment of Confidential and Non-Confidential Information* section of this RFI describes the treatment of information submitted to the CBSA in connection with proceedings under the *Special Import Measures Act* (SIMA). You are advised to review this section prior to preparing your submission to the CBSA.

Due Date for Response

Late responses will not be considered for purposes of this re-investigation. Therefore, the CBSA must receive your response no later than **August 6, 2024**. If your company does not fully respond to this RFI, normal values for goods exported by your company will be determined by Ministerial Specification, as is explained in the covering letter accompanying this RFI.

Failure to Cooperate

Failure to submit all required information and documentation, including non-confidential versions and proof of Exporter ID registration, or failure to permit verification of any information, may result in the normal values of the subject goods exported by your firm being based on the Ministerial Specification.

Results of the Re-investigation

The results of the re-investigation, including an explanation of the methodologies for determining the normal values and export prices, will be provided to your company upon completion of the re-investigation.

Counsel or Consultant

If your company has hired counsel or a consultant to represent you, we need a letter of authorization from your company. This letter of authorization will allow us to discuss confidential information, release confidential material and provide copies of all correspondence about your company to your representative. We will not discuss any confidential matters about your company with your representative until a letter of authorization has been provided to us.

TREATMENT OF CONFIDENTIAL AND NON-CONFIDENTIAL INFORMATION

NOTE: Parties are required to review and consult with the [Confidentiality and Disclosure Guidelines for SIMA Proceedings](#) before submitting any information to the Canada Border Services Agency (CBSA) to ensure that their information complies fully with section 85-87 of the *Special Import Measures Act* (SIMA). These guidelines outline the CBSA's policies and procedures with respect to the submission of confidential and non-confidential information and the disclosure of confidential information under SIMA.

For additional information on the CBSA's requirements for proper formatting of a confidential and non-confidential submission and for examples of these requirements, parties are encouraged to review the following:

- [Submitting information to the Canada Border Services Agency in a Special Imports and Measures Act proceeding](#)
- [Sample submission: comparative view](#)
- [Templates](#)

Why Provide Confidential and Non-Confidential Information?

The *Special Import Measures Act* (SIMA) requires that confidential information submitted to the CBSA be accompanied by a non-confidential version of the information. Please consult the [Confidentiality and disclosure guidelines for Special Import and Measures Act proceedings](#) and the supporting links above for further information and guidance on the CBSA's treatment of confidential and non-confidential information and how to prepare both a confidential and non-confidential submission of your information.

Treatment of Your Non-Confidential Information

Your non-confidential information will be given to any party that asks for this information for the purposes of the proceeding.

Treatment of Your Confidential Information

There are certain times when the CBSA will release your confidential information: first, to independent counsel for a party to the proceeding with disclosure authorization, under the terms and conditions of a [disclosure undertaking](#); and second, to Canadian courts, tribunals and panels.

Providing Only Non-Confidential Information?

If you decide that your reply to this RFI does not contain confidential information, every page of your reply should be marked "NON-CONFIDENTIAL". You must make a statement, in a covering letter, that you do not consider any information in your submission to be confidential.

Providing Confidential Information?

If your reply to this RFI contains confidential information, this reply, along with all of the attachments and supporting documents, will be your confidential submission. In the confidential submission, you must:

1. Clearly identify confidential information by enclosing it within [square brackets] and **highlighting** all confidential information as outlined in the [Confidentiality and disclosure guidelines for Special Import and Measures Act proceedings](#); and
2. Clearly mark every page of the confidential submission as "CONFIDENTIAL" including all attachments.

Review of Non-Confidential Submission

The non-confidential version of your submission will be reviewed by the CBSA to ensure that it is in sufficient detail to convey a reasonable understanding of the substance of the information submitted in the confidential version.

If CBSA determines that an adequate non-confidential bracketed version *or* a non-confidential summary of information designated as confidential has not been provided by the respondent, and the respondent fails to justify why it cannot be provided, does not withdraw the designation, does not take corrective action or does not submit a revised version, the CBSA will **NOT** use the confidential information provided by your organization in the proceedings. As a result, the CBSA's determination will be based on the best information available. It is imperative that companies delete only the minimum information necessary to protect their interests and only what is confidential.

Designation of Confidential Information

When you provide confidential information for the first time in respect of a SIMA proceeding, a signed and completed [Designation of Confidential Information](#) must be submitted to the CBSA. Here, you must identify the nature of the information you wish to designate as confidential, and provide reasons why you request that the information be treated as confidential. This document is non-confidential and should not include any confidential information. It will be included in both versions of your submission.

Certificate of Veracity, Accuracy and Completeness

A signed [Certificate of Veracity, Accuracy and Completeness](#) is required to along with your response. This certificate should be reproduced and signed on your company letterhead. This document is non-confidential and should not include any confidential information. It will be included in both versions of your submission.

Independent Counsel

If your company retains independent counsel to represent you in this matter, please provide a [Letter of authorization](#) to the CBSA, including authorization to discuss with and to release to your independent counsel any confidential information that you have submitted and particulars of your file. Please be advised that confidential information submitted by other parties to the proceedings will be disclosed only to independent counsel. Therefore, letters of representation should be provided as soon as possible so that your independent counsel may access confidential information submitted by other parties.

PART A - General Information

The information requested in this part of the RFI will provide the CBSA with an overview of your corporate organization, the goods you produce and/or sell, and your domestic and export markets.

- A1. Provide your company's complete name, mailing address, telephone number and email address.
- A2. Provide the name and position of the officer in your company responsible for your response to the RFI along with this person's telephone number and email address.
- A3. Describe the nature of your company's business. Explain whether you are a manufacturer, trading/sales organization, distributor, etc. and provide a brief history of your company.
- A4. Indicate if your company is a sole proprietorship, a partnership, a limited liability company, or another type of corporate organization and provide information on whether it is privately held, a public corporation, a government agency, etc.
- A5. Provide a chart showing all *associated companies* in order to provide an understanding of your company's place in the larger corporate structure.
- A6. Provide a list of all associated companies (associates) with addresses, telephone numbers, and contact names. Clearly indicate the relationship between your company and each of its associates and the percentage of ownership held by your company and/or its associates. For each company, explain the nature of the business performed and the responsibilities or functions carried out by each associated company in respect of the goods shipped to Canada.
- A7. Describe your company's internal organization and provide a complete internal organization chart. For each functional, divisional, or other grouping depending on your particular circumstances, provide a description of the grouping and the activities performed within the grouping.
- A8. Provide a list, including the names and addresses of your company's 15 largest shareholders and the percentage of shares that each of them holds. If not already covered, identify the names and addresses of any shareholder that owns more than five per cent of the shares of your company.
- A9. If your company is a subsidiary of another company, list the 15 largest shareholders of your parent company, including their names and addresses. If not already covered, identify the name and address of any shareholder that owns more than five per cent of the shares of your parent company.
- A10. Provide the details of any changes in the majority ownership structure of your company for the last two years. Include details of any ownership change that has affected your costing, selling, pricing, and distribution practices during the same period.

- A11.** For the last two years, indicate if your company has been in receivership, has operated under any bankruptcy proceedings, has received protection from creditors, or in any other manner has been involved with bankruptcy proceedings as provided for in your domestic legislation. Provide full details of any such occurrences, including any proceedings that might currently be underway.
- A12.** For the last two years, indicate if your company has been involved in any significant legal proceedings. Provide full details of any such occurrences, including any proceedings that are expected or are currently underway.
- A13.** Provide the address of each of your production facilities or factories that are capable of producing the subject goods. Identify each of your production facilities or factories where the subject goods imported into Canada during the POI were produced. Indicate the location where the relevant sales data and costing data are kept in respect of your domestic sales and your shipments to Canada.
- A14.** (a) Provide a list of all product lines produced by your company (i.e., all goods produced including all goods that match the description of the goods under the re-investigation).
- (b) For all goods produced by your company that match the description of the goods under re-investigation, complete the following chart, on a factory basis, for the POI.

Market	Total Quantity in Metric Tonnes (MT)	Total Value (indicate currency)
Domestic Sales		
Exports to Canada		
All Other Exports		
Total		

- (c) Do your domestic sales of goods that match the description of the goods under re-investigation include any models your company imported from another country? If yes, provide the quantity and value.
- A15.** With respect to subject goods sold to Canada and like goods sold in your domestic market, provide details of the terms of *sale* that apply and explain fully how each term is defined by your company:
- (a) delivery (e.g. ex-factory, FOB port, CIF (destination), etc.);
- (b) payment (e.g. 2% 10 net 30 days, 60 days after bill of lading, etc.); and
- (c) method of payment (e.g. cash or money order, letter of credit, bank transfer, etc.).
- A16.** With respect to subject goods sold to Canada and like goods sold in your domestic market, is it your corporate practice to *discount your accounts receivable*? If it is, identify the methods of discounting used, the cost to your company and the timing associated with the discounting of the payment instrument.

- A17.** Provide a copy of the latest brochures, corporate publications, or any other such general literature concerning your company, its associates and products sold or manufactured both in your domestic market and in export markets.
- A18.** In October 2024, CARM (CBSA Assessment and Revenue Management) will become the official system of record for the collection of duties and taxes. As a result of CARM, all cooperative exporters of subject goods are required to obtain an Exporter ID. Your company has been identified as a potential exporter of subject goods. As such, if your company intends to cooperate in this proceeding you are required to register for an Exporter ID, comprised of a Business Number (BN9) and RM Program Account.

If you already have an Exporter ID please provide this to the CBSA in the table below:

<u>Company Name</u>	<u>Exporter ID</u>

If you have not yet registered for an Exporter ID, please immediately follow the steps below:

- (i) If your company does not have a Canada Revenue Agency (CRA) issued Business Number (BN9), complete the CRA’s [*Non-Resident Business Number Web Form*](#) to request a BN9. If you already have a BN9 proceed to step (ii).

Note: The CRA web-form is only for the BN9 portion of your Exporter ID. On page 4, you must select “I do not want to register my business for a program account.” And YES to “Are you registering for a CRA business number to further apply for other program accounts such as procurement business number (PBN), fuel charge and Importer-Exporter account (RM) via the Canada Border Services Agency (CBSA) Assessment and Revenue Management (CARM) portal”.

- (ii) Complete the attached BSF947 form to request a CBSA RM (Import/Export) Program Account and submit this form to the CBSA at:
simaregistry-depotlmsi@cbsa-asfc.gc.ca

Note: On page 2 of the BSF947, under “Type of Account”, please ensure only the box for “Meeting, Convention, and Incentive Travel” is selected. Do not submit your form to the email noted in the BSF947.

Please note: An Exporter ID is a prerequisite to be issued company specific normal value(s), export price deduction(s), margin of dumping or amount of subsidy. **RFI responses will be considered deficient by the CBSA if you do not provide the necessary information to allow for Exporter ID registration.** If your enrollment in a BN9 is in progress when your RFI response is due, you may leave the Business Number field of the BSF947 unfilled but you must provide proof of a submitted BN9 request and you must notify the CBSA when a BN9 has been issued.

REMINDERS:

- 1. Any source material that you provide with your response must be in the original language and must be accompanied by a translation in either English or French.**
- 2. If your company is not the producer of the goods, it is your responsibility and in your own interest to ensure that the producer(s) provide(s) the CBSA with the necessary information as outlined in the Instructions section.**
- 3. If you have designated any information confidential, a non-confidential version of that information must accompany your response to this RFI. See the RFI for further details in this regard.**

PART B - Export Information

This part of the RFI requests information concerning your exports to Canada. This information is required to determine your export practices and the export price of those goods imported into Canada during the POI (from May 1, 2023 to May 31, 2024). It is recognized that you may not be in a position to know exactly when the goods shipped were actually imported into Canada. You may wish to contact the importer directly to confirm import dates respecting your sales or provide export sales information for shipments made well in advance of possible importation.

- B1.** For each of your customers in Canada that imported subject goods during the POI, provide the following:
- (a) name;
 - (b) customer code;
 - (c) address;
 - (d) telephone number;
 - (e) name of the contact person;
 - (f) *trade level*;
 - (g) total quantity of each *model* of subject goods shipped to that importer (provide unit of measure);
 - (h) total transaction value of each model shipped to that importer; and
 - (i) full list price (base book price plus applicable extras) for each model shipped.
- B2.** For each importer identified in response to Question B1, indicate:
- (a) the activities which the importer undertakes in respect of the subject goods before and after importation;
 - (b) the sales activities that your company or any associate performs on sales to the importer in Canada;
 - (c) the sales activities that your company or any associate performs on behalf of the importer in Canada;
 - (d) the relationship between your company and your Canadian customer. If your company is *related* to the importer, elaborate; and
 - (e) the details of any arrangements, financial or otherwise, in existence between your company and the importer in Canada of the subject goods.
- B3.** Provide a detailed explanation of your company's channels of distribution to the ultimate destination in Canada. Include a flow chart explaining the movement of the goods from the manufacturing plant to the delivery of the goods to the importer in Canada and to the ultimate destination in Canada. Explain in detail any agency or distributor agreements and provide copies of each agreement. At each step of the process, describe the functions or activities performed by the respective parties (i.e., manufacturer, agent, importer, consignee, etc.) and indicate who owns the goods at each stage of their movement.
- B4.** Explain in detail the order process used by your company with respect to your exports to Canada from the point of the purchase order, through to delivery and payment for the goods. Identify and describe fully the documentation used in each step of the process. Indicate the terms and conditions of sale, including the payment and shipping terms.

B5. Identify any party receiving a commission on subject goods sold to the importers in Canada during the POI. Explain the relationship between your company and the party receiving the commission. Provide the following:

- (a) activities performed for which the commission was paid;
- (b) nature of the commission;
- (c) amount of the commission;
- (d) basis for calculating the commission;
- (e) method of payment;
- (f) currency of payment;
- (g) timing of payment; and
- (h) other relevant details.

B6. The CBSA considers the *date of sale* to be the date that the parties establish the material terms of the sale. The date of the order confirmation is usually considered the date of sale although the date of sale could be the contract, purchase order or invoice date, or such other date which establishes the material terms of sale. If any of the terms of sale are subsequently revised, the date that the revision was made is usually considered the date of sale.

- (a) For your export sales to Canada, at what stage in the process (e.g. contract date, purchase order date) are the material terms of the sale established? In other words, what do you consider is the date of sale? Explain.
- (b) If different methods are used to identify the dates of sale for different transactions, (e.g. spot sales and short-term and long-term contracts), explain what you consider to be the date of sale for each type of transaction and explain why different methods are used.
- (c) For your export sales to Canada, under what circumstances can terms of sale changed?

B7. **Appendix 1** provides the format to be used when responding to this question. This information must also be provided in electronic format. Refer to the Instructions section of this RFI for guidelines respecting the submission of information in electronic format.

Provide a list of all shipments of subject goods that were exported to Canada during the POI. For each shipment, provide a separate line on the spreadsheet for every individual model (based on the characteristics as outlined in the explanation to **Appendix 1**) included in that shipment. For each line, provide the information required for each column indicated in **Appendix 1**.

IMPORTANT NOTE: Product descriptions, which are to be provided for all worksheets (**Appendix 1 to 4**), must be consistent when describing the same model and include the period of production, as electronic comparisons and manipulations will be made in analyzing the data. For example, if a domestic model is listed in **Appendix 2** (selection of like goods), this model must be described in exactly the same way and also include the period of production in **Appendix 3** (listings of domestic sales), **Appendix 4** (listings of total cost of goods). This also applies to **Appendix 1** (exports to Canada.)

Please note that Question B10 of this RFI asks for an explanation of product/model codes if used.

- B8.** In **Appendix 1**, there is a column titled "*Other Discounts.*" For each type of "Other Discount" you offer, add an extra column to your response to Question B7 and indicate the type of discount in the space for the column name. Insert, line-by-line, the amount of the discount granted on each individual model in each shipment to Canada.

Describe each type of discount you offer, including the terminology associated with the discount and the terms and conditions that must be met by the importer in order to receive the discount.

- B9.** In **Appendix 1**, there is a column titled "*Rebates and Allowances.*" For each type of rebate and/or allowance you offer, add an extra column to your response to Question B7 and indicate the type of rebate or allowance in the space for the column name. Insert, line-by-line, the amount of the rebate granted on each individual model in each shipment to Canada.

Describe each type of rebate or allowance you offer, including the terminology associated with the rebate or allowance and the terms and conditions that must be met by the importer to receive the rebate or allowance.

If your company has any agreements with the importer respecting the payment of rebates and/or allowances, provide a copy of each agreement. If rebates and/or allowances are owed but have not yet been paid on shipments to Canada, provide the total amount and explain how you determined the amount of the rebate or allowance reported in your response to B7.

- B10.** Provide copies of any catalogues, brochures, price lists, discount schedules, etc., relative to your shipments to Canada. Explain any product/model codes or other codes used by your company on any documents submitted so as to permit a full understanding by CBSA.
- B11.** If the goods listed in response to Question B7 conform to any government, association, international or other standard or specification, provide copies of the relevant standards or specifications.

B12. For each line listed in response to Question B7, if there are any costs, charges or expenses incurred in respect of the goods by or on behalf of your company which are not already identified in a separate column heading on **Appendix 1**, add a column to your response for each item and indicate the amount of the item for each individual model in the shipment. The column names should clearly identify the nature of the cost, charge or expense. These costs, charges or expenses should relate to:

- (a) preparing the goods for shipment that are additional to those costs, charges or expenses incurred on domestic sales of like goods in the country of export, including additional *packing costs* for export;
- (b) the payment or future payment by you (or on your behalf) of any Canadian regular or special duties and taxes; and
- (c) all other costs, charges and expenses resulting from the exportation of the goods, or arising from their shipment to Canada.

Provide a narrative description of the cost, charge or expense for each column you add to **Appendix 1**. This description must be sufficiently detailed to permit a proper understanding by the CBSA.

- B13.**
- (a) If any applicable domestic commodity tax, value-added tax (VAT) or any other domestic tax is included in the export selling price, and the amount of tax is not fully refundable upon export, the amount of the tax should be indicated in the Column titled “**Taxes**” in **Appendix 1**.
 - (b) Indicate the manner of payment and method of calculation of the tax.
 - (c) If any applicable export tax is included in the export selling price, the amount of export tax should be indicated in the Column titled “**Export Tax**” in **Appendix 1**.
 - (d) Indicate the manner of payment and method of calculation of the export tax.

B14. For each shipment listed in response to Question B7, compile and submit a copy of the following set of documents:

- (a) the importer's purchase order and your acknowledgment or acceptance of the order, or the contract of sale;
- (b) commercial invoice and credit/debit notes issued in respect of the sale;
- (c) Canada Customs invoice (if applicable);
- (d) bill of lading;
- (e) freight invoices covering any expenses incurred by or on behalf of your company for the movement of the goods from the factory to the final destination in Canada;
- (f) letter of credit (if applicable); and
- (g) proof of payment (bank advice statement).

- B15.** With respect to your export shipments to Canada listed in response to B7, provide details of any foreign currency buying and selling decisions (*hedging*) made by your company to minimize the effects of exchange rate movements on your Canadian sales revenue, such as *forward contracts*, *futures contracts* or options.
- B16.** With respect to your export shipments to Canada listed in response to B7, did your company adjust the selling price to Canada in order to account for currency fluctuations or any other reason? If so, explain.
- B17.** Are there any goods, services, rebates, warranties or guarantees provided directly or indirectly to *persons* who purchase the goods from the importer or from any person on any subsequent resale? If so, provide details concerning the nature and value of such benefits.
- B18.** Provide a listing by importer for the POI indicating the *average number of collection days* for your accounts receivable.
- B19.** If your company is not the manufacturer of the goods shipped to Canada:
 - (a) provide the name, address, telephone number and contact person of the manufacturer and/or your supplier(s);
 - (b) indicate if the supplier knew or had reason to believe that the merchandise you were purchasing was ultimately destined for the Canadian market;
 - (c) indicate if there was any understanding giving permission to or responsibility for exporting to Canada;
 - (d) indicate if there was any understanding restricting, discouraging or prohibiting *sales* in the Canadian market or any other export market;
 - (e) indicate if the supplier had the right to review your export sales records; and indicate if the supplier provided after-sales service in Canada, participated in Canadian sales calls, sales activities, and/or provided sales incentives to your export customers.
- B20.** Provide details of any price changes implemented for exports of subject goods to Canada from the beginning of the POI to the present, as well as any scheduled price changes.
- B21.** With respect to like goods sold by your company to importers in any country other than Canada, please answer the following:
 - (a) Did you export like goods as described in the product definition to countries other than Canada during the POI?
 - (b) If you responded yes to (a), please complete the following table for each export market in terms of the sales value and volume of those goods:

Export Market	Sales Value (specify currency)	Cost of Goods Sold (specify currency)	Quantity (metric tonne)

- (c) Where applicable, for each country identified in (b) above, please indicate if those sales fairly reflect the market value of the goods at the time of the sale of the subject goods to the importer in Canada. In responding to this, please include any details as it relates to any differences in terms of the conditions of sale, taxation or any other differences related to price comparability between the goods sold to the importer in Canada and the like goods sold to importers in the country other than Canada.
- (d) Please complete the table below regarding any anti-dumping or subsidy measures with respect to the goods in question identified in (b) above with the following information:
- i. provide the date and outcome of any anti-dumping or subsidy measures in force;
 - ii. indicate whether if any ongoing anti-dumping or subsidy proceedings are currently in process and the anticipated date of conclusion; and,
 - iii. provide the date of expiry for any anti-dumping or subsidy measures that were previously in force and the reasons for the expiry of these measures.

Export Market	i.	ii.	iii.
1.			
2.			
3.			

B22. Identify all source documents on which you relied in preparing your response to this Part, and indicate the business location where the documents are maintained.

REMINDERS:

- 1. Any source material that you provide with your response must be in the original language and must be accompanied by a translation in either English or French.**
- 2. If your company is not the producer of the goods, it is your responsibility and in your own interest to ensure that the producer(s) provide(s) the CBSA with the necessary information as outlined in the Instructions section.**
- 3. If you have designated any information confidential, a non-confidential version of that information must accompany your response to this RFI. See the RFI for further details in this regard.**

PART C - Domestic Sales Information

The information requested in this part is required to determine the normal values of the subject goods. Generally, where there are a sufficient number of profitable domestic sales of like goods to more than one unrelated customer, normal values are based on your company's domestic selling prices of the like goods. Some factors which may be taken into account and for which adjustments may be made include the trade level of the importer in Canada compared to the trade level of your domestic customers, the quantities of goods sold to importers in Canada compared with the quantities of like goods sold to your domestic customers, qualitative differences, taxation differences and other differences in terms and conditions of sale. The domestic sales of like goods that will be reviewed are those made in the PAP of **May 1, 2023 to May 31, 2024**.

Like goods are goods that are identical in all respects to the subject goods exported to Canada, or in their absence, are goods that closely resemble the goods exported to Canada (similar goods). Some of the following questions require the identification of sales of identical or similar goods. Specifically, for purposes of this re-investigation, each model must be examined in order to determine if there are domestic sales of like goods that match the subject goods that were imported into Canada. In addition, to be considered like goods, goods must have been produced at the same production facility/factory as the subject goods exported to Canada.

- C1.** (a) Provide a detailed explanation of your company's channels of distribution to your domestic customers. Include a flow chart depicting the movement of the goods. Explain in detail any agency or distributor agreements and provide copies of each. At each step of the process, describe the functions or activities performed.
- (b) Do the selling prices of the like goods sold in your domestic market vary depending on the channel of distribution through which you sell? If yes, explain how and why the prices vary.
- C2.** Explain in detail the steps in the order-taking and filling process and the commercial documentation used by your company with respect to domestic sales from the point of receiving an order through to delivery and receipt of payment for the goods. Sample documentation (e.g. purchase order, commercial invoice, shipping manifest, credit/debit note) should be provided to illustrate the complete documentation process. If you sell by short-term or long-term contracts, include sample copies. Explain any terms on the documentation that are specific to the industry or are of a technical nature.

- C3.** (a) Provide catalogues and/or brochures relating to the like goods.
- (b) Provide the current price list and all price lists for the like goods in effect during the PAP. Include any discount or rebate schedules used with each price list. Provide copies of any internal price guidelines used by your sales staff during the PAP.
- (c) If your company does not use price lists, describe how prices are determined. If price lists are not used, provide a detailed schedule showing each price change for each model during the PAP, and the effective dates of the price changes.
- (d) Have there been price changes in your domestic market since the end of the PAP? If so, provide the percentage change in price for each product line within the subject goods definition and indicate the reasons for the price changes.
- (e) Are price increases or decreases scheduled for the coming months? If so, provide the scheduled percentage change in price for each model line within the subject goods definition and indicate the reasons for the scheduled price changes.
- C4.** The CBSA considers the *date of sale* to be the date that the parties establish the material terms of the sale. The date of the order confirmation is usually considered the date of sale although the date of sale could be the contract, purchase order or invoice date, whichever establishes the terms of sale. If any of the terms of sale are subsequently revised, the date that the revision was made is usually considered the date of sale. In respect of your company's domestic sales:
- (a) at what stage in the process (e.g. contract date, purchase order date) are the material terms of sale established? In other words, what do you consider the date of sale and explain why;
- (b) if different methods are used to identify the dates of sale for different transactions, such as spot sales and short-term and long-term contracts, explain what you consider to be the date of sale for each type of transaction and explain why different methods are used; and
- (c) explain under what circumstances the terms of sale can be changed.
- C5.** For each domestic customer to whom your company sold the like goods during the PAP, provide a list with the following information:
- (a) name of customer;
- (b) customer code;
- (c) address
- (d) relationship between your company and this customer (associated or not);
- (e) if known, indicate if customer is associated to any other domestic customer;
- (f) trade level;
- (g) total quantity and value of all goods purchased (both subject and non-subject goods), for the last fiscal year and the current fiscal year-to-date; and
- (h) indicate if the domestic customer is considered to be at the same trade level as your Canadian customer(s).

The following four questions require responses that must also be provided electronically in Microsoft Excel format. Please refer to the Instructions section of this RFI for guidelines respecting the submission of information in electronic format.

C6. The information to be provided in answer to this question will be for purposes of identifying the like goods sold in your domestic market and comparing them to the goods exported to Canada. Like goods are goods sold in your country that are identical goods or similar goods to the goods exported to Canada. As previously explained, for OCTG, identical goods would have **all** the same characteristics as those indicated in **Appendix 2 – Selection of Like Goods**. See the section entitled “**Product Definition**” in the beginning of this RFI for guidance respecting the considerations in identifying “similar goods” in this re-investigation.

Using the data in **Appendix 1**, list the goods exported to Canada, on a model basis, as outlined in **Appendix 2**. For each model listed, provide the required information for the model characteristics as detailed in the instructions for **Appendix 2** as well as indicating the factory (production facility).

For each model listed for goods exported to Canada, insert the most comparable model (name and/or number if used) of goods sold domestically and provide the required information for the model characteristics as detailed in the instructions for **Appendix 2** as well as indicating the factory (production facility). Also indicate whether the goods are considered identical (**I**) or similar (**S**).

In the event there are no domestic sales of a like good (identical or similar) to the subject goods exported to Canada, insert “**N/A**” in the column under “Domestic Product.”

After listing the comparable domestic model for each model exported to Canada, list all other models, as defined as **OCTG**, which were sold in your domestic market but not sold to Canada.

IMPORTANT NOTE: Product descriptions, which are to be provided for all worksheets (**Appendix 1 to 4**), must be consistent when describing the same model and include the period of production, as electronic comparisons and manipulations will be made in analyzing the data. For example, if a domestic model is listed in **Appendix 2** (selection of like goods), this model must be described in exactly the same way and also include the period of production in **Appendix 3** (listings of domestic sales), **Appendix 4** (listings of total cost of goods). This also applies to **Appendix 1** (exports to Canada.) Please note that Question C14 of this RFI asks for an explanation of product/model codes if used.

C7. Listing of all domestic sales of OCTG:

Please use the attached **Appendix 3** to provide a detailed listing of all domestic sales of OCTG sold during the PAP, whether or not you listed the product as a like good in **Appendix 2**. Please refer to the “**Product Definition**” section at the beginning of this RFI. The domestic sales contained in this listing should be for ultimate consumption in your domestic market. Please clearly label this listing as "**Appendix 3A - All Domestic Sales of OCTG per C7.**"

Sales in this database must be adjusted for any credit notes issued respecting these sales, i.e., selling prices are to be net of credits. All remaining credits are to be removed from the database.

C8. Listing of domestic sales of "like goods":

There are certain legislative requirements in SIMA that must be taken into account in selecting like sales for the determination of normal values. In accordance with these legislative requirements, you are requested in this question to provide a second listing of selected domestic sales of like goods. The domestic sales contained in this listing should be for ultimate consumption in your domestic market. This second listing should be clearly labelled as "**Appendix 3B - Sales of Selected Like Goods as per C8.**"

Specifically, beginning with the database of sales of all OCTG prepared in response to Question C7, please identify and list those sales of like goods that are:

- (a) sold to more than 1 unrelated¹ domestic customer;
- (b) which are sold to the same trade level² as the importer in Canada; and
- (c) which are sold in the same or substantially the same quantities³ as the quantities sold to the importer in Canada.

If you have no sales of a like good which meet all three of the above conditions, then you should examine sales of the like good which were sold at the trade level nearest and subsequent to the importer in Canada.

Sales of the like good at this *subsequent trade level* may be substituted in your sales listing only in the absence of sales which meet the three conditions listed above. However, in order to be given consideration, the sales of the like good at this subsequent trade level must also be made to more than one unrelated domestic customer and must be sold in the same or substantially the same quantities as the quantities purchased by the importer in Canada.

C9. Listing of domestic sales of the "Goods of the same general category" or "Goods next largest to the goods of the same general category":

¹ Refer to the definitions of "associated persons" and "related" listed in Glossary. Note that where two or more purchasers are associated with each other ("associated purchasers"), they are regarded as a single purchaser.

² Refer to the definition of "trade level" listed Glossary.

³ When the domestic sales are not sold in the same or substantially the same quantities as the sale of the goods to the importer in Canada, you should use those sales that are closest in quantity to the quantity of goods sold to the importer in Canada.

If you have no sales of like goods in response to C7 and C8, please use the attached Appendix 3C to provide a detailed listing of all domestic sales of the “goods of the same general category” sold during the PAP. Please refer to the “Product Definition” section at the beginning of this RFI. The domestic sales contained in this listing should be for ultimate consumption in your domestic market. Please clearly label this listing as **"Appendix 3C - All Domestic Sales of Goods of the same general category per C9."**

Sales in this database must be adjusted for any credit notes issued respecting these sales, i.e., selling prices are to be net of credits. All remaining credits are to be removed from the database.

In the absence of the domestic sales of the “goods of the same general category”, please use the attached Appendix 3C to provide a detailed listing of all domestic sales of the “goods next largest to the goods of the same general category” sold during the PAP. Please refer to the “Product Definition” section at the beginning of this RFI. The domestic sales contained in this listing should be for ultimate consumption in your domestic market. Please clearly label this listing as **"Appendix 3C - All Domestic Sales of Goods next largest to the goods of the same general category per C9."**

Sales in this database must be adjusted for any credit notes issued respecting these sales, i.e., selling prices are to be net of credits. All remaining credits are to be removed from the database.

- C10.** Please explain the rationale used in the selection of *like goods* in Appendix 2 if similar goods were identified. Explain which product characteristics your company has used to select comparable similar goods models of domestic sales and why those product characteristics were chosen. Also, please explain any deficiencies or difficulties in selecting comparable models of similar goods that might preclude the CBSA from conducting a proper comparison between sales of subject goods and like goods.
- C11.** Provide a worksheet that reconciles the total extended selling prices for both **Appendix 3** listings of domestic sales as per C7 and C8 to your financial statements. The reconciliation should start with the C8 listing to the C7 listing then to your financial accounting system (general ledger or trial balance) up to your financial statements. If it is not possible to reconcile to audited financial statements, reconcile to interim financial statements. Provide a narrative explanation of the procedures followed to complete the accounting reconciliation.
- C12.** Describe each type of discount, rebate, or allowance offered on domestic sales of like goods, including the terminology used and the terms and conditions that must be met in order to receive each one. For each type of discount, rebate and allowance you offer, add a column, with an appropriate column heading, to your responses to Questions C7 and C8 and indicate the amount of the discount, rebate or allowance granted on each sale. In addition, provide details of the methodology you have used to allocate each discount, rebate or allowance to the like goods.
- C13.** Indicate on what percentage of domestic sales of like goods listed in response to Questions C7 and C8 each type of discount, rebate, or allowance was granted to domestic

customers. The percentage must be calculated on a quantity basis, i.e., the quantity of like goods on which the discount was granted.

- C14.** With regard to the sales listed in response to C8, provide a complete documentation package for every 10th sale listed, up to a maximum of 20 sales. Each package should include:
- (a) the customer's purchase order and your acknowledgment of the receipt of the order, or the contract of sale;
 - (b) commercial invoices and credit/debit notes issued in respect of sales;
 - (c) bill of lading;
 - (d) proof of payment.
- C15.** Explain any product codes or other codes used by your company to enable a correlation between price lists, invoices, brochures, etc. and the listings of domestic sales.
- C16.** With respect to each cost, charge or expense, (e.g. freight, warehouse expense, etc.), included in the gross domestic selling prices of the like goods listed in **Appendix 3**, provide details of the methodology you have employed to allocate each cost, charge or expense to the like goods.
- C17.** For each customer identified in response to C7, provide a listing indicating the average number of collection days for your accounts receivable during the PAP.
- C18.** For each level of trade identified in response to C7, provide the following information:
- (a) a detailed description of each direct sales activity you perform in selling to your domestic customers (for example, sales representatives, travel, entertainment, advertising);
 - (b) for each activity described in (a) above, indicate the cost of carrying out such activity in respect of the like goods;
 - (c) for each activity described in (a) above, indicate whether the same activity is performed at all by your company in selling to importers in Canada; and
 - (d) if any of the like goods identified in response to Question C8 were sold to customers at the trade level nearest and subsequent to the trade level of the importer in Canada, a trade level adjustment may be allowed. If you think that you are entitled to a trade level adjustment, explain why (refer to the definitions of trade level and subsequent trade level in **Glossary**).
- C19.** If applicable, indicate the amount of any royalties or patent fees paid or payable for all OCTG listed in response to Question C7. A breakdown of the amount of payment to each company is required. If applicable, explain why any such fees are not payable, or not payable in the same amounts, on models exported to Canada.
- C20.** If any applicable domestic commodity tax, value-added tax (VAT) or any other domestic tax is included in the domestic selling price, the amount of the tax should be indicated in

the Column titled “**Taxes**” (see **Appendix 3**). Indicate the manner of payment and method of calculation of the tax.

- C21.** If exports to Canada are partially or fully exempt from the payment of internal taxes and duties that are levied on sales for home consumption, or on the materials and components physically incorporated into the goods, or if such internal taxes and duties previously paid are remitted on export of the goods, provide:
- (a) an explanation of the legislation covering such exemption or remission, as well as a copy of the relevant regulations, with translation if required;
 - (b) the amount of duties and taxes refunded on the exportation of the goods and an explanation of how such amounts were calculated or apportioned to the exported goods;
 - (c) a record of the payment of the internal taxes and duties that were paid on goods sold domestically or on the material and components physically incorporated into the goods sold domestically but which were not levied on goods exported to Canada or other countries; and
 - (d) the calculated amount of such taxes and duties on a per unit basis. The allocation to each model must reflect the basis on which the taxes or duties are calculated.
- C22.** Are there any goods, services, rebates, warranties or guarantees provided directly or indirectly to persons who purchase the goods from your company or from any person on any subsequent resale? If so, provide details concerning the nature and value of such benefits. Include an explanation of the associated terminology, and any terms and conditions that must be met in order to receive the goods, services, rebates, warranties or guarantees.
- C23.** Provide an explanation of any sales listed in response to C7 that were not made under conditions where price was established by the forces of supply and demand. Describe any price and/or wage controls or restrictions imposed by government organizations or regulations that may limit the price you charge your domestic customers.
- C24.** If your company is not the manufacturer of the goods sold domestically:
- (a) provide the name, address, telephone number and contact person for the manufacturer(s) and/or your supplier(s);
 - (b) indicate if there was any understanding which restricted, discouraged or prohibited sales by your company, in your domestic market;
 - (c) indicate if the supplier had the right to review your domestic sales records; and
 - (d) indicate if the supplier provided after-sales service to your customers, participated in sales calls, sales activities, and/or provided sales incentives to your customers.
- C25.** Please describe the market conditions for OCTG in your country. The explanation should include your understanding of how OCTG prices are determined in the domestic market. In addition, please identify the major OCTG producers in your country and indicate each company’s ownership structure, such as state-owned enterprise (SOE), joint venture, limited liability company, etc.

- C26.** Did your company sell any OCTG products to domestic customers during the POI? If yes, please provide a list of your domestic customers for the goods and indicate each company's ownership structure (e.g., SOE, joint venture, limited liability company, etc.). If your company has identified domestic customers which are considered to be SOEs, please describe the terms and conditions of sales to these customers, describe the terms and conditions which differ from sales to non-SOEs, and explain how your company determines the price of the goods sold to those SOE customers.
- C27.** Identify and describe any policy, plan and/or directive issued by your government which encourages or requires any parties, whether SOEs or non-SOEs, to purchase domestically-produced OCTG in place of imported OCTG.
- C28.** Identify and describe any support programs offered by your government, including any financial contributions or any kind of income or price support which relates to the production or sale of OCTG.
- C29.** For each program identified above, describe the impact the program may have on the domestic market of OCTG in your country. Also, please describe the impact each program may have on your company's domestic selling prices for OCTG.
- C30.** Identify and describe any government regulations which may have an effect on domestic selling prices of OCTG such as price floors, price ceilings, production quotas, import and export controls.
- C31.** Identify and describe any government taxation policies which may have an effect on domestic selling prices of OCTG.
- C32.** Identify all source documents you have relied on in preparing your response to this Part and indicate the business location where the documents are maintained.

REMINDERS:

- 1. Any source material that you provide with your response must be in the original language and must be accompanied by a translation in either English or French.**
- 2. If your company is not the producer of the goods, it is your responsibility and in your own interest to ensure that the producer(s) provide(s) the CBSA with the necessary information as outlined in the Instructions section.**
- 3. If you have designated any information confidential, a non-confidential version of that information must accompany your response to this RFI. See the RFI for further details in this regard.**

PART D - Financial Data and Costing Information

The information gathered in this section will be used to determine whether your domestic sales are profitable. For models where normal values cannot be determined on the basis of domestic selling prices, the information that is to be provided in this section may facilitate the determination of normal values based on the **total cost** of the goods.

For this part, appropriate footnotes should be provided to explain (1) accounting treatment of any item(s) that deviate from established practices and (2) all corporate allocations. The information provided should enable the CBSA to follow the audit trail from the individual model cost to financial accounting records (such as subsidiary and general ledgers) and to corporate financial statements.

Source Documents, Accounting Records and Reports

- D1.** Provide a **list** of all source documents used to prepare your responses to this part and indicate the location where the documents are kept.
- D2.** Provide a **list** of your general ledger chart of accounts. If your chart of accounts is in a language other than English or French, provide the original language version and a translation in either English or French. The chart of accounts must be accompanied by explanatory notes which would enable the reader to identify the major groups and subgroups of account classifications (e.g. major group may be Assets, with a sub-group under Current Assets).
- D3.** Provide a complete **list**, in either English or French, of all your accounting and financial ledgers used for recording all your accounting, cost accounting (if applicable) and financial activities that lead to the preparation of your company's financial statements. Your list should include the following information:
- (a) the title;
 - (b) a brief description of each ledger;
 - (c) a computer report reference number, if applicable; and
 - (d) the name of the department providing the information.
- D4.**
- (a) Provide a **list** of all reports prepared on a periodic basis for senior management, for example, Aging of Accounts Receivable, Variance Analysis Reports, Fourth Quarter Results, Five Year Operational Plan, etc. The list should include:
 - (i) the title and date of the report;
 - (ii) a brief description of the information contained in each report;
 - (iii) the reason for the report;
 - (iv) a computer report reference number, if applicable;
 - (v) the name of the department providing the information; and
 - (vi) the identity and position of the person(s) for whom the report was generated.
 - (b) Provide a flowchart illustrating your company's financial accounting books and record keeping system. Show in your flowchart all subsidiary ledgers and reports generated by your company's financial accounting system (e.g. subsidiary ledgers maintained for raw materials purchases, inventories, sales, accounts receivable, etc.).

Financial Data

- D5.** Indicate the date of your company's fiscal year-end.
- D6.** Provide your corporate annual report for the last two fiscal years. If you do not publish annual reports, provide a copy of the final report on the operational results of the company, prepared for senior management, the board of directors and/or the shareholders.
- D7.** Provide your corporate annual report, filed with the government agency that regulates public companies in your country, for the last two fiscal years and all year-to-date reports. For example, in the United States of America, these reports are filed with the United States Securities and Exchange Commission. If you do not file such reports, provide a copy of your company's income tax return and income tax reconciliation report for the last two taxation years.
- D8.** Provide the following information for both for your company and each subsidiary or division of your company that produces the goods sold to the importers in Canada and the goods sold domestically:
- (a) audited financial statements for the last fiscal year;
 - (b) monthly financial statements for the last fiscal year;
 - (c) financial statements for the current fiscal year-to-date; and
 - (d) monthly financial statements for the current fiscal year-to-date.

If your company does not have divisional financial statements, provide any reports generated by the division, such as management reports, performance reports, production cost statements, operating reports or interim reports.

Include all the financial statements prepared for the fiscal year end, the accompanying notes, the auditors' opinion and supplementary reports.

Where audited financial statements do not exist, provide copies of the final unaudited financial statements approved by senior management. Include all accompanying notes and final reports. Explain why the company's financial statements are not audited.

- D9.** Provide any summary financial report used to reconcile all companies' financial data to the corporate annual report, for the last fiscal year.
- D10.** Provide any summary financial report used to reconcile all subsidiary or divisional financial data to the company financial statements, for the last fiscal year.
- D11.** For each production facility that produces the subject goods shipped to importers in Canada and the like goods sold domestically, provide the following:
- (a) income or profit and loss statements for the last fiscal year;

- (b) monthly income or profit and loss statements for the last fiscal year;
- (c) income or profit and loss statements for the current fiscal year-to-date; and
- (d) monthly income or profit and loss statements for the current fiscal year-to-date

Accounting Practices

- D12.** What generally accepted accounting standards were followed by your company for the preparation of the financial statements provided in answer to Question D8? Do these accounting standards comply with the International Financial Report Standards (IFRS) set by the International Accounting Standards Board (IASB)? If there are any standards that do not comply, please list the differences between the reporting standards followed by your company and IFRS.
- D13.** For each item listed in (a) to (j) below, explain your accounting practices for the goods sold domestically and the goods sold to importers in Canada. Your explanation should include any differences in your accounting practices for: (i) cost accounting purposes; (ii) financial accounting purposes; and (iii) income tax purposes. Where there are differences, explain the impact on the *cost of goods sold*, the income statements and any other general ledger accounts:
- (a) inventory valuation for raw materials, work-in-process and finished goods;
 - (b) write-off and write-down methods for raw materials and finished goods;
 - (c) value and disposal of *by-products* and *scrap materials* from the production process;
 - (d) fixed asset valuation (separate by group, for example buildings, capital equipment, etc.), revaluation, depreciation method, and treatment of idled assets;
 - (e) plant start-up, plant closure, shut-down or restructuring;
 - (f) interest expense as part of inventory or fixed asset valuation;
 - (g) conversion of year-end asset and liability balances;
 - (h) capitalization of general and *administrative expenses*;
 - (i) income and expense accounts requiring year-end accruals and adjustments;
 - (j) treatment of exchange gains and losses resulting from foreign currency transactions; and
 - (k) explain how your company's cost accounting system accounts for unfinished units (i.e., work-in-process) within each cost centre at the end of an accounting period. If special calculations are involved (e.g. calculation of equivalent units of production), provide an explanation of the calculation methodology.

Product Line Information

D14. For each production facility or factory, provide the following information for the product line that includes the goods subject to this re-investigation:

Indicate the PRODUCT LINE that includes the goods subject to this re-investigation		
	Last Fiscal Year (Metric Tonnes)	Current Y-T-D (Metric Tonnes)
Plant (identify)		
Production Capacity		
(a) Beginning inventory		
(b) Quantity produced		
(c) Quantity purchased from other suppliers or producers		
(d) Quantity sold		
(e) Quantity and value of goods transferred internally to other operations or divisions within the company for use in downstream operations		
(f) Quantity and value of goods sold or transferred to affiliated or <i>associated persons</i>		
(g) Ending inventory		

Production Information

D15. For each production facility or factory producing the goods sold domestically and/or the goods exported to importers in Canada, for each stage of production provide:

- (a) a flow chart of the production process;
- (b) a description of each stage in the production process;
- (c) the type of machinery used during each stage and its standard useful life;
- (d) a list of material inputs used in each stage;
- (e) the production time, expressed in the industry standard;
- (f) a list of by-products;
- (g) details of *waste material* and/or scrap material; and
- (h) an explanation of how overhead is allocated.

D16. Explain in detail how you cost the goods sold domestically and the goods sold to importers in Canada. Provide this explanation for each production facility or factory. Provide an example and describe how your model costing system captures all production costs of the goods.

D17. If using standard or budgeted costs, identify:

- (a) the types of *variances*;

- (b) how they are recorded in the cost accounting system;
- (c) how they are assigned to the goods;
- (d) when the variances are recorded, for example monthly, quarterly, etc.;
- (e) how often the *standard costs* are revised; and
- (f) the date of the latest revision.

- D18.** Describe how the company’s cost accounting system reconciles to the financial accounting system. List and describe any production costs that you value differently for cost accounting purposes than for financial accounting purposes and reconcile these differences.
- D19.** A start-up period of production is applicable when there is a new production facility, or a new or substantially different model that requires new or different technology or production equipment. A start-up period of production affects costs and the level of production.
- (a) If you had a start-up period, for the goods sold domestically and the goods sold to importers in Canada during the PAP, describe the particulars of the start-up period. Specify the beginning and the end of the start-up period.
 - (b) Explain the effect the start-up had on the cost of the goods.
- D20.** Indicate whether any of your production facilities were shut down, closed or restructured during the PAP, and whether you incurred any expenses during the period as a result.

Acquisition Cost

- D21.** If your company is not the manufacturer of the goods, provide the following on a model-by-model basis and then proceed to the section titled “Administrative, Selling and All Other Costs”:
- (a) the purchase price paid to your supplier for the goods;
 - (b) the freight cost, charges or expenses incurred between yourself and your supplier;
 - (c) rebates between yourself and your supplier;
 - (d) the commission between yourself and your supplier;
 - (e) any other costs, charges or expenses incurred in acquiring the goods; and
 - (f) the total per unit processing costs that you incur, for example, cutting manufactured model to specified lengths, heat-treatment, end-finish, value-added coatings etc.

Cost of Production

- For the cost information requested in Question D22, provide costs for **each production facility or factory**, for all models of OCTG exported to Canada as listed in **Appendix 2**, as well as for all models sold to your domestic customers as listed in **Appendix 2** whether considered as a like good or not (i.e. OCTG). If the cost of production of the subject goods exported to Canada differs from the cost of production of the like goods, provide separate cost of production statements for like and subject goods.

- The costs of production for the like goods sold domestically will form the basis for conducting the profitability analysis. The costs of production for the subject goods exported to Canada will be used, if required, as the basis for determining a cost-based normal value.
- Actual costs are preferred. These costs should be calculated on a monthly basis or, alternatively, on an order basis. **There should therefore be one cost of production calculated for each unique OCTG product for each month or, alternatively, for each order, to recognize fluctuating costs.** If standard or budgeted costs are used, identify the *variances* that are recorded in the cost accounting system as requested in Question D17. For example, if variances are recorded monthly, the appropriate monthly variances should be provided. Indicate the frequency with which the standard costs are revised and the date of the latest revision. Explain how favourable or unfavourable variances resulting from production are assigned to the goods during each accounting period.
- Where costs, charges, or expenses are **allocated**,⁴ explain how these are allocated to the *goods in question* and provide the supporting worksheets in your response. If they are also allocated to goods other than those in question, explain the method of allocation and explain why the method of allocation is appropriate.
- Provide costs for the PAP. If costs changed over the period, provide: all of the various costs; the time period each cost was in effect; and explain the changes.
- In responding to Question D22, where there was a start-up period (refer to Question D19), do not provide costs incurred during the start-up period. Provide costs from the end of the start-up period. If the start-up period extended beyond May 31, 2024 provide the costs that were in effect on May 31, 2024.
- In presenting your company's full cost of production, the CBSA recognizes that individual companies may not account for their costs in a manner that allows for the presentation of costs for each of the listed cost components that follow in Question D22. **Provided the costs presented are complete and represent the full cost of production, you may present your costs in a manner consistent with your own cost accounting reporting practices.**

D22. The following cost components should be provided on a per **unit** basis for each model imported into Canada during the POI as well as for each model sold domestically during the PAP. Again, please note that cost components may be presented differently as long as all costs of production are captured and their presentation facilitates the reconciliation of costs of production with your accounting records.

(a) Direct Materials

List the raw materials or major components. Provide the quantities of the direct materials utilized and the full cost, for each model.

⁴ Allocation of costs, charges and expenses to subject goods should reflect the normal or standard method of allocation used by your company in assigning costs to product lines. Where the basis of allocation is deemed inappropriate, the CBSA may re-allocate these costs, charges and expenses to the subject goods in accordance with Generally Accepted Accounting Principles (GAAP).

Note that materials or components that are obtained from another division, production facility/factory, or associated company should be identified. The value of these materials should be the actual costs to the division, production facility/factory or associated company that produced or acquired the materials plus an amount for any corporate allocations, overheads, and financial charges. In addition, the cost of engineering or design work incurred by another division, production facility/factory or associated company that is attributable or in any manner related to the production of the materials or components should be identified and included in the cost thereof.

(b) By-Products

If applicable, list each by-product that results from the production process of the goods. Describe how you dispose of by-product and provide the value of each by-product, expressed on a per model basis of finished product.

(c) Direct Labour

Provide the labour cost per model. Labour cost includes overtime pay, all fringe benefits, and payments for social programs. Explain how you determine direct labour cost and provide the details of your unit of production labour cost calculation.

(d) Factory Overhead

Provide **factory overhead** expenses per model. Factory overhead expenses include shop supplies, tools and dies, utilities, indirect labour, supervision, maintenance, rent, depreciation, etc. Explain how you allocate these expenses and identify the general ledger accounts involved.

(e) Scrap Recovery Value

If applicable, identify the total scrap recovery value per unit.

(f) Other Costs of Production

List any other costs applicable to the production of the goods, for example, research and development. Provide these costs on a per model basis. Explain how you allocate these expenses and identify the general ledger accounts involved.

Administrative, Selling and All Other Costs

- Questions D23 to D28 relate to the **administrative and selling expenses** (including corporate overhead), interest expenses and all other costs that are directly or indirectly attributable to the sale and production of the goods sold domestically and the subject goods sold to importers in Canada.
- Normally, administrative and selling expenses and all other costs are allocated to the goods sold to importers in Canada on the same basis as the expenses attributed to the sale and

production of the goods sold domestically.⁵ **Please note that these expenses are to be allocated on the basis of total cost of production and not on the basis of sales. An allocation based on annual cost data is preferable to an allocation over a shorter period of time that may be skewed due to periods of high or low production.**

- You must fully explain each step in the allocation process in allocating administrative, selling and all other costs to the goods, referring to the starting amount to be allocated, the ledger accounts (s) and/or source document, and the rationale and basis for allocation to the subject goods.
 - In the event there are no like goods sold domestically, the expenses to attribute to the goods sold to importers in Canada are the amounts directly or indirectly incurred for the sale and production of the goods sold to importers in Canada.
- D23.** Provide an explanation of your company’s normal accounting and reporting practices for administrative, selling and other costs.
- D24.** For your company’s administrative and selling costs, including corporate overhead costs:
- (a) list each administrative, selling and corporate overhead cost and identify the associated general ledger account;
 - (b) calculate the total amount of these costs;
 - (c) determine the amount of the administrative, selling and corporate overhead costs to be allocated to the goods sold domestically and calculate these expenses on a per unit basis, preferably as a percentage of cost of goods sold;
 - (d) determine the amount of the administrative, selling and corporate overhead costs to be allocated to the goods sold to importers in Canada and calculate these expenses on a per unit basis (preferably as a percentage of cost of goods sold); and
 - (e) explain your method(s) of allocating the costs in (c) and (d).

⁵ An adjustment may be allowed if there are direct sales activities which the exporter performs in the domestic market, which the exporter does not perform at all in selling to the importer in Canada, because it is the importer's role (i.e. a function of the importer’s trade level) to perform these activities in Canada. Refer to the definition of trade level in Glossary of this RFI.

D25. For your company's net interest costs:

- (a) list each source of interest income earned on short-term investments or operational bank accounts and identify the associated general ledger accounts;
- (b) list each interest cost incurred on all forms of liability and identify the associated general ledger accounts;
- (c) calculate total net interest cost by deducting the amount of interest income in (a) from the interest cost in (b). Interest income may not offset interest cost beyond a zero net balance;
- (d) determine the amount of net interest costs to be allocated to the goods sold domestically and calculate these expenses on a per unit basis, preferably as a percentage of cost of goods sold;
- (e) determine the amount of net interest costs to be allocated to the goods sold to importers in Canada and calculate these expenses on a per unit basis, preferably as a percentage of cost of goods sold; and
- (f) explain your method(s) of allocating the costs in (d) and (e).

D26. Determine your company's other costs, charges and expenses, including those incurred at the corporate level, that are directly or indirectly attributable to the production and sale of your company's goods. These costs may include such items as losses or gains from foreign exchange transactions. For these other costs, charges and expenses:

- (a) list each item separately and identify the associated general ledger accounts;
- (b) calculate total net cost (the net cost may not offset gains beyond a zero net balance);
- (c) determine the amount of net costs to be allocated to the goods sold domestically and calculate these expenses on a per unit basis, preferably as a percentage of cost of goods sold;
- (d) determine the amount of net costs to be allocated to the goods sold to importers in Canada and calculate these expenses on a per unit basis (preferably as a percentage of cost of goods sold); and
- (e) explain your method(s) of allocating the costs in (c) and (d).

D27. Determine the cost of sales or production royalties or patent fees paid or payable on your company's goods. If applicable, explain why any such fees are not payable, or not payable in the same amounts, on goods exported to Canada. For a breakdown of the cost of royalties and patent fees:

- (a) list each separately and identify the associated general ledger accounts;
- (b) calculate the total amount for each;
- (c) determine the amount of the royalty or patent fee to be allocated to the goods sold domestically and calculate these expenses on a per unit basis, preferably as a percentage of cost of goods sold;
- (d) determine the amount of the royalty or patent fee to be allocated to the goods sold to importers in Canada and calculate these expenses on a per unit basis, preferably as a percentage of cost of goods sold; and
- (e) explain your method of allocating the fees in (c) and (d).

- D28.** Provide information on all expected year-end adjustments that will have a material impact on the operating results of your company. These adjustments may be because of: legislation; other government actions; a change in accounting methods, standards or practices; or any contingency, expected liability or extraordinary or unusual item that will be recognized during the current accounting period. For year-end adjustments:
- (a) list each item separately and identify the associated general ledger accounts;
 - (b) calculate the total amount of these costs;
 - (c) determine the amount of the adjustment to be allocated to the goods sold domestically and calculate these expenses on a per unit basis, preferably as a percentage of cost of goods sold;
 - (d) determine the amount of the adjustment to be allocated to the goods sold to importers in Canada and calculate these expenses on a per unit basis (preferably as a percentage of cost of goods sold); and
 - (e) explain your method of allocating the adjustments in (c) and (d).
- D29.** Provide information on expenses (up the highest corporate level) that were not allocated to the goods sold domestically and the goods sold to importers in Canada. Identify and indicate the amounts of these expenses. Provide an explanation on the nature of these expenses and why they were not allocated.

Total Cost of Goods

- Use the information requested in Questions D22 to D29, to compile total cost databases. The total cost per unit is the sum of the costs from the “Cost of Production” section and the costs from the “Administrative, Selling and All Other Costs” section.
 - If you used standard costs to calculate costs of production, ensure that variances are included in the total cost of production.
- D30.** Using the suggested format for **Appendix 4**, compile on a model basis, the unit total cost for:
- (a) all models of subject goods imported into Canada during the POI, as listed in **Appendix 1**. Label this “**Appendix 4A - Total Cost of Goods - Export Sales to Canada**”; and
 - (b) all models of OCTG as the subject goods sold domestically during the PAP, as listed in **Appendix 3A**. Label this “**Appendix 4B - Total Cost of Goods - Domestic Sales.**”
 - (c) If there are no domestic sales of OCTG during the PAP, provide the unit total cost for all models of “goods of the same general category” sold domestically during the PAP, as listed in **Appendix 3B**. Label this “**Appendix 4C - Total Cost of Goods - Domestic Sales of the goods of the same general category.**” For further clarification, refer to the “Product Definition” section at the beginning of this RFI.
 - (d) If there are no domestic sales of OCTG and no domestic sales of “goods of the same general category” during the PAP, provide the unit total cost for all models of the “goods next largest to the goods of the same general category” sold domestically during the PAP, as listed in **Appendix 3C**. Label this “**Appendix 4C - Total Cost of Goods - Domestic Sales of the goods next largest to the goods of**

the same general category.” For further clarification, refer to the “Product Definition” section at the beginning of this RFI.

- D31.** Provide a copy of the cost summary sheets as they appear in your model costing system for 10 randomly selected models listed in **Appendix 4A** for sales to Canada as well as another 10 randomly selected models for goods listed in **Appendix 4B** for domestic sales. This must be accompanied by a full explanation of the cost sheet and its contents, including a legend for any codes used. Cost of production data from the selected cost summary sheets should be reconcilable with **Appendix 4A and 4B**.
- D32.** Provide a worksheet that includes a reconciliation of the model per unit total cost of production for two of the randomly selected models from **Appendix 4A and 4B** (one from each) to the cost accounting system (if applicable) and the financial accounting system (general ledger) and then to your financial statements (audited or interim). Provide a narrative explanation of the procedures followed to complete the accounting reconciliation.

Significant Factor Inputs

Information required from associated suppliers of significant inputs

You are requested to forward a copy of this RFI to each of your company’s related/associated suppliers of inputs that are a significant factor in the production process with a request that they complete **PART D** of the RFI. Each supplier is to also submit a completed **Appendix 4** spreadsheet. This information is to be submitted to the CBSA address indicated on the front page of this RFI.

The input(s) supplied to your company should be considered the subject of the RFI from the perspective of the associated supplier(s) in their response. **Associated suppliers’ responses to the RFI are required no later than the due date specified on the front page of this RFI.** Please contact a CBSA officer listed on the cover page of this RFI if you have any questions regarding this or any other instructions.

- D33.** Identify all inputs that are a significant factor in the production of OCTG. Inputs that are a significant factor should be significant in relation to the overall inputs used in the production of OCTG (e.g. steel sheet, steel billet, electricity, coal, etc.).
- D34.** **Appendix 5** provides the format to be used when responding to this question. For the POI, please provide all of the information requested in **Appendix 5** regarding your domestic and imported purchases of inputs that are a significant factor in the production of OCTG.
- D35.** If your company purchased inputs that are a significant factor in the production of OCTG from both SOEs and non-SOEs, please describe the decision making process with respect to how your company determines where to source the inputs.
- D36.** If your company imported inputs that are a significant factor in the production of OCTG, please describe the decision-making process with respect to how your company determines when to purchase domestic versus imported inputs.

- D37.** Identify and describe any policy, plan and/or directive issued by your government which may impact the decisions made by your company with respect to the purchase of inputs that are a significant factor in the production of OCTG.
- D38.** Identify and describe any policy, plan and/or directive issued by your government which encourages or requires the purchase of domestically-produced inputs that are a significant factor in the production of OCTG.
- D39.** Identify and describe any support programs offered by your government, including any financial contributions or any kind of income or price support which relates to the production or sale of inputs that are a significant factor in the production of OCTG. Further, please describe the impact each program may have on your company's purchasing price for these inputs.
- D40.** Report any volatility and/or depreciation in your home market currency and the impact that this has had on your company's buying and selling decisions with respect to inputs that are a significant factor in the production of OCTG.
- D41.** Describe any steps that your company has taken to mitigate the effects of inflation and/or currency volatility/depreciation, and what impact, if any, this has had.

IMPORTANT REMINDERS

- 1) Responses to questions, where data is required to be provided in worksheet format, must also be provided in electronic format. Refer to the Instructions regarding the submission of data in electronic format.**
- 2) Allocations should be based on annual data, which are preferable to those that will be skewed in periods of high or low production. Explanations must be provided to give a clear understanding of the method of allocation and in sufficient detail to enable the CBSA to trace and verify the amounts allocated back to ledger accounts and source documents.**
- 3) Any source material that you provide with your response must be in the original language and must be accompanied by a translation in either English or French.**
- 4) If your company is not the producer of the goods, it is your responsibility and in your own interest to ensure that the producer(s) provide(s) the CBSA with the necessary information.**
- 5) If you have designated any information confidential, a non-confidential version of that information must accompany your response to this RFI. See the RFI for further details in this regard.**

Glossary

Administrative and Selling Expenses	While the following list is not exhaustive, administrative and selling expenses include: directors' fees, management salaries and benefits, office salaries and benefits, office supplies, insurance, promotion, entertainment and depreciation expenses. Administrative and selling expenses also include corporate overhead expenses.
Associated Persons and/or Companies	Persons or companies that are related to each other or do not deal with each other at arm's length. For example, individuals related by blood, marriage or adoption or companies that are directly or indirectly controlled by the same person or by the same company. See "related."
Associated Purchasers	Where two or more purchasers are associated persons and/or companies, they will be regarded as a single purchaser.
Average Number of Collection Days/Aging of Accounts Receivable	The average number of days between the invoice date and the date of receipt of payment for goods sold. Aging reports provide details regarding the amounts due and those past due based on various predetermined time frames.
Bank Charges	Any charge incurred as a result of services rendered by a bank or other financial institution in respect of the sale, shipment, financing, payment, etc. of the goods sold.
By-products	A marketable product of lesser importance produced as an incident to the production of a major product.
Cash Discount	This is a discount to the selling price of the goods that may be granted to customers by the vendor for the early payment of invoices. Sometimes called a prompt payment discount. Example: 2% 10, net 30 days.
Cost of Goods Sold	Cost of goods sold is generally calculated by totalling the opening inventory and production costs and deducting there from the amount of closing inventory.
Date of Sale	The date of sale is considered to be the date that the parties establish the material terms of sale. The date of the order confirmation is usually considered as the date of sale, although the date of sale could be the contract, purchase order or invoice date. If any of the terms of sale are changed substantially, (i.e., significant change in price or quantity ordered), the date that the revision was made may be considered to be the date of sale.
Date of Shipment	The date of shipment is the date the goods began their continuous journey to the customer.
Discounting or Factoring of Accounts Receivable	Discounting of accounts receivable is the sale, usually at a discount, of a company's accounts receivable.

Dock Charges	Any levy paid as a result of using dock or port facilities for movement of goods.
Dumped	Dumped, in relation to any goods, means that the normal value of the goods exceeds the export price.
Export Price	Export price is usually the lesser of the exporter's adjusted selling price for the goods or the importer's adjusted purchase price. Where there is no exporter's sale price or no price at which the importer in Canada has purchased or agreed to purchase the goods, or where the price is considered to be unreliable because the sale is between associated persons or there exists a compensatory arrangement, the export price is based on the price at which the goods are sold by the importer in Canada to unrelated purchasers in Canada, less related expenses and an amount for profit.
Factory Overhead	All production costs other than direct material and direct labour costs. Factory overhead includes all costs necessary to the operation and maintenance of the production facility/factory and is frequently divided into two categories namely, variable and fixed. Factory overhead does not include administrative and selling expenses but includes depreciation expense.
Forward Sale/Contract	A forward sale is a contract that commits the user to buying or selling an asset, such as a treasury bill or dollars, at a specific price on a specific date in the future.
Futures Contract	A forward contract that is traded on an exchange.
Goods in Question	May be either subject goods (goods sold to Canada which match the product definition) or like goods (goods sold domestically that are identical or similar to the subject goods).
Hedging/Covering	Hedging is the purchase and holding of foreign currency for a length of time. Its purpose is to eliminate risks involved in dealing with foreign currencies. Also called covering and swap deposits.

Identical Goods	<p>Identical goods are goods that are identical in all respects to the subject goods exported to Canada by having all the characteristics used to identify a model. For this re-investigation, a good is identical when it has the same following characteristics:</p> <p>For OCTG (excluding IT/VIT):</p> <ol style="list-style-type: none"> 1. Product Type 2. Grade 3. Outside Diameter 4. Gauge (nominal weight) 5. End Finish 6. Value added coatings (i.e. corrosion resistant or wear protection) <p>For IT/VIT:</p> <ol style="list-style-type: none"> 1. Product Type (e.g. insulated tubing, vacuum insulated tubing, etc.) 2. Inner Pipe – Grade 3. Inner Pipe - Outside Diameter 4. Inner Pipe - Gauge (nominal weight) 5. Outer Pipe – Grade 6. Outer Pipe - Outside Diameter 7. Outer Pipe - Gauge (nominal weight) 8. Thermal Conductivity (k-value) 9. End Finish 10. Value added coating (i.e. corrosion resistance or wear protection)
Inland Freight	<p>All costs, charges and expenses associated with shipping goods via land but may sometimes include the charges and expenses associated with inland waterways.</p>
Like Goods	<p>Like goods are goods that are identical in all respects to the subject goods exported to Canada or, in the absence of identical goods, goods the uses and other characteristics of which closely resemble those of the exported goods (similar goods).</p>
Ministerial Specification	<p>A Ministerial Specification is used to determine the normal values, export prices or the amounts of subsidy when the regular methods for making the calculations cannot be applied. It may also be used to cover new models or new exporters not covered by previous rulings.</p>
Model	<p>Model is the generic term used throughout this RFI to identify individual models with various distinct characteristics.</p>
Normal Value	<p>Normal value is usually based on the price at which an exporter sells like goods for domestic consumption in the ordinary course of trade to unrelated purchasers. Where normal values cannot be determined based on domestic selling prices, normal values will be determined based on the aggregate of the cost of production, an amount for administrative, selling and all other costs and an amount for profit. In the absence of the required information, the normal value is based on a ministerial specification.</p>

Packing Costs	The charges normally associated with leasing or renting of a container and may include charges for packing or unpacking.
Period of Investigation (POI)	The POI represents the time frame selected at the time of initiation to identify the <u>importations</u> into Canada for which information is required and that will be investigated. The POI for this re-investigation is from May 1, 2023 to May 31, 2024 .
Person	Includes a partnership, corporation or an association.
Product	Product is the generic term used throughout this RFI to denote an individual model based on the characteristics used to establish identical goods.
Profitability Analysis Period (PAP)	The PAP is the length of time during which the profitability of domestic market sales is tested. The PAP for this re-investigation is from May 1, 2023 to May 31, 2024 .
Related	For the purposes of defining “associated persons”, persons are considered to be related if <ul style="list-style-type: none"> • they are connected by blood relationship; • one is an officer or director of the other; • each such person is an officer or director of the same two corporations, associations, partnerships or other organizations; • they are partners; • one is the employer of the other; • they directly or indirectly control or are controlled by the same person; • one directly or indirectly controls or is controlled by the other; • any other person directly or indirectly owns, holds or controls 5% or more of the outstanding voting stock or shares of each such person; or • one directly or indirectly owns, holds or controls 5% or more of the outstanding voting stock or shares of the other.
Sale	Includes leasing and renting, an agreement to sell, lease or rent and an irrevocable tender.
Scrap Material	Scrap material is material left over from certain production processes. Scrap typically has some measurable but relatively minor recovery value.
Similar Goods	Similar goods are goods that are not identical in all respects but are similar in use and in characteristics to the subject goods exported to Canada.
Standard Cost	Standard costs are predetermined or budgeted (estimated) costs per unit of a model or process, comprising labour, materials and overhead. Standard costs are typically based on historical data and are the base against which actual costs are compared and variances measured and analyzed.

Subject Goods	Subject goods for this re-investigation are defined as “Oil country tubular goods, which are casing, tubing and green tubes made of carbon or alloy steel, welded or seamless, heat-treated or not heat-treated, regardless of end finish, having an outside diameter from 2 3/8 inches to 13 3/8 inches (60.3 mm to 339.7 mm), meeting or supplied to meet American Petroleum Institute (API) specification 5CT or equivalent and/or enhanced proprietary standards, in all grades, excluding drill pipe, pup joints, couplings, coupling stock and stainless steel casing, tubing or green tubes containing 10.5 percent or more by weight of chromium, originating in or exported from Chinese Taipei, India, Indonesia, South Korea, Thailand, Turkey, Ukraine and Vietnam, except for goods exported from South Korea by Hyundai Steel Company, and goods exported from Turkey by Borusan Mannesmann Boru Sanayi ve Ticaret A.Ş.”.
Subsequent Trade Level	Refers to the next lowest trade level, subsequent to the trade level of the importer in Canada, to which you sell in your domestic market. In this context, the producer is considered to be at the highest trade level and the end-user at the lowest trade level. In determining the normal value of the goods, adjustments may be made to your domestic selling price to account for differences in trade level between the importer in Canada and your domestic customers. See also "trade level."
Total Cost	Total cost is the cost of producing the good plus administrative, selling and all other costs.
Trade Level	The level that a company occupies in the distribution chain for a product. The predominant determining factor in establishing the trade level of an entity is the trade level to which that entity in turn sells the goods. The activities that the entity carries out may also help in distinguishing the trade level. Examples of typical trade levels are, in descending order: producer, national distributor, regional distributor, wholesaler, retailer and end-user. See also "subsequent trade level."
Transfer Price	The price charged by one division or section to another division or section of the same corporation, or the price charged between two associated companies, for products or services supplied.
Variance	A variance is the difference between actual cost and standard cost of a cost element, e.g. material price variance, material usage variance, labour rate variance, etc.
Warehousing	All costs, charges and expenses associated with storing goods <u>while on route to Canada</u> , such as bonded warehouse fees.
Waste Material	Waste material is material that is lost, evaporates or shrinks during certain production processes and typically has no measurable recovery value but does have added cost.

DESIGNATION OF CONFIDENTIAL INFORMATION

I, _____, _____ of _____
(Print name) (Print Position / Title) (Print name of company)

request to designate the information contained in my submission to the CBSA, and identified in section A of this statement, as confidential.

Section A - *Briefly list the nature of the information you wish to designate as confidential*

Section B - *Provide reasons why you request that the information be treated confidential*

Signed: _____

Date: _____

Request for Information Checklist

To be submitted with your response to the RFI

Please respond to each of the following questions by placing a checkmark in the “yes” or “no” column. **If a response is no**, provide an explanation as to why you have not complied with the instructions.

Question 1:	Yes	No	
Did you provide a confidential and non-confidential version of your response in accordance with the disclosure instructions in the Request?			If no, reason:
Question 2:	Yes	No	
Did you complete the <i>Designation of Confidential Information</i> for designating information as confidential?			If no, reason:
Question 3:	Yes	No	
Did you bracket and highlight the confidential information in the confidential response?			If no, reason:
Question 4:	Yes	No	
Did you mark every page of the confidential submission as “CONFIDENTIAL”, including all attachments?			If no, reason:
Question 5:	Yes	No	
Did you mark every page of the non-confidential version “NON-CONFIDENTIAL” as well as place empty brackets and highlight areas where confidential information was deleted from the non-confidential version?			If no, reason:
Question 6:	Yes	No	
Did you provide your company’s Exporter ID OR a completed request for an Exporter ID?			If no, reason:

Certificate of Veracity, Accuracy, and Completeness

[Note: this certificate should be reproduced and signed on your company's letterhead.]

I, _____, _____ of _____
(Print name) (Print Position) (Print name of company)

certify that the information submitted to the CBSA in response to the Request for Information is TRUE, ACCURATE, and COMPLETE.

Signed: _____

Date: _____

Telephone number of signatory: _____

Email address of signatory: _____

Address of signatory: _____

APPENDICES 1 – 5

The following Appendices are found in the electronic Excel file “**OCTG 2024 RI INI - RFI Exporter – Dumping - Appendices.xlsx**” included with this RFI.

- **Appendix 1 – Exports to Canada**
(In reference to Question B8)
- **Appendix 2 – Selection of Like Goods**
(In reference to Question C6)
- **Appendix 3A – All Domestic Sales of Goods of the Same Description**
(In reference to Question C7)
- **Appendix 3B – Domestic Sales of Selected Like Goods**
(In reference to Question C8)
- **Appendix 4A – Total Cost of Goods - Export Sales to Canada**
(In reference to Questions D22 – D30)
- **Appendix 4B – Total Cost of Goods – Domestic Sales**
(In reference to Questions D22 – D30)
- **Appendix 4C – Total Cost of Goods – Domestic Sales of the goods of the same general category**
(In reference to Questions D22 – D30)
- **Appendix 5 – Purchases of Inputs that are a Significant Factor of Production**
(In reference to Question D34)

The costing information requested in **Appendix 4** should be presented in a format that includes all costs and is reconcilable to your company’s own financial records. The suggested format may be modified to conform to your own financial records.