



CVD No. 02/2011/NTC/CP
Government of Pakistan
National Tariff Commission

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|-------------------------------------|--------------------------|
| (Tick the appropriate box) | |
| <input type="checkbox"/> | CONFIDENTIAL VERSION |
| <input checked="" type="checkbox"/> | NON-CONFIDENTIAL VERSION |
| (Kindly refer Annex-XI) | |

ANTI-SUBSIDY PROCEEDING – QUESTIONNAIRE

Intended for: Exporters/Producers of []

Investigated Product:

Period of Investigation:

Statutory reference: Countervailing Duties Act, 2015

Regulatory reference:

Due date of questionnaire response:

Officials in charge:

Head of Section:

Contact Person:

ADDRESS: NATIONAL TARIFF COMMISSION
STATE LIFE BUILDING No.5, BLUE AREA,
ISLAMABAD, PAKISTAN

PLEASE NOTE THAT THIS QUESTIONNAIRE HAS TO BE COMPLETED TWICE, ONCE AS CONFIDENTIAL VERSION AND ONCE AS A NON-CONFIDENTIAL VERSION FOR INSPECTION BY THE INTERESTED PARTIES

SECTION A – INTRODUCTION & GENERAL INSTRUCTIONS FOR COMPLETING THIS QUESTIONNAIRE

1. The **purpose** of this questionnaire is to allow the National Tariff Commission (the Commission) to obtain information and evidence it deems necessary for this investigation. Before completing the questionnaire you are advised to read carefully the covering letter and instructions for completing this questionnaire.
2. Please do not hesitate to **contact** the concerned officers of the Commission named on the cover page of this questionnaire with any questions you may have regarding your responses to the questions or any difficulties in completing the questionnaire.
3. When answering the questionnaire, please read all **instructions** carefully. It is in your own interest to reply as accurately and completely as possible and to attach supporting documents.
4. You should be aware that your reply to the questionnaire will constitute the **body of information** on the basis of which **preliminary and final findings** will be made with regard to your company. In this respect, it is essential that your reply to the questionnaire and any significant correction to it are submitted within the time limits provided for this purpose as a considerable amount of preparatory work and analysis of replies have to be carried out prior to verification visits (see point 15 below).
5. You should also be aware that the non-submission of all relevant information or the submission of **incomplete, false or misleading information** within the specified time limits can have unfavourable consequences for your company. In any of these circumstances, the Commission may apply Section 28 of Countervailing Duties Act, 2015 (the Act) and reach on preliminary or final determination on the basis of **facts available**, which may include the information set out in the application/complaint.
6. Please **reply in English** to all questions and attach all relevant **supporting documents**, including documents not specifically requested in this questionnaire. This **additional** information can only be in addition to the specific responses of questions addressed in this questionnaire.
7. Answer questions **in the order presented in questionnaire**. Listed information and tables should conform to the requested formats and should be clearly labelled. Each document should clearly refer to the appropriate section.
8. **Do not leave any question or section blank**. If the answer to a question is "none" or "not applicable", please explicitly state this and explain why.
9. If there is **insufficient space** in any section of the questionnaire to provide the detail asked for, you should attach annexes indicating clearly to which sections they relate.
10. In each of your answers, please list your **source(s) of information**. Please also provide copies of any source materials (for instance: laws, decrees, regulations, statements of policy, or other administrative guidelines).
11. Please **translate** into English all documents relevant to this investigation.

12. **Information and supporting evidence may be given on a confidential basis**, where appropriate, as explained in the covering letter. A non-confidential version of the questionnaire must be provided within the time limit specified. Where a meaningful, non-confidential summary is not provided, and where the information is susceptible of such summary, the information may be disregarded.
13. All amounts should be shown in the **currency** in which they were originally denominated and in the currency in which they are registered in your accounts, if the two are different.
14. Always **identify all units of measurement (use ONLY the metric system of measurement, e.g. meters for length, square meters for area, litres for liquid volume and kilograms for mass) and currencies** used in tables, lists, calculations and explanations. **Apply** the same measurement **consistently** throughout your questionnaire response.
15. The Commission may carry out **on-the-spot investigation/visit** to examine the records of your company and to verify the information provided in this questionnaire. All data in the response to this questionnaire are therefore subject to verification. At the verification you should be prepared to substantiate all information that you submitted. All **worksheets** used in answering the questionnaire **must be retained** for subsequent inspection during the on-the-spot investigation. Every part of the response should be able to be traced to regular company documents in the ordinary course of business.
16. Although the questionnaire is addressed to your company, it is understood that **all subsidiaries or other related companies are also party to the investigation**. Your attention is drawn to the fact that in cases where a subsidiary or other related company is involved in the production and sale of the investigated product to Pakistan, a separate copy of this questionnaire has to be completed for each related company concerned. In case where a related sales company has obtained any benefits from the subsidy schemes under investigation, the details shall be reported in line with the questions in this questionnaire. In such cases, you are requested to co-ordinate the submission of responses of the related companies and to submit the responses in separate files which have to be clearly marked.
17. The amount of subsidy will be determined (when applicable) on the basis of **period of investigation** (POI) indicated on the cover page. In order to permit the appropriate allocation of certain types of subsidy, information relating to periods before the IP is also requested in certain sections.
18. If you intend to have **another party acting on your behalf** e.g. a law firm or an accountancy firm, please ensure that the Commission receives an original power of attorney duly notarized by the notary public in your country and, subsequently, attested/legalized by the Pakistani Embassy.
19. If you feel that you cannot present the information as requested please contact the officers mentioned at cover page without delay.

SECTION B - GENERAL INFORMATION

B - I Identity

Supply the following details of your company:

OFFICE

Company Name:

Address:

Telephone:

Telefax:

Website:

Name, designation, telephone and e-mail address of contact persons:

Name:

Designation:

Address:

Telephone No:

Fax No:

E-mail address:

FACTORY

Name:

Address :

Telephone:

Telefax:

Website:

Name, designation, telephone and e-mail address of contact persons:

Name:

Designation:

Address:

Telephone No:

Fax No:

E-mail address:

B - II Legal Representative

In case you appointed a legal representative to assist you in this proceeding provide the following details:

Name:

Contact Person:

Address:

Telephone No:

Fax No:

E-mail address:

B - III Corporate information

1. Indicate the **legal form** of your company and the normal corporate financial **accounting period**.
2. Provide a list of **all products produced and/or sold** by your company. If the products fall into distinct product groups indicate these groups.

3. Supply a diagram outlining the **internal hierarchical and organisational structure** of your company. The diagram should show all units involved in the production, sales and distribution of the investigated product in both the domestic and export markets.
4. Outline your company's **worldwide corporate structure and affiliations**, including parent companies, subsidiaries or other related companies. For this purpose you may supply a chart.
5. List each shareholder in your company during period of investigation and list the activities of these shareholders in the following format.

If corporations are shareholder in your company, attach a list of shareholders in that corporation.

6. Provide, for all countries world-wide, the names, the addresses and telephone numbers of all **subsidiaries or other related companies that are involved with the investigated product**. Specify the activities of each related company. In addition, please identify all related companies, who supply you with inputs used in the manufacture of the investigated product or on whose behalf you sell the product subject in this proceeding. Specify what percentage of shares your company owns in each of these entities and what percentage of shares each of these entities owns in your company. Please provide the information in following format:
7. In all cases, please describe the **nature of your relationship**. State whether you share any board members or senior executives with any of those entities. If so, identify these persons and the nature of their mutual affiliations. Attach copies of any arrangements between the parties.
8. Specify in detail any financial or **contractual links and joint ventures** with any other company concerning production, sales, licensing, technical and patent agreements for the investigated product.
9. **Accounting information:**
 - i. Please attach English version of the **audited accounts** including balance sheets, profit and loss accounts, inventory and all notes and auditor's opinion covering POI and two preceding financial years. If applicable, you should also provide copies of the consolidated financial statements for the same periods, if your company is part of a group of companies. In case auditing has not yet taken place, please send provisional accounts.
 - ii. Please attach **management accounts** or internal management reports covering the investigated product for above mentioned periods.
 - iii. Besides, please attach copies of your (corporate) income **tax statements** and any other tax statements of your company and the corresponding **tax returns** for the POI and the preceding two financial years.

- iv. If your company sells via a **related company**, please provide the accounts of that company.
- iv. Please provide an English version of the **chart of accounts** for each entity within the organisation that is involved with the production and/or sale of the investigated product.
- vi. Please indicate address where your company's accounting **records are kept**. If they are maintained in different locations indicate which records are kept at which location.

SECTION C - PRODUCT DESCRIPTION

C - I. Scope of the Investigation/Investigated Product

Any reference to **investigated product** in this questionnaire refers to the above product description.

C - II. Domestic and Export products specifications

The following information is necessary to define and distinguish the different types of the investigated product sold by your company and its related companies. Please be as thorough and detailed as possible in describing the different types of the product.

C-II.1. Explain in detail the types of the investigated product produced and sold by your company and its related companies. Distinguish in particular between the main general categories of the investigated product in terms of their production, suitable uses or applications.

C-II.2. Describe in detail your company's product coding system (e.g. product code and product description). Provide a key to your company product codes, including all prefixes, suffixes, or other notations, which identify special specifications. Explain whether identical types are listed under different product numbers in the export and domestic market. If so, provide a listing showing how each type is identified in each market.

C-II.3. Provide information in Tables C-II-1 and C-II-2 at **Annex-I** of all types of the investigated product which were sold on the domestic market and of all types of the investigated product which were sold on Pakistani market during the POI. Prepare separate tables for sales to independent and to related customers and separately for sales by each of your related companies. The sales values reported should be net of all discounts and free of taxes.

C-II.4. Provide a complete set of catalogues and brochures issued by your company and/or its related companies (in English or accompanied by English translations) covering all types of the investigated product sold on the domestic market and for exports.

C - III Comparison of export and domestic products

C-III.1. Please provide a list of product types, which are identical sold by your company and its related companies on the domestic market and export to Pakistan in the following table:

C-III.2. Please provide information in following table for all types sold by your company and its related companies on the domestic market and for export to Pakistan, which are not identical, but which are closely resembling to each other:

- C-III.3. Explain in detail all differences between the closely resembling types of the product under investigation listed above sold by your company and its related companies on the domestic market and those sold for export to or in Pakistan. Points to be covered should include inputs, design, specifications, standards, and production processes, facilities and uses. Explain any other factors that lead to a pricing differential between the types. Quantify also the difference in market.
- C-III.4. Describe and name the different norms/standards according to which the products under investigation were sold in domestic market and exported to Pakistan. Describe any difference between these norms/standards for domestic market and the norms/standards according to which the investigated products exported to Pakistan.

SECTION D - OPERATING STATISTICS

D - I Turnover

1. State your company's net turnover¹ (after all discounts), free of taxes in the format of the table at D-I-1 at **Annex-II**.
2. In case the accounts of your company have been consolidated with related companies, prepare a table showing the consolidated turnover (after all discounts), free of taxes in the format of the table at D-I-2 at **Annex-III**.
3. Please explain in detail how the consolidation has been done, in particular which entity is considered the parent company, which companies form part of the consolidation exercise and which consolidation technique was used for each of them.

D - II Income statement

Please fill in the table at D-II at **Annex-IV**. Regarding the investigated product you should explain precisely how costs have been allocated.

D - III Production and capacity statistics

1. Provide information concerning total production and, if applicable, purchases of the investigated product of your company including all subsidiaries or other related companies in the format provided in the table at D-III at **Annex-V**.

Please note: *Theoretical* production capacity should represent the total volume of the investigated product that would be manufactured under ideal working conditions.

Technical production capacity represents the total volume of the investigated product that can be manufactured taking into account current restrictions such as bottlenecks, number of shifts, etc.

Purchases mean all purchases of the investigated product in a finished state including purchases from subsidiaries or other related companies. Minor alterations to the purchased product (e.g. repackaging) before resale do not normally affect the consideration of such purchases as a finished product.

2. Explain your calculation of the capacity and capacity utilisation.
3. In the event that your company produces the investigated product outside the exporting country the above information should also be provided in separate tables for each relevant manufacturing plant in question.

¹ Use the currency in which your accounts are kept.

4. Please provide full details of future plans to commence production or increase capacity of the investigated product by your company or your related companies.
5. Please indicate the country or countries of origin and the supplier(s) of the investigated product purchased (identity, location) and sold by your company and your related companies. Refer to purchase contracts if such documents exist.
6. Explain whether production capacity of the plant can be used for the production of products other than the investigated product. Explain the method used to allocate production capacity in this event.

D - IV Investments

Please indicate in the format proposed in the table at D-IV at **Annex-VI** the amount of investments made for the production of the product concerned.

D - V Stocks

Complete the table D-V at **Annex-VII** showing the values and volumes of stocks of your company.

Please specify, according to your accounting practice, the valuation method(s) used for stocks of the investigated product.

D - VI Employment

Provide information in table D-VI at **Annex-VIII** showing the number of people employed by your company.

SECTION E - EXPORT SALES OF THE INVESTIGATED PRODUCT TO PAKISTAN AND TO REST OF THE WORLD

This section asks for specific information on all of your sales of the investigated product for export to Pakistan and rest of the world (ROW). In particular you should provide sales prices and pricing methods for these sales. Please take careful note of the distinction between sales to related and unrelated customers and the requirement that subsidiaries and other related companies have to complete separate questionnaires.

In order to determine which sales fall within the investigation period the invoice date should normally be used as the date of sale.

E - I General information

1. Explain your company's channels of distribution to Pakistan and the ROW starting from the factory gate until the first resale to independent customers. Include a detailed flow chart indicating terms of sale and pricing policies to each class of customer (e.g. producers, distributors, wholesalers, retailers, etc.) including related companies. Explain the basis of your categorisation of customers. Explain whether sales prices differ between or among customers, regions or time periods.
2. If there is any further processing or if the investigated product is changed or enhanced in any way in intermediate countries, explain in detail.
3. For all sales through related companies give a detailed description of how sales are made indicating the procedure followed between time of order and delivery to the first unrelated customer. A full explanation of how the invoicing and payment is made should be given.
4. Describe each step in the sales negotiation process, from the first point of contact with the purchaser up to and including any after-sale price adjustments. If this sales process differs between or among classes of customers, please describe each variation separately.
5. Explain whether production begins after the customer has established product specifications and the sale has been made or pursuant to normal company production schedules (i.e. you have stocks).
6. If your sales are made pursuant to contracts (either long-term or short-term), describe in detail the process by which the contracts, and the prices and quantities herein, are

agreed. Describe each of the types of contracts applicable to the product concerned, including the terms, the requirements for a price change or re-negotiation by either side, etc. Explain any commitments on either party should the contract be terminated prematurely.

7. Provide copies of all price lists issued or in use during the period of investigation for all customer types in all markets (Pakistan, domestic market and ROW), including those used by related companies in all markets.

E - II Sales to Pakistani customers

In this part of Section E you are requested to provide complete information on sales of the investigated product made by your company directly to independent customers.

Please prepare a listing as per table E-II at **Annex-IX** of all sales of the investigated product to Pakistani customers on a transaction-by-transaction basis. Each product sale on a given invoice should be recorded as a separate transaction.

You should include all transactions (invoices and credit notes) of all investigated products exported to Pakistan. Where your sales have not been made on a CIF basis, please explain how you have calculated the CIF values included in the CIF value column in the table E-II.

Provide photocopies of three invoices of different customers (together with the relevant sales orders) (English translations should be provided if necessary).

Please take note of the requirement that all related companies involved in the sales of the investigated product destined for Pakistan have to complete a separate questionnaire. Please ensure that the information provided by the related company in its questionnaire is easily and fully reconcilable with the information given above.

SECTION F - SUBSIDIES

F - I Subsidies: General

1. For clarification of terminology please recall that the term "subsidies", in accordance with the provisions of the Ordinance, means any financial contribution from the Government (directly or indirectly) which confers a benefit. This includes any transfer of financial resources, whether in the form of direct transfer or in the form of revenue foregone, whether repaid or repayable by the beneficiary or not, and whether or not such transfers constitute the price or consideration for goods, services or equity provided by the Government or by any public or private entity under its control.
2. The complainant has alleged and has provided *prima facie* evidence that the exporters/producers of [] have benefited from subsidy programmes, which fall within the definition of countervailable subsidies set out in Ordinance. For further details, please refer to the application filed by Pakistan domestic industry. In addition, you are requested to report on any other subsidy programmes from which you have benefited in the years 2008-09, 2009-10, and 2010-11 (July to June).
3. The companies are requested to provide information on any subsidies received from the Government or any public body (see sections **F-II to F-VII** of this questionnaire).
4. Please provide all the information requested and also any other relevant information available, in respect of all the alleged subsidies listed in this questionnaire. Please note that a **separate reply is required from each related company which produces and/or exports the investigated product**. In cases where a related company has obtained any benefits from the programmes under investigation, the details shall be reported by that company as requested in this Section.

F- II Exemption/Reduction from Import Duty on Machinery

1. According to the complainant, Board of Investment ("BOI"), Government of [] is the agency in charge of promoting certain sectors of the Thai economy. The activities that are promoted by BOI are divided in seven sections and [] is one of them. There are three Zones i.e. Zone 1, Zone 2 and Zone 3 in [] in which privileges are granted to the industries. An exemption or reduction from import duty on plant and machinery is granted to [] industry.
2. Please provide following information in relation to the above schemes:
 - i. Does your company use these schemes?

- ii. Give brief description of these schemes and how you administer these schemes (e.g. eligibility, deadline for application, procedural steps to be taken, company internal and governmental control mechanism). Please send a blank set of all forms used by your company in the administration process).
 - iii. List eligibility criteria for the schemes and describe all benefits your company can avail by using these schemes (e.g. duty free import of machinery, equipment, and materials).
 - iv. Quantify the amount of customs duties unpaid for imported products separately for plant, machinery, equipment and raw materials/inputs.
 - v. Quantify the amount of customs duties unpaid for imports – totally or partially – in production of the investigated product.
 - vi. Does machinery/material imported under these schemes necessarily have to be utilised in the production of goods for export or can it be used for consumption on the domestic market as well?
 - vii. Please describe in detail if there is any verification mechanism (by the Government of []) with respect to the schemes. Please describe in detail if there are any companies' obligations to confirm with respect to this schemes.
 - viii. Provide a description of practical implementation of the schemes with the concerned authorities. Describe all the documents, which are kept by the national and local authorities.
 - ix. Provide information for imports of plant, machinery and each item of capital good made by your company since the introduction of this scheme in tables F-II-1 and F-II-2 and F-II-3 at [Annex-X](#).
3. Provide copies of the laws, regulations or other governmental acts relevant for the operation of these programme with subsequent amendments.

F – III Exemption/Reduction of Corporate Income Tax

1. According to the complainant, Government of [] has either exempted from payment of income tax or charges income tax at a reduced rate from different sectors including [] sector.
2. Please provide for each exemption scheme the following information for the POI:
 - i. Name(s) of the scheme.

- ii. Copies of the laws, regulations or other governmental acts relevant for the operation of the scheme; other information brochures.
- iii. Description of the scheme.
- iv. Eligibility criteria to avail the benefit.
- v. Conditions to avail the benefit.
- vi. Tax year and copy of the relevant tax return(s).
- vii. Amount of benefit availed in relation to investigated product.
- viii. Amount of benefit availed in relation to other products.
- ix. Basis for calculation of the benefit(s).
- x. Rate and amount of tax normally payable (i.e. without deduction granted under this scheme).
- xi. Rate and amount of tax actually paid.
- xii. Amount of tax saving

F – IV Double Deduction from Taxable Income of Transportation Cost

- 1 According to the complainant, Government of [] has allowed double deduction of transportation cost from taxable income in Zone 3 and [] industry is benefiting from this scheme.
- 2 Kindly provide full description of the operation of this scheme during the POI which should include, *inter alia*, the following information:
 - i. Name(s) of the scheme.
 - ii. Copies of the laws, regulations or other governmental acts relevant for the operation of the scheme; other information brochures.
 - iii. Description of the scheme.
 - iv. Eligibility criteria to avail the benefit.
 - v. Conditions to avail the benefit.
 - vi. Tax year and copy of the relevant tax return(s).
 - vii. Amount of benefit availed in relation to investigated product.
 - viii. Amount of benefit availed in relation to other products.
 - ix. Basis for calculation of the benefit(s).
 - x. Rate and amount of tax normally payable (i.e. without deduction granted under this scheme).
 - xi. Rate and amount of tax actually paid.
 - xii. Amount of tax saving

F – V Double Deduction from Taxable Income of Water and Electricity Cost

- 1 According to the complainant, Government of [] has allowed double deduction of water and electricity cost from taxable income in Zone 3 and [] industry is benefiting from this scheme.
- 2 Kindly provide full description of the operation of this scheme during the POI which should include, *inter alia*, the following information:

- i. Name(s) of the scheme.
- ii. Copies of the laws, regulations or other governmental acts relevant for the operation of the scheme; other information brochures.
- iii. Description of the scheme.
- iv. Eligibility criteria to avail the benefit.
- v. Conditions to avail the benefit.
- vi. Tax year and copy of the relevant tax return(s).
- vii. Amount of benefit availed in relation to investigated product.
- viii. Amount of benefit availed in relation to other products.
- ix. Basis for calculation of the benefit(s).
- x. Rate and amount of tax normally payable (i.e. without deduction granted under this scheme).
- xi. Rate and amount of tax actually paid.
- xii. Amount of tax saving

F-VI Tax Holiday Facility

1. The complainant has alleged that the Government of [] has granted tax holiday to limited industrial sectors. The applicant has claimed that [] industry has used this facility.
2. Has your company availed this scheme? If yes, please provide full description of the operation of this scheme, which should include, *inter alia*, the following information:
 - i. What are the eligibility criteria for this scheme?
 - ii. Give a brief description about the benefits your company avail from the scheme (tax holiday, indefinite carry forward of losses)
 - iii. Please provide the following information in relation to this scheme for the POI (if the tax year is a period different to the POI, the information requested below should be provided separately for each tax year falling within the POI):
 - a. State tax year, indicate legal basis and provide copy of relevant tax return(s).
 - b. Total amount of taxable profit and the basis for the calculation of the amount.
 - c. Amount of taxable profit relating to the investigated product and the basis for the calculation of the amount.
 - d. Rate and amount of corporate tax normally payable (i.e. without deduction granted under this scheme).
 - e. Rate and amount of tax actually paid.
 - f. Amount of tax saving (amount at (d) minus amount (e)).
 - g. Total amount of losses carried over, amount of losses carried over related to the product concerned and the basis for the calculation of the amount.

F- VII Other Subsidy Programmes

1. In the course of this investigation the Commission will examine any other subsidies which conferred a benefit to your company, whether *ad-hoc* or in the context of a programme, by any public authority, including any public or private entity/agency under the control of the Government of [].
2. Provide full details as set out below of any such potential subsidy programmes not mentioned above, which conferred a benefit to your company in the POI.
 - i. Title and description of the subsidy programme(s)
 - ii. Name and address of the responsible authority/agency.
 - iii. Copies of the laws, regulations or other governmental acts relevant for the operation of the programmes; other information; brochures.
 - iv. Conditions for granting the subsidy.
 - v. Amount granted and benefits derived from the subsidy.
 - vi. Basis for the calculation of amount.
 - vii. Any other relevant information and/or piece of evidence relating to the subsidy programme(s) concerned.

SECTION G - COMPUTERISED INFORMATION REQUIRED

1. Please provide sufficient format information to allow for **retrieval of the data** from your computer media.
2. You should submit all data requested including the questionnaire's reply on **memory sticks and/or CD-ROMs**.
3. These data files should be supplied in Microsoft **Excel** and the information should be readable with Windows.
4. All memory sticks or CD-ROMs should be clearly labelled with your company name, file names and file types. The **structure** of each file should be submitted in printed format together with the number of records in each file.
5. Please provide **printouts** of all the above files. In case any of these files is longer than 500 records, it is sufficient to provide a printout of the first and the last page of the file, and to submit the totals of each numeric column

SECTION H – EXCHANGE RATE

Please provide information on exchange rate in the following table

| Period | Currency of exporting Country |
|--------|-------------------------------|
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Exchange rates per one unit of US\$ to the currency of exporting country

SECTION I - CHECK LIST

The purpose of the following checklist is to ensure that you have answered all questions of the above Sections and to permit a quick survey on information which may be missing. You are requested to tick the box where complete information is submitted or where information has not sufficiently or partially been provided:

| SECTION | PLEASE TICK IF YOU SUBMITTED ALL INFORMATION REQUESTED | PLEASE TICK IF INFORMATION IS NOT OR INSUFFICIENTLY SUBMITTED |
|-----------|---|--|
| SECTION A | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| SECTION B | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| SECTION C | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| SECTION D | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| SECTION E | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| SECTION F | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| SECTION G | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| SECTION H | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

**PLEASE NOTE THAT THIS QUESTIONNAIRE HAS TO BE COMPLETED TWICE, ONCE AS CONFIDENTIAL
VERSION AND ONCE NON-CONFIDENTIAL VERSION FOR INSPECTION BY INTERESTED PARTIES**