

**NOTIFICATION OF LAWS AND REGULATIONS UNDER  
ARTICLES 18.5 OF THE AGREEMENT**

BRAZIL

Supplement

The following communication, dated 12 April 2012, is being circulated at the request of the Delegation of Brazil.

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**MINISTRY OF DEVELOPMENT, INDUSTRY, AND FOREIGN TRADE  
SECRETARIAT OF FOREIGN TRADE**

DIRECTIVE No. 46, DATED 23 DECEMBER 2011  
(Published in the Government Gazette, December 29, 2011)

THE SECRETARIAT OF FOREIGN TRADE OF THE MINISTRY OF DEVELOPMENT, INDUSTRY, AND FOREIGN TRADE, in the exercise of the duties and powers conferred by article 5 of Law No. 9019, dated 30 March 1995, and article 3 of Decree No. 1602, dated 23 August 1995, hereby resolves as follows:

Article 1. The applications for antidumping investigations provided for in article 18 of Decree No. 1602 filed as of January 1, 2012, shall be submitted exclusively through the form in Annex I of this Directive.

Article 2. Until December 31, 2011, applications prepared as recommended by SECEX Circular No. 21, dated 2 April 1996, shall be accepted.

Article 3. A confidential hardcopy version and a restricted hardcopy version of the application shall be filed simultaneously, in addition to a protected and an unprotected electronic version of each document. The electronic files must be submitted in ".doc," ".docx," ".xls," or ".xlsx" format.

Article 4. Applications not in conformity with the provisions of this Directive shall be denied.

Article 5. SECEX Circular No. 21, dated 2 April 1996, shall be hereby revoked effective January 1, 2012.

Article 6. SECEX Directive No. 35, dated 11 October 2011, is hereby revoked.

TATIANA LACERDA PRAZERES

**ANNEX I**  
**APPLICATION FOR ANTIDUMPING INVESTIGATION**

I) GENERAL INSTRUCTIONS

1. The application must contain evidence of dumping practices, injury to domestic industry, and the nexus of causality between the two.

1.1. The application must include a cover sheet signed by an individual vested with legal powers to act on behalf of the applicant, in the format described in Appendix I.

1.2. A power of attorney conferring the requisite legal powers to act on behalf of the applicant must be presented. Note that in the case of a private power of attorney the document must be signed by the individual(s) conferring legal powers and accompanied by the respective corporate charter – bylaws or articles of incorporation –, any subsequent amendments, and the minutes of the meetings in which the current board was elected, where appropriate.

2. Applications lacking any of the information requested in this Directive may be summarily denied.

3. Information submitted as confidential shall be accompanied by an appropriate reasoning to support the request for confidentiality and a non-confidential summary of the information deemed confidential. If the submission of a non-confidential summary is not possible, a justification for this impossibility must be presented.

4. Both the justifications and the non-confidential summary shall be included in the restricted version of the application.

5. The term CONFIDENTIAL shall be placed in red at the top-center and bottom-center of each page of the confidential version of the application as well as any other sheets containing confidential information.

6. The term RESTRICTED shall be placed in blue at the top-center and bottom-center of each page of the restricted version of the application. Documents without a corresponding confidential version shall be treated as restricted, not requiring the placement of the term RESTRICTED.

7. A confidential hard copy version and a restricted hard copy version of the application shall be filed simultaneously, as well as a protected and an unprotected electronic version of each document. The electronic files shall be submitted in ".doc," ".docx," ".xls," or ".xlsx" format. The contents of the hard copy and electronic versions must be identical.

8. Any information not clearly identified as confidential shall be treated as restricted. Interested parties will have access to that restricted information if and once the investigation is initiated.

9. Foreign language documents shall be accompanied by an original or certified copy of the Portuguese language translation prepared by a certified public translator.

10. Upon initiation of the investigation, the Brazilian Trade Defense Department (Departamento de Defesa Comercial – DECOM) may conduct on-site verification to examine corporate records and check information submitted. Additional spreadsheets and documents used in preparing the application must be preserved for subsequent on-site verifications.

11. For the purpose of filing the electronic version of the application, a status report must be submitted, filled in and signed for each electronic media, pursuant to the model in Appendix II.

11.1 The electronic media must identify the petitioner's corporate designation and the product in question.

11.2 When preparing the information above in ".xls" or ".xlsx" format, alphabetical fields should be aligned to the left and numerical fields to the right.

11.3 Dates must be formatted in a date field, not an alphabetical field, in the 12/34/5678 format, where: positions 1 and 2 equal (=) day, positions 3 and 4 equal (=) month, positions 5 - 8 equal (=) year.

11.4. When entering data corresponding to financial values, thousands must be separated by a dot and cents by a comma. Example: 2.550,30 (read: two thousand five hundred and fifty and thirty cents).

11.5. All electronic spreadsheets must contain a calculation log and the respective formulas applied.

12. Questions and requests for clarification should be submitted to DECOM at [decom@mdic.gov.br](mailto:decom@mdic.gov.br).

## II) GENERAL INFORMATION

1. About the period for analysis of dumping and the period for analysis of injury

1.1. The period investigated for dumping assessment shall comprise, preferably, twelve (12) months, considered sequentially on the basis of the preceding sixteen (16) months, calculated retroactively from the filing of the application, and shall necessarily be completed either in March, June, September, or December.

1.2. The period investigated for injury assessment shall comprise, preferably, sixty months, divided into five twelve (12) month intervals. The most recent interval (P5) must necessarily coincide with the dumping investigation. Each of the other four periods must encompass the twelve months prior to the preceding period and so on until the five periods are concluded (P4, P3, P2 e P1).

1.3. Indicate the periods considered for the purpose of paragraph 1.1. and 1.2 of this section.

2. About the product allegedly exported at dumping prices

2.1. Describe in detail the product covered under the application, specifying, as necessary: raw material(s); chemical composition; model; size; capacity; power, manner of presentation, uses and applications, and distributions channels. Provide any other characteristics deemed relevant to identification of the product covered under the application.

2.2. Describe in detail the production process in the relevant country/countries. If there is more than one production route, this circumstance should be explained. If possible, specify the route utilized by each foreign manufacturer.

2.3. Indicate the item(s) of the MERCOSUR Common Nomenclature (Nomenclatura Común del MERCOSUR – NCM) under which the product covered under the application is classified.

2.3.1. Clearly set forth whether the definition of the product corresponds to the description of the NCM item(s) under which the product is classified. In the event another product or other products are

described in the respective NCM item(s), this should be indicated and elements enabling their identification provided.

2.3.2. If there is reason to suppose the product covered under the application has been imported through other tariff classification under NCM, this shall be explained.

2.4. In the event the product covered under the application is not homogenous and/or is classified under more than one tariff line of the NCM, this shall be explained and elements enabling the definition of the product provided.

2.4.1. Indicate whether any type(s)/model(s) is (are) not included in the application, providing a detailed explanation of the reasons justifying the exclusion.

2.4.2. In this case, provide a detailed description of the type(s)/model(s), with a view to enabling its (their) full identification.

2.5. Submit, where available, literature, catalogues, advertising material, or other documents with technical information on the product covered under the application.

2.6. Indicate whether the product covered under the application is subject to technical standards or regulations. A technical standard is a document approved by a recognized institution that sets forth rules, guidelines, or characteristics for common and repeated use regarding products or related production processes and methods, the compliance with which is not mandatory. A technical regulation is a document approved by an official government agency that sets forth the characteristics of the product or related production processes and methods, includes applicable administrative provisions, and compliance with which is mandatory.

2.6.1. In the event the product covered under the application is subject to technical standards or regulations, indicate the pertinent standards-setting or regulatory agency and submit a comprehensive list of the relevant standards/regulations.

2.6.2. In case the submission of the comprehensive list of the respective technical standards or regulations is not possible, this fact should be duly justified.

### 3. About products manufactured in Brazil

3.1. If the application is submitted on behalf of more than one company, information on the product manufactured in Brazil must be submitted individually by each company.

3.2. Provide a detailed description of the product manufactured in Brazil, specifying, as applicable: raw material(s); chemical composition; model; size; capacity; power, manner of presentation, uses and applications, and distribution channels. Include any other characteristics deemed relevant for identification of the product.

3.3. Describe in detail the production process of the similar domestic product, specifying: raw material(s), secondary material(s), and utilities. Submit a flowchart describing the technological route employed, the primary stages of the process, and key equipment employed.

3.4. Submit, where available, literature, catalogues, advertising materials, or other documents with technical information on the product manufactured in Brazil.

3.5. Indicate whether the product in question is subject to technical standards or regulations. Technical standard means the document approved by a recognized institution that sets forth rules, guidelines, or

characteristics for common and ongoing use in connection with products or related production processes and methods, compliance with which is not mandatory. Technical regulation means the document approved by an official government organization that sets forth the characteristics of the product or related production processes and methods, includes applicable administrative provisions, and compliance with which is mandatory.

3.5.1. In the event the product covered under the application is subject to technical standards or regulations, indicate the pertinent standards-setting or regulatory agency and submit a comprehensive list of the standards/regulations in question.

3.5.2. The impossibility of submitting a comprehensive list of the respective technical standards or regulations should be duly justified

3.6. Describe in detail the product codification system (CODPROD) used by the company in the normal course of operations, including any and all prefixes, suffixes, and other notations identifying the different types/models of the product. Submit a comprehensive list of codes and an accompanying description of the elements comprising such codes and, where applicable, of the respective trade names.

3.7. The product identification code (CODIP) shall be represented by an alphanumerical combination reflecting the product's characteristics. The alphanumerical combination must reflect, in descending order, the importance of each characteristic of the product, beginning with the most significant one.

3.8. Indicate whether the product codification system employed by the company in the normal course of operations contemplates the main elements impacting production costs and sales price, and specify these elements.

3.8.1. In case the CODPROD employed by the company in the normal course of operations does not contemplate the principal elements impacting production costs and sales price, recommend a CODIP composition to enable their identification.

3.8.2. Certify that the information is relevant, as the data submitted for review of the application must be presented based on the CODPROD or, where applicable, the recommended CODIP. In addition, once the investigation is initiated detailed information per CODIP based on the data above will be requested from foreign producers.

3.8.3. Where feasible, the CODIP may be prepared on the basis of CODPROD groups. In this case, the criteria underlying the specific grouping must be provided and a table relating to the CODPROD and CODIP codes submitted.

#### 4. About the similarity

4.1. Describe in detail the differences between the product object of the application and the product manufactured in Brazil, in particular relating to: raw material(s), chemical composition, physical characteristics, production process, production route, quality, manner of presentation, uses, and applications. Include any other differences identified.

4.2. If differences between the two products are identified, describe the reasons for concluding that such differences do not affect similarity.

#### 5. About the domestic industry and the representativeness

5.1 Provide the following information for each period, as per paragraph 1.2:

<b>Production volume</b>	<b>Σ of companies providing information for injury analysis (A)</b>	<b>Σ of companies expressing support for the application (B)</b>	<b>Σ of other manufacturers in Brazil (C)</b>	<b>Domestic production (A+B+C)</b>
P1				
P2				
P3				
P4				
P5				
Value of Production (R\$)				
P5				

Σ – Total

5.2. Indicate the unit used to express the production volume (units, kilograms, tons, parts, liters, etc).

5.3. If the application is submitted by a trade association, provide the corporate designation and address of the companies that submitted information for injury analysis (column A of the table above).

5.4. Provide the corporate designation and address of all manufacturers of the similar product that are not represented in the application but have expressed their support therefor, indicating the corresponding volume and value of their production totals. Statements from all companies expressing support for the application must be attached (column B of the table above).

5.4.1. Statements of support not accompanied by information on the company's production volume and sales of the produced good in the domestic market shall not be considered.

5.5. Provide the corporate designation and address of known companies which have not offered an opinion on the application (column C of the table above) and specify the methodology employed to estimate their share of production.

6. About the imports of the exported good allegedly at dumped prices

6.1. Detail the evolution of the imports of the good in question, both in quantity and value, during the period of injury, by exporting country.

6.2. Provide the corporate designation and address of the companies known for importing allegedly dumped product.

6.3. Submit information on the effective or potential production capacity of the exporting countries to Brazil, attaching the respective information sources.

7. About the market

7.1. Describe the predominant forms of competition in the market (price, differentiation of goods, technical assistance, distribution network, advertising, etc.).

7.2. In the case of the agricultural sector, describe any government price policies applied to the good.

7.3. Set forth the motives leading domestic consumers to opt for the imported product, including: price, quality, delivery time, payment period, technological evolution, others (specify).

7.4. Indicate whether changes in regard to consumption patterns of the imported product were registered in the Brazilian market during the injury analysis period.

7.5. Specify if restrictions exist in Brazil regarding the sale of the imported product. If such restrictions do exist, describe these in detail, indicating whether they apply equally to domestic and foreign producers.

8. About the normal value and the export price

8.1. The format of the tables presented in paragraphs 8.4 and 8.5 of this section constitutes recommendation for submission of the information and may be adapted accordingly. The information requested in paragraphs 8.2 through 8.6 of this section refer only to P5. Cite the sources for all information submitted and provide the respective evidentiary elements.

8.2. Indicate the exporting country/countries of the good allegedly exported at dumped prices.

8.3. Specify the name and address of all known foreign producers/exporters.

8.4. About the normal value

8.4.1 For each market economy exporter indicated in paragraph 8.2 of this section, submit data for one of the alternatives below (8.4.1.1; 8.4.1.2; or 8.4.1.3 of this section). The prices should be presented, preferably, as ex-factory sale prices not subject to tax. In the event said prices are presented in another manner of sale, the necessary adjustments for determination of the ex-factory price must be detailed and accompanied by the corresponding evidentiary elements.

8.4.1.1 Representative price on the domestic market of the exporting country: provide the price for the similar product under normal commercial operations for domestic consumption in the exporting country, as well as the sales volume on which specification of the price in question is based.

Domestic sales volume utilized as basis for normal value (provide unit)	
Value of sales (provide currency and condition of sale)	
Adjustments (add a line for each adjustment)	
Ex-factory unit price	

8.4.1.2. Export price to third country: indicate sales to a third country.

Export volume to a third country (provide unit)	
Value of sales (provide currency and condition of sale)	
Adjustments (add a line for each adjustment)	
Ex-factory unit price	

8.4.1.2.1 Specify the third country selected and reasons for considering such country the appropriate choice.

8.4.1.3. Constructed normal value in the exporting country: provide constructed value in the exporting country. The table below lays out recommended categories for constructing the normal value. If necessary, add additional categories. Specify the content of each category and the technical

coefficients employed, indicating the sources and, where applicable, attaching the corresponding evidentiary elements.

Categories	Price (provide currency/unit)	Technical coefficient (provide unit)	Unit cost of product (provide currency/unit)
(A) Raw material (specify)			
(B) Direct labor			
(C) Other costs (specify)			
(D) Production cost (A+B+C)			
(E) General administrative expenses			
(F) Commercial expenses			
(G) Total cost (D+E+F)			
(H) Profit			
(I) Ex-factory price (G+H)			

8.4.2. Non-market economies: for each country indicated in paragraph 8.2 of this section, recommend a third market economy country for use in determining the normal value, justifying the respective selection, and submit information for one of the alternatives below (8.4.2.1; 8.4.2.2; or 8.4.2.3 of this section). The prices should be presented, preferably, as ex-factory sales prices not subject to tax. If these are indicated using another condition of sale, the adjustments necessary for determination of the ex-factory price must be specified and the respective evidentiary elements included.

8.4.2.1 Representative sales price on the domestic market of a third market economy country: provide the price for the similar product under normal commercial operations for domestic consumption in the third market economy country and the sales volume on the basis of which the price in question was established.

Domestic sales volume in third market economy country (provide unit)	
Value of sales (provide currency and condition of sale)	
Adjustments (add a line for each adjustment)	
Ex-factory unit price	

8.4.2.2 Export price from a third market economy country: indicate sales from the third market economy country to another country (not including Brazil) and the sales volume on the basis of which the price in question was established.

Export volume from third market economy country (provide unit)	
Value of sales in local currency (provide currency and condition of sale)	
Adjustments (add a line for each adjustment)	
Ex-factory unit price	

8.4.2.2.1 Indicate the selected destination country of the exports and specify the reasons for deeming such country the appropriate choice.

8.4.2.3. Constructed normal value in third market economy country: provide the constructed value in the third market economy country. The table below sets out recommended categories to be considered when constructing the normal value. If necessary, additional categories may be included. Specify the content of each category and the technical coefficients employed, indicating the sources and attaching the corresponding evidentiary elements.



Categories	Price (provide currency/unit)	Technical coefficient (provide unit)	Unit cost of product (provide currency/unit)
(A) Raw material (specify)			
(B) Direct labor			
(C) Other costs (specify)			
(D) Production cost (A+B+C)			
(E) General administrative expenses			
(F) Commercial expenses			
(G) Total cost (D+E+F)			
(H) Profit			
(I) Ex-factory price (G+H)			

### 8.5. About the export price

8.5.1. For each country indicated in paragraph 8.2 of this section, indicate the export price to Brazil of the product exported allegedly at dumped prices. The prices should be presented, preferably, under the same condition of sale as the normal value. If prices are presented under another condition of sale, the adjustments employed to ensure an appropriate comparison between the normal value and the export price must be specified, accompanied by the corresponding evidentiary elements

Category	Unit value (provide currency/unit)
(A) Price FOB to Brazil	
(B) Factory freight – port	
(C) Other export costs (specify)	
(D) Ex-factory price (A-B-C)	

8.5.2. Indicate whether there is reason to believe that the export price is not reliable by virtue of a business association or partnership or offset agreement between the manufacturer/exporter and the importer or a third party.

8.5.2.1. Associated parties are deemed to exist when there is a relationship between two parties in the following cases: a) one occupies a supervisory or managerial position in the other's company; b) the two are legally recognized as having a business association; c) the two maintain an employer-employee relationship; d) one exercises direct or indirect proprietary rights, control, or ownership of 5% or more of the stock and bonds of the other currently in circulation or has a vote in both; e) one directly or indirectly controls the other; f) both are directly or indirectly controlled by a third party; g) the two jointly control, directly or indirectly, a third party; h) the two belong to the same family; or i) they maintain an economically, financially, or technologically dependent relationship with customers, suppliers, or lenders. Indicate whether any of these companies is engaged in the manufacture or sale of the good in question.

8.5.2.2. Indicate the price at which the imported product is sold to the first independent buyer in Brazil, as well as an estimate of all the costs incurred from the price on the indicated condition of sale, including freight, insurance, Import Duty, and other import expenses, in addition to a reasonable profit margin for the product reseller.

Category	Unit Price (provide currency/unit)
(A) Sales price of imported product for first independent buyer on the domestic market	
(B) Sales taxes (specify)	
(C) Profit after resale	
(D) Costs of resale to importer (specify)	
(E) Price of similar domestic imported product (A-B-C-D)	
(F) Other costs (specify)	
(G) AFRMM* (25% on freight)	
(H) Import Duty	
(I) CIF price to Brazil (E-F-G-H-)	
(J) Freight to Brazil	
(K) Insurance	
(L) FOB Price to Brazil (I-J-K)	
(M) Other export costs to Brazil – factory/port transportation – others (specify)	
(N) Ex-factory price (L-M)	

\* AFRMM – Additional Freight for the Renovation of the Merchant Marine (Adicional de Frete para Renovação da Marinha Mercante)

#### 8.6. About the comparison between normal value and export price

8.6.1. Identify differences between the product considered for the purpose of determining the normal value and the product imported allegedly at dumped prices, based on quantities, physical characteristics, level of trade, payment conditions, etc., indicating, to this end, the adjustments required to offset such differences and enable comparison of the normal value and export price.

#### 9. About the threat of injury

9.1. In addition to the information requested in the paragraphs above, applications containing allegations regarding threat of material injury must include information concerning:

9.1.1. production capacity in the exporting country/countries indicated in paragraph 8.2.

9.1.2. forecasts of increase in the production capacity in the exporting country/countries.

9.1.3. excess capacity in the exporting country/countries, indicating the respective production volumes.

9.1.4. inventories in the exporting country/countries.

9.1.5. restrictive measures applied by other countries, including antidumping rights capable of justifying the diversion of trade flows to Brazil.

9.1.6. the reasons to believe that Brazilian imports of the product imported allegedly at dumping prices will increase, considering the existence of other potential import markets.

9.1.7. the evolution of exports of the product in question from the exporting country/countries.

### III) INFORMATION BY COMPANY REPRESENTED IN THE APPLICATION

1. Provide the following information for each company represented in the application:

1.1. Company:

1.1.1. Corporate designation:

1.1.2. Complete address:

1.1.3. Telephone:

1.1.4. Email address:

1.2. Legal representative authorized to DECOM: provide only one addressee and the respective address.

1.2.1. Name:

1.2.2. Position:

1.2.3. Complete address:

1.2.4. Telephone:

1.2.5. Email address:

2. The power of attorney conferring legal powers on the representatives indicated on the form to act on behalf of the company must be submitted. Note that private powers of attorney must be signed by the grantor(s) and accompanied by the respective corporate charter – bylaws or articles of incorporation –, including any subsequent amendments thereto and the meeting minutes corresponding to election of the current board, where applicable.

3. Structure and affiliations

3.1 Provide the organizational chart of the company's operations structure and a description of the operations of each unit.

3.2. Indicate all manufacturing plants and sales and/or administrative offices relating to the product in question, as well as their respective locations.

3.3 Provide the organizational chart of the company's legal structure, including all pertinent parties, as per sub-paragraph 8.5.2.1 of section II.

3.4 The company may submit a bulletin detailing the information requested.

4. Accounting practices

4.1. Indicate the manner in which the company's financial accounting information is summarized in the respective financial statements.

4.2. Describe in detail the manner in which company sales are recorded, listing all the accounting logs employed to this end.

4.3. Describe the cost accounting system adopted by the company and the manner in which production costs are classified, allocated, aggregated, and recorded. The description should be submitted in narrative form and accompanied by a flow chart.

4.4. Describe the manner in which costs are recorded in the manufacturing process, detailing all auxiliary cost analysis systems maintained by the company. Indicate the manner in which the cost information is reconciled with the financial statements.

4.5. Submit a complete accounting plan.

4.6. Indicate the accounting software used (e.g.: SAP, Oracle, Datasul, etc.)

## 5. Sales and distribution process

5.1. Indicate whether there are restrictions on direct sales and sales made through intermediaries, in specific regard to volume, geographic area of activity, or other conditioning factors. If such restrictions exist, these should be specified. In the case of sales to distributors, indicate whether the company sells to authorized distributors only.

5.2. Provide all sales terms (spot, contract, etc.). For sales accomplished through contracts, list the respective customers.

5.3. Indicate whether different types of packaging are used (bulk, barrel, big bag, pallet, etc.) for the similar domestic product, as well as the volumes regularly transported, by type of packaging.

5.4. Describe the manner in which the company classifies the exports or sales made on the domestic market in its records, as well as those delivered to Free Trade Zones and Export Processing Zones.

5.5. Provide a list of the parties purchasing the similar domestic product on the domestic market, indicating the product's destination (internal consumption or resale). Describe the price policies applied to such parties.

5.6. Provide a flow chart of each distribution channel used for domestic sales.

5.7. Indicate whether the company has provided processing services to third parties (tolling) and maintained swap agreements.

5.8. Indicate whether the company has done sales of similar products belonging to brands other than its own.

5.9. Specify whether by virtue of competition with the imported product the company has lost sales on the domestic market, indicating the specific customer and conditions of such sale(s) (price, payment terms, etc.).

5.10. Specify whether by virtue of competition with the imported product the company lowered its prices and suspended any announced price increases.

## 6. Performance indicators

### 6.1. Quantity and value of sales:

6.1.1. Indicate the value and quantities of the similar product sold on the domestic and international markets and the total value of company sales, pursuant to the model in Appendix III. Note that the totals provided in Appendix III must be consistent with the company's balance sheets and the sum of the information provided in Appendix XVI;

6.1.2. In the case of captive consumption, that is, transfer of the product utilized as a raw material or input without issuance of a sales invoice, complete Appendix IV.

### 6.2. Installed capacity and production

6.2.1. If the product is manufactured at more than one plant, identify each of them and describe the activities performed at the various plants;

6.2.2. Indicate whether outsourcing services are utilized in the manufacturing process, such as tool and equipment maintenance, utilities supply, etc.;

6.2.3. List all sub-products, co-products, and waste stemming from the manufacturing process. Indicate whether this material is reintroduced into the manufacturing process or reused in any manner, sold, or discarded due to lack of economic value;

6.2.4. Describe the regular manufacturing process for the similar domestic product (continuous or batch production) and the number of shifts;

6.2.5. Indicate whether there are any other production routes for the similar domestic product. If other routes exist, outline the key differences between these;

6.2.6. Provide the nominal and effective installed capacity of the manufacturing line of the similar domestic product and the respective production total, as per the model in Appendix V. In the event the product is manufactured at more than one production line or plant, list the respective information separately;

6.2.7. In case the installed capacity applies to other products in addition to the similar domestic product, indicate the production volume of such products and a list thereof in Appendix V;

6.2.8. If the installed capacity was modified during the period under analysis, describe the modification;

6.2.9. Provide a detailed description of the manner in which effective capacity was calculated;

6.2.10. Indicate the occurrence of any production stoppages, including the period and duration of and motive for such stoppages.

### 6.3. Inventory

6.3.1. Provide inventories, pursuant to the model in Appendix VI;

6.3.2. Present the requested information in units of weight (tons or kilograms) and, where applicable, in the unit of sale, using separate spreadsheets. Unit of sale means the unit based on which the product is normally sold. The unit should be consistent with that used by the company in its accounting procedures (units, liters, meters, parts, pairs, boxes, etc.);

6.3.3. Indicate whether the manufacturing process includes production for inventory or production to order only. If production for inventory is utilized, provide the optimal inventory level;

6.3.4. In the event it is the company's view that imports allegedly sold at dumping prices have increased the period during which the similar domestic product remains in inventory, complete the model in Appendix VII.

### 6.4. Financial statements

6.4.1. Submit financial statements for domestic sales of the similar product manufactured by the company, as per the model in Appendix VIII;

6.4.2. Submit financial statements for captive consumption of the similar product, pursuant to the model in Appendix IX;

6.4.3. Submit financial statements for exports of the similar product, in accordance with the model in Appendix X;

6.4.4. Submit financial statements for the resale of products imported into Brazil or purchased on the Brazilian market, as per the model in Appendix XI. Specify the reasons that led the company to import such products or purchase them on the domestic market, listing all national suppliers and foreign suppliers by country.

6.4.5. In all cases, provide detailed information of the apportionment criteria used, where applicable, for determination of operational expenses and revenues. Submit financial statements for the company and attach balance sheets for each injury period.

6.5. Employment, wages, and salaries.

6.5.1. Indicate, pursuant to the models in Appendices XII and XIII, the pertinent employment and wage figures corresponding to the production line for the similar product, specifying the company's direct workforce (employees) and outsourced workers by segment: production, administration, and sales. In Appendix XII, information should be provided concerning the number of employees on the payroll on the last day of each period. If an apportionment criterion is adopted, the same steps should be applied for completion of Appendices XII and XIII. The apportionment criterion, where adopted, must be described in detail.

6.6. Return on investment

6.6.1. Specify the return on investment, pursuant to the model in Appendix XIV, describing in detail, where applicable, the apportionment criterion adopted.

6.7. Cash flow

6.7.1. Specify the cash flow, pursuant to the model in Appendix XV, describing in detail, where applicable, the apportionment criterion adopted.

6.8. Capacity to raise funds or attract investments

6.8.1. Indicate the investments made in the production line of the similar domestic product during the injury analysis period, setting forth the primary reasons for such investments (e.g.: environmental requirements, safety standards, technological updates, increased demand) throughout the period in question and the manner in which these were financed (company resources, bank loans, debentures, etc.).

6.8.2. Outline the key factors, where applicable, which negatively impacted the company's capacity to raise funds or attract investments, specifically focusing on questions relating to the obtainment of loans from commercial banks, trends over time in interest rates, legal liabilities, among other relevant matters.

6.8.3. Indicate whether the company received any short-term loans in the injury analysis period and the average borrowing rate thereof.

6.9. Indicate whether the company was subject to any of the negative effects listed below by virtue of the import of products allegedly at dumping prices:

- (a) Cancellation, postponement, or denial of expansion projects;
- (b) Denial or non-acceptance of investment proposals;
- (c) Reduced investment;

- (d) Denial of bank loans;
- (e) Reduced credit lines;
- (f) Effects on securities traded on the stock exchange;
- (g) Others (specify).

6.10. Individualization of sales on the domestic market.

6.10.1. Complete, as per the instruction in sub-paragraph 6.10.4. of this section, Appendix XVI in connection with domestic market sales of the similar product manufactured by the company.

6.10.2. Sales to the Manaus Free Trade Zone and to the Export Processing Zones should be considered domestic market sales.

6.10.3. Note that the information provided in Appendix XVI must be reconciled with the company's financial statements and the information entered in Appendices III, VI, and VIII.

6.10.4. Description of the fields in Appendix XVI:

Field 1.0 – Product code (CODPROD): provide the commercial product code used by the company in the normal course of sales operations. The product code must be the same as that provided in paragraph 3 of section II.

Field 2.0 – Product Identification Code (CODIP): provide the CODIP pursuant to the characteristics presented in paragraph 3 of section II.

Field 3.0 – Invoice/bill of sale number: provide the invoice number corresponding to the company's accounting system.

Field 4.0 – Date of invoice: provide the date of the invoice/bill of sale.

Field 5.0 – Date of shipment: provide the date of shipment from the factory to the customer or from the point of distribution to the customer. Point of distribution means any depository or warehouse not located adjacent to the company's manufacturing unit.

Field 6.0 – Customer: provide each customer code. Submit a complete list of customers, including the code and respective corporate name of each.

Field 7.0 – Relationship with customers: classify the customer in accordance with the classification below, as per the definition in sub-paragraph 8.5.2.1 of section II.

1 = no association

2 = associated

Field 8.0 – Customer category: provide the category under which the customer falls:

1 = end user/consumer

2 = authorized distributor

3 = other distributors

4 - n= other (specify)

Field 9.0 – Date of receipt of payment: provide the date on which receipt of payment from the customer was recorded. In the event the date cannot be retrieved, provide the average payment period agreed to by the parties. If a particular invoice was not paid, leave the corresponding field blank.

Field 10.0 – Condition of sale: specify the condition of sale. Describe the condition of sale, indicating the codes utilized and the meaning of each and set out the responsibilities of each party (seller and buyer).

1 = customer location

2 = location determined by buyer

3 = ex factory

4 - n = other conditions of sale (specify)

Field 11.0 – Quantity (t): provide sales quantity (t) for each transaction.

Field 12.0 – Quantity (unit of sale): provide sales quantity based on the sales unit.

Campo 13.0 – Gross unit price: indicate gross unit price. Specify the unit on which the price is based (R\$/t or R\$/unit of sale). Discounts and allowances should be entered separately in fields 14 and 15, respectively. Indicate the sales tax included in the price.

Fields 14 and 15 – These should only be completed if the discount/allowance was granted following issuance of the invoice/bill of sale.

Field 14.1 – Discount for advance payment: in the event of advance payment in relation to the original timetable provided for in the invoice and, as such, grant of a discount to the buyer, provide the unit value (R\$/t or R\$/unit of sale), specifying whether the discount was granted in the form of credit, discounts on future sales, or merchandise. Outline the company's policy for granting discounts in lieu of advance payment. If the discount varies by customer, describe the policy adopted for each category of customer. Specify the manner in which the unit discount is calculated.

Field 14.2 – Discounts in connection with quantity: if a discount was granted by virtue of the quantity sold, provide the unit value of the discount (R\$/t or R\$/unit of sale). Outline the company's policy for granting discounts in connection with sale quantities, indicating whether the discount is provided in the form of credit, discounts on future sales, or merchandise. If the discount varies by customer, describe the policy adopted for each category of customer. Specify the manner in which the unit discount is calculated.

Field 14.(3 - n) – Other discounts: provide the unit value (R\$/t or R\$/unit of sale) for any other discounts granted to the customer. Create a separate field for each existing discount. Every entry in the database should correspond to a line on the invoice/bill of sale. Outline the company's policy for granting discounts, indicating whether the discount is provided in the form of credit, discounts on future sales, or merchandise. If the discount varies by customer, describe the policy adopted for each category of customer. Specify the manner in which the unit discount is calculated.

Field 15.(1 - n) – Allowances: provide the unit value (R\$/t or R\$/unit of sale) for each allowance granted to the customer. Create a separate field for every allowance. Outline the company's policy for granting allowances, describing each type of allowance. If the allowances granted vary by customer, describe the policy adopted for each category of customer.

Field 16 – 18 – Submit requested information on the direct costs (R\$/t or R\$/unit of sale) of moving goods from the point of production to the point of delivery designated by the customer. All direct costs in connection with the transport of the products should be specified in these fields. If needed, the company may add other fields.

Field 16.0 – Production unit or customer warehousing freight: provide the internal unit freight cost from the point of production to the point of delivery designated by the customer. If freight allocation is necessary by virtue of the variety of items contained in the shipment, said allocation should employ



the same basis as that used to calculate the freight (e.g.: weight, volume). Describe the means of transport used to deliver the goods to customers. In the event it is not possible to identify the cost of each shipment, describe the manner in which the unit freight was calculated, attaching, to this end, the respective calculation spreadsheet. If the company uses its own vehicles, outline the manner in which the freight was calculated, providing the total cost incurred for this purpose (e.g.: fuel).

Field 16.1 – Freight costs for movement from the unit of production to the warehouse facility: in the event the company incurs freight costs to move the unit of production to a warehouse facility, the unit freight cost may be provided.

Field 16.2 – Pre-sale warehousing costs: if field 16.1 is completed, provide the unit warehousing cost, specifying the manner in which the unit costs were calculated and attaching the corresponding explanatory spreadsheets.

Field 17.0 – Internal insurance: provide the unit cost for internal insurance from the point of production/warehousing to the point of delivery designated by the customer, indicating whether the amount was computed. Describe the method employed by the company to compute the unit cost of insurance.

Field 18.0 – Destination: provide the destination state for the products in question (ICMS rate).

Field 19.1 – ICMS: provide the unit value (R\$/t or R\$/unit of sale).

Field 19.2 – IPI: provide the unit value (R\$/t or R\$/unit of sale).

Field 19.3 – PIS: provide the unit value (R\$/t or R\$/unit of sale).

Field 19.4 – COFINS: provide the unit value (R\$/t or R\$/unit of sale).

#### 6.11. Cost of production

6.11.1. Indicate whether any changes to the cost allocation criterion were made. In the event changes were made, outline the nature of these changes.

6.11.2. Describe the conditions for the purchase of raw material, inputs, and/or utilities (independent suppliers, associated parties, and or captive consumption). Specify how prices were defined in each of these transactions.

6.11.3. Provide the cost structure, based on the model in Appendix XVII, for each CODPROD or groups of CODPROD (or CODIP, where applicable) identified in II.3 of the form. With respect to P5, monthly information shall also be entered in Appendix XVIII. If the product is manufactured at more than one plant, the production cost at each site shall be indicated.

6.11.4. Instructions for completing Appendices XVII and XVIII:

6.11.4.1. Cost of raw materials and other inputs: include costs in connection with transportation, import duties, and others associated to purchase of the product.

6.11.4.2. Labor: indicate all employees engaged in the pertinent production activities. Include salaries, bonuses, overtime pay, vacation pay, insurance, sick pay, and other benefits.

6.11.4.3. Depreciation: specify how the company allocates depreciation costs. Submit a spreadsheet reconciling such costs with the respective financial statements.

6.11.5. If the company responded to sub-paragraph 6.2.3 of this section, indicate the impact on costs of the sale of sub-products or waste.

6.11.6. Note that the amounts provided in Appendices XVII and XVIII must be reconciled with the company's cost and financial statements.

6.12. Injury to domestic industry: indicate how the injury to domestic industry occurred, providing the key performance indicators reflecting a deterioration in the economic setting.

#### 7. Other factors indicating injury

7.1. Specify whether changes in consumption patterns took place in Brazil and/or the country/countries of export. Indicate, in relation to the product allegedly subject to dumping and the similar domestic product, if technological innovations were incorporated in the product/production process. Indicate the existence of restrictive trade practices between the exporters and domestic manufacturers. Cite any other factors which may have contributed to the injury to domestic industry.

7.2. Indicate other factors which could be causing the injury, including: import volumes and prices not subject to antidumping rules, the impact of import liberalization policies on domestic prices, contractions in demand or changes in consumption patterns, restrictive trade practices affecting domestic and foreign manufacturers and competition between them, technological processes, export performance, the productivity of domestic industry, captive consumption, and imports and/or resale of the imported product by domestic industry. Include any additional factors deemed relevant.

**APPENDIX I  
LIABILITY AGREEMENT**

INTERESTED PARTY:  
LEGAL RESPONSIBILITY  
POSITION/OFFICE OF LEGAL REPRESENTATIVE  
TELEPHONE:  
ADDRESS:  
EMAIL ADDRESS:

I hereby certify the information contained in this application to be true and am aware that such information is subject to on-site verification by DECOM.

I authorize DECOM to use the information presented in this application.

I am aware that the information classified as confidential, provided it is duly substantiated, will be treated as such and will not be disclosed without the express authorization of the party I represent, in accordance with the applicable legal provisions.

City and date

Signature of legal representative  
Printed name of legal representative  
Position of legal representative

**APPENDIX II  
STATUS REPORT**

INTERESTED PARTY:  
CORPORATE TAXPAYER NUMBER (CNPJ):  
NAME ON ELECTRONIC MEDIA:  
RECORDING DATE:  
BRIEF DESCRIPTION OF CONTENT:

Appendix	Name of corresponding file	Size of compacted file	Size of uncompact file	Officer responsible for compiling the information
I				
II				
III				
IV				
V				
VI				
VII				
VIII				
IX				
X				
XI				
XII				
XIII				
XIV				
XV				
XVI				
XVII				
XVII				
XVIII				

Physical media submitted:  CD  DVD  removable storage unit

I hereby certify that the physical media contains a protected and an unprotected copy of the files described above, as well as a confidential and a restricted version of each. I am aware that DECOM will only consider responses submitted with the corresponding, hardcopy, electronic, confidential, and restricted versions thereof, pursuant to the instructions set forth in this form.

In respect of the file in Appendix XVI, I hereby certify that the hardcopy of the form submitted to DECOM contains the  full version of all files;  a version with only the first 50 and last 50 lines of the electronic spreadsheet.

I hereby certify with respect to all other attachments that the hardcopy of the form submitted to DECOM contains a full version of all such attachments.

City and date

Signature

**APPENDIX III**  
**TOTAL COMPANY SALES**  
**Complete one box for each injury period**

Market	SALES						RETURN			R\$	
	Sales quantity (t)	Sales quantity (unit)	Gross earnings ( R\$)	Applicable taxes, specify (R\$)	Discounts	Rebates (R\$)	Quantity returned (t)	Quantity returned (unit)	Total amount of returns (R\$)	Others, specify	Net earnings (R\$)
(I) Sales Domestic Market											
a) Similar domestic product											
a.1) sales of company manufactured products											
a.2) resale of imported products and/or products purchased on the Brazilian market											
b) Other Products	BLANK	BLANK					BLANK	BLANK			
Total (I)											
(II) Sales International Market											
a) Similar domestic product											
a.1) sales of company manufactured products											
a.2) resale of imported products and/or products purchased on the Brazilian market											
b) Other Products	BLANK	BLANK					BLANK	BLANK			
Total (II)											
Total (I) + (II)	BLANK	BLANK					BLANK	BLANK			

**APPENDIX IV  
 CAPTIVE CONSUMPTION**

Period	Quantity consumed (t)	Quantity consumed (unit)	Total amount of transfer (R\$)
P1			
P2			
P3			
P4			
P5			

**APPENDIX V  
 INSTALLED CAPACITY**

Complete one box for each production line or plant

Production line/Plant: _____						
Period	Installed Production Capacity		Production		Level of Utilization of Installed Capacity	
	Nominal	Effective	Similar domestic product	Other	Nominal	Effective
P1						
P2						
P3						
P4						
P5						

Note: specify unit of measurement utilized.

**APPENDIX VI  
INVENTORIES**

<b>Period</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>	<b>I</b>
P1									
P2									
P3									
P4									
P5									

Note: the initial inventory should equal the final inventory in the previous period. Submit a version in units of weight (kg or t) and another in units of sale (unit, parts, liters)

Heading:

A – Initial inventory (+)

B - Production (+)

C – Import/purchase of product on Brazilian market (+)

D – Sale of similar product manufactured by company on the domestic market (-)

E – Resale of similar product on the domestic market (-)

F – Sale on the international market (-)

G – Return (+)

H – Other entries (+) and exits (-) (specify)

I – Final inventory

**APPENDIX VII  
VALUE OF INVENTORY**

Period	R\$				
	P1	P2	P3	P4	P5
Month 1					
Month 2					
Month 3					
Month 4					
Month 5					
Month 6					
Month 7					
Month 8					
Month 9					
Month 10					
Month 11					
Month 12					

**APPENDIX VIII  
FINANCIAL STATEMENTS – SALES OF SIMILAR DOMESTIC PRODUCT ON THE DOMESTIC MARKET**

Period	R\$				
	P1	P2	P3	P4	P5
1 – Gross Sales Revenues					
1.1 – IPI					
2 – Gross Operating Revenues (1-1.1)					
3 – Deductions from Goss Revenues					
3.1 – Sales Taxes and Levies (provide rates)					
3.1.1 – ICMS					
3.1.2 – PIS					
3.1.3 – COFINS					
3.2 – Deductions and Allowances					



Period	P1	P2	P3	P4	P5
3.3 – Returns					
4 – Net Operating Revenues (2-3)					
5 – Cost of Products Sold					
6 – Gross Operating Income (4-5)					
7 – Operating Expenses/Revenues					
7.1 – General and Administrative Expenses					
7.2 – Sales Expenses					
7.3 – Financial Expenses					
7.4 – Financial Earnings					
7.5 – Other Operating Expenses/Revenues					
8 – Operating Income (6-7)					

**APPENDIX IX**  
**FINANCIAL STATEMENTS – CAPTIVE CONSUMPTION OF SIMILAR PRODUCT**

**R\$**

Period	P1	P2	P3	P4	P5
1 – Transfer Amount					
2 – Cost of Products					
3 – Gross Income (1-2)					
4 – Operating Expenses/Revenues					
4.1 – General and Administrative Expenses					
4.2 – Financial Expenses					
4.3 – Financial Earnings					
4.4 – Other Operating Expenses/Revenues					
5 – Operating Income (3-4)					

**APPENDIX X  
FINANCIAL STATEMENTS – EXPORT OF SIMILAR PRODUCT**

Period	RS				
	P1	P2	P3	P4	P5
1 – Gross Operating Revenues					
2 – Deductions from Gross Revenues					
2.1 – Deductions and Allowances					
2.2 – Returns					
3 – Cost of Products Sold					
4 – Gross Profit (1-2-3)					
5 – Operating Costs/Revenues					
5.1 – General and Administrative Costs Expenses					
5.2 – Sales Expenses					
5.3 – Financial Expenses					
5.4 – Financial Earnings					
5.5 – Other Operating Expenses/Revenue					
6 – Operating Profit (4-5)					

**APPENDIX XI  
FINANCIAL STATEMENTS – REALES ON THE DOMESTIC MARKET**

Period	RS				
	P1	P2	P3	P4	P5
1 – Gross Revenues					
1.1 – IPI					
2 – Gross Operating Revenues (1-1.1)					
3 – Deductions from Gross Revenues					
3.1 – Sales Taxes (provide rates)					
3.1.1 – ICMS					
3.1.2 – PIS					
3.1.3 – COFINS					
3.2 – Returns					

<b>Period</b>	<b>P1</b>	<b>P2</b>	<b>P3</b>	<b>P4</b>	<b>P5</b>
3.3 - Other Deductions and Allowances					
4 – Net Operating Revenues (2-3)					
5 – Cost of Sold Goods					
6 – Gross Profit (4-5)					
7 – Operating Expenses/Revenues					
7.1 – General and Administrative Expenses					
7.2 – Sales Expenses					
7.3 – Financial Expenses					
7.4 – Financial Earnings					
7.5 – Other Operating Expenses/Revenues					
8 – Operating Profit (6-7)					

**APPENDIX XII  
EMPLOYMENT**

Employees

<b>Period</b>	<b>PRODUCT</b>				<b>Other lines</b>			<b>Total</b>
	<b>No. of employees</b>				<b>No. of employees</b>			
	<b>Production</b>		<b>Administration</b>	<b>Sales</b>	<b>Production</b>	<b>Administration</b>	<b>Sales</b>	
	<b>Direct</b>	<b>Indirect</b>						
P1								
P2								
P3								
P4								
P5								

Direct production employees: Employees directly engaged in production.

Indirect production employees: Employees who, although not directly involved in the production process, provide services to the production line, such as inspection, receipt and delivery of goods, warehousing, packaging, maintenance, utility, custodial, security, etc.



Outsource Workers

Period	PRODUCT				Total
	Expenses in connection with outsource workers				
	Production		Administration	Sales	
	Direct	Indirect			
P1					
P2					
P3					
P4					
P5					

**APPENDIX XIV  
RETURN ON INVESTMENTS**

	R\$				
	P1	P2	P3	P4	P5
Net Profit (A)					
Total Assets (B)					
Return on Total Investments (A/B) (%)					

**APPENDIX XV  
CASH FLOW**

	R\$				
	P 1	P 2	P 3	P 4	P 5
Operating Activities					
Net Profit					
Adjustments to reconcile net profit with cash flow generated from operating activities, specifying the respective accounts					
(Increase) Reduced Assets					
Customer Accounts Receivables					
Inventories					
Other Accounts (specify)					
Increased (Reduced) Liabilities					
Suppliers					
Other Accounts (specify)					
Net Cash Flow Generated from Operating Activities					
Investment Activities					
Fixed Assets					
Investments					
Other Accounts (specify)					
Cash Flow Utilized in Investment Activities					
Financial Activities					
Loans and Financing					
Capital					
Dividends					
Other Accounts (specify)					
Cash Flow Utilized in Financial Activities					
Other (specify)					
Net Increase in Cash Equivalents					

**APPENDIX XVI  
SALES ON THE DOMESTIC MARKET**

1.0	2.0		3.0	4.0	5.0	6.0	7.0	8.0	9.0		10.0	11.0
Product Code (CODP ROD)	Product Identification Code (CODIP)		No. of Invoice/ Bill of Sale	Date of Invoice	Date of Shipment	Customer	Relationship with Customer	Category of Customer	Date of Receipt of Payment		Condition of Sale	Quantity (t)
12.0	13.0		14.1	14.2	14.3 (3 – n)	15.0 (1 – n)	16.0	16.1	16.2	17.0	18.0	19.0
Quantity (unit)	Gross Unit Price	Discount for Advance Payment	Discount Based on Quantity	Other Discounts	Allowances	Unit Production or Customer Warehousing Freight	Unit Production Freight to Point of Warehousing	Pre-Sale Warehousing Costs	Internal Insurance		Destination	ICMS
19.2	19.3	19.4										
IPI	PIS	COFINS										

**APPENDIX XVII  
 COST OF PRODUCTION OF THE PRODUCT**

Provide the cost structure for each CODPROD or group of CODPROD (or CODIP, where applicable) identified in II.3

**RS**

	<b>P1</b>	<b>P2</b>	<b>P3</b>	<b>P4</b>	<b>P5</b>
1. Variable Costs					
1.1 Raw Materials (specify)					
1.2. Other Inputs (specify)					
1.3 Utilities (specify)					
1.4. Other Variable Costs (specify)					
2. Fixed Costs					
2.1. Direct Labor					
2.2. Depreciation					
2.3. Other Fixed Costs					
3. Manufacturing Costs (1+2)					
4. Quantity Produced in Units of Sale					
5. Quantity Produced in kg					



**APPENDIX XVIII  
MONTHLY PRODUCTION COSTS (P5)**

Provide cost structure for each CODPROD or group of CODPROD (or CODIP, where applicable) identified in II.3

R\$

Item	Mo 1	Mo 2	Mo 3	Mo 4	Mo 5	Mo 6	Mo 7	Mo 8	Mo 9	Mo10	Mo11	Mo 12
1. Variable Costs												
1.1 Raw Materials (specify)												
1.2. Other Inputs (specify)												
1.3 Utilities (specify)												
1.4. Other Variable Costs (specify)												
2. Fixed Costs												
2.1. Direct Labor												
2.2. Depreciation												
2.3. Other Fixed Costs												
3. Manufacturing Costs (1+2)												
4. Quantity Produced in Units of Sale												
5. Quantity Produced in kg												