

TRA Anti-Dumping Expiry Review Annex for Producers

Case details	
Case Number	ED0081
Case Name	Welded Tubes and Pipes from Belarus and the FRC
Company Name	Tata Steel UK Limited
Completed on Behalf of:	

Deadline	29 February 2025
Case team email	tra@tradesremedies.gov.uk

Type of data being submitted: **Non-confidential** Click on cell to the left and/or from the drop-down menu select either "Confidential" or "Non-confidential"

	Start	End
Period of Investigation (POI)	01/10/2024	30/09/2025
Last financial year prior to POI		
Injury Period (IP)	01/10/2021	30/09/2025

- Layout of annex tabs**
- Case details table** - This is a prepopulated table at the beginning of each tab. This contains the case number, company name, Period of investigation (POI) and Injury Period (IP). Please note that you do not have to complete it.
 - Instructions** - This gives some basic points on how to complete the tab and the table(s) contained within it.
 - Accounting currency and for unit of volume table** - Not all tabs include this. This appears above the main data tables. This is to collect information on the units used to measure volume and value in the data table.
 - Main data table(s)** - Please be aware that the table will have notes with further guidance for data that is collected. The location of the number of these Notes either appears as a column which is labelled 'Notes' or as a row underneath the main column labels. Each note is labelled [1] to [n], which can be cross-referenced to the Notes section which appears underneath the table.
 - Notes** - This appears underneath the main data table. This contains further guidance on the data that needs to be provided. Each note is labelled [1] to [n], which can be cross-referenced to the main table.

Links to Guidance and Legislation	
TRA investigation process	The TRA's investigation process - GOV.UK
WTO Anti-Dumping agreement	WTO legal texts
UK Taxation (Cross-border Trade) Act 2018: SCHEDULE 4	Taxation (Cross-border Trade) Act 2018
UK The Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019	The Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations, 2019
TRA Public File	TRA Investigations - Trade Remedies Service - GOV.UK

Note on verification

The TRA will seek to verify the data provided in this questionnaire and the methodology used to compile it.

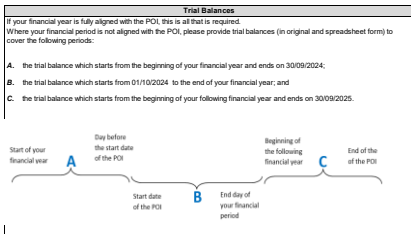
Please provide us with all formulae and steps used in your calculations and **keep a record** of these and all related material/documentation for any verification visit.

It is strongly suggested that you read this [whole](#) page before progressing further.

Exchange rates and currency conversion			
Where a currency conversion is required, we suggest you use the Bank of England exchange rate database where possible. If you use another method, please use this table to record where you have done so, and the rationale for doing so. Add more lines if required.		GBP exchange rates Bank of England Database	
Question	Method used	Rationale	Relevant Links
A2.2 Example: Exchange.com rates used	Bank of England does not show CNY against JPY rates		exchange.com/dates

Formula and modifications	
If you add or modify any formula or function to the questionnaire or annexes, please record the details and rationale here. Add more lines if required.	
Question/Details	Rationale

Forms			
Dates	DDMMYYYY	16/04/2025	
Large numerical figures numbers	For all numerical figures, where appropriate, express every third number with a comma.	1,300 for one-thousand three hundred,	1,300,000 for one million and three-hundred thousand.
Currency	Limit all currency figures to two decimal places. Apply a full point as a decimal separator and use the appropriate currency symbol or abbreviation.	£12345.67	US\$8400.01



Confidential and Non-Confidential Examples

Redaction			
In many cases, redacting the information can be the simplest way of removing confidential information. This should be accompanied by a brief explanation, such as commercial sensitivity or personal details of a non-public figure.			
Confidential	Non-confidential		
We use SAP accounting systems for our financial accounting, sales and production. Company expenditure is allocated as follows: 45% to region A, 30% to region B, 25% to region C.	We use [redacted - commercially sensitive information] accounting systems for our financial accounting, sales and production. Company expenditure is allocated across three regions (the exact split of the allocation has been deleted for reasons of commercial sensitivity).		
The main inputs for our production process are steel and aluminium. We source these materials from our supplier, Company A. The terms of sales and pricing are negotiated with Company A on a transaction-by-transaction basis.	The main inputs for our production process are steel and aluminium. We source these materials from [redacted - commercially sensitive information]. The terms of sales and pricing are negotiated with [redacted - commercially sensitive information] on a transaction-by-transaction basis.		
Legal name of company	Company Ltd	Legal name of company	Company Ltd
Legal structure	Limited Company	Legal structure	Limited Company
Year of establishment	2008	Year of establishment	2008
Place of registration	123 High Street	Place of registration	123 High Street
Name (point of contact)	John Smith	Name (point of contact)	[redacted - contains personal information]
Position	Managing director	Position	Managing director
Address	123 High Street	Address	123 High Street
Telephone No	0123 456789	Telephone No	[redacted - contains personal information]
Email	John.smith@email.com	Email	[redacted - contains personal information]

Indexing							
You can provide the information in indexed form. Set a baseline figure for an initial number and show relative increases or decreases in figures over a period of time.							
Confidential				Non-confidential			
Year 1	Year 2	Year 3	Year 4	Year 1	Year 2	Year 3	Year 4
£20.00	£30.00	£40.00	£30.00	100	150	200	150

Ranging							
You can also use ranged values. This means providing a range of two numbers, one higher and one lower than the confidential figure. This range should give a reasonable summary of the data provided, with each number generally being within 15% of the confidential figure. The true value should not always be the midpoint of the range.							
Confidential				Non-confidential			
The sales price is £215 per tonne.							
The sales price is [commercially sensitive data, non-confidential range: £200 - £240] per tonne.							
Year 1	Year 2	Year 3	Year 4	Year 1	Year 2	Year 3	Year 4
£50.00	£70.00	£74.00	£80.00	£48-56	£65-73	£69-75	£78-84

Glossary and Incoterms

Glossary

Term	Definition
Accounting period	Time frame used for financial reporting. Transactions that fall within a given date range form part of the statements or reports for that accounting period. It is often a 12-month period but there can be exceptions e.g. when a company changes its financial year end.
Accounting policies	Specific principles, bases, conventions, rules and practices applied by an entity in preparing and presenting financial statements.
Accounting system	Set of accounting processes with integrated procedures and controls which a business uses to record its basic financial transactions. Many businesses use accounting software to carry out this process.
Administrative, selling and general costs (AS&G)	The administration, selling and general expenses incurred at selling, distribution, general and administration expenses including finance costs that would be incurred if the goods were sold for domestic consumption in the country of export. The amounts are determined in each case using all the available information and may include related expenses incurred.
Amortisation	Gradual and periodic reduction of any amount, such as the periodic withdrawal of a base or the cost of an intangible asset.
Associated parties	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.
By products	Products which are produced incidentally in the process of manufacturing the main products. It is not the company's goal to produce by-products, therefore they have a relatively low sales value.
Complementary good	Goods that are usually used/consumed together, e.g. tennis rackets and tennis balls.
Consolidated accounts	Set of financial statements that combine the financial information of a parent company and its subsidiaries into a single, unified report. This aggregated report details the assets, liabilities, income, and expenses of the group as one single economic entity.
Cost allocation	Cost allocation is the assigning of a cost to several products or departments.
Cost centre	A physical area or a department or function in an organisation for which costs can be related to. They do not necessarily generate revenue but incur costs for example: assembly area, HR etc. More about this in the next section.
Cost to make and sell	Sum of the cost of production or manufacture, and the selling, general and administration costs associated with the sale of those goods.
Direct labour cost	Variable cost (i.e. the value varies with the level of production) that is for specific work that can be easily and economically traced to an end product.
Direct material	Materials that are directly used in the production process of goods and services of a company.
Dumping	Dumping is when goods are imported into a country and sold at a price that is below their 'normal value' in the country they are exported from. An anti-dumping remedy may be needed if the dumping causes or threatens material injury to a domestic industry or makes it more difficult for one to be established.
Earnings Before Interest Depreciation Tax and Amortisation (EBIDTA)	This is a company's earnings before deducting interest, depreciation, tax and amortisation.
Export price	Selling price of the goods concerned. This could be from sales to a UK importer or a third party for export to the UK in accordance with Regulation 15 of the Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019.
Extraordinary costs	They are significant and unusual events or transactions that are both unusual and infrequent in nature (e.g. losses from early debt repayment, intangible assets write-offs, legal settlements, start-up).
First in first out (FIFO)	Costs associated with materials that were booked into inventory first will be the first to be used in the production process.
Flow chart	Types of diagram that represent a workflow process.
General ledgers	A ledger containing the consolidated balances of all ledger accounts used by a business to keep track of its financial transactions and to prepare financial reports.
Generally accepted accounting principles (GAAP)	Accounting rules and standards published by a country's financial reporting authority.
Goods concerned	Goods concerned are the goods imported into the UK from the exporting country subject to the investigation. In reviews, these goods are referred to as goods subject to review. We use Product Control Numbers (PCNs) in our investigation to define and distinguish the different types of products that fall under the goods description.
Goods subject to review	Goods subject to review are the goods imported into the UK from the exporting country that are subject to a TRA review. These goods are described in the notice of initiation of a review and have the same meaning as provided in regulation 2 of the Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019.
Indirect Cost	Any cost that cannot be conveniently and economically traced to a specific department, a manufacturing cost that is not easily traced to a specific product and must be assigned using an allocation method.
Injury	This is defined as a significant overall impairment (or the threat of it) to UK producers of like or directly competitive goods. There is no minimum requirement for how long this needs to have been the case.
Injury period (IP)	The injury period typically covers the period of investigation plus the 36 months (three years) immediately before it, generally totaling 48 months, unless the TRA considers that it is appropriate to use an alternative period in accordance with Regulation 2(4) of the Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019.
Intangible asset	Identifiable non-monetary asset without physical substance. Such an asset is identifiable when it is separable, or when it arises from contractual or other legal rights. An example is a company's license.
Inventory	A broader term which includes finished goods stock, assets which are held for sale in the ordinary course of business, but also work in the process of production for such sale (work in progress), and materials or supplies to be consumed in the production or rendering of services.
Joint products	Two or more products that are generated within a single production process. These products would usually have undifferentiated cost.
Last in first out (LIFO)	This is an inventory valuation method which assumes that material costs are booked to production in the reverse order to which they were delivered (to inventory). The cost of the last material to be booked (to inventory) will be the next cost booked in a production process for that item.
Like goods	Goods which are like the goods concerned or goods subject to review in all respects, or with characteristics closely resembling them.
Management accounts	Management accounts are financial reports produced for the business owners and managers. The management accounts are mainly used for decision making within the business. Unlike financial accounts, the management accounts are optional and do not have to meet any regulatory requirements.
Normal value	The normal value is the price at which the goods are sold domestically in the exporting country or territory.
Operating Expenses	Expenses incurred by a business through its normal business operations.
Overheads	Indirect production costs which are incurred in the course of making a product/service that cannot be traced to a specific product and must be assigned using an allocation method. (e.g. factory rent, factory insurance, factory depreciation and production salaries).
Period of Investigation (POI)	During every investigation, we analyse industry data relating to a specific time period before the case initiated - this is the period of investigation. This is usually a period of one year, with the period ending as close as possible to the date of initiation.
Product Control Numbers (PCN)	Identifiers created on the basis of the main characteristics differentiating the sub-categories of goods within the scope of the investigation.
Profit Before Tax (PBT)	Profit Before Tax (PBT), also called pre-tax profit or Earnings Before Tax (EBT), is a company's earnings after deducting all operating and non-operating expenses (ie COGS, salaries, interest) but before subtracting income taxes.
Quarter	An accounting period of a year (e.g. January – 31 March, April – 30 June, etc).
Related party	A related party is a person or an entity that is related to the reporting entity. A person or a close member of that person's family is related to a reporting entity if that person has control, joint control, or significant influence over the entity or is a member of its key management personnel. The legal definition is laid out in Regulation 128 of the Customs (Import Duty) (EU Exit) Regulations 2018.
Return on investment (ROI)	Performance measure that indicates how much profit or loss is generated for each unit of capital invested, essentially showing the return relative to the initial cost. ROI is expressed as a percentage.
Sampling	Where a case involves a large number of interested parties, products, or other data in scope of the investigation, we may select and analyse a smaller data set to permit the investigation to proceed. It may be used to assess export prices or normal values of goods, subsidy amounts and material injury.
Statement of financial position (SOPF)	Financial statement that summarises a company's assets, liabilities, and equity on a particular date - usually at the end of a month or financial year. This is commonly known as a Balance sheet.
Statement of profit or loss (SOPL)	Also called an income statement, this report shows your business's revenues and expenses. Expenses are subtracted from revenues to show your business's profit or loss figure.
Stock	Refers to finished goods only.
Sub-ledgers	Accounting record that shows transactional level information that underpins totals and balances shown in a company's total balance. For example, a sales receivable ledger would detail all of the individual transactions that make up the sales receivable balance.
Transfer pricing	Setting of prices between divisions of a group.
Trial balance	A trial balance is a list of ledger balances shown in debit and credit columns. It lists the balances on ledger accounts and totals them. Total debits should equal total credits.
UK like goods	Goods which are like the goods concerned or goods subject to review in all respects, or with characteristics closely resembling them which have been produced in the UK.

Incoterms

Term	Definition
Ex Works (EXW)	Ex works is when the seller places the goods at the disposal of the buyer at the seller's premises or at another named place (such as, works, factory or warehouse). The seller does not need to load the goods on any collecting vehicle. Nor does it need to clear them for export, where such clearance is applicable.
Free Carrier (FCA)	The seller delivers the goods to the carrier or another person nominated by the buyer at the seller's premises or another named place. The parties are well advised to specify as explicitly as possible the point within the named place of delivery, as the risk passes to the buyer at that point.
Free Alongside Ship (FAS)	The seller delivers when the goods are placed alongside the vessel, for example, on a quay or a barge nominated by the buyer at the named port of shipment. The risk of loss of or damage to the goods passes when the products are alongside the ship. The buyer bears all costs from that moment onwards.
Free on Board (FOB)	The seller delivers the goods on board the vessel nominated by the buyer at the named port of shipment or procures the goods already so delivered. The risk of loss of or damage to the goods passes when the products are on board the vessel. The buyer bears all costs from that moment onwards.
Cost and Freight (CFR)	The seller delivers the goods on board the vessel or procures the goods already so delivered. The risk of loss of or damage to the goods passes when the products are on board the vessel. The seller must contract for and pay the costs and freight necessary to bring the goods to the named port of destination.
Cost, Insurance, and Freight (CIP)	The seller delivers the goods on board the vessel or procures the goods already so delivered. The risk of loss of or damage to the goods passes when the products are on the ship. The seller must contract for and pay the costs and freight necessary to bring the goods to the named port of destination.
Carriage paid to (CPT)	The seller delivers the goods to the carrier or another person nominated by the seller at an agreed place if any such site is agreed between parties. The seller must contract for and pay the costs of carriage necessary to bring the goods to the named place of destination.
Carriage and insurance paid to (CIP)	The seller has the same responsibilities as CPT, but they also contract for insurance cover against the buyer's risk of loss of or damage to the goods during the carriage.
Delivered at Place (DAP)	The buyer should note that under CIP the seller is required to obtain insurance only on minimum cover. Should the buyer wish. The seller delivers when the goods are placed at the disposal of the buyer on the arriving means of transport ready for unloading at the named place of destination. The seller bears all risks involved in bringing the goods to the named place.
Delivered at Place Unloaded (replaces Incoterms® 2010 DAT) (DPU)	DPU replaces the former Incoterms® (DAT (Delivered at Terminal)). The seller delivers when the goods, once unloaded, are placed at the disposal of the buyer at a named place of destination. The seller bears all risks involved in bringing the goods to, and unloading them at the named place of destination.
Delivered Duty Paid (DDP)	The seller delivers the goods when the goods are placed at the disposal of the buyer, cleared for import on the arriving means

Contents

Section	Annex tabs	Link to questionnaire main section	Sub-section of questionnaire
A	Related parties	Section A: Company structure and operations	A3: Organisational structure
B	Company's like goods	Section B: About your goods	
C	Cost to make Costs reconciliation Purchases of like goods	Section C: Costs and Production	C1: Cost to make and sell C2: Cost reconciliation C3: Purchases of like goods and/or goods subject to review
D	T by T domestic sales Sales reconciliation	Section D: Sales to the UK	D1: Domestic sales D3: Sales reconciliation
E	Injury	Section E: Injury to your company	E1: Material Injury
H	UK domestic companies Employment by site	Section H: Understanding the UK market and impacts of the measure expiring	H3: Changes affecting your business / the market

Section A: Company structure and operations

Section tabs	Link to questionnaire main section	Sub-section of questionnaire
Related parties	Section A: Company structure and operations	A3: Organisational structure

Related parties	
Company:	percol
Company name:	Percol (UK) Limited
PO:	011792521 / 03002555
Legal period (FY):	01-10-2021 / 30-09-2022

Instructions

- The table contains ten tables to be completed.
- Table A - Associated companies:** list all companies in the group associated with the Bio goods - Complete the table for the PCs.
- Table B - Non-group entities:** showing control exercised over non-group entities.
- The first row of each has been entered as an example - please delete before submission.
- Use rows over to each table if necessary.

General information			Activities		Shareholding	
Company name	Address	Representative email	Telephone number (include country code in parentheses)	Transaction type: Purchase, Sales, Other	Shareholder with holding and less than 10% (Repeat row for each shareholder)	Percentage shares held
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Percol Limited	10 Millbank Square, London SW1P 1QP, UK	percol@percol.com	+44 (0)20 7777 4002	Other (parent company)		100.00%
Percol (UK) Limited	10 Millbank Square, London SW1P 1QP, UK	percol@percol.com	+44 (0)20 7777 4002	Other (parent company)		100.00%
Percol (UK) Limited	10 Millbank Square, London SW1P 1QP, UK	percol@percol.com	+44 (0)20 7777 4002	Other (parent company)		100.00%

Notes to Table A

- (1) Full name of the company as appears on the invoice and / or contract.
- (2) Registered office address of the company.
- (3) Email of the company representative.
- (4) Telephone number of the company representative, including the country code if the associated company is based abroad.
- (5) The principal activities of the Associated Company should be listed here.
- (6) State the legal entity or person held in the beneficial owner of shares.
- (7) If an associated company holds shares in your company, state here the percentage of your company's shares held by the associated company.

Type of control or non-group entity (e.g. shareholding)	Person/Entity Exercising Control	Registered Office address	Company email	Company telephone number (include country code in parentheses)	Transaction type: Purchase, Sales, Other	Directorship/level of shareholding held in visible company
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Notes to table B

- (1) State the type of control or another business involved in the production, sales or importation of the goods subject to review or the Bio goods in another group of companies or business.
- (2) State the legal entity or name of the person that has control.
- (3) Registered office address of the company.
- (4) Email of the company representative.
- (5) Telephone number of the company representative, including the country code if the associated company is based abroad.
- (6) The principal activities of the visible group or business should be listed here.
- (7) State what directorship (e.g. CEO/Non executive director) or level of shareholding that can be used to exert control.

Section B: About your goods

Section tabs	Link to questionnaire main section	Sub-section of questionnaire
Company's like goods	Section B: About your goods	

Non-confidential

Confidential

Product Name	XXXXXXXXXX
Product Code	XXXXXXXXXX
Product Description	XXXXXXXXXX
Product Category	XXXXXXXXXX

1. Describe the item being submitted for inclusion for all the goods that are sold under the Product of Investigation (POI).
This description must be sufficiently descriptive, unique and specific to the product and must include the product name.

2. Provide a brief description of the item, including the product name and of an optional identifier and quantity. The item, including the pipe of a kind used for oil or gas pipelines, being used for a kind used for drilling for oil or gas pipelines and tubes and pipes with threaded flanges suitable for connecting pipes or flanges for use in such devices.

Product Name	Product Code	Product Description	Product Category	POI
XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

- (1) This refers to the internal company code of the product in your system.
- (2) Physical characteristics to consider include: age, appearance, chemical composition, content, grade/standard, purities, quality, identification, strength, form, weight.
- (3) Commercial characteristics to consider include: end use and distribution channel, variety of customer, whether the product is made directly to you or another party, reference.
- (4) Chemical (including Nomenclature) at either the 8 digit or 10 digit level.

XXXXXXXXXX

Section C: Costs and Production

Section tabs	Link to questionnaire main section	Sub-section of questionnaire
Cost to make Cost reconciliation Purchases of like goods	Section C: Costs and Production	C1: Cost to make and sell C2: Cost reconciliation C3: Purchases of like goods and/or goods subject to review

Information

Company Name	
Company Address	
Company Phone	
Company Email	

Instructions:

- 1. Provide the name of the party for all items included in this category. If an associated party exists, list it.
- 2. Provide the cost to make for all the goods produced by your company or an associated party during the FY.
- 3. Provide the cost to make for all the goods sold on the domestic market, primarily your company or an associated party during the FY sold in the domestic market.
- 4. All items should be marked with a material code.
- 5. All material codes should be marked with a material code in a separate column.

Item #	Material Code	Item Name	Quantity	Unit Cost	Total Cost	Material Code	Quantity	Unit Cost	Total Cost	Material Code	Quantity	Unit Cost	Total Cost

- Notes:**
- 1. Goods that are sold on the domestic market should be marked with a material code.
 - 2. Goods that are sold on the domestic market should be marked with a material code.
 - 3. Goods that are sold on the domestic market should be marked with a material code.
 - 4. Goods that are sold on the domestic market should be marked with a material code.
 - 5. Goods that are sold on the domestic market should be marked with a material code.

Non-Confidential

Report Period	From: 01/01/2023 To: 31/12/2023
Report Type	Annual Report
Report Status	Final

For more information on the reporting process, please refer to the reporting guidelines. The reporting process is designed to ensure that the information provided is accurate and reliable. The reporting process is designed to ensure that the information provided is accurate and reliable.

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Name	Description	Value	Additional Reporting Requirements (e.g. audited accounts, third parties)	Supporting Documentation for PSD Report (e.g. supporting documentation)
(2023-2024)				

1. For more information on the reporting process, please refer to the reporting guidelines. The reporting process is designed to ensure that the information provided is accurate and reliable.

2. For more information on the reporting process, please refer to the reporting guidelines. The reporting process is designed to ensure that the information provided is accurate and reliable.

3. For more information on the reporting process, please refer to the reporting guidelines. The reporting process is designed to ensure that the information provided is accurate and reliable.

Section D: Sales to the UK

Section tabs	Link to questionnaire main section	Sub-section of questionnaire
T by T domestic sales Sales reconciliation	Section D: Sales to the UK	D1: Domestic sales D3: Sales reconciliation

Non-Comments

Comments (0)

Transaction by transaction (1 of 1) domestic sales	
Invoice	
Company name	THE STORE UK COMPANY
VAT	GB123456789
Invoice period (PP)	2023/01/01-2023/01/31

Comments in blue, which refers to the goods and / or the goods subject to review.
 * Includes all your domestic sales net of returns of the goods and/or goods subject to review for the POC. This includes the net goods you have produced, purchased and resold and/or goods subject to residential purchase and resell.
 * Repeat order as a purchase figure.
 * Exclude any company stock sale by internal product number by showing information for each invoice line item.
 * The first step in the process is to get internal goods information administration.
 * Add extra costs, if necessary, within the table or costs an address can be found in the table.

Goods information		Customer information				Transaction Data				Invoice value										
Product description	POC	Company Code	Source (Poc, manufacturer/brand)	Customer name	Customer Vat Registration	Customer type	Customer type "Other" details	Sales invoice number	Reference (Invoice/PO)	Invoice type (e.g. invoice, receipt)	Delivery terms	Payment terms	Invoice volume	Invoice unit (measurement)	Order Invoice value (€)	Taxes	Discounts	Subtotal	Company charge (weight)	Other Invoice value (€)
(cont.)																				

- D1: If the product has a specific label manufacturer, please state here. If not applicable, leave blank.
- D2: Click on the dropdown menu to select either the 'Buy' or 'Sell' option.
- D3: Click on the dropdown menu to select either 'Manufacturer' or 'Retailer'. If the product has been produced by your own company, click on 'Own product'. If the product has been purchased from a producer, click on 'Manufacturer'.
- D4: This refers to the name of the customer purchasing the product.
- D5: Click on the dropdown menu to select either 'Retailer' or 'Manufacturer'. If the product has been purchased from a producer, click on 'Manufacturer'.
- D6: Click on 'Add' and then the dropdown menu to select 'POC' or 'Other' for the type of customer.
- D7: Select the company code for the customer.
- D8: Select the company code for the manufacturer (e.g. manufacturer, importer, supplier).
- D9: Select the company code for the customer (e.g. manufacturer, importer, supplier).
- D10: Select the company code for the customer (e.g. manufacturer, importer, supplier).
- D11: If the customer type is 'Other', please describe the type of customer here.
- D12: The sales invoice number is the invoice number for your company for the sale of the product in this transaction.
- D13: Refer to the sales invoice number as recognized in your accounting system, e.g. invoice or invoice date etc.
- D14: Click on the dropdown menu to select either 'Invoice' or 'Receipt'.
- D15: Delivery terms include EXW, FCA, DAP, DDP, etc.
- D16: This refers to the type of payment used by the customer (e.g. credit, debit, cash).
- D17: This includes the payment method, payment method, and any payment discounts or penalties for late payments.
- D18: The number of units sold.
- D19: The measurement or volume of items being included, e.g. each, liter (L), meter (M), kilogram (KG), ton (T), etc.
- D20: This is the total amount a customer is billed on an invoice, including all costs, taxes, and any other fees or charges.
- D21: The total order measurement for a PO is included in your goods value. Please specify as applicable figure.
- D22: Please include any discounts not already reflected in the invoice value e.g. early payment discounts. Please include additional columns if there are multiple discounts, showing one type of discount per column. Repeat any discounts as positive figures.
- D23: Include any discounts not already reflected in your goods value e.g. early payment discounts. Please include additional columns if there are multiple discounts, showing one type of discount per column.
- D24: Give any freight costs incurred by your company to ship the goods to the customer which are included in the price. If the goods are EU returns, no adjustments are required.
- D25: Include any other deductions from the invoice value that are not reflected in the net invoice price for the goods e.g. net of any sales technical services, design costs.
- D26: Additionally calculated in the spreadsheet. Net Invoice value = Gross Invoice value minus Taxes, discounts, returns and other charges.

Sales & Revenue Allocation	
Account	Account
Reporting Unit	Unit Name or Number
Year	Period
Year period (FY)	Period (MM - YYYYMM)

Allocation rules

- Consider the Sales Allocation rules below for the POC
- For each item in the table below, unless otherwise stated, allocate data on the total costs.
- Consider the rules only when manual allocations are required and required.
- DO NOT enter data into the table column unless the table column value is automatically calculated.
- Consider manual allocations and other allocations for the sales allocation calculation column.

Reporting currency: and with your reporting currency

Item	Description	Value	Account/Supporting Transactional ID (Account, Total Balance)	Information/Methodology for POC figure (in support of allocations)
(ROW-CONTINUED)				

Notes

[1] Total sales per year are usually audited financial statements (usually ended within the POC)

[2] & [3] are the financial statements for the POCs covering a period that is in the financial statement and not in the POC [2] and including the period to complete the POC [3] if the POC and financial periods in the sales [2] & [3] should be zero. Enter all figures as positive.

[4] Automatically calculated [2] - [3] - [5]

[5] Automatically calculated, handles any difference between [2] and the total reported in the 'Year' tab for the POC.

Section E: Injury

Section tabs	Link to questionnaire main section	Sub-section of questionnaire
Injury	Section E: Injury to your company	E1: Material Injury

Injury	
Case no.:	ER0081
Company name:	Tata Steel UK Limited
POI:	01/10/2024 - 30/09/2025
Injury period (IP):	01/10/2021 - 30/09/2025

Instructions:

- This section comprises 12 sections (A to L). Each section contains one or more indicators for which data is requested.
- Complete the table for the whole of the Injury period.
- 'Like goods' refers only to your domestically produced like goods and not any like goods or goods subject to review that have been purchased/imported for resale.
- 'Other goods' refers to any other goods produced.
- It should be noted that the POI period may not reflect your company accounting period. If this is the case, please adjust your data to reflect the periods stated in the year columns. Use the following date format dd/mm/yyyy.
- Provide details of any supporting evidence/documentation in support of the relevant factor in the 'Evidence / Supporting documentation' column.
- Provide information on the calculation / estimation basis of the indicator and any other critical information related to the source of the data (e.g. workings) in the 'Explanation / methodology' column.
- For any indicator that requires a more detailed explanation, please provide additional supporting documentation and clearly label within appendices.
- For further explanation of factors and what is required see 'Notes' section at bottom of the table.

Accounting currency: GBP State your accounting currency

Section	Indicator	Notes	Injury Period (years)			
			01/10/2021 - 30/09/2022	01/10/2022 - 30/09/2023	01/10/2023 - 30/09/2024	01/10/2024 - 30/09/2025
A. Turnover	Total Turnover (£)	[1]	100	83	71	60
	Turnover related to like goods (£)	[2]	100	78	68	52
	Turnover related to other goods (£)	[3]	100	83	71	60
	Variance	[4]	0	0	0	0
B. Domestic sales of the like goods	Value of Like Goods Domestic sales manufactured by you	[5]	100	78	70	52
	Volume of Like Goods Domestic sales manufactured by you	[6]	100	87	91	76
	Value of Like Goods Domestic sales purchased by you	[7]	n/a	n/a	n/a	n/a
	Volume of Like Goods Domestic sales purchased by you	[8]	n/a	n/a	n/a	n/a
C. Export sales of the like goods	Value of Like goods export sales	[9]	100	76	62	55
	Volume of Like Goods export sales	[10]	100	74	76	76
	Cost of sales for like goods	[11]				
D. Costs	Cost of sales for all goods	[12]				
	Cost of production for like goods	[13]				
	Cost of sales for purchases for the like goods	[14]				
	Value of closing stock (finished goods only) for all goods	[15]	100	73	114	96
E. Stock	Value of closing stock (finished goods only) for like goods	[16]	100	114	147	89
	Value of closing stock manufactured by yourselves (finished goods only) of the like goods	[17]	100	114	147	89
	Volume of closing stock (finished goods only) of the like goods	[18]	100	86	116	83
	Like Goods variance: Cost of sales compared to costs of production and change in inventory	[19]	100	114	147	89
F. Profitability	Net operating Profit Before Tax for whole company (£)	[20]				
	Net operating Profit Before Tax from like goods (£)	[21]				
	Net operating Profit Before Tax from like goods (£) - Domestic Sales Only	[22]				
G. Market share	Approximate % of all Welded Tubes and Pipe purchased in the UK manufactured by you	[23]	100	114	118	100
	Approximate UK market share (%) for all UK producers of Welded Tubes and Pipe	[24]	100	111	118	96
H. Output	Output (like goods) value (£)	[25]	100	78	68	52
	Output (like goods) volume	[26]	100	84	88	76
	Output (other goods same production facility) volume	[27]	100	102	110	93
I. Capacity	Production capacity for like goods (MT)	[28]	100	100	100	95
	Production capacity utilisation for like goods	[29]	100	84	88	80
	Total Asset Utilisation	[30]	100	99	106	94
J. Productivity	Total Full Time Equivalent (FTE) employees company-wide	[31]	100	100	93	70
	Total FTE Employees for the like goods	[32]	100	83	82	82
	Average output in volume per employee for like goods (FTE) produced for domestic market only	[33]	100	94	83	64
K. Cashflow	Median annual wage of employees who produce the like goods	[34]	100	105	114	113
	Cashflow: company-wide	[35]	100	-5924	-13893	-4345
	Cashflow: like goods only	[36]	n/a	n/a	n/a	n/a
	Fixed Asset base	[37]	100	101	100	100
L. Return on Investments	Return on Investment (all goods)	[38]	100	-263	-242	-147
	Fixed Asset base associated with the like goods	[39]	n/a	n/a	n/a	n/a
	Return on Investment (like goods)	[40]	0.0%	0.0%	0.0%	0.0%

Notes

- [1] Relates to the total turnover of the whole company for the year.
- [2] Refers to the total turnover of only your like goods for the year.
- [3] Turnover of other goods you produced during the year.
- [4] Variance: If Total turnover at [1] is not the sum of [2] like goods, and [3] other goods, explain in the comments column.
- [5] Sales value of the like good on the domestic market (manufactured by you) for the year.
- [6] Sales volume (units or weight) of the like good on the domestic market (manufactured by you) for the year. Specify
- [7] Sales value of like good on the domestic market, purchased by you for re-sale.
- [8] Sales volume (units or weight) of the like good on the domestic market purchased by you for re-sale. Specify the unit
- [9] Refers to total export sales value of the like good in your accounting currency for the year.
- [10] Refers to total export sales of the like goods by volume for the year.
- [11] Cost of Sales for the like goods. Please use the same valuation and methodology as you used in your financial
- [12] Cost of production for all goods during each year.
- [13] Cost of production for the like goods for each year.
- [14] Cost of Sales for the like goods you purchased. Please use the same valuation and methodology as you used in your
- [15] Show the valuation of finished 'all goods' stock as valued in your financial statements.
- [16] Show the valuation of finished 'like goods' stock as valued in your financial statements.
- [17] Show the valuation of self-manufactured finished like goods stock as valued in your financial statements. (If none
- [18] Show the volume of like goods stock held at each year end.
- [19] Explain variance if the cost of production plus stock movement does not equal the cost of sales, creating a variance
- [20] Profit before tax (PBT) looks at a company's profits before corporate income tax. State the PBT for all the company.
- [21] Profit before tax (PBT) looks at a company's profits before corporate income tax. State the PBT for ONLY the like
- [22] Profit before tax (PBT) looks at a company's profits before corporate income tax. State the PBT for ONLY the like
- [23] The share of the UK market total sales of the finished product manufactured by you. Express figure in percentages.
- [24] The estimated share of the UK market total sales of the finished product manufactured by the UK industry. Express
- [25] Output in value terms of the like goods you produce ONLY.
- [26] Output in volume terms of the like goods you produce ONLY. State the unit of measurement clearly.
- [27] State the units of measurement for the production capacity of your like goods. (e.g. each, kg, tons, metres, litres, ...)
- [28] Percentage (%) capacity utilised in the production of the like good.
- [29] Total number of employees in Full-Time Equivalent (FTE) expresses the total number of hours worked by an
- [30] organisation's employees, including both full-time and part-time. To calculate FTE, divide the total annual paid hours worked by all employees by the standard annual hours for 1 FTE. Please enter the number of employees (FTE) rounded to the nearest whole number. If you have issues with providing this information, provide an estimate. If you
- Employee FTE = Total Annual paid hours (All employees) / Standard Annual hours for 1 FTE*
- [31] See [29] above how to calculate. Please note that data is needed for ONLY employees engaged in the production of the LIKE goods. Please enter the number of employees (FTE) rounded to the nearest whole number.
- [32] Calculated as volume of like goods produced / Number of employees (FTE) engaged in the production of the like
- [33] To calculate median annual wage for FTE engaged in activities related to the like goods: 1.) List all wages 2.) Order the wages from lowest to highest 3.) determine if dataset is odd or even, 4.) if odd, the median is the middle value in your ordered list (e.g. 1800, 2000, 2300, median = 2000). If the dataset is even, the median is the average of the two middle values. e.g. Wages = 1000, 1500, 2000, 2400 - Median = (1500+2000)/2 = 1750. Alternatively, you can use
- [34] Net Cash Flow (NCF) is the difference between a company's cash inflows and the cash outflows over a specified time
- [35] This refers to Net Cash Flow (NCF) as defined above at [33], but for like goods only.
- [36] Show the company's fixed asset base (annual Net Book Value (NBV)) of fixed assets as shown in the balance sheet.
- [37] Automatically calculated - Do NOT input data into this row.
- [38] Allocate a portion of the fixed asset base used in [35] associated with the like goods. Please provide the allocation
- [39] Automatically calculated - Do NOT input data into this row.

Section H: Understanding the UK market and impacts of the measure expiring

Section tabs	Link to questionnaire main section	Sub-section of questionnaire
UK domestic companies Employment by site	Section H: Understanding the UK market and impacts of the measure expiring	H3: Changes affecting your business / the market

UK domestic companies	
Case no.:	ER0081
Company name:	Tata Steel UK Limited
POI:	01/10/2024 - 30/09/2025
Injury period (IP):	01/10/2021 - 30/09/2025

Instructions:

- Complete the table for UK companies ONLY.
- The table collects data on those UK companies that:
 - Produce the LIKE goods in the UK;
 - Are involved in the importation, distribution, or sale of the LIKE goods from third countries;
 - Produce or sell raw materials used in the production of LIKE goods in the UK;
 - Purchase the LIKE goods to use in their products or services
 - Purchase the LIKE goods to sell on the LIKE goods either to other businesses or to final consumers.
- Provide the address and contact details if known.
- Add more rows, if necessary within the table or copy an existing row to the end of the table.

Name of company	Type of company in relation to like goods	Address (if known)	Contact details (if known)
[1]	[2]	[3]	[4]
Marcegaglia UK	UK Producer		

- Notes**
- [1] Name of the company
 - [2] Click on the cell and from the drop down list select either: UK Producer; Importer/distributor; Producer of raw materials, seller of raw materials, Purchase like goods for own use, purchase of like goods for sale.
 - [3] Add the address of the company if known.
 - [4] Add any contact details if known.

Non-confidential

Employment by site

Case no.:	IR0081
Company name:	Tata Steel UK Limited
POI:	01/10/2024 - 30/09/2025
Injury period (IP):	01/10/2021 - 30/09/2025

Instructions:

- Complete the table for the **Period of Investigation (POI) only**.
- The table asks for data on the total number of Full Time Equivalent (FTE) employees for all the company and those working with the like goods only.
- Provide data on the number of employees for all sites and a breakdown by site. If your company has only one site, leave the rows under Breakdown by site blank.
- If your company has more sites than rows available in the table below, add additional rows under Breakdown by site.

All sites	Postcode of site	Total number of employees (FTE) during the POI	Number of employees working with the production of tubular products (FTE) during the POI	Number of employees working with the production of like goods (FTE) during the POI	Comments
	[1]	[2]	[3]	[4]	
Total		4000-7000	800-1200	[Confidential]	Appendix H3-2 - 'Sheet FY28 Sep', cell F15
Breakdown by site					
Ship Products UK (Port Talbot)	SA13 2NG	[1000-2000]	[Confidential]		Appendix H3-2 - 'Sheet FY28 Sep', split of cell H15
Ship Products UK (Barnston)	WY19 4JZ				Appendix H3-2 - 'Sheet FY28 Sep', split of cell H15
Ship Products UK (Shapell)	CA10 9QC				Appendix H3-2 - 'Sheet FY28 Sep', split of cell H15
Packaging UK (Trostle)	SA14 9SD	[800-1200]			Appendix H3-2 - 'Sheet FY28 Sep', cell H5
Colours UK (Shotton)	CH5 2NH				Appendix H3-2 - 'Sheet FY28 Sep', cell J16
Tubes (Cochy) Condy Property	NH17 5JA	[600-1000]	[Confidential]	[Confidential]	Appendix H3-2 - 'Sheet FY28 Sep', cells K14 + R16
Tubes (Hartlepool)	TS25 2EG		[Confidential]	[Confidential]	Appendix H3-2 - 'Sheet FY28 Sep', cell L15
Distribution UK (Wednesfield / Newport)	WV11 5SU				Appendix H3-2 - 'Sheet FY28 Sep', cells M15 + N15
Distribution UK (Lidham)	BT28 2BN	[300-600]			Appendix H3-2 - 'Sheet FY28 Sep', cells M15 + N15
Panels and Profiles (Shotton)	CH5 2NH	[300-600]			Appendix H3-2 - 'Sheet FY28 Sep', cell P15
Cables UK (Caerphilly)	CF83 3GL				Appendix H3-2 - 'Sheet FY28 Sep', cell W15
Head Office Functions	Predominantly SA13 2NG; SA15 4JZ	[700-1100]	[Confidential]	[Confidential]	Appendix H3-2 - 'Sheet FY28 Sep', cells Q15 + S15 + V15
Cables France	France				Appendix H3-2 - 'Sheet FY28 Sep', cell AB15

Notes

- [1] Postcode where the site is located.
 - [2] Total number of employees in Full-Time Equivalent (FTE) expresses the total number of hours worked by an organisation's employees, including both full-time and part-time. To calculate FTE, divide the total annual paid hours worked by all employees by the standard annual hours for 1 FTE. Please enter the number of employees (FTE) rounded to the nearest whole number. If you have issues with providing this information, provide an estimate and explain what you have done in the comments.
- $$Employee\ FTE = \frac{Total\ Annual\ paid\ hours\ (all\ employees)}{Standard\ Annual\ hours\ for\ 1\ FTE}$$
- [3] As [2] above, but only for employees engaged in the production of the like goods.
 - [4] Add any comments regarding the FTE data provided.