



SS 2025 IN

EXPORTER REQUEST FOR INFORMATION – DUMPING

Information requested under the *Special Import Measures Act*
concerning Canada's dumping investigation of

STEEL STRAPPING ORIGINATING IN OR EXPORTED FROM THE PEOPLE'S REPUBLIC OF CHINA, THE REPUBLIC OF TÜRKIYE, THE REPUBLIC OF KOREA AND THE SOCIALIST REPUBLIC OF VIETNAM

DUE DATE FOR RESPONSE Your complete response to this Request for Information (RFI) must be received at the CBSA SIMA Registry and Disclosure Unit's email address below by **June 18, 2025**, by 5 p.m. ET.

RELEVANT PERIODS The Canada Border Services Agency (CBSA) requires sales and costing information for all subject goods **shipped to** Canada during the **period of April 1, 2024 to March 31, 2025, inclusive**. 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 of January 1, 2024 to March 31, 2025, inclusive**. The CBSA refers to this as the **Profitability Analysis Period (PAP)**.

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

FOR FURTHER INFORMATION Contact the following officers:

Aaron Maidment	343-553-1633	Aaron.Maidment@cbsa-asfc.gc.ca
Khatira Akbari	343-553-1892	Khatira.Akbari@cbsa-asfc.gc.ca

IMPORTANT NOTE

Information provided is deemed to be public (non-confidential) unless clearly marked **confidential**. Refer to “*Confidential and Non-confidential Information*” in the Instructions section for further information.

TABLE OF CONTENTS

INSTRUCTIONS.....	3
Definition of Goods Subject to this Investigation.....	3
Additional Product Information.....	3
Classification of Imports.....	4
Purpose of the Request for Information (RFI).....	4
Confidential and Non-Confidential Information	5
Format of Information Submitted	5
Due Date for Response	6
Verification Meetings	6
Source Documents	7
Failure to Cooperate.....	7
Requirements of Respondent	7
Results of Investigation & Disclosure Meetings	8
Establishing Contact with the CBSA.....	8
Counsel	8
PART A – GENERAL INFORMATION.....	9
PART B – EXPORT INFORMATION	13
PART C – DOMESTIC SALES INFORMATION	20
PART D – FINANCIAL DATA AND COSTING INFORMATION.....	30
Source Documents, Accounting Records and Reports	30
Financial Data	31
Accounting Practices	32
Product Line Information.....	33
Production Information.....	33
Acquisition Cost.....	34
Cost of Production	35
Administrative, Selling and All Other Costs	37
Total Cost of Goods	39
Significant Factor Inputs.....	40
PART E – GLOSSARY	43
PART F – TREATMENT OF CONFIDENTIAL AND NON-CONFIDENTIAL INFORMATION.....	49
PART G – REQUEST FOR INFORMATION CHECKLIST.....	53

INSTRUCTIONS

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

Definition of Goods Subject to this Investigation

The ***Subject Goods*** covered by this investigation is defined as:

“Steel strapping, of carbon or alloy steel, with or without seals, whether or not in coils, whether or not punched, whether or not waxed, regardless of surface finish (including whether or not coated, painted, galvanized or “blued”), with a nominal width of 9.5 mm (3/8”) to 50.8mm (2”) inclusive, and a nominal thickness of 0.38 mm (0.015”) to 1.12mm (0.044”) inclusive (with all dimensions being plus or minus allowable tolerances), originating in or exported from the People’s Republic of China, the Republic of Türkiye, the Republic of Korea, and the Socialist Republic of Vietnam”

Like goods are goods that are ***identical*** or ***similar*** to the subject goods and are sold in the exporter’s domestic market. 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 product/model. For this investigation, a good is identical when it has the same following characteristics:

1. Specification
2. Grade
3. Thickness
4. Width
5. Strapping classification
6. Finish
7. Coil winding

A good is considered similar when it has some of the characteristics listed above.

Additional Product Information

In plain terms, steel strapping is a narrow but strong, flat band made of steel. Steel strapping is a product of the flat-rolled steel sector. It is classified under tariff items characterized by “flat” steel products. In addition, steel strapping is largely manufactured from cold-rolled steel, a flat-rolled product, and maintains its flat dimensions after transformation into strapping. It is typically used for load containment, bundling of goods, or lifting in a variety of industries.

Steel strapping is also known as iron metal hoop strip, metal strapping, strapping band, steel band, steel banding strap, steel tape, baling hoop, metal strap, steel strip, iron tape or iron strip, and flat wire. The above terms are not meant to be exhaustive, and other terms could be used for steel strapping. Various companies also have brand names for steel strapping.

Classification of Imports

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

7212.20.00.30	7212.40.00.29	7217.10.00.55
7212.30.00.10	7212.40.00.90	7217.20.00.10
7212.30.00.30	7212.50.00.50	7217.30.00.10
7212.40.00.10	7212.60.00.00	7226.99.00.93
7312.90.00.00	7326.20.00.00	

This listing of tariff classification numbers is for convenience of reference only. The tariff classification numbers include non-subject goods. Also, subject goods may fall under tariff classification numbers that are not listed. Refer to the product definition for authoritative details regarding the subject goods.

Purpose of the Request for Information (RFI)

1. The Canada Border Services Agency (CBSA) sent your company this RFI, as your company has been identified as a potential exporter and/or manufacturer of the *subject goods*.
2. This RFI specifies the information and documents required from your company for the purposes of this investigation. The CBSA will use the information to determine *normal values* and *export prices* of *subject goods* in accordance with the provisions of the *Special Import Measures Act (SIMA)* for your company during the *Period of Investigation (POI)* of **April 1, 2024 to March 31, 2025**. If you fully respond to the RFI, any provisional duties applicable as a result of a preliminary determination of dumping will be based on the estimated margin of dumping calculated for your company. If you decide not to provide the information or submit an incomplete response, provisional duty may be based on the highest estimated margin of dumping found during the investigation.
3. In order to determine the export prices and, where necessary, to construct a cost-based normal value for the exported goods, the CBSA requires detailed sales and costing information concerning the subject goods shipped to Canada during the POI.
4. In order to determine the normal values of the goods, the CBSA requires detailed sales and costing information concerning your sales of like goods made in your domestic market during the *Profitability Analysis Period (PAP)* of **January 1, 2024 to March 31, 2025**. The sales and costing information is required to permit a detailed profitability analysis of your domestic sales. The results of the analysis will determine which sales may be used in the determination of normal values for subject goods shipped to Canada during the POI.
5. If you decide not to provide the information or submit an incomplete response, normal values and/or export prices will be determined by a *Ministerial Specification*. Failure to submit all required information and documentation, including non-confidential versions, or failure to permit verification of any information, may result in the normal values

and/or export prices of the concerned subject goods exported by your firm being based on the *Ministerial Specification*.

Confidential and Non-Confidential Information

6. **Part F** of the questionnaire describes the treatment of confidential and non-confidential information submitted to the CBSA in connection with proceedings under SIMA. A submission without a non-confidential version is considered an incomplete response.

Format of Information Submitted

7. Please note that you must submit your response or supplementary response to the questionnaire 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.
8. 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 (**SS 2025 IN**). CONFIDENTIAL submissions should be password protected; please send the password in a separate email to:
simaregistry-depotlmsi@cbsa-asfc.gc.ca
9. Hardcopies (paper), USB keys or CD submissions will not be accepted.
10. 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.
11. If you have any questions about how to submit, please inquire at the contact email provided for the SIMA Registry.
12. Use the YYYY-MM-DD format for all dates. For example, write October 23, 2023 as 2023-10-23.
13. 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.
14. 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.

15. 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.

Due Date for Response

16. The due date for your response is on the front page of this document. Late responses may not be considered for purposes of this investigation. If your company does not fully respond to this RFI, normal values will be determined by *Ministerial Specification*, as is explained in the covering letter accompanying this RFI.

Verification Meetings

17. A complete response, including all of the documentation requested, must be submitted to the CBSA before a verification meeting will be considered.
18. It is common practice for CBSA officers to visit exporters and the manufacturer(s) of the subject goods in order to verify the information submitted. You will be contacted in advance of such a meeting to make arrangements as to the time and place of the verification meeting. Officers 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.
19. 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 facts available.
20. 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.
21. 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.
22. 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 investigation. For example, the CBSA may require information on a product not covered by this investigation in order to validate costing *allocations* that were made in respect of the goods being reviewed.
23. 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.

24. 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 that the CBSA may satisfy itself as to the accuracy of the data presented for the periods of time that have been specified in the RFI. For example, current pension costs may include a portion of pension costs incurred in several previous accounting periods, but permitted to be matched against future revenues because of legislation or accounting standards. In such circumstances, the CBSA will request information to support the current pension charges outside of both the period of investigation and the profitability analysis period.

Source Documents

25. Source documents should be kept easily accessible at your business location for possible review during the verification meeting.

Failure to Cooperate

26. 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 company being based on the information available. Such a decision will be less favourable to your company than if full and verifiable information is made available.

Requirements of Respondent

27. 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 Non-confidential Statement 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.
28. **If your company is not the producer, please immediately forward a copy of this RFI to each of the producers of the subject goods.** Please immediately inform the CBSA of the name, address, phone number and e-mail address of the contact person of each producer of subject goods exported by your company or like goods sold domestically. **The determination of normal values requires complete and separate responses to the RFI from both the exporter and the producer(s) of the goods, if they are not the same.**

Results of Investigation & Disclosure Meetings

29. The results of the 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 investigation. Should you wish to discuss the results and the decisions taken, CBSA officers will be available to meet with you or your representatives in Ottawa, Canada.

Establishing Contact with the CBSA

30. **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 e-mail, 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 review. 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 submission.
 - 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.

Counsel

31. If your company has retained counsel to represent you in this matter before the CBSA, a **letter of authorization must be provided**. When such letter of authorization is provided, the CBSA will, upon request, undertake to provide copies of all outgoing correspondence with your company to designated counsel. Furthermore, if it is your wish that confidential materials relating to your company be released to or discussed with your counsel, the letter should specifically authorize the CBSA to do so. In such circumstances, the letter of authorization will serve as the CBSA's authority to release confidential materials to your counsel such as calculation spreadsheets, or to discuss the particulars of your file. Please note that the CBSA is not in a position to either discuss the particulars of your file or to provide copies of any materials contained in the file to designated counsel unless the letter of authorization has been provided.

PART A – GENERAL INFORMATION

The information requested in this part will provide the CBSA with an overview of your corporate organization, the goods you may produce and/or sell, and your domestic and export markets. It will also facilitate planning, scheduling and conducting the verification meeting at your company.

- A1. Provide your company's complete legal name, mailing address, street address (if different from mailing address), telephone numbers, 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, a trading/sales organization, a distributor, etc. and provide a brief history of your company.
- A4. Identify the company responsible for shipping the subject goods to Canada.
- A5. 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.
- A6. Provide a chart showing all *associated companies* in order to provide an understanding of your company's place in the larger corporate structure.
- A7. Provide a list of all associated companies (associates) with addresses, telephone numbers, e-mail addresses 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, if applicable, the responsibilities or functions carried out by each associated company in respect of the goods shipped to Canada.
- A8. 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.
- A9. 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.

- A10.** 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.
- A11.** Provide the details of any changes in the majority ownership structure of your company during the last three fiscal years (2022, 2023 and 2024) and the current fiscal year-to-date. Include details of any ownership change that has affected your costing, selling, pricing, and/or and distribution practices during the same period.
- A12.** 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.
- A13.** 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.
- A14.** (a) Provide the address of **each** of your production facilities or factories that are capable of producing the subject goods.
- (b) Provide the address of **each** of your production facilities or factories where the subject goods shipped to Canada during the POI were produced.
- (c) Provide the address of **each** of your production facilities or factories where goods of the same description are produced for sale in your domestic market.
- (d) Indicate the location where the relevant sales data and costing data are kept in respect of your domestic sales and your shipments to Canada.
- A15.** (a) Provide a list of all product lines produced by your company (i.e. all goods produced including subject goods, goods of the same description, etc.).
- (b) For all goods produced by your company that match the description of the subject goods, complete the following chart, **on a factory basis**, for the POI and the PAP.

Market	Total Quantity (Kilogram)	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 investigation include any products your company imported from another country? If yes, provide the quantity and value.
- A16.** 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., F.O.B., ex-factory, C.I.F., delivered, 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.).
- A17.** 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.
- A18.** 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.
- A19.** On October 21, 2024, CARM (CBSA Assessment and Revenue Management) became 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 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. Do not wait for the RFI due date to begin this process.

- (i) **Business Number:** 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 your business is incorporated, you must also send your incorporation/formation documents (such as certificates of incorporation or formation, LLC, LLP, and LLLP formation documents, any/all name change documents) to the CRA. CRA contact information is available online: [Make a non-resident GST/HST enquiry - Canada.ca](#). **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) **Program Account**: After obtaining your CRA-issued BN9, you must enroll in the required third party foreign entity type of program account through the CBSA's CARM Client Portal. Please refer to **Attachment X: SIMA Exporter - Program Account Enrolment** for instructions.

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 an Exporter ID.** If your enrollment in the BN9 portion of your Exporter ID is in progress when your RFI response is due, you must provide proof of a submitted request and you must notify the CBSA when your BN9 has been issued.

Please note that 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 company being based on the information available. Such a decision will be less favorable to your company than if full and verifiable information is made available.

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, please consult items #27 and #28 of the Instructions.**
2. **If you have designated any information confidential, a non-confidential version of that information must accompany your response to this RFI. See Part F 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 shipped to Canada during the POI. The POI for this review is listed on the cover page of this RFI.

- 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 ***product*** of subject goods shipped to that importer (provide unit of measure);
 - (h) total transaction value of each product shipped to that importer; and
 - (i) full list price (base book price plus applicable extras) for each product 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 be changed?

B7. **Appendix 1** provides the format to be used when responding to this question. Please refer to the electronic Excel® file “**SS 2025 IN INI - RFI Exporter Dumping - Appendices.xlsx**” included with this RFI for completion of this Appendix. This information must be provided in electronic format. Refer to #7 to #15 of 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 product (based on the characteristics as outlined in **Appendix 1**) included in that shipment. For each line, provide the information required for each column indicated in **Appendix 1**.

If goods are sold through a related trading company, you must indicate both the selling price between the trading company and the importer in Canada as well as the selling price between the producer of the subject goods and the related party. This can be done by adding new columns.

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

- B8.** 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.

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 product in each shipment to Canada.

- B9.** If your company has any agreements with the importer respecting the payment of rebates and/or allowances, provide a copy of each agreement. 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. Explain how you allocated each rebate or allowance to the goods shipped to Canada, including those owing but not yet paid.

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 product in each shipment to Canada.

- 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 the 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 product 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 and **include an explanation of the method of allocation**.

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 **“Domestic Taxes”** in **Appendix 1**.

(b) Indicate the manner of payment and method of calculation of the domestic taxes.

(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 Taxes”** in **Appendix 1**.

(d) Indicate the manner of payment and method of calculation of the export taxes.

B14. In regard to the sales listed in **Appendix 1**, compile and submit a copy of the following set of documents for a maximum of 12 shipments. Where possible, include shipments from different months during the POI and to different customers.

- (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);
- (g) technical data sheet; and

- (h) 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. Indicate which dates are used in calculating this information.
- B19.** If your company is not the producer of the goods shipped to Canada:
- (a) provide the name, address, telephone number, e-mail address and contact person of the producer 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
 - (f) 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.

Sales to Other Export Markets

- 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 (Indicate Currency)	Cost of Goods Sold (Indicate Currency)	Quantity (Kilogram)

- (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:
- provide the date and outcome of any anti-dumping or subsidy measures in force;
 - indicate whether any ongoing anti-dumping or subsidy proceedings are currently in process and the anticipated date of conclusion; and,
 - 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 of the RFI, and indicate the business location where the documents are maintained.

REMINDERS:

- 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.**
- If your company is not the producer of the goods, please consult items #27 and #28 of the Instructions.**

- 3. If you have designated any information confidential, a non-confidential version of that information must accompany your response to this RFI. See Part F 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.

However, if there are insufficient or no domestic sales of like goods, if domestic sales of like goods are sold to only one customer or if domestic sales of like goods are not profitable, normal values may be based on your company's **total cost** of the goods plus an amount for profit. Questions on your costs are found in **Part D** of this RFI. The domestic sales of like goods that will be reviewed are those sales made in the **PAP**. The PAP for this review is listed on the cover page of this RFI.

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 investigation, each product must be examined in order to determine if there are domestic sales of like goods that match the subject goods that were shipped to 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 product 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 product 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 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 material 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 terms of sale established? In other words, what do you consider the date of sale and please 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) full name of customer;
- (b) full address;
- (c) customer code;
- (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 be provided electronically in Microsoft Excel format. Please refer to #5 and #6 of the Instructions. Please note that the electronic version of the appendices to be completed can be found in the Excel® file “SS 2025 IN INI - RFI Exporter Dumping - Appendices.xlsx” included with this RFI.

C6. The information to be provided in response to this question will be for purposes of identifying the like goods sold in your domestic market and comparing them to the subject 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. While like goods are generally goods that are “identical” to the goods exported to Canada, in the absence of identical goods, like goods are the most comparable domestic goods that closely resemble or are similar goods to the goods exported to Canada. As previously explained, for steel strapping, identical goods would have **all** the same nine characteristics as those indicated in **Appendix 2 – Selection of Like Goods**. Similar goods would have some of the characteristics.

Using the data in **Appendix 1**, list the goods exported to Canada, on a product basis, as outlined in **Appendix 2**. For each product listed, provide the required information for the product characteristics as detailed in the instructions for **Appendix 2** [columns 3(a) to 3(h)] as well as indicating the factory (production facility).

For each product listed for goods exported to Canada, insert the most comparable product (name and/or number if used) of goods sold domestically and provide the required information for the product characteristics as detailed in the instructions for **Appendix 2** [columns 8(a) to 8(h)] 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 “Like Goods”.

After listing the comparable domestic product for each product exported to Canada, list all other products, as defined as goods of the same description, 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 product and include the period of production, as electronic comparisons and manipulations will be made in analyzing the data. For example, if a domestic product is listed in **Appendix 2** (selection of like goods), this product 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 goods of the same description as the subject goods:

Please use the attached **Appendix 3A** to provide a detailed listing of all domestic sales of goods of the same description sold during the PAP, whether or not you listed the product as a like good in **Appendix 2**. Please refer to the “Definition of Goods Subject to this Investigation” section at the beginning of the “Instructions” 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 - Domestic Sales of Goods of the Same Description**".

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.

The listing should be sorted in the following order:

- (a) production facility or factory at which the goods were produced;
- (b) product number; and
- (c) date of sale.

C8. Listing of domestic sales of selected 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 using the attached **Appendix 3B**. 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 – Domestic Sales of Selected Like Goods**".

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

- (a) sold to more than 1 unrelated⁴ domestic customer;
- (b) which are sold to the same trade level⁵ as the importer in Canada; and
- (c) which are sold in the same or substantially the same quantities⁶ as the quantities sold to the importer in Canada.

⁴ Refer to the definitions of "associated persons" and "related" listed in Part E (Glossary). Note that where two or more purchasers are associated with each other, they are regarded as a single purchaser.

⁵ Refer to the definition of "trade level" listed in Part E (Glossary).

⁶ 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 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 subsequent⁷ 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.** 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 of domestic sales and why those product characteristics were chosen. Discuss how these product characteristics impact the cost of production and the selling price of the goods. Also, please explain any deficiencies or difficulties in selecting comparable products of similar goods that might preclude the CBSA from conducting a proper comparison between sales of subject goods and like goods.
- C10.** 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.
- C11.** 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, including those owing but not yet paid. In addition, provide details of the methodology you have used to allocate each discount, rebate or allowance to the like goods.
- C12.** 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.
- C13.** With regard to the sales listed in response to C8, provide a complete documentation package for up to 10 sales. Where possible, include sales occurring in different months during the PAP and to different customers. The package should include sales contracts,

⁷ Refer to the definition of "subsequent trade level" listed in Part E (Glossary).

purchase orders, purchase order confirmations, bills of lading, commercial invoices, freight invoices, credit/debit notes, technical data sheets, and proofs of payment.

- C14.** Explain any product codes or other codes used by your company to enable a correlation between price lists, invoices, brochures, UPC, etc. and the listings of domestic sales. Further, please explain any other product, inventory or product category code used by your company on any documentation.
- C15.** With respect to each cost, charge or expense, e.g., freight, warehousing expense, etc., included in the gross domestic selling prices of the like goods listed in **Appendix 3A and Appendix 3B**, provide details of the methodology you have employed to allocate each cost, charge or expense to the like goods.
- C16.** 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. Indicate which dates are used in calculating this information.
- C17.** For each trade level 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 C7 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 **Part E - Glossary**).
- C18.** If applicable, indicate the amount of any royalties or patent fees paid or payable for all goods of the same description 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 products exported to Canada.
- C19.** 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 3A and 3B**). Indicate the manner of payment and method of calculation of the tax.

- C20.** 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 into English or French 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 product must reflect the basis on which the taxes or duties are calculated.
- C21.** 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.
- C22.** 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.
- C23.** 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.
- C24.** Please describe the market conditions for steel strapping in your country. This explanation should include your understanding of how steel strapping prices are determined in the domestic market. In addition, please identify the major steel strapping producers in your country and indicate their ownership structure (such as state-owned enterprise (SOE), joint venture, limited liability company, etc.).

- C25.** Did your company sell any steel strapping to domestic customers during the PAP? If yes, please provide a list of your domestic customers for the goods and indicate their ownership structure. 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 SOEs.
- C26.** Please identify and describe any policy, plan, regulation, and/or directive issued by your government which encourages or requires any parties, whether SOEs or non-SOEs, to purchase domestically produced steel strapping in place of imported steel strapping.
- C27.** Please 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 steel strapping.
- C28.** For each program identified above, please describe the impact the program may have on the domestic market for steel strapping in your country. Furthermore, please also describe the impact each program may have on your company's domestic selling prices for steel strapping.
- C29.** Please identify and describe any government regulations which may have an effect on domestic selling prices of steel strapping such as price floors, price ceilings, production quotas, import and export controls.
- C30.** Please identify and describe any policy, plan, regulation, and/or directive issued by your government which relates to the production or sale of any steel strapping. Please describe the impact each regulation may have on your company's domestic selling prices for steel strapping.
- C31.** Please identify and describe any government taxation policies relating to the production or sale of steel strapping. For each policy identified, please describe the impact the policy may have on domestic selling prices of steel strapping.
- C32.** Identify all source documents you have relied on in preparing your response to this part of the RFI 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, please consult items #27 and #28 of the Instructions.**

- 3. If you have designated any information confidential, a non-confidential version of that information must accompany your response to this RFI. See Part F 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 products 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 product unit 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) the 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) the 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 fiscal year. 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 fiscal year 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 taxation year.
- D8.** Provide the following information for both 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 steel strapping shipped to importers in Canada and steel strapping 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 the IFRS.

- D13.** For each item listed in (a) to (k) below, explain your accounting practices for the like goods sold domestically and the subject 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 investigation:

Indicate the PRODUCT LINE that includes the goods subject to this investigation	
Plant (identify each plant)	2024
	Quantity (Kilograms)
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 like goods sold domestically and/or the subject 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 including an explanation of any co-products produced;
- (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 product 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 product 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, ensure you have followed instruction #27 and #28. Also, provide the following on a product-by-product 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 your company incurs.

Cost of Production

- For the cost information requested in D22, provide costs for **each production facility or factory**, for all products of steel strapping exported to Canada as listed in **Appendix 1**, as well as for all products sold to your domestic customers as listed in **Appendix 3A** whether considered as a like good or not (i.e., goods of the same description). 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 goods 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 be one cost of production calculated for each unique product of steel strapping 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**,⁸ 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.

⁸ 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).

- 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 **March 31, 2025**, provide the costs that were in effect on **March 31, 2025**.
- 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 product exported to Canada during the POI as well as for each product 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 product.

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 (i.e. on the basis of actual supply chain costs, not based on internal transfer prices).** 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 the by-product and provide the value of each by-product, expressed on a per product basis of the finished product.

(c) Direct Labour

Provide the labour cost per product. 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 product. 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 product basis. Explain how you allocate these expenses and identify the general ledger accounts involved.

Administrative, Selling and All Other Costs

- Questions D23 to D29 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.⁹ **Please note that for the purposes of this investigation, the allocation of these expenses on the basis of selling prices is not acceptable. An allocation based on annual cost data is preferable to one that will be skewed in 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 and/or source documents, 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.

⁹ 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 the Glossary, Part E of this RFI.

- 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).
- 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 for each item (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 in questions D21 to D29, to compile total cost databases. The product per unit total cost 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 4A** and **Appendix 4B**, compile on a product basis, for the POI and the PAP, the unit total cost for:

- (a) all products of subject goods sold to importers in Canada, as listed in **Appendix 1**. Label this “**Appendix 4A - Total Cost of Goods Exported to Canada**”; and
- (b) all products of domestic goods sold to your domestic customers during the PAP, as listed in **Appendix 3A**. Label this “**Appendix 4B - Total Cost of Goods Sold Domestically**”.

D31. Provide a copy of the cost summary sheets as they appear in your product costing system for 10 randomly selected products listed in **Appendix 4A** for sales to Canada as well as another 10 randomly selected products 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, and if necessary, translated to English or French. 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 product per unit total cost of production for two of the randomly selected products 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 A and Questions D1 to D32** of the RFI. Each supplier is to also submit a completed **Appendix 6** spreadsheet. Where a question refers to Appendix 4, your supplier must interpret this as their Appendix 6. 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.

If your associated supplier is not the manufacturer of the input (e.g. they are a related trading company), a response is needed from both the associated trading company and associated producer of the significant input, if applicable.

- D33.** Please identify inputs that are a significant factor in the production of steel strapping. Inputs that are a significant factor should be significant in relation to the overall inputs used in the production of steel strapping (e.g. cold-rolled coil, etc.).
- D34.** For the POI, please identify all suppliers from which your company purchased or imported inputs that are a significant factor in the production of steel strapping identified above. Please also complete **Appendix 5** in relation to these purchases.
- D35.** Coordinate with your associated supplier to ensure that their “Part No.” from column 1 of their **Appendix 6** is the same as your “Supplier Part No.” in column 1 of your **Appendix 5**. If this is not possible, ensure there is a way to match what is presented in your supplier’s **Appendix 6** with what is presented in your **Appendix 5**.
- D36.** Are you aware of any published prices for the same inputs that you have purchased from the related suppliers? If so please provide these publications.
- D37.** 11.2(1) of the *Special Import Measures Regulations* requires that when an input that is a significant factor is purchased from an associated party, your costs shall be the higher of:
- The price you have paid to the associated supplier;
 - The cost incurred by that supplier (including any administrative, selling, and other costs); or
 - A benchmark price based on either published pricing or arms-length selling prices.

If you have reported the price you paid for these inputs in Appendix 4A and 4B and this is the higher of the elements described above, you do not need to make any changes to those appendices, but please explain how you know that the price you paid is the higher element.

- D38.** If the amount you paid is not the higher of the elements explained in question D37 above, please add a new column to your Appendix 4A and 4B as part of column 6 – cost of raw material. In this new column, include the adjusted cost of those inputs. Please make it clear which type of inputs are adjusted.

For example, consider a situation where you purchased **cold-rolled coil** from a related party, but your purchase price is less than their cost of production. In this situation column 6 – “COST OF MATERIAL” would contain your cost as per your accounting system, based on your purchase price. You would then create a new column 6-1 – “ADJUSTED COST OF MATERIAL” which would contain the full adjusted cost of all material inputs.

D39. If you added columns for D37 above, please explain your methodology and include any supporting documents showing the allocation.

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, where periods of high or low production may otherwise skew the allocations. 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, please consult items #27 and #28 of the Instructions.**
- 5) If you have designated any information confidential, a non-confidential version of that information must accompany your response to this RFI. See Part F of the RFI for further details in this regard.**

PART E – 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.
Allocation	Allocation of expenses such as overhead, administrative, selling and all other costs; for example as a percentage of sales, percentage of direct costs, or a constant amount per unit.
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.
Brokerage Fees	The amount paid to a custom's broker for import/export services rendered.
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.
Container Freight Charges	The charges normally associated with leasing or renting of a container and may include charges for packing or unpacking.

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 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).
Goods of the Same Description	All goods meeting the definition of subject goods produced and sold in the exporter's domestic market.
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 product. For this investigation, a good is identical when it has the same following characteristics:</p> <ol style="list-style-type: none"> 1. Specification 2. Grade 3. Thickness 4. Width 5. Strapping classification 6. Finish 7. Coil winding
Inland Freight	All costs, charges and expenses associated with shipping goods via land but may sometimes include the charges and expenses associated with inland waterways.
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 (similar goods).
Ministerial Specification	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 products or new exporters not covered by previous rulings.
Model	Model is the generic term used throughout this RFI to identify individual products with various distinct characteristics.

Normal Value	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.
Ocean/Port Charges	All costs, charges and expenses associated with shipping goods via water.
Packaging	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>shipments</u> to Canada for which information is required and that will be investigated. The POI for this investigation is from April 1, 2024 to March 31, 2025.
Person	Includes a partnership, corporation or an association.
Product	Product is the generic term used throughout this RFI to denote an individual product 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 investigation is from January 1, 2024 to March 31, 2025

Related	<p>For the purposes of defining “associated persons”, persons are considered to be related if</p> <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 product 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	The definition of the subject goods for this investigation is contained at the start of the questionnaire
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 "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, and retailer. See "subsequent trade level".
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 Cost	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.

PART F – TREATMENT OF CONFIDENTIAL AND NON-CONFIDENTIAL INFORMATION

Submitted to the CBSA for all Proceedings under SIMA

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.

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 in response to the Request for Information concerning the dumping investigation into steel strapping originating in or exported from China, South Korea, Türkiye and Vietnam, 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: _____

PART G – 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: