



## Anti-Dumping Questionnaire (Brazilian Producers)

### Case AD0047: Certain Excavators exported from the People's Republic of China (PRC)

Period of Investigation (POI):	1 July 2022 – 30 June 2023
Injury period:	1 July 2019 – 30 June 2023
Deadline for response:	12 April 2024 (Deficiency response deadline: 23 April 2024)
Contact details:	<a href="mailto:AD0047@traderemedies.gov.uk">AD0047@traderemedies.gov.uk</a>
Completed on behalf of:	JCB do Brasil Ltda (" <b>JCB Brazil</b> ")

When you have completed this form, indicate the **confidentiality status** of this document by placing an X in the relevant box below:

- Confidential  
 Non-confidential – will be made publicly available

Your completed response must comprise this questionnaire and the corresponding annexes. Please note that you will have to provide **Confidential** and **Non-Confidential** versions of the questionnaire and annexes, as well as of any additional



Trade Remedies  
Authority

Confidential  Non-Confidential

documents you append. All documents should be uploaded to the Trade Remedies Service ([www.trade-remedies.service.gov.uk](http://www.trade-remedies.service.gov.uk)) by **5 April 2024**.



## Table of Contents

Introduction.....	4
Preparing confidential and non-confidential copies.....	6
Providing information from subsidiaries or associated parties .....	7
What happens next.....	8
Verifying the information you supply .....	8
The scope of this investigation.....	9
Goods concerned .....	9
Like goods .....	9
Product Control Numbers.....	9
SECTION A: Company structure and operations .....	11
A1 Identity and contact details.....	11
A2 About your company.....	12
A3 Organisational structure.....	13
A4 Board members and principal shareholders.....	13
A5 Operational links with other companies or persons .....	14
A6 Accounting practices .....	15
A7 Your company's products .....	17
SECTION B: Costs and performance.....	19
B1 Statement of profit and loss and other comprehensive income .....	19
B2 Production.....	19
B3 Upwards cost reconciliation .....	20
B4 Joint products and by-products .....	20
B5 Purchases of like goods.....	21
B6 Profitability and administration, selling and general costs .....	21
B7 Cost to make (CTM) in Brazil .....	22
B8 Administrative, Selling and General (AS&G) costs in Brazil .....	23
B9 Raw material (RM) and major input purchases.....	24
B10 Benchmarking data from Brazil .....	25
SECTION C: Checklist and appendices .....	25



## Introduction

### About us, this case and this questionnaire

The Trade Remedies Authority (TRA) investigates whether trade remedies are needed to prevent injury to UK industry. The TRA has been established to provide the UK with its own independent trade remedies system.

This case is investigating the allegation that Certain Excavators from the People's Republic of China (the PRC) are being dumped (exported to the United Kingdom (UK) at prices less than their normal value) and that this dumping is causing injury to the UK industry for these goods.

### Why should I take part?

The TRA has received an allegation that a Particular Market Situation (PMS) exists in the PRC for Certain Excavators. The TRA has yet to make a determination in this investigation in relation to the allegation.

However, where it is determined that a PMS exists and the effect of the PMS on the domestic sales price prevents a proper comparison between that and the export price, we would not consider the comparable price appropriate to use for the purpose of determining normal value.

In such circumstances, the TRA may determine the normal value by determining the costs of production plus a reasonable amount for administrative, selling, and general costs and for profits. Adjustments may then be made to these figures using data from an appropriate, representative third country. The TRA may also use data from the appropriate representative third country as part of their examination of whether a PMS exists in the PRC for Certain Excavators.

We are therefore seeking your cooperation to assist the TRA in the investigation of the alleged PMS and in the construction of the normal value.

### How do I respond?

Detailed guidance on how to complete the questionnaire is provided in the [instructions](#) section below.



Please provide all the information requested by **5 April 2024**. We may need to issue a deficiency notice if we determine that the information supplied in the questionnaire is incomplete or inadequate. We may also send a notice requesting clarification or supplementary information if necessary. Therefore, please provide as much detail as possible in your responses.

## Where can I find more information?

Our [trade remedies guidance](#) provides general information about our investigations and processes we follow.

If you have any specific questions relating to the case, now or while you're completing the questionnaire, please contact the Case Team at [AD0047@traderemedies.gov.uk](mailto:AD0047@traderemedies.gov.uk).

You can also find out more about the regulatory basis of our investigations. The TRA investigates cases under the provisions of *Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019 as Amended by the Trade Remedies (Amendment) (EU Exit) Regulations 2019* and under the *Taxation (Cross-border Trade) Act 2018*.

## Instructions on completing this questionnaire

### Preparing your response

This section sets out guidance on how to complete this questionnaire.

If you think you won't be able to complete the questionnaire within the required time, please contact the Case Team ahead of the deadline using the contact details on the cover of this questionnaire. You should outline the length of extension you need and the reasons why. We will notify you of our decision.

If we can accommodate an extension, we will publish a note on our [public file](#) to record both the request and the extension granted.

### How to answer the questions

Please read and follow all the instructions carefully. Your company will need to substantiate all claims with relevant data and information. You may be asked to attach supporting documents in appendices to supplement your responses. To help us verify your information, please retain all these documents, your completed spreadsheet annexes and any calculations you made when developing your responses.



Please also note the following points:

- Do not leave any questions blank. If the question is not relevant to your organisation, please explain why. If the answer to a question is “zero”, “no” or “none”, please write this.
- Please complete the spreadsheet annexes as requested. Annexes are named to correspond to the relevant sections of this questionnaire and must be completed with reference to the instructions provided. If you feel you cannot present the information as requested, please contact your Case Team as soon as possible.
- Please provide all formulas and calculations used within your questionnaire response.
- If there is insufficient space in any part of the questionnaire to provide the details requested, or we ask for copies of additional information, please submit this information as appendices. Please ensure that any attachments are given a corresponding appendix reference in the title of the document and that these are referenced in the boxes provided.
- Any documents not in English should be accompanied by an English translation.
- Please provide all dates in the format DD/MM/YYYY (e.g., 23/05/2019).
- Unless otherwise stated, ‘year’ or ‘calendar year’ refers to the period 1 January – 31 December and ‘quarter’ refers to the associated three-month periods e.g. 1 January – 31 March, 1 April – 30 June, etc.
- Identify all units of measurement and currencies used in tables, calculations and lists, if not provided by the corresponding instructions, and use units of measurement consistently (e.g., do not use kg and metric tonnes interchangeably).
- For all numerical figures, where appropriate please express every third number with a comma (e.g., ‘1,300’ for one-thousand three hundred, ‘1,300,000’ for one million and three-hundred thousand).
- Please limit all sales/currency/income figures to two decimal places, apply a full point as a decimal separator and use the appropriate currency symbol or abbreviation (e.g., £1,300.00).
- Provide all costing figures as actual amounts. Where actual amounts cannot be provided and you have reported standard costing instead, please indicate this in the relevant answer, and explain the variance from actual costs, if any.
- All figures should be reported net of tax unless otherwise stated.
- Please refer to the case number, AD0047, in any correspondence with the TRA.

## Preparing confidential and non-confidential copies

You will need to submit one confidential version and one non-confidential version of your questionnaire and the corresponding spreadsheet annexes by the due date. We will publish the non-confidential version on the public file. **Please ensure that each**



**page of information you provide is clearly marked either “Confidential” or “Non-Confidential” in the header.**

Please see our guidance on [how to submit information](#) for further details on what can be considered confidential and how to prepare a non-confidential version of this questionnaire.

In preparing your response, please note the following:

- It is your responsibility to ensure that the non-confidential version does not contain any confidential information.
- Remember to include a statement explaining why information obtained in your response should be treated as confidential e.g. the data is commercially sensitive.
- Provide the source for all information or data you don't own and clearly state any restrictions on sharing it.
- If you do not provide a non-confidential summary (or a statement of reasons why you cannot provide this) each time you provide confidential information, the TRA may disregard the information you give us.

All information provided to the TRA in confidence will be treated accordingly and only used for this investigation (except in limited circumstance as permitted by regulation 46 of the *Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019*) and will be stored in protected systems. The non-confidential version of your submission will be placed on the public file, which is available on [www.trade-remedies.service.gov.uk/public/cases](http://www.trade-remedies.service.gov.uk/public/cases).

## **Providing information from subsidiaries or associated parties**

Section A of this questionnaire includes detailed questions about your company structure. Although this questionnaire is intended for your company, please include information on all subsidiaries and any other associated companies involved in the import, production, sale, R&D, distribution and/or supply of the like good and/or goods concerned.

Please note, both natural persons (individuals) and legal persons (e.g. companies) are considered to be associated where they meet the definition of ‘Related Persons’ in [Regulation 128 of the Customs \(Import Duty\) \(EU Exit\) Regulations 2018](#).

- If any of your subsidiaries or associated companies are also a Brazilian producer of the like goods they should **also** complete the main questionnaire. Please make sure you provide your subsidiaries with access to this questionnaire.



If you have any queries about this part of the process, please contact the Case Team using the details provided on the cover of this questionnaire.

## What happens next

Once you have completed your questionnaire responses including the corresponding annex(es) and any additional documents requested, you must upload confidential and non-confidential versions through our [Trade Remedies Service](#). Following this:

- you will receive an email confirming the documents have been uploaded successfully.
- the Case Team will contact you if further information is required;
- the non-confidential responses will be placed on the public file; and
- the Case Team may contact you to arrange a visit to verify the information contained in your responses.

## Verifying the information you supply

The TRA will verify, as far as possible, the information provided to it. As part of this process, we may conduct verification visits. If we need to verify information that you provide by visiting your premises, the Case Team will contact you to arrange this.

Visits can last several days, during which we will want to speak to management and staff to help establish the completeness, relevance and accuracy of the information provided.

Please keep a record of formulas and steps used in your calculations and other related material/documentation as it may be asked for during verification.

In some circumstances, verification may be conducted remotely.

Please indicate any dates when you would be unable to host a verification visit.

*[Sensitive information removed – JCB Brazil's internal business operations].*

Appendix reference: N/A

Once verification is complete, the TRA will prepare a report and share a draft with you. The TRA will then ask you to prepare a non-confidential copy of the report for the public record. If you feel some information in the report should be kept confidential, please provide your reasons for this.



## The scope of this investigation

### Goods concerned

This investigation covers 'Certain Excavators' exported from the PRC, described as:

- Self-propelled track-laying (i.e., tracked) excavators with a 360° revolving superstructure and with an operating weight of 11,000 kg (i.e., 11 tons) or more.

These excavators are currently classifiable within the following commodity code 8429 5210 00 when imported into the UK. This code is only given for information and includes 'mini' excavators under 11 tonnes. Commodity codes are internationally recognised reference numbers.

The units of measurement to be used in this investigation include kilogram (KG) and metric tonne (MT). For clarity where we refer to 'ton' in the goods description we do not mean the imperial measurement. For the purpose of this investigation ton refers to 1000kg, or metric tonne.

In this questionnaire, these goods will be referred to as 'the goods concerned'. Any reference to 'goods concerned' in this questionnaire refers to the goods description above, regardless of the commodity code under which they are exported.

### Like goods

Any other goods matching the description above but produced elsewhere (including Brazil) are described as 'like goods'. Any reference to '**like goods**' in this questionnaire refers to goods which are like the goods concerned in all respects, or with characteristics closely resembling them.

Please follow the instructions for each question to provide the appropriate information regarding the like goods and goods concerned.

### Product Control Numbers

The TRA uses Product Control Numbers (PCNs) to define and distinguish the different types of products that fall under the goods description above.

PCNs, which come in the form of an **alphanumeric code**, help to create a categorisation system so that comparisons can be made between goods produced in the domestic UK market and those produced in foreign markets.



Category	Description	Basic Operating weight
S	Small Excavators	>=11 tonnes <15 tonnes
M	Medium Excavators	>=15 tonnes <20 tonnes
L	Large Excavators	>=20 tonnes <30 tonnes
XL	Extra-Large Excavators	>=30 tonnes

In this questionnaire and the corresponding annexes, you will be asked to construct PCNs representing the different types of products you produce. When giving your PCNs, please do not use any spaces, dashes, or other means of separation, and ensure you follow the order of characteristics outlined in the table above.

Given the relatively low number of sales in the UK Certain Excavator market and the large number of configurations available for purchase (e.g., air conditioning for the cab, dozer blades or not, and different sizes of track shoes), we consider it is not useful to add further PCNs. Instead, any differences in physical characteristics relevant to the calculations (e.g., any costly attachments or options) should be addressed through adjustments.

1. Please provide details of any technical or physical characteristic not included in the PCN structure that may affect the price comparison between products.

*The PCN structure accurately reflects the technical and physical characteristics that affect price comparability between the in-scope excavators ("Excavators").*

2. Please comment on the suitability of the PCN structure in regard to your product range. This may include areas such as:
  - Categorisation of features;
  - Number of products included under "Other" which may exclude a fair comparison;
  - Specialised products which may unduly influence the comparison.

*The PCN structure is suitable for JCB Brazil's Excavator product range.*

3. Please provide details of any manufacturing process differences which you feel may influence the PCN structure and the price comparison between the goods concerned and the like goods.

*There are no such differences.*



## SECTION A: Company structure and operations

### A1 Identity and contact details

1. Please complete the table below, ensuring that the point of contact given has the authority to provide this information:

Legal name of company:	<i>JCB do Brasil Ltda</i>
Legal structure	<i>Limited company</i>
Year of establishment:	<i>1998</i>
Other operating names:	<i>JCB</i>
Company registration number:	<i>CNPJ 02833372000124</i>
Place of registration:	<i>Sorocaba, São Paulo, Brazil</i>
Name (point of contact):	<i>[Sensitive information removed – Personal information]</i>
Position:	<i>[Sensitive information removed – Personal information]</i>
Address:	<i>Avenida Joseph Cyril Bamford, 3600, Bairro do Éden, Sorocaba, São Paulo, 18103-139 - Brazil</i>
Telephone No:	<i>[Sensitive information removed – Personal information]</i>
Email:	<i>[Sensitive information removed – Personal information]</i>
Website:	<i><a href="https://www.jcb.com/pt-br">https://www.jcb.com/pt-br</a></i>

2. If you have appointed an external party to act on your behalf in this investigation, please provide their details and attach a letter confirming the TRA should contact them directly:

Name:	<i>[Sensitive information removed – Personal information]</i>
Address:	<i>[Sensitive information removed – Personal information]</i>
Telephone No.:	<i>[Sensitive information removed – Personal information]</i>
Email:	<i>[Sensitive information removed – Personal information]</i>



Confirm they have signed authority to act (Yes/No):	Yes
	Appendix reference: N/A

## A2 About your company

1. Describe the role of your company in relation to the production of the like goods.

*JCB Brazil manufactures Excavators in Brazil.*

Appendix reference: N/A

2. Please provide details of any changes in the legal form of your business over the past 5 years, for example, mergers, acquisitions and/or sales.

Date	Legal form	Explanation of change
<i>[Sensitive information removed - Commercially sensitive information and JCB Brazil's operations. Such information is not public and the disclosure of such information would provide a competitive advantage to JCB Brazil's competitors].</i>		

+Add additional rows as required.

3. List and explain all authorisations your company has been required to obtain to produce, sell, or to export the like goods. These may include licences, permits, permissions or mining concessions. Indicate if your company is subject to any direct or indirect, quantitative or other, restrictions on any of these activities.

*JCB Brazil has obtained a business licence granted by the city of Sorocaba. The business licence for 2023 is enclosed.*

Appendix reference: Appendix A2.3

4. List all international production standards (BS / EN etc) your company currently conforms to, for the like goods.

*[Sensitive information removed - Commercially sensitive information and JCB Brazil's operations. Such information is not public and the disclosure of such information would provide a competitive advantage to JCB Brazil's competitors].*

Appendix reference:  
[Sensitive information removed]



5. State whether your company is a member of any representative organisations (e.g., trade bodies, associations, Chambers of Commerce). If so, provide a copy of the relevant documentation.

*[Sensitive information removed – JCB Brazil's operations. Such information is not public and the disclosure of such information would provide a competitive advantage to JCB Brazil's competitors].*

Appendix reference: Appendix A2.5

### A3 Organisational structure

Please answer the questions below about the internal structure of your company and any associations with other companies. Both natural persons (individuals) and legal persons (e.g. companies) are associated where they meet the definition of 'related persons' in Regulation 128 of the [Customs \(Import Duty\) \(EU Exit\) Regulations 2018](#).

1. Please complete **Section A3 – Organisational structure of Annex II** for your company's worldwide corporate structure and affiliations.

*See Annex II, Table A3.*

2. Please explain, or demonstrate in a diagram, the legal structure of your company showing the internal hierarchical and organisational structure, all sites/locations and departments which are involved in the production, sale, R&D, supply and distribution of the like goods.

*[Sensitive information removed - Commercially sensitive information and JCB Brazil's internal governance operations. Such information is not public and the disclosure of such information would provide a competitive advantage to JCB's competitors].*

Appendix reference:  
[Sensitive information removed]

### A4 Board members and principal shareholders

1. Please complete **Section A4 – Owners and shareholders of Annex II** for:
- all your company's shareholders that owned more than 5% of its shares during the POI 1 July 2022 – 30 June 2023.
  - the Board of Directors during the period of investigation (POI)\_1 July 2022 – 30 June 2023.



See Annex II, Table A4.

2. Explain your procedure for appointing the members of the Board of Directors.

*The Board of Directors are [Sensitive information removed - Commercially sensitive information and JCB Brazil's internal governance operations. Such information is not public and the disclosure of such information would provide a competitive advantage to JCB Brazil's competitors].*

Appendix reference: N/A

3. If applicable to your company, please attach the latest copy of the following documents (in the original language and in English):
- articles of association and all related documents;
  - business licence;
  - proof of registration of the company with the competent authorities.

Please describe what you are submitting and provide appendix references for your attachments in the box below. Earlier copies from the date of establishment of the company until the present should be available upon request during any verification visit.

*JCB Brazil's articles of association, business licence for 2023 and proof of registration are enclosed.*

Appendix reference: Appendices A2.5 and A4.3.1-A4.3.2

## **A5 Operational links with other companies or persons**

1. Complete the table below if your company has established long term agreements or relationships with any company/companies located in the UK, the PRC or in third countries for the production (e.g. sub-contracting), supply and sale of the like goods, or other licensing, technical patent or compensatory agreements.

If your company has long-term agreements with other companies/persons for the supply of goods destined for internal sale, e.g. captive use, please provide the contract to demonstrate this.

Company name and address	Nature of agreement	Company registration number and place	Appendix number of contract
--------------------------	---------------------	---------------------------------------	-----------------------------



		<b>of registration</b>	
<p><i>[Sensitive information removed - Commercially sensitive information and JCB Brazil's operations. Such information is not public and the disclosure of such information would provide a competitive advantage to JCB Brazil's competitors].</i></p>			
		<p>Appendix reference: Appendices A5.1.1 – A5.1.12</p>	

+Add addition  
all rows as required.

## A6 Accounting practices

1. Give the address where your company's accounting records are kept. If records are maintained in different locations, please indicate which records are kept at which location. If records are digital and do not have a physical location, please mark as N/A.

Records address	What records are held?
<p><i>[Sensitive information removed - Commercially sensitive information and JCB Brazil's operations. Such information is not public and the disclosure of such information would provide a competitive advantage to JCB Brazil's competitors].</i></p>	

+Add additional rows as required

2. Please give the financial year convention your company uses for its accounts (e.g. 1 January – 31 December). If any changes have occurred with respect to this period or in your accounting practices over the last four financial years, please describe these changes.

<p><i>1 January – 31 December.</i></p>	<p>Appendix reference: N/A</p>
--	--------------------------------

3. For your company and any associated parties involved in the production, marketing or sales of the like goods, please attach a copy of your annual accounts covering the POI including the financial statements and audit reports.

<p><i>JCB Brazil's copies of annual accounts covering the POI are enclosed with this questionnaire (deficiency) response.</i></p>	<p>Appendix reference: Appendices A6.3.1-A6.3.12</p>
---	--



4. If your accounts are unaudited, please attach a copy of your unaudited financial statements for the POI.

*All of JCB Brazil's accounts are audited.*

Appendix reference: N/A

5. Please attach a copy of your company's trial balance (in original and spreadsheet form) covering the POI, 1 July 2022 to 30 June 2023. If your financial year is fully aligned with the POI, this is all that is required.

Where your financial period is not aligned with the POI, please provide trial balances (in original and spreadsheet form) to cover the following periods:

- the trial balance which covers the beginning of your financial year and ends on 30 June 2022;
- the trial balance which starts from 1 July 2022 to the end of your next financial year; and
- the trial balance starting from the beginning of your following financial year and ends on 30 June 2023.

*The requested trial balances of JCB Brazil are enclosed with this questionnaire (deficiency) response.*

Appendix reference: Appendix A6.5

6. For your company and any associated parties involved in the production, marketing or sales of the like goods, please attach copies of relevant management reports (e.g. profit and loss statement) for the profit centre that includes the like goods. Please provide these reports for the (i) POI and (ii) most recently completed financial year.

N/A.

Appendix reference: N/A

7. If your company is part of a group of companies, please also attach a copy of the consolidated accounts of the group for the most recently completed financial year.

*[Sensitive information removed - Commercially sensitive information and JCB Brazil's internal operations. Such information is not public and the disclosure of such information would provide a competitive advantage to JCB Brazil's competitors].*

Appendix reference:  
[Sensitive information removed]



8. Please provide a detailed description of your financial accounting system, explaining how sub-ledgers (e.g. costing, debtors, creditors) and other sales or production systems integrate with the general ledger. Please provide a description of how it links to the management accounting system, including any manual interventions. Please also attach:
- your company’s chart of accounts; and
  - your company’s cost centres.

*[Sensitive information removed - Commercially sensitive information and JCB Brazil's internal operations. Such information is not public and the disclosure of such information would provide a competitive advantage to JCB Brazil's competitors].*

Appendix reference: Appendix A6.8

9. Have you changed your financial policies during the POI? Please explain the changes, including dates and the reasons for those changes along with the financial impact of those changes on the like goods.

*[Sensitive information removed - Commercially sensitive information and JCB Brazil's internal business operations. Such information is not public and the disclosure of such information would provide a competitive advantage to JCB Brazil's competitors].*

Appendix reference: N/A

## A7 Your company’s products

Please complete **Section A7.1 – Your company’s products, Annex II.**

1. For the like goods please describe your company’s Company Control Number (CCN) system. Please indicate how your own internal codes correspond to the PCNs provided in the section above on Product Control Numbers.

*The internal coding system of JCB Brazil for Excavators is [Sensitive information removed - Commercially sensitive information and JCB Brazil's internal business operations. Such information is not public and the disclosure of such information would provide a competitive advantage to JCB Brazil's competitors].*

Appendix reference: Appendices A7.1.1-A7.1.2

2. If your company does not use the same product codes across production, sales and invoicing please explain how they differ.

N/A.



Appendix reference: N/A

4. In relation to the technical, physical and other relevant factors, how are the products you produce different from those produced in the PRC. Please provide a general explanation here and complete the relevant sections of **Section A7.1 – Your company’s products, Annex II** where possible.

*See Annex II, Table A7.1.*

*Excavators produced by JCB Brazil do not differ from Excavators originating in China, and are like products. The basic operating weight of an Excavator is the primary differentiator that affects differences in prices.*

Appendix reference: N/A

5. For each type of the like goods sold on your domestic market and exported, please provide a technical description as well as translated sales brochures. Please also provide information on:
- technical characteristics
  - physical characteristics
  - any other important factors.

*See JCB Brazil's Excavator brochures.*

Appendix reference: Appendices A7.1.1-A7.1.2



## **SECTION B: Costs and performance**

### **B1 Statement of profit and loss and other comprehensive income**

1. Complete **Section – B1 – Income statement, Annex II** with information about all the goods your company produces, for the POI.

*See Annex II, Table B1.*

2. Please attach copies of your (corporate) income tax statements, any other company tax statements and the corresponding tax returns for the POI.

*Copies of income tax statements of JCB Brazil are enclosed with this questionnaire (deficiency) response.*

Appendix reference: Appendices B1.2.1-B.2.2

### **B2 Production**

1. Please provide a description of your company's production facilities. List all facilities involved in the production process, explaining the production activities at the major facilities and whether any stages are subcontracted.

*A description of JCB Brazil's production facilities is enclosed.*

Appendix reference: Appendix B2.1

2. Describe each stage of the production process of the like goods as produced and sold by your company. To support this, please attach a complete flowchart of the production cycle.

*[Sensitive information removed - Commercially sensitive information and JCB Brazil's internal production process of Excavators. Such information is not public and the disclosure of such information would provide a competitive advantage to JCB Brazil's competitors].*

Appendix reference:



[Sensitive information removed]

- Describe the main inputs to the production process and whether the supplier is associated or not. Specify whether these input materials or parts were imported, and whether the input value includes import charges and indirect taxes (for both exported and domestic types).

*[Sensitive information removed - Commercially sensitive information and JCB Brazil's internal operations. Such information is not public and the disclosure of such information would provide a competitive advantage to JCB Brazil's competitors].*

Appendix reference: N/A

- List any products produced by your company in the same facilities as the like goods, and comment on your ability to switch production.

*[Sensitive information removed - Commercially sensitive information and JCB Brazil's internal production process. Such information is not public and the disclosure of such information would provide a competitive advantage to JCB Brazil's competitors].*

Appendix reference: N/A

### B3 Upwards cost reconciliation

- Complete **Section B3 – Upwards cost reconciliation, Annex II.**

Please see additional notes in the annex for assistance on how to complete it

*See Annex II, Table B3.*

### B4 Joint products and by-products

- Please explain any waste, scrap or by-products related to the production of the like goods. Please explain:
  - how you differentiate your waste, scrap, and by-products.
  - what you do with your waste, scrap, and by-products.
  - how any income or cost from waste, scrap, and by-products is recorded
  - the average waste, scrap, and by-product ratio resulting from the production process of the like goods.

*There is little waste or scrap and there are no by-products from the production of Excavators. See JCB's producer response in Section C4, Question 1.*

Appendix reference: N/A



2. Please identify any products which share a joint process with the like goods which you produce. Please indicate at which point in the manufacturing process the products diverge.

*[Sensitive information removed - Commercially sensitive information and JCB Brazil's internal production process. Such information is not public and the disclosure of such information would provide a competitive advantage to JCB Brazil's competitors].*

Appendix reference: N/A

3. Please explain how your costs of production (per unit) differ between the like goods and its joint products, if any, at the point of divergence. Comment on the reason for this difference and explain your method(s) of calculation.

N/A.

Appendix reference: N/A

## B5 Purchases of like goods

1. Please complete **Section B5 – Purchases, Annex II**, showing purchases by total value exclusive of VAT and net of credit notes and trade discounts (discounts immediately deducted on the invoice) received from suppliers.

*See Annex II, Table B5. [Sensitive information removed - Commercially sensitive information and JCB Brazil's internal production process. Such information is not public and the disclosure of such information would provide a competitive advantage to JCB Brazil's competitors].*

2. Within your company, do you use any integrated processes in the production of the like goods? If so, please explain.

*[Sensitive information removed - Commercially sensitive information and JCB Brazil's internal production process. Such information is not public and the disclosure of such information would provide a competitive advantage to JCB Brazil's competitors].*

Appendix reference: N/A

## B6 Profitability and administration, selling and general costs

1. Please complete **Section B6 – Profitability, Annex II**.



See *Annex II, Table B6*.

- Please explain how you calculate profitability for the like goods, referring to your accounting and bookkeeping methods. Attach a breakdown to show how you have calculated the figures in **B6 – Profitability, Annex II**.

*[Sensitive information removed - Commercially sensitive information and JCB Brazil's internal production process. Such information is not public and the disclosure of such information would provide a competitive advantage to JCB Brazil's competitors].*

Appendix reference: N/A

## **B7 Cost to make (CTM) in Brazil**

- Please provide the CTM for your domestic market (Brazil) by completing **Section B7 – CTM in Brazil, Annex II**.
  - Provide details for each PCN of your goods during the POI, produced by your company or an associated party.
  - For each associated party, make a new copy and complete the spreadsheet annex separately.
  - Note that subheadings of each line item (e.g. raw materials, energy) can be changed to suit the categorisation of your own cost accounting system.

See *Annex II, Table B7*.

- Please state the cost allocation method for each cost subheading used to allocate costs against individual PCNs (e.g. units, tonnes, labour hours etc)

*[Sensitive information removed - Commercially sensitive information and JCB Brazil's internal operations. Such information is not public and the disclosure of such information would provide a competitive advantage to JCB Brazil's competitors].*

Appendix reference: N/A

- If any of your CTM inputs includes semi-finished goods, please describe the breakdown of cost and components of the semi-finished goods.

*[Sensitive information removed - Commercially sensitive information and JCB Brazil's internal operations. Such information is not public and the disclosure of such information would provide a competitive advantage to JCB Brazil's competitors].*

Appendix reference: N/A



4. If your company incurred any extraordinary costs (such as start-up or ramp up costs) during the POI, please provide details of these costs, explaining why they were extraordinary and how they have been included and amortised in your accounts.

*[Sensitive information removed - Commercially sensitive information and JCB Brazil's internal operations. Such information is not public and the disclosure of such information would provide a competitive advantage to JCB Brazil's competitors].*

Appendix reference: N/A

5. Please explain how you finance your production of like goods, your sources of finance, whether there is any cost of finance associated with the production of like goods, and how you have reported this in the cost to make figures and company accounts.

*[Sensitive information removed - Commercially sensitive information and JCB Brazil's internal operations. Such information is not public and the disclosure of such information would provide a competitive advantage to JCB Brazil's competitors].*

Appendix reference: N/A

## **B8 Administrative, Selling and General (AS&G) costs in Brazil**

1. Please provide AS&G costs for the like goods produced for your domestic market by completing **Section B8 – AS&G in Brazil**.
  - Provide details for each cost type of goods produced during the POI, by your company or an associated party.
  - Note that subheadings of each line item (e.g., sales commissions, supply and client) must be changed to suit the categorisation of your own cost accounting system.

*An updated version can be found in Annex II, Table B8.*

2. Please explain the cost allocation and apportionment method used for each cost type for the POI.

*AS&G is applied to [Sensitive information removed - Commercially sensitive information and JCB Brazil's internal operations. Such information is not public and*



*the disclosure of such information would provide a competitive advantage to JCB Brazil's competitors].*

Appendix reference: N/A

## B9 Raw material (RM) and major input purchases

1. Please complete **Section B9 – RM purchased, Annex II** detailing the RM and major input purchases accounting for >5% of the total cost to make and sell (>1% if energy for energy related costs) during the POI.

Please provide an invoice and any supporting documents for two of your purchases stated within **B9 – RM Purchased, Annex II**. Use the box below to give an overview of any supporting documents provided.

*See Annex II, Table B9.*

*[Sensitive information removed - Commercially sensitive information and JCB Brazil's internal operations. Such information is not public and the disclosure of such information would provide a competitive advantage to JCB Brazil's competitors].*

Appendix reference: Appendices B9.1.1-B9.1.5

2. If you purchase materials or inputs from associated suppliers, please provide information about how prices are set, the negotiation process on price setting; and any contracts or evidence of price negotiation. Also, in addition to the 'Cost to make (CTM)' sheets for Domestic sales (**B7 – CTM in Brazil, Annex II**), please provide the cost to make of the material by the associated suppliers on the same basis by adding in a column to the 'raw materials and input purchases' sheet (**B9 – RM Purchased, Annex II**), labelling it as 'Associated supplier CTM'.

*[Sensitive information removed - Commercially sensitive information and JCB Brazil's internal operations. Such information is not public and the disclosure of such information would provide a competitive advantage to JCB Brazil's competitors].*

Appendix reference: N/A

3. For material costs purchased from independent companies, explain the nature of contractual arrangements. State whether the material costs include transportation charges, duties and other expenses normally associated with obtaining the materials used in production.



*[Sensitive information removed - Commercially sensitive information and JCB Brazil's internal operations. Such information is not public and the disclosure of such information would provide a competitive advantage to JCB Brazil's competitors].*

Appendix reference: N/A

## B10 Benchmarking data from Brazil

Please complete **Annex III** and provide the requested evidence.

The TRA may use this data in the examination of whether a PMS exists in the PRC for Certain Excavators. Where it is determined that a PMS exists and the effect of the PMS on the domestic sales price prevents a proper comparison between that and the export price, the TRA may determine the normal value by using your costs to adjust the PRC costs of production plus a reasonable amount for administrative, selling, and general costs and for profits.

*See Annex III.*

## SECTION C: Checklist and appendices

This section is an aid to ensure that you have completed all sections of this questionnaire.

Section	Please tick if you have responded to all questions
Section A – Company structure and operations	X
Section B – Costs and performance	X

+Add additional rows as required.

Please list any appendices that you have referenced throughout and are attaching along with this questionnaire.

Appendix reference	Document title
<i>See the non-confidential versions of the appendices enclosed with this deficiency response.</i>	

+Add additional rows as required