



CBSA EXPIRY REVIEW QUESTIONNAIRE EXPORTER OR FOREIGN PRODUCER

Information requested under the *Special Import Measures Act*
in the expiry review of the order respecting

**THE DUMPING OF REFINED SUGAR ORIGINATING IN OR EXPORTED FROM
THE UNITED STATES OF AMERICA, DENMARK, THE FEDERAL REPUBLIC OF GERMANY,
THE NETHERLANDS AND THE UNITED KINGDOM**

and

**THE SUBSIDIZING OF REFINED SUGAR ORIGINATING IN OR EXPORTED FROM
THE EUROPEAN UNION**

PURPOSE The purpose of this Expiry Review Questionnaire (ERQ) is to elicit information from your company that will be used by the Canada Border Services Agency (CBSA) to determine whether the expiry of the finding issued by the Canadian International Trade Tribunal (CITT) on October 30, 2015, in Inquiry No. NQ-2014-006 is likely to result in the continuation or resumption of dumping and/or subsidizing of the goods noted above.

PERIOD OF REVIEW January 1, 2017 to March 31, 2020.

DUE DATE FOR RESPONSE Your complete response to this questionnaire must be received at the CBSA's email address below by **November 12, 2020**.

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

FOR FURTHER INFORMATION Contact the following CBSA officers:

Laurie Trempe 613-954-7337 Laurie.Trempe@cbsa-asfc.gc.ca

Serena Major 613-948-8581 Serena.Major@cbsa-asfc.gc.ca

IMPORTANT NOTE: Information provided by your firm is deemed to be public unless clearly marked 'Confidential.' See Item 2 in the Instructions section of this questionnaire for further information.

INFORMATION

1. Product Definition

For purposes of this expiry review “refined sugar” is defined as:

“Refined sugar, refined from sugar cane or sugar beets, in granulated, liquid, and powdered form. Refined sugar is sold as white granulated, liquid and specialty sugars. Granulated sugar comes in a range of grain fractions (e.g., medium, fine and extra fine). Liquid sugar includes invert sugar. Specialty sugars include soft yellow sugar, brown sugar, icing sugar, demerara sugar and others and may be sold in granulated, liquid or powdered form.”

For purposes of this expiry review questionnaire “refined sugar” also refers to goods produced in Canada that meet the above product definition.

2. Exclusions

As of November 6, 1995

- Co-crystallized products – For greater clarity, these products are comprised of sugar syrups or liquid sucrose blends and one or more non-sucrose ingredients combined through a co-crystallization process to form a dry solid structure in granulated or powder form.
- Pearl sugar – For greater clarity, pearl sugar is hard granulated sugar, pellet-formed by subjecting sugar syrup to intense heat. The pellet, which is the size of a pea, is shaped like a football. It is coarser than coarse sugar, i.e. confectioners' sugar.
- Bottler's floc-free beet sugar – Imported by McNeil Consumer Products Company for use in pharmaceutical preparations.
- Lyle's Golden Syrup – Produced by Tate & Lyle PLC.
- Lyle's Pouring Syrup – Produced by Tate & Lyle PLC.
- Daddy brand wrapped sugar dominoes in 1-kg boxes – For greater clarity, these are sugar cubes which are wrapped in illustrated paper wrappings, each of which contains two sugar cubes.
- Daddy brand wrapped sugar cubes in 5-kg boxes containing 960 portions – For greater clarity, each portion contains two sugar cubes which are wrapped in illustrated paper wrappings.
- Saint Louis brand pre-cut brown cane sugar lumps in 1-kg boxes – For greater clarity, these are rough-shaped sugar lumps comprised of brown cane sugar.
- Daddy brand shaped white sugar pieces in 500-g boxes – For greater clarity, these sugar pieces are pre-cut into diamond, heart, spade and club shapes.
- Daddy brand brown or blond "Vergeoise" sugar in 500-g cases.
- Comptoir du Sud brand brown and white sugar pieces in 1-kg and 500-g boxes.
- Daddy brand brown coffee sugar in 500-g box packets – For greater clarity, this is a large granule brown sugar.
- Demerara sugar cubes – Produced by Tate & Lyle PLC.
- Amber sugar crystals – Produced by Tate & Lyle PLC. For greater clarity, these are large sugar crystals in varying shades of brown.

- Low-colour liquid sucrose with a colour no higher than 10 maximum ICUMSA (International Commission for Uniform Methods of Sugar Analysis) colour units and distiller's grade liquid sucrose imported by Gilbey Canada Inc. for use as ingredients in its production process.

Additional Exclusions as of November 3, 2000

- Bottler's floc-free beet sugar imported for use in pharmaceutical preparations where it is established by the importer that floc-free beet sugar from Canadian sources does not meet the applicable product specifications.
- Golden, pouring and other table syrups imported in retail-ready packaging in containers not exceeding 3 litres.
- Subject to the exception below, specialty wrapped sugar cubes, each individual wrapping containing not more than 3 sugar cubes, imported in retail-ready packages not exceeding 5 kg in weight. This exclusion does not include generic wrapped white sugar cubes (i.e. where the illustration consists of primarily a trade-mark, trade name, company name or other commercial identification as opposed to a unique illustration).
- Pre-cut specialty shaped sugar pieces, imported in retail-ready packaging, in packages not exceeding 1 kg in weight – For greater clarity, these include diamond-, heart-, spade- and club-shaped sugar but do not include cube- or domino- (i.e. rectangular) shaped sugar.
- Rough-shaped lumps and pieces, in lumps or pieces weighing between 3 and 10 grams on average, imported in retail-ready packaging, in individual packages not exceeding 1 kg in weight.
- Very large crystal sugar, in crystals exceeding 0.05 g in weight on average, imported in retail-ready packaging, in individual packages not exceeding 1 kg in weight.
- Specialty sugar cubes and dominoes (i.e. rectangles), made from demerara, brown, yellow or any other non-white sugar, imported in retail-ready packaging, in packages not exceeding 1 kg in weight – For greater clarity, this does not include any sugar cube or domino made from white granulated sugar.
- Low-colour liquid sucrose with a colour no higher than 10 ICUMSA (International Commission for Uniform Methods of Sugar Analysis) colour units and distiller's grade liquid sucrose imported for use in the production of distilled spirits where it is established by the importer that low-colour liquid sucrose and distiller's grade liquid sucrose from Canadian sources do not meet the applicable product specifications.
- Organic sugar meeting the requirements of the Canadian General Standards Board standard No. CAN/CGSB-32.310-99 (Organic Agriculture), the U.S. Federal Organic Foods Production Act of 1990 or any rules adopted under that act, or the European Union EN2092/94 (Organic Regulation), where it is accompanied by a transaction certificate affirming compliance with the standard signed by an ISO Guide 65 accredited certifying authority.

Additional Exclusion as of November 2, 2005

- Individually wrapped rectangular cane sugar tablets.

Additional Exclusion as of October 30, 2015

- Specialty-coloured decorative sugar crystals in granulated form combined with carnauba wax and food colouring matter, imported in small retail-ready containers not exceeding 16 oz. for use exclusively as a superficial decoration in baked goods (such as pies, cakes, pastries, muffins, cookies, etc.) and other prepared foods.

3. Tariff Classification

The subject goods would be normally imported under the following tariff classification numbers (tariff numbers) :

1701.91.10.00	1701.99.10.00	1702.90.12.00	1702.90.17.00
1701.91.90.21	1701.99.90.20	1702.90.13.00	1702.90.18.00
1701.91.90.29	1701.99.90.30	1702.90.14.00	1702.90.69.00
1701.91.90.91	1701.99.90.90	1702.90.15.00	1702.90.89.10
1701.91.90.99	1702.90.11.00	1702.90.16.00	

These tariff classification numbers may include both subject goods and non-subject goods. Also, subject goods may have been imported into Canada under other tariff classification numbers.

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

4. Who Must Complete the Attached Questionnaire

If your company exported refined sugar to Canada, or if your company produced refined sugar, which were exported to Canada by another party, between January 1, 2017 to March 31, 2020, your company is required to complete the following items and provide them to the CBSA at the address on the cover page by **November 12, 2020**:

- (a) the attached questionnaire
- (b) the attached Designation of Confidential Information
- (c) the attached Certificate of Veracity, Accuracy and Completeness

If your company did not export subject goods to Canada or did not produce such goods which were exported to Canada by another party from January 1, 2017 to March 31, 2020, please send a message with that information to the officer listed on the cover page of this document.

5. Parts of the Questionnaire

Title	Description
Information	Information on the goods covered by the expiry review and information explaining this document.
Instructions	Instructions explaining how to reply to the attached questionnaire, Designation of Confidential Information, and Certificate of Veracity, Accuracy and Completeness.
Glossary of Terms	Definition of certain terms used in this document.
Questionnaire	Requests information required by the CBSA to determine if the expiry of the finding is likely to result in the continuation or resumption of dumping and/or subsidizing .
Designation of Confidential Information	A statement to be signed by your company and pertaining to the nature of information you wish to designate as confidential and reasons why you request that the information be treated confidential .
Certificate of Veracity, Accuracy and Completeness	Pertains to certification of the responses to this questionnaire and submitted to the CBSA.
ERQ Checklist	A checklist to ensure that all items relating to confidential information has been completed.

6. Request for Additional Information

The CBSA may contact you to discuss your response to this questionnaire and to request additional information.

7. Verification Meetings

The CBSA may wish to verify the information submitted by meeting with officials from your company at your premises. You will be contacted to make arrangements as to the time and place of the verification meeting. The CBSA may require additional information at that time.

8. Information Submitted to the CBSA

Information submitted to the CBSA will be provided to the CITT if it is determined that the expiry of the finding is likely to result in the continuation or resumption of dumping and/or subsidizing.

INSTRUCTIONS

1. Format of Submissions

During the COVID-19 pandemic, 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.

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 (SML 2020 ER). CONFIDENTIAL submissions should be password protected; please send the password in a separate email to: simaregistry-depotlmsi@cbsa-asfc.gc.ca

Hardcopies (paper), USB keys or CD submissions will not be accepted.

If you submit by way of secure file transfer or electronic portal, please note that the CBSA does not accept any risk, responsibility or liability for the use of secure file transfer providers or e-platforms, nor do we recommend one provider over another as the CBSA cannot guarantee the confidentiality of documents uploaded to third party servers.

If you have any questions about how to submit, please inquire at the contact email provided for the SIMA Registry.

Use the YYYY-MM-DD format for all dates. For example, write October 23, 2019 as 2019-10-23.

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

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

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

Please do not include in your submission to the CBSA, the questionnaire Information, Instructions and Glossary of Terms.

All monetary values, such as costs, charges, prices, etc., must be expressed in the currency in which the transactions occurred with the applicable currency clearly identified. All responses related to volume, amount or quantity of the product described above should be expressed in watts (w). If the information requested is not readily available from your records in the exact form requested, please furnish estimates, with an explanation of the methodology used to prepare these estimates.

2. Treatment of Confidential and Non-Confidential Information

NOTE: The CBSA updated its administrative process concerning the submission and disclosure of confidential information. Please use the following hyperlink to access the updated guideline: [Confidentiality and Disclosure Guidelines for SIMA Proceedings](#). You may also locate the new supporting documents in the [Counsel's Toolkit](#).

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 (public) version of the information. The following explains how non-confidential and confidential information will be handled 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; and second, to Canadian courts, tribunals and panels.

1. Confidential information will be provided to independent counsel for a party to the proceeding.

Counsel includes any person, other than a director, servant or employee of the party, who acts in the proceedings on behalf of the party, not limited to legal counsel. A **party** is a person, or business, that participates in and has a direct interest in the proceeding.

Counsel must ask for the confidential information in writing and must provide a written guarantee to the CBSA stating that they will:

- only use the information in relation to this proceeding;
- not distribute the information;
- protect the information;
- destroy the information within the earlier of 45 days of the completion of a SIMA proceeding, or within 30 days of the end of their participation in a proceeding;
- provide the CBSA with a written notice that the information is destroyed; and
- report any violations or possible violations to the CBSA.

The CBSA will not give your confidential information to independent counsel if the CBSA believes that it might cause harm to you or your business.

- Confidential information will be given to the Canadian International Trade Tribunal, any Court in Canada, a Binational or World Trade Organization (WTO) Panel, to act on appeals. These organizations will use your information to fulfill their responsibilities under Canadian law, NAFTA or WTO Agreements. The confidential information is subject to the rules of procedure of the Court or Panel to which it is provided.

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:

- Clearly identify confidential information by enclosing it within [square brackets] and **highlighting** all confidential information therein; and
- Clearly mark every page of the confidential submission as "CONFIDENTIAL" , including all attachments.

The following example would be considered as an acceptable confidential version:

The selling price of product ABC to our Canadian distributor was US\$[25.99] per unit.

NOTE:

The highlighted text must clearly be legible.

Please ensure that the highlight does not render the text undecipherable when the information is converted electronically to PDF format.

In some cases (e.g. appendices and excel data), simply highlighting the confidential information, without the use of brackets, will be considered sufficient. To this effect, the following example represents an acceptable confidential version of a listing of export sales to Canada.

1	2	3	4	5	6	7
IMPTR	DATSHIP	INVNUM	INVDAT	QUANTITY	EXTSP	NETSP
XX Inc.	2016-02-16	14064555	2016-02-16	500 W	\$500,000	\$450,000
YY Inc.	2016-03-14	14179020	2016-03-12	250 W	\$225,000	\$202,500
ZZ Inc.	2016-04-14	14253018	2016-04-16	300 W	\$330,000	\$297,000

Further, in order for submissions containing confidential information to be accepted as exhibits and taken into consideration by the CBSA, a “Designation of Confidential Information” must be on record with the CBSA regarding the subject proceeding, and a non-confidential version of the information must be provided in each instance.

1. Designation of Confidential Information

When you provide confidential information for the first time in respect of a SIMA proceeding, a “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.

A template page for designation of Confidential Information has been included toward the end of this document.

2. Non-confidential Version

The non-confidential version is a public version of the same document with the confidential information removed. However, it must contain sufficient detail to enable readers to understand the nature of the submitted information, as they are provided to other parties involved in this proceeding and members of the public upon request.

A non-confidential version may be submitted either as a **bracketed version**, or as a **summary**, as described below:

[Non-confidential Bracketed Version]

This is a duplicate of the confidential version with all confidential information removed. The parts where confidential information was deleted should clearly be identified in square brackets and highlighted.

As an example, the following would be considered as an acceptable non-confidential bracketed version:

The selling price of product ABC to our Canadian distributor was US\$[] per unit.

NOTE:

The spacing between the brackets [] should reflect the same spacing as in the confidential version.

Do not use “shading”, “font colors” or any other type of masking to hide confidential information in the non-confidential version. You must delete (remove) the confidential information in the non-confidential version.

Please also note that as per the earlier instruction, the non-confidential information must still indicate the nature of the deleted information, which in this case, is the selling price information.

In some cases (e.g. appendices and excel data), it will be considered sufficient to simply remove the confidential information, and not use brackets or highlights to identify parts where confidential information had been deleted. A sample page for a multi-page listing could look like this:

1	2	3	4	5	6	7
IMPTR	DATSHIP	INVNUM	INVDATA	QUANTITY	EXTSP	NETSP
	2016-02-16	14064555	2016-02-16			
	2016-03-14	14179020	2016-03-12			
	2016-04-14	14253018	2016-04-16			

[Non-Confidential Summary Version]

Where deleting information for a non-confidential bracketed version would not leave enough detail to provide an understanding of the confidential information removed, a non-confidential summary of the deleted information must be included, describing the confidential information that has been removed, the name of the party and the reason why the information must remain confidential.

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.

3. Independent Counsel

If your company retains independent counsel to represent you in this matter, please provide a letter of representation 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.

GLOSSARY OF TERMS

The following definitions may assist you in responding to this questionnaire.

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."

Average Delivery Cost: The average delivery costs (freight, handling, insurance), by market for each period, whether incurred by your firm and included in the selling price or incurred separately by the purchaser and estimated when the goods are purchased on an FOB or ex-factory basis, expressed as a percentage of the ex-factory or FOB value of the market sales.

Beginning Inventory: The total quantity of inventory on-hand at the beginning of each period.

Capacity (Plant Capacity): The greatest level of output from the machinery and equipment used in the production of refined sugar that your plant(s) can achieve on a continuous basis within the framework of a realistic work pattern. Consideration should be given to the typical product mix, number of shifts per day, annual operating days, etc., experienced during each period.

Capacity Utilization Rate: The actual production of refined sugar for each period divided by the total plant capacity available for production of all refined sugar and other products, expressed as a percentage.

Cost of Sales: The total cost of products sold in the indicated market for each period, including costs of production and any other costs or expenses relating to the production or sale of the goods. Do not include internally transferred goods in the amounts.

Domestic Market Sales: The total quantity of refined sugar sold in your domestic market for each period. Do not include internally transferred goods in the amounts.

Ending Inventory: The total quantity of inventory on-hand at the end of each period.

Period of Review: The Period of Review for the CBSA's expiry review investigation is January 1, 2017 to March 31, 2020.

Related: For the purposes of defining *associated persons*, persons are related if:

- 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.

Sales value: The ex-factory or FOB sales value for each period. The ex-factory or FOB sales value is the selling price to your purchaser net of cash, quantity and deferred discounts, allowances, rebates and taxes. It excludes delivery costs (freight, handling and insurance) paid by your firm and included in the selling price. Do not include internally transferred goods. For export sales, report the ex-factory or FOB total sales value in the currency used for export sales.

QUESTIONNAIRE

Complete and submit all questions in this section as well as the Designation of Confidential Information, the Request for Information Checklist and the Certificate of Veracity, Accuracy and Completeness found at the end of the Questionnaire. You are not required to submit the pages prior to this point in your submission. When you complete each appendix requested in the questions, please use the respective Microsoft Excel file as a template.

- Q1.** Provide your company's complete name, mailing address, website address and telephone number.
- Q2.** Provide the name and position of the officer in your company responsible for your response to this questionnaire along with this person's email address and telephone number.
- Q3.** Indicate if your company exported subject goods to Canada or if your company produced such goods which were exported to Canada by another party in 2017, 2018, 2019 and the first quarter of 2020 and indicate which of these years your company did so.
- Q4.** Provide the names and addresses of any other locations, facilities and outlets on behalf of which your company is responding to this questionnaire, and identify the product lines produced at each.
- Q5.** If your company is a subsidiary of another company, indicate the name and address of your parent company and the extent of ownership in your company.
- Q6.** Provide a list of the names and addresses of each *associated companies* that is involved in the production, sales, export, import, or supply of raw materials, or the purchase of refined sugar. Indicate the responsibilities or functions carried out by each *associated company* in respect of the goods.
- Q7.** Explain the nature of the business performed and the responsibilities or functions carried out by each *associated company* in respect of the goods.
- Q8.** Provide the details of any change in the majority ownership structure of your company during the last fiscal year and during this fiscal year-to-date. In addition, provide details of any ownership change or any other changes that have affected your costing, selling, pricing and distribution practices during the Period of Review.
- Q9.** Describe the nature of your company's business and explain whether you are a producer, trading/sales organization, distributor, etc.
- Q10.** Provide a brief history of your company with particular emphasis on refined sugar. The history should include the date of incorporation, corporate structure, and the date that your company first produced or sold refined sugar.
- Q11.** Provide a list of all product lines produced by your company (i.e., both refined sugar and other products).

- Q12.** List the location(s) of your production facilities and identify the product lines produced at each.
- Q13.** Identify any of your facilities that are not presently producing refined sugar but which are capable of producing refined sugar.
- Q14.** List any new facilities that your company opened which produce or are capable of producing refined sugar or any significant asset acquisitions related to the production of refined sugar during the Period of Review.
- a. List the plant or major asset concerned and the date, location and reasons for the addition.
 - b. Report the effect, in percentage terms, the addition has had on production capacity for refined sugar.
 - c. Report any other significant changes made by your company related to the production of refined sugar. Describe the change and the reasons for the change.
- Q15.** Report your company's plans to make additions to plant capacity through new factories or asset purchases related to the production of refined sugar. Explain the addition and the planned date, location and reason for the addition. Indicate the estimated effect, in percentage terms, the planned addition will have on production capacity for refined sugar.
- Q16.** Report any significant changes introduced by your company during the Period of Review such as new plant layout, new equipment, new production processes, marketing arrangements, etc. Indicate the type of change, the date, the location and the reasons for the change.
- Q17.** Report any changes to your company's product mix of refined sugar that it produced or exported during the Period of Review (e.g. product type). Explain the reasons for the changes.
- Q18.** Report any permanent closures or disposals of production facilities or factories producing refined sugar by your company since January 1, 2017. In addition, report the disposal of any significant assets related to the production of refined sugar during the Period of Review. Indicate the factory or major asset concerned and the date, location and reasons for the closure or disposal.
- Q19.** Describe your company's channels of distribution for your domestic sales and export sales of refined sugar. If these channels changed during the Period of Review, describe the changes and the reasons for the change.
- Q20.** Report your company's plans to significantly change your channels of distribution for refined sugar and explain the change and the reasons for the change.

- Q21.** Provide copies of all price lists, price schedules, base price lists, discount schedules, etc., applicable to your sales of refined sugar for the Period of Review for each of your company's domestic and export markets. Explain any product codes or other codes appearing on these documents so as to permit a full understanding by the CBSA.
- Q22.** Explain how any terms, discounts, allowances and other considerations of your company had the effect of reducing the prices that appear on your price lists.
- Q23.** If your company does not use price lists, describe how prices are determined. Provide a detailed schedule showing each price change for refined sugar during the Period of Review and the effective dates of the price changes.
- Q24.** Provide details of the terms of sale and delivery of your company that apply to your domestic market and the Canadian market, and fully explain what each of these terms means to your company (e.g. F.O.B., ex-factory, C.I.F., delivered, etc.).
- Q25.** Describe your marketing practices for refined sugar. Explain any changes in your methods during the Period of Review. If your methods vary for domestic and export sales, please explain.
- Q26.** If your company has any plans to change your marketing and sales practices for refined sugar in 2020 or 2021, explain such plans and reasons for the changes.
- Q27.** Provide a copy of the latest brochures, corporate publications, or any other such general literature concerning your company and products sold or produced both in your domestic market and in export markets.
- Q28.** Provide copies of the following reports:
- a. Your company's last two annual reports and all year to date (e.g., monthly, quarterly) reports filed with the relevant agency charged with the regulating and control of public companies in your country;
 - b. Your company's most recent annual and year to date subsidiary, divisional or operational financial statements for each entity engaged in the production and/or sale of refined sugar; and
 - c. Your company's most recent annual and year to date product specific income statements (or profit and loss schedules) for sales of refined sugar. If such a statement does not exist, provide the income statement or profit and loss schedule for the narrowest range of products which includes refined sugar. The relevant statement or schedule should be provided for each of the production facilities or factories where the goods are produced.
- Q29.** Provide copies of your company's reports with any agency, board, commission or organization responsible for the regulation of publicly traded securities, if applicable.

- Q30.** List the names and addresses of all parties involved in the sales transaction to the Canadian importers of your company's sales of refined sugar in the Period of Review, whether exported or shipped directly by your company or by another exporter.
- Q31.** Please identify any Canadian importers with which your company maintains an ongoing commercial relationship, either with respect to refined sugar or other products.
- Q32.** Report the quantities (specify unit of measurement) of any end-of-period inventories of refined sugar your company maintained in Canada during the Period of Review (not including any inventories held by any of the importers of refined sugar) for each year of the Period of Review.
- Q33.** Report any negotiated annual or quarterly contracts that include selling prices for 2020 or 2021. Provide a summary listing with terms and pricing information.
- Q34.** Describe the trends expected in your company's domestic sales of refined sugar for 2020 and 2021 in relation to market demand and prices. Explain what is expected to happen to prices, capacity utilization, and profits for 2020 and 2021.
- Q35.** List your export markets for refined sugar and describe the trends in and the state of each of these markets during the Period of Review in relation to total market sales volumes, demand, prices and profits. List the factors which have resulted in the noted trends, for instance, decreasing demand may have been caused by a number of factors including economic conditions, raw material prices or substitutable products.
- Q36.** Describe the trends your company expects for its exports of refined sugar for 2020 and 2021. Explain which countries which will be your company's key export markets, the expected trends in total market demands and prices, and the underlying factors which are expected to cause the trends.

- Q37.** Provide copies of your most current business plans for 2020 and 2021 for Canada and your company's other export markets for refined sugar.
- a. Include any demand and price forecasts for the Canadian and other export markets.
 - b. Include plans and forecasts setting out your company's strategies and objectives for the items listed below. In addition, provide the rationale and assumptions underlying these forecasts and plans and indicate whether they were prepared internally or by an outside consultant.
 - production;
 - market size and growth;
 - domestic sales from domestic production and imports;
 - export sales;
 - change in the product mix of production and sales;
 - market shares for your company;
 - other producers in your country;
 - importers in foreign markets;
 - price levels;
 - financial performance; and
 - capacity and utilization levels.
- Q38.** Describe the trends in and the state of the market for refined sugar in your country during the Period of Review in relation to total market volumes, prices, demand, capacity utilization and profits. List the factors which have resulted in the noted trends, for instance, decreasing demand may have been caused by a number of factors including economic conditions, raw material prices or substitutable products.
- Q39.** What percentage of your company's total sales in the most recent fiscal year was represented by sales of refined sugar?
- Q40.** Estimate your company's percentage share of your country's total domestic sales of refined sugar for the Period of Review. Please explain the basis for your estimate and provide copies of any published sales data which supports your estimate.
- Q41.** Estimate your company's percentage share of your country's total exports to Canada, in value and volume, of refined sugar for the Period of Review. Please explain the basis for your estimate and provide copies of any published production or sales data which supports your estimate.
- Q42.** Report your company's capacity, as well as your actual production of refined sugar during the Period of Review in **Appendix 1**.
- Q43.** Indicate the operating hours per week, and the operating weeks per year on which the reported capacity in **Appendix 1** is based.

- a. Provide a detailed explanation regarding how your company determined its plant capacity and utilization rate as reported.
 - b. List any other products that can be produced with the same machinery and equipment used in the production of refined sugar.
 - c. If the machinery and equipment used in the production of refined sugar is also used for the production of other products, report your company's production of these other goods for the Period of Review in **Appendix 1**. In addition, indicate the operating hours per week, and the operating weeks per year on which the reported capacity is based. If applicable, your response to this question should also cover any other machinery and equipment capable of producing refined sugar.
- Q44.** List any government authority or industry association etc. to which you report your production capacity and provide a copy of your most recent report.
- Q45.** Report your company's total volume of production, imports, exports, sales and inventory for refined sugar for the Period of Review in **Appendix 2**.
- Q46.** Report your company's total volume and value of sales and selling prices of refined sugar for the Period of Review in **Appendix 3**.
- Q47.** Report your company's total cost of sales and cost of sales for refined sugar for the Period of Review in **Appendix 4**.
- Q48.** Identify the major cost components of the cost of sales of refined sugar and identify the factors which will have an impact on these costs and the expected trend for each factor identified.
- Q49.** List any dumping investigations initiated by countries other than Canada during the last five years respecting products exported or produced by your company. Where applicable, provide the product covered by the investigation, the country that investigated exports from your company, and indicate whether or not the investigating authority determined that the goods were being dumped.
- Q50.** List any dumping investigations presently in effect on products exported or produced by your company, which were initiated more than five years ago.
- Q51.** Identify any countries that have imposed safeguard actions (i.e., import restrictions, quotas, etc.) on products exported or produced by your company, and provide details respecting these restrictions or quotas.
- Q52.** Provide any other information or documentation which in your opinion is relevant to this expiry review which you wish to have taken into consideration by the CBSA. In your response to this question, you are encouraged to submit any other information which you believe supports your position with respect to the likelihood of continued or resumed dumping and/or subsidizing should the finding expire.

APPENDICES

Please find the accompanying Excel spreadsheet templates included with this ERQ:

APPENDIX 1

**TOTAL PRODUCTION CAPACITY, ACTUAL PRODUCTION
AND CAPACITY UTILIZATION RATE**

APPENDIX 2

**TOTAL VOLUME OF PRODUCTION, IMPORTS, EXPORTS, SALES AND INVENTORY
OF REFINED SUGAR**

APPENDIX 3

**TOTAL VOLUME AND VALUE OF SALES AND SELLING PRICES
OF REFINED SUGAR**

APPENDIX 4

**SALES VOLUME, TOTAL COST OF SALES AND AVERAGE COST OF SALES
OF REFINED SUGAR**

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 expiry review investigation into refined sugar originating in or exported from the named countries, 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: _____

CERTIFICATE OF VERACITY, ACCURACY AND COMPLETENESS

This certificate should be reproduced and signed on your company's letterhead by an officer who has authority to respond on behalf of your company.

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

certify that the information submitted in response to the exporter expiry review questionnaire is true, accurate and complete.

Signed: _____

Date: _____

Telephone number of signatory: _____

E-Mail of signatory: _____

Address of signatory: _____

EXPIRY REVIEW QUESTIONNAIRE CHECKLIST

To be submitted with your response to the ERQ

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: