Contents Glossary **Exporter**

Fair comparison

Case no.:	AD0075
Company name:	Zhejiang Dingli Machinery Co., Ltd
POI	01/10/2024-30/09/2025
Injury per Injury period (IP):	01/10/2021-30/09/2025

Instructions

- Complete the table detailing the adjustments you are claiming relating to the sales of the like goods on your domestic market and the sales of the goods concerned (UK market)
- For all adjustments, explain the basis of the adjustment under "UK Sales" or "Domestic Sales". Please also explain how you calculated the adjustments in the "calculation method" column.
- Provide the general ledger account(s) where each expense is recorded under "general ledger account where expense is recorded" column.
- Do NOT input into the cells shaded dark grey within the table. The adjustments are not applicable to UK sales.
- Use the "Comments" column for explanations as appropriate. If you are attaching supporting evidence relating to the adjustments you are claiming, please provide the name of the attachment in this column so we can identify what the evidence relates to.

Notes	Adjustments	UK Sales	Domestic sales	Calculation method	General ledger account where expense is recorded	Comments
[1]	Physical characteristics		No	N/A	N/A	
[2]	Transport, insurance, loading and handling costs	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	
[3]	Ancillary costs	No	No	N/A	N/A	
[4]	Packaging	No	No	N/A	N/A	
[5]	Indirect taxes	No	No	N/A	N/A	
[6]	Level of trade	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	
[7]	Domestic freight	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	
[8]	Import charges	No	No	N/A	N/A	
[9]	Credit terms	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]
[10]	After sales costs	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]
[11]	Commissions	No	No	N/A	N/A	
[12]	Discounts and rebates	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	[Redacted – commercially sensitive information]	
[13]	Other direct selling expenses	No	No	N/A	N/A	
[14]	Other adjustments (please specify)	No	No	N/A	N/A	

Notes

[1] Physical Characteristics include: age; appearance; chemical composition; contents; grade/standards; purity/yield; quality; size/dimensions; strength; taste; weight. An adjustment can be made to take account of differences in physical characteristics between the goods sold in the UK and similar types sold in the domestic market. Provide a
[2] Relates to moving goods from one location to another, including insurance, loading, and handling charges.
[3] Additional costs that are not part of the primary or main expense of a purchase (e.g. legal fees, taxes, and charges related to obtaining or using a product).
[4] Packaging refers to any costs, including materials and labour, to adequately package goods ready for transportation.
[5] Indirect taxes are collected by an intermediary (e.g. such as the manufacturer), and passed onto the consumer through the price of a good (e.g. Value Added Taxes).
[6] The level of trade of your customer.
[7] Transportation of goods within the borders of a single country.
[8] Taxes charged by the customs authority on the importation of goods into the country.
[9] Credit terms refer to the agreements that allow buyers to pay for their purchases at a later date, typically on an invoiced amount.
[10] After-sales costs include expenses incurred to support customers after a purchase, such as warranties, repairs, upgrades etc.
[11] Any commissions paid to external parties included in the selling price.
[12] Discounts (e.g. early payment discounts) and any rebates paid or due to be paid. If discounts or rebates vary by customer category, please explain separately the discounts
[13] Other direct selling expenses may include for example: Market Research, Sales Office Maintenance, Fees to Freelancers and Agents, etc.
[14] Any other adjustments claimed for any other factors. Include a description of the adjustment, an explanation of why it has been included and the basis of its calculation. If you have claimed adjustments for any other factors please provide a description of the adjustment, an explanation of why it has been included and the basis of its calculation.