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January 17, 2017

Secretary of Commerce
Attn: Enforcement and Compliance
Central Records Unit, Room 18022
U.S. Department of Commerce
1401 Constitution Avenue, NW
Washington, DC 20230

Pages: 307
A-489-829
Investigation
Off. VII

BPI redacted at pp B7,B20,B24,B25 & Exhs B2-B10;
pp C18,C27 & Exhs C2-C13,C15-C18, C20,C21;
pp D4,D5,D25-D30,D32,D37,D42,D43,D45 & Exhs D1-D28

PUBLIC VERSION

Re: Steel Concrete Reinforcing Bar from Turkey;
Habaş §B-C-D QR

Dear Mme. Secretary:

Habaş Sinai ve Tibbi Gazlar Istihsal Endüstrisi A.Ş. ("Habaş"), by its counsel, responds herewith to sections B, C, and D of the questionnaire in the referenced proceeding. This submission is made electronically. A public version will be submitted within one business day. This submission is made in three individual volumes under cover of a single cover letter.

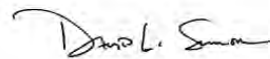
This submission contains proprietary information for which we request proprietary treatment pursuant to 19 CFR §351.304. We agree that all proprietary information may be released under administrative protective order. The proprietary pages of the exhibits are entirely proprietary. Where possible, we have provided ranged figures for proprietary figures. This request for proprietary treatment uses the following codes:

Code	19 CFR §351.105(c) –	Reason
1	(1)	Business or trade secret
2	(2)	Production cost and elements thereof
3	(3)	Distribution cost and elements thereof
4	(4)	Terms of sale
5	(5)	Prices of individual sales, likely sales, offers
6	(6)	Names of particular customers, distributors or suppliers
7	(7)	Margin on individual sale
8	(8)	CVD – amount of benefit applied for or received
9	(9)	Name of source of proprietary information
11	(11)	Any other specific business proprietary information the release of which would cause substantial harm to the competitive position of the submitter
13		The question contains BPI

The material for which proprietary treatment is requested is as follows:

Page	Code
SECTION B	
7	Total domestic sales, code 1,11
20	Customers to whom Habaş sells on a delivered basis, code 1,3,11
24	Number of billing adjustments, code 1,3,11
35	Cost center codes, code 1,2,11
Exhibit	
2	Sales database print, code 1,2,3,4,5,11
3	Sales reconciliation, code 1,3,11
4	Grade properties, code 1,2,11
5	HM customers, code 1,6,11
6-9	HM adjustments: account receivable aging report, inland freight, short-term interest, ISE, code 1,2,3,6,11
10	Packing, code 1,2,3,11
SECTION C	
Page	
18	Payment terms, code 1,4,11
27	Unit loading charges, code 1,2,3,11
Exhibit	
2	Sales database print, code 1,2,3,4,5,11
3	Sales reconciliation, code 1,3,11
4	Expense accounts, code 1,3,11
5	Customer codes, code 1,6,11
6-13	Sales adjustment worksheets, code 1,3,6,11
15-18	Duty drawback certificates and worksheets, code 1,3,11
20	Commission expense, code 1,3,6,11
21	Short term USD interest rate, code 1,3,6,11
SECTION D	
Page	
4	Share of coil production that is smooth, code 1,11
5,27-30, 32,42,43,45	Production methods and terms of subcontract agreements, code 1,2,6,11
7,8,27	Supplier names, code 1,6,11
25	Accounting codes, code 1,11
26	Consumption of purchased billet by rolling mill, code 1,2,11
37	Highest-volume sales CONNUMs, code 1,11
Exhibit	
1-28	Details, buildup and reconciliation of cost of production, code 1,2,6,11

Respectfully submitted,



David L. Simon / Ayla Simon
Counsel to Habaş



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CERTIFICATION

I, Filiz Haseski, currently employed by Habaş A.Ş., certify that I prepared or otherwise supervised the preparation of the attached submission of section B-D questionnaire response dated January 17, 2017, in the antidumping investigation of rebar from Turkey, case # A-489-829. I certify that the public information and any business proprietary information of Habaş A.Ş. contained in this submission is accurate and complete to the best of my knowledge. I am aware that the information contained in this submission may be subject to verification or corroboration (as appropriate) by the U.S. Department of Commerce. I am also aware that U.S. law (including, but not limited to, 18 U.S.C. 1001) imposes criminal sanctions on individuals who knowingly and willfully make material false statements to the U.S. Government. In addition, I am aware that, even if this submission may be withdrawn from the record of the AD/CVD proceeding, the U.S. Department of Commerce may preserve this submission, including a business proprietary submission, for purposes of determining the accuracy of this certification. I certify that a copy of this signed certification will be filed with this submission to the U.S. Department of Commerce.

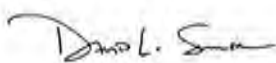
Signature:


HABAŞ
SİNAİ VE TIBBİ GAZLAR İSTİHSAL ENDÜSTRİSİ
A.Ş.

Date: January 16, 2017

CERTIFICATION OF COUNSEL

I, David L. Simon, with the Law Offices of David L. Simon, counsel to Habaş Sinai ve Tibbi Gazlar Istihsal Endüstrisi A.Ş. ("Habaş"), certify that I have read the attached submission of **§B-D questionnaire response** due or filed on **January 17, 2017**, in the antidumping investigation of rebar from Turkey, case No. A-489-829. In my capacity as counsel with respect to this submission, I certify that the information contained in this submission is accurate and complete to the best of my knowledge. I am aware that U.S. law (including, but not limited to, 18 U.S.C. 1001) imposes criminal sanctions on individuals who knowingly and willfully make material false statements to the U.S. Government. In addition, I am aware that, even if this submission may be withdrawn from the record of the AD/CVD proceeding, the U.S. Department of Commerce may preserve this submission, including a business proprietary submission, for purposes of determining the accuracy of this certification. I certify that a copy of this signed certification will be filed with this submission to the U.S. Department of Commerce.



David L. Simon
January 17, 2017

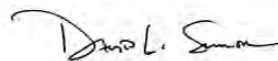
CERTIFICATE OF SERVICE

I, David L. Simon, hereby certify that the attached submission was served by first-class mail, postage prepaid, on the following parties on January 17, 2017:

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(PUBLIC VERSION ONLY)



David L. Simon

**BEFORE THE UNITED STATES DEPARTMENT OF COMMERCE
INTERNATIONAL TRADE ADMINISTRATION
ENFORCEMENT AND COMPLIANCE
WASHINGTON, D.C.**

**PUBLIC VERSION
A-489-829**

**ANTIDUMPING INVESTIGATION:
STEEL CONCRETE REINFORCING BAR
FROM TURKEY**

**SECTION B QUESTIONNAIRE RESPONSE
OF HABAŞ SINAI VE TIBBİ GAZLAR
İSTİHSAL ENDÜSTRİSİ A.Ş.**

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Date: January 17, 2017

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IV.	Foreign Market Sales Reconciliation.....	6
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EXHIBIT LIST	
SECTION B	
Exhibit B- 1	Home Market Sales Summary
Exhibit B- 2	Home Market Sales Listing Prints
Exhibit B- 3	Home Market Sales Reconciliation
Exhibit B- 4	Grade Properties
Exhibit B- 5	Home Market Customer List
Exhibit B- 6	Average Age of Receivables
Exhibit B- 7	Inland Freight Calculation
Exhibit B- 8	Short Term TL Borrowing Rate
Exhibit B- 9	ISE Calculation
Exhibit B- 10	Packing

SECTION B

Sales in the Home Market or to a Third Country

I. General Explanation

This section of the questionnaire provides instructions for reporting your sales of the **foreign like product** in your home market or a third-country market. The choice of the appropriate market is based, in part, on your response to question 1 in section A.

For simplicity, the instructions refer to the **foreign market** or **comparison market**. The foreign market is the home market or a third-country market, whichever will be used to determine normal value.

Please submit a copy of the computer program/spreadsheet/worksheet that you used to calculate the prices, expenses, and adjustments reported in your foreign-market sales lists. The documentation submitted should provide detail on any formulas used for the calculation of the figures provided in the sales lists, identify any factors used therein, and identify the price or unit basis to which the factors are applied.

II. Summary of Foreign Market Sales File

Please complete the comparison market sales database summary that appears in Appendix VI.

At the top of the spreadsheet is a place to indicate the date the spreadsheet was submitted to the Department. You are responsible for ensuring that the spreadsheet is consistent with the accompanying narrative response and any accompanying databases submitted on electronic media. Each time you revise your questionnaire response, such as in answer to a supplemental questionnaire, and your response requires a change in a spreadsheet, you must submit a revised spreadsheet with the date the revision is submitted to the Department.

Please submit the worksheet computer file in a standard spreadsheet format such as Excel. You must include as well a printout of this spreadsheet that is identical in content to the computer file.

If you have any questions concerning completion and submission of this spreadsheet, please contact the official in charge by no later than fourteen calendar days after the issuance of this questionnaire (the issuance date of this questionnaire appears on the first page of the cover letter).

Habaş provides the requested home market (HM) sales summary in Exhibit B-1.

III. Computer File of Foreign Market Sales

A. Sales Reporting

In accordance with the instructions provided in this section, prepare a separate computer data file containing each sale made during the period of investigation (POI) of the foreign like product. Report all sales of the foreign like product, whether or not you consider particular merchandise to be that which is most appropriately compared to your sales of the subject merchandise. The Department will then select the appropriate comparison sales from your sales listing. Do not, however, report canceled sales.

For sales of merchandise that have been shipped to the customer and invoiced by the time this response is prepared, each record in the computer data file should correspond to an invoice line item (*i.e.*, each unique product included on the invoice). For sales of merchandise that have not yet been fully shipped and invoiced, separate records should be provided for the shipped and unshipped portions of the sale. For sales shipped in installments, a separate record should be provided for each installment.

Each computer record submitted should contain the information requested concerning the product sold, the terms of the sale, the selling expenses incurred and other information. The following portion of section B describes the information the Department requires.

The chart which follows is a summary of the data fields for the foreign market sales computer file which are described in the remainder of this section of the questionnaire. Please refer to Appendix II Instructions for Submitting Computer Data for instructions on preparing the electronic file.

FIELD NUMBER	FIELD DESCRIPTION	FIELD NAME
0.0	Sequential Number	SEQH
1.0	Complete Product Code	PRODCODH ¹
2.0	Matching Control Number	CONNUMH
2.1	Overruns	OVERRUNH
2.2	Prime vs. Secondary Merchandise	PRIMEH
2.3	Specification/Grade	SPECHGRADEH
3.1	Type of Steel	STEELH
3.2	Minimum Specified Yield Strength	MSYSTRH
3.3	Coating	COATH
3.4	Martensitic	MARTH
3.5	Nominal Diameter	DIAMH
3.6	Form	FORMH
4.0	Customer Code	CUSCODH
4.1	Consolidated Customer Code	CCUSCODH
5.0	Customer Relationship	CUSRELH

¹ For Third-Country sales, replace the "H" at the end of all field names with a "T".

FIELD NUMBER	FIELD DESCRIPTION	FIELD NAME
6.0	Customer Category	CUSCATH
7.0	Channel of Distribution	CHANNELH
8.0	Sale Invoice Date	SALINDTH
9.0	Date of Sale	SALEDATH
10.0	Sale Invoice Number	INVOICEH
11.0	Date of Shipment	SHIPDATH
12.0	Date of Receipt of Payment	PAYDATEH
13.0	Terms of Delivery	SALETERH
14.0	Terms of Payment	PAYTERMH
15.0	Quantity	QTYH
16.0	Quantity Unit of Measure	QTYUNITH
17.0	Gross Unit Price	GRSUPRH
18.1-n	Billing Adjustments	BILLADJH
19.1	Early Payment Discounts	EARLPYH
19.2	Quantity Discounts	QTYDISH
19.3-19.n	Other Discounts	OTHDIS(1-n)H
20.1-20.n	Rebates	REBATE(1-n)H
21.0	Level of Trade	LOTH
22.0	Level of Trade Adjustment	LOTADJH
23.0	Inland Freight - Plant to Distribution Warehouse	INLFTWH
24.0	Warehousing Expense	WAREHSH
25.0	Inland Freight - Plant/Warehouse to Customer	INLFTCH
26.0	Inland Insurance	INSUREH
27.0	Destination	DESTH
28.0	Commissions	COMMH
29.0	Selling Agent	SELAGENH
30.0	Selling Agent Relationship	SELARELH
31.0	Credit Expenses	CREDITH
32.0	Late Payment Fee	LATEPAYH
33.0	Advertising Expenses	ADVERTH
34.0	Warranty Expense	WARRH
35.0	Technical Service Expense	TECHSERH
36.0	Royalties	ROYALH
37.0	Bank Charges	BANKCHARH
38.1-38.n	Other Direct Selling Expenses	DIRSELH
39.0	Indirect Selling Expenses	INDIRSH
40.0	Inventory Carrying Costs	INVCARH
41.0	Packing Cost	PACKH
42.0	Manufacturer	MFRH
43.0	Samples	SAMPLEH

FIELD NUMBER	FIELD DESCRIPTION	FIELD NAME
Additional Fields for Third-Country Sales		
44.0	International Freight	INTNFRT
45.0	Marine Insurance	MARNINT
46.0	Third-Country Inland Freight from Port to Warehouse	INLFPWT
47.0	Third-Country Inland Freight from Warehouse to the Unaffiliated Customer	INLFWCT
48.0	Third-Country Inland Insurance	TCINLINT
49.0	Third-Country Brokerage and Handling	TCBRKHT
50.0	Third-Country Customs Duty	TCDUTYT
51.0	Duty Drawback	DTYDRAWT

Habaş provides the HM sales listing and sample printouts in Exhibit B-2.

B. Sales to Affiliated Customers in the Comparison Market

This section applies to respondents who made sales of the foreign like product to affiliated parties in the comparison market.² If you did not make sales to affiliated parties in the comparison market during the POI, please disregard this section and proceed to section C, below.

In general, if you sold to an affiliate that resold the merchandise to an unaffiliated party in the comparison market, report the affiliate's resales during the POI to unaffiliated customer rather than your sales to the affiliate. However, certain exceptions apply; these are described below.

1. If your aggregate sales to all affiliated customers in the comparison market constitute less than five percent of your total sales in the comparison market, report your sales to the affiliated customers rather than the affiliates' resales to unaffiliated customers.

Habaş's sales to affiliates are made for the affiliates' own use and are far less than five percent of the total home market sales.

2. If your sales to all affiliates, in the aggregate, are equal to or greater than five percent of your total sales in the comparison market, then the following instructions apply.

² See the definition of affiliated person in Appendix I.

As mentioned above, Habaş's sales to affiliates are made for their own use and are far less than five percent of the total home market sales.

- a. If you had sales of the foreign like product to an affiliated reseller, and you can demonstrate that those sales were arm's-length transactions, you may report your sales to that affiliate rather than that affiliate's resales to unaffiliated customers. However, if the affiliated reseller also consumed some of the merchandise, skip to paragraph B.2.b. below. (By "consumed" we mean used in the production of merchandise that does not fall within the description provided in Appendix III.) Conduct your analysis of sales to affiliates in accordance with the guidelines set forth in Appendix V, and provide copies of the program and output as well as worksheets illustrating and explaining your results.

***Note:** We may apply facts available, including an adverse inference, pursuant to Sections 776(a) and (b) of the Tariff Act of 1930, as amended (the Act), in determining your dumping margin if you do not provide the affiliate's sales to the first unaffiliated party, and also do not show that you determined, and how you determined, that your sales to affiliated parties were made at arm's length in accordance with the guidelines set forth in Appendix V.*

In addition, if you report affiliated-party sales and complete documentation concerning the affiliated party test that appears to indicate that the sales to the affiliate were made at arm's length, but we later determine that you did not demonstrate that the affiliated party sales passed the arm's length test, we may require that you report the affiliates' sales to the first unaffiliated customers under an accelerated deadline later in the investigation.

As mentioned above, Habaş's sales to affiliates are made for their own use and are far less than five percent of the total home market sales.

- b. If you had sales to an affiliated party that consumed all or some of the merchandise (*i.e.*, used it in the production of merchandise that does not fall within the description provided in Appendix III), then report all of your sales to that affiliate, whether the merchandise was consumed or resold by the affiliate. Conduct an arm's-length analysis of sales to the affiliate in accordance with the guidelines set forth in Appendix V, and provide copies of the program and output as well as worksheets illustrating and explaining your results. If you cannot demonstrate that your sales to the affiliate were at arm's-length prices, then you must also

report the affiliate's sales to unaffiliated customers; however, in any case you must report your sales to the affiliate.

As mentioned above, Habaş's sales to affiliates are made for their own use.

Note: We may apply facts available, including an adverse inference, pursuant to Sections 776(a) and (b) of the Act, in determining your dumping margin if you do not provide the affiliate's sales to the first unaffiliated party, and also do not show that you determined, and how you determined, that your sales to affiliated parties were made at arm's length in accordance with the guidelines set forth in Appendix V.

In addition, if you report affiliated-party sales and complete documentation concerning the affiliated party test that appears to indicate that the sales to the affiliate were made at arm's length, but we later determine that you did not demonstrate that the affiliated party sales passed the arm's length test, we may require that you report the affiliates' sales to the first unaffiliated customers under an accelerated deadline later in the investigation.

- c. If you have questions regarding which of the above situations applies to your company, or believe you have a situation not described above, contact the official in charge by no later than fourteen calendar days after the issuance of this questionnaire (the issuance date of this questionnaire appears on the first page of the cover letter).

IV. Foreign Market Sales Reconciliation

Please provide a complete package of documents and worksheets demonstrating how you identified the sales you reported to the Department and reconciling the reported sales to the total sales listed in your general ledger. Include a copy of all computer programs used to separate the reported sales from your total sales and to calculate expenses.

The requested sales reconciliation is provided in Exhibit B-3.

In Part A of Exhibit B- 3, Habaş demonstrates how the reported home market sales quantity reconciles to Habaş's sales system. Subject products can be identified by the prefixes "MCM" (Deformed Rebar - folded), "MCN" (Deformed Rebar), and "MFN" (Deformed Rebar in Coil), as indicated in the first three digits of Habaş's product codes. Habaş reconciles the value and quantity of the reported sales to the sales system extracts on a product category level by using these prefixes. In Part A of Exhibit B- 3, Habaş added price adjustments relating to export-bound sales to domestic customers as this appears in the sales extract

as part of the domestic sales totals but is not captured in Habaş's domestic sales, as these do not relate to the domestic sales of the subject merchandise. Also returns are deducted since the reconciliation is performed for quantity and value before returns.

In Part B, Habaş reconciles total steel sales from the sales system to the GL. Domestic sales of non-subject merchandise steel products were determined as indicated by the three-digit product category codes, as Habaş does not have a GL account that only corresponds to sales of the subject merchandise. Reconciling items such as export-bound sales to domestic customers are also shown in this part of the exhibit.

In Part C, Habaş reconciles the GL accounts to the domestic sales figure in Habaş's audited profit and loss statement. Habaş has the capability to separate the sales by division, i.e., steel, gas, and energy. Habaş has demonstrated in this part that the total sales system ties to the profit and loss. A breakdown of the domestic sales by division by GL account is also provided at page 3 of this exhibit.

The total domestic sales reported in Part C [2 billion] ties to the audited profit and loss (provided on pages 4 of this exhibit) after subtracting the reclassifications made by Habaş's auditors.

V. Reporting of Expenses

For each expense data field reported in the sales database, using the chart of accounts, please identify the account(s) used to calculate such expense. In addition, for each reported field, provide all sub accounts to the account referenced.

This information can be provided in chart form. For example, for movement expenses, please report the expenses in the following manner:

Field	Main Account	Sub Accounts
Port Charges (PORTCHGH)	Account 030 Handling	Account 031 Port XYZ Account 0312 XXX

Each field used to report expenses should thus identify all accounts which were used to calculate such expense.

Habaş reported movement (inland freight), credit expenses, indirect selling expenses and packing in the home market sales listing. Please see Exhibit C-4.

VI. Instructions for the Narrative Response and the Computer File of Foreign Market Sales

The following instructions combine the questionnaire with the computer data file format.

“FIELD NUMBER” includes the number and descriptive name of the field in the computer data file. “FIELD NAME” is the variable name for the submitted printouts of the data file.

“DESCRIPTION” describes the information you should report in the field of the computer data file, and “NARRATIVE” describes the additional information we request you provide, not in the computer data file, but in the narrative response.

Fields 1 through 3

Report the information requested concerning the product sold. Fields 1 and 2 are reserved for the product code and a “matching” control number the Department will use in the calculation of the dumping margin. Fields numbered 3.1 to 3.n specify the product characteristics requested by the Department. You may add additional product characteristics in separate fields. However, if you add characteristics not specified in the questionnaire, describe in the narrative response why you believe that the Department should use this information to define **identical** and **similar merchandise**. At this point, do not incorporate these additional product characteristics into your response to CONNUMH (Field Number 2.0).

FIELD NUMBER 0.0: Sequential Number

FIELD NAME: SEQH

DESCRIPTION: Assign a unique sequential number to each sales record. This sales record number should remain constant in all future submissions (*i.e.*, sales record line items should not be renumbered during the course of this segment). This field will assist you in reconciling our calculations with the data you submit in your response.

Habaş has provided sequential numbers for each transaction in the home market sales listings.

FIELD NUMBER 1.0: Complete Product Code

FIELD NAME: PRODCODH (or PRODCODT)³

³ If you are reporting sales made to a third-country, replace the “H” at the end of all field names with a “T”.

DESCRIPTION: Report the commercial product code assigned by your company in the normal course of business to the specific product sold.

NARRATIVE: The product code should be described in response to question 7 b in section A of this questionnaire.

Habaş reports the internal product code in this field. Please see the response to question 7 c in section A and Exhibits A-13 and A-14 for a list and key for product codes.

FIELD NUMBER 2.0: Matching Control Number

FIELD NAME: CONNUMH

DESCRIPTION: Assign a control number to each unique product reported in the section B sales data file. Identical products should be assigned the same control number in each record in every file in which the product is referenced (e.g., products with identical physical characteristics reported in the foreign market sales file and the U.S. market sales file should have the same control number).

Habaş reports five-digit product matching control numbers in this field.
First digit represents the type of steel,
Second digit represents the minimum specified yield strength,
Third digit represents the coating,
Fourth digit represents the surface quality (i.e. martensitic or non-martensitic),
Fifth digit represent the size,
Sixth digit represents the form.
Codes used in each product characteristic field are described in detail below.

FIELD NUMBER 2.1: Overruns

FIELD NAME: OVERRUNH

DESCRIPTION: Indicate whether the transaction involved overrun merchandise.

Y = Yes, the transaction involved overrun merchandise

N = No, the transaction did not involve overrun merchandise

Note that this field should **not** be included in the construction of the CONNUM.

Please describe in detail how overrun merchandise is categorized internally and marketed.

Habaş does not sell overrun merchandise in the home market. “N” is reported for all sales in this field. In some rare cases, products with non-Turkish grades are sold in the home market only after confirming that the particular products meet the requirements of the Turkish grades.

FIELD NUMBER 2.2: Prime vs. Secondary Merchandise

FIELD NAME: PRIMEH

DESCRIPTION: Indicate whether the merchandise was prime or non-prime (secondary) merchandise.

1 = Prime

2 = Non-prime

Note that this field should **not** be included in the construction of the CONNUM.

Please describe in detail how secondary merchandise is categorized internally and marketed. Merchandise should not be classified as non-prime merchandise **solely** because it does not meet the specification originally intended.

Habaş classifies ‘mixed short length rebar’ as non-prime and sells it as such in the domestic market. Mixed short length rebar bundles contain straight rebar in lengths ranging from 3 to 11 meters. Sales of such non-prime merchandise has been reported as ‘2’ in this field whereas prime merchandise is reported as ‘1’.

FIELD NUMBER 2.3: Specification/Grade

FIELD NAME: SPECHGRADEH

DESCRIPTION: Report the specification and grade of the product (*e.g.*, for ASTM A615 Grade 40, report “ASTM A615 Grade 40”).

Note that this field should **not** be included in the construction of the CONNUM.

NARRATIVE: Provide a chart that identifies every specification/grade for sales you are reporting in your comparison market and U.S. market sales databases and for each identify the minimum yield strength in PSI.

Habaş sold rebar according to the following specifications and grades in the home market:

Specification	Grade
ASTM A615	GR60
BS4449	B500B
SI 4466-3	S400
TSE708	S420
TSE708	TS 3A
TSE708	B420C

Non-prime merchandise is not sold in accordance with a specification or grade. Habaş reported “NON-PRIME” for these sales.

A chart showing the minimum yield strength of these grades and specifications is provided in Exhibit B-4.

FIELDS 3.1 TO 3.6 SHOULD BE INCLUDED IN THE CONSTRUCTION OF THE CONNUM

FIELD NUMBER 3.1 Type of Steel

FIELD NAME: STEELH

DESCRIPTION: Report the type of steel the product is manufactured from using the following codes:

- 1 = stainless steel (e.g., ASTM A955)
2 = other than stainless steel, but with minimum specified chromium content greater than or equal to 7.5 percent (e.g., ASTM A1035)
3 = other than stainless steel, but with minimum specified chromium content greater than or equal to 3.5 percent and less than 7.5 percent
4 = less than 3.5 percent or no minimum specified chromium content (e.g., ASTM 615)

NARRATIVE: Do not create any additional reporting codes.

“4” is reported for all of sales in this field as Habas only produces steel with less than 3.5 percent or no minimum specified chromium content.

FIELD NUMBER 3.2 Minimum Specified Yield Strength

FIELD NAME: MSYSTRH

DESCRIPTION: Report the minimum specified yield strength of the product using the following codes:

- 1 = $\leq 45,000$ psi, or no minimum specified yield strength
2 = $> 45,000$ psi but $\leq 65,000$ psi
3 = $> 65,000$ psi but $\leq 78,000$ psi
4 = $> 78,000$ psi

NARRATIVE: Note that the code should be selected that contains the minimum specified yield strength required for the product in question. For example, for ASTM A615 grade 40, the reporting code “1” should be reported because the minimum specified yield strength for that product (40,000 psi) falls within the range identified for reporting code “1”. As an additional example, for ASTM A706, the maximum carbon equivalent identified in ASTM A706 is 0.55%. Therefore, for ASTM A706 grade 60, you should report code “3”. Do not create any additional reporting codes.

Habaş reports the minimum specified yield strength in this field as required.

FIELD NUMBER 3.3 Coating

FIELD NAME: COATH

DESCRIPTION: Report based on coating(s):

1 = metallic coated and plastic coated (e.g., ASTM A1055)
2 = metallic coated but not plastic coated (e.g., ASTM A767)
3 = plastic coated but not metallic coated (e.g., ASTM A775)
6 = neither plastic coated nor metallic coated

NARRATIVE: Do not create any additional reporting codes/categories.

“6” is reported for all of sales in this field as Habas only produces non-coated rebar.

FIELD NUMBER 3.4 Martensitic

FIELD NAME: MARTH

DESCRIPTION: Report whether the product has a martensitic or non-martensitic surface quality

1 = martensitic
2 = non-martensitic

NARRATIVE: Explain how you differentiated between products with martensitic and non-martensitic surfaces. Do not create any additional reporting codes/categories.

Habaş does not keep track of the production method of each different sale and therefore is unable to determine whether the product has a martensitic or non-martensitic surface. Therefore, Habaş relied on its production practice for the particular specification/grade as per the company’s internal practices.

FIELD NUMBER 3.5 Nominal Diameter

FIELD NAME: DIAMH

DESCRIPTION: Report based on nominal diameter using reporting codes below.

1 = less than 9.75 mm
2 = greater than or equal to 9.75 mm but less than 24.0 mm
3 = greater than or equal to 24.0 mm but less than 37.0 mm
4 = greater than or equal to 37.0 mm

NARRATIVE: For example, ASTM Bar designation 3 (under, for example, ASTM A615) has a nominal diameter of 0.375” or 9.5 mm, and should be reported using reporting code “1” as noted above.

Do not create any additional reporting codes.

Habaş reports the nominal diameter as required. Habas created a separate field ALTDIAMH where code “0” is assigned to rebar with a diameter of 9mm or lower as Habas believes these products should not be grouped with sizes 9 or higher. Under the current grouping, Habaş’s 8mm HM rebar would be in the same size family as U.S. No. 3, which is 9.525mm. The U.S. market does not have a size designation for an equivalent to metric 08, and in the 2013 investigation the Department accepted Habaş’s reporting of its HM sales of 8mm rebar under a size code 08, to ensure it would not be compared to the U.S. code 3 (metric 10). As the Department is well aware, the smallest sizes of any long product are particularly sensitive to model-match distortions because of the high per-kg costs associated with the production of very-small-diameter rebar. Habaş believes the current size grouping undermines the accuracy of the calculations, and there is no doubt that it adversely affects the precision of the calculations. Habaş therefore asks the Department that the dumping margin calculations should be made with CONNUMs based on ALTDIAMH field. Habas also added a new field CONNUM2H incorporating ALTDIAMH instead of DIAMH. In addition, Habas reports the actual size in mm in field DIAMMMH.

FIELD NUMBER 3.6 Form

FIELD NAME: FORMH

DESCRIPTION: 1 = coil
 2 = not in coil

NARRATIVE: Do not create any additional reporting codes.

Habaş reports the form as required.

Fields 4 through 7

Report the information requested concerning the customer and the channel of distribution for the merchandise. In the section A response, you have described the various channels through which you distribute the merchandise. The response to field 7 should correspond to the description you have provided in your response to section A.

FIELD NUMBER 4.0: Customer Code

FIELD NAME: CUSCODH

DESCRIPTION: Report the name of the customer or the internal accounting code designating the customer, as used in your normal course of business.

NARRATIVE: Provide a list of customer names and codes as an attachment to your response. If known, identify customers that export some or all of their purchases of the foreign like product. Explain how you determined which sales were for consumption in the foreign market.

Habaş's customer codes are 7-digit numbers. The first digit indicates the customer type in the company's internal classification:

First digit 1 Affiliated companies

First digit 2 Domestic customers

First digit 5 Export customers

The remaining digits of the customer codes are assigned in sequence and do not contain any other information about the customer.

A list of domestic customers is provided in Exhibit B-5.

FIELD NUMBER 4.1: Consolidated Customer Code

FIELD NAME: CCUSCODH

DESCRIPTION: Report only one name or code for each of your customers, even if more than one name or accounting code exists for that customer in your books and records. For example, if you use different codes for regional offices of the same customer, report the same code for this customer, regardless of the location of the office.

NARRATIVE: Provide a list of customer names and codes as an attachment to your response, ensuring that each customer is assigned only one discrete code for this field.

Habaş reports the name of each customer in field CCUSCODH.

FIELD NUMBER 5.0: Customer Relationship

FIELD NAME: CUSRELH

DESCRIPTION: Report the code designating whether the customer is affiliated. As previously noted, the definition of affiliated parties is in Appendix I. For each customer you reported as an affiliate, please provide a detailed explanation of the nature of the affiliation.

1 = Unaffiliated Customers
2 = Affiliated Customers

As noted in Habaş's response to Section A, none of Habaş's affiliates has purchased the foreign like product for resale in the home market. Habaş therefore omitted this field from its home market sales listing.

FIELD NUMBER 6.0: Customer Category

FIELD NAME: CUSCATH

DESCRIPTION: 1 = Original Equipment Manufacturers
2 = Trading Companies
3 = Distributors
4 = Retailers
5 - n = Specify additional categories as required.

NARRATIVE: Identify any additional categories and indicate the code used for each. Identify any customers that have been classified in more than one customer category and explain the circumstances requiring such treatment.

Habaş reports the codes below in customer category field in the home market.

1. Reseller: Steel distribution centers and traders

2. End users: Construction companies and individual contractors

As discussed in Habaş's Section A Questionnaire Response, services provided by Habaş are not differentiated between customer categories. Customer classification does not have any effect on pricing.

FIELD NUMBER 7.0: Channel of Distribution

FIELD NAME: CHANNELH

DESCRIPTION: The channels of distribution designated in this field should conform to those described in the response to question 3 in section A of the questionnaire.

1 = Channel 1
2 = Channel 2
3 - n = Channel 3 - n.

NARRATIVE: Identify any additional channels and indicate the code used for each. The codes for channel of distribution listed above are examples only. You need not use them.

As also noted in Habaş's Section A questionnaire response, there is only one channel of distribution in the home market. Habaş therefore omitted this field from its home market sales listing.

Fields 8 through 14
Report the information requested concerning the terms of delivery and payment and the dates of the specified events of each sale. Please be sure to report dates in the specified eight-digit format. The Glossary of Terms at Appendix I describes the Department's criteria for determining the date of sale. The criteria used by the Department to determine the date of sale may be different from the criteria you use in your accounting system; please contact the official in charge if, after reviewing the Department's criteria, you are uncertain when a sale has occurred.

FIELD NUMBER 8.0: Sale Invoice Date

FIELD NAME: SALINDTH

DESCRIPTION: Positions 1 - 4 = Year
Positions 5 & 6 = Month
Positions 7 & 8 = Day

Habaş reports the date of invoice in this field.

FIELD NUMBER 9.0: Date of Sale (if different than Sale Invoice Date)

FIELD NAME: SALEDATH

DESCRIPTION: Include this field only if the date of sale is different from the sale invoice date.

Positions 1 - 4 = Year
Positions 5 & 6 = Month
Positions 7 & 8 = Day

In accordance with the Department's practice, Habaş reports the earlier of the date of shipment or invoice in this field.

FIELD NUMBER 10.0: Sale Invoice Number

FIELD NAME: INVOICEH

DESCRIPTION: Report the reference number assigned to the invoice in your accounting system.

NARRATIVE: Describe the invoice numbering system used by each sales entity that originated a sale reported in this data file. Is it simply a sequential number or is additional information included in the code, such as place of sale? If additional information is contained in the code, provide a key describing each component of the code.

Habaş reports the internal invoice number, which is assigned by the sales system in this field. Invoice numbering is sequential and does not indicate any other information.

FIELD NUMBER 11.0: Date of Shipment

FIELD NAME: SHIPDATH

DESCRIPTION: Report the date of shipment from the last facility under your control; e.g., the factory or distribution warehouse to the customer.

Positions 1 - 4 = Year
Positions 5 & 6 = Month
Positions 7 & 8 = Day

Habaş reports date of shipment per the official shipping documents in this field.

FIELD NUMBER 12.0: Date of Receipt of Payment

FIELD NAME: PAYDATEH

DESCRIPTION: Report the date your records indicate payment was received from the customer.

Positions 1 - 4 = Year
Positions 5 & 6 = Month
Positions 7 & 8 = Day

NARRATIVE: Indicate the basis for determining the date of payment and the ledger from which this date was identified. If you cannot collect the dates of payment in the time allowed for responding to this questionnaire, explain why and do not complete this field. If you collect the information but a particular invoice is unpaid, leave this field blank for that invoice.

Habaş is not able to report the date of the receipt of payment on a transaction-specific basis. Customer accounts maintained by Habaş enable the company to monitor the total risk of any given customer (i.e., the customer's outstanding receivable at any given time). However, Habaş is not able to tie payments to specific invoices.

To report the payment date, Habaş used customer-specific average age of accounts receivable ratios. Habaş used the following accounting data for each month of the POI to calculate the average age of accounts receivable:

- ***Monthly sales to each customer***
- ***Receivable balance of each customer at the end of each month***
- ***Uncollected checks for the month of each customer***

Habaş added the amount of uncollected checks in portfolio as of the end of each month to the accounts receivable balances to calculate the actual balance of the customer. When a check is received from a customer, Habaş's accounts receivable system automatically deducts the amount of the check from the

balance of the customer even when the check is collectible at a later date. Ignoring these checks would have resulted an understatement of the accounts receivable balance of customer, where the check was not liquidated in the same month.

Habaş then divided the average monthly accounts receivable of the customer by average sales to the customer and multiplied by 30 to calculate customer specific average age of receivables. Habaş added the average days ratio to the invoice date to report the date of payment and customer specific average payment days are reported in the payment terms field.

Habaş provides the calculation worksheets for the average age of receivables in Exhibit B-6.

FIELD NUMBER 13.0: Terms of Delivery

FIELD NAME: SALETERH

DESCRIPTION: 1 = Delivered
2 = FOB (specify delivery point; e.g., FOB railroad)
3 - n = Specify other delivery terms as required.

NARRATIVE: Describe the terms of delivery offered and indicate the code used for each. If the terms vary by channel of distribution, explain how these are related.

The codes for delivery terms listed above are examples only. You need not use them.

As a general practice, Habaş's domestic sales are ex works; that is, the customer is responsible for the expense of delivery. However, there are [] customers to whom Habaş sells on a delivered basis. Habaş reports the latter group of sales as SALETERH = DEL (i.e., "delivered"), and all other sales as EXW (i.e., ex works).

FIELD NUMBER 14.0: Terms of Payment

FIELD NAME: PAYTERMH

DESCRIPTION: Report terms of payment granted the customer.

1 = 30 days after invoice.

2 = 60 days after invoice.

3- n = Specify other payment terms as required.

NARRATIVE: Describe each of the terms of payment you offer and indicate the code used for each. If the terms vary by channel of distribution, explain how these are related. If the payment terms you offer are tied to early payment discounts or to interest penalties for late payment, please explain. Indicate whether the payment terms are stated or coded on each invoice or, otherwise, how customers agree to payment terms.

The codes for payment terms listed above are examples only. You need not use them.

Habaş reports the customer-specific average age of receivables in this field.

Fields 15 through 20

Report the information requested concerning the quantity sold and the price per unit paid in each sale transaction. All **price adjustments** granted, including **discounts** and **rebates**, should be reported in these fields. The gross unit price less price adjustments should equal the net amount of revenue received from the sale. If the invoice to your customer includes separate charges for other services directly related to the sale, such as a charge for shipping, create a separate field for reporting each additional charge. Refer to the Glossary of Terms at Appendix I for a more complete description of each of the price adjustments listed.

FIELD NUMBER 15.0: Quantity

FIELD NAME: QTYH

DESCRIPTION: Report the sale quantity for this transaction. In general, this quantity will be the quantity of the specific shipment or invoice line, net of returns where possible. For sales that have not been fully shipped/invoiced at the time the computer data for this section is prepared, also report the quantity of the sale not yet shipped (*i.e.*, total quantity sold less the quantity shipped and invoiced to date - and reported in other records in this file).

For example, assume the date of sale is the date of the customer's order. In the last month of the POI a customer orders 100 tons to be shipped in 5 lots of 20 tons each once every 30 days. At the time of preparation of your questionnaire response, 3 of the 5

shipments have been made and an invoice sent for each shipment to the customer.

The file you submit to the Department should contain 4 records: one record for each shipment and invoice and a fourth record for the unshipped amount of 40 tons. For the record containing the unshipped 40 tons, complete the adjustment fields based on estimates.

NARRATIVE: Explain how returns, if you permit them, affect your sales recorded in the general ledger and sales ledger.

All the reported quantities in Habaş's home market sales database are fully shipped. Habaş reports returns in field 15.1 RETURNH on a sale-specific basis. Invoicing in the home market is on an actual weight basis.

FIELD NUMBER 15.1: Returns

FIELD NAME: RETURNH

Habaş has added this field to report the quantity of returned merchandise in this field. The Department should deduct the quantities reported here from the quantities reported in the QTYH field in calculating the dumping margin.

FIELD NUMBER 16.0: Quantity Unit of Measure

FIELD NAME: QTYUNITH

DESCRIPTION: Report all sales in this file in the same unit of measure. Use an abbreviation or code to indicate the unit of measure. For example,

1 or MT = metric tons
2 or KG = kilograms
3 - n or specify as needed.

NARRATIVE: Provide a table of the units of measure and abbreviations or codes used.

The codes for unit of measure listed above are examples only. You need not use them.

Please use a single unit of measure for expressing all prices, expenses, and adjustments you report. If you make sales or incur expenses or adjustments using more than one unit of measure, select the predominantly used unit of measure for sales of merchandise to express all reported data. Additionally, in separate fields report the price, expense or adjustment as it appears in your records (*i.e.*, before the conversion to a single unit of measure), and the conversion factor applied to convert the data to a single unit of measure.

Habaş reports all sales in metric tons. Therefore “1” for metric tons is reported for all sales in this field.

Fields 17 through 51
Report the sale price, discounts, rebates and all other revenues and expenses in the currencies in which they were earned or incurred and net of taxes rebated or not collected when the product is exported (<i>e.g.</i> , net of value added taxes (VAT)).

FIELD NUMBER 17.0: Gross Unit Price

FIELD NAME: GRSUPRH

DESCRIPTION: Report the unit price as it appears on the invoice for sales shipped and invoiced in whole or in part. To report portions of sales not shipped, provide the agreed unit sale price for the quantity that will be shipped to complete the order. This value should be the gross unit price. Discounts and rebates should be reported separately in fields numbered 19.n and 20.n, respectively.

Habaş reports the gross unit price in Turkish Lira (“TL”) per metric ton for all sales in the POI.

FIELD NUMBER 18.1-n: Billing Adjustments

FIELD NAME: BILLADJH

DESCRIPTION: Report any price adjustments made for reasons other than discounts or rebates. State whether these billing adjustments are reflected in your gross unit price. Report a decrease in price as a negative figure and an increase in price as a positive figure. Report zero in this field if no adjustments were made to the price. Create a separate field for each type of billing adjustment (*e.g.*, corrections of invoicing errors, post-invoicing price adjustments).

NARRATIVE: Describe the nature of each type of billing adjustment that is recognized in your sales records. Describe the document flow employed to process the price changes.

In some rare cases, Habaş issues or receives price adjustment invoices relating to pricing errors. During the POI, there were only [] instances involving billing adjustments.

FIELD NUMBER 19.1: Early Payment Discounts

FIELD NAME: EARLPYH

DESCRIPTION: Report the unit value of any discount granted to the customer for early payment.

NARRATIVE: Explain your policy and practice for granting early payment discounts. Describe the basis for eligibility for such discount. If discounts vary by channel of distribution (field 7.0) or by customer category (field 6.0), provide an explanation of the discounts given to each channel or category. Explain how you calculated the per-unit discount. Where available, provide sample documentation, including sample agreements, for this type of discount.

This field is not applicable to Habaş. Habaş did not grant early payment discounts to its customers in the home market during the POI.

FIELD NUMBER 19.2: Quantity Discounts

FIELD NAME: QTYDISH

DESCRIPTION: Report the unit value of each type of discount granted to the customer due to the quantity of the purchase.

NARRATIVE: Explain your policy and practice for granting quantity discounts. Describe the basis for eligibility for such discounts. If discounts vary by channel of distribution (field 7.0) or by customer category (field 6.0), provide an explanation of the discount given to each channel and category. Explain how you calculated the per-unit discount. Provide your quantity discount schedule or other documentation establishing the discount program.

This field is not applicable to Habaş. Habaş did not grant quantity discounts to its customers in the home market during the POI.

FIELD NUMBER 19.3-n: Other Discounts

FIELD NAME: OTHDIS(1-n)H

DESCRIPTION: Report the unit value of other discounts granted to the customer. Create a separate field for reporting each discount granted.

NARRATIVE: Explain your policy and practice for granting each additional discount. Describe each type of discount granted and the basis for eligibility for such discount. If discounts vary by channel of distribution (field 7.0) or by customer category (field 6.0), provide an explanation of the discounts given to each category. Explain how you calculated each additional per-unit discount. Where available, provide sample documentation, including sample agreements, for each type of discount.

This field is not applicable to Habaş. Habaş did not grant other discounts to its customers in the home market during the POI.

FIELD NUMBER 20.1-n: Rebates

FIELD NAME: REBATE(1-n)H

DESCRIPTION: Report the unit value of each rebate given to the customer. Create a separate field for reporting each rebate granted. Rebates should be reported with the sales to which they apply.

NARRATIVE: Explain your policy and practice for granting rebates. Describe the terms and conditions of each rebate program and when the terms and conditions are established in the sales process. If rebates vary by customer category (field 6.0) or channel of distribution (field 7), provide an explanation of the rebates given to each. For rebates that have not yet been paid, describe how you computed the amount to be rebated. Include your worksheets as an attachment to the response. Where available, provide documentation, including sample agreements, for each type of rebate.

This field is not applicable to Habaş. Habaş did not grant any rebates to its customers in the home market during the POI.

FIELD NUMBER 21.0 Level of Trade

FIELD NAME: LOTH

DESCRIPTION: Report the **level of trade**. Use an abbreviation or code to indicate the level of trade.

NARRATIVE: Provide a key to any abbreviation or codes used.

FIELD NUMBER 22.0 This field is currently not in use.

This field is not applicable to Habaş.

Fields 23 through 26 - Movement Expenses
<p>Report the information requested concerning the direct cost incurred to bring the merchandise from the original place of shipment to the customer's place of delivery if included in the price charged to your customer. The Department normally considers the production facility as being the original place of shipment. However, if you are a reseller unaffiliated with the producer of the merchandise, you should treat the original place from which you shipped the merchandise as the original place of shipment. If you report something other than the production facility as the original place of shipment, please provide an explanation in your narrative response.</p> <p>All the direct costs incurred to transport the merchandise should be reported in these fields. You may add fields, if needed. For merchandise which was sold during the POI but which has not been shipped at the time of preparation of the response, report estimated charges and your basis for these estimates.</p> <p>The fields listed below anticipate the types of transport expenses commonly incurred on domestic and, in the case of third-country sales, international shipments. However, it is not uncommon for certain of these transport expenses to be combined in a single fee paid a transport company (<i>e.g.</i>, combined transport and transport insurance). If expenses are combined, do not attempt to separate them but report them in a single field and explain in your narrative response.</p>

FIELD NUMBER 23.0: Inland Freight - Plant to Distribution Warehouse

FIELD NAME: INLFTWH

DESCRIPTION: Report the unit cost of inland freight from the factory to the distribution warehouse or other intermediate location. Where it is

necessary to allocate because multiple items were included in a shipment, freight cost should be allocated on the basis incurred (e.g., weight, volume). If you shipped the product directly from the factory to the customer, report the cost of transport in field 25.

NARRATIVE: Describe the forms of transport you used to deliver the merchandise to your distribution warehouse(s) or other intermediate location and any affiliations you had with the carriers during the POI. If you shipped by common carrier, please submit the specific freight charges incurred on each transaction and the method of allocation, when more than one type or size of merchandise was shipped. If it is not possible to specifically identify the cost of each shipment, describe how you calculated the freight cost per unit. Include your worksheets as attachments to the narrative response.

If you used your own vehicles to deliver the product, explain how you calculated the freight cost for each sale and provide the total expense incurred by type of expense (e.g., fuel). Include your worksheets as attachments to the narrative response.

This field is not applicable to Habaş. Habaş did not use an external warehouse for sales of rebar in the home market during the POI.

FIELD NUMBER 24.0: Warehousing Expense

FIELD NAME: WAREHSH

DESCRIPTION: Report the unit cost of **warehousing**. The cost of warehousing reported in this field should include only expenses incurred at a distribution warehouse not located at the factory that produced the merchandise, less any reimbursement received from the customer.

NARRATIVE: Describe the distribution warehousing system you operate and provide a list of the warehouse locations used to distribute the foreign like product. Describe any warehousing services provided to customers. Provide a list of customer names and codes that receive warehousing services, including the name and location of the warehouse used. Also, state whether the warehouse is operated by a separate entity that is affiliated with you and describe the nature of the affiliation.

Describe the manner in which you calculated the unit cost of warehousing and submit your worksheets as an attachment to the narrative response. If the warehouse is owned by you or an

affiliate, describe how you allocated the cost of the warehouse operations.

This field is not applicable to Habaş. Habaş did not use a warehouse for sales of rebar in the home market during the POI.

FIELD NUMBER 25.0: Inland Freight - Plant/Warehouse to Customer

FIELD NAME: INLFTCH

DESCRIPTION: Report the unit cost of inland freight to the customer's place of delivery from the factory or the distribution warehouse (or other intermediate location). Where it is necessary to allocate because multiple items were included in a shipment, freight cost should be allocated on the basis incurred (e.g., weight, volume).

NARRATIVE: Describe the forms of transport you used to deliver the merchandise to your customers and any affiliations you had with the carriers during the POI. If you shipped by common carrier, please submit the specific freight charges incurred on each transaction and the method of allocation, when more than one type or size of merchandise was shipped. If it is not possible to specifically identify the cost of each shipment please describe how you derived the freight cost per unit. Include your worksheets as attachments to the narrative response.

If you used your own vehicles to deliver the product, provide the total expense incurred by type of expense (e.g., fuel) and describe the method you used to allocate the expenses incurred to each sale. Include your worksheets as attachments to the narrative response.

Habaş reports the unit cost of inland freight for the delivery of the product to customers' locations. As mentioned above, most of Habaş's sales are made on an ex-works basis.

Habaş is unable to tie cost of inland freight of each shipment to each home market sale since some of the freight cost was incurred for sales to different customers or some sold goods are delivered in different vehicles and therefore freight cost of such a sale was split into different freight invoices, etc. Therefore, Habaş calculated a per unit cost of inland freight on a customer-specific basis by dividing the freight expense incurred for each of these customers by the total sales to each of these customers. Habaş provides its calculation in Exhibit B-7.

FIELD NUMBER 26.0: Inland Insurance

FIELD NAME: INSUREH

DESCRIPTION: Report the unit cost of inland insurance on shipments from the factory or distribution warehouse to the customer's place of delivery.

NARRATIVE: Describe how you calculated the unit cost of inland insurance and include your worksheets as attachments to the narrative response.

This field is not applicable to Habaş. There was no insurance on the shipments of subject merchandise in the home market during the POI.

FIELD NUMBER 27.0: Destination

FIELD NAME: DESTH

DESCRIPTION: Report the internal destination code or other code, such as a postal code, that specifies the customer's place of delivery.

NARRATIVE: Provide a key to the codes and destinations.

Habaş reports the name of the city the goods are destined to in this field.

Fields 28 through 37

Report the information requested concerning the selling expenses listed. Include the expenses of any affiliated selling agents instead of the commissions paid to those agents. These expenses will be used to make adjustments for different circumstances of sale . Report only direct expenses in Fields 28 through 37. Refer to the definitions of circumstances of sale and direct and indirect expenses in the Glossary of Terms at Appendix I.

FIELD NUMBER 28.0: Commissions

FIELD NAME: COMMH

DESCRIPTION: Report the unit cost of commissions paid to selling agents and other intermediaries. If more than one commission was paid, report each commission in a separate field. Do not report commissions paid to affiliated selling agents unless there is a compelling reason that you cannot report an affiliated agent's actual expenses.

NARRATIVE: Describe the terms under which commissions were paid and how commission rates were determined. Explain whether the amount of the commission varies depending on the party to whom it is paid and whether that party is affiliated with you. Include samples of each type of commission agreement used.

If you report payments to any affiliated selling agent in lieu of the agent's actual expenses, provide an explanation of why you are unable to report those actual expenses. Indicate whether the commissions were paid at arm's length by reference to commission payments to unaffiliated parties in the foreign market and other markets. Submit evidence demonstrating the arm's-length nature of the commissions.

This field is not applicable to Habaş. Habaş did not pay any commission with respect to the sales of the foreign like product during the POI.

FIELD NUMBER 29.0: Selling Agent

FIELD NAME: SELAGENH

DESCRIPTION: Report the name or internal code designating the commissioned selling agent or intermediary. If more than one commission was paid, report the name or code of each selling agent in a separate field.

NARRATIVE: Provide a list of commissioned selling agents and intermediaries and an internal code for each, the applicable commission rates, and whether the agent is affiliated with you.

This field is not applicable to Habaş. Habaş does not have any selling agents in the home market.

FIELD NUMBER 30.0: Selling Agent Relationship

FIELD NAME: SELARELH

DESCRIPTION: Report the code designating affiliation.

1 = Unaffiliated
2 = Affiliated

This field is not applicable to Habaş. Habaş does not have any selling agents in the home market.

FIELD NUMBER 31.0: Credit Expenses

FIELD NAME: CREDITH

DESCRIPTION: Report the unit cost of credit computed at the actual cost of short-term debt incurred by your company in the foreign market. If you did not borrow short-term during the POI, use a published commercial short-term lending rate.

This expense should be calculated and reported on a transaction-by-transaction basis using the number of days between date of shipment to the customer and date of payment. If you are unable to determine actual payment dates from your records, you may base the calculation on the average age of accounts receivable. If payment has not yet been received for this sale, leave this field blank for the transaction.

NARRATIVE: Provide the equation you have used to calculate credit expenses and a worksheet showing the calculation of your average short-term interest rate. Explain the calculation and any other factors that affect net credit costs, such as compensating deposits to the extent that they were a precondition for acquiring the loan. Indicate the source of the short-term interest rates used in the calculation.

Habaş did not incur an imputed credit expense during the POI as its only short-term TL loans in the period were at zero interest. Habaş does not report credit expenses as the average borrowing rate for Turkish Lira is zero for Habaş. Habaş provides a listing of these zero-interest loans in Exhibit B-8.

FIELD NUMBER 32.0: Late Payment Fee

FIELD NAME: LATEPAYH

DESCRIPTION: Report the per unit fees collected on each sale for late payment of the invoice.

NARRATIVE: Describe the conditions under which you charge customers such fees. If the practice varies by channel of distribution or category of customer, explain why it varies and how.

This field is not applicable to Habaş. Habaş did not collect interest for late payments during the POI.

FIELD NUMBER 33.0: Advertising Expenses

FIELD NAME: ADVERTH

DESCRIPTION: Report the unit cost of advertising specifically for the foreign like product that you have paid on behalf of your customer. This is the cost you incurred to advertise to your customer's customers. Report all advertising expenses incurred to advertise to your customers as part of indirect selling expenses (Field 38).

NARRATIVE: Describe separately advertising programs directed at your customer's customer (e.g., co-op advertising) and advertising programs directed at your customers. Provide separate lists of the expenses incurred for each and provide worksheets demonstrating the allocation of the advertising to your customer's customers to each sale of the foreign like product.

This field is not applicable to Habaş. Habaş did not incur any advertising expenses in the POI.

FIELD NUMBER 34.0: Warranty Expense

FIELD NAME: WARRH

DESCRIPTION: Report the unit cost of warranty expenses incurred during the POI. Warranty expenses should include only the direct expense less any reimbursement received from the customer or unaffiliated parts suppliers. Report indirect warranty expenses as part of indirect selling expenses (field 38). If you produce different models or types of the merchandise under investigation, warranty cost should be based upon your experience by model. If this is impractical, express warranty cost on the most product specific basis possible.

NARRATIVE: Describe both the warranty expenses incurred on sales of this merchandise and the reimbursement, if any, received or expected from the customer. Provide lists of the direct and indirect expenses incurred and worksheets demonstrating the allocation of the direct expense to each sale of the foreign like product. Describe the

nature and terms of the warranty provided. Include a copy of each type of warranty agreement as an attachment to the response.

Include a schedule of direct and indirect warranty expenses incurred for the foreign like product for the three most recently completed fiscal years. In addition, calculate a cost per unit for each year.

This field is not applicable to Habaş. Habaş did not incur any warranty expenses in the POI.

FIELD NUMBER 35.0: Technical Service Expense

FIELD NAME: TECHSERH

DESCRIPTION: Report the unit cost of **technical services**. Include only the direct expense less any reimbursement received from the customer. Report indirect technical service expenses as part of indirect selling expenses (field 38).

NARRATIVE: Describe the technical services provided, including any service, repair, or consultation that directly relate to sales of the foreign like product. Describe any reimbursement received for these services. Provide lists of the direct and indirect expenses incurred and worksheets demonstrating the allocation of the direct expense to each sale of the foreign like product.

This field is not applicable to Habaş. Habaş did not incur any technical service expenses with respect to the sale of the foreign like product during the POI.

FIELD NUMBER 36.0: Royalties

FIELD NAME: ROYALH

DESCRIPTION: Report the unit cost of any royalties you paid on the sale of the product. Create a separate field for each royalty paid.

NARRATIVE: Describe each royalty paid to third parties as a result of production or sale. Include a description of all royalties paid in this section of the narrative but include the unit cost of production royalties as a **cost of manufacture** (section D). The description should include the key terms of the agreements, the names of the parties that

granted the rights, and a list of products covered by the agreements.

This field is not applicable to Habaş. Habaş did not pay any royalties with respect to the sale of the foreign like product during the POI.

FIELD NUMBER 37.0: Bank Charges

FIELD NAME: BANKCHARH

DESCRIPTION: Report the unit cost of sales-specific bank charges incurred during the POI, including fees associated with opening letters of credit, transaction fees deducted from electronic payments from customers, etc.

NARRATIVE: Describe each type of bank charge incurred and your basis for considering it directly related to sales of the foreign like product.

This field is not applicable to Habaş. Habaş did not incur any bank charges with respect to the sale of the foreign like product during the POI.

FIELD NUMBER: 38.1-n: Other Direct Selling Expenses

FIELD NAME: DIRSELH

DESCRIPTION: Report the unit cost of other direct selling expenses you incurred on sales of the foreign like product which are not reported in other fields. Report each additional direct selling expense in a separate field. Include only the direct expenses incurred less any reimbursement received from the customer.

NARRATIVE: Describe each type of direct selling expense incurred and your basis for considering it directly related to sales of the foreign like product.

This field is not applicable to Habaş. Habaş did not incur any other direct selling expenses with respect to the sale of the foreign like product during the POI.

Fields 38 and 39

Report the information requested concerning indirect selling expenses in field 38 and **inventory carrying cost** in field 39. Indirect selling expenses include all sales overhead expenses (e.g., salesmen's salaries and office rent) as well as any indirect expenses separated from fields 33 through 38. Refer to the Glossary of Terms at Appendix I for a more complete description of these items.

In conjunction with the credit expenses reported above, inventory carrying costs should account for each day between the date of final production of merchandise until payment is received from the customer. In other words, inventory carrying costs should account for the period between final production and shipment, and credit expenses should account for the period between shipment and payment. The date of final production is typically the date merchandise is transferred from the work-in-progress ledger to the finished goods inventory. Date of shipment is defined above.

FIELD NUMBER 39.0: Indirect Selling Expenses

FIELD NAME: INDIRSH

DESCRIPTION: Report the unit cost of indirect selling expenses (e.g., sales office rent and salesmen's salaries) incurred to sell the product in the foreign market. Where indirect selling expenses have been incurred by the producer and an affiliated reseller, create separate fields for the expenses of each company.

NARRATIVE: Describe the sales overhead expenses incurred. Include a list of the overhead expenses incurred and provide worksheets demonstrating the allocation of these expenses, as well as the indirect expenses separated from the direct selling expenses reported in fields 33 through 38. Where more than one company incurred indirect selling expenses, submit separate worksheets for each.

The indirect selling expense ("ISE") amount for each HM sale is included in field INDIRSH in the attached home market sales listing. The amount for each sale was calculated by multiplying the home market indirect selling expense ratio by the gross unit price of the home market sale.

Habaş's ISE calculation worksheets are submitted in Exhibit B-5 . In Habaş's accounting system, headquarter expenses are tracked separately for gas sales, domestic steel and export steel sales cost centers. The cost center code used for domestic steel sales is [] and the export steel sales cost center is []. Personnel salaries and all other indirect expenses are booked to the relevant

cost center depending on the sales department the specific employee reports to or the department that is incurring the expenses. In calculating the indirect selling expense ratio, Habaş relied on the domestic steel sales expense ledgers which rolls up to Company's 760 – Selling and Marketing expenses general ledger account and took all the expenses in these ledgers. Habaş then divided the total indirect expenses for the POI by total domestic steel sales to calculate the indirect selling expense ratio.

FIELD NUMBER 40.0: Inventory Carrying Costs

FIELD NAME: INVCARH

DESCRIPTION: Report the unit opportunity cost incurred from the time of final production to the time of shipment in the foreign market, computed at the actual cost of short-term debt incurred by your company in the foreign market. If you are a reseller, reported the unit opportunity cost incurred from the time you purchased the merchandise to the time of shipment, computed at the actual cost of short-term debt incurred by your company in the foreign market. If you did not borrow short-term during the POI, use a published commercial short-term lending rate.

Please calculate inventory carrying costs on as specific a basis as possible (*e.g.*, sale, model, product group, *etc.*).

NARRATIVE: Describe how the products under investigation are stored prior to shipment and provide the average length of time in inventory prior to shipment to the first unaffiliated customer (or to the affiliated customer if you are reporting such sales). The cost reported should be based on the period from the end of production to the date of shipment to the customer. Indicate the source of the short-term interest rate used in the calculation. Include your worksheets as attachments to the response.

Not applicable. All sales of Habaş during the POI to the U.S. were EP sales, so inventory carrying cost does not enter the calculations of normal value.

FIELD NUMBER 41.0: Packing Cost

FIELD NAME: PACKH

DESCRIPTION: Report the unit cost of packing the foreign like product for sale in the foreign market. Include the cost of labor, materials and overhead. If a product is produced at more than one plant, report the weighted average packing cost of all plants combined.

NARRATIVE: Describe the packing types used in the foreign market. For each type of packing, provide a worksheet that demonstrates the calculation of packing material, labor and overhead for a single unit.

The worksheets should include a list of packing materials, the average cost of each material, and how much of each material was used. In addition, report the average labor hours by packing type and the average labor cost per hour including benefits. Include a list of overhead expenses incurred in packing and demonstrate how these expenses were allocated to each packing type.

Habaş reports the unit packing cost of subject merchandise in this field.

Habaş does not record unit packing cost in its accounting system. To report unit packing cost, Habaş identified the packing materials and computed the average cost of each packing material. Habaş then determined the product and/or market for which the particular packing material is used. Habaş then divided the total packing costs by the production (for common packing costs) and by sales for market-specific packing costs. Please see Exhibit B-6 for the details of the calculation.

Field 42

If you are reporting sales of the identical product in both the U.S. and foreign markets, it is not necessary to supply this information. However, if you elect not to supply this information and the Department later determines that a U.S. sale should be compared to a sale of a similar product in the foreign market, the Department may have to resort to the **facts available**. Refer to **difference in merchandise adjustments** in the Glossary of Terms at Appendix I.

FIELD NUMBER 42.0: Manufacturer

FIELD NAME: MFRH

DESCRIPTION: If you have sold the foreign like product of more than one manufacturer, identify the manufacturer in each record by the use of a code. If the manufacturer is unknown, identify your supplier.

NARRATIVE: If you are not the manufacturer, report the manufacturer of the merchandise in your narrative response and provide a key to the code.

All the products sold during the POI are either manufactured by Habaş or subcontracted to other producers by sending Habaş's billets. Hence, Habaş is always the manufacturer.

FIELD NUMBER 43.0: Samples

FIELD NAME: SAMPLEH

DESCRIPTION: If the transaction in question involved sample merchandise, please report the code "S" (sample).

NARRATIVE: Explain the circumstances surrounding the sales of sample merchandise. Describe how sales of sample merchandise differ from sales of merchandise that does not fall under this category.

Not applicable. The sales listing does not contain any sample merchandise.

Fields 44 through 51
Please respond to the following items if you are reporting third-country sales.

FIELD NUMBER 44.0: International Freight

FIELD NAME: INTNFRT

DESCRIPTION: Report the unit cost of ocean freight or air freight expense incurred on shipments from the port of exit in the country of manufacture to the third-country port of entry.

NARRATIVE: Indicate whether the ocean freight carrier is affiliated. Supply any contracts or tariff rate agreements with carriers that apply to the merchandise under investigation. Describe how you calculated the unit cost of ocean freight and include your worksheets as attachments to the narrative response.

Not applicable. Home market sales of Habaş are viable. Habaş is not reporting third country sales.

FIELD NUMBER 45.0: Marine Insurance

FIELD NAME: MARNINT

DESCRIPTION: Report the unit cost of marine insurance expense incurred on shipments from the port of exit in the country of manufacture to the third- country port of entry.

NARRATIVE: Describe how you calculated the unit cost of marine insurance and include your worksheets as attachments to the narrative response.

Not applicable. Home market sales of Habaş are viable. Habaş is not reporting third country sales.

FIELD NUMBER 46.0: Third-Country Inland Freight from Port to Warehouse

FIELD NAME: INLFPWT

DESCRIPTION: Report the unit cost of any freight expense incurred on shipments from the third-country port of entry to the affiliated reseller's warehouse or other intermediate location. If the sale is direct to an unaffiliated third-country customer, report the unit cost of freight from the port of entry to the unaffiliated customer.

NARRATIVE: Describe how you calculated the unit cost of inland freight and include your worksheets as attachments to the narrative response.

Not applicable. Home market sales of Habaş are viable. Habaş is not reporting third country sales.

FIELD NUMBER 47.0: Third-Country Inland Freight from Warehouse to the Unaffiliated Customer

FIELD NAME: INLFWCT

DESCRIPTION: Report the unit cost of freight expense incurred on shipments from the affiliated third-country reseller's warehouse or other intermediate location to the unaffiliated customer.

NARRATIVE: Describe how you calculated the unit cost of third-country inland freight and include your worksheets as attachments to the narrative response.

Not applicable. Home market sales of Habaş are viable. Habaş is not reporting third country sales.

FIELD NUMBER 48.0: Third-Country Inland Insurance

FIELD NAME: TCINLINT

DESCRIPTION: Report the unit cost of third-country inland insurance expense incurred on shipments within the third country.

NARRATIVE: Describe how you calculated the unit cost of third-country inland insurance and include your worksheets as attachments to the narrative response.

Not applicable. Home market sales of Habaş are viable. Habaş is not reporting third country sales.

FIELD NUMBER 49.0: Third-Country Brokerage and Handling

FIELD NAME: TCBRKHT

DESCRIPTION: Report the unit cost of any additional brokerage and handling expense incurred on shipments within the third country.

NARRATIVE: Describe how you calculated the unit cost of third-country brokerage and handling and include your worksheets as attachments to the narrative response.

Not applicable. Home market sales of Habaş are viable. Habaş is not reporting third country sales.

FIELD NUMBER 50.0: Third-Country Customs Duty

FIELD NAME: TCDUTYT

DESCRIPTION: Report the unit amount of any third-country customs duty and customs fees paid on foreign like product.

NARRATIVE: Describe how you calculated the unit cost of third-country customs duties and customs fees and include your worksheets as attachments to the narrative response.

Not applicable. Home market sales of Habaş are viable. Habaş is not reporting third country sales.

FIELD NUMBER 51.0: Duty Drawback

FIELD NAME: DTYDRAWT

DESCRIPTION: Report the unit amount of any duty drawback received upon exportation of the foreign like product from the country of manufacture to the third country.

NARRATIVE: Explain how the amount of duty drawback received is calculated and submit your worksheets as attachments to the narrative response.

Not applicable. Home market sales of Habaş are viable. Habaş is not reporting third country sales.

Other Revenues and Expenses

The fields listed above have been designed to capture all revenues and expenses you have incurred in selling the foreign like product in the foreign market. If there are additional revenues or expenses that are not reported above, create a field for each in the computer file, describe the revenue or expense in your narrative response, and include all calculation worksheets as attachments to your narrative response.
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Not applicable. Habaş had no other revenues or expenses to report.

Exhibit B-1 Home Market Sales Summary

General Information:

Market	(Home Market or Specify 3rd Country)	HOME MARKET
Data Set Name	(e.g.: "UGIHM03")	HBSHM01
Date Submitted (8 digits)		1/17/2017

Variables in the Data Set:

Short Description	Variable Name	Unit of Measure in which Reported ¹	Unit of Measure in which Incurred	Conversion Factor (if any) ²	Currency
<i>(Sample: Inland Freight</i>	<i>INLFTWH</i>	<i>lbs.</i>	<i>kilos</i>	<i>2.2046 lbs./kilo</i>	<i>Won</i>
Gross Unit Price	GRSUPRH	metric ton	kg	1000 kg / ton	TL
ADJUSTMENTS, DISCOUNTS AND REBATES					
Billing Adjustments (specify each unique type)	BILLADJ(1-n)H	metric ton			TL
Early Payment Discounts	EARLYPYH	n/a	n/a	n/a	n/a
Quantity Discounts	QTYDISH	n/a	n/a	n/a	n/a
Other Discounts (specify each unique type)	OTHDIS(1-n)H	n/a	n/a	n/a	n/a
Rebates (specify each unique type)	REBATE(1-n)H	n/a	n/a	n/a	n/a
MOVEMENT EXPENSES					
Inland Freight (Plant to Warehouse)	INLFTWH	n/a	n/a	n/a	n/a
Warehouse Expense	WAREHSH	n/a	n/a	n/a	n/a
Inland Freight (Warehouse to Customer)	INLFTCH	metric ton			TL
Inland Insurance	INSUREH	n/a	n/a	n/a	n/a
DIRECT SELLING EXPENSES					
Commissions	COMMH	n/a	n/a	n/a	n/a
Credit Expense	CREDITH	metric ton			TL
Interest Revenue	INTREXH	n/a	n/a	n/a	n/a
Advertising	ADVERTH	n/a	n/a	n/a	n/a
Warranty	WARRH	n/a	n/a	n/a	n/a
Technical Service Expense	TECHSERH	n/a	n/a	n/a	n/a
Royalties	ROYALH	n/a	n/a	n/a	n/a
Other Direct Selling Expenses (specify each unique type)	DIRSEL(1-n)H	n/a	n/a	n/a	n/a
INDIRECT SELLING EXPENSES:					
Indirect Selling Expenses	INDIRSH	metric ton			TL
Inventory Carrying Costs	INVCARH	n/a	n/a	n/a	n/a
PACKING					
Packing	PACKH	metric ton			TL

Notes:

- Generally, this will be the same as that reported for Quantity Unit of Measure (QTYUNIT) in the Department's Section B Questionnaire. However, note that all data in all fields in all databases should be reported in consistent units.
- This will be the factor by which the unit of measure in which the price/expense/revenue was incurred was multiplied in order to arrive at the amount reported in the unit of measure column and the database (e.g., theoretical to actual weight; short tons to metric tons; etc.). If multiple factors are required (e.g., if theoretical short tons are converted to actual metric tons), include a separate column for each stage of the conversion.
- Note that references to "specify each unique type" mean that a separate line should be included for each individual field reported in the sales databases.

PUBLIC VERSION

Exhibit B-2 Home Market Sales Listing Prints

STEEL CONCRETE REINFORCING BAR FROM TURKEY (A-489-829) - HABAS
Investigation - POI: 7/1/15 through 6/30/16
Home Market Sales Data

SEQ#	SEQ1#	PRODCODH	CONNUMH	CONNUM2H	OVERRUNH	PRIMEH	SPECGRADEH	STEELH	MSYSYTRH	COATH	MARTH	DIAMH
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												

SEQ# ALTDIAMH DIAMMMH FORMH CUSCODH CCUSCODH

1
2
3
4
5
6
7
8
9
10
11

SEQ#	CUSCATH	SALINDTH	SALEDATH	INVOICEH	SHIPDATH	PAYDATEH	SALETERH	PAYTERMH	QTYH	RETURNH	NETQTYH	QTYUNITH
1									29.00	0.00	27.00	
2									4.00	0.00	4.00	
3									22.00	0.00	20.00	
4									19.00	0.00	18.00	
5									9.00	0.00	8.00	
6									4.00	0.00	4.00	
7									14.00	0.00	16.00	
8									4.00	0.00	4.00	
9									25.00	0.00	29.00	
10									5.00	0.00	4.00	
11									28.00	0.00	25.00	

SEQ#	GRSUPRH	TOTALVALH	BILLADH	INLTCH	DESTH	CREDITH	INDIRSH	PACKH
1	962.00	26,382.00	0.00	0.00		0.00	3.00	3.00
2	1,008.00	3,552.00	0.00	0.00		0.00	3.00	4.00
3	907.00	21,874.00	0.00	0.00		0.00	3.00	4.00
4	1,039.00	18,874.00	0.00	0.00		0.00	3.00	4.00
5	1,059.00	7,522.00	0.00	0.00		0.00	3.00	4.00
6	922.00	3,658.00	0.00	0.00		0.00	3.00	4.00
7	894.00	16,347.00	0.00	0.00		0.00	3.00	4.00
8	957.00	3,789.00	0.00	0.00		0.00	3.00	4.00
9	903.00	27,722.00	0.00	0.00		0.00	3.00	3.00
10	951.00	4,098.00	0.00	0.00		0.00	3.00	4.00
11	902.00	26,771.00	0.00	0.00		0.00	3.00	3.00

STEEL CONCRETE REINFORCING BAR FROM TURKEY (A-489-829) - HABAS
Investigation - POI: 7/1/15 through 6/30/16
Home Market Sales Data

SEQ#	SEQ1#	PRODCODH	CONNUMH	CONNUM2H	OVERRUNH	PRIMEH	SPECGRADEH	STEELH	MSYSTRH	COATH	MARTH	DIAMH
12												
13												
14												
15												
16												
17												
18												
19												
20												
21												
22												

SEQ# ALTDIAMH DIAMMMH FORMH CUSCODH CCUSCODH

12
13
14
15
16
17
18
19
20
21
22

SEQ#	CUSCATH	SALINDTH	SALEDATH	INVOICEH	SHIPDATH	PAYDATEH	SALETERH	PAYTERMH	QTYH	RETURNH	NETQTYH	QTYUNITH
12									13.00	0.00	12.00	
13									15.00	0.00	17.00	
14									17.00	0.00	16.00	
15									2.00	0.00	2.00	
16									2.00	0.00	2.00	
17									4.00	0.00	4.00	
18									2.00	0.00	2.00	
19									21.00	0.00	19.00	
20									2.00	0.00	2.00	
21									4.00	0.00	4.00	
22									2.00	0.00	2.00	

SEQ#	GRSUPRH	TOTALVALH	BILLADH	INLTCH	DESTH	CREDITH	INDIRSH	PACKH
12	991.00	11,289.00	0.00	0.00		0.00	3.00	4.00
13	938.00	16,791.00	0.00	0.00		0.00	3.00	4.00
14	897.00	16,710.00	0.00	0.00		0.00	3.00	4.00
15	902.00	2,070.00	0.00	0.00		0.00	3.00	4.00
16	887.00	1,810.00	0.00	0.00		0.00	3.00	4.00
17	890.00	3,518.00	0.00	0.00		0.00	3.00	3.00
18	1,040.00	1,780.00	0.00	0.00		0.00	3.00	4.00
19	911.00	20,344.00	0.00	0.00		0.00	3.00	4.00
20	974.00	1,815.00	0.00	0.00		0.00	3.00	4.00
21	957.00	3,895.00	0.00	0.00		0.00	3.00	4.00
22	905.00	2,012.00	0.00	0.00		0.00	3.00	4.00

STEEL CONCRETE REINFORCING BAR FROM TURKEY (A-489-829) - HABAS
Investigation - POI: 7/1/15 through 6/30/16
Home Market Sales Data

SEQ#	SEQ1#	PRODCODH	CONNUMH	CONNUM2H	OVERRUNH	PRIMEH	SPECGRADEH	STEELH	MSYSYTRH	COATH	MARTH	DIAMH
23												
24												
25												
26												
27												
28												
29												
30												
31												
32												
33												
SEQ# ALTDIAMH DIAMMMH FORMH CUSCODH CCUSCODH												
23												
24												
25												
26												
27												
28												
29												
30												
31												
32												
33												
SEQ# CUSCATH SALINDTH SALEADATH INVOICEH SHIPDATH PAYDATEH SALETERH PAYTERMH QTYH RETURNH NETQTYH QTYUNITH												
23												
24												
25												
26												
27												
28												
29												
30												
31												
32												
33												
SEQ# GRSUPRH TOTALVALH BILLADUH INLEFTH DESTH CREDITH INDIRSH PACKH												
23	925.00	5,464.00	0.00	0.00		0.00	3.00	4.00				
24	954.00	1,817.00	0.00	0.00		0.00	3.00	4.00				
25	1,090.00	14,094.00	0.00	0.00		0.00	3.00	4.00				
26	901.00	1,925.00	0.00	0.00		0.00	3.00	4.00				
27	1,057.00	1,361.00	0.00	0.00		0.00	3.00	3.00				
28	1,057.00	25,400.00	0.00	0.00		0.00	3.00	3.00				
29	1,051.00	25,097.00	0.00	0.00		0.00	3.00	4.00				
30	988.00	3,562.00	0.00	0.00		0.00	3.00	4.00				
31	987.00	1,992.00	0.00	0.00		0.00	3.00	4.00				
32	938.00	1,849.00	0.00	0.00		0.00	3.00	4.00				
33	894.00	1,985.00	0.00	0.00		0.00	3.00	4.00				

STEEL CONCRETE REINFORCING BAR FROM TURKEY (A-489-829) - HABAS
Investigation - POI: 7/1/15 through 6/30/16
Home Market Sales Data

SEQ#	SEQ1H	PRODCODH	CONNUMH	CONNUM2H	OVERRUNH	PRIMEH	SPECGRADEH	STEELH	MSYSYTRH	COATH	MARTH	DIAMH
27125												
27126												
27127												
27128												
27129												
27130												
27131												
27132												
27133												
27134												
27135												
SEQ#	ALTDIAMH	DIAMMMH	FORMH	CUSCODH	CCUSCODH							
27125												
27126												
27127												
27128												
27129												
27130												
27131												
27132												
27133												
27134												
27135												
SEQ#	CUSCATH	SALINDTH	SALEDATH	INVOICEH	SHIPDATH	PAYDATEH	SALETERH	PAYTERMH	QTYH	RETURNH	NETQTYH	QTYUNITH
27125									16.00	0.00	17.00	
27126									7.00	0.00	7.00	
27127									13.00	0.00	13.00	
27128									13.00	0.00	16.00	
27129									15.00	0.00	15.00	
27130									5.00	0.00	5.00	
27131									11.00	0.00	11.00	
27132									14.00	0.00	14.00	
27133									13.00	0.00	13.00	
27134									8.00	0.00	7.00	
27135									15.00	0.00	15.00	
SEQ#	GRSUPRH	TOTALVALH	BILLADTH	INLTCH	DESTH		CREDITH	INDIRSH	PACKH			
27125	886.00	15,151.00	0.00	0.00			0.00	3.00	4.00			
27126	950.00	5,767.00	0.00	0.00			0.00	3.00	4.00			
27127	996.00	12,367.00	0.00	0.00			0.00	3.00	4.00			
27128	935.00	12,970.00	0.00	0.00			0.00	3.00	4.00			
27129	918.00	12,241.00	0.00	0.00			0.00	2.00	4.00			
27130	885.00	4,180.00	0.00	0.00			0.00	3.00	3.00			
27131	988.00	9,453.00	0.00	0.00			0.00	3.00	4.00			
27132	943.00	11,239.00	0.00	0.00			0.00	3.00	4.00			
27133	857.00	12,910.00	0.00	0.00			0.00	3.00	4.00			
27134	958.00	6,705.00	0.00	0.00			0.00	2.00	4.00			
27135	862.00	13,187.00	0.00	0.00			0.00	3.00	4.00			

STEEL CONCRETE REINFORCING BAR FROM TURKEY (A-489-829) - HABAS
Investigation - POI: 7/1/15 through 6/30/16
Home Market Sales Data

SEQ#	SEQ1#	PRODCODH	CONNUMH	CONNUM2H	OVERRUNH	PRIMEH	SPECGRADEH	STEELH	MSYSYTRH	COATH	MARTH	DIAMH
27136												
27137												
27138												
27139												
27140												
27141												
27142												
27143												
27144												
27145												
27146												
SEQ# ALTDIAMH DIAMMMH FORMH CUSCODH CCUSCODH												
27136												
27137												
27138												
27139												
27140												
27141												
27142												
27143												
27144												
27145												
27146												
SEQ#	CUSCATH	SALINDTH	SALEDATH	INVOICEH	SHIPDATH	PAYDATEH	SALETERH	PAYTERMH	QTYH	RETURNH	NETQTYH	QTYUNITH
27136									22.00	0.00	19.00	
27137									12.00	0.00	12.00	
27138									26.00	0.00	26.00	
27139									26.00	0.00	25.00	
27140									28.00	0.00	27.00	
27141									13.00	0.00	15.00	
27142									15.00	0.00	13.00	
27143									6.00	0.00	6.00	
27144									21.00	0.00	20.00	
27145									28.00	0.00	26.00	
27146									17.00	0.00	17.00	
SEQ#	GRSUPRH	TOTALVALH	BILLADTH	INLTCH	DESTH		CREDITH	INDIRSH	PACKH			
27136	821.00	17,057.00	0.00	0.00			0.00	3.00	4.00			
27137	948.00	11,845.00	0.00	0.00			0.00	2.00	4.00			
27138	959.00	24,195.00	0.00	0.00			0.00	3.00	4.00			
27139	933.00	26,721.00	0.00	0.00			0.00	3.00	4.00			
27140	833.00	27,150.00	0.00	0.00			0.00	3.00	4.00			
27141	980.00	12,850.00	0.00	0.00			0.00	3.00	4.00			
27142	911.00	14,106.00	0.00	0.00			0.00	3.00	3.00			
27143	1,002.00	5,499.00	0.00	0.00			0.00	3.00	4.00			
27144	966.00	21,843.00	0.00	0.00			0.00	3.00	3.00			
27145	965.00	26,368.00	0.00	0.00			0.00	3.00	4.00			
27146	964.00	15,654.00	0.00	0.00			0.00	3.00	4.00			

STEEL CONCRETE REINFORCING BAR FROM TURKEY (A-489-829) - HABAS
Investigation - POI: 7/1/15 through 6/30/16
Home Market Sales Data

SEQ#	SEQ1#	PRODCODH	CONNUMH	CONNUM2H	OVERRUNH	PRIMEH	SPECGRADEH	STEELH	MSYSYTRH	COATH	MARTH	DIAMH
27147												
27148												
27149												
27150												
27151												
27152												
27153												
27154												
27155												
27156												
27157												
SEQ# ALTDIAMH DIAMMMH FORMH CUSCODH CCUSCODH												
27147												
27148												
27149												
27150												
27151												
27152												
27153												
27154												
27155												
27156												
27157												
SEQ#	CUSCATH	SALINDTH	SALEDATH	INVOICEH	SHIPDATH	PAYDATEH	SALETERH	PAYTERMH	QTYH	RETURNH	NETQTYH	QTYUNITH
27147									12.00	0.00	12.00	
27148									10.00	0.00	10.00	
27149									23.00	0.00	24.00	
27150									5.00	0.00	6.00	
27151									25.00	0.00	28.00	
27152									19.00	0.00	19.00	
27153									26.00	0.00	28.00	
27154									27.00	0.00	31.00	
27155									29.00	0.00	29.00	
27156									26.00	0.00	27.00	
27157									17.00	0.00	15.00	
SEQ#	GRSUPRH	TOTALVALH	BILLADTH	INLTCH	DESTH		CREDITH	INDIRSH	PACKH			
27147	927.00	10,150.00	0.00	0.00			0.00	3.00	4.00			
27148	991.00	10,427.00	0.00	0.00			0.00	3.00	4.00			
27149	940.00	19,736.00	0.00	0.00			0.00	3.00	4.00			
27150	843.00	5,372.00	0.00	0.00			0.00	3.00	4.00			
27151	967.00	23,670.00	0.00	0.00			0.00	3.00	4.00			
27152	1,004.00	17,811.00	0.00	0.00			0.00	3.00	4.00			
27153	994.00	28,086.00	0.00	0.00			0.00	3.00	4.00			
27154	828.00	26,499.00	0.00	0.00			0.00	3.00	4.00			
27155	980.00	25,669.00	0.00	0.00			0.00	3.00	4.00			
27156	811.00	26,100.00	0.00	0.00			0.00	2.00	4.00			
27157	940.00	14,039.00	0.00	0.00			0.00	3.00	4.00			

STEEL CONCRETE REINFORCING BAR FROM TURKEY (A-489-829) - HABAS
Investigation - POI: 7/1/15 through 6/30/16
Home Market Sales Data

SEQ#	SEQ1#	PRODCODH	CONNUMH	CONNUM2H	OVERRUNH	PRIMEH	SPECGRADEH	STEELH	MSYSYTRH	COATH	MARTH	DIAMH
54250												
54251												
54252												
54253												
54254												
54255												
54256												
54257												
54258												
54259												
54260												
SEQ# ALTDIAMH DIAMMMH FORMH CUSCODH CCUSCODH												
54250												
54251												
54252												
54253												
54254												
54255												
54256												
54257												
54258												
54259												
54260												
SEQ#	CUSCATH	SALINDTH	SALEDATH	INVOICEH	SHIPDATH	PAYDATEH	SALETERH	PAYTERMH	QTYH	RETURNH	NETQTYH	QTYUNITH
54250									29.00	0.00	26.00	
54251									6.00	0.00	6.00	
54252									3.00	0.00	2.00	
54253									21.00	0.00	22.00	
54254									27.00	0.00	28.00	
54255									17.00	0.00	15.00	
54256									11.00	0.00	11.00	
54257									27.00	0.00	27.00	
54258									14.00	0.00	12.00	
54259									11.00	0.00	11.00	
54260									29.00	0.00	28.00	
SEQ#	GRSUPRH	TOTALVALH	BILLADUH	INLTCH	DESTH		CREDITH	INDIRSH	PACKH			
54250	1,135.00	32,786.00	0.00	0.00			0.00	3.00	4.00			
54251	1,223.00	7,566.00	0.00	0.00			0.00	3.00	4.00			
54252	1,081.00	2,905.00	0.00	0.00			0.00	3.00	4.00			
54253	1,101.00	26,203.00	0.00	0.00			0.00	4.00	4.00			
54254	1,030.00	26,816.00	0.00	0.00			0.00	3.00	4.00			
54255	1,258.00	18,756.00	0.00	0.00			0.00	4.00	4.00			
54256	1,160.00	12,534.00	0.00	0.00			0.00	3.00	4.00			
54257	1,218.00	29,385.00	0.00	0.00			0.00	3.00	4.00			
54258	1,370.00	18,045.00	0.00	0.00			0.00	4.00	4.00			
54259	1,325.00	14,503.00	0.00	0.00			0.00	4.00	4.00			
54260	1,042.00	29,046.00	0.00	0.00			0.00	3.00	4.00			

STEEL CONCRETE REINFORCING BAR FROM TURKEY (A-489-829) - HABAS
Investigation - POI: 7/1/15 through 6/30/16
Home Market Sales Data

SEQ#	SEQ1#	PRODCODH	CONNUMH	CONNUM2H	OVERRUNH	PRIMEH	SPECGRADEH	STEELH	MSYSYTRH	COATH	MARTH	DIAMH
54261												
54262												
54263												
54264												
54265												
54266												
54267												
54268												
54269												
54270												
54271												
SEQ# ALTDIAMH DIAMMMH FORMH CUSCODH CCUSCODH												
54261												
54262												
54263												
54264												
54265												
54266												
54267												
54268												
54269												
54270												
54271												
SEQ#	CUSCATH	SALINDTH	SALEDATH	INVOICEH	SHIPDATH	PAYDATEH	SALETERH	PAYTERMH	QTYH	RETURNH	NETQTYH	QTYUNITH
54261									19.00	0.00	17.00	
54262									3.00	0.00	3.00	
54263									31.00	0.00	30.00	
54264									28.00	0.00	29.00	
54265									11.00	0.00	11.00	
54266									26.00	0.00	25.00	
54267									27.00	0.00	25.00	
54268									29.00	0.00	28.00	
54269									29.00	0.00	28.00	
54270									27.00	0.00	24.00	
54271									29.00	0.00	27.00	
SEQ#	GRSUPRH	TOTALVALH	BILLADTH	INLTCH	DESTH		CREDITH	INDIRSH	PACKH			
54261	1,114.00	23,402.00	0.00	0.00			0.00	4.00	4.00			
54262	1,104.00	3,183.00	0.00	0.00			0.00	3.00	4.00			
54263	1,178.00	32,509.00	0.00	0.00			0.00	3.00	4.00			
54264	1,145.00	25,905.00	0.00	0.00			0.00	3.00	4.00			
54265	1,022.00	12,030.00	0.00	0.00			0.00	3.00	4.00			
54266	1,102.00	30,725.00	0.00	0.00			0.00	3.00	4.00			
54267	1,031.00	27,104.00	0.00	0.00			0.00	3.00	4.00			
54268	1,071.00	26,545.00	0.00	0.00			0.00	3.00	4.00			
54269	1,026.00	25,016.00	0.00	0.00			0.00	3.00	4.00			
54270	954.00	30,132.00	0.00	0.00			0.00	3.00	4.00			
54271	1,058.00	25,175.00	0.00	0.00			0.00	3.00	4.00			

STEEL CONCRETE REINFORCING BAR FROM TURKEY (A-489-829) - HABAS
Investigation - POI: 7/1/15 through 6/30/16
Home Market Sales Data

SEQ#	SEQ1H	PRODCODH	CONNUMH	CONNUM2H	OVERRUNH	PRIMEH	SPECGRADEH	STEELH	MSYSYTRH	COATH	MARTH	DIAMH
54272												
54273												
54274												
54275												
54276												
54277												
54278												
54279												
54280												
54281												
54282												
SEQ# ALTDIAMH DIAMMMH FORMH CUSCODH CCUSCODH												
54272												
54273												
54274												
54275												
54276												
54277												
54278												
54279												
54280												
54281												
54282												
SEQ#	CUSCATH	SALINDTH	SALEDATH	INVOICEH	SHIPDATH	PAYDATEH	SALETERH	PAYTERMH	QTYH	RETURNH	NETQTYH	QTYUNITH
54272									25.00	0.00	25.00	
54273									29.00	0.00	25.00	
54274									27.00	0.00	25.00	
54275									26.00	0.00	26.00	
54276									26.00	0.00	26.00	
54277									27.00	0.00	26.00	
54278									27.00	0.00	25.00	
54279									27.00	0.00	27.00	
54280									27.00	0.00	26.00	
54281									26.00	0.00	23.00	
54282									30.00	0.00	29.00	
SEQ#	GRSUPRH	TOTALVALH	BILLADTH	INLTCH	DESTH	CREDITH	INDIRSH	PACKH				
54272	1,093.00	26,073.00	0.00	0.00		0.00	3.00	4.00				
54273	1,079.00	28,756.00	0.00	0.00		0.00	3.00	4.00				
54274	945.00	25,098.00	0.00	0.00		0.00	3.00	4.00				
54275	1,007.00	28,241.00	0.00	0.00		0.00	3.00	4.00				
54276	1,108.00	24,811.00	0.00	0.00		0.00	3.00	4.00				
54277	1,028.00	31,716.00	0.00	0.00		0.00	3.00	4.00				
54278	978.00	29,403.00	0.00	0.00		0.00	3.00	4.00				
54279	1,119.00	29,668.00	0.00	0.00		0.00	3.00	4.00				
54280	1,114.00	29,226.00	0.00	0.00		0.00	3.00	4.00				
54281	1,011.00	24,088.00	0.00	0.00		0.00	3.00	4.00				
54282	1,095.00	29,226.00	0.00	0.00		0.00	3.00	4.00				

EXHIBIT B-3 Home Market Sales Reconciliation

		2015H1	2015H2	2016H1	2015 FY	POI	
Acct Description-TR	Acct Description-EN						
	600000009 Yurtiçi Satışlar - Hizmetler % 18	600000009 Domestic Sales - Services 18%					energy
	600000400 Yurtiçi Satışlar - Elektrik Enerjisi - Per:600000400 Domestic Sales - Electricity - Retail	600000400 Domestic Sales - Electricity - Retail					energy
	6000000403 Y.i. Elektrik Toptan	6000000403 Electrical Wholesale					energy
	600000405 Y.i. Elek.Enrj.Per.H	600000405 Electricity personnel expenses					energy
	6000000406 Y.i. Elek.Enrj.Dğt.S	6000000406 electricity distribution station					energy
	6000000407 Y.i. Elek.Enrj.İlt.S	6000000407 Electricity					energy
	6000000408 Yurtiçi Satışlar - Elekt.Enerji-Enerji Fon	6000000408 Domestic Sales - electricity - Energy Fund					energy
	6000000409 Y.i. Elek.Enrj.BTV	6000000409 Energy					energy
	6000000410 Yurtiçi Satışlar - Elekt.Enerji-TRT Payı	6000000410 Domestic Sales - electricity TRT Share					energy
	6000000411 Y.i. Elek.Enrj.Reakt	6000000411 Electricity Reactor					energy
Acct Description-TR	Acct Description-EN						
	600000004 Yurtiçi Satışlar - % 8	600000004 Domestic Sales - 8%					steel
	600000006 Yurtiçi Satışlar - % 18	600000006 Domestic Sales - 18%					steel
	600000009 Yurtiçi Satışlar - Hizmetler % 18	600000009 Domestic Sales - Services 18%					steel
	600000010 Yurtiçi Satışlar - Demirçelik	600000010 Domestic Sales - Steel					steel
	600000011 Yurtiçi Satışlar - Kur Farkları	600000011 Domestic Sales - Foreign exchange gains					steel
	600000030 Yurtiçi Satışlar - Liman Hizmetleri	600000030 Domestic Sales - Port Services					steel
	6000000120 Yurtiçi Satışlar - İhraç Kaydı Teslim (D	6000000120 Domestic Sales - Indirect Exports (steel)					steel
Acct Description-TR	Acct Description-EN						
	600000004 Yurtiçi Satışlar - % 8	600000004 Domestic Sales - 8%					gas
	600000006 Yurtiçi Satışlar - % 18	600000006 Domestic Sales - 18%					gas
	600000009 Yurtiçi Satışlar - Hizmetler % 18	600000009 Domestic Sales - Services 18%					gas
	600000013 Yurtiçi Satışlar - Doğal Gaz - LNG	600000013 Domestic Sales - Natural Gas - LNG					gas
	600000015 Yurtiçi Satışlar - Doğal Gaz - LNG - Kir	600000015 Domestic Sales - Natural Gas - LNG - Lease Fee					gas
	600000017 Y.i. DGaz-LNG Hizmet	600000017 Domestic Sales - % 1					gas
	600000020 Yurtiçi Satışlar - Akaryakıt İstasyonu	600000020 Domestic Sales - Gas Station					gas
	600000030 Yurtiçi Satışlar - Liman Hizmetleri	600000030 Domestic Sales - Port Services					gas
	600000080 Yurtiçi Satışlar - Vade Farkı	600000080 Domestic Sales - Term Difference					gas
	600000110 Yurtiçi Satışlar - İhraç Kaydı Teslim (S)	600000110 Domestic Sales - Indirect Exports (gas)					gas
	6000000300 Yurtiçi Satışlar - Doğal Gaz - CNG	600000300 Domestic Sales - Natural Gas - CNG					gas
	600000301 Yurtiçi Satışlar - Doğal Gaz - CNG - M:	600000301 Domestic Sales - Natural Gas - CNG - Supplies					gas
	6000000302 Yurtiçi Satışlar - Doğal Gaz - CNG - Kir	600000302 Domestic Sales - Natural Gas - CNG - Lease Fee					gas
	6000000303 Y.i. DGaz-CNG Hizmet	6000000303 Domestic Natural Gas CNG Service					gas
	6000000403 Y.i. Elektrik Toptan	6000000403 Electrical Wholesale					gas
Acct Description-TR	Acct Description-EN						
	600000009 Yurtiçi Satışlar - Hizmetler % 18	600000009 Domestic Sales - Services 18%					HRC
	600000011 Yurtiçi Satışlar - Kur Farkları	600000011 Domestic Sales - Foreign exchange gains					HRC
	600000023 Yurtiçi Satışlar - Saç Satışları	600000023 Domestic Sales - HRC Sales					HRC
	6000000123 Yurtiçi Satışlar - İhraç Kaydı Teslim (S:	6000000123 Domestic Sales - Indirect Exports (HRC)					HRC
TOTAL HABAS DOMESTIC SALES							

Exhibit B-4 Grade Properties

Exhibit B-4 Grade Properties

Specifications and Grades Sold in the Home Market and U.S.						
GRADE				MECHANICAL PROPERTIES		
				Yield Point	Yield Point	
				N/mm ² Min	PSI Min	
				280	40000	
				420	60000	
				520	75000	
				500	72519	
				460	66717	
				400	58015	
				420	60916	
				420	60916	

Exhibit B-5 Home Market Customer List

**CONTAINS BUSINESS PROPRIETARY INFORMATION WHICH IS
NOT AMENABLE TO PUBLIC SUMMARIZATION**

Exhibit B-6 Average Age of Receivables

**CONTAINS BUSINESS PROPRIETARY INFORMATION WHICH IS
NOT AMENABLE TO PUBLIC SUMMARIZATION**

Exhibit B-7 Inland Freight Calculation

**CONTAINS BUSINESS PROPRIETARY INFORMATION WHICH IS
NOT AMENABLE TO PUBLIC SUMMARIZATION**

Exhibit B-8 Short Term TL Borrowing Rate

Short Term TL Loans Weighted Average Interest Rate Calculation

for the POI (1/7/15-06/30/16);
(Weighted average calculation is based on number of days in reporting period for each loan)

	Bank Name	Opening Date	Closing date	Beginning Date of POI	Ending Date of POI	Days	Days in POI	Principal	Interest Paid	Interest Rate	Principal x Days in POR		Interest Rate x Principal x Days in POR	
											F = C x B		G = B x C x E	
1		01-Jul-15	02-Jul-15	1-Jul-15	30-Jun-16	1	1	557,235	0.00	E=(365x D) / (A x C)	557,235		0	
2		03-Jul-15	06-Jul-15	1-Jul-15	30-Jun-16	3	3	83,855	0.00	0.00%	251,565		0	
3		06-Jul-15	08-Jul-15	1-Jul-15	30-Jun-16	2	2	67,413	0.00	0.00%	134,826		0	
4		07-Jul-15	09-Jul-15	1-Jul-15	30-Jun-16	2	2	81,594	0.00	0.00%	163,187		0	
5		08-Jul-15	10-Jul-15	1-Jul-15	30-Jun-16	2	2	96,905	0.00	0.00%	193,809		0	
6		10-Jul-15	13-Jul-15	1-Jul-15	30-Jun-16	3	3	439,108	0.00	0.00%	1,317,324		0	
7		13-Jul-15	15-Jul-15	1-Jul-15	30-Jun-16	2	2	61	0.00	0.00%	121		0	
8		14-Jul-15	16-Jul-15	1-Jul-15	30-Jun-16	2	2	118,206	0.00	0.00%	236,412		0	
9		15-Jul-15	20-Jul-15	1-Jul-15	30-Jun-16	5	5	458,571	0.00	0.00%	2,292,857		0	
10		20-Jul-15	22-Jul-15	1-Jul-15	30-Jun-16	2	2	194,057	0.00	0.00%	388,114		0	
11		21-Jul-15	23-Jul-15	1-Jul-15	30-Jun-16	2	2	177,641	0.00	0.00%	355,282		0	
12		22-Jul-15	24-Jul-15	1-Jul-15	30-Jun-16	2	2	36,464	0.00	0.00%	72,928		0	
13		24-Jul-15	27-Jul-15	1-Jul-15	30-Jun-16	3	3	342,075	0.00	0.00%	1,026,225		0	
14		27-Jul-15	29-Jul-15	1-Jul-15	30-Jun-16	2	2	94,093	0.00	0.00%	188,185		0	
15		28-Jul-15	30-Jul-15	1-Jul-15	30-Jun-16	2	2	203,668	0.00	0.00%	407,336		0	
16		29-Jul-15	31-Jul-15	1-Jul-15	30-Jun-16	2	2	8,863	0.00	0.00%	17,726		0	
17		30-Jul-15	03-Aug-15	1-Jul-15	30-Jun-16	4	4	1,714,115	0.00	0.00%	6,856,461		0	
18		31-Jul-15	03-Aug-15	1-Jul-15	30-Jun-16	3	3	2,254,345	0.00	0.00%	6,763,035		0	
19		31-Jul-15	04-Aug-15	1-Jul-15	30-Jun-16	4	4	5,953,445	0.00	0.00%	23,813,780		0	
20		03-Aug-15	05-Aug-15	1-Jul-15	30-Jun-16	2	2	27,829	0.00	0.00%	55,658		0	
21		04-Aug-15	06-Aug-15	1-Jul-15	30-Jun-16	2	2	121,997	0.00	0.00%	243,994		0	
22		05-Aug-15	07-Aug-15	1-Jul-15	30-Jun-16	2	2	9,072	0.00	0.00%	18,143		0	
23		07-Aug-15	10-Aug-15	1-Jul-15	30-Jun-16	3	3	285,291	0.00	0.00%	855,873		0	
24		10-Aug-15	12-Aug-15	1-Jul-15	30-Jun-16	2	2	632,966	0.00	0.00%	1,265,931		0	
25		11-Aug-15	13-Aug-15	1-Jul-15	30-Jun-16	2	2	12,181	0.00	0.00%	24,362		0	
26		12-Aug-15	14-Aug-15	1-Jul-15	30-Jun-16	2	2	43,491	0.00	0.00%	86,981		0	
27		14-Aug-15	17-Aug-15	1-Jul-15	30-Jun-16	3	3	918,912	0.00	0.00%	2,756,735		0	
28		17-Aug-15	19-Aug-15	1-Jul-15	30-Jun-16	2	2	221,429	0.00	0.00%	442,858		0	
29		18-Aug-15	19-Aug-15	1-Jul-15	30-Jun-16	2	2	368,932	0.00	0.00%	737,865		0	
30		18-Aug-15	20-Aug-15	1-Jul-15	30-Jun-16	2	2	12,511	0.00	0.00%	25,021		0	
31		19-Aug-15	21-Aug-15	1-Jul-15	30-Jun-16	2	2	16,380	0.00	0.00%	32,760		0	
32		21-Aug-15	24-Aug-15	1-Jul-15	30-Jun-16	3	3	35,658	0.00	0.00%	106,974		0	
33		24-Aug-15	26-Aug-15	1-Jul-15	30-Jun-16	2	2	155,660	0.00	0.00%	311,300		0	
34		25-Aug-15	27-Aug-15	1-Jul-15	30-Jun-16	2	2	247,150	0.00	0.00%	494,300		0	
35		26-Aug-15	28-Aug-15	1-Jul-15	30-Jun-16	2	2	30,433	0.00	0.00%	60,867		0	
36		26-Aug-15	28-Aug-15	1-Jul-15	30-Jun-16	2	2	800,769	0.00	0.00%	1,601,538		0	
37		26-Aug-15	28-Aug-15	1-Jul-15	30-Jun-16	2	2	7,070,446	0.00	0.00%	14,140,892		0	
38		28-Aug-15	31-Aug-15	1-Jul-15	30-Jun-16	3	3	276,397	0.00	0.00%	829,191		0	
39		31-Aug-15	02-Sep-15	1-Jul-15	30-Jun-16	2	2	130,752	0.00	0.00%	261,504		0	
40		31-Aug-15	01-Sep-15	1-Jul-15	30-Jun-16	1	1	1,562,750	0.00	0.00%	1,562,750		0	
41		31-Aug-15	01-Sep-15	1-Jul-15	30-Jun-16	1	1	11,005	0.00	0.00%	11,005		0	
42		31-Aug-15	01-Sep-15	1-Jul-15	30-Jun-16	1	1	18,278	0.00	0.00%	18,278		0	
43		31-Aug-15	01-Sep-15	1-Jul-15	30-Jun-16	1	1	15,344	0.00	0.00%	15,344		0	
44		31-Aug-15	01-Sep-15	1-Jul-15	30-Jun-16	1	1	23,043	0.00	0.00%	23,043		0	
45		31-Aug-15	01-Sep-15	1-Jul-15	30-Jun-16	1	1	16,536	0.00	0.00%	16,536		0	
46		31-Aug-15	01-Sep-15	1-Jul-15	30-Jun-16	1	1	1,135	0.00	0.00%	1,135		0	
47		31-Aug-15	01-Sep-15	1-Jul-15	30-Jun-16	1	1	6,981	0.00	0.00%	6,981		0	
48		31-Aug-15	01-Sep-15	1-Jul-15	30-Jun-16	1	1	2,348	0.00	0.00%	2,348		0	
49		31-Aug-15	01-Sep-15	1-Jul-15	30-Jun-16	1	1	258,335	0.00	0.00%	258,335		0	
50		31-Aug-15	01-Sep-15	1-Jul-15	30-Jun-16	1	1	1,331	0.00	0.00%	1,331		0	
51		01-Sep-15	03-Sep-15	1-Jul-15	30-Jun-16	2	2	50,833	0.00	0.00%	101,666		0	
52		02-Sep-15	04-Sep-15	1-Jul-15	30-Jun-16	2	2	209,780	0.00	0.00%	419,560		0	
53		04-Sep-15	07-Sep-15	1-Jul-15	30-Jun-16	3	3	299,100	0.00	0.00%	897,301		0	
54		07-Sep-15	09-Sep-15	1-Jul-15	30-Jun-16	2	2	55,323	0.00	0.00%	110,645		0	
55		08-Sep-15	10-Sep-15	1-Jul-15	30-Jun-16	2	2	69,728	0.00	0.00%	139,456		0	
56		09-Sep-15	11-Sep-15	1-Jul-15	30-Jun-16	2	2	6,084	0.00	0.00%	12,169		0	
57		11-Sep-15	14-Sep-15	1-Jul-15	30-Jun-16	3	3	579,487	0.00	0.00%	1,738,461		0	
58		14-Sep-15	16-Sep-15	1-Jul-15	30-Jun-16	2	2	9,464	0.00	0.00%	18,928		0	
59		15-Sep-15	17-Sep-15	1-Jul-15	30-Jun-16	2	2	195,053	0.00	0.00%	390,107		0	
60		16-Sep-15	18-Sep-15	1-Jul-15	30-Jun-16	2	2	6,687	0.00	0.00%	13,373		0	
61		17-Sep-15	21-Sep-15	1-Jul-15	30-Jun-16	4	4	177,695	0.00	0.00%	710,780		0	
62		21-Sep-15	23-Sep-15	1-Jul-15	30-Jun-16	2	2	121,671	0.00	0.00%	243,343		0	

Short Term TL Loans Weighted Average Interest Rate Calculation

for the POI (1/7/15-06/30/16);
(Weighted average calculation is based on number of days in reporting period for each loan)

Bank Name	Opening Date	Closing date	Beginning Date of POI	Ending Date of POI	Days	Days in POI	Principal	Interest Paid	Interest Rate E=(365x D)/(A x C)	Principal x Days in POR	Interest Rate x Principal x Days in POR G = B x C x E
63	22-Sep-15	28-Sep-15	1-Jul-15	30-Jun-16	6	6	31,792	0.00	0.00%	190,751	0
64	28-Sep-15	30-Sep-15	1-Jul-15	30-Jun-16	2	2	248,574	0.00	0.00%	497,147	0
65	28-Sep-15	30-Sep-15	1-Jul-15	30-Jun-16	2	2	1,712,530	0.00	0.00%	3,425,059	0
66	28-Sep-15	30-Sep-15	1-Jul-15	30-Jun-16	2	2	10,695,121	0.00	0.00%	21,390,243	0
67	29-Sep-15	01-Oct-15	1-Jul-15	30-Jun-16	2	2	149,482	0.00	0.00%	299,964	0
68	30-Sep-15	02-Oct-15	1-Jul-15	30-Jun-16	2	2	119,827	0.00	0.00%	239,653	0
69	30-Sep-15	01-Oct-15	1-Jul-15	30-Jun-16	1	1	2,507,833	0.00	0.00%	2,507,833	0
70	02-Oct-15	05-Oct-15	1-Jul-15	30-Jun-16	3	3	190,403	0.00	0.00%	571,208	0
71	05-Oct-15	07-Oct-15	1-Jul-15	30-Jun-16	2	2	40,022	0.00	0.00%	80,044	0
72	06-Oct-15	08-Oct-15	1-Jul-15	30-Jun-16	2	2	66,822	0.00	0.00%	133,645	0
73	07-Oct-15	09-Oct-15	1-Jul-15	30-Jun-16	2	2	155,454	0.00	0.00%	310,908	0
74	08-Oct-15	12-Oct-15	1-Jul-15	30-Jun-16	4	4	1,476,271	0.00	0.00%	5,905,082	0
75	12-Oct-15	14-Oct-15	1-Jul-15	30-Jun-16	2	2	7,794	0.00	0.00%	15,588	0
76	13-Oct-15	15-Oct-15	1-Jul-15	30-Jun-16	2	2	191,616	0.00	0.00%	383,231	0
77	14-Oct-15	16-Oct-15	1-Jul-15	30-Jun-16	2	2	58,067	0.00	0.00%	116,135	0
78	16-Oct-15	19-Oct-15	1-Jul-15	30-Jun-16	3	3	138,349	0.00	0.00%	415,046	0
79	19-Oct-15	21-Oct-15	1-Jul-15	30-Jun-16	2	2	8,621	0.00	0.00%	17,242	0
80	20-Oct-15	22-Oct-15	1-Jul-15	30-Jun-16	2	2	246,489	0.00	0.00%	492,978	0
81	21-Oct-15	23-Oct-15	1-Jul-15	30-Jun-16	2	2	128	0.00	0.00%	255	0
82	23-Oct-15	26-Oct-15	1-Jul-15	30-Jun-16	3	3	290,668	0.00	0.00%	872,005	0
83	26-Oct-15	28-Oct-15	1-Jul-15	30-Jun-16	2	2	88,715	0.00	0.00%	177,430	0
84	26-Oct-15	28-Oct-15	1-Jul-15	30-Jun-16	2	2	999,593	0.00	0.00%	1,999,165	0
85	26-Oct-15	28-Oct-15	1-Jul-15	30-Jun-16	2	2	2,088,870	0.00	0.00%	4,177,741	0
86	27-Oct-15	30-Oct-15	1-Jul-15	30-Jun-16	3	3	383,296	0.00	0.00%	1,149,889	0
87	30-Oct-15	02-Nov-15	1-Jul-15	30-Jun-16	3	3	409,142	0.00	0.00%	1,227,426	0
88	02-Nov-15	04-Nov-15	1-Jul-15	30-Jun-16	2	2	153,911	0.00	0.00%	307,823	0
89	02-Nov-15	03-Nov-15	1-Jul-15	30-Jun-16	1	1	1,775,450	0.00	0.00%	1,775,450	0
90	02-Nov-15	03-Nov-15	1-Jul-15	30-Jun-16	1	1	472,326	0.00	0.00%	472,326	0
91	03-Nov-15	05-Nov-15	1-Jul-15	30-Jun-16	2	2	67,701	0.00	0.00%	135,402	0
92	04-Nov-15	06-Nov-15	1-Jul-15	30-Jun-16	2	2	126,678	0.00	0.00%	253,356	0
93	06-Nov-15	09-Nov-15	1-Jul-15	30-Jun-16	3	3	503,853	0.00	0.00%	1,511,559	0
94	09-Nov-15	11-Nov-15	1-Jul-15	30-Jun-16	2	2	61	0.00	0.00%	121	0
95	11-Nov-15	13-Nov-15	1-Jul-15	30-Jun-16	2	2	242	0.00	0.00%	484	0
96	12-Nov-15	16-Nov-15	1-Jul-15	30-Jun-16	4	4	176,689	0.00	0.00%	706,757	0
97	16-Nov-15	18-Nov-15	1-Jul-15	30-Jun-16	2	2	118,688	0.00	0.00%	237,376	0
98	17-Nov-15	19-Nov-15	1-Jul-15	30-Jun-16	2	2	22,833	0.00	0.00%	45,667	0
99	17-Nov-15	19-Nov-15	1-Jul-15	30-Jun-16	2	2	131,560	0.00	0.00%	263,119	0
100	18-Nov-15	20-Nov-15	1-Jul-15	30-Jun-16	2	2	16,743	0.00	0.00%	33,487	0
101	19-Nov-15	23-Nov-15	1-Jul-15	30-Jun-16	4	4	59,398	0.00	0.00%	237,592	0
102	23-Nov-15	25-Nov-15	1-Jul-15	30-Jun-16	2	2	146,121	0.00	0.00%	292,243	0
103	24-Nov-15	26-Nov-15	1-Jul-15	30-Jun-16	2	2	236,590	0.00	0.00%	473,180	0
104	25-Nov-15	27-Nov-15	1-Jul-15	30-Jun-16	2	2	38,484	0.00	0.00%	76,969	0
105	26-Nov-15	30-Nov-15	1-Jul-15	30-Jun-16	4	4	1,013,357	0.00	0.00%	4,053,427	0
106	26-Nov-15	30-Nov-15	1-Jul-15	30-Jun-16	4	4	11,343,266	0.00	0.00%	45,373,065	0
107	27-Nov-15	30-Nov-15	1-Jul-15	30-Jun-16	3	3	232,362	0.00	0.00%	697,085	0
108	30-Nov-15	02-Dec-15	1-Jul-15	30-Jun-16	1	1	521,204	0.00	0.00%	1,042,408	0
109	30-Nov-15	01-Dec-15	1-Jul-15	30-Jun-16	1	1	1,674,483	0.00	0.00%	1,674,483	0
110	01-Dec-15	03-Dec-15	1-Jul-15	30-Jun-16	2	2	64,715	0.00	0.00%	129,429	0
111	02-Dec-15	04-Dec-15	1-Jul-15	30-Jun-16	2	2	104,682	0.00	0.00%	209,325	0
112	03-Dec-15	07-Dec-15	1-Jul-15	30-Jun-16	4	4	219,051	0.00	0.00%	876,203	0
113	07-Dec-15	09-Dec-15	1-Jul-15	30-Jun-16	2	2	3,396,963	0.00	0.00%	6,793,925	0
114	08-Dec-15	10-Dec-15	1-Jul-15	30-Jun-16	2	2	90,376	0.00	0.00%	180,751	0
115	09-Dec-15	11-Dec-15	1-Jul-15	30-Jun-16	2	2	143,717	0.00	0.00%	287,434	0
116	11-Dec-15	14-Dec-15	1-Jul-15	30-Jun-16	3	3	329,300	0.00	0.00%	987,899	0
117	14-Dec-15	16-Dec-15	1-Jul-15	30-Jun-16	2	2	46,756	0.00	0.00%	93,512	0
118	15-Dec-15	17-Dec-15	1-Jul-15	30-Jun-16	2	2	75,557	0.00	0.00%	151,114	0
119	16-Dec-15	18-Dec-15	1-Jul-15	30-Jun-16	2	2	38,075	0.00	0.00%	76,150	0
120	18-Dec-15	21-Dec-15	1-Jul-15	30-Jun-16	3	3	371,432	0.00	0.00%	1,114,297	0
121	21-Dec-15	23-Dec-15	1-Jul-15	30-Jun-16	2	2	216,963	0.00	0.00%	433,927	0
122	22-Dec-15	24-Dec-15	1-Jul-15	30-Jun-16	2	2	34,033	0.00	0.00%	68,066	0
123	23-Dec-15	25-Dec-15	1-Jul-15	30-Jun-16	2	2	51,591	0.00	0.00%	103,182	0
124	25-Dec-15	28-Dec-15	1-Jul-15	30-Jun-16	3	3	301,955	0.00	0.00%	905,864	0

Short Term TL Loans Weighted Average Interest Rate Calculation

for the POI (1/7/15-06/30/16);
(Weighted average calculation is based on number of days in reporting period for each loan)

Bank Name	Opening Date	Closing date	Beginning Date of POI	Ending Date of POI	Days	Days in POI	Principal	Interest Paid	Interest Rate	Principal x Days in POR	Interest Rate x Principal x Days in POR
					A	B	C	D	E=(365x D)/(A x C)	F= C x B	G = B x C x E
125	28-Dec-15	30-Dec-15	1-Jul-15	30-Jun-16	2	2	470,578	0.00	0.00%	941,156	0
126	28-Dec-15	30-Dec-15	1-Jul-15	30-Jun-16	2	2	5,554,996	0.00	0.00%	3,109,811	0
127	28-Dec-15	30-Dec-15	1-Jul-15	30-Jun-16	2	2	5,076,898	0.00	0.00%	10,153,797	0
128	29-Dec-15	31-Dec-15	1-Jul-15	30-Jun-16	2	2	96,340	0.00	0.00%	192,680	0
129	31-Dec-15	4-Jan-16	1-Jul-15	30-Jun-16	4	4	2,066,529.24	0.00	0.00%	8,226,117	0
130	31-Dec-15	4-Jan-16	1-Jul-15	30-Jun-16	4	4	337,117.73	0.00	0.00%	1,348,471	0
131	31-Dec-15	4-Jan-16	1-Jul-15	30-Jun-16	4	4	1,586.94	0.00	0.00%	366,348	0
132	4-Jan-16	6-Jan-16	1-Jul-15	30-Jun-16	2	2	110,218.02	0.00	0.00%	220,436	0
133	5-Jan-16	7-Jan-16	1-Jul-15	30-Jun-16	2	2	10,512.48	0.00	0.00%	21,025	0
134	8-Jan-16	8-Jan-16	1-Jul-15	30-Jun-16	2	2	172,349.59	0.00	0.00%	344,699	0
135	8-Jan-16	11-Jan-16	1-Jul-15	30-Jun-16	3	3	137,604.65	0.00	0.00%	412,814	0
136	12-Jan-16	14-Jan-16	1-Jul-15	30-Jun-16	2	2	10,368.78	0.00	0.00%	20,738	0
137	13-Jan-16	15-Jan-16	1-Jul-15	30-Jun-16	2	2	43,162.24	0.00	0.00%	86,324	0
138	15-Jan-16	18-Jan-16	1-Jul-15	30-Jun-16	3	3	59,694.79	0.00	0.00%	179,084	0
139	20-Jan-16	22-Jan-16	1-Jul-15	30-Jun-16	2	2	15,424.38	0.00	0.00%	30,849	0
140	21-Jan-16	25-Jan-16	1-Jul-15	30-Jun-16	4	4	111,434.84	0.00	0.00%	445,739	0
141	19-Jan-16	21-Jan-16	1-Jul-15	30-Jun-16	2	2	175,901.10	0.00	0.00%	351,802	0
142	25-Jan-16	27-Jan-16	1-Jul-15	30-Jun-16	2	2	6,925.27	0.00	0.00%	13,851	0
143	26-Jan-16	28-Jan-16	1-Jul-15	30-Jun-16	2	2	24,022.15	0.00	0.00%	48,044	0
144	27-Jan-16	29-Jan-16	1-Jul-15	30-Jun-16	2	2	9,265.14	0.00	0.00%	18,530	0
145	26-Jan-16	28-Jan-16	1-Jul-15	30-Jun-16	2	2	981,281.24	0.00	0.00%	1,962,562	0
146	28-Jan-16	28-Jan-16	1-Jul-15	30-Jun-16	2	2	1,160,426.54	0.00	0.00%	2,360,853	0
147	29-Jan-16	1-Feb-16	1-Jul-15	30-Jun-16	3	3	307,444.58	0.00	0.00%	922,334	0
148	2-Feb-16	3-Feb-16	1-Jul-15	30-Jun-16	1	1	1,514,556.33	0.00	0.00%	1,514,556	0
149	1-Feb-16	3-Feb-16	1-Jul-15	30-Jun-16	2	2	17,035.33	0.00	0.00%	34,071	0
150	2-Feb-16	4-Feb-16	1-Jul-15	30-Jun-16	2	2	2,560.92	0.00	0.00%	5,122	0
151	3-Feb-16	5-Feb-16	1-Jul-15	30-Jun-16	2	2	142,922.97	0.00	0.00%	285,846	0
152	5-Feb-16	8-Feb-16	1-Jul-15	30-Jun-16	3	3	111,541.41	0.00	0.00%	334,624	0
153	8-Feb-16	10-Feb-16	1-Jul-15	30-Jun-16	2	2	5,690.14	0.00	0.00%	11,380	0
154	9-Feb-16	11-Feb-16	1-Jul-15	30-Jun-16	2	2	9,242.34	0.00	0.00%	18,485	0
155	10-Feb-16	12-Feb-16	1-Jul-15	30-Jun-16	2	2	19,334.56	0.00	0.00%	38,669	0
156	12-Feb-16	15-Feb-16	1-Jul-15	30-Jun-16	3	3	115,767.32	0.00	0.00%	347,302	0
157	15-Feb-16	17-Feb-16	1-Jul-15	30-Jun-16	2	2	25,879.15	0.00	0.00%	51,758	0
158	16-Feb-16	18-Feb-16	1-Jul-15	30-Jun-16	2	2	130,789.23	0.00	0.00%	261,578	0
159	17-Feb-16	19-Feb-16	1-Jul-15	30-Jun-16	2	2	32,475.37	0.00	0.00%	64,951	0
160	19-Feb-16	22-Feb-16	1-Jul-15	30-Jun-16	3	3	109,890.11	0.00	0.00%	329,670	0
161	22-Feb-16	24-Feb-16	1-Jul-15	30-Jun-16	2	2	116,552.86	0.00	0.00%	233,106	0
162	23-Feb-16	25-Feb-16	1-Jul-15	30-Jun-16	2	2	74,776.24	0.00	0.00%	149,552	0
163	24-Feb-16	26-Feb-16	1-Jul-15	30-Jun-16	2	2	7,968.46	0.00	0.00%	15,937	0
164	26-Feb-16	29-Feb-16	1-Jul-15	30-Jun-16	3	3	86,870.00	0.00	0.00%	260,610	0
165	29-Feb-16	2-Mar-16	1-Jul-15	30-Jun-16	2	2	180,522.02	0.00	0.00%	361,044	0
166	1-Mar-16	3-Mar-16	1-Jul-15	30-Jun-16	2	2	40,520.41	0.00	0.00%	81,041	0
167	2-Mar-16	4-Mar-16	1-Jul-15	30-Jun-16	2	2	13,923.29	0.00	0.00%	27,847	0
168	4-Mar-16	7-Mar-16	1-Jul-15	30-Jun-16	3	3	14,406.59	0.00	0.00%	43,220	0
169	7-Mar-16	9-Mar-16	1-Jul-15	30-Jun-16	2	2	35,818.38	0.00	0.00%	71,637	0
170	8-Mar-16	10-Mar-16	1-Jul-15	30-Jun-16	2	2	117,149.65	0.00	0.00%	234,299	0
171	9-Mar-16	11-Mar-16	1-Jul-15	30-Jun-16	2	2	113,111.04	0.00	0.00%	226,222	0
172	11-Mar-16	14-Mar-16	1-Jul-15	30-Jun-16	3	3	369,171.64	0.00	0.00%	1,107,515	0
173	14-Mar-16	16-Mar-16	1-Jul-15	30-Jun-16	2	2	68,172.11	0.00	0.00%	136,344	0
174	15-Mar-16	17-Mar-16	1-Jul-15	30-Jun-16	2	2	8,449.48	0.00	0.00%	16,899	0
175	16-Mar-16	18-Mar-16	1-Jul-15	30-Jun-16	2	2	5,606.57	0.00	0.00%	11,213	0
176	17-Mar-16	21-Mar-16	1-Jul-15	30-Jun-16	4	4	135,053.26	0.00	0.00%	540,213	0
177	21-Mar-16	23-Mar-16	1-Jul-15	30-Jun-16	2	2	16,598.53	0.00	0.00%	33,197	0
178	22-Mar-16	24-Mar-16	1-Jul-15	30-Jun-16	2	2	105,304.09	0.00	0.00%	210,608	0
179	23-Mar-16	25-Mar-16	1-Jul-15	30-Jun-16	2	2	481,145.44	0.00	0.00%	962,291	0
180	25-Mar-16	28-Mar-16	1-Jul-15	30-Jun-16	3	3	35,289.64	0.00	0.00%	105,869	0
181	28-Mar-16	30-Mar-16	1-Jul-15	30-Jun-16	2	2	16,660.15	0.00	0.00%	33,320	0
182	5-Apr-16	7-Apr-16	1-Jul-15	30-Jun-16	4	4	227,528.98	0.00	0.00%	455,058	0
183	7-Apr-16	11-Apr-16	1-Jul-15	30-Jun-16	4	4	1,035,036.88	0.00	0.00%	4,140,148	0
184	6-Apr-16	8-Apr-16	1-Jul-15	30-Jun-16	2	2	49,903.81	0.00	0.00%	99,808	0
185	6-Apr-16	6-Apr-16	1-Jul-15	30-Jun-16	2	2	57,746.44	0.00	0.00%	115,493	0
186	11-Apr-16	13-Apr-16	1-Jul-15	30-Jun-16	2	2	7,460.97	0.00	0.00%	14,922	0

Short Term TL Loans Weighted Average Interest Rate Calculation

for the POI (1/7/15-06/30/16);
(Weighted average calculation is based on number of days in reporting period for each loan)

Bank Name	Opening Date	Closing date	Beginning Date of POI	Ending Date of POI	Days	Days in POI	Principal	Interest Paid	Interest Rate E=(365x D) / (A x C)	Principal x Days in POR	Interest Rate x Principal x Days in POR G = B x C x E
187	12-Apr-16	14-Apr-16	1-Jul-15	30-Jun-16	2	2	8,283.19	0.00	0.00%	F = C x B 16,526	0
188	30-Mar-16	1-Apr-16	1-Jul-15	30-Jun-16	2	2	88,100.00	0.00	0.00%	176,200	0
189	30-Mar-16	31-Mar-16	1-Jul-15	30-Jun-16	1	1	12,134.22	0.00	0.00%	12,134	0
190	31-Mar-16	1-Apr-16	1-Jul-15	30-Jun-16	1	1	162,128.73	0.00	0.00%	162,129	0
191	13-Apr-16	15-Apr-16	1-Jul-15	30-Jun-16	2	2	60.00	0.00	0.00%	120	0
192	14-Apr-16	18-Apr-16	1-Jul-15	30-Jun-16	4	4	72,500.80	0.00	0.00%	290,003	0
193	18-Apr-16	20-Apr-16	1-Jul-15	30-Jun-16	2	2	11,144.06	0.00	0.00%	22,288	0
194	19-Apr-16	21-Apr-16	1-Jul-15	30-Jun-16	2	2	75,607.23	0.00	0.00%	151,214	0
195	20-Apr-16	22-Apr-16	1-Jul-15	30-Jun-16	2	2	361,802.67	0.00	0.00%	723,605	0
196	22-Apr-16	25-Apr-16	1-Jul-15	30-Jun-16	3	3	178,350.75	0.00	0.00%	535,062	0
197	25-Apr-16	27-Apr-16	1-Jul-15	30-Jun-16	2	2	37,590.34	0.00	0.00%	75,181	0
198	26-Apr-16	28-Apr-16	1-Jul-15	30-Jun-16	2	2	129,212.14	0.00	0.00%	258,424	0
199	27-Apr-16	29-Apr-16	1-Jul-15	30-Jun-16	2	2	23,750.00	0.00	0.00%	47,500	0
200	28-Apr-16	2-May-16	1-Jul-15	30-Jun-16	4	4	161,911.88	0.00	0.00%	647,648	0
201	2-May-16	4-May-16	1-Jul-15	30-Jun-16	2	2	76,899.28	0.00	0.00%	153,799	0
202	3-May-16	5-May-16	1-Jul-15	30-Jun-16	2	2	5,609.91	0.00	0.00%	11,220	0
203	4-May-16	6-May-16	1-Jul-15	30-Jun-16	2	2	109,287.40	0.00	0.00%	218,575	0
204	5-May-16	9-May-16	1-Jul-15	30-Jun-16	4	4	33,561.17	0.00	0.00%	134,245	0
205	9-May-16	11-May-16	1-Jul-15	30-Jun-16	2	2	60,201.95	0.00	0.00%	120,404	0
206	10-May-16	12-May-16	1-Jul-15	30-Jun-16	2	2	13,250.47	0.00	0.00%	26,501	0
207	11-May-16	13-May-16	1-Jul-15	30-Jun-16	2	2	3,862,316.73	0.00	0.00%	7,724,633	0
208	13-May-16	16-May-16	1-Jul-15	30-Jun-16	3	3	276,420.19	0.00	0.00%	829,261	0
209	16-May-16	18-May-16	1-Jul-15	30-Jun-16	2	2	35,026.09	0.00	0.00%	70,052	0
210	18-May-16	20-May-16	1-Jul-15	30-Jun-16	2	2	872,098.61	0.00	0.00%	1,744,197	0
211	20-May-16	23-May-16	1-Jul-15	30-Jun-16	3	3	65,758.97	0.00	0.00%	197,277	0
212	23-May-16	25-May-16	1-Jul-15	30-Jun-16	2	2	21,459.07	0.00	0.00%	42,918	0
213	25-May-16	26-May-16	1-Jul-15	30-Jun-16	1	1	81,293.21	0.00	0.00%	81,293	0
214	25-May-16	27-May-16	1-Jul-15	30-Jun-16	2	2	136,473.05	0.00	0.00%	272,946	0
215	27-May-16	30-May-16	1-Jul-15	30-Jun-16	3	3	101,157.56	0.00	0.00%	303,473	0
216	30-May-16	1-Jun-16	1-Jul-15	30-Jun-16	2	2	115,090.00	0.00	0.00%	230,180	0
217	31-May-16	2-Jun-16	1-Jul-15	30-Jun-16	2	2	38,705.17	0.00	0.00%	77,410	0
218	1-Jun-16	3-Jun-16	1-Jul-15	30-Jun-16	2	2	181,668.10	0.00	0.00%	363,336	0
219	2-Jun-16	6-Jun-16	1-Jul-15	30-Jun-16	4	4	71,096.40	0.00	0.00%	284,386	0
220	7-Jun-16	9-Jun-16	1-Jul-15	30-Jun-16	2	2	81,904.53	0.00	0.00%	163,809	0
221	8-Jun-16	10-Jun-16	1-Jul-15	30-Jun-16	2	2	244,877.90	0.00	0.00%	489,756	0
222	10-Jun-16	13-Jun-16	1-Jul-15	30-Jun-16	3	3	231,859.46	0.00	0.00%	695,578	0
223	13-Jun-16	15-Jun-16	1-Jul-15	30-Jun-16	2	2	63.80	0.00	0.00%	128	0
224	14-Jun-16	16-Jun-16	1-Jul-15	30-Jun-16	2	2	120,738.27	0.00	0.00%	241,477	0
225	15-Jun-16	17-Jun-16	1-Jul-15	30-Jun-16	2	2	7,616.87	0.00	0.00%	15,234	0
226	17-Jun-16	20-Jun-16	1-Jul-15	30-Jun-16	3	3	1,478,166.76	0.00	0.00%	4,434,500	0
227	20-Jun-16	22-Jun-16	1-Jul-15	30-Jun-16	2	2	27,433.30	0.00	0.00%	54,867	0
228	21-Jun-16	23-Jun-16	1-Jul-15	30-Jun-16	2	2	26,032.54	0.00	0.00%	52,065	0
229	22-Jun-16	24-Jun-16	1-Jul-15	30-Jun-16	2	2	20,893.97	0.00	0.00%	41,788	0
230	23-Jun-16	27-Jun-16	1-Jul-15	30-Jun-16	4	4	168,569.34	0.00	0.00%	674,277	0
231	27-Jun-16	29-Jun-16	1-Jul-15	30-Jun-16	2	2	221,961.77	0.00	0.00%	443,924	0
232	30-Jun-16	30-Jun-16	1-Jul-15	30-Jun-16	1	1	215,804.80	0.00	0.00%	431,610	0
233	17-Feb-16	19-Feb-16	1-Jul-15	30-Jun-16	2	2	219,550.80	0.00	0.00%	439,102	0
234	1-Feb-16	2-Feb-16	1-Jul-15	30-Jun-16	1	1	324,891.72	0.00	0.00%	324,892	0
235	26-Feb-16	1-Mar-16	1-Jul-15	30-Jun-16	4	4	1,684,691.62	0.00	0.00%	6,738,766	0
236	28-Mar-16	1-Apr-16	1-Jul-15	30-Jun-16	2	2	1,014,599.84	0.00	0.00%	2,029,200	0
237	31-Mar-16	1-Apr-16	1-Jul-15	30-Jun-16	1	1	2,348,721.21	0.00	0.00%	2,348,721	0
238	26-Apr-16	30-Apr-16	1-Jul-15	30-Jun-16	2	2	647,235.14	0.00	0.00%	1,294,470	0
239	28-Mar-16	31-Mar-16	1-Jul-15	30-Jun-16	3	3	6,482,121.78	0.00	0.00%	19,446,365	0
240	31-Mar-16	1-Apr-16	1-Jul-15	30-Jun-16	1	1	259,180.47	0.00	0.00%	259,180	0
241	26-Apr-16	28-Apr-16	1-Jul-15	30-Jun-16	2	2	8,957,904.68	0.00	0.00%	17,915,809	0
242	2-May-16	4-May-16	1-Jul-15	30-Jun-16	2	2	405,264.30	0.00	0.00%	810,529	0
243	17-May-16	20-May-16	1-Jul-15	30-Jun-16	3	3	690,664.70	0.00	0.00%	2,071,994	0
244	26-May-16	30-May-16	1-Jul-15	30-Jun-16	4	4	8,430,332.72	0.00	0.00%	33,721,331	0
245	31-May-16	1-Jun-16	1-Jul-15	30-Jun-16	1	1	298,185.57	0.00	0.00%	298,186	0
246	27-Jun-16	29-Jun-16	1-Jul-15	30-Jun-16	2	2	1,202,019.05	0.00	0.00%	2,404,038	0
247	1-Feb-16	2-Feb-16	1-Jul-15	30-Jun-16	1	1	1,503,686.11	0.00	0.00%	1,503,686	0
248	29-Feb-16	1-Mar-16	1-Jul-15	30-Jun-16	1	1	1,630,021.80	0.00	0.00%	1,630,022	0

Exhibit B-9 ISE Calculation

Habas Indirect Selling Expense Ratio Calculation

Acc Description - TR	Acc Description - EN	HQ Domestic Sales CC Expenses
760000116 PSD-Prim ve İkramiyeler	760000116 PSD- Primium and Bonus	
760000121 Sosyal Yardımlar-Yakacak Yardımı	760000121 Social Welfare - Fuel Aid	
760000122 Sos.Yrd-Yiy/Giy Yrd	760000122 Social Welfare- Food,Cloathing Aid	
760000125 Sosyal Yardımlar-Bayram Harçlığı	760000125 Social Welfare-Bairam Aid	
760000130 Sosyal Yardımlar-İzin Ücreti	760000130 Social Welfare- Vacation Pay	
760000143 PSD-İşsizlik Sigorta	760000143 PSD- Unemployment Insurance Employer Share	
760000211 PSD-Memur Normal Ücretleri	760000211 PSD- Officer Normal Pay	
760000212 PSD-Memur Hafta Tatili Ücreti	760000212 PSD- Weekend Payment	
760000213 PSD-Memur Genel Tatil Ücretleri	760000213 PSD Officer Holiday Fees	
760000214 PSD-Memur-İzin Ücretleri	760000214 PSD- Officer- Holiday Pay	
760000221 PSD-Memur Yakacak Yardımı	760000221 PSD-Officer Fuel Allowance	
760000241 PSD-Memur SSK Primi İşveren Payı	760000241 PSD Officer Employer share of social security premium	
760000321 PSD-Bakım Onarım Giderleri	760000321 PSD- Maintenance Expenses	
760000422 PSD-Yurt İçi Seyahat Giderleri	760000422 PSD Domestic Travel Expenses	
From Rolling Mill General Ledger		
Total Steel Domestic Sales		
ISE Ratio for the Home Market		

Acc Description - TR	Acc Description - EN	HQ Export Sales CC Expenses
760000116 PSD-Prim ve İkramiyeler	760000116 PSD- Primium and Bonus	
760000121 Sosyal Yardımlar-Yakacak Yardımı	760000121 Social Welfare - Fuel Aid	
760000122 Sos.Yrd-Yiy/Giy Yrd	760000122 Social Welfare- Food,Cloathing Aid	
760000125 Sosyal Yardımlar-Bayram Harçlığı	760000125 Social Welfare-Bairam Aid	
760000128 Sosyal Yardımlar-Doğum Yardımı	760000128 Social Welfare -Birth Aid	
760000130 Sosyal Yardımlar-İzin Ücreti	760000130 Social Welfare- Vacation Pay	
760000132 PSD-İhbar Tazminatı	760000132 PSD- Layoff Compensation	
760000143 PSD-İşsizlik Sigorta	760000143 PSD- Unemployment Insurance Employer Share	
760000211 PSD-Memur Normal Ücretleri	760000211 PSD- Officer Normal Pay	
760000212 PSD-Memur Hafta Tatili Ücreti	760000212 PSD- Weekend Payment	
760000213 PSD-Memur Genel Tatil Ücretleri	760000213 PSD Officer Holiday Fees	
760000214 PSD-Memur-İzin Ücretleri	760000214 PSD- Officer- Holiday Pay	
760000221 PSD-Memur Yakacak Yardımı	760000221 PSD-Officer Fuel Allowance	
760000231 PSD-Memur Kıdem Tazminatı	760000231 Officer Severance Pay	
760000241 PSD-Memur SSK Primi İşveren Payı	760000241 PSD Officer Employer share of social security premium	
760000321 PSD-Bakım Onarım Giderleri	760000321 PSD- Maintenance Expenses	
760000322 PSD-Taşıt Araç.Yak.G	760000322 PSD- Motor Vehicle Fuel Expenses	
760000331 PSD-Posta Giderleri	760000331 PSD- Postage Expenses	
760000332 PSD-Telefon Giderleri	760000332 PSD-Phone Expenses	
760000342 PSD-Navlun Giderleri-Yurt Dışı	760000342 PSD-International Freight Expenses	
760000353 PSD-Gümrük Giderleri	760000353 PSD- Customs Expenses	
760000411 PSD-Kırtasiye Giderleri	760000411 PSD- Stationery Expenses	
760000413 PSD-Eğitim ve Yayın Giderleri	760000413 PSD- Training and Publication Expenses	
760000414 PSD-Abone ve Aidat Giderleri	760000414 PSD-Subscription Expenses	
760000422 PSD-Yurt İçi Seyahat Giderleri	760000422 PSD Domestic Travel Expenses	
760000423 PSD-Yurt Dışı Seyahat Giderleri	760000423 PSD Foreign Travel Expenses	
760000430 PSD-Sigorta Giderleri	760000430 PSD- Insurance Expenses	
760000431 PSD-İhracat Götürü Gider İndirimi	760000431 PSD- Export lump sum deduction	
760000452 PSD-Noter Giderleri	760000452 PSD -Notary Expenses	
760000461 PSD-Temsil ve Ağırlama Giderleri	760000461 PSD- Representation and Hospitality Expenses	
760000484 PSD-K.K.E.G.erler	760000484 PSD- Non-deductible expenses	
760000500 PSD-Vergi,Resim ve Harçlar	760000500 PSD- Taxes, duties and charges	
From Rolling Mill General Ledger		
Total Steel Export Sales		
ISE Ratio for the Export Sales		

Exhibit B-10 Packing

Habas

Per Unit Packing Expense Calculation

1. Classification of Packing Expenses	
Packing Labor for H1	
Packing Labor for H2	
Packing Labor for H3	
Packing Materials	
Total	
2. Quantities used as denominator	
3. Calculation of Reported Per Unit Packing Expenses	
Per Unit Packing TL/Mton	
Home Market Form 2	
Home Market Form 1	
Export Form 2	
Export Form 1	

**BEFORE THE UNITED STATES DEPARTMENT OF COMMERCE
INTERNATIONAL TRADE ADMINISTRATION
ENFORCEMENT AND COMPLIANCE
WASHINGTON, D.C.**

**PUBLIC VERSION
A-489-829**

**ANTIDUMPING INVESTIGATION:
STEEL CONCRETE REINFORCING BAR
FROM TURKEY**

**SECTION C QUESTIONNAIRE RESPONSE
OF HABAŞ SINAI VE TIBBİ GAZLAR
İSTİHSAL ENDÜSTRİSİ A.Ş.**

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Date: January 17, 2017

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II.	Summary of U.S. Sales File.....	1
III.	Computer File of U.S. Sales	2
IV.	U.S. Market Sales Reconciliation	4
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EXHIBIT LIST	
Exhibit C- 1	U.S. Sales Summary
Exhibit C- 2	U.S. Sales Listing Prints
Exhibit C- 3	U.S. Sales Reconciliation
Exhibit C- 4	Expense Accounts
Exhibit C- 5	U.S. Customer List
Exhibit C- 6	Payment Dates
Exhibit C- 7	Inland Freight to Port
Exhibit C- 8	Brokerage
Exhibit C- 9	Independent Survey
Exhibit C- 10	Exporters Association Fee
Exhibit C- 11	U.S. Duties and Brokerage
Exhibit C- 12	International Freight
Exhibit C- 13	Agency Revenue
Exhibit C- 14	Turkish Inward Processing Regulations
Exhibit C- 15	IPC Documentation
Exhibit C- 16	Screen prints from Online IPC System of The Ministry of Economy
Exhibit C- 17	Import and Export Data of IPC
Exhibit C- 18	Duty Drawback Calculation
Exhibit C- 19	Supporting Documentation for Customs Duty Rates
Exhibit C- 20	Commissions
Exhibit C- 21	Short Term USD Borrowing Rate

SECTION C

Sales to the United States

I. General Explanation

This section of the questionnaire provides instructions for reporting your sales of the **subject merchandise** in or to the United States. Normally, we will compare the prices at which this merchandise is sold in the United States with the prices at which the **foreign like product** is sold in the foreign market in order to determine whether the subject merchandise was sold at less than **normal value** in the United States during the period of investigation (POI).

***Note:** Please submit a copy of the computer program/spreadsheet/worksheet that you used to calculate the prices, expenses, and adjustments reported in your U.S. sales lists. The documentation submitted should provide detail on any formulas used for the calculation of the figures provided in the sales lists, identify any factors used therein, and identify the price or unit basis to which the factors are applied.*

II. Summary of U.S. Sales File

Please complete the U.S. market sales database summary that appears in Appendix VII.

At the top of the spreadsheet is a place to indicate the date the spreadsheet was submitted to the Department. You are responsible for ensuring that the spreadsheet is consistent with the accompanying narrative response and any accompanying databases submitted on electronic media. Each time you revise your questionnaire response, such as in answer to a supplemental questionnaire, and your response requires a change in a spreadsheet, you must submit a revised spreadsheet with the date the revision is submitted to the Department.

Please submit the worksheet computer file in a standard spreadsheet format such as Excel. You must include as well a printout of this spreadsheet that is identical in content to the computer file.

If you have any questions concerning completion and submission of this spreadsheet, please contact the official in charge by no later than fourteen calendar days after the issuance of this questionnaire (the issuance date of this questionnaire appears on the first page of the cover letter).

Habaş provides its U.S. sales summary in Exhibit C-1.

III. Computer File of U.S. Sales

In accordance with the instructions provided in this section, prepare a separate computer data file containing each sale made during the POI of the subject merchandise, including sales of further manufactured merchandise. Do not report canceled sales. This file format is designed to accommodate **export price** (EP) and **constructed export price** (CEP) transactions.

For sales of merchandise that has been shipped to the customer and invoiced by the time this response is prepared, each record in the computer data file should correspond to an invoice line item (*i.e.*, each unique product included on the invoice). For sales of merchandise that have not yet been fully shipped and invoiced, separate records should be provided for the shipped and unshipped portions of the sale. For sales shipped in installments, a separate record should be provided for each installment.

Each computer record submitted should contain the information requested concerning the product sold, the terms of the sale, the selling expenses incurred, and other information. The following portion of section C describes the information the Department requires.

The chart which follows is a summary of the data fields for the U.S. sales computer file which are described in the remainder of this section of the questionnaire. Please refer to Appendix II Instructions for Submitting Computer Data for instructions on preparing the electronic file.

FIELD NUMBER	FIELD DESCRIPTION	FIELD NAME
0.0	Sequential Number	SEQU
1.0	Complete Product Code	PRODCODU
2.0	Matching Control Number	CONNUMU
2.1	Overruns	OVERRUNU
2.2	Prime vs. Secondary Merchandise	PRIMEU
2.3	Specification/Grade	SPECHGRADEU
3.1	Type of Steel	STEELU
3.2	Minimum Specified Yield Strength	MSYSTRU
3.3	Coating	COATU
3.4	Martensitic	MARTU
3.5	Nominal Diameter	DIAMU
3.6	Form	FORMU
4.0	Sale Type	SALEU
5.0	Consignment Identifier	CONSIGNU
6.0	Customer Code	CUSCODU
6.1	Consolidated Customer Code	CCUSCODU
7.0	Customer Category	CUSCATU
8.0	Channel of Distribution	CHANNELU
9.0	Sale Invoice Date	SALINDTU
10.0	Date of Sale	SALEDATU
11.0	Sale Invoice Number	INVOICEU

FIELD NUMBER	FIELD DESCRIPTION	FIELD NAME
12.0	Date of Shipment	SHIPDATU
13.0	Date of Receipt of Payment	PAYDATEU
14.0	Terms of Delivery	SALETERU
15.0	Terms of Payment	PAYTERMU
16.0	Quantity	QTYU
17.0	Quantity Unit of Measure	QTYUNITU
18.0	Gross Unit Price	GRSUPRU
19.1-n	Billing Adjustments	BILLADJU
20.1	Early Payment Discounts	EARLPYU
20.2	Quantity Discounts	QTYDISU
20.3-20.n	Other Discounts	OTHDIS1-n U
21.1-21.n	Rebates	REBATEU
22.0	Level of Trade	LOTU
23.0	Inland Freight - Plant to Distribution Warehouse	DINLFTWU
24.0	Warehousing Expense	DWAREHU
25.0	Inland Freight - Plant/Warehouse to Port of Exit	DINLFTPU
26.0	Country of Manufacture Inland Insurance	INSUREU
27.0	Brokerage and Handling in the Country of Manufacture	DBROKU
28.0	Brokerage and Handling in the United States	USBROKU
29.0	International Freight	INTNFRU
30.0	Marine Insurance	MARNINU
31.0	U.S. Inland Freight from Port to Warehouse	INLFPWU
32.0	U.S. Warehousing Expense	USWAREHU
33.0	U.S. Inland Freight from Warehouse to the Unaffiliated Customer	INLFWCU
34.0	U.S. Inland Insurance	USINSURU
35.0	Other U.S. Transportation Expense	USOTHTRU
36.0	U.S. Customs Duty	USDUTYU
37.0	Destination	DESTU
38.0	Duty Drawback	DTYDRAWU
39.0	Commissions	COMMU
40.0	Selling Agent	SELAGENU
41.0	Selling Agent Relationship	SELARELU
42.0	Credit Expenses	CREDITU
43.0	Late Payment Fee	LATEPAYU
44.0	Advertising Expenses	ADVERTU
45.0	Warranty Expense	WARRU
46.0	Technical Service Expense	TECHSERU
47.0	Royalties	ROYALU
47.1	Bank Charges	BANKCHARU

FIELD NUMBER	FIELD DESCRIPTION	FIELD NAME
48.1-n	Other Direct Selling Expenses	DIRSELU
49.1	Indirect Selling Expenses Incurred in the Country of Manufacture	DINDIRSU
49.2	Indirect Selling Expenses Incurred in the United States	INDIRSU
50.1	Inventory Carrying Costs Incurred in the Country of Manufacture	DINVCARU
50.2	Inventory Carrying Costs Incurred in the United States	INVCARU
51.0	Packing Cost	PACKU
52.0	U.S. Repacking Cost	REPACKU
53.0	Value Added Tax	TAXU
54.0	Further Manufacturing	FURMANU
55.0	Samples	SAMPLEU
56.0	Foreign Trade Zone	FTZU
57.0	Temporary Import Bond	TEMPIMPU
58.0	Manufacturer	MFRU

Habaş provides its U.S. sales listing and sample printouts in Exhibit C-2.

IV. U.S. Market Sales Reconciliation

Please provide a complete package of documents and worksheets demonstrating how you identified the sales you reported to the Department and reconciling the reported sales to the total sales listed in your general ledger. Include a copy of all computer programs used to separate the reported sales from your total sales and to calculate expenses.

Habaş provides its sales reconciliation worksheets in Exhibit C-3.

In Habaş's accounting system, export sales are recorded based on the 'official customs exit document closing date'. Habas has reported this date in field "ACTGDTU". In some instances, commercial invoice date and the customs exit document closing date may fall in different months. In Exhibit C- 4 Habaş is presenting the U.S. sales quantity and value reconciliation for sales in the POI based on ACTGDTU to be consistent with its records.

In Habaş's accounting system, export sales value is recorded in two separate parts to Habaş's general ledger as follows:

- **Actual weight times the price as per the invoice (based on theoretical weight) is recorded as sales value.**
- **The difference between the price as per actual weight and theoretical weight multiplied by the actual weight is recorded under GL account as “theoretical weight gains”.**

Habaş provides an example below to illustrate this accounting treatment:

Weight (Theoretical)	10,000 metric tons
Price (per theoretical weight)	600 \$ / metric ton
Total Invoice Value	6,000,000 \$
Weight (Actual)	9,700 metric tons`
Unit price (per actual weight)	618.56 \$ / metric ton (600 \$ x 10,000 metric tons / 9,700 metric tons
Booked in Sales Revenue	\$ 5,820,000 (9,700 metric tons x 600 \$/metric ton)
Booked in Th. Weight Gains	\$ 180,000 (9,700 metric tons x (618.56 \$/metric ton - 600 \$/metric ton)

In Part A of Exhibit C-3, Habaş has separately shown the sales value and theoretical weight gains. Habaş then reconciled this list to the total export sales ledger as shown in Part A of Exhibit C-3. While Habaş does not record the destination country in its accounting system, a list of all export sales by country is maintained for tax reporting purposes. Habaş reconciled its total U.S. sales value and quantity to this list as shown in Part A of Exhibit C-3. A very small reconciliation difference is recorded due to a pricing difference between accounting and commercial invoice.

In Part B of Exhibit C-3, Habaş demonstrates that, by adding non-subject U.S. exports and non-U.S. exports, the total value reconciles to Habaş’s general ledger and its audited financial statements, which are summarized in Part C of Exhibit C-3.

V. Reporting of Expenses

For each expense data field reported in the sales database, using the chart of accounts, please identify the account(s) used to calculate such expense. In addition, for each reported field, provide all sub accounts to the account referenced.

This information can be provided in chart form. For example, for movement expenses, please report the expenses in the following manner:

Field	Main Account	Sub Accounts
Port Charges (PORTCHGU)	Account 030 Handling	Account 031 Port XYZ Account 0312 XXX

Each field used to report expenses should thus identify all accounts which were used to calculate such expense.

Please see Exhibit C-4.

VI. Instructions for the Narrative Response and the Computer File of U.S. Sales

The following instructions combine the questionnaire with the computer data file format. “FIELD NUMBER” includes the number and descriptive name of the field in the computer data file. “FIELD NAME” includes the “short” or variable name for the submitted printouts of the data file. “DESCRIPTION” defines the data you should report in the field of the computer data file, and “NARRATIVE” describes the additional information we request you provide, not in the computer data file, but in a narrative response.

Fields 1 through 3
Report the information requested concerning the product sold. Fields 1 and 2 are reserved for the product code and a matching control number the Department will use in the calculation of the dumping margin. Fields numbered 3.1 to 3.n specify the product characteristics requested by the Department. You may add additional product characteristics. However, if you add characteristics not specified in the questionnaire, describe in the narrative response why you believe that the Department should use this information to define identical and similar merchandise.
If the product sold was further manufactured in the U.S., report the product code of the product sold in field 1, the control number of the product imported in field 2, and the technical characteristics of the product imported in field 3.1 to 3. n.

FIELD NUMBER 0.0: **Sequential Number**

FIELD NAME: SEQU

DESCRIPTION: Assign a unique sequential number to each sales record. This sales record number should remain constant in all future submissions (*i.e.*, sales record line items should not be renumbered during the

course of this segment). This field will assist you in reconciling our calculations with the data you submit in your response.

Habaş has provided sequential numbers for each transaction in the US sales listings.

FIELD NUMBER 1.0: Complete Product Code

FIELD NAME: PRODCODU

DESCRIPTION: Report the commercial product code assigned by your company in the normal course of business to the specific product sold in the United States.

If the product sold is further manufactured in the United States, report the product code of the product sold not the product imported.

NARRATIVE: The product code should be described in response to question 7 b in section A of this questionnaire.

Habaş reports the internal product code in this field. Please see the response to question 7 c in section A and Exhibits A-13 and A-14 for a list and key for product codes.

FIELD NUMBER 2.0: Matching Control Number

FIELD NAME: CONNUMU

DESCRIPTION: Assign a control number to each unique product reported in the section C sales data file. Identical products should be assigned the same control number in each record in every file in which the product is referenced (e.g., products with identical physical characteristics reported in the foreign market sales file and the U.S. market sales file should have the same control number).

If the product sold is further manufactured in the United States, report the control number of the product imported, not of the product sold.

Habaş reports five-digit product matching control numbers in this field.
First digit represents the type of steel,
Second digit represents the minimum specified yield strength,
Third digit represents the coating,
Fourth digit represents the surface quality (i.e. martensitic or non-martensitic),
Fifth digit represents the size,
Sixth digit represents the form.
Codes used in each product characteristic field are described in detail below.

FIELD NUMBER 2.1: Overruns

FIELD NAME: OVERRUNU

DESCRIPTION: Indicate whether the transaction involved overrun merchandise.

Y = Yes, the transaction involved overrun merchandise

N = No, the transaction did not involve overrun merchandise

Note that this field should **not** be included in the construction of the CONNUM.

Please describe in detail how overrun merchandise is categorized internally and marketed.

Habaş does not sell overrun merchandise to the U.S. “N” is reported for all sales in this field.

FIELD NUMBER 2.2: Prime vs. Secondary Merchandise

FIELD NAME: PRIMEU

DESCRIPTION: Indicate whether the merchandise was prime or non-prime (secondary) merchandise.

1 = Prime

2 = Non-prime

Note that this field should **not** be included in the construction of the CONNUM.

Please describe in detail how secondary merchandise is categorized internally and marketed. Merchandise should not be classified as non-prime merchandise **solely** because it does not meet the specification originally intended.

Habaş does not sell non-prime (secondary) merchandise to the U.S. “1” is reported for all sales in this field.

FIELD NUMBER 2.3: Specification/Grade

FIELD NAME: SPECHGRADEU

DESCRIPTION: Report the specification and grade of the product (e.g., for ASTM A615 Grade 40, report “ASTM A615 Grade 40”).

Note that this field should **not** be included in the construction of the CONNUM.

NARRATIVE: Provide a chart that identifies every specification/grade for sales you are reporting in your comparison market and U.S. market sales databases and for each identify the minimum yield strength in PSI.

Habaş sold rebar according to the following specifications and grades in the U.S market:

<i>Specification</i>	<i>Grade</i>
<i>ASTM A615</i>	<i>GR40</i>
<i>ASTM A615</i>	<i>GR60</i>
<i>ASTM A615</i>	<i>GR75</i>
<i>ASTM A706</i>	<i>GR60</i>

FIELDS 3.1 TO 3.6 SHOULD BE INCLUDED IN THE CONSTRUCTION OF THE CONNUM

FIELD NUMBER 3.1 Type of Steel

FIELD NAME: STEELU

DESCRIPTION: Report the type of steel the product is manufactured from using the following codes:

- 1 = stainless steel (e.g., ASTM A955)
- 2 = other than stainless steel, but with minimum specified chromium content greater than or equal to 7.5 percent (e.g., ASTM A1035)
- 3 = other than stainless steel, but with minimum specified chromium content greater than or equal to 3.5 percent and less than 7.5 percent
- 4 = less than 3.5 percent or no minimum specified chromium content (e.g., ASTM 615)

NARRATIVE: Do not create any additional reporting codes.

“4” is reported for all of sales in this field as Habas only produces steel with less than 3.5 percent or no minimum specified chromium content.

FIELD NUMBER 3.2 Minimum Specified Yield Strength

FIELD NAME: MSYSTRU

DESCRIPTION: Report the minimum specified yield strength of the product using the following codes:

- 1 = $\leq 45,000$ psi, or no minimum specified yield strength
- 2 = $> 45,000$ psi but $\leq 65,000$ psi
- 3 = $> 65,000$ psi but $\leq 78,000$ psi
- 4 = $> 78,000$ psi

NARRATIVE: Note that the code should be selected that contains the minimum specified yield strength required for the product in question. For example, for ASTM A615 grade 40, the reporting code “1” should be reported because the minimum specified yield strength for that product (40,000 psi) falls within the range identified for reporting code “1”. As an additional example, for ASTM A706, the maximum carbon equivalent identified in ASTM A706 is 0.55%. Therefore, for ASTM A706 grade 60, you should report code “3”. Do not create any additional reporting codes.

Habaş reports the minimum specified yield strength in this field as required.

FIELD NUMBER 3.3 Coating

FIELD NAME: COATU

DESCRIPTION: Report based on coating(s):

1 = metallic coated and plastic coated (e.g., ASTM A1055)
2 = metallic coated but not plastic coated (e.g., ASTM A767)
3 = plastic coated but not metallic coated (e.g., ASTM A775)
6 = neither plastic coated nor metallic coated

NARRATIVE: Do not create any additional reporting codes/categories.

“6” is reported for all of sales in this field as Habas only produces non-coated rebar.

FIELD NUMBER 3.4 Martensitic

FIELD NAME: MARTU

DESCRIPTION: Report whether the product has a martensitic or non-martensitic surface quality

1 = martensitic
2 = non-martensitic

NARRATIVE: Explain how you differentiated between products with martensitic and non-martensitic surfaces. Do not create any additional reporting codes/categories.

Habaş does not keep track of the production method of each different sale and therefore is unable to determine whether the product has a martensitic or non-martensitic surface. Therefore, Habaş relied on its production practice for the particular specification/grade per Habaş’s internal practices.

FIELD NUMBER 3.5 Nominal Diameter

FIELD NAME: DIAMU

DESCRIPTION: Report based on nominal diameter using reporting codes below.

1 = less than 9.75 mm

2 = greater than or equal to 9.75 mm but less than 24.0 mm
3 = greater than or equal to 24.0 mm but less than 37.0 mm
4 = greater than or equal to 37.0 mm

NARRATIVE: For example, ASTM Bar designation 3 (under, for example, ASTM A615) has a nominal diameter of 0.375” or 9.5 mm, and should be reported using reporting code “1” as noted above. Do not create any additional reporting codes.

Habaş reports the nominal diameter as required. In addition, Habas reports the actual size in inches in field DIAMINU and in millimeters in field DIAMMMU for information purposes.

FIELD NUMBER 3.6 Form

FIELD NAME: FORMU

DESCRIPTION: 1 = coil
2 = not in coil

NARRATIVE: Do not create any additional reporting codes.

Habaş reports the form in this field as required.

Fields 4 through 8

Report the information requested concerning the sale type, customer and the channel of distribution for the merchandise. In the section A response, you have described the various channels through which you distribute the merchandise. The response to field 8 should correspond to the description you have provided in your response to section A.

FIELD NUMBER 4.0: Sale Type

FIELD NAME: SALEU

DESCRIPTION: Identify the sale as either “EP” (export price) or “CEP ” (constructed export price).

All the subject merchandise sold in the U.S. during the period of investigation was sold to unaffiliated parties directly from Habaş. Therefore, all Habaş’s sales are EP sales and this field has been omitted from Habaş’s U.S. sales listing.

FIELD NUMBER 5.0: Consignment Identifier

FIELD NAME: CONSIGNU

DESCRIPTION: Identify the sale as either “C” (consignment sale) or “NC” (non-consignment sale).

Habaş made only non-consignment sales to U.S. during POI. Thus, this field has been omitted from the sales listing.

FIELD NUMBER 6.0: Customer Code

FIELD NAME: CUSCODU

DESCRIPTION: Report the name of the customer or the internal accounting code designating the customer, as used in your normal course of business.

NARRATIVE: Provide a list of customer names and codes as an attachment to your narrative response.

Habaş’s customer codes are 7-digit numbers. The first digit indicates the customer type in company’s internal classification:

First digit 1 Affiliated companies

First digit 2 Domestic customers

First digit 5 Export customers

The remaining digits of the customer codes are assigned in a sequence and do not contain any other information about the customer.

A list of customer names and codes (export customers) is attached as Exhibit C- 5.

FIELD NUMBER 6.1: Consolidated Customer Code

FIELD NAME: CCUSCODU

DESCRIPTION: Report only one name or code for each of your customers, even if more than one name or accounting code exists for that customer in your books and records. For example, if you use different codes for

regional offices of the same customer, report the same code for this customer, regardless of the location of the office.

NARRATIVE: Provide a list of customer names and codes as an attachment to your response, ensuring that each customer is assigned only one discrete code for this field.

Habaş reports the name of each customer in field CCUSCODU.

FIELD NUMBER 7.0: Customer Category

FIELD NAME: CUSCATU

DESCRIPTION: 1 = Original Equipment Manufacturers
2 = Trading Companies
3 = Distributors
4 = Retailers
5 - n = Specify additional categories as required.

NARRATIVE: Identify any additional categories and indicate the code used for each. Identify any customers that have been classified in more than one customer category and explain the circumstances justifying such treatment.

Habaş only made sales to traders in the U.S. during the POI. Habaş therefore reports '2' in this field for all sales.

FIELD NUMBER 8.0: Channel of Distribution

FIELD NAME: CHANNELU

DESCRIPTION: The channels of distribution designated in this field should conform to those described in the response to question 3 in section A of the questionnaire.

1 = Channel 1
2 = Channel 2
3 - n = Channel 3 - n

NARRATIVE: Identify any additional channels and indicate the codes used for each. The codes for channel of distribution listed above are examples only. You need not use them.

Habaş has not sold subject merchandise to the U.S. through different channels. This field has been omitted from Habaş's U.S. sales listing.

Fields 9 through 15

Report the information requested concerning the terms of delivery and payment and the dates of the specified events of each sale. Please be sure to report dates in the specified eight-digit format. The Glossary of Terms at Appendix I describes the Department's criteria for determining the date of sale. The criteria used by the Department to determine the date of sale may be different from the criteria you use in your accounting system; please contact the official in charge if, after reviewing the Department's criteria, you are uncertain when a sale has occurred.

FIELD NUMBER 9.0: Sale Invoice Date

FIELD NAME: SALINDTU

DESCRIPTION: Positions 1 - 4 = Year
Positions 5 & 6 = Month
Positions 7 & 8 = Day

Habaş reports the date of the commercial invoice in this field.

FIELD NUMBER 10.0: Date of Sale (if different than Sale Invoice Date)

FIELD NAME: SALEDATU

DESCRIPTION: Include this field only if the date of sale is different from the sale invoice date.

Positions 1 - 4 = Year
Positions 5 & 6 = Month
Positions 7 & 8 = Day

As noted in Habaş's Section A response, Habaş's U.S. date of sale is the date of invoice. This field has been omitted from Habaş's U.S. sales listing. As mentioned above, Habaş has added a new field ACTGDTU to report the accounting recording date for reconciliation purposes.

FIELD NUMBER 11.0: Sale Invoice Number

FIELD NAME: INVOICEU

DESCRIPTION: Report the reference number assigned to the invoice in your accounting system.

NARRATIVE: Describe the invoice numbering system used by each sales entity that originated a sale reported in this data file. Is it simply a sequential number or is additional information included in the code, such as place of sale? If additional information is contained in the code, provide a key describing each component of the code.

Habaş reports the invoice number in this field. Invoice numbering is sequential. If more than one invoice is issued to the customer for the same order, the last digit of the invoice numbers indicates the sequence of the invoice within the same order. As certain sales adjustments are applied on an export vessel specific basis, Habaş has added a field “VESSELU” to report the name of the export marine vessel.

FIELD NUMBER 12.0: Date of Shipment

FIELD NAME: SHIPDATU

DESCRIPTION: Report the date of shipment from the last facility under your control; e.g., the factory or distribution warehouse to the customer.

Positions 1 - 4 = Year
Positions 5 & 6 = Month
Positions 7 & 8 = Day

Habaş reports date of shipment in this field. Date of shipment is taken from the bill of lading as the date the vessel is fully loaded and ready for departure. Prior to the issuance of the bill of lading, Habaş is the owner of the goods.

FIELD NUMBER 13.0: Date of Receipt of Payment

FIELD NAME: PAYDATEU

DESCRIPTION: Report the date your records indicate payment was received from the customer.

Positions 1 - 4 = Year
Positions 5 & 6 = Month

Positions 7 & 8 = Day

NARRATIVE: Indicate the basis for determining the date of payment and the ledger from which this date was identified. If you cannot collect the dates of payment in the time allowed for responding to this questionnaire, explain why and do not complete this field. If you collect the information but a particular invoice is unpaid, leave this field blank for that invoice.

Habaş reports the actual date of receipt of payment for its U.S. sales. In some cases, customers make multiple payments for the same invoice or order. In these cases, Habaş calculated a weighted average payment date as shown in Exhibit C-6. In some cases, the funds credited to Habaş's account are less than the total invoice amount due to bank deductions. Habaş has reported these deductions separately in bank charges.

FIELD NUMBER 14.0: Terms of Delivery

FIELD NAME: SALETERU

DESCRIPTION: 1 = Delivered
2 = FOB (specify delivery point; e.g., FOB home market seaport)
3 - n = Specify other delivery terms as required.

NARRATIVE: Describe the terms of delivery offered and indicate the code used for each. If the terms vary by channel of distribution, explain how these are related.

The codes for delivery terms listed above are examples only. You need not use them.

Habaş's sales to the U.S. were made on 'CFR' (Cost and Freight) basis. Habaş accordingly reports 'CFR' in the U.S. sales listing.

FIELD NUMBER 15.0: Terms of Payment

FIELD NAME: PAYTERMU

DESCRIPTION: Report terms of payment granted the customer.

1 = 30 days after invoice.
2 = 60 days after invoice.

3- n = Specify other payment terms as required.

NARRATIVE: Describe each of the terms of payment you offer and indicate the code used for each. If the terms vary by channel of distribution, explain how these are related. If the payment terms you offer are tied to early payment discounts or to interest penalties for late payment, please explain. Indicate whether the payment terms are stated or coded on each invoice or, otherwise, how customers agree to payment terms.

The codes for payment terms listed above are examples only. You need not use them.

Habaş's sales in the POI were made on [] terms. Accordingly, Habaş reported [] in its U.S. sales listing.

Fields 16 through 21

Report the information requested concerning the quantity sold and the price per unit paid in each sale transaction. All **price adjustments** granted, including **discounts** and **rebates**, should be reported in these fields. The gross unit price less price adjustments should equal the net amount of revenue received from the sale. If the invoice to your customer includes separate charges for other services directly related to the sale, such as a charge for shipping, create a separate field for reporting each additional charge. Refer to the Glossary of Terms at Appendix I for a more complete description of each of the price adjustments listed.

FIELD NUMBER 16.0: Quantity

FIELD NAME: QTYU

DESCRIPTION: Report the sale quantity for this transaction. In general, this quantity will be the quantity of the specific shipment or invoice line, net of returns where possible. For sales that have not been fully shipped/invoiced at the time the computer data for this section is prepared, report the quantity of the sale not yet shipped (total quantity sold less the quantity shipped and invoiced to date - and reported in this file in separate records).

For example, assume the date of sale is the date of the customer's order. In the last month the POI a customer orders 100 tons to be shipped in 5 lots of 20 tons each once every 30 days. At the time of preparation of your questionnaire response, 3 of the 5 shipments have been made and an invoice sent for each shipment to the customer.

The file you submit to the Department should contain 4 records: one record for each shipment and invoice and a fourth record for the unshipped amount of 40 tons. For the record containing the unshipped 40 tons, complete the adjustment fields based on estimates.

NARRATIVE: Explain how returns, if you permit them, affect your sales recorded in the general ledger and sales ledger.

Habaş's sales to the U.S. were made on a theoretical weight basis, i.e., the price is based on the weight computed from the density and dimensions of each bar. As discussed in Habaş's response to Section B of the questionnaire, Habaş's sales in the home market are on an actual weight basis. To report the quantity sold to the U.S. on the same basis as the home market sales, Habaş reports actual weight of sales to the U.S. The actual weights are obtained from loading lists which are also stated on the customs forms certified by the Turkish customs.

FIELD NUMBER 16.1: Quantity (theoretical weight)

FIELD NAME: TQTYU

Habaş added this field to its U.S. sales listing to report the theoretical weight for information purposes.

FIELD NUMBER 17.0: Quantity Unit of Measure

FIELD NAME: QTYUNITU

DESCRIPTION: Report all sales in this file in the same unit of measure. Use an abbreviation or code to indicate the unit of measure. For example,

1 or MT = metric tons
2 or KG = kilograms
3 – n or specify as needed.

NARRATIVE: Provide a table of the units of measure and abbreviations or codes used.

The codes for unit of measure listed above are examples only. You need not use them.

Please use a single unit of measure for expressing all prices, expenses, and adjustments you report. If you make sales or incur expenses or adjustments using more than one unit of measure, select the predominantly used unit of measure for sales of merchandise to express all reported data. Additionally, in separate fields report the price, expense or adjustment as it appears in your records (*i.e.*, before the conversion to a single unit of measure), and the conversion factor applied to convert the data to a single unit of measure.

Habaş reports its sales to U.S. in metric tons. '1' is reported for all sales.

Fields 18 through 56
Report the sale price, discounts, rebates and all other revenues and expenses in the currencies in which they were earned or incurred. If a revenue or expense field is expressed in the same currency in all records in the file, simply note the currency name on the descriptive chart requested in Appendix II section B (Instructions for Submitting Computer Data - File Formats). However, if a revenue or expense field is expressed in one currency in certain records and another currency in other records, create a companion field that designates the currency for each record with a code or abbreviation.

FIELD NUMBER 18.0: Gross Unit Price

FIELD NAME: GRSUPRU

DESCRIPTION: Report the unit price as it appears on the invoice for sales shipped and invoiced in whole or in part. To report portions of sales not yet shipped, provide the agreed unit sale price for the quantity that will be shipped to complete the order. This value should be the gross unit price. Discounts and rebates should be reported separately in fields numbered 20.n and 21.n, respectively.

Habaş reports the gross unit price based on actual weight in US\$ per MT in this field.

FIELD NUMBER 18.1: Gross Unit Price (on a theoretical weight basis)

FIELD NAME: TGRSUPRU

Habaş adds this field to its U.S. sales listing to report the price on a theoretical weight basis for information purposes. Habaş also reports the total sales value for the line item in field “TOTVALU”.

FIELD NUMBER 19.1-n: Billing Adjustments

FIELD NAME: BILLADJU

DESCRIPTION: Report any price adjustments made for reasons other than discounts or rebates. State whether these billing adjustments are reflected in your gross unit price. Report a decrease in price as a negative figure and an increase in price as a positive figure. Report zero in this field if no adjustments were made to the price. Create a separate field for each type of billing adjustment (e.g., corrections of invoicing errors, post-invoicing price adjustments).

NARRATIVE: Describe the nature of each type of billing adjustment that is recognized in your sales records. Describe the document flow employed to process the price changes.

Habaş did not make any billing adjustments during the POI. Therefore, this field has been omitted from the U.S. sales listing.

FIELD NUMBER 20.1: Early Payment Discounts

FIELD NAME: EARLPYU

DESCRIPTION: Report the unit value of any discount granted to the customer for early payment.

NARRATIVE: Explain your policy and practice for granting early payment discounts. Describe the basis for eligibility for such discount. If discounts vary by channel of distribution (field 8) or by customer category (field 7), provide an explanation of the discounts given to each channel or category. Explain how you calculated the per-unit discount. Where available, provide sample documentation, including sample agreements, for this type of discount.

This field is not applicable to Habaş. No such discounts have been granted during the POI.

FIELD NUMBER 20.2: Quantity Discounts

FIELD NAME: QTYDISU

DESCRIPTION: Report the unit value of each type of discount granted to the customer due to the quantity of the purchase.

NARRATIVE: Explain your policy and practice for granting quantity discounts. Describe the basis for eligibility for such discounts. If discounts vary by channel of distribution (field 8) or by customer category (field 7), provide an explanation of the discount given to each channel and category. Explain how you calculated the per-unit discount. Provide your quantity discount schedule or other documentation establishing the discount program.

This field is not applicable to Habaş. Habaş did not grant quantity discounts to its customers in the U.S. during the POI.

FIELD NUMBER 20.3-n: Other Discounts

FIELD NAME: OTHDIS(1-n)U

DESCRIPTION: Report the unit value of other discounts granted to the customer. Create a separate field for reporting each discount granted.

NARRATIVE: Explain your policy and practice for granting each additional discount. Describe each type of discount granted and the basis for eligibility for such discount. If discounts vary by channel of distribution (field 8) or by customer category (field 7), provide an explanation of the discounts given to each category. Explain how you calculated each additional per-unit discount. Where available, provide sample documentation, including sample agreements, for each type of discount.

This field is not applicable to Habaş. Habaş did not grant any discounts to its customers in the U.S. during the POI.

FIELD NUMBER 21.1-n: Rebates

FIELD NAME: REBATE(1-n)U

DESCRIPTION: Report the unit value of each rebate given to the customer. Create a separate field for reporting each rebate granted. Rebates should be reported with the sales to which they apply.

NARRATIVE: Explain your policy and practice for granting rebates. Describe the terms and conditions of each rebate program and when the terms and conditions are established in the sales process. If rebates vary by customer category (field 7) or channel of distribution (field 8), provide an explanation of the rebates given to each. For rebates that have not yet been paid, describe how you computed the amount to be rebated. Include your worksheets as an attachment to the response. Where available, provide documentation, including sample agreements, for each type of rebate.

This field is not applicable to Habaş. Habaş did not grant any rebates to its customers in the U.S. during the POI.

FIELD NUMBER 22.0 Level of Trade

FIELD NAME: LOTU

DESCRIPTION: Report the level of trade. Use an abbreviation or code to indicate the level of trade.

NARRATIVE: Provide a key to any abbreviation or codes used. For CEP sales, the level of trade specified should be that of the sale to your affiliated importer, not the subsequent sale to the first unaffiliated customer.

This field is not applicable to Habaş.

Fields 23 through 36 – Movement Expenses

Report the information requested concerning the direct cost incurred to bring the merchandise from the original place of shipment to the customer's place of delivery if included in the price charged to your customer. The Department normally considers the production facility as being the original place of shipment. However, if you are a reseller unaffiliated with the producer of the merchandise, you should treat the original place from which you shipped the merchandise as the original place of shipment. If you report something other than the production facility as the original place of shipment, please provide an explanation in your narrative response.

All the direct costs incurred to transport the merchandise should be reported in these fields. You may add fields, if needed. (Field 35 can be used for other U.S. transportation expenses not requested separately.) For merchandise which was sold during the POI but which has not been shipped at the time of preparation of the response, report estimated charges and your basis for these estimates.

The fields listed below anticipate the types of transport expenses commonly incurred on international shipments. However, it is not uncommon for certain of these transport expenses

to be combined in a single fee paid a transport company (e.g., combined ocean transport and U.S. internal transport to the customer's place of delivery). If expenses are combined, do not attempt to separate them but report them in a single field and explain in your narrative response.

FIELD NUMBER 23.0: Inland Freight - Plant to Distribution Warehouse

FIELD NAME: DINLFTWU

DESCRIPTION: Report the unit cost of inland freight from the factory to the distribution warehouse (or other intermediate location) in the country of manufacture. Where it is necessary to allocate because multiple items were included in a shipment, freight cost should be allocated on the basis incurred (e.g., weight, volume). If you ship the merchandise from the factory to the port of exit, report the cost of inland freight in field 25.

NARRATIVE: Describe the forms of transport you used to deliver the merchandise to your distribution warehouse(s) or other intermediate location and any affiliations you had with the carriers during the POI. If you shipped by common carrier, please submit the specific freight charges incurred on each transaction and the method of allocation, when more than one type or size of merchandise was shipped. If it is not possible to specifically identify the cost of each shipment, describe how you calculated the freight cost per unit. Include your worksheets as attachments to the narrative response.

If you used your own vehicles to deliver the product, explain how you calculated the freight cost for each sale and provide the total expense incurred by type of expense (e.g., fuel). Include your worksheets as attachments to the narrative response.

This field is not applicable to Habaş. Habaş did not use an external warehouse for sales of rebar to the U.S. during the POI.

FIELD NUMBER 24.0: Warehousing Expense

FIELD NAME: DWAREHU

DESCRIPTION: Report the unit cost of **warehousing** expenses incurred in the country of manufacture on sales to the United States. The cost of warehousing reported in this field should include only expenses incurred at a distribution warehouse not located at the factory that

produced the merchandise, less any reimbursement received from the customer.

NARRATIVE: Describe the distribution warehousing system you operate and provide a list of the warehouse locations used to distribute the merchandise. Describe any warehousing services provided to customers. Provide a list of customer names and codes that receive warehousing services, including the name and location of the warehouse used. Also, state whether the warehouse is operated by a separate entity that is affiliated with you and describe the nature of the affiliation.

Describe the manner in which you calculated the unit cost of warehousing and submit your worksheets as an attachment to the narrative response. If the warehouse is owned by you or an affiliate, describe how you allocated the cost of the warehouse operations.

This field is not applicable to Habaş. Habaş did not use an external warehouse for sales of rebar to the U.S. during the POI.

FIELD NUMBER 25.0: Inland Freight - Plant/Warehouse to Port of Exportation

FIELD NAME: DINLFTPU

DESCRIPTION: Report the unit cost of inland freight to the port of exportation in the country of manufacture from the factory or distribution warehouse (or other intermediate location). Where it is necessary to allocate because multiple items were included in a shipment, freight cost should be allocated on the basis incurred (e.g., weight, volume).

NARRATIVE: Describe the forms of transport you used to deliver the merchandise to port of exportation in the country of manufacture and any affiliations you had with the carriers during the POI. If you shipped by common carrier, please submit the specific freight charges incurred on each transaction and the method of allocation, when more than one type or size of merchandise was shipped. If it is not possible to specifically identify the cost of each shipment, please describe how you derived the freight cost per unit. Include your worksheets as attachments to the narrative response.

If you used your own vehicles to deliver the product, provide the total expense incurred by type of expense (e.g., fuel) and describe the method you used to allocate the expenses incurred to each sale. Include your worksheets as attachments to the narrative response.

Subject merchandise sold to the U.S. is delivered to the port by trucks. In most cases, the deliveries are performed by unaffiliated freight companies. A very small portion of the U.S. sales were delivered to the port by Habaş's own trucks.

To report freight to port, Habaş obtained total freight expenses incurred in the period of investigation from its general ledger account 760 000 341. Habaş is able to obtain a breakdown of this account specific to markets and products (e.g., straight rebar vs. coiled products) and reports freight to port on this basis as shown in Exhibit C- 7.

FIELD NUMBER 26.0: Country of Manufacture Inland Insurance

FIELD NAME: INSUREU

DESCRIPTION: Report the unit cost of inland insurance on shipments from the factory or distribution warehouse (or other intermediate location) to the domestic port of exportation in the country of manufacture.

NARRATIVE: Describe how you calculated the unit cost of inland insurance incurred in the country of manufacture and include your worksheets as attachments to the narrative response.

This field is not applicable to Habaş. There was no insurance on the shipments from the plant to the port in Turkey during the POI.

FIELD NUMBER 27.0: Brokerage and Handling Incurred in the Country of Manufacture

FIELD NAME: DBROKU

DESCRIPTION: Report the unit cost of any brokerage and handling incurred in the country of manufacture on sales to the United States.

NARRATIVE: Describe how you calculated the unit cost of brokerage and handling incurred in the country of manufacture and include your worksheets as attachments to the narrative response.

In this field, Habaş reports total customs office overtime charges incurred in Turkey. Customs office overtime expenses include charges from the customs office for overtime worked with regard to Habaş's export shipments. These charges are invoiced to Habaş several times during the month after export transactions are completed. Generally, a customs overtime invoice is referenced

to several shipments and allocation to specific shipments is done by Habaş accounting staff.

Please also see *Exhibit C- 8* for calculation of per unit total brokerage expenses.

FIELD NUMBER 27.1: Loading Charges

FIELD NAME: LOADU

In this field Habaş reports total per unit loading charges. Habaş has a contract with a supplier for such services, and Habaş reports its loading expenses based on the expenses specified in the contract. During the POI, the loading charges as per the contract were [] TL/Mton until April 2016 and [] TL/MT after this date.

FIELD NUMBER: 27.2: Independent Survey

FIELD NAME: INDSURVU

Habaş reports the per unit cost of independent surveying performed at the port of exportation and plant on a vessel-specific basis. Independent surveying is required by most customers to ensure the quality and condition of the merchandise shipped. Habaş bases this calculation on the invoice of the independent inspection company to Habaş for its U.S. sale. Please also see attached *Exhibit C- 9* for calculation of the per unit cost of independent surveying.

FIELD NUMBER: 27.3 Exporters Association Fee

FIELD NAME: EXPFEEU

Habaş reports the per unit exporters association fee paid for its sales to U.S. in this field on a vessel-specific basis. Please also see *Exhibit C-10*.

FIELD NUMBER 28.0: Brokerage and Handling Incurred in the United States

FIELD NAME: USBROKU

DESCRIPTION: Report the unit cost of any brokerage and handling incurred in the United States on sales to the United States.

NARRATIVE: Describe how you calculated the unit cost of brokerage and handling incurred in the United States and include your worksheets as attachments to the narrative response.

Habaş was the importer of the record for all subject product sales during the POI. Habaş therefore incurred U.S. brokerage expenses for these sales. These charges consist of Special Handling, Funds Advance, US Customs Entry Service, Importer Security Filing Services, Additional CI Lines, Permit/License and US Customs Duty (harbor maintenance fee and merchandise processing fee). Habaş reports these costs in USDUTYU column. A worksheet detailing the calculation of the reported amounts is provided in Exhibit C-11.

FIELD NUMBER 29.0: International Freight

FIELD NAME: INTNFRU

DESCRIPTION: Report the unit cost of ocean freight or air freight incurred on shipments from the port of exit in the country of manufacture to the U.S. port of entry.

NARRATIVE: Indicate whether the ocean freight carrier is affiliated. Supply any contracts or tariff rate agreements with carriers that apply to the merchandise under investigation. Describe how you calculated the unit cost of ocean freight and include your worksheets as attachments to the narrative response.

Habaş reports unit international freight based on the total freight charges less any discounts from the unaffiliated carrier plus demurrage charges if any. Please also see Exhibit C-12 for calculation of per unit total ocean freight expenses.

FIELD NUMBER 29.1: Agency Revenue

FIELD NAME: AGNREVU

Habaş's affiliated party Mertas collects agency and supervision revenue at the port of exportation for all vessels using Habaş's port, including vessels that

carried Habaş's U.S. shipments. The revenue collected from the vessels used in the shipment of subject merchandise is reported in this field. Please also see Exhibit C- 13 for calculation of the per unit revenue.

FIELD NUMBER 30.0: Marine Insurance

FIELD NAME: MARNINU

DESCRIPTION: Report the unit cost of marine insurance incurred on shipments from the port of exit in the country of manufacture to the U.S. port of entry.

NARRATIVE: Describe how you calculated the unit cost of marine insurance and include your worksheets as attachments to the narrative response.

This field is not applicable to Habaş. Habaş did not incur marine insurance cost.

FIELD NUMBER 31.0: U.S. Inland Freight from Port to Warehouse

FIELD NAME: INLFPWU

DESCRIPTION: For CEP sales, report the unit cost of any freight incurred on shipments from U.S. port of entry to the affiliated reseller's U.S. warehouse or other intermediate location. For EP sales, report the unit cost of freight from the port of entry to an intermediate location.

NARRATIVE: Describe how you calculated the unit cost of inland freight from the port to the warehouse and include your worksheets as attachments to the narrative response.

This field is not applicable to Habaş. Habaş did not incur any expenses in the U.S. for sales made during the POI.

FIELD NUMBER 32.0: U.S. Warehousing Expense

FIELD NAME: USWAREHU

DESCRIPTION: Report the unit cost of warehousing expenses incurred in the United States. The cost of warehousing reported in this field should include only expenses incurred at a warehouse not located at the distribution facility that sold the merchandise. In the case of

merchandise processed further in the United States, report only expenses incurred at a warehouse not located at the facility that processed the merchandise. Reduce the cost of warehousing by any reimbursement received from the customer. Warehousing expenses might be incurred if just-in-time delivery or inventory segregation are conditions of sale.

NARRATIVE: Describe the distribution warehousing system you operate and provide a list of the warehouse locations used to distribute the foreign like product. Describe any warehousing services provided to customers. Provide a list of customer names and codes that receive warehousing services, including the name and location of the warehouse used. Also, state whether the warehouse is operated by a separate entity that is affiliated with you and describe the nature of the affiliation.

Describe the manner in which you calculated the unit cost of warehousing and submit your worksheets as an attachment to the narrative response. If the warehouse is owned by you or an affiliate, describe how you allocated the cost of the warehouse operations.

This field is not applicable to Habaş. Habaş did not incur any expenses in the U.S. for sales made during the POI.

FIELD NUMBER 33.0: U.S. Inland Freight from Warehouse to the Unaffiliated Customer

FIELD NAME: INLFWCU

DESCRIPTION: For CEP sales, report the unit cost of freight incurred on shipments from the affiliated U.S. reseller to the U.S. unaffiliated customer. For EP sales, report the unit cost of freight to the customer from the port of entry or an intermediate location.

NARRATIVE: Describe how you calculated the unit cost of freight from the warehouse or other intermediate location and include your worksheets as attachments to the narrative response.

This field is not applicable to Habaş. Habaş did not incur any expenses in the U.S. for sales made during the POI.

FIELD NUMBER 34.0: U.S. Inland Insurance

FIELD NAME: USINSURU

DESCRIPTION: Report the unit cost of U.S. inland insurance incurred on shipments within the United States.

NARRATIVE: Describe how you calculated the unit cost of U.S. inland insurance and include your worksheets as attachments to the narrative response.

This field is not applicable to Habaş. Habaş did not incur any expenses in the U.S. for sales made during the POI.

FIELD NUMBER 35.0: Other U.S. Transportation Expense

FIELD NAME: USOTHTRU

DESCRIPTION: Report the unit cost of any additional transportation expense incurred in the United States.

NARRATIVE: Describe the expense and how you calculated the unit cost and include your worksheets as attachments to the narrative response.

This field is not applicable to Habaş. Habaş did not incur any expenses in the U.S. for sales made during the POI.

FIELD NUMBER 36.0: U.S. Customs Duty

FIELD NAME: USDUTYU

DESCRIPTION: Report the unit amount of any customs duty paid on the subject merchandise. Include the unit cost of the U.S. customs processing fee and the U.S. harbor maintenance fee.

NARRATIVE: Describe how you calculated the unit cost of U.S. customs duties and customs fees and include your worksheets as attachments to the narrative response.

Habaş was the importer of the record for all subject product sales during the POI. Habaş therefore paid customs duties for these sales. The charges that Habaş incurred consist of Special Handling, Funds Advance, US Customs Entry Service, Importer Security Filing Services, Additional CI Lines, Permit/License and US Customs Duty (harbor maintenance fee and merchandise processing fee). Habaş reports these costs, including customs duties, in USDUTYU column. A

worksheet detailing the calculation of the reported amounts is provided in Exhibit C-11.

FIELD NUMBER 37.1: Destination - ZIP

FIELD NAME: DESTU

DESCRIPTION: Report the five-digit U.S. postal “ZIP” code of the customer’s place of delivery.

Habaş delivers the subject goods to the ports. The city where the destination port is located is reported in this field.

FIELD NUMBER 37.2 Destination - State

FIELD NAME: STATEU

DESCRIPTION: Report the state in which the customer's place of delivery is located.

Habaş delivers the subject goods to the ports. The state in which the destination port is located is reported in this field.

FIELD NUMBER 38.0: Duty Drawback

FIELD NAME: DTYDRAWU

DESCRIPTION: Report the unit amount of any duty drawback received upon exportation of the subject merchandise to the United States.

NARRATIVE: Explain how the amount of duty drawback received is calculated and submit your worksheets as attachments to the narrative response.

Habaş reports its duty drawback in this field.

Under Turkey’s “Inward Processing Regime” (IPR), a company that imports raw materials and exports finished goods made from such raw materials may obtain an inward processing certificate (IPC) (Turkish acronym, DIIB). An IPC sets forth the quantity of raw material allowed to be imported without cash deposit of import duties under a given IPC and the quantity of export required to

close the IPC, i.e., to satisfy the export-commitment requirements of the IPC. When a IPC has been closed, and the closure is approved by Turkish Customs, then the IPC holder is released of any liability for import duties otherwise payable on the entries under the IPC. The final approval of IPC closures is within the jurisdiction of the Turkish Ministry of Economy.

When a Turkish company imports or exports goods, it files an entry or exit declaration, respectively, with Turkish Customs. Customs verifies the accuracy of such declarations and inserts the finalized quantities, values, and related information, including IPC numbers, into a Customs database. A holder of an IPC can then query the Turkish Customs database, via an internet e-portal, to ascertain its import and export movements under its IPCs. IPC holders can also download their IPC usage tables from the Customs e-portal.

The Turkish IPR Regulation and an English translation are provided in Exhibit C-14.

Habaş imports ferro alloys, scrap and billet from various countries in significant quantities with a commitment to export the finished product that is manufactured by using the imported raw materials. Upon import, Habaş is exempted from paying import duties, charges and VAT on the condition that the finished products will be exported. According to the IPR, failure to demonstrate that the finished goods are exported would result in retroactive collection of all the import customs duties and value added tax as well as fines.

During the POI, Habaş imported scrap, ferro-alloy and billet under ten inward processing certificates (IPCs) for shipments made to the U.S.: 7269, 7457, 2917, 4708, 5835, 300, 1839, 4296, 36, and 1598. Imports and exports under nine of these ten certificates have been completed, and the application to close the certificates was presented to the Turkish Government. Accordingly, the Turkish Government – Ministry of Economy – closed off these certificates after confirming that all the inputs imported under customs exemption were used for the production of the exported goods. In Exhibit C-15, Habaş provides all IPCs with translations. Also included in Exhibit C-15 are official correspondence

received from Ministry of Economy showing the closure of the said certificates and confirming that Habaş met the export commitment under these certificates.

To calculate the per unit duty drawback Habaş followed the steps below:

- 1. Habaş uses Ministry of Economy's online Inward Processing Regime (IPR) system which is associated with Customs' e-portal, to apply for the opening and closing of a certificate. Turkish Customs has automated its customs exit declaration form ("GÇB") so that when Customs finalizes a GÇB and releases a shipment for exportation, the export data are automatically entered into Customs' database. Since the IPC number is part of the exit declaration, the appropriate IPC is automatically "credited" with the tonnage of a given export. Habaş is able to access this data in real time through its account in the online IPR system. The same is true on the import side: the Turkish customs entry document updates the Customs import database on a IPC-specific basis. Habaş can therefore manage its IPC imports utilization and export commitments directly from its account in the Customs Portal. Therefore, Habaş used this online system to identify the IPCs included in the calculation. Habaş included all IPCs under which imports OR exports were made during the POI.**
- 2. After identifying the relevant IPCs, Habaş extracted from the online system all imports and exports under each certificate. Habaş provides the screenshots of the online system explained above that it used in identifying the IPCs and extracting realized imports and exports in Exhibit C-16. Habaş also provides a summary translated electronic version of the combined import and export data of each IPC in Exhibit C-17.**
- 3. After compiling the import data, Habaş created the "duty drawback calculation" worksheet provided in Exhibit C-18. Habaş calculated the reported per unit amount of duty drawback by dividing total amount of import duties and charges corresponding to the imports made under the included IPCs by the total exports made as a commitment against the imports to close the IPCs. Note that Habaş included all imports and exports**

under the IPC and did not limit the calculation to the POI imports and exports to avoid mismatches between the numerator and denominator due to timing issues. Habaş identified the customs duties based on the “HS Code” and “Country of Origin” and inserted the duties to the “L – custom duty %” column. Habaş provides the screenshots of customs duties applicable in Exhibit C-19. This information is obtained from a regulation website mevzuat.net on which customs duties can be queried based on product, country and date of importation.

Until April 10, 2015, imports made with certain payment terms during import were subject to Resource Utilization Support Fund (“KKDF”) tax. KKDF is a tax imposed, inter alia, on the importation of goods when the payment term is by acceptance credit, term letter of credit, and cash against goods. The amount of the tax is 6% of the value of the goods imported. Therefore, Habaş inserted the KKDF rates based on the date and payment term of the import to the column “M – KKDF %”. Habaş calculated the duties and charges exempted; as the CIF value times customs duty and KKDF rate in column “N” and “O”, respectively. To come up with the total exempted duties and charges Habaş summed the column “N” and “O” in the column “P”. The total of column “P” reveals the total duty and charges exempted from imports made under the IPCs 7269, 7457, 2917, 4708, 5835, 300, 1839, 4296, 36 and 1598.

One IPC (1598), under which Habaş imported billet during the POI, had not been closed as of the date of this submission and Habaş continues to make imports and exports. Habaş calculated the estimated quantity of exports that will be made under this IPC when it is closed and provided in Exhibit C-18 (“closing ratio IPC 1598”). Habaş calculated the ratio of exports to imports from the IPCs that have been closed (IPCs 7269, 7457, 4296 and 36) and used to import billet to obtain a reliable closing ratio that may be applied to ascertain the projected export quantity of IPC 1598. Habaş then applied this ratio to the total of imports made under the IPC 1598 (for which the import quantity that has been realized) to

arrive at the quantity of exports to be made in relation to the raw materials imported.

Habaş also demonstrates how the cost side adjustment (made according to the “Saha Thai” decision) is computed in Exhibit C-18. Habaş simply took the sum of exempted duties for imports made during the POI and added this to its cost of manufacturing as explained in the Section D response.

Fields 39 through 48
Report the information requested concerning the selling expenses listed. Include the expenses of any affiliated selling agents instead of the commissions paid to those agents. These expenses will be used to make adjustments for different circumstances of sale or CEP deductions. Report only direct expenses in Fields 39-48. Refer to the definitions of circumstances of sale and direct and indirect expenses in the Glossary of Terms at Appendix I.

FIELD NUMBER 39.0: Commissions

FIELD NAME: COMMU

DESCRIPTION: Report the unit cost of commissions paid to selling agents and other intermediaries. If more than one commission was paid, report each commission in a separate field. Do not report commissions paid to affiliated selling agents unless there is a compelling reason that you cannot report an affiliated agent’s actual expenses.

NARRATIVE: Describe the terms under which commissions were paid and how commission rates were determined. Explain whether the amount of the commission varies depending on the party to whom it is paid and whether that party is affiliated with you. Include samples of each type of commission agreement used.

If you report payments to any affiliated selling agent in lieu of the agent’s actual expenses, provide an explanation of why you are unable to report those actual expenses. Indicate whether the commissions were paid at **arm’s length** by reference to payments to unaffiliated parties in the United States, the foreign market and other markets. Submit evidence demonstrating the arm’s-length nature of the commissions.

Habaş paid commissions for certain U.S. sales that were set as a fixed dollar per metric ton sold. A worksheet showing the calculation of the reported

per unit commissions is provided in Exhibit C-20. The commissions are paid to unaffiliated parties.

FIELD NUMBER 40.0: Selling Agent

FIELD NAME: SELAGENU

DESCRIPTION: Report the name or internal code designating the commissioned selling agent or intermediary. If more than one commission was paid, report the name or code of each selling agent in a separate field.

NARRATIVE: Provide a list of commissioned selling agents and intermediaries and an internal code for each, the applicable commission rates, and whether the agent is affiliated with you.

Habaş reports the name of the selling agent in this field.

FIELD NUMBER 41.0: Selling Agent Relationship

FIELD NAME: SELARELU

DESCRIPTION: Report the code designating affiliation.

1 = Unaffiliated
2 = Affiliated

As mentioned above, the commissions are paid to unaffiliated parties. "1" is reported in this field for those sales for which commission is paid.

FIELD NUMBER 42.0: Credit Expenses

FIELD NAME: CREDITU

DESCRIPTION: Report the unit cost of credit computed at the actual cost of short-term debt incurred by your company. It is preferable to use a rate paid on short-term borrowing in U.S. dollars. If you did not borrow in U.S. dollars during the POI, use a published commercial short-term dollar lending rate.

This expense should be calculated and reported on a transaction-by-transaction basis using the number of days between date of shipment to the customer and date of payment. If you are unable to determine actual payment dates from your records, you may base the calculation on the average age of accounts receivable. If

payment has not yet been received for this sale, leave this field blank for the transaction.

NARRATIVE: Provide the equation you have used to calculate credit expenses and a worksheet showing the calculation of your average short-term interest rate. Explain the calculation and any other factors that affect net credit costs, such as compensating deposits to the extent that they were a precondition for acquiring the loan. Indicate the source of the short-term interest rates used in the calculation.

Habaş reports the imputed credit expense incurred for its sales to the U.S. To calculate this expense Habaş used the following formula:

$$\frac{(\text{Gross Unit Price} \times (\text{Date of the Receipt of Payment} - \text{Shipment Date}) \times \text{W.Avg. ST Borr. Rate})}{365}$$

Habaş used its own weighted average US\$ borrowing rate to calculate credit expenses. A detailed chart showing the calculation of this rate is attached as Exhibit C- 25.

FIELD NUMBER 43.0: Late Payment Fee

FIELD NAME: LATEPAYU

DESCRIPTION: Report the per unit fees collected on each sale for late payment of the invoice.

NARRATIVE: Describe the conditions under which you charge customers such fees. If the practice varies by channel of distribution or category of customer, explain why it varies and how.

This field is not applicable to Habaş. Habaş did not collect fees on sales made to the U.S. during the POI.

FIELD NUMBER 44.0: Advertising Expenses

FIELD NAME: ADVERTU

DESCRIPTION: Report the unit cost of advertising specifically for the subject merchandise that you have paid on behalf of your customer. This is the cost you incurred to advertise to your customer's customers.

Report all advertising expenses incurred to advertise to your customers as part of indirect selling expenses (Field 49.n)

NARRATIVE: Describe separately advertising programs directed at your customer's customer (e.g., co-op advertising) and advertising programs directed at your customers. Provide separate lists of the expenses incurred for each and provide worksheets demonstrating the allocation of the advertising to your customers to each sale of the subject merchandise.

This field is not applicable to Habaş. Habaş did not incur any direct advertising expenses for sales made to the U.S. during the POI.

FIELD NUMBER 45.0: Warranty Expense

FIELD NAME: WARRU

DESCRIPTION: Report the unit cost of warranty expenses incurred during the POI. Warranty expenses should include only the direct expense less any reimbursement received from the customer or unaffiliated parts suppliers. Report indirect warranty expenses as part of indirect selling expenses (field 49.n). If you produce different models or types of the merchandise under investigation, warranty cost should be based upon your experience by model. If this is impractical, express warranty cost on the most product-specific basis possible.

NARRATIVE: Describe both the warranty expenses incurred on sales of this merchandise and the reimbursement, if any, received or expected from the customer. Provide lists of the direct and indirect expenses incurred and worksheets demonstrating the allocation of the direct expense to each sale of the foreign like product. Describe the nature and terms of the warranty provided. Include a copy of each type of warranty agreement as an attachment to the response.

Include a schedule of direct and indirect warranty expenses incurred for the subject merchandise for the three most recently completed fiscal years. In addition, calculate a cost per unit for each year.

This field is not applicable to Habaş. Habaş did not incur any warranty expenses for sales made to the U.S. during the POI.

FIELD NUMBER 46.0: Technical Service Expense

FIELD NAME: TECHSERU

DESCRIPTION: Report the unit cost of technical services. Include only the direct expense less any reimbursement received from the customer. Report indirect technical service expenses as part of indirect selling expenses (field 49.n).

NARRATIVE: Describe the technical services provided, including any service, repair, or consultation that directly relate to sales of the subject merchandise. Describe any reimbursement received for these services. Provide lists of the direct and indirect expenses incurred and worksheets demonstrating the allocation of the direct expense to each sale of the subject merchandise.

This field is not applicable to Habaş. Habaş did not incur any technical service expenses for sales made to the U.S. during the POI.

FIELD NUMBER 47.0: Royalties

FIELD NAME: ROYALU

DESCRIPTION: Report the unit cost of any royalties you paid on the sale of the product. Create a separate field for each royalty paid.

NARRATIVE: Describe each royalty paid to third parties as a result of production or sale. Include a description of all royalties paid in this section of the narrative but include the unit cost of production royalties as a cost of manufacture (section D). The description should include the key terms of the agreements, the names of the parties that granted the rights, and a list of products covered by the agreements.

This field is not applicable to Habaş. Habaş did not incur or pay any royalties for sales made to the U.S. during the POI.

FIELD NUMBER 47.1: Bank Charges

FIELD NAME: BANKCHARU

DESCRIPTION: Report the unit cost of sales-specific bank charges incurred during the POI, including fees associated with opening letters of credit, transaction fees deducted from electronic payments from customers, *etc.*

NARRATIVE: Describe each type of bank charge incurred and your basis for considering it directly related to sales of the subject merchandise.

Habaş reports the per unit banking charges incurred in this field on a sales specific basis as explained under PAYDATEU.

FIELD NUMBER 48.1-n: Other Direct Selling Expenses

FIELD NAME: DIRSELU

DESCRIPTION: Report the unit cost of other direct selling expenses you incurred on sales of the subject merchandise which are not reported in other fields. Report each additional direct selling expense in a separate field. Include only the direct expenses incurred less any reimbursement received from the customer.

NARRATIVE: Describe each type of direct selling expense incurred and your basis for considering it directly related to the sales of the subject merchandise.

This field is not applicable to Habaş. Habaş did not incur any other direct selling expenses for sales made to the U.S. during the POI.

Fields 49 and 50

Report the information requested concerning indirect selling expenses in field 49 and inventory carrying cost in field 50. Indirect selling expenses include all sales overhead expenses (e.g., salesmen's salaries and office rent) as well as any indirect expenses separated from fields 44 through 48. Refer to the Glossary of Terms at Appendix I for a more complete description of these items.

In conjunction with the credit expenses reported above, inventory carrying costs should account for each day between the date of final production of merchandise until payment is received from the customer. In other words, inventory carrying costs should account for the period between final production and shipment, and credit expenses should account for the period between shipment and payment. The date of final production is typically the date merchandise is transferred from the work-in-progress ledger to the finished goods inventory. Shipment date is defined above.

When you complete these fields, please do so for both types of U.S. sales, EP and CEP. Report those indirect selling expenses and inventory carrying costs that are incurred in the country of manufacture of the subject merchandise in separate fields from those expenses incurred in the United States.

FIELD NUMBER 49.1: Indirect Selling Expenses Incurred in the Country of Manufacture

FIELD NAME: DINDIRSU

DESCRIPTION: Report the unit cost of indirect selling expenses (e.g., sales office rent and salesmen's salaries) incurred in the country of manufacture to sell the product to the United States. Where indirect selling expenses have been incurred by the producer and an affiliated reseller, create separate fields for the expenses of each company.

NARRATIVE: Describe the sales overhead expenses incurred in the home market. Include a list of the overhead expenses incurred and provide worksheets demonstrating the allocation of these expenses, as well as any indirect expenses separated from the direct selling expenses reported in fields 44 through. Where more than one company incurred indirect selling expenses, submit separate worksheets for each.

Habaş reports the per unit indirect selling expenses incurred for U.S. sales. A worksheet showing the calculation is provided in Exhibit C-22.

FIELD NUMBER 49.2: Indirect Selling Expenses Incurred in the United States

FIELD NAME: INDIRSU

DESCRIPTION: Report the unit cost of indirect selling and administrative expenses (e.g., sales office rent and salesmen's salaries) incurred in the United States. Where indirect selling expenses have been incurred by more than one affiliated reseller, create separate fields for the expenses of each company.

NARRATIVE: Describe the sales and administrative overhead expenses incurred in the United States. Include a list of the overhead expenses incurred and provide worksheets demonstrating the allocation of these expenses, as well as any indirect expenses separated from the direct selling expenses reported in fields 44 through 48. Where more than one company incurred indirect selling expenses, submit separate worksheets for each.

This field is not applicable to Habaş. Habaş did not incur any indirect selling expenses in the U.S.

FIELD NUMBER 50.1: Inventory Carrying Costs Incurred in the Country of Exportation

FIELD NAME: DINVCARU

DESCRIPTION: For CEP sales, report the unit opportunity cost incurred from the time of final production to the time of arrival in the United States,

computed at the actual cost of short-term debt incurred by your company. If you are a reseller, report the unit opportunity cost incurred from the time you purchased the merchandise to the time of arrival in the United States computed at the actual cost of short-term debt incurred by your company in the country of exportation. It is preferable to use a rate paid on short-term borrowing in U.S. dollars. If you did not borrow in U.S. dollars during the POI, use a published commercial short-term dollar lending rate.

For EP sales, report the unit opportunity cost incurred from the time of final production (or time of purchase) in the country of manufacture to the time of shipment to the United States computed at the same rate of interest as the CEP adjustment described above.

Please calculate inventory carrying costs on as specific a basis as possible (*e.g.*, sale, model, product group, *etc.*).

NARRATIVE: Describe how the products under investigation are stored prior to shipment. Provide the average length of time in inventory in the country of manufacture and provide separately the average length of time of shipment from the country of manufacture to the United States. Indicate the source of the short-term interest rate used in the calculation. Include your worksheets as attachments to the response.

This field is not applicable to Habaş, Habaş did not make any CEP sales to the U.S. during the POI and did not incur any inventory carrying cost since the merchandise was produced to order.

FIELD NUMBER 50.2: Inventory Carrying Costs Incurred in the United States

FIELD NAME: INVCARU

DESCRIPTION: For CEP sales, report the unit opportunity cost incurred from the time of arrival in the United States until the time of shipment from the warehouse or other intermediate location in the United States to the first unaffiliated customer.

Compute the adjustment at the actual cost of U.S. dollar denominated short-term debt incurred by your company. If you have not borrowed in U.S. dollars, use a U.S. published commercial bank prime short-term lending rate.

Please calculate inventory carrying costs on as specific a basis as possible (*e.g.*, sale, model, product group, *etc.*).

NARRATIVE: Describe how the products under investigation are stored in the United States prior to shipment and the average length of time in inventory in the United States. Indicate the source of the short-term interest rate used in the calculation. Include your worksheets as attachments to the response.

This field is not applicable to Habaş. Habaş did not make any CEP sales to the U.S. during the POI and did not incur any inventory carrying cost since the merchandise was produced to order.

FIELD NUMBER 51.0: Packing Cost

FIELD NAME: PACKU

DESCRIPTION: Report the unit cost of packing the subject merchandise for shipment to the United States. Include the cost of labor, materials and overhead. If a product is produced at more than one plant, report the weighted-average packing cost of all plants combined. Report any costs associated with repacking the merchandise in the U.S. separately under field 52.

NARRATIVE: Describe the types of packing used to prepare the subject merchandise for shipment to the United States. For each type of packing, provide a worksheet that demonstrates the calculation of packing material, labor and overhead for a single unit.

The worksheets should include a list of packing materials, the average cost of each material, and how much of each material was used. In addition, report the average labor hours by packing type and the average labor cost per hour including benefits. Include a list of overhead expenses incurred in packing and demonstrate how these expenses were allocated to each packing type.

Habaş reports the unit packing cost of subject merchandise in this field. Habaş does not record unit packing cost in its accounting system. To calculate the unit packing cost, Habaş identified the packing materials and computed the average cost of each packing material. Habaş then determined the product and/or market for which the particular packing material is used. Habaş then divided the total packing costs by the production (for common packing

costs) and by sales for market specific packing costs. Please see *Exhibit B- 6* for the details of the calculation.

FIELD NUMBER 52.0: U.S. Repacking Cost

FIELD NAME: REPACKU

DESCRIPTION: For CEP sales, report the unit cost of any repacking in the United States. Include the cost of labor, materials and overhead.

NARRATIVE: Describe any repacking that occurs in the United States. For each type of packing, provide a worksheet that demonstrates the calculation of packing material, labor and overhead for a single unit.

The worksheets should include a list of packing materials, the average cost of each material, and how much of each material was used. In addition, report the average labor hours by packing type and the average labor cost per hour including benefits. Include also a list of overhead expenses incurred in packing and demonstrate how these expenses were allocated to each packing type.

Not applicable. Habaş did not incur any repacking expenses for its sales to the U.S. during the POI.

FIELD NUMBER 53.0: Value Added Tax

FIELD NAME: TAXU

DESCRIPTION: If you pay value-added taxes on your merchandise sold to the United States and those taxes are not rebated upon export, report them here. If you paid no such taxes, you may omit this field and note in your narrative response that it does not apply.

NARRATIVE: Provide a complete description of the value-added taxes, including the tax rate and tax base. Include copies of all relevant tax laws.

Not applicable. Habaş did not pay VAT on its U.S. sales during the POI.

FIELD NUMBER 54.0: Further Manufacturing

FIELD NAME: FURMANU

DESCRIPTION: If you are required to report the cost of further manufacture or assembly (**further manufacture**) performed in the United States, record the unit cost in this field. This value is the total unit cost reported in the computer data file prepared in response to questionnaire section E - Cost of Further Manufacturing Performed in the United States.

If you have incurred further manufacturing cost in the United States but are not required to report the cost, record the code "FM" in this field for each sale of a further manufactured product. Enter a zero in this field for sales of products that have not been further manufactured.

NARRATIVE: If you further manufacture subject merchandise in the United States, please contact the official in charge immediately. You may be required to respond to section E of this questionnaire. No additional narrative description is required for this field. Refer to section A question 8.

Not applicable. Habaş did not incur any further manufacturing expenses in the U.S. during the POI.

FIELD NUMBER 55.0: **Samples**

FIELD NAME: SAMPLEU

DESCRIPTION: If the transaction in question involved sample merchandise, please report the code "S" (sample).

NARRATIVE: Explain the circumstances surrounding the sales of sample merchandise. Describe how sales of sample merchandise differ from sales of merchandise that does not fall under this category.

Not applicable.

FIELD NUMBER 56.0: **Foreign Trade Zone**

FIELD NAME: FTZU

DESCRIPTION: Identify all sales of merchandise shipped into foreign trade zones in the United States by recording the code "FTZ" in this field. If you shipped the subject merchandise to an affiliate in an FTZ that further processed the merchandise into products not within the description of merchandise in Appendix III prior to entry into U.S. customs territory, separately identify these transactions with the code FTZA. If the merchandise entered U.S. customs territory

without being further processed into products not within the description of the merchandise, enter the code FTZB.

For merchandise that was not shipped into foreign trade zones or was entered for consumption prior to admission to a foreign trade zone, enter a zero in this field. If none of your merchandise was shipped into a foreign trade zone, you may omit this field entirely and note in your narrative response that it does not apply.

NARRATIVE: Explain the circumstances that pertained to FTZ transactions. State whether you, your U.S. affiliate, or an unaffiliated firm entered (or may have entered) the merchandise into the Customs territory of the United States.

Not applicable. Habaş did not ship any merchandise into any foreign trade zone during the POI.

FIELD NUMBER 57.0 Temporary Import Bond

FIELD NAME: TEMPIMPU

DESCRIPTION: Identify all sales of merchandise that you knew were imported under temporary import bonds by recording the code TIB in this field. If the subject merchandise entered into the United States under a temporary import bond and was processed further by an affiliate into products not within the description of merchandise (see Appendix V) prior to entry into U.S. customs territory, separately identify these transactions with the code TIBA. If the merchandise entered U.S. customs territory without being further processed into products not within the description of the merchandise, enter the code TIBB.

For merchandise that was not shipped under a temporary import bond, enter a zero in this field. If none of your merchandise was imported under a temporary import bond, you may omit this field entirely and note in your narrative response that it does not apply.

NARRATIVE: Explain the circumstances that pertained to sales of merchandise imported under temporary import bonds. State whether you, your U.S. affiliate, or an unaffiliated firm entered (or may have entered) the merchandise into the Customs territory of the United States.

Not applicable.

FIELD NUMBER 58.0: Manufacturer

FIELD NAME: MFRU

DESCRIPTION: If you have sold the foreign like product of more than one manufacturer, identify the manufacturer in each record by the use of a code. If the manufacturer is unknown, identify your supplier.

NARRATIVE: If you are not the manufacturer, report the manufacturer of the merchandise in your narrative response and provide a key to the code.

All the products sold during the POI are manufactured by Habaş or by unaffiliated subcontractors from billets owned by Habaş.

Other Revenues and Expenses
The fields listed above have been designed to capture all revenues and expenses you have incurred in selling the subject merchandise in the United States market. If there are additional revenues or expenses that are not reported above, such as export taxes incurred in the country of manufacture, create a field for each in the computer file, describe the revenue or expense in your narrative response, and include all calculation worksheets as attachments to your narrative response.

Not applicable.

Exhibit C-1 U.S. Sales Summary

U.S. Sales Database Summary

General Information:

Market	United States		
Data Set Name	(e.g.: "UGHS03")	HBSUS01	
Date Submitted (8 digits)		1/17/2017	

Variables in the Data Set:

Short Description	Variable Name	Unit of Measure in which Reported ¹	Unit of Measure in which Incurred	Conversion Factor (if any) ²	Currency
(Sample: Domestic Inland Freight)	DINLFTWU	lbs.	kilos	2.2046 lbs./kilo	USD)
Gross Unit Price	GRSUPRU	metric ton	metric ton	n/a	US\$
ADJUSTMENTS, DISCOUNTS AND REBATES					
Billing Adjustments (specify each unique type) ³	BILLADI(1-n)U	n/a	n/a	n/a	n/a
Early Payment Discounts	EARLYPYU	n/a	n/a	n/a	n/a
Quantity Discounts	QTYDISU	n/a	n/a	n/a	n/a
Other Discounts (specify each unique type)	OTHDIS(1-n)U	n/a	n/a	n/a	n/a
Rebates (specify each unique type)	REBATE(1-n)U	n/a	n/a	n/a	n/a
MOVEMENT EXPENSES					
Domestic Inland Freight (Plant to Warehouse)	DINLFTWU	n/a	n/a	n/a	n/a
Warehouse Expense	DWAREHU	n/a	n/a	n/a	n/a
Domestic Inland Freight (Warehouse to Port)	DINLFTPU	metric ton	metric ton	n/a	TL
Inland Insurance	INSUREU	n/a	n/a	n/a	n/a
Brokerage & Handling in Country of Manufacture	DBROKU	metric ton	metric ton	n/a	TL
Brokerage & Handling in the United States	USBROKU	n/a	n/a	n/a	n/a
International Freight	INTNFRU	metric ton	metric ton	n/a	US\$
Marine Insurance	MARNINU	n/a	n/a	n/a	n/a
U.S. Inland Freight (Port to Warehouse)	INLFPWU	n/a	n/a	n/a	n/a
U.S. Warehouse Expense	USWAREHU	n/a	n/a	n/a	n/a
U.S. Inland Freight (Warehouse to Customer)	INLFWCU	n/a	n/a	n/a	n/a
U.S. Inland Insurance	USINSURU	n/a	n/a	n/a	n/a
Other U.S. Transportation Expenses (specify each unique type)	USOTHR(1-n)U	n/a	n/a	n/a	n/a
U.S. Customs Duty	USDUTYU	metric ton	value	n/a	US\$
Loading	LOADU	metric ton	metric ton	n/a	TL
Independent Survey	INDSURVU	metric ton	metric ton	n/a	TL
Exporters Association Fee	EXPFEU	metric ton	value	n/a	TL
Agency Revenue	AGNREVU	metric ton	metric ton	n/a	US\$
Bank Charge	BANKCHARU	metric ton	metric ton	n/a	US\$
DUTY DRAWBACK					
Duty Drawback	DTYDRAWU	metric ton	metric ton	n/a	TL
DIRECT SELLING EXPENSES					
Commissions	COMMU	metric ton	metric ton	n/a	US\$
Credit Expense	CREDITU	value	value	n/a	US\$
Interest Revenue	INTREU	n/a	n/a	n/a	n/a
Advertising	ADVERTU	n/a	n/a	n/a	n/a
Warranty	WARRU	n/a	n/a	n/a	n/a
Technical Service Expense	TECHSERU	n/a	n/a	n/a	n/a
Royalties	ROYALU	n/a	n/a	n/a	n/a
Other Direct Selling Expenses (specify each unique type)	DIRSEL(1-n)U	n/a	n/a	n/a	n/a
INDIRECT SELLING EXPENSES:					
Indirect Selling Expense Incurred in Country of Manufacture	DINDIRSU	metric ton	n/a	n/a	US\$
Indirect Selling Expenses Incurred in the United States	INDIRSU	n/a	n/a	n/a	n/a
Inventory Carrying Costs Incurred in Country of Exportation	DINVCARU	n/a	n/a	n/a	n/a
Inventory Carrying Costs Incurred in the United States	INVCARU	n/a	n/a	n/a	n/a
VALUE ADDED TAX					
Value Added Tax	TAXU	n/a	n/a	n/a	n/a
PACKING					
Packing	PACKU	metric ton	metric ton	n/a	TL
U.S. Repacking Expense	REPACKU	n/a	n/a	n/a	n/a
FURTHER MANUFACTURING					
U.S. further manufacturing	FURMANU	n/a	n/a	n/a	n/a

Exhibit C-2 U.S. Sales Listing Prints

STEEL CONCRETE REINFORCING BAR FROM TURKEY (A-489-829) - HABAS
Investigation - POI: 7/1/15 through 6/30/16
U.S. Sales Data

SEQ#	PRODCODU	CONNUMU	OVERRUNU	PRIMEU	SPECGRADEU	STEEU	MSYSSTRU	COATU	MARTU	DIAMINU	DIAMMMU	DIAMU	FORMU	CUSCODU
1														
2														
3														
4														
5														
6														
7														
8														
9														
10														
11														
SEQ#	CCUSCODU	CUSCATU	SALINDTU	ACTGDTU	INVOICEU	GCENOU	SHIPDATU	PAYDATEU	SALETERU	PAYTERMU				
1														
2														
3														
4														
5														
6														
7														
8														
9														
10														
11														
SEQ#	VESSELU	QTYU	TQTYU	QTYUNITU	GRSUPRU	TGRSUPRU	TOTVALU	DINLFTPU	DBROKU	LOADU	INDSURVU	EXPFEEU	INTNFRU	
1		208.00	220.00		364.00	381.00	74,184.00	3.0000	0.0000	1.0000	1.0000	1.0000	21.0	
2		115.00	101.00		333.00	366.00	37,320.00	4.0000	0.0000	1.0000	1.0000	0.0000	22.0	
3		190.00	217.00		357.00	351.00	70,912.00	4.0000	0.0000	1.0000	1.0000	0.0000	21.0	
4		100.00	102.00		359.00	338.00	38,848.00	4.0000	0.0000	1.0000	1.0000	0.0000	21.0	
5		383.00	383.00		347.00	349.00	146,894.00	4.0000	0.0000	1.0000	1.0000	0.0000	22.0	
6		46.00	48.00		355.00	314.00	17,485.00	4.0000	0.0000	1.0000	1.0000	1.0000	20.0	
7		103.00	100.00		354.00	348.00	38,801.00	3.0000	0.0000	1.0000	1.0000	1.0000	20.0	
8		1,208.00	1,201.00		325.00	346.00	459,660.00	4.0000	0.0000	1.0000	1.0000	0.0000	21.0	
9		265.00	254.00		382.00	307.00	84,890.00	4.0000	0.0000	1.0000	1.0000	1.0000	19.0	
10		373.00	383.00		362.00	349.00	147,011.00	3.0000	0.0000	1.0000	1.0000	0.0000	20.0	
11		321.00	311.00		374.00	306.00	99,217.00	4.0000	0.0000	1.0000	1.0000	0.0000	19.0	
SEQ#	AGNREVU	USDUTYU	DESTU	STATEU	DTYDRAWU	COMMU	SELAGENU	SELARELU	CREDITU	BANKCHARU	DINDIRSU	PACKU	IPR_NO	
1	0.0000	1.0000			71.00	0.0000			0.0000	0.0000	1.0000	4.0000		
2	0.0000	1.0000			65.00	0.0000			0.0000	0.0000	1.0000	4.0000		
3	0.0000	1.0000			68.00	0.0000			0.0000	0.0000	1.0000	4.0000		
4	0.0000	1.0000			67.00	0.0000			0.0000	0.0000	1.0000	5.0000		
5	0.0000	1.0000			63.00	0.0000			0.0000	0.0000	1.0000	5.0000		
6	0.0000	1.0000			75.00	0.0000			0.0000	0.0000	1.0000	5.0000		
7	0.0000	1.0000			63.00	0.0000			0.0000	0.0000	1.0000	5.0000		
8	0.0000	1.0000			70.00	0.0000			0.0000	0.0000	1.0000	5.0000		
9	0.0000	1.0000			64.00	0.0000			0.0000	0.0000	1.0000	5.0000		
10	0.0000	1.0000			65.00	0.0000			0.0000	0.0000	1.0000	5.0000		
11	0.0000	1.0000			74.00	0.0000			0.0000	0.0000	1.0000	5.0000		

STEEL CONCRETE REINFORCING BAR FROM TURKEY (A-489-829) - HABAS
Investigation - POI: 7/1/15 through 6/30/16
U.S. Sales Data

SEQ#	PRODCODU	CONNUMU	OVERRUNU	PRIMEU	SPECGRADEU	STEEU	MSYSTRU	COATU	MARTU	DIAMINU	DIAMMMU	DIAMU	FORMU	CUSCODU
12														
13														
14														
15														
16														
17														
18														
19														
20														
21														
22														

SEQ#	CCUSCODU	CUSCATU	SALINDTU	ACTGDTU	INVOICEU	GCENOU	SHIPDATU	PAYDATEU	SALETERU	PAYTERMU
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										

SEQ#	VESSELU	QTYU	TQTYU	QTYUNITU	GRSUPRU	TGRSUPRU	TOTVALU	DINLETPU	DEROKU	LOADU	INDSURVU	EXPFEU	INTNFRU
12		462.00	472.00		380.00	336.00	178,349.00	4.0000	0.0000	1.0000	1.0000	1.0000	21.0000
13		317.00	330.00		343.00	334.00	97,003.00	4.0000	0.0000	1.0000	1.0000	0.0000	23.0000
14		733.00	753.00		369.00	322.00	225,843.00	3.0000	0.0000	1.0000	1.0000	0.0000	23.0000
15		91.00	110.00		382.00	361.00	32,740.00	4.0000	0.0000	1.0000	1.0000	0.0000	23.0000
16		643.00	645.00		361.00	344.00	229,751.00	4.0000	0.0000	1.0000	1.0000	0.0000	22.0000
17		101.00	105.00		355.00	359.00	38,188.00	4.0000	0.0000	1.0000	1.0000	0.0000	22.0000
18		961.00	932.00		386.00	351.00	313,323.00	3.0000	0.0000	1.0000	1.0000	1.0000	22.0000
19		81.00	80.00		366.00	386.00	29,539.00	4.0000	0.0000	1.0000	0.0000	0.0000	19.0000
20		152.00	159.00		396.00	342.00	53,839.00	4.0000	0.0000	1.0000	0.0000	1.0000	23.0000
21		42.00	42.00		393.00	372.00	15,086.00	4.0000	0.0000	1.0000	0.0000	0.0000	21.0000
22		12.00	10.00		387.00	357.00	3,863.00	4.0000	0.0000	1.0000	0.0000	0.0000	22.0000

SEQ#	AGNREVU	USDUTYU	DESTU	STATEU	DTYDRAWU	COMMU	SELAGENU	SELARELU	CREDITU	BANKCHARU	DINDIRSU	PACKU	IPR_NO
12	0.0000	1.0000			75.00	0.0000			0.0000	0.0000	1.0000	5.0000	
13	0.0000	1.0000			68.00	0.0000			0.0000	0.0000	1.0000	5.0000	
14	0.0000	1.0000			69.00	0.0000			0.0000	0.0000	1.0000	5.0000	
15	0.0000	1.0000			68.00	0.0000			0.0000	0.0000	1.0000	6.0000	
16	0.0000	1.0000			66.00	0.0000			0.0000	0.0000	1.0000	5.0000	
17	0.0000	1.0000			68.00	0.0000			0.0000	0.0000	1.0000	5.0000	
18	0.0000	1.0000			73.00	0.0000			0.0000	0.0000	1.0000	5.0000	
19	0.0000	3.0000			75.00	0.0000			0.0000	0.0000	1.0000	5.0000	
20	0.0000	3.0000			63.00	0.0000			0.0000	0.0000	1.0000	6.0000	
21	0.0000	3.0000			68.00	0.0000			0.0000	0.0000	1.0000	5.0000	
22	0.0000	3.0000			66.00	0.0000			0.0000	0.0000	1.0000	5.0000	

STEEL CONCRETE REINFORCING BAR FROM TURKEY (A-489-829) - HABAS
Investigation - POI: 7/1/15 through 6/30/16
U.S. Sales Data

SEQ#	PRODCODU	CONNUMU	OVERRUNU	PRIMEU	SPECGRADEU	STEEU	MSYSTRU	COATU	MARTU	DIAMINU	DIAMMMU	DIAMU	FORMU	CUSCODU
23														
24														
25														
26														
27														
28														
29														
30														
31														
32														
33														

SEQ#	CCUSCODU	CUSCATU	SALINDTU	ACTGDTU	INVOICEU	GCENOU	SHIPDATU	PAYDATEU	SALETERU	PAYTERMU
23										
24										
25										
26										
27										
28										
29										
30										
31										
32										
33										

SEQ#	VESSELU	QTYU	TQTYU	QTYUNITU	GRSUPRU	TGRSUPRU	TOTVALU	DINLETPU	DEROKU	LOADU	INDSURVU	EXPFEU	INTNFRU
23		23.00	20.00		362.00	347.00	8,245.00	4.0000	0.0000	1.0000	0.0000	0.0000	23.0000
24		10.00	10.00		335.00	347.00	3,572.00	4.0000	0.0000	1.0000	0.0000	0.0000	22.0000
25		69.00	70.00		373.00	387.00	25,961.00	4.0000	0.0000	1.0000	0.0000	1.0000	21.0000
26		98.00	98.00		398.00	356.00	35,736.00	4.0000	0.0000	1.0000	0.0000	0.0000	21.0000
27		18.00	21.00		351.00	383.00	7,048.00	3.0000	0.0000	1.0000	0.0000	0.0000	21.0000
28		39.00	38.00		361.00	399.00	16,614.00	4.0000	0.0000	1.0000	0.0000	1.0000	22.0000
29		20.00	21.00		392.00	376.00	7,893.00	4.0000	0.0000	1.0000	0.0000	0.0000	23.0000
30		30.00	30.00		379.00	367.00	10,511.00	3.0000	0.0000	1.0000	0.0000	0.0000	23.0000
31		6.00	5.00		376.00	378.00	1,867.00	3.0000	0.0000	1.0000	0.0000	0.0000	22.0000
32		4.00	4.00		386.00	400.00	1,444.00	4.0000	0.0000	1.0000	0.0000	0.0000	22.0000
33		4.00	4.00		385.00	340.00	1,632.00	3.0000	0.0000	1.0000	0.0000	1.0000	21.0000

SEQ#	AGNREVU	USDUTYU	DESTU	STATEU	DTYDRAWU	COMMU	SELAGENU	SELARELU	CREDITU	BANKCHARU	DINDIRSU	PACKU	IPR_NO
23	0.0000	3.0000			70.00	0.0000		0.0000	0.0000	0.0000	1.0000	6.0000	
24	0.0000	3.0000			62.00	0.0000		0.0000	0.0000	0.0000	1.0000	6.0000	
25	0.0000	3.0000			64.00	0.0000		0.0000	0.0000	0.0000	1.0000	5.0000	
26	0.0000	3.0000			76.00	0.0000		0.0000	0.0000	0.0000	1.0000	5.0000	
27	0.0000	3.0000			73.00	0.0000		0.0000	0.0000	0.0000	1.0000	5.0000	
28	0.0000	3.0000			66.00	0.0000		0.0000	0.0000	0.0000	1.0000	4.0000	
29	0.0000	3.0000			73.00	0.0000		0.0000	0.0000	0.0000	1.0000	5.0000	
30	0.0000	3.0000			63.00	0.0000		0.0000	0.0000	0.0000	1.0000	5.0000	
31	0.0000	3.0000			68.00	0.0000		0.0000	0.0000	0.0000	1.0000	5.0000	
32	0.0000	3.0000			69.00	0.0000		0.0000	0.0000	0.0000	1.0000	5.0000	
33	0.0000	3.0000			63.00	0.0000		0.0000	0.0000	0.0000	1.0000	5.0000	

STEEL CONCRETE REINFORCING BAR FROM TURKEY (A-489-829) - HABAS
Investigation - POI: 7/1/15 through 6/30/16
U.S. Sales Data

SEQ#	PRODCODU	CONNUMU	OVERRUNU	PRIMEU	SPECGRADEU	STEEU	MSYSTRU	COATU	MARTU	DIAMINU	DIAMMMU	DIAMU	FORMU	CUSCODU
1030														
1031														
1032														
1033														
1034														
1035														
1036														
1037														
1038														
1039														
1040														
SEQ#	CCUSCODU	CUSCATU	SALINDTU	ACTGDTU	INVOICEU	GCHNOU	SHIPDATU	PAYDATEU	SALETERU	PAYTERMU				
1030														
1031														
1032														
1033														
1034														
1035														
1036														
1037														
1038														
1039														
1040														
SEQ#	VESSELU	QTYU	TQTYU	QTYUNITU	GRSUPRU	TGRSUPRU	TOTVALU	DINLFTPU	DBROKU	LOADU	INDSURVU	EXPFEU	INTNFRU	
1030		103.00	101.00		427.00	379.00	42,499.00	4.0000	0.0000	1.0000	1.0000	1.0000	20.0000	
1031		46.00	46.00		473.00	402.00	20,361.00	4.0000	0.0000	1.0000	1.0000	1.0000	23.0000	
1032		213.00	210.00		450.00	423.00	90,676.00	4.0000	0.0000	1.0000	0.0000	1.0000	21.0000	
1033		101.00	102.00		433.00	382.00	41,134.00	4.0000	0.0000	1.0000	0.0000	1.0000	23.0000	
1034		51.00	47.00		395.00	442.00	22,527.00	3.0000	0.0000	1.0000	1.0000	1.0000	22.0000	
1035		47.00	50.00		434.00	423.00	19,184.00	4.0000	0.0000	1.0000	1.0000	1.0000	22.0000	
1036		19.00	20.00		416.00	417.00	7,542.00	4.0000	0.0000	1.0000	0.0000	1.0000	20.0000	
1037		19.00	21.00		462.00	420.00	8,456.00	3.0000	0.0000	1.0000	0.0000	1.0000	19.0000	
1038		27.00	28.00		418.00	455.00	11,299.00	4.0000	0.0000	1.0000	0.0000	1.0000	20.0000	
1039		205.00	211.00		400.00	451.00	74,993.00	4.0000	0.0000	1.0000	1.0000	1.0000	21.0000	
1040		248.00	228.00		448.00	401.00	92,195.00	4.0000	0.0000	1.0000	0.0000	1.0000	23.0000	
SEQ#	AGNREVU	USDUTYU	DESTU	STATEU	DTYDRAWU	COMMU	SELAGENU	SELARELU	CREDITU	BANKCHARU	DINDIRSU	PACKU	IPR_NO	
1030	0.0000	1.0000			65.00	0.0000		0.0000	0.0000	0.0000	1.0000	5.0000		
1031	0.0000	1.0000			72.00	0.0000		0.0000	0.0000	0.0000	1.0000	5.0000		
1032	0.0000	1.0000			75.00	0.0000		0.0000	0.0000	0.0000	1.0000	5.0000		
1033	0.0000	1.0000			67.00	0.0000		0.0000	0.0000	0.0000	1.0000	5.0000		
1034	0.0000	1.0000			67.00	0.0000		0.0000	0.0000	0.0000	1.0000	5.0000		
1035	0.0000	1.0000			72.00	0.0000		0.0000	0.0000	0.0000	1.0000	5.0000		
1036	0.0000	1.0000			66.00	0.0000		0.0000	0.0000	0.0000	1.0000	5.0000		
1037	0.0000	1.0000			65.00	0.0000		0.0000	0.0000	0.0000	1.0000	5.0000		
1038	0.0000	1.0000			70.00	0.0000		0.0000	0.0000	0.0000	1.0000	6.0000		
1039	0.0000	1.0000			70.00	0.0000		0.0000	0.0000	0.0000	1.0000	5.0000		
1040	0.0000	1.0000			73.00	0.0000		0.0000	0.0000	0.0000	1.0000	5.0000		

STEEL CONCRETE REINFORCING BAR FROM TURKEY (A-489-829) - HABAS
Investigation - POI: 7/1/15 through 6/30/16
U.S. Sales Data

SEQ#	PRODCODU	CONNUMU	OVERRUNU	PRIMEU	SPECGRADEU	STEEU	MSYSTRU	COATU	MARTU	DIAMINU	DIAMMMU	DIAMU	FORMU	CUSCODU
1041														
1042														
1043														
1044														
1045														
1046														
1047														
1048														
1049														
1050														
1051														
SEQ#	CCUSCODU	CUSCATU	SALINDTU	ACTGDTU	INVOICEU	GCHNOU	SHIPDATU	PAYDATEU	SALETERU	PAYTERMU				
1041														
1042														
1043														
1044														
1045														
1046														
1047														
1048														
1049														
1050														
1051														
SEQ#	VESSELU	QTYU	TQTYU	QTYUNITU	GRSUPRU	TGRSUPRU	TOTVALU	DINLFTPU	DBROKU	LOADU	INDSURVU	EXPFEEU	INTNFRU	
1041		47.00	46.00		455.00	398.00	20,682.00	3.0000	0.0000	1.0000	0.0000	1.0000	23.0000	
1042		121.00	145.00		419.00	398.00	55,280.00	4.0000	0.0000	1.0000	0.0000	1.0000	23.0000	
1043		788.00	803.00		460.00	425.00	294,708.00	3.0000	0.0000	1.0000	0.0000	1.0000	23.0000	
1044		1,374.00	1,459.00		399.00	433.00	612,029.00	3.0000	0.0000	1.0000	1.0000	1.0000	22.0000	
1045		473.00	498.00		410.00	420.00	195,423.00	4.0000	0.0000	1.0000	1.0000	1.0000	20.0000	
1046		359.00	350.00		411.00	450.00	138,642.00	4.0000	0.0000	1.0000	1.0000	1.0000	23.0000	
1047		184.00	211.00		400.00	428.00	83,192.00	4.0000	0.0000	1.0000	1.0000	1.0000	19.0000	
1048		122.00	123.00		389.00	452.00	52,429.00	4.0000	0.0000	1.0000	0.0000	1.0000	23.0000	
1049		314.00	336.00		386.00	450.00	137,767.00	4.0000	0.0000	1.0000	0.0000	1.0000	21.0000	
1050		482.00	546.00		416.00	426.00	230,357.00	4.0000	0.0000	1.0000	1.0000	1.0000	23.0000	
1051		245.00	244.00		440.00	453.00	107,665.00	3.0000	0.0000	1.0000	0.0000	1.0000	20.0000	
SEQ#	AGNREVU	USDUTYU	DESTU	STATEU	DTYDRAWU	COMMU	SELAGENU	SELARELU	CREDITU	BANKCHARU	DINDIRSU	PACKU	IPR_NO	
1041	0.0000	1.0000			70.00	0.0000			0.0000	0.0000	1.0000	5.0000		
1042	0.0000	1.0000			76.00	0.0000			0.0000	0.0000	1.0000	5.0000		
1043	0.0000	1.0000			72.00	0.0000			0.0000	0.0000	1.0000	5.0000		
1044	0.0000	1.0000			74.00	0.0000			0.0000	0.0000	1.0000	5.0000		
1045	0.0000	1.0000			69.00	0.0000			0.0000	0.0000	1.0000	6.0000		
1046	0.0000	1.0000			72.00	0.0000			0.0000	0.0000	1.0000	5.0000		
1047	0.0000	1.0000			70.00	0.0000			0.0000	0.0000	1.0000	5.0000		
1048	0.0000	1.0000			75.00	0.0000			0.0000	0.0000	1.0000	5.0000		
1049	0.0000	1.0000			65.00	0.0000			0.0000	0.0000	1.0000	5.0000		
1050	0.0000	1.0000			69.00	0.0000			0.0000	0.0000	1.0000	5.0000		
1051	0.0000	1.0000			74.00	0.0000			0.0000	0.0000	1.0000	5.0000		

STEEL CONCRETE REINFORCING BAR FROM TURKEY (A-489-829) - HABAS
Investigation - POI: 7/1/15 through 6/30/16
U.S. Sales Data

SEQ#	PRODCODU	CONNUMU	OVERRUNU	PRIMEU	SPECGRADEU	STEEU	MSYSTRU	COATU	MARTU	DIAMINU	DIAMMMU	DIAMU	FORMU	CUSCODU
1052														
1053														
1054														
1055														
1056														
1057														
1058														
1059														
1060														
1061														
1062														
SEQ#	CCUSCODU	CUSCATU	SALINDTU	ACTGDTU	INVOICEU	GCHNOU	SHIPDATU	PAYDATEU	SALETERU	PAYTERMU				
1052														
1053														
1054														
1055														
1056														
1057														
1058														
1059														
1060														
1061														
1062														
SEQ#	VESSELU	QTYU	TQTYU	QTYUNITU	GRSUPRU	TGRSUPRU	TOTVALU	DINLFTPU	DBROKU	LOADU	INDSURVU	EXPFEEU	INTNFRU	
1052		136.00	164.00		449.00	427.00	60,999.00	3.0000	0.0000	1.0000	1.0000	1.0000	19.0000	
1053		152.00	134.00		448.00	446.00	58,480.00	4.0000	0.0000	1.0000	1.0000	1.0000	19.0000	
1054		63.00	66.00		422.00	430.00	30,344.00	4.0000	0.0000	1.0000	1.0000	1.0000	23.0000	
1055		319.00	350.00		434.00	440.00	159,340.00	4.0000	0.0000	1.0000	0.0000	1.0000	21.0000	
1056		51.00	53.00		451.00	405.00	23,816.00	4.0000	0.0000	1.0000	0.0000	1.0000	21.0000	
1057		52.00	51.00		412.00	395.00	20,956.00	4.0000	0.0000	1.0000	1.0000	1.0000	23.0000	
1058		460.00	422.00		409.00	388.00	186,174.00	3.0000	0.0000	1.0000	0.0000	1.0000	20.0000	
1059		810.00	956.00		466.00	412.00	396,402.00	4.0000	0.0000	1.0000	0.0000	1.0000	23.0000	
1060		81.00	80.00		435.00	387.00	33,278.00	3.0000	0.0000	1.0000	0.0000	1.0000	22.0000	
1061		51.00	48.00		425.00	440.00	23,719.00	3.0000	0.0000	1.0000	0.0000	1.0000	19.0000	
1062		445.00	463.00		419.00	473.00	176,472.00	3.0000	0.0000	1.0000	0.0000	1.0000	23.0000	
SEQ#	AGNREVU	USDUTYU	DESTU	STATEU	DTYDRAWU	COMMU	SELAGENU	SELARELU	CREDITU	BANKCHARU	DINDIRSU	PACKU	IPR_NO	
1052	0.0000	1.0000			70.00	0.0000		0.0000	0.0000	0.0000	1.0000	5.0000		
1053	0.0000	1.0000			71.00	0.0000		0.0000	0.0000	0.0000	1.0000	5.0000		
1054	0.0000	1.0000			72.00	0.0000		0.0000	0.0000	0.0000	1.0000	5.0000		
1055	0.0000	1.0000			71.00	0.0000		0.0000	0.0000	0.0000	1.0000	4.0000		
1056	0.0000	1.0000			74.00	0.0000		0.0000	0.0000	0.0000	1.0000	4.0000		
1057	0.0000	1.0000			67.00	0.0000		0.0000	0.0000	0.0000	1.0000	5.0000		
1058	0.0000	1.0000			72.00	0.0000		0.0000	0.0000	0.0000	1.0000	5.0000		
1059	0.0000	1.0000			71.00	0.0000		0.0000	0.0000	0.0000	1.0000	6.0000		
1060	0.0000	1.0000			69.00	0.0000		0.0000	0.0000	0.0000	1.0000	5.0000		
1061	0.0000	1.0000			73.00	0.0000		0.0000	0.0000	0.0000	1.0000	5.0000		
1062	0.0000	1.0000			66.00	0.0000		0.0000	0.0000	0.0000	1.0000	6.0000		

STEEL CONCRETE REINFORCING BAR FROM TURKEY (A-489-829) - HABAS
Investigation - POI: 7/1/15 through 6/30/16
U.S. Sales Data

SEQ#	PRODCODU	CONNUMU	OVERRUNU	PRIMEU	SPECGRADEU	STEEU	MSYSTU	COATU	MARTU	DIAMINU	DIAMMU	DIAMU	FORMU	CUSCODU
2060														
2061														
2062														
2063														
2064														
2065														
2066														
2067														
2068														
2069														
2070														
SEQ#	CCUSCODU	CUSCATU	SALINDTU	ACTGDTU	INVOICEU	GCHNOU	SHIPDATU	PAYDATEU	SALETERU	PAYTERMU				
2060														
2061														
2062														
2063														
2064														
2065														
2066														
2067														
2068														
2069														
2070														
SEQ#	VESSELU	QTYU	TQTYU	QTYUNITU	GRSUPRU	TGRSUPRU	TOTVALU	DINLFTPU	DBROKU	LOADU	INDSURVU	EXPFEU	INTNFRU	
2060		912.00	884.00		505.00	481.00	403,323.00	3.0000	0.0000	1.0000	0.0000	0.0000	15.0000	
2061		137.00	143.00		426.00	451.00	54,710.00	4.0000	0.0000	1.0000	0.0000	0.0000	14.0000	
2062		144.00	145.00		460.00	402.00	69,037.00	4.0000	0.0000	1.0000	0.0000	0.0000	15.0000	
2063		44.00	46.00		451.00	481.00	20,449.00	4.0000	0.0000	1.0000	0.0000	0.0000	15.0000	
2064		20.00	23.00		425.00	456.00	9,297.00	4.0000	0.0000	1.0000	0.0000	0.0000	17.0000	
2065		193.00	186.00		450.00	406.00	77,886.00	3.0000	0.0000	1.0000	0.0000	0.0000	15.0000	
2066		465.00	524.00		478.00	446.00	201,601.00	4.0000	0.0000	1.0000	0.0000	0.0000	16.0000	
2067		219.00	236.00		480.00	401.00	94,883.00	4.0000	0.0000	1.0000	0.0000	0.0000	15.0000	
2068		42.00	45.00		444.00	381.00	19,793.00	4.0000	0.0000	1.0000	0.0000	0.0000	16.0000	
2069		41.00	42.00		470.00	480.00	18,318.00	4.0000	0.0000	1.0000	0.0000	0.0000	14.0000	
2070		419.00	482.00		513.00	464.00	196,376.00	4.0000	0.0000	1.0000	0.0000	0.0000	13.0000	
SEQ#	AGNREVU	USDUTYU	DESTU	STATEU	DTYDRAWU	COMMU	SELAGENU	SELARELU	CREDITU	BANKCHARU	DINDIRSU	PACKU	IPR_NO	
2060	0.0000	1.0000			70.00	0.0000			0.0000	0.0000	1.0000	5.0000		
2061	0.0000	1.0000			69.00	0.0000			0.0000	0.0000	1.0000	5.0000		
2062	0.0000	1.0000			69.00	0.0000			0.0000	0.0000	1.0000	5.0000		
2063	0.0000	1.0000			64.00	0.0000			0.0000	0.0000	1.0000	6.0000		
2064	0.0000	1.0000			72.00	0.0000			0.0000	0.0000	1.0000	6.0000		
2065	0.0000	1.0000			72.00	0.0000			0.0000	0.0000	1.0000	6.0000		
2066	0.0000	1.0000			75.00	0.0000			0.0000	0.0000	1.0000	5.0000		
2067	0.0000	1.0000			73.00	0.0000			0.0000	0.0000	1.0000	5.0000		
2068	0.0000	1.0000			71.00	0.0000			0.0000	0.0000	1.0000	5.0000		
2069	0.0000	1.0000			70.00	0.0000			0.0000	0.0000	1.0000	5.0000		
2070	0.0000	1.0000			64.00	0.0000			0.0000	0.0000	1.0000	5.0000		

STEEL CONCRETE REINFORCING BAR FROM TURKEY (A-489-829) - HABAS
Investigation - POI: 7/1/15 through 6/30/16
U.S. Sales Data

SEQ#	PRODCODU	CONNUMU	OVERRUNU	PRIMEU	SPECGRADEU	STEEU	MSYSYSTRU	COATU	MARTU	DIAMINU	DIAMMMU	DIAMU	FORMU	CUSCODU
2071														
2072														
2073														
2074														
2075														
2076														
2077														
2078														
2079														
2080														
2081														
SEQ#	CCUSCODU	CUSCATU	SALINDTU	ACTGDTU	INVOICEU	GCBNOU	SHIPDATU	PAYDATEU	SALETERU	PAYTERMU				
2071														
2072														
2073														
2074														
2075														
2076														
2077														
2078														
2079														
2080														
2081														
SEQ#	VESSELU	QTYU	TQTYU	QTYUNITU	GRSUPRU	TGRSUPRU	TOTVALU	DINLFTPU	DBROKU	LOADU	INDSURVU	EXPFEEU	INTNFRU	
2071		608.00	672.00		461.00	491.00	274,146.00	4.0000	0.0000	1.0000	0.0000	0.0000	15.0000	
2072		216.00	238.00		514.00	420.00	93,637.00	4.0000	0.0000	1.0000	0.0000	0.0000	13.0000	
2073		43.00	46.00		426.00	460.00	20,467.00	3.0000	0.0000	1.0000	0.0000	0.0000	15.0000	
2074		62.00	66.00		494.00	470.00	27,157.00	4.0000	0.0000	1.0000	0.0000	0.0000	14.0000	
2075		440.00	425.00		442.00	472.00	207,181.00	4.0000	0.0000	1.0000	0.0000	0.0000	13.0000	
2076		552.00	556.00		444.00	437.00	266,280.00	4.0000	0.0000	1.0000	0.0000	0.0000	13.0000	
2077		80.00	91.00		459.00	464.00	39,001.00	3.0000	0.0000	1.0000	0.0000	0.0000	13.0000	
2078		101.00	105.00		443.00	408.00	46,848.00	4.0000	0.0000	1.0000	0.0000	0.0000	13.0000	
2079		89.00	93.00		423.00	484.00	36,909.00	4.0000	0.0000	1.0000	0.0000	0.0000	14.0000	
2080		44.00	40.00		446.00	477.00	20,717.00	4.0000	0.0000	1.0000	0.0000	0.0000	13.0000	
2081		8.00	9.00		456.00	454.00	4,438.00	4.0000	0.0000	1.0000	0.0000	0.0000	14.0000	
SEQ#	AGNREVU	USDUTYU	DESTU	STATEU	DTYDRAWU	COMMU	SELAGENU	SELARELU	CREDITU	BANKCHARU	DINDIRSU	PACKU	IPR_NO	
2071	0.0000	1.0000			68.00	0.0000			0.0000	0.0000	1.0000	6.0000		
2072	0.0000	1.0000			71.00	0.0000			0.0000	0.0000	1.0000	5.0000		
2073	0.0000	1.0000			65.00	0.0000			0.0000	0.0000	1.0000	5.0000		
2074	0.0000	1.0000			65.00	0.0000			0.0000	0.0000	1.0000	5.0000		
2075	0.0000	1.0000			68.00	0.0000			0.0000	0.0000	1.0000	5.0000		
2076	0.0000	1.0000			62.00	0.0000			0.0000	0.0000	1.0000	6.0000		
2077	0.0000	1.0000			68.00	0.0000			0.0000	0.0000	1.0000	6.0000		
2078	0.0000	1.0000			70.00	0.0000			0.0000	0.0000	1.0000	5.0000		
2079	0.0000	1.0000			63.00	0.0000			0.0000	0.0000	1.0000	5.0000		
2080	0.0000	1.0000			62.00	0.0000			0.0000	0.0000	1.0000	5.0000		
2081	0.0000	1.0000			67.00	0.0000			0.0000	0.0000	1.0000	5.0000		

STEEL CONCRETE REINFORCING BAR FROM TURKEY (A-489-829) - HABAS
Investigation - POI: 7/1/15 through 6/30/16
U.S. Sales Data

SEQ#	PRODCODU	CONNUMU	OVERRUNU	PRIMEU	SPECGRADEU	STEEU	MSYSTRU	COATU	MARTU	DIAMINU	DIAMMMU	DIAMU	FORMU	CUSCODU
2082														
2083														
2084														
2085														
2086														
2087														
2088														
2089														
2090														
2091														
2092														
SEQ#	CCUSCODU	CUSCATU	SALINDTU	ACTGDTU	INVOICEU	GCHNOU	SHIPDATU	PAYDATEU	SALETERU	PAYTERMU				
2082														
2083														
2084														
2085														
2086														
2087														
2088														
2089														
2090														
2091														
2092														
SEQ#	VESSELU	QTYU	TQTYU	QTYUNITU	GRSUPRU	TGRSUPRU	TOTVALU	DINLFTPU	DBROKU	LOADU	INDSURVU	EXPFEU	INTNFRU	
2082		17.00	15.00		482.00	432.00	6,705.00	3.0000	0.0000	1.0000	0.0000	0.0000	14.0000	
2083		69.00	70.00		489.00	490.00	27,199.00	4.0000	0.0000	1.0000	0.0000	0.0000	14.0000	
2084		404.00	377.00		439.00	428.00	172,460.00	4.0000	0.0000	1.0000	0.0000	0.0000	15.0000	
2085		122.00	135.00		433.00	411.00	57,352.00	4.0000	0.0000	1.0000	0.0000	0.0000	14.0000	
2086		89.00	86.00		422.00	479.00	36,059.00	4.0000	0.0000	1.0000	0.0000	0.0000	13.0000	
2087		121.00	135.00		487.00	431.00	62,183.00	4.0000	0.0000	1.0000	0.0000	0.0000	15.0000	
2088		680.00	708.00		535.00	481.00	372,765.00	4.0000	0.0000	1.0000	0.0000	0.0000	16.0000	
2089		15.00	16.00		539.00	526.00	7,882.00	4.0000	0.0000	1.0000	0.0000	0.0000	17.0000	
2090		202.00	240.00		488.00	510.00	98,839.00	4.0000	0.0000	1.0000	0.0000	0.0000	17.0000	
2091		70.00	66.00		524.00	519.00	29,848.00	3.0000	0.0000	1.0000	0.0000	0.0000	16.0000	
2092		13.00	13.00		504.00	509.00	6,742.00	4.0000	0.0000	1.0000	0.0000	0.0000	17.0000	
SEQ#	AGNREVU	USDUTYU	DESTU	STATEU	DTYDRAWU	COMMU	SELAGENU	SELARELU	CREDITU	BANKCHARU	DINDIRSU	PACKU	IPR_NO	
2082	0.0000	1.0000			63.00	0.0000		0.0000	0.0000	0.0000	1.0000	5.0000		
2083	0.0000	1.0000			71.00	0.0000		0.0000	0.0000	0.0000	1.0000	6.0000		
2084	0.0000	1.0000			66.00	0.0000		0.0000	0.0000	0.0000	1.0000	6.0000		
2085	0.0000	1.0000			69.00	0.0000		0.0000	0.0000	0.0000	1.0000	6.0000		
2086	0.0000	1.0000			63.00	0.0000		0.0000	0.0000	0.0000	1.0000	5.0000		
2087	0.0000	1.0000			74.00	0.0000		0.0000	0.0000	0.0000	1.0000	6.0000		
2088	0.0000	1.0000			66.00	0.0000		0.0000	0.0000	0.0000	2.0000	5.0000		
2089	0.0000	1.0000			73.00	0.0000		0.0000	0.0000	0.0000	1.0000	5.0000		
2090	0.0000	1.0000			71.00	0.0000		0.0000	0.0000	0.0000	1.0000	5.0000		
2091	0.0000	1.0000			68.00	0.0000		0.0000	0.0000	0.0000	1.0000	5.0000		
2092	0.0000	1.0000			66.00	0.0000		0.0000	0.0000	0.0000	2.0000	5.0000		

Exhibit C-3 U.S. Sales Reconciliation

Exhibit C-3 Part A

Habas						
U.S. Sales Reconciliation						
<u>Sales Listing Totals</u>						
	QTYU	Recon Basis Value	Theoretical Weight Gains	TOTVALU		
	Metric Tons	US\$	US\$			
Deformed Rebar In C		a	b	c= a + b		
A						
B						
C=A+B						
	537,340.40	185,452,558.29	7,519,016.38	196,971,430.18		
<u>Official GCB Listing Totals</u>						
	Metric Tons	US\$				
Deformed Rebar In C						
F						
G						
Total Acco	489,898.46	179,084,497.86				
H=F+G						
Difference						
H - E						
Difference as % of Value						

Exhibit C-3 Part B

	Metric Tons	US\$	TL
Deformed Rebar (MCN)			
Rebar In Coil (MFN)			
Total Accounting (Subject US)	497,253.96	195,277,897.83	560,303,164.03
Deformed Rebar Non-US			
Rebar In Coil Non-US			
Wire Rod Export Sales			
HRC			
Slag Export Sales			
Non-Subject and Non-US Export Sales			2,079,831,065.62
Total Export Sales			2,246,212,961.42

Habas Export Sales GL Accounts and Reconciliation to Audited Financial Statements

PUBLIC VERSION

**THE REMAINDER OF THIS EXHIBIT CONTAINS BUSINESS
PROPRIETARY INFORMATION WHICH IS NOT AMENABLE
TO PUBLIC SUMMARIZATION**

Exhibit C-4 Expense Accounts

Habaş

U.S. Sales Listing Expenses

Field		Main Account	Sub Accounts
Domestic Inland Freight (Warehouse to Port)	DINLFTPU	760	760000341
Brokerage & Handling in Country of Manufacture	DBROKU	760	760000353
International Freight	INTNFRU	760	760000342
Loading	LOADU	760	760000380
Independent Survey	INDSURVU	760	760000362
Exporters Association Fee	EXPFEU	760	760000416
Bank Charge	BANKCHARU	780	
Commissions	COMMU	760	760000501
U.S. Customs Duty	USDUTYU	760	760000353
Packing Cost	PACKU	760	760000040-381-380

HOME MARKET Sales Listing Expenses

Field	Main Account	Sub Accounts
Packing	PACKH	760000040-381-380
Inland Freight (Warehouse to Customer)	INLTCH	760000341
Billing Adjustments (specify each unique type)3	BILLADJ(1-n)H	610010002

Exhibit C-5 U.S Customer List

**CONTAINS BUSINESS PROPRIETARY INFORMATION WHICH IS
NOT AMENABLE TO PUBLIC SUMMARIZATION**

Exhibit C-6 Payment Dates

**CONTAINS BUSINESS PROPRIETARY INFORMATION WHICH IS
NOT AMENABLE TO PUBLIC SUMMARIZATION**

Exhibit C-7 Inland Freight to Port

Exhibit C-7

Domestic Inland Freight (Warehouse to Port)

	Qty(MT)	TL	DINLFTPU (TL/MT)
Coiled Products (MCM and MCN)	2,075,017.68	7,192,332.75	3.36
Straight Products (MFD/MFN)	213,426.68	837,115.18	3.70

Exhibit C-8 Brokerage

Habas
Rebar from Turkey - Section C Response
U.S. Vessels Expense Reporting

Name of the Vessel	Month	Total Qty	Load Port Brokerage	Load Port Brokerage
			DBROKU	DBROKU
		M. Ton	TL	TL/M.Ton
	201605	43,303.65	6,926.57	0.17
	201511	41,870.37	3,895.79	0.09
	201508	30,559.86	3,504.68	0.10
	201509	34,201.41	6,693.07	0.20
	201510	31,038.83	4,274.39	0.13
	201507	42,420.67	6,589.81	0.15
	201507	21,653.86	7,514.24	0.35
	201509	55,038.43	8,304.42	0.16
	201602	28,800.78	948.69	0.03
	201602	45,640.27	8,225.78	0.19
	201606	30,519.17	4,650.78	0.14
	201512	11,942.97	3,973.94	0.30
	201507	27,128.34	3,332.96	0.13
	201606	50,156.16	7,486.69	0.16
	201512	36,085.90	5,544.72	0.17
	201604	28,206.77	3,222.29	0.12
	201512	6,903.52	1,829.09	0.26
	201512	10,596.28	3,370.12	0.30
	201601	43,937.77	8,546.36	0.18
	201607	46,182.32	7,169.41	0.17

Exhibit C-9 Independent Survey

Habas
Rebar from Turkey - Section C Response
U.S. Vessels Expense Reporting

Name of the Vessel	Month	Total Qty	Independent Survey	Independent Survey
			INDSURVU	INDSURVU
		M. Ton	TL	TL/M.Ton
	201605	41,993.94	16,028.14	0.41
	201511	41,778.72	21,291.72	0.55
	201508	31,403.85	15,637.81	0.53
	201509	34,260.04	17,105.22	0.53
	201510	33,155.06	14,631.99	0.41
	201507	41,961.30	11,387.52	0.25
	201507	22,157.88	8,109.55	0.34
	201509	52,290.75	21,554.73	0.39
	201602	30,666.82	13,741.77	0.40
	201602	49,253.49	21,927.13	0.47
	201606	32,926.76	15,805.23	0.45
	201512	11,405.09	5,150.45	0.42
	201507	26,368.18	11,840.40	0.49
	201606	55,841.10	24,721.32	0.46
	201512	32,391.24	14,967.34	0.42
	201604	30,566.11	13,344.32	0.46
	201512	6,298.04	4,025.38	0.65
	201512	12,442.84	4,999.52	0.38
	201601	41,287.97	20,919.31	0.51
	201607	46,840.40	21,183.57	0.45

Exhibit C-10 Exporters Association Fee

Habas
Rebar from Turkey - Section C Response
U.S. Vessels Expense Reporting

Name of the Vessel	Month	Total Qty	Exp. Assoc Fee.	Exp. Assoc Fee.
			EXPFEEU	EXPFEEU
		M. Ton	TL	TL/M.Ton
	201605	45,233.42	21,887.54	0.49
	201511	42,639.87	25,506.88	0.65
	201508	36,454.49	21,892.30	0.59
	201509	36,784.25	23,752.21	0.61
	201510	29,050.78	17,562.45	0.55
	201507	42,073.75	26,480.44	0.58
	201507	19,950.28	8,892.27	0.44
	201509	50,946.40	30,308.51	0.57
	201602	29,642.28	13,375.07	0.44
	201602	49,005.38	26,398.40	0.53
	201606	31,908.53	20,429.22	0.63
	201512	13,487.61	6,317.22	0.47
	201507	25,535.17	16,507.78	0.68
	201606	51,520.61	37,239.38	0.69
	201512	36,035.08	18,386.26	0.49
	201604	27,928.00	14,832.83	0.51
	201512	7,146.90	3,339.86	0.47
	201512	11,979.09	5,435.57	0.45
	201601	46,427.51	18,941.13	0.37
	201607	48,751.97	7,294.42	0.14

Exhibit C-11 U.S. Duties and Brokerage

Habas
Rebar from Turkey - Section C Response
U.S. Vessels Expense Reporting
U.S. Duties and Brokerage

Name of the Vessel	Month	Total U.S. Duty and Brokerage USDUTYU US\$	Qty (U.S. Subject) M. Ton	Total U.S. Duty and Brokerage USDUTYU US\$/M.Ton
	201605	19,192.18	39,075.26	0.49
	201511	28,636.65	44,638.14	0.70
	201508	17,552.92	24,746.74	0.73
	201509	23,233.15	30,128.31	0.74
	201510	15,261.85	19,009.63	0.79
	201507	27,279.11	35,136.87	0.82
	201507	4,680.13	1,824.29	2.34
	201509	21,548.60	29,250.61	0.74
	201602	16,677.04	21,766.93	0.83
	201602	23,826.93	42,422.59	0.55
	201606	22,849.34	27,539.39	0.76
	201512	9,644.76	12,463.96	0.84
	201507	19,198.63	27,502.64	0.74
	201606	25,549.78	43,740.89	0.58
	201512	14,745.48	26,353.31	0.61
	201604	25,580.90	27,888.78	0.83
	201512	3,767.31	7,121.70	0.48
	201512	2,723.23	739.15	3.53
	201601	28,411.73	44,867.44	0.58
	201607	29,485.59	42,509.04	0.67

Exhibit C-12 International Freight

Habas
Rebar from Turkey - Section C Response
U.S. Vessels Expense Reporting
Commissions

Name of the Vessel	Month	Ocean Freight	Demurrage	Freight+Demu rrage	Address Commission	Freight net of Address Commission	Qty (US Shipments(Ocean Freight	
								M. Ton	INTNFRU US\$/M.Ton
	201605	INTNFRU US\$	US\$	US\$	US\$	US\$			
	201511	569,362.77		570,506.90	-22,393.15	542,742.16	42,998.82	11.55	11.55
	201508	978,393.93		992,669.40	-39,186.27	968,812.68	46,675.12	22.03	22.03
	201509	717,938.60		760,585.96	-29,782.67	759,063.97	34,717.31	20.52	20.52
	201510	804,428.93		735,224.08	-26,181.71	772,914.81	36,885.54	19.78	19.78
	201507	440,200.49		417,038.94	-16,969.68	380,666.22	20,315.33	19.54	19.54
	201507	987,938.07		1,041,856.43	-41,092.22	962,428.03	46,294.91	21.70	21.70
	201507	60,590.27		57,227.90	-2,084.27	55,731.48	2,478.29	21.16	21.16
	201509	1,125,237.65		1,154,490.98	-40,171.42	1,016,477.02	51,703.38	20.99	20.99
	201602	401,239.22	31,575.22	405,729.58	-15,201.11	427,482.70	24,192.27	17.25	17.25
	201602	672,853.72	7,301.21	703,817.41	-23,955.44	699,958.06	53,989.42	12.55	12.55
	201606	479,389.91		472,250.28	-18,671.35	440,706.74	29,999.59	15.42	15.42
	201512	244,325.33		255,067.49	-9,577.93	229,461.22	11,823.97	17.80	17.80
	201507	651,642.95		623,437.79	-23,931.13	576,321.27	28,935.59	19.20	19.20
	201606	627,035.88		586,202.93	-21,103.45	516,808.73	45,482.38	11.26	11.26
	201512	639,877.36		579,762.71	-20,950.79	518,089.76	33,660.10	16.19	16.19
	201604	500,059.61		546,425.66	-21,833.82	530,259.00	29,298.00	16.98	16.98
	201512	142,559.35	9,637.18	155,255.30	-5,935.33	157,294.72	6,796.18	24.01	24.01
	201512	73,558.52		69,999.09	-2,651.07	67,470.81	3,219.46	20.04	20.04
	201601	668,272.08		648,291.60	-26,605.70	624,007.25	44,578.95	13.90	13.90
	201607	140,828.38		137,384.92	-4,778.61	136,695.30	8,505.55	15.10	15.10
	201607	203,759.83		187,279.13	-7,185.04	187,384.53	14,237.38	12.95	12.95
	201607	301,179.81		313,277.23	-11,073.78	274,638.43	23,133.39	10.79	10.79
	201607	57,047.46		59,774.14	-2,355.97	61,122.55	3,187.21	19.06	19.06

Exhibit C-13 Agency Revenue

Habas
Rebar from Turkey - Section C Response
U.S. Vessels Expense Reporting
Agency Revenue

Name of the Vessel	Month	Commissions	Qty	Load Port Brokerage	Invoice No.
		AGNREVU US\$	M. Ton	AGNREVU US\$/M.Ton	
	201605	6,226.88	47,510.05	0.13	B-412990
	201511	4,367.00	43,929.85	0.09	B-412663
	201508	4,670.20	33,479.36	0.13	B-412477
	201509	5,383.02	31,811.91	0.16	B-412552
	201510	4,520.09	28,324.18	0.15	B-412602
	201507	7,906.95	41,968.47	0.17	B-412386
	201508	3,453.06	21,076.25	0.16	B-412472
	201509	6,393.21	47,455.08	0.13	B-412543
	201602	5,281.26	26,478.88	0.19	B-412859
	201602	6,983.38	51,022.93	0.13	B-412853
	201606	4,999.13	28,419.06	0.17	B-413038
	201512	3,752.45	12,580.89	0.30	B-412748
	201509	3,165.54	29,183.05	0.11	B-412523
	201606	7,038.05	46,803.99	0.13	B-413029
	201512	4,569.58	35,878.84	0.15	B-412736
	201604	4,167.12	27,197.35	0.16	B-412956
	201512	2,158.34	6,607.04	0.37	B-412758
	201512	3,985.95	12,186.02	0.36	B-412727
	201601	5,632.01	42,926.76	0.15	B-412824
	201607	6,007.85	50,072.43	0.13	B-413074

Exhibit C-14 Turkish Inward Processing Regulations

Duty Drawback Governance & Regulation
(In Turkish & English)

Resolution No.: 2005/8391
Date of Resolution: 17 January 2005

Official Gazette No: 25709
Date of Official Gazette: 27 January 2005

The Council of Ministers decided on 17 January 2005 that the attached "*Resolution Concerning Domestic Processing Regime*" be put into force pursuant to Report No. 2004/114 dated 30 December 2004 of High Planning Board, and in accordance with the amended Article 1 of Law No. 261 dated 27 June 1963, Article 3/C of Law No. 933 dated 28 July 1967, amended Article 1 of Law No. 1567 dated 20 February 1930, amended Article 2 of Law No. 474 dated 14 May 1964, Articles 80, 111, 115 and 121 of Law No. 4458 dated 27 October 1999 and the provisions of Law No.2976 dated February 2 1984.

Recep Tayyip ERDOĞAN
Prime Minister

Ahmet Necdet SEZER
President

RESOLUTION CONCERNING DOMESTIC PROCESSING REGIME

SECTION I

PURPOSE, SCOPE AND DEFINITIONS

Purpose

Article 1 — This Resolution has been prepared in order to increase exports by way of procuring raw materials at world market prices, to give competition power to export products in international markets, to promote export markets and to diversify the export products.

Scope

Article 2 – This Resolution covers the regulation and enforcement of measures related to the defining, guiding and promotion of exportation of finished products with imported inputs used in their production as well as the sales and deliveries of the same considered as exportation.

Definitions

Article 3 — The meanings of terms used in this Resolution are as follows:

Undersecretariat: The Undersecretariat of Foreign Trade.

Community: The European Community.

Third Country: Countries other than the Member States of the European Community.

Free Zones: The free zones located within Turkey's Custom's Area.

Goods in Free Movement: Pursuant to Article 18 of Customs Law No. 4458, the goods obtained wholly within Turkey's Customs Area and not containing any inputs imported from the countries or territories outside Turkey's Customs Area or obtained from goods subject to conditional exemption and considered not to bear any special economic importance according to the provisions of regime they are subject to or imported from the countries or territories outside Turkey's Customs Area under the regime concerning entry into free movement or obtained or produced separately or together within Turkey's Customs Area from the goods specified above.

Processing Activity: Working and processing of goods including mounting, assembly and combining with other goods and their repair including renewal and putting into order, as well as the using of certain pre-

determined goods which, even if they are wholly or partly consumed during processing, have not been incorporated into the goods but ensure or facilitate the production of such goods.

To obtain: Subjecting the goods to processing activity.

Processed Products: The primary or auxiliary processed products obtained as a result of a processing activity.

Primary Processed Products: Products aimed to be obtained under the Domestic Processing Regime.

Auxiliary Processed Products: Products other than the primary processed products, obtained as a result of a processing activity.

Import Goods: The raw materials, auxiliary materials and semi-finished and finished products used in obtaining the processed products, as well as the materials (including fuels and oils) which, although are not into the processed products, ensure the operation of processed products or ensure the continuity of services incorporated (spare parts, etc.), and the packing materials and operating supplies.

Operating Supplies: Materials (excluding energy sources and fuels) which are not in the nature of investment machinery and equipment, and are employed in obtaining the processed products whose exportation has been committed, and although not incorporated into the processed products, ensure the operation of stationary facilities.

Unaltered Goods: Imported goods not subjected to any processing.

Agricultural Products: The vegetable products grown on soils, or in soilless medium using new production techniques and technologies, the animal products, fishery products and other fresh-water products as included in the relevant lists of Import Regime Resolution, as well as their forms obtained after they are subjected to primary processing.

Processed Agricultural Products: Products containing the basic agricultural products (cereals, sugar, and milk), as included in the relevant List of Import Regime Resolution.

Industrial Products: All products other than the agricultural products and processed agricultural products.

Wastage: The parts of goods which are lost or destroyed particularly due to drying, evaporation, leaking or gas leakage during processing activities, as well as wastes which have no economic value.

Productivity Rate: Quantity or percentage of processed products obtained as a result of processing a defined quantity of goods.

Foreign-exchange Utilization Rate: The percentage ratio of CIF import value (excluding domestic purchases) to FOB export value, for transactions realized under a Domestic Processing Authorization Certificate/Domestic Processing Authorization.

Importation in Advance: Importation of goods to be used in obtaining the processed products prior to their exportation.

Exportation in Advance: Exportation of processed products obtained from equivalent goods prior to the importation of import goods under the Conditional Tax Immunity System.

Equivalent Goods: Goods in free movement which are used instead of imports in the obtaining of processed products, and which have the same Customs Tariff Position with at least (eight)-bases as import goods and bear the same commercial qualities and technical characteristics.

Trade Policy Measures: The measures taken in accordance with the regulations stipulated in Article 4 of Import Regime Resolution.

Tax: All financial obligations such as taxes, duties, fees, fund payments etc. which are stipulated for collection during import and export goods.

Subjecting the Goods to a Process or Use Approved by the Customs Authorities: Subjecting the goods to a Customs regime, their re-export to a place outside Turkey's Customs Area or to free zones or their annihilation or leaving at the Customs.

Customs Regime: Any one of the Free Movement Entry Regime, Transit Regime, Customs Warehouse Regime, Domestic Processing Regime, Temporary Importation Regime, Overseas Processing Regime or Export Regime.

Domestic Processing Authorization Certificate: A certificate to be issued by the Undersecretariat to enable importation with Customs duty immunity and/or realization of domestic purchases, in exports or in the sales and deliveries considered as exports.

Certificate: The Domestic Authorization Certificate.

Term of Certificate: The period shown in the Domestic Processing Authorization Certificate during which all import and/or export transactions committed under that certificate will be effected and all relevant exemptions will be applicable.

End of Term of Certificate: The last day of the month in which the term of certificate expires.

Domestic Processing Authorization: An authorization granted by relevant Customs Administration to enable importation with Customs duty exemption with the purpose of exportation.

Authorization: The Domestic Processing Authorization.

Term of Authorization: The period shown in the Domestic Processing Authorization during which all import and/or export transactions committed under that Authorization will be effected and all relevant exemptions will be applicable.

End of Term of Authorization: The last day of the month in which the term of Authorization expires.

Approved Person Status Certificate: A certificate granted by the Undersecretariat of Customs in accordance with the Customs Legislation.

A.TR Movement Certificate: A certificate to be issued by the exporting country's authorized institutions and endorsed by relevant Customs Administration, in order to enable the goods subject to free movement in Turkey or in the Community to take advantage of the Preferential Regime stipulated in the Additional Protocol.

Origin-evidencing Certificates: The EUR-1 Movement Certificate or Invoice Declaration evidencing the origin of goods, as issued by the authorized institutions of exporting country and endorsed by relevant Customs Administration in order to take advantage of Preferential Regime within the framework of agreements which Turkey is a party to.

Pan-European Cumulation of Origin: The trading system formed in Europe among the countries tied to each other by Free Trade Agreements based on same rules concerning origin of goods, and enabling the importation, under the Preferential Regime, of a processed product obtained using goods whose origin is a country party to said agreements, into another country subject to this Cumulation.

Supplier's Declaration: The certificate used along with the A.TR Movement Certificate or EUR-1 Movement Certificate, and showing the origin of goods which are included under the Pan-European Cumulation of Origin and constitute the subject matter of trade between Turkey and the Community.

Manufacturer-Exporter: A firm holding a Domestic Processing Authorization Certificate Domestic Processing Authorization and producing the whole or a part of the processed product and effecting its exportation on its own and/or through an intermediary exporter.

Exporter: A firm holding a Domestic Processing Authorization Certificate/Domestic Processing Authorization, which is not a manufacturer but causes a side manufacturer to produce the processed products from the import goods, and then exports them either by itself and/or through an intermediary exports.

Side Manufacturer: A firm producing either the whole, or a part of the export product committed under a Domestic Processing Authorization Certificate, Domestic Processing Authorization, and although registered in said Certificate Authorization, not being its actual owner.

Intermediary Exporter: An exporting firm not holding a Certificate Authorization but effecting the exportation of products committed under a Domestic Processing Authorization Certificate, Domestic Processing Authorization exactly in the same form as supplied by the firm holding that Certificate/Authorization.

SECTION II DOMESTIC PROCESSING MEASURES

Domestic Processing Measures

Article 4 — These measures shall comprise the following:

System of Conditional Immunity, and

System of Refund.

Conditional Immunity System

Article 5 — The firms residing in Turkey's Customs Area (excluding free zones) shall be granted authorization to import, the raw materials, auxiliary materials, semi-finished products, finished products, unaltered goods, packing materials and operating supplies which are required in obtaining the processed products committed to be exported on the basis of Domestic Processing Authorization Certificate, Domestic Processing Authorization, but are not in free movement, without being subject to the Trade Policy Measures, against posting of a guarantee equal to the amount of taxes arising from such importation, and returning said guarantee after the export commitment is realized.

Instead of the imported goods used in obtaining the processed products, under a Domestic Processing Authorization Certificate, those goods in free movement which have the same Customs Tariff Position based on at least 8 (eight) digits as the import goods and bear the same commercial qualities and technical characteristics may be used as equivalent goods. This system enables to realize exportation in advance and importation afterwards under a Domestic Processing Certificate, as well as to use the import goods together with the goods in free movement. The Undersecretariat (General Directorate of Exports) may introduce prohibitions or restrictions to the use of equivalent goods, either with no time limit or for a defined period of time. If the processed products obtained using equivalent goods have been exported prior to the importation of import goods, then the importation of goods corresponding to this transaction may be effected until the end of the term of the Certificate. During importation to be effected under this scheme, all taxes including the value added tax (provided that the provisions of Special Consumption Tax Law No. 4760 are reserved) shall be covered under a guarantee, and the trade policy measures shall not be applicable. Any goods imported following the realization of exportation in advance, in a proportion corresponding to such exportation, may be freely used by the firm holding the Certificate.

In cases where the processed product is obtained from equivalent goods, the import goods shall be treated as equivalent goods while the equivalent goods as import goods in carrying out the Customs transactions. Where the processed product subject to exportation in advance is obtained from the equivalent goods subject to export tax, an amount of guarantee equivalent to the export tax shall be collected, which shall be returned after the realization of import corresponding to such goods.

Furthermore the raw materials, auxiliary materials, semi-finished products, finished products, unaltered goods, and packing materials required in obtaining of processed products may be imported in accordance with the provision of first Paragraph, but they may also be procured from the domestic market within the framework of arrangements to be made to that end. The goods procured from domestic market with the purpose of exportation under a Domestic Processing Authorization Certificate shall be treated as import goods with regard to the implementation of this Resolution, (providing the provisions of Value Added Tax Law No.3065 and Special Consumption Tax Law. No. 4760 are reserved).

For the goods procured from domestic market, however, the provisions of this Resolution concerning the auxiliary processed products and the foreign-exchange utilization rate shall not be applicable. In case of failure to realize the exportation of domestically procured goods, in the form of processed products within the term of the Certificate, the 2 (two)-fold fine stipulated in Article 22 of this Resolution shall not be applicable, either.

The domestic purchase of goods under a Domestic Processing Authorization Certificate must be realized within the term of the Certificate. However, provided that the realization of export of the processed product in accordance with the provisions of Communiqué to be published on the basis of this Resolution is evidenced, domestic purchase of goods may be effected under a Domestic Processing Authorization Certificate even if its term has expired, without requiring the collection of a guarantee. Furthermore, if the domestic purchase of goods is found not to be possible under Certificate, the term of Certificate may be extended as to allow the import of such goods.

Collection of Guarantee and Reduced Rate of Guarantee

Article 6- The tax to arise from importation to be made under the conditional immunity system shall be subject to collection of a guarantee in accordance with the principles stipulated in the Law No. 6183 Concerning the Procedure of Collection of Public Claims.

However, the relevant Customs Administration shall authorize the realization of the importation concerned if the following percentage amounts of tax are posted as a guarantee:

- a) For imports to be made by the firms holding a Class A approved person status certificate under a domestic processing authorizations certificate/domestic processing authorization, 1% of the tax arising from such imports.
- b) For imports to be made by the firms holding a Class B approved person status certificate under a domestic processing authorization certificate/domestic processing authorization, 5% of the tax arising from such imports.
- c) For imports to be made by the firms holding a Class C approved person status certificate under a domestic processing authorization certificate/domestic processing authorization, 10% of the tax arising from such imports.
- d) For imports to be made under a domestic processing authorization certificate/domestic processing authorization by the foreign trade share-capital companies and sectoral foreign trade companies not holding an approved person status certificate in an amount equal to the exports effected by them during the calendar year prior to the application date of the certificate/authorization, 10% of the tax arising from such imports.
- e) For imports to be made under a domestic processing authorization certificate/domestic processing authorization by the manufacturer-exporters in an amount equal to the exports realized by them under a domestic processing authorization certificate issued within four years prior to the application date of the certificate/authorization and whose export commitment has been closed, or under a domestic processing authorization issued after the publication date of this Resolution, which amount to minimum 1 (one) million US Dollars in total in the case of industrial products and minimum 500 (five hundred) thousand US Dollars in total in the case of agricultural and processed agricultural products; 10% of the tax arising from such imports.
- f) For imports to be made under a domestic processing authorization certificate/domestic processing authorization by the exporters whose exports during the last three calendar years exceed 5 (five) million US Dollars for each year or during the last five calendar years exceed 1 (one) million US Dollars for each year, in an amount equal to the exports realized by them under a domestic processing authorization certificate issued within four years prior to the application date of the certificate/authorization and whose export commitment has been closed, or under a domestic processing authorization issued after the publication date of this Resolution, which amount to minimum 1 (one) million US Dollars in total in the case of industrial products and minimum 500 (five hundred) thousand US Dollars in total in the case of agricultural and processed agricultural products; 10% of the tax arising from such imports.

The procedures and principles concerning the calculation of reduced guarantee shall be set forth in a Communiqué to be published on the basis of this Resolution.

Following the submission of documents evidencing the exportation of the product domestically processed under the domestic processing authorization certificate in accordance with the provisions of the

Communiqué to be published on the basis of this Resolution, the relevant Customs Administration shall authorize the importation upon posting of a guarantee in an amount equal to 10% of the tax related to the goods used in obtaining said product.

Any public claims that might arise due the application of reduced guarantee (including the amounts to the public institutions and establishments effecting the domestic deliveries) shall be collected from the firms concerned in accordance with the provisions of Law No. 6183 Concerning the Procedure of Collection of Public Claims. Furthermore, any amounts due to the firms from said public entities shall be treated as a guarantee.

The rate of guarantee applicable to the imports to be made under the conditional tax immunity system may be increased by the Undersecretariat (General Directorate of Exports) up to 2 (two) times of the tax arising from such imports.

Processing of Products Outside Turkey's Customs Area or in the Free Zones

Article 7 — Authorization may be granted for temporary exportation, of the whole or a part of the processed product or unaltered goods covered under the Conditional Tax Immunity System to outside Turkey's Customs Area or to the Free Zones, for processing at a more advanced level in accordance with the provisions of External Processing Regime. Authorization shall be granted for re-importation of products so processed, against posting of a guarantee in an amount equal to the amount of tax required to be collected according to the provisions of External Processing Regime.

System of Tax Refund

Article 8 — The tax refund system involves the refunding of the tax (excluding the value added tax and special consumption tax related to the operating supplies) collected during importation when the processed product obtained by using the raw materials, auxiliary materials, semi-finished products, finished products, unaltered goods, packing materials and operating supplies entered into free movement under the domestic processing authorization certificate/domestic processing authorization is exported.

But, the importation of raw materials, auxiliary materials, semi-finished products, finished products and unaltered goods to be used in obtaining the processed products to be exported to the member countries of European Community along with an A.TR Movement Certificate may be authorized only if the Customs duty, and mass housing fund payment, if any, applicable to said commodities are collected and any other applicable taxes are covered by posting a guarantee.

Furthermore, the importation of raw materials, auxiliary materials, semi-finished products, finished products and unaltered goods to be used in obtaining the processed products to be exported to the member countries of European Community, to the countries that are party to the Pan-European Community, to the countries that are party to the Pan-European Cumulation of Origin, or to a country that have signed a Free Trade Agreement, along with applicable origin Evidencing Certificates, may be imported if the Customs duty and the mass housing fund, if any, applicable to such commodities are collected and any other applicable taxes are covered by posting a guarantee.

In order that the firms may take advantage of this system, they must obtain a Domestic Processing Authorization Certificate/Domestic Processing Authorization and the Customs Administration must enter a statement in the Customs Declaration related to the Certificate/Authorization during importation indicating that the goods involved fall under the scope of Tax Refund System. Besides this, the information pertaining to the Domestic Authorization Certificate shall be entered in the Customs Declaration, and a copy of the Certificate shall be attached to the Customs Declaration.

Except the importation of agricultural products whose country of origin is a member of the Community, the following goods may not take advantage of the Tax Refund System:

- a) Those whose importation is subject to quantity restrictions,
- b) Those that can take advantage of arrangements involving preferential tariffs or special conditional immunity measures,
- c) Those that are subject to import taxes in accordance with current agricultural policy or special arrangements concerning agricultural products, and

- d) Those processed products that are subject to monetary export refund at the time of acceptance of declaration of entry into free movement for imported goods.

Furthermore, in the following cases, the exports made may not take advantage of Tax Refund System:

- a) Provided that the provision of second Paragraph of this Article is reserved, the exportation of processed products manufactured using goods of third country origin along with an A. TR-Movement Certificate,
- b) Provided that the provision of third Paragraph of this Article is reserved, the exportation of processed products manufactured using goods of third country origin to the member countries of Community along with the Origin-evidencing Certificates,
- c) Provided that the provision of third Paragraph of this Article is reserved, the exportation of processed products manufactured using goods whose country of origin is not the signatory country of a Free Trade Agreement made with Turkey, to that signatory country along with the Origin-evidencing Certificates,
- d) Provided that the provision of third Paragraph of this Article is reserved, the Exportation of processed products included under the Cumulation and manufactured using goods whose country of origin is not a country which is party to the Pan-European Cumulation of origin, to the countries party to the Cumulation along with the Origin-evidencing Certificates, and
- e) The exportation of processed products manufactured using goods in free movement to the free zones (except the sales made from free zones to a country other than those specified in Subparagraphs (a) through (d) within 3 (three) months following the date of expiry of the Certificate/Authorization).

SECTION III

GENERAL PROVISIONS

Evaluation of Applications and Issuance of Certificate/Authorization

Article 9 — In order to take advantage of Domestic Processing Regime, the firms residing in Turkey's Customs Area (excluding the Free Zones) must obtain a Domestic Processing Certificate/Authorization in accordance with the provisions of Communiqué to be published pursuant to this Resolution. The information and documents to be submitted within this framework shall be deemed to be correct unless otherwise proven.

Applications made to obtain a Domestic Processing Authorization Certificate/Authorization shall be evaluated on the basis of following criteria:

- a) If should be possible to determine that the imports were used in the manufacture of processed products,
- b) The basic economic interests of manufacturers in Turkey's Customs Area (excluding the Free Zones) and the image of Turkish products should not be adversely affected,
- c) The processing operation should not only create added value and enhance capacity utilization but should also create conditions conducive to enhancing the competitive power and export potential, of processed product, and
- d) The performance of firms under the Domestic Processing Authorization Certificate/Authorization.

As a result of evaluation to be made according to the criteria stated in the second Paragraph above, the Customs Tariff Position based on at least 8 (eight) digits of import goods and processed product (primary and auxiliary processed products), its name, its quantity to be determined according to the rate of productivity, its value, the term of Certificate/Authorization, the foreign-exchange utilization rate and the side manufacturer, if any, shall be determined, and then either a Domestic Processing Authorization Certificate/Domestic Processing Authorization on project basis shall be furnished or the request shall be rejected.

By taking into consideration whether or not the goods concerned can be procured from domestic market from the standpoint of price, market availability and quality, restrictions with no time limit or of

periodic nature may be imposed on partial or total importation of goods under a Domestic Processing Certificate (excluding domestic purchases).

The cases which may not take advantage of Domestic Processing Regime shall be set forth in a Communiqué to be published pursuant to this Resolution.

The requirement related to foreign-exchange utilization rate shall not apply to transactions to be carried out under a Domestic Processing Authorization or under the Domestic Processing Authorization Certificates related to the imports with waiver to be defined in a Communiqué to be published pursuant to this Resolution.

The foreign-exchange utilization rate under a Domestic Processing Authorization Certificate shall be maximum 80%. Nevertheless, in the case of certificates involving auxiliary processed agricultural products, this rate may be determined as maximum 100%.

The import of unaltered goods may be authorized up to maximum 1% of export commitment made under a Domestic Processing Authorization Certificate/Domestic Processing Authorization. The value of operating supplies to be authorized for importation under a Certificate/Authorization may not exceed 2% of the export commitment. However, for Certificates/Authorizations involving export commitment related to natural stones or to precious minerals and stones, this rate may be determined as a figure up to 10 %.

Duration of Domestic Processing Authorization Certificates/Authorizations, and Extensions

Article 10 — The term of a Domestic Processing Authorization Certificate/Domestic Processing Authorization may be maximum 12 (twelve) months depending on the sector involved.

However, the term of Certificates/Authorizations issued for export of services and/or products of specific nature as to be defined in a Communiqué to be issued pursuant to this Resolution may be as long as the duration of the project.

The date of a Domestic Processing Authorization Certificate/Domestic Processing Authorization shall be taken as the beginning of the term of that Certificate/Authorization, while the end of the term shall be the last day of the month in which the term of Certificate/Authorization (including any extensions and additional periods granted pursuant to justified reasons, force major events and extraordinary circumstances) expires.

The term of a Domestic Authorization Certificate may be extended for a maximum period of 3 (three) months by taking the date on which the first importation under the Certificate was made as a basis.

Justified Reasons, Force Majeure Events and Extraordinary Circumstances

Article 11 – If the cases of justified reasons, force major events and extraordinary circumstances to be specified in the Communiqué to be published pursuant to this Resolution occur within the term of the Certificate/Authorization, then an extension may be granted to the Domestic Processing Authorization Certificate/Domestic Processing Authorization concerned. The length of extension to be granted to the Certificate/Authorization on the basis of justified reasons, force major events and extraordinary circumstances shall be determined according to the length of cases of justified reason, force major event or extraordinary circumstance.

The procedures and principles concerning the cases where, on account of force major events or extraordinary circumstances, an export commitment would not be required under a Domestic Processing Authorization Certificate/Domestic Processing Authorization or where a new importation would be authorized under such conditions as well as concerning the transfer of imported goods to a Certificate/Authorization issued in the name of another firm meeting the conditions to take advantage of Domestic Processing Regime shall be set forth in a Communiqué to be issued pursuant to this resolution.

The amount of guarantee to be collected under the Certificate/Authorization within the extension to be granted on account of a justified reason under Conditional Immunity System may be increased up to two (2) fold.

Revision of Certificate/Authorization

Article 12 – The Domestic Processing Authorization Certificate/Domestic Processing Authorization may be revised in accordance with the provisions of Communiqué to be issued pursuant to this Resolution, upon application of relevant firm together with submission of required information and documents.

Realization of Exports

Article 13 — The realization of exports shall mean the export of processed product whose exportation has been committed under a Domestic Processing Authorization/Certificate/Domestic Processing Authorization to outside the Customs Area or to the free zones, in accordance with the provisions of this Resolution and Customs Legislation.

However, provided that evidence is presented to indicate that the product exported to free zones within the term of the Certificate/Authorization in accordance with the conditional immunity system pursuant to the provision of first Paragraph above was sold from the free zones to another country within 3 (three) months following the expiry of the term of Certificate/Authorization or was imported into Turkey's Customs Area under another Certificate/Authorization, then the export commitment of relevant Certificate/Authorization shall be closed.

Furthermore, provided that evidence is presented to indicate that the product exported to the free zones within the term of Certificate/Authorization in accordance with the tax refund system pursuant to the provision of first Paragraph above was sold from the free zones to another country within 3 (three) months following the expiry of the term of Certificate/Authorization, then the export commitment of relevant Certificate/Authorization shall be closed.

The principles concerning the bringing of export payment into Turkey shall be subject to the provisions of Exchange Legislation. The export payments may be brought either as foreign exchange or in terms of goods. If, however, the export payments are brought in terms of goods, such goods shall be subject to the provisions of Foreign Trade Legislation.

Transaction to be Performed by Customs Administration

Article 14 – The transactions to be performed by the Customs Administration under a Domestic Processing Authorization Certificate/Domestic Processing Authorization shall be realized in accordance with the provisions of this Resolution, the Communiqués, Circulars and Instructions to be published pursuant to this Resolution as well as in accordance with the matters specified in the special conditions of the Certificate and the provisions of Export Regime and Customs Legislation.

Goods Subject to Measures of Supervision and Protection

Article 15 – In order that goods whose importation under a Domestic Processing Authorization Certificate/Domestic Processing Authorization is subject to the measures of supervision and protection may enter into free movement, the measures of supervision and protection in force on the date of importation must be followed.

In the contrary case, the processed product manufactured using said goods must either be exported to third countries or exterminated under the supervision of the Customs Administration.

But, if the goods used in the manufacture of processed product exported to the member countries of European Community under a Domestic Processing Authorization Certificate/Domestic Processing Authorization along with an A.TR-Movement Certificate are not subject to the measures of supervision and protection in such countries, then no measures of supervision and protection shall be applicable to such goods.

Payment of Levies

Article 16 – In the export of industrial products covered under the Conditional Immunity System to the member countries of European Community along with an A.Tr-Movement Certificate, the taxes pertaining to the raw materials, auxiliary materials, semi-finished products, finished products and unaltered goods of third country origin used in obtaining the processed product shall be paid provided that the favorable provisions of agreements made with the countries of origin are reserved. However, if the tax is higher than the tax applicable to same import goods in the Community, then the tax applicable in the Community shall be paid.

In the export of processed agricultural products included under the Conditional Immunity System to the member countries of European Community along with an A.TR-Movement Certificate, if any industrial product of third country origin was used in obtaining such products, then the tax pertaining to that product, while if any processed agricultural product was used, the tax corresponding to the share of industry in that product shall be paid.

Provided that the rule of origin defined in the agreement is met and an Origin-evidencing Certificate is issued in the exports of agricultural products made under the conditional immunity system to a member country of European Community except the export of live animals born and raised in Turkey and the products obtained through hunting and fishing activities, including the products, obtained from them, the tax pertaining to the raw materials, auxiliary materials, semi-finished products finished products and unaltered goods of third country origin which were used in the manufacture of such products shall be paid. If, however, the amount of said tax is higher than the amount of tax applicable in the Community for the same import goods, then the tax applicable in the Community shall be paid.

Provided that the rule of origin defined in the Agreement is met and an Origin-evidencing Certificate is issued, in exports made under the conditional immunity system to a country which has signed a Free Trade Agreement with Turkey, except the export of live animals born and raised in Turkey and the products obtained through hunting and fishing activities, including the products obtained from them, the tax pertaining to the raw materials, auxiliary materials, semi-finished products, finished products and unaltered goods used in the manufacture of processed products and whose origin does not belong to such country shall be paid, provided that the favorable provisions of applicable Agreement are reserved. But in cases where the processed product included under the Cumulation and obtained using the goods imported from the countries that are party to the Pan-European Cumulation of Origin along with the Origin-evidencing Certificates or supplier's declaration is reexported to a country party to the Cumulation along with Origin-evidencing Certificates or supplier's declaration, then the relevant Customs Administration shall authorize the exportation without requiring the payment of tax at the rate specified in the Export Regime.

If the products exported to free zones under the conditional immunity system are sold, within three (3) months following the expiry of duration of the certificate/authorization, from the free zones to the member countries of European Community along with an A.TR movement certificate, or to the member countries of European Community, to the countries party to Pan-European Cumulation or to a country which has signed a Free Trade Agreement with Turkey, then the payment of levies in accordance with the provisions of first, second, third and fourth paragraphs shall be required.

The taxes required to be paid pursuant to the provisions of this Article, including those pertaining to the sales realized from the free zones, shall be calculated on the basis of foreign exchange selling rate announced by the Central Bank of Turkey on the date of registration of Customs Declaration related to the exports made and the rate of Customs duty on that date as stipulated in the Import Regime, and the mass housing fund payment, if any, and shall be paid during exportation. However, in cases where a pre-exportation realized under the Certificate is followed by importation, said taxes shall be calculated on the basis of foreign exchange selling rate announced by the Central Bank of Turkey on the date of registration of Customs Declaration related to the pre-exportation and the rate of Customs duty on that date as stipulated in the Import Regime and the mass housing fund payment, if any, and shall be paid during the importation related to the pre-exportation. The levies so calculated shall be posted as a revenue for the budget.

The determination of goods subject to taxation and which were used in the manufacture of processed products shall be based on the firm's declaration. If anything contrary to said declaration is later established, any levies unpaid or paid in short shall be collected as of the date of payment specified in the sixth Paragraph, Collection of Public Claims in accordance with the provisions of Law No.6183 Concerning the Procedure of Collection of Public Claims.

All kinds of war vehicles, tools, equipment, machinery, devices and systems as well the spare parts used in their manufacture, maintenance and repair, which were produced using the goods of a third country origin and exported to the member countries of European Community, shall be exempt from the payment of levies stipulated in this Article.

Refunding of Taxes

Article 17 – Any taxes paid but should not have been paid under a Domestic Processing Authorization Certificate/Domestic Processing Authorization shall be refunded in cash in accordance with provisions of Customs Law no. 114458 and Value Added No. 3065 Tax Law upon application of the firm concerned.

Partial Return of Guarantees

Article 18 – In cases where the processed products obtained from the goods imported under the Conditional Immunity System are exported, the guarantees posted by the firms during importation shall be returned in proportion to the exports realized, upon application of the firm concerned within the term of validity of the Certificate/Authorization. In no case, however, the amount of guarantees returned may exceed 90% of the total amount of taxes required to be collected under the Certificate/Authorization.

Closing of Export Commitment

Article 19 – The firms holding a Domestic Processing Authorization Certificate/Domestic Processing Authorization must make an application in accordance with the provisions of the Communiqué to be published pursuant to this Resolution, for closing the export commitment of the Certificate/Authorization. Otherwise, the Certificate/Authorization shall be closed ex officio by application of relevant sanction.

The export commitment of a Domestic Processing Authorization Certificate/Domestic Processing Authorization shall be closed in accordance with the provisions of Domestic Processing Regime by taking also the requirements specified in the Certificate/Authorization, provided that the evidence is presented to show that the processed products obtained from the equivalent and/or import goods and the unaltered goods were exported.

The export commitment of the Domestic Processing Authorization Certificate/Domestic Processing Authorization shall be closed by the exportation realized by the firm holding the Certificate/Authorization and/or the intermediary exporting firm. The Undersecretariat, however, may introduce some restrictions regarding the employment of an intermediary exporter.

The goods imported under the Conditional/Immunity System may enter into free movement in accordance with the provisions of first Paragraph of Article 114 and Article 207 of Customs Law No. 4458, provided that relevant trade policy measures are exercised, the goods are seen and examined in their places by the Customs Administration, all other procedures concerning the importation of the goods involved, including the legislation concerning the technical regulatory arrangements and standardization in foreign trade, are completed and all the legally required taxes are collected within the term of validity of the Certificate/Authorization. In this case, the requirement regarding the realization of exportation corresponding to the goods that have entered into free movement shall not apply.

In cases where the goods imported or processed under a Domestic Processing Authorization Certificate/Domestic Processing Authorization were exterminated under the supervision of Customs Administration, left at the Customs or returned to their origin, then the realization of exportation corresponding to such goods shall not be required.

Where the auxiliary processed products obtained from the goods imported under a Domestic Processing Authorization Certificate/Domestic Processing Authorization were exterminated under the supervision of Customs Administrations pursuant to Customs legislation, left at the Customs, delivered to the Customs with the effect of exit or imported according to the provisions of Entry into Free Movement Regime, prior to the closing of export commitment of the Certificate/Authorization, then the realization of export of such products shall not be required. The procedures and principles concerning the import of

auxiliary processed products according to the Entry into Free Movement Regime shall be set forth in a Communiqué to be published pursuant to this Resolution.

The procedures and principles concerning the actions to be taken in cases where the processed products committed to be exported under a Domestic Processing Authorization Certificate are delivered in Turkey to the firms holding that Certificate or where the goods exported under the Certificate/Authorization are returned by their consignee shall be set forth in a Communiqué to be published pursuant to this Resolution.

Following the closing of export commitment, the guarantee or taxes collected under the Domestic Processing Authorization Certificate/Domestic Processing Authorization shall be returned to the firm concerned, in accordance with the procedures and principles to be set forth in a Communiqué to be published pursuant to this Resolution.

Failure to Realize Exportation

Article 20- Provided that the provisions of Article 15 of this Resolution are reserved, the taxes not collected for the goods which were imported under the Conditional Immunity System but whose exportation as processed products was not realized in accordance with the requirements of the Certificate/Authorization to outside the Turkish Customs Area or to the free zones within the term of validity of Certificate/Authorization (where they were not sold from the free zones to another country within three (3) months following the expiry of the term of the Certificate/Authorization) shall be collected in accordance with the provisions of Article 22. The provisions of Article 22, however, shall not apply if the goods exported to the free zones as provided above were then imported to the Turkish Customs Area under another Certificate/Authorization within three (3) months following the expiry of the term of the previous Certificate/Authorization.

The tax collected from the goods imported under the refund system but whose exportation in the form as processed products was not realized to outside the Turkish Customs Area or to the free zones within the term of the Certificate/Authorization (if not sold from the free zones to another country within three (3) months following the expiry of the term of Certificate/Authorization) in accordance with the requirements set out in the Certificate/Authorization, shall not be returned.

Provided that the provision of the sixth Paragraph of Article 19 of this Resolution is reserved, if the exportation of auxiliary processed goods was not realized, a document evidencing the payment to relevant Tax Administration the tax to be calculated on the basis of the exchange rate and the rate of tax valid on the date of registration of the Customs Declaration related to the import goods concerned or the exchange rate and the rate of tax valid on the date of registration of Customs declaration related to the auxiliary processed products entered into free movement in the proportion of the exported part of the primary processed products shall be required. Otherwise, necessary action pursuant to the provisions of Article 22 shall be taken.

The tax not previously collected from the goods imported with the purpose of exportation as processed products to the member countries of European Community along with an A.Tr. – Movement Certificate or to the member countries of European Community, to the countries party to the Pan-European Origin Cumulation or to a country that has signed a Free Trade Agreement with Turkey along with an Origin-evidencing Certificate, under a Domestic Processing Authorization Certificate/Domestic Processing Authorization issued in accordance with the Refund System, shall be collected according to the provisions of Article 22.

Cancellation of Certificate

Article 21 – An Unutilized Domestic Processing Authorization Certificate shall be canceled by the Undersecretariat upon application of relevant firm.

A Domestic Processing Authorization Certificate shall be canceled by the Undersecretariat also in cases where it is established that the provisions of this Resolution as well as the Communiqués and Circulars to be issued pursuant to this Resolution have not been observed, that the information and documents submitted for the insurance or revision of the Domestic Processing Authorization Certificate/Domestic Processing Authorization and the transactions carried out under the Certificate/Authorization were not true or not reflecting the facts or that take Certificates/Authorizations were issued or alterations were made on the

Certificate/Authorization, followed by legal action to be started against those concerned. Furthermore, no guarantee with reduced amount shall not be applicable to the domestic Processing Authorization Certificates/Domestic Processing Authorizations of the firms concerned (including the firms named as side manufacturer on the Certificate of another firm) for a period of one year.

Necessary action shall be taken pursuant to the provisions of Article 22 with regard to any Certificate/Authorization so canceled.

Failure to Observe the Domestic Processing Measures

Article 22 – The following taxes shall be collected as of the date of importation, pursuant to the provisions of Customs Law No. 4458 and the Law No. 6183 Concerning the Procedure for Collection of Public Claims from those not complying with the Domestic Processing Measures in accordance with the principles and conditions specified in the Domestic Processing Regime and in the Certificate/Authorization. In addition for the goods imported but whose importation was not realized within the prescribed term, a fine amounting to two (2) - fold of the Customs duties involved shall be collected, in accordance with the provision of Article 238 of Law No. 4458,

- a) The tax not collected during the import of goods which were imported under the Conditional Immunity System and whose export to outside the Turkish Customs Area, or to the free zones on condition that they would be sold to another country within three (3) months following the expiry of the term of the Certificate/Authorization, within the term of the Certificate/Authorization, as well as the goods which were not brought to the Turkish Customs Area and which exported to the free zones within the term of the Certificate/Authorization on condition that they would be imported under another Certificate/Authorization within three (3) months following the expiry of the term of the Certificate/Authorization,
- b) In the case of any importation made in excess of the amount allowed under the Certificate/Authorization, the tax arising in connection with such excess amount,
- c) If the foreign-exchange utilization rate exceeds 80% (100% for the Certificates involving the commitment of auxiliary processed agricultural products) even if the goods imported under the Certificate were totally used in obtaining the exported processed products, the tax not collected in connection with the importation made in excess of that rate,
- d) If the CIF import price of operating supplies imported under the Certificate/Authorization is 2% (10% for the Certificates involving a commitment of exportation of natural stones and precious minerals and stones) more than the FOB export price realized, the tax not collected in connection with the importation made in excess of that rate,
- e) If the CIF import price of unaltered goods imported under the Certificate/Authorization is more than 1% of the FOB export price realized, the tax not collected in connection with the importation made in excess of that rate,
- f) The tax not collected in connection with the goods that were imported with the purpose of exportation as processed products to the member countries of European Community along with an A.Tr-Movement Certificate or to the member countries of European Community, to the countries party to the Pan-European Origin Cumulation or to a country that has signed a Free Trade Agreement with Turkey along with an Origin-evidencing Certificate, under a Domestic Processing Authorization Certificate/Domestic Processing Authorization issued in accordance with the Refund System, but whose exportation was not realized within the prescribed term,
- g) In the case of cancellation of the Domestic Processing Authorization Certificate/Domestic Processing Authorization, the tax, if any, not collected, under the Certificate/Authorization, and
- h) In the case of closing, ex officio, of the Domestic Processing Authorization Certificate/Domestic Processing Authorization, the tax, if any, not collected under the Certificate/Authorization.

If it is requested that the goods whose taxes and fines were paid in accordance with the provisions of first Paragraph be subjected to the Free Movement Entry Regime, the requirements concerning the exercising of trade policy measures and the completion of all other procedures including the legislation covering the technical arrangement and standardization contemplated for foreign trade must be fulfilled. Otherwise, such goods must be subjected to a process or use approved by the Customs, other than the Free Movement Entry Regime.

Misuse of Rights Granted in Connection with Domestic Processing Regime

Article 23 – If the results of examinations and investigations carried out by the supervising units of the Undersecretariat and other public institutions and organizations and by the Undersecretariat of Customs reveal that a Customs Declaration and the documents attached to it are false or fraudulently altered or not genuine or do not reflect the truth:

- a) That Customs Declaration may not be used in the closing of the export commitment of the Domestic Processing Authorization Certificate/Domestic Processing Authorization involved.
- b) If it was used or presented for use in the closing of the export commitment, than the tax related to the importation corresponding to the exportation made under that declaration shall be collected in accordance with the provisions of Article 22 of this Resolution, and legal action shall be started on those concerned.
- c) No reduced guarantee shall be granted for a period of one (1) year to the Domestic Processing Authorization Certificates/Domestic Processing Authorizations belonging to the firm and/or intermediary exporter holding the Certificate/Authorization registered under that Customs Declaration (including the firms shown as a side manufacturer in the Certificate of another firm). The intermediary exporter involved in this event shall be jointly and severally responsible, together with the firm holding the Certificate/Authorization, for the tax not collected during the importation of the goods used in obtaining the processed products registered in the Customs Declaration concerned.

However, provided that the fraudulent alteration on the Customs Declaration and on the documents attached to it is established not to be made, as based on a final Court decision, by the firm holding the Certificate/Authorization, and that such alteration did not provide any benefit to the firm within the frame of Domestic Processing Regime and that the exportation was actually made, then the provision of first Paragraph shall not apply.

Inspection

Article 24 — All public institutions and organizations and all banks shall effect the implementation of the Domestic Processing Measures in accordance with the principles and conditions specified in the Domestic Processing Regime and in the Certificate/Authorization. The Undersecretariat may carry out any and all inspections and devise all arrangements concerning the implementation of the measures specified in this Resolution, may request information and documents from the public institutions and organizations and the banks concerned, and may take all necessary measures.

SECTION IV

MISCELLANEOUS PROVISIONS

Implementation

Article 25 – The Domestic Processing Authorization Certificates/Domestic Processing Authorizations issued pursuant to the Resolution in force prior to the date of publication of this Resolution shall be governed by the provisions of their respective legislation. The favorable provisions of this Resolution shall be applicable to the Domestic Processing Authorization Certificates/Domestic Processing Authorizations whose export commitment has not been closed yet.

Authorization

Article 26 – Based on the provisions of this Resolution, the Undersecretariat shall be authorized to issue communiqués and circulars concerning the principles and procedures relevant to the Domestic Processing Regime, to grant authorizations, to give instructions, to examine and finalize any special and urging cases, and to settle any disputes to arise in the implementation by means of administrative procedures and actions.

All procedures to be performed pursuant to the provisions of this resolution may be effected in accordance with the provisions of the Communiqué to be published pursuant to this Resolution, using the computer and data processing techniques.

The Undersecretariat (Director of Foreign Trade) shall be further authorized to revoke the procedures related to the closing of export commitment of a Domestic Processing Authorization Certificate, its cancellation or its closing ex officio (provided that the collection of relevant sanction is found not to have been realized). Whereas, the Undersecretariat of Customs shall be authorized to revoke the procedures related to the closing of export commitment of a Domestic Processing Authorization, its cancellation or its closing ex officio (provided that the collection of relevant sanction is found not to have been realized).

The Undersecretariat shall be authorized to issue Communiqués, circulars and make arrangements with the purpose of facilitating the implementation of the provisions of Domestic Processing Regime with regard to the persons holding an Approved Person Status Certificate, in accordance with the provisions of Customs Legislation.

The duties and powers related to the revision of Domestic Processing Authorization Certificates and the closing of the commitment accounts may be exercised by the Undersecretariat, but the Undersecretariat may transfer them, partly or wholly, to the General Secretariats of other public institution and/or Exporters Associations through a Communiqué to be published pursuant to this Resolution.

Interim Article 1 – The export commitments of Domestic Processing Authorization Certificates issued prior to the date of publication of this Resolution (including the Certificates to which a sanction was applied but whose taxes were not collected) shall be closed provided that the taxes related to the goods procured from domestic market under said Certificates but whose exportation was not realized within the prescribed term are collected in accordance with the provisions of Law No. 6183 Concerning the Procedure of Collection of Public Claims.

Interim Article 2 – The export commitments of Domestic Processing Authorization Certificates/Export Incentives Certificates issued prior to the date of publication of this resolution and whose terms have expired may be closed with the Customs Declarations containing the trade name of a side manufacturer.

Furthermore, such Customs Declarations may be counted for export commitments provided that the delivery of the processed products concerned whose exportation was committed under a Domestic Processing Authorization Certificate/Export Incentives Certificate issued prior to the date of publication of this Resolution and whose term has expired, to another firm by the firm and/or side manufacturer holding the Certificate is evidenced by the report of a certified financial consultant and that their exportation by that firm and/or intermediary exporter is also established.

Interim Article 3 – The export commitments of Domestic Processing Authorization Certificates/Domestic Processing Authorizations issued prior to the date of publication of this Resolution and whose terms have expired, which belong to the firms that have exported the processed products obtained from the goods imported under Domestic Processing Regime and subject to the measures of supervision and protection to the member countries of European Community along with an A.TR- Movement Certificate but do not hold an import license and/or supervision certificate related to such goods (including those issued in the name of side manufacturer or intermediary exporter), shall be closed in accordance with the provisions of applicable legislation without requiring the import licenses and/or supervision certificates related to said goods, provided that all other conditions are fulfilled.

Interim Article 4 – The export commitment of Domestic Processing Authorization Certificates Belonging to the same firm, which were issued prior to the date of publication of this Resolution and whose terms expired latest on 31 December 2004, may be closed together provided that the terms of certificates overlap each other.

Interim Article 5 – An extension of 18 months starting from the date of publication of this Resolution shall be granted to the Domestic Processing Authorization Certificates/Domestic Processing Authorizations (including the Certificates/Authorizations to which a sanction was applied but whose taxes were not collected) issued prior to the date of publication of this resolution in the name of debtors whose debts have been restructured and put under a new redemption plan according to the financial restructuring agreements prepared within the frame of Law No. 4743 dated 30 January 2002 and the agreements made with the Savings Deposit Account Insurance Fund. An additional extension may also be granted in accordance with the provisions of the Communiqué to be published on the basis of this Resolution, by taking into consideration the export performance shown under the Certificate/Authorization concerned.

The export commitments of Domestic Processing Authorization Certificates/Domestic Processing Authorizations granted an extension as stated above may be closed by the exports to be made by the debtors or codebtor and joint guarantors named in the agreement made with the firm or group firms holding the Certificate/Authorization or with the Savings Deposit Account Insurance Fund.

Interim Article 6 – The favorable provisions of this Resolution shall apply to the Domestic Processing Authorization Certificates/Domestic Processing Authorizations whose export commitments have not been closed yet, disregarding the dates of application specified in the respective legislations of the Certificate/Authorization concerned and in this Resolution.

Interim Article 7 – The extensions granted to the Domestic Processing Authorization Certificates in accordance with the Resolution attached to Decree No. 2003/5548 dated 25 April 2003, published in Official Gazette No. 25107 dated 13 May 2003, with the purpose of realization of export commitment, shall be taken and accepted as the term of the Certificate concerned.

Interim Article 8 – In cases where the rate of 10 % (90 % foreign-exchange utilization rate) specified in Article 9 of this Resolution is exceeded for the raw materials and semi-finished and finished products which could not be procured domestically under the Domestic Processing Authorization Certificates issued prior to the date of publication of this Resolution, the export commitment may be closed provided that the imported goods are established to have been exported as processed products and it is approved by the Undersecretariat.

Interim Article 9 – The export commitments of Domestic Processing Authorization Certificates related to special invoices (including the Certificates to which a sanction was applied but whose taxes were not collected), which were registered prior to the date of publication of this Resolution, by the Customs Administrations not authorized to issue special invoices, but could not be counted for export commitment because no confirmation could be obtained from said Administrations, shall be closed with exports to be made within six (6) months following the date of publication of this Resolution. Any exports to be realized between the end of the term of the Certificate and the date of publication of this Resolution shall also be counted for the export commitment of the Certificate involved.

Interim Article 10 – Provided that evidence is presented to show that the processed products exported to a country that has signed a Free Trade Agreement with Turkey, along with Origin-evidencing Certificates, and under a Domestic Processing Authorization Certificate issued prior to the date of publication of this Resolution and whose term has expired were subsequently exported to another country without taking advantage of the Preferential Tariff application, then the payment of levies applicable to the raw materials, semi-finished products, finished products and unaltered goods used in obtaining such processed products shall not be required.

Interim Article 11 – Provided that the Customs Administration concerned establishes that the goods imported under Export Incentives Certificates having Code Numbers 1 and 2 and whose commitment accounts have not been closed were exported as processed products within the term of the Certificate and this information is communicated to the General Secretariat of relevant Exporters Association, the export commitments of said Certificates shall be closed ex officio by the General Secretariat of the Exporters Association, without application of any sanction to the imported goods corresponding to that exportation.

If the Customs Administration concerned established that the goods imported under the Export Incentives Certificates having Code Number 3 and whose commitment accounts have not been closed were exported as processed products within the term of the Certificate, then the export commitments of said Certificates shall be closed ex officio by that Customs Administration, without application of any sanction to the imported goods corresponding to that exportation.

Supplementary Article 1 – The “Guarantee Insurance” account kept at Türkiye İhracat Kredi Bankası (Türk Eximbank) shall be liquidated by relevant Customs Administrations by transferring the amount available in that account to the claims approved by the Undersecretariat of Customs, in order to cover the State loss claimed by making a reference to said account. Furthermore, following this liquidation process, the relevant Customs Administrations shall continue prosecution against relevant firms in accordance with the provisions of Law No. 6183 dated 21 July 1953 in order to cover the State loss involved, without having any applications directed to Türkiye İhracat Kredi Bankası A.Ş. for collecting of said public claims by making a reference to said account.

Provisions Rescinded

Article 27 – The Resolution attached to Decree No. 99/13819 dated 23 December 1999 is hereby rescinded together with its appendices and amendments.

Entry into Force

Article 28 – This Resolution shall enter into force on the date of its publication.

Enforcement

Article 29 – This Resolution shall be enforced by the Minister to whom the Undersecretariat of Foreign Trade reports.

DAHİLDE İŞLEME REJİMİ KARARI

BİRİNCİ BÖLÜM

27/01/2005 Tarih ve 25709 Sayılı Resmi Gazete

AMAÇ, KAPSAM VE TANIMLAR

Amaç

Madde 1- Bu Karar; Dünya piyasa fiyatlarından hammadde temin etmek suretiyle ihracatı artırmak, ihraç ürünlerine uluslararası piyasalarda rekabet gücü kazandırmak, ihraç pazarlarını geliştirmek ve ihraç ürünlerini çeşitlendirmek amacıyla hazırlanmıştır.

Kapsam

Madde 2- Bu Karar; elde edilmesinde ithal girdi kullanılan işlem görmüş ürünün ihracı ile ihracat sayılan satış ve teslimlerin belirlenmesi, yönlendirilmesi ve geliştirilmesine ilişkin tedbirlerin düzenlenmesi ve yürütülmesini kapsar.

Tanımlar

Madde 3- Bu Kararda geçen;

Müsteşarlık: Dış Ticaret Müsteşarlığını,

Topluluk: Avrupa Topluluğunu,

Üçüncü Ülke: Avrupa Topluluğuna üye ülkeler dışındaki ülkeleri,

Serbest Bölgeler: Türkiye Gümrük Bölgesi üzerindeki serbest bölgeleri,

Serbest Dolaşımda Bulunan Eşya: 4458 sayılı Gümrük Kanununun 18 inci maddesi hükmüne göre tümüyle Türkiye Gümrük Bölgesinde elde edilen ve bünyesinde Türkiye Gümrük Bölgesi dışındaki ülke veya topraklardan ithal edilen girdileri bulundurmayan veya şartlı muafiyet düzenlemelerine tabi tutulan eşyadan elde edilen ve tabi olduğu rejim hükümleri uyarınca özel ekonomik önem taşımadığı tespit edilen veya Türkiye Gümrük Bölgesi dışındaki ülke veya topraklardan serbest dolaşıma giriş rejimine tabi tutularak ithal edilen veya Türkiye Gümrük Bölgesinde yukarıda belirtilen eşyadan ayrı ayrı veya birlikte elde edilen veya üretilen eşyayı,

İşleme Faaliyeti: Eşyanın montajı, kurulması ve diğer eşya ile birleştirilmesi dahil olmak üzere işçiliğe tabi tutulması, işlenmesi, yenilenmesi, düzenli hale getirilmesi dahil olmak üzere tamir edilmesi ile işleme sırasında tamamen veya kısmen tüketilse dahi işlem görmüş ürünün bünyesinde bulunmayan ancak, bu ürünün üretilmesini sağlayan veya kolaylaştıran önceden belirlenmiş bazı eşyanın kullanılmasını,

Elde Etmek: Eşyanın işleme faaliyetine tabi tutulmasını,

İşlem Görmüş Ürün: İşleme faaliyetleri sonucunda elde edilen asıl veya ikincil işlem görmüş ürünü,

Asıl İşlem Görmüş Ürün: Dahilde işleme rejimi kapsamında elde edilmesi amaçlanan ürünü,

İkincil İşlem Görmüş Ürün: İşleme faaliyetleri sonucunda elde edilen asıl işlem görmüş ürün dışındaki ürünü,

İthal Eşyası: İşlem görmüş ürünün elde edilmesinde kullanılan hammadde, yardımcı madde, yarı mamul, mamul ile işlem görmüş ürünün bünyesinde yer almamakla birlikte çalışmasını sağlayan madde (yakıt ve yağ dahil) ya da hizmetin devamını sağlayan madde (yedek parça, vb.), ambalaj ve işletme malzemesini,

İşletme Malzemesi: İhracı taahhüt edilen işlem görmüş ürünün elde edilmesinde kullanılan ancak ürünün bünyesinde yer almayan ve sabit tesislerin çalışabilir durumda olmasını temin eden (enerji ve yakıt hariç), yatırım malı makine ve teçhizat niteliğinde olmayan malzemeyi,

Değişmemiş Eşya: İşlem görmemiş ithal eşyasını,

Tarım Ürünleri: İthalat Rejimi Kararının ilgili listelerinde yer alan ve toprakta veya yeni üretim teknikleri ve teknolojileri kullanarak topraksız ortamda yetiştirilen bitkisel ürünler, hayvancılık, balıkçılık ile diğer su ürünleri ve bunların ilk işleme tabi tutulmuş şekillerini,

İşlenmiş Tarım Ürünleri: İthalat Rejimi Kararının ilgili listesinde yer alan ve bünyesinde temel tarım ürünlerini (hububat, şeker ve süt) bulunduran ürünleri,

Sanayi Ürünleri: Tarım ürünleri ve işlenmiş tarım ürünleri dışındaki tüm ürünleri,

Fire: İşleme faaliyetleri sırasında özellikle kuruma, buharlaşma, sızma veya gaz kaçağı şeklinde yitirilen ve imha olan kısım ile ekonomik değeri olmayan atıkları,

Verimlilik Oranı: Belirli miktardaki eşyanın işlenmesi sonucunda elde edilen işlem görmüş ürünün miktarı veya yüzde oranını,

Döviz Kullanım Oranı: Dahilde işleme izin belgesi/dahilde işleme izni kapsamındaki CIF ithal (yurt içi alımlar hariç) tutarının FOB ihraç tutarına olan yüzde oranını,

Önceden İthalat: İşlem görmüş ürünün ihracından önce bu ürünün elde edilmesinde kullanılacak eşyanın ithalini,

Önceden İhracat: İthal eşyasının şartlı muafiyet sisteminde ithal edilmesinden önce, eşdeğer eşyadan elde edilmiş işlem görmüş ürünün ihraç edilmesini,

Eşdeğer Eşya: İşlem görmüş ürünün elde edilmesinde ithal eşyasının yerine kullanılan ve ithal eşyası ile asgari 8 (sekiz)'li bazda gümrük tarife istatistik pozisyonu, ticari kalite ve teknik özellikleri itibarıyla aynı kalite ve nitelikleri taşıyan serbest dolaşımda bulunan eşyayı,

Ticaret Politikası Önlemleri: İthalat Rejimi Kararının 4 üncü maddesinde belirtilen mevzuat çerçevesinde alınan önlemleri,

Vergi: Eşyanın ithali ve ihracında tahsili öngörülen vergi, resim, harç, fon ve benzeri bütün mali yükleri,

Eşyanın Gümrükçe Onaylanmış Bir İşlem veya Kullanıma Tabi Tutulması: Eşyanın bir gümrük rejimine tabi tutulması, Türkiye Gümrük Bölgesi dışına yeniden ihracı veya serbest bölgelere ihracı, imhası veya gümrüğe terk edilmesini,

Gümrük Rejimi: Serbest dolaşıma giriş rejimi, transit rejimi, gümrük antrepo rejimi, dahilde işleme rejimi, gümrük kontrolü altında işleme rejimi, geçici ithalat rejimi, hariçte işleme rejimi veya ihracat rejimini,

Dahilde İşleme İzin Belgesi: İhracat ile ihracat sayılan satış ve teslimlerde gümrük muafiyetli ithalat ve/veya yurt içi alımlara imkan sağlayan Müsteşarlıkça düzenlenen belgeyi,

Belge: Dahilde işleme izin belgesini,

Belge Süresi: Dahilde işleme izin belgesi üzerinde kayıtlı bulunan ve belge kapsamında ithalat ve/veya ihracat işlemlerinin gerçekleştirileceği ve tüm istisnaların uygulanacağı dönemi,

Belge Süresi Sonu: Belge süresi bitiminin rastladığı ayın son gününü,

Dahilde İşleme İzni: İhraç amacıyla gümrük muafiyetli ithalata imkan sağlayan ve gümrük idaresince verilen izni,

İzin: Dahilde işleme iznini,

İzin Süresi: Dahilde işleme izni üzerinde kayıtlı bulunan ve izin kapsamında ithalat ve/veya ihracat işlemlerinin gerçekleştirilerek tüm istisnaların uygulanacağı dönemi,

İzin Süresi Sonu: İzin süresi bitiminin rastladığı ayın son gününü,

Onaylanmış Kişi Statü Belgesi: Gümrük mevzuatı çerçevesinde Gümrük Müsteşarlığınca verilen belgeyi,

A.TR Dolaşım Belgesi: Türkiye veya Toplulukta serbest dolaşımda bulunan eşyanın Katma Protokolde öngörülen tercihli rejimden yararlanabilmesini sağlamak üzere, ihracatçı ülke yetkili kuruluşlarınca düzenlenip gümrük idaresince vize edilen belgeyi,

Menşe İspat Belgeleri: Türkiye'nin taraf olduğu anlaşmalar çerçevesinde tercihli rejimden yararlanmak üzere ihracatçı ülke yetkili kuruluşlarınca düzenlenip gümrük idaresince vize edilen ve malın menşei belirleyen EUR.1 dolaşım sertifikası veya fatura beyanını,

Pan-Avrupa Menşe Kümülasyonu: Avrupa'da, aynı menşe kurallarını havi Serbest Ticaret Anlaşmaları ile birbirlerine bağlanmış ülkeler arasında oluşturulan ve taraf ülkeler menşeli eşya kullanılarak elde edilen işlem görmüş ürünün Kümülasyona tabi bir diğer ülkeye tercihli rejim kapsamında ithaline imkan sağlayan ticaret sistemini,

Tedarikçi Beyanı: A.TR dolaşım belgesi veya EUR.1 dolaşım sertifikası ile birlikte kullanılan ve Türkiye ile Topluluk arasında ticarete konu Pan-Avrupa Menşe Kümülasyonu kapsamı eşyanın menşei gösteren belgeyi,

İmalatçı-İhracatçı: İşlem görmüş ürünün tamamını veya bir kısmını üreten ve bu ürünün ihracatını kendisi ve/veya aracı ihracatçı vasıtasıyla gerçekleştiren dahilde işleme izin belgesi/dahilde işleme izni sahibi firmayı,

İhracatçı: Yan sanayici firmaya ithal eşyasından işlem görmüş ürün ürettiren ve bu ürünün ihracatını kendisi ve/veya aracı ihracatçı vasıtasıyla gerçekleştiren imalatçı olmayan dahilde işleme izin belgesi/dahilde işleme izni sahibi firmayı,

Yan Sanayici: Dahilde işleme izin belgesinde/dahilde işleme izninde taahhüt edilen ihraç ürününün tamamını ya da bir kısmını üreten, belgede/izinde kayıtlı ancak belge/izin sahibi olmayan firmayı,

Aracı İhracatçı: Dahilde işleme izin belgesinde/dahilde işleme izninde taahhüt edilen ihracatı, belge/izin sahibi firmadan tedarik ettiği şekilde gerçekleştiren belge/izin sahibi olmayan firmayı,

ifade eder.

DAHİLDE İŞLEME TEDBİRLERİ

Dahilde İşleme Tedbirleri

Madde 4 - Bu tedbirler:

- Şartlı Muafiyet Sistemi,
- Geri Ödeme Sistemi'nden

oluşur.

Şartlı Muafiyet Sistemi

Madde 5- Şartlı muafiyet sistemi; dahilde işleme izin belgesi/dahilde işleme izni kapsamında ihracı taahhüt edilen işlem görmüş ürünün elde edilmesinde kullanılan ve serbest dolaşımda bulunmayan hammadde, yardımcı madde, yarı mamul, mamul ile değişmemiş eşya, ambalaj ve işletme malzemesinin, Türkiye Gümrük Bölgesinde (serbest bölgeler hariç) yerleşik firmalarca, ticaret politikası önlemlerine tabi tutulmaksızın, vergisi teminata bağlanmak suretiyle ithal edilmesi ve ihracat taahhüdünün gerçekleşmesini müteakip, alınan teminatın iade edilmesidir. Bu kapsamda yapılacak işletme malzemesi ithalatında, katma değer vergisi ve özel tüketim vergisi tahsil edilir ve ticaret politikası önlemleri uygulanır.

Dahilde işleme izin belgesi kapsamında işlem görmüş ürünün elde edilmesi için ithal eşyasının yerine eşdeğer eşya olarak, asgari 8 (sekiz)'li bazda gümrük tarife istatistik pozisyonu, ticari kalite ve teknik özellikleri itibarıyla aynı kalite ve nitelikleri taşıyan serbest dolaşımdaki eşya kullanılabilir. Bu sistem çerçevesinde, dahilde işleme izin belgesi kapsamında önceden ihracat işleminden sonra ithalat yapılabileceği gibi, ithal eşyası ile serbest dolaşımdaki eşya birlikte de kullanılabilir. Müsteşarlıkça (İhracat Genel Müdürlüğü), eşdeğer eşyanın kullanımına süresiz veya dönemsel olarak yasaklama veya kısıtlama getirilebilir. İthal eşyasının ithalinden önce eşdeğer eşyadan elde edilen işlem görmüş ürünün ihracı halinde, buna tekabül eden ithalat belge süresi sonuna kadar yapılabilir. Bu kapsamda yapılacak ithalat esnasında katma değer vergisi dahil tüm vergiler (4760 sayılı Özel Tüketim Vergisi Kanunu hükümleri saklı kalmak kaydıyla) teminata bağlanır ve ticaret politikası önlemleri uygulanmaz. Önceden ihracat işleminden sonra buna tekabül eden oranda ithal edilen eşya, belge sahibi firma tarafından serbestçe kullanılabilir.

İşlem görmüş ürünün eşdeğer eşyadan elde edildiği durumlarda, gümrük işlemlerinde ithal eşyası eşdeğer eşya, eşdeğer eşya ise ithal eşyası olarak değerlendirilir. Önceden ihracat konusu işlem görmüş ürünün ihracat vergisine tabi eşdeğer eşyadan elde edilmesi halinde ise, bu eşyaya tekabül eden ithalatın yapılmasından sonra iade edilmek üzere ihracat vergisi kadar teminat alınır.

Ayrıca, dahilde işleme izin belgesi kapsamında ihracı taahhüt edilen işlem görmüş ürünün elde edilmesinde kullanılan hammadde, yardımcı madde, yarı mamul, mamul, değişmemiş eşya ve ambalaj malzemeleri birinci fıkra hükmüne göre ithal edilebileceği gibi, bu konuda yapılan düzenlemeler çerçevesinde yurt içinden de temin edilebilir. Dahilde işleme izin belgesi kapsamında ihraç edilmek üzere yurt içinden temin edilen eşya, bu Kararın uygulanması bakımından (3065 sayılı Katma Değer Vergisi Kanunu ve 4760 sayılı Özel Tüketim Vergisi Kanunu hükümleri saklı kalmak kaydıyla) ithal eşyası gibi değerlendirilir.

Ancak, yurt içinden temin edilen eşya için, bu Kararın ikincil işlem görmüş ürüne ve döviz kullanım oranına ilişkin hükümleri uygulanmaz. Ayrıca, yurt içinden temin edilen eşyanın belge süresi içerisinde işlem görmüş ürün olarak ihracının gerçekleştirilmemesi halinde, bu Kararın 22 nci maddesinde belirtilen 2 (iki) kat para cezası uygulanmaz.

Dahilde işleme izin belgesi kapsamındaki yurt içi alımın, belge süresi içerisinde gerçekleştirilmesi gerekir. Ancak, bu Karara istinaden yayımlanacak tebliğ hükümleri çerçevesinde işlem görmüş ürünün ihracının gerçekleştiğinin belgelenmesi kaydıyla, süresi sona erse dahi dahilde işleme izin belgesi kapsamında yurt içi alım yapılabilir ve bu alımlarda teminat aranmayabilir. Ayrıca, belge kapsamında yurt içi alımın yapılmasına imkan bulunmaması halinde, belgeye ek süre verilmek suretiyle ithalat yapılmasına izin verilebilir.

Teminat ve İndirimli Teminat Uygulaması

Madde 6- Şartlı muafiyet sistemi kapsamında yapılacak ithalattan doğan vergi, 6183 sayılı Amme Alacaklarının Tahsil Usulü Hakkında Kanunda belirtilen esaslar çerçevesinde teminata tabidir.

Ancak;

a) A sınıfı onaylanmış kişi statü belgesi sahibi firmaların dahilde işleme izin belgesi/dahilde işleme izni kapsamında yapacakları ithalatla, bu ithalattan doğan verginin %1'inin,

b) B sınıfı onaylanmış kişi statü belgesi sahibi firmaların dahilde işleme izin belgesi/dahilde işleme izni kapsamında yapacakları ithalatla, bu ithalattan doğan verginin %5'inin,

c) C sınıfı onaylanmış kişi statü belgesi sahibi firmaların dahilde işleme izin belgesi/dahilde işleme izni kapsamında yapacakları ithalatla, bu ithalattan doğan verginin %10'unun,

d) Onaylanmış kişi statü belgesi sahibi olmayan dış ticaret sermaye şirketleri ile sektörel dış ticaret şirketlerinin belge/izin müracaat tarihinden önceki takvim yılı içerisinde gerçekleştirdikleri ihracat kadar dahilde işleme izin belgesi/dahilde işleme izni kapsamında yapacakları ithalatla, bu ithalattan doğan verginin %10'unun,

e) İmalatçı-ihracatçıların, belge/izin müracaat tarihinden önceki dört yıl içerisinde düzenlenmiş, ihracat taahhüdü kapatılmış, dahilde işleme izin belgeleri ve bu Kararın yayımı tarihinden sonra düzenlenen dahilde işleme izinleri kapsamında sanayi ürünleri için toplam 1 (bir) Milyon ABD Dolarından, tarım ve işlenmiş tarım ürünleri için toplam 500 (beşyüz) Bin ABD Dolarından az olmamak kaydıyla gerçekleştirdikleri ihracat kadar dahilde işleme izin belgesi/dahilde işleme izni kapsamında yapacakları ithalatla, bu ithalattan doğan verginin %10'unun,

f) Son üç takvim yılı itibarıyla ihracatı her bir yıl için 5 (beş) Milyon ABD Dolarını geçen veya son beş takvim yılı itibarıyla ihracatı her bir yıl için 1 (bir) Milyon ABD Dolarını geçen ihracatçıların, belge/izin müracaat tarihinden önce dört yıl içerisinde düzenlenmiş, ihracat taahhüdü kapatılmış, dahilde işleme izin belgeleri ve bu Kararın yayımı tarihinden sonra düzenlenen dahilde işleme izinleri kapsamında sanayi ürünleri için toplam 1 (bir) Milyon ABD Dolarından, tarım ve işlenmiş tarım ürünleri için toplam 500 (beşyüz) Bin ABD Dolarından az olmamak kaydıyla gerçekleştirdikleri ihracat kadar dahilde işleme izin belgesi/dahilde işleme izni kapsamında yapacakları ithalatı, bu ithalattan doğan verginin %10'unun,

teminat olarak yatırılması kaydıyla, gümrük idaresince ithalatın gerçekleştirilmesine izin verilir.

İndirimli teminat uygulamasının hesaplanmasına ilişkin usul ve esaslar, bu Karara istinaden yayımlanacak tebliğ ile belirlenir.

Bu Karara istinaden yayımlanacak tebliğ hükümleri çerçevesinde dahilde işleme izin belgesi kapsamında işlem görmüş ürünün ihracatının belgelenmesini müteakip bu ürünün elde edilmesinde kullanılan eşyaya ilişkin verginin %10'unun teminat olarak yatırılması kaydıyla, ithalatın gerçekleştirilmesine gümrük idaresince izin verilir.

İndirimli teminat uygulamasından doğabilecek amme alacağı (yurt içi teslimleri yapan kamu kurum ve kuruluşlarının alacakları dahil) ilgili firmalardan 6183 sayılı Amme Alacaklarının Tahsil Usulü Hakkında Kanun hükümleri çerçevesinde tahsil edilir. Ayrıca, bu firmaların kamudan olan alacakları da teminat hükmündedir.

Şartlı muafiyet sistemi kapsamında yapılan ithalatı uygulanan teminat oranı Müsteşarlıkça (İhracat Genel Müdürlüğü), bu ithalattan doğan vergi tutarının 2 (iki) katına kadar artırılabilir.

Türkiye Gümrük Bölgesi Dışında veya Serbest Bölgelerde Yapılacak İşleme Faaliyeti

Madde 7- Şartlı muafiyet sistemi kapsamında, işlem görmüş ürünün veya değişmemiş eşyanın tamamı ya da bir kısmı, hariçte işleme rejimi hükümleri çerçevesinde daha ileri düzeyde işlenmek üzere Türkiye Gümrük Bölgesi dışına veya serbest bölgelere geçici olarak ihraç edilebilir. Bu kapsamda işlem görmüş ürünün ithaline, hariçte işleme rejimi hükümlerine göre tahsili gereken vergi kadar teminat alınarak izin verilir.

Geri Ödeme Sistemi

Madde 8- Geri ödeme sistemi; dahilde işleme izin belgesi/dahilde işleme izni kapsamında serbest dolaşıma giren hammadde, yardımcı madde, yarı mamul, mamul ile değişmemiş eşya, ambalaj ve işletme malzemesinden elde edilen işlem görmüş ürünün ihracı halinde, ithalat esnasında alınan verginin (işletme malzemesine ilişkin katma değer vergisi ve özel tüketim vergisi hariç) geri ödenmesidir.

Ancak, A.TR dolaşım belgesi eşliğinde Avrupa Topluluğuna üye ülkelere ihraç edilecek işlem görmüş ürünün elde edilmesinde kullanılacak hammadde, yardımcı madde, yarı mamul, mamul ile değişmemiş eşyanın gümrük vergisi ile varsa toplu konut fonunun tahsil edilmesi ve diğer vergilerin teminata bağlanması suretiyle ithalatına izin verilebilir.

Ayrıca, menşe ispat belgeleri eşliğinde Avrupa Topluluğuna üye ülkelere, Pan-Avrupa Menşe Kümülasyonuna taraf ülkelere veya Serbest Ticaret Anlaşması imzalanmış bir ülkeye ihraç edilecek işlem görmüş ürünün elde edilmesinde kullanılacak hammadde, yardımcı madde, yarı mamul, mamul ile değişmemiş eşyanın gümrük vergisi ile varsa toplu konut fonunun tahsil edilmesi ve diğer vergilerin teminata bağlanması suretiyle ithalatına izin verilebilir.

Geri ödeme sisteminden yararlanmak için, dahilde işleme izin belgesi/dahilde işleme izni alınması ve eşyanın geri ödeme sistemi kapsamında olduğunun gümrük idaresince ithalat esnasında belgeye/izne ilişkin gümrük beyannamesine kaydedilmesi zorunludur. Ayrıca, dahilde işleme izin belgesi ile ilgili bilgiler gümrük beyannamesi üzerinde belirtilir ve belgenin bir örneği gümrük beyannamesine eklenir.

Geri ödeme sisteminden, Avrupa Topluluğu'na üye ülkeler menşeli tarım ürünleri ithalatı hariç olmak üzere;

- a) İthal miktar kısıtlamalarına tabi olan,
- b) Tercihli tarife ya da özel bir şartlı muafiyet düzenlemesinden kotalar dahilinde yararlanabilen,
- c) Tarım politikası veya işlenmiş tarım ürünleriyle ilgili özel düzenlemeler çerçevesinde ithalat vergilerine tabi olan,
- d) İthal eşyasının serbest dolaşıma giriş beyanının kabulü esnasında, işlem görmüş ürünlerden parasal ihracat iadesine tabi olan,

eşya yararlandırılmaz.

Ayrıca;

- a) Bu maddenin ikinci fıkrası hükmü saklı kalmak kaydıyla, üçüncü ülke menşeli eşya kullanılarak elde edilen işlem görmüş ürünün A.TR dolaşım belgesi eşliğinde Avrupa Topluluğuna üye ülkelere,
- b) Bu maddenin üçüncü fıkrası hükmü saklı kalmak kaydıyla, üçüncü ülke menşeli eşyadan elde edilen işlem görmüş ürünün menşe ispat belgeleri eşliğinde Avrupa Topluluğuna üye ülkelere,
- c) Bu maddenin üçüncü fıkrası hükmü saklı kalmak kaydıyla, Serbest Ticaret Anlaşması imzalanmış ülke menşeli olmayan eşyadan elde edilen işlem görmüş ürünün menşe ispat belgeleri eşliğinde anlaşma imzalanmış ülkeye,
- d) Bu maddenin üçüncü fıkrası hükmü saklı kalmak kaydıyla, Pan-Avrupa Menşe Kümülasyonuna taraf ülkeler menşeli olmayan eşyadan elde edilen Kümülasyona dahil işlem görmüş ürünün menşe ispat belgeleri eşliğinde Kümülasyona taraf ülkelere,
- e) Serbest dolaşımda bulunan eşyadan üretilen işlem görmüş ürünün serbest bölgelere (serbest bölgelerden belge/izin süresi bitiminden itibaren 3 (üç) ay içerisinde (a) ila (d) bentlerinde belirtilen ülkeler haricinde bir ülkeye yapılan satışlar hariç),

ihrac edilmesi halinde bu ihracat, geri ödeme sisteminden yararlandırılmaz.

ÜÇÜNCÜ BÖLÜM

GENEL HÜKÜMLER

Müracaatların Değerlendirilmesi ve Belge/İzin Düzenlenmesi

Madde 9- Türkiye Gümrük Bölgesinde (serbest bölgeler hariç) yerleşik firmaların, dahilde işleme rejiminden yararlanmak için bu Karara istinaden yayımlanacak tebliğ hükümleri çerçevesinde dahilde işleme izin belgesi/dahilde işleme izni almaları gerekir. Bu çerçevede ibraz edilen bilgi ve belgeler, aksi sabit oluncaya kadar doğru kabul edilir.

Dahilde işleme izin belgesine/dahilde işleme iznine ilişkin müracaat;

a) İthal eşyasının işlem görmüş ürünün elde edilmesinde kullanıldığının tespitinin mümkün olması,

b) Türkiye Gümrük Bölgesindeki (serbest bölgeler hariç) üreticilerin temel ekonomik çıkarları ile Türk malı imajının olumsuz etkilenmemesi,

c) İşleme faaliyetinin, katma değer yaratan ve kapasite kullanımını artıran bir faaliyet olması yanında, işlem görmüş ürünün rekabet gücünü ve ihrac potansiyelini artıran koşullar yaratıyor olması,

d) Firmaların dahilde işleme izin belgeleri/dahilde işleme izinleri kapsamındaki performansları,

kriterleri çerçevesinde değerlendirilir.

İkinci fıkrada belirtilen kriterlere göre yapılacak değerlendirme sonucunda; ithal eşyası ve işlem görmüş ürünün (asıl ve ikincil işlem görmüş ürünler) asgari 8 (sekiz)'li bazda gümrük tarife istatistik pozisyonu, adı, verimlilik oranına göre belirlenen miktarı, değeri, belge/izin süresi, döviz kullanım oranı ve varsa yan sanayici belirlenerek, proje bazında dahilde işleme izin belgesi/dahilde işleme izni düzenlenir veya talep reddedilir.

Eşyanın fiyat, bulunabilirlik ve kalite yönünden yurt içinden temin edilmesinin mümkün olup olmaması dikkate alınarak, dahilde işleme izin belgesi kapsamındaki eşyanın kısmen veya tamamen ithalatına (yurt içi alımlar hariç) süresiz veya dönemsel olarak kısıtlama getirilebilir.

Dahilde işleme rejiminden yararlandırılmayacak haller, bu Karara istinaden yayımlanacak tebliğ ile belirlenir.

Dahilde işleme izni ve bu Karara istinaden yayımlanacak tebliğ ile belirlenen bedelsiz ithalata ilişkin dahilde işleme izin belgeleri kapsamında döviz kullanım oranı aranmaz.

Dahilde işleme izin belgesi kapsamında döviz kullanım oranı azami %80'dir. Ancak, ikincil işlem görmüş tarım ürünleri taahhüdü içeren belgelerde bu oran azami %100 olarak tespit edilebilir.

Dahilde işleme izin belgesi/dahilde işleme izni kapsamında ihracat taahhüdünün azami %1'i oranında değişmemiş eşya ithalatına izin verilebilir. Ayrıca, belge/izin kapsamında ithaline izin verilecek işletme malzemesi değeri, ihracat taahhüdünün %2'sini geçemez. Ancak, doğal taşlar ile kıymetli maden ve taş ihrac taahhüdü içeren belgede/izinde, bu oran %10'a kadar tespit edilebilir.

Belge/İzin Süreleri ve Ek Süreler

Madde 10- Dahilde işleme izin belgesinin/dahilde işleme izninin süresi sektörüne göre azami 12 (oniki) aya kadar tespit edilebilir.

Ancak, bu Karara istinaden yayımlanacak tebliğ ile belirlenen faaliyet ve/veya ürünlerin ihracına ilişkin düzenlenen belgelerin/izinlerin süresi, proje süresi kadar tespit edilebilir.

Sürenin başlangıcı, dahilde işleme izin belgesinin/dahilde işleme izninin tarihidir. Süre sonu ise, belge/izin süresi (ek süre, haklı ve mücbir sebep ile fevkalade hallere ilişkin süreler dahil) bitiminin rastladığı ayın son günüdür.

Dahilde işleme izin belgesi kapsamında ilk ithalatın yapıldığı tarih esas alınmak suretiyle belge süresi azami 3 (üç) ay uzatılır. Ayrıca, firmanın belgeli performansı dikkate alınarak dahilde işleme izin belgesine verilecek ek süreler, bu Karara istinaden yayımlanacak tebliğ ile belirlenir.

Haklı ve Mücbir Sebep ile Fevkalade Haller

Madde 11- Bu Karara istinaden yayımlanacak tebliğle belirlenen haklı ve mücbir sebep ile fevkalade hallerin belge/izin süresi içerisinde meydana gelmesi halinde, dahilde işleme izin belgesine/dahilde işleme iznine ilave süre verilebilir. Haklı ve mücbir sebep ve fevkalade hallere istinaden belgeye/izne verilecek ilave süre, haklı ve mücbir sebep ile fevkalade hal süresi dikkate alınarak belirlenir.

Mücbir sebep ile fevkalade haller nedeniyle; dahilde işleme izin belgesi/dahilde işleme izni kapsamında ihracat taahhüdü aranmayacak veya bu durumda yeni ithalata izin verilecek haller ile ithal edilen eşyanın dahilde işleme rejiminden yararlanma koşullarına sahip başka bir firma adına düzenlenen belgeye/izne devredilmesine ilişkin usul ve esaslar, bu Karara istinaden yayımlanacak tebliğ ile belirlenir.

Şartlı muafiyet sistemi kapsamında haklı sebebe ilişkin verilecek ek süre içerisinde, belge/izin kapsamında alınacak teminat tutarı 2 (iki) katına kadar artırılabilir.

Belge/İzin Revizesi

Madde 12- Dahilde işleme izin belgesi/dahilde işleme izni, ilgili firma tarafından gerekli bilgi ve belgelerle müracaat edilmesi kaydıyla, bu Karara istinaden yayımlanacak tebliğ hükümleri çerçevesinde revize edilebilir.

İhracatın Gerçekleştirilmesi

Madde 13- İhracatın gerçekleştirilmesi, dahilde işleme izin belgesinde/dahilde işleme izninde ihracı taahhüt edilen işlem görmüş ürünün, bu Karar ile ihracat rejimi ve gümrük mevzuatı hükümleri çerçevesinde Türkiye Gümrük Bölgesi dışına veya serbest bölgelere ihraç edilmesidir.

Ancak, birinci fıkra hükmüne istinaden şartlı muafiyet sistemi çerçevesinde belge/izin süresi içerisinde serbest bölgelere yapılan ihracatın, belge/izin süresi bitiminden itibaren 3 (üç) ay içerisinde serbest bölgelerden başka bir ülkeye satışının veya bir başka belge/izin kapsamında Türkiye Gümrük Bölgesine ithalatının yapıldığının tevsiki kaydıyla, belge/izin ihracat taahhüdü kapatılır.

Ayrıca, birinci fıkra hükmüne istinaden geri ödeme sistemi çerçevesinde belge/izin süresi içerisinde serbest bölgelere yapılan ihracatın, belge/izin süresi bitiminden itibaren 3 (üç) ay içerisinde serbest bölgelerden başka bir ülkeye satışının yapıldığının tevsiki kaydıyla, belge/izin ihracat taahhüdü kapatılır.

İhraç bedellerinin yurda getirilmesine ilişkin esaslar kambiyo mevzuatı hükümlerine tabidir. İhraç bedelleri, döviz olarak veya mal olarak getirilebilir. Ancak, ihraç bedelinin mal olarak getirilmesi halinde, bu mallar dış ticaret mevzuatı hükümlerine tabidir.

Gümrük İdaresince Yapılacak İşlemler

Madde 14- Gümrük idaresince, dahilde işleme izin belgesi/dahilde işleme izni kapsamındaki işlemler; bu Karar, bu Karara istinaden yayımlanacak tebliğler, genelgeler, talimatlar ve belgenin özel şartlar bölümünde belirtilen hususlar ile ihracat rejimi ve gümrük mevzuatı hükümleri çerçevesinde gerçekleştirilir.

Gözetim ve Korunma Önlemlerine Tabi Eşya

Madde 15- Dahilde işleme izin belgesi/dahilde işleme izni kapsamında ithali gözetim ve korunma önlemlerine tabi eşyanın serbest dolaşıma girebilmesi için, ithal tarihi itibarıyla yürürlükte bulunan gözetim ve korunma önlemlerinin uygulanması zorunludur.

Aksi takdirde, bu eşyadan elde edilen işlem görmüş ürünün, üçüncü ülkelere ihracı ya da gümrük idaresi gözetiminde imhası gerekir.

Ancak, dahilde işleme izin belgesi/dahilde işleme izni kapsamında A.TR dolaşım belgesi eşliğinde Avrupa Topluluğuna üye ülkelere ihraç edilen işlem görmüş ürünün elde edilmesinde kullanılan eşyanın bu ülkelerde gözetim ve korunma önlemlerine tabi olmaması halinde, bu eşya ile ilgili olarak gözetim ve korunma önlemleri uygulanmaz.

Telafi Edici Verginin Ödenmesi

Madde 16- Şartlı muafiyet sistemi kapsamındaki sanayi ürünlerinin A.TR dolaşım belgesi eşliğinde Avrupa Topluluğuna üye ülkelere ihracatında; işlem görmüş ürünün elde edilmesinde kullanılan üçüncü ülke menşeli hammadde, yardımcı madde, yarı mamul, mamul ile değişmemiş eşyaya ilişkin vergi, kaynak ülkelerle varolan anlaşmalardaki lehte hükümler saklı kalmak kaydıyla ödenir. Ancak, Türkiye ile Avrupa Kömür ve Çelik Topluluğu arasında imzalanan Avrupa Kömür ve Çelik Topluluğu ürünleri ticaretine ilişkin anlaşma kapsamı eşya hariç olmak üzere, bu verginin aynı ithal eşyası için Toplulukta uygulanan vergiden yüksek olması halinde, Toplulukta uygulanan vergi ödenir.

Şartlı muafiyet sistemi kapsamındaki işlenmiş tarım ürünlerinin A.TR dolaşım belgesi eşliğinde Avrupa Topluluğuna üye ülkelere ihracatında, bu ürünlerin elde edilmesinde üçüncü ülke menşeli sanayi ürünü kullanılmışsa buna ilişkin vergi, işlenmiş tarım ürünü kullanılmış ise bu üründeki sanayi payına ilişkin vergi ödenir.

Anlaşma ile belirlenen menşe kuralının sağlanması ve bir menşe ispat belgesinin düzenlenmesi kaydıyla, şartlı muafiyet sistemi kapsamında ülkemizde doğmuş ve büyütülmüş canlı hayvanlar ile avlanma ve balıkçılık faaliyetlerinden elde edilen ürünler ve bunlardan elde edilen ürünler hariç olmak üzere, tarım ürünlerinin Avrupa Topluluğuna üye ülkelere ihracatında; bu ürünlerin elde edilmesinde kullanılan üçüncü ülke menşeli hammadde, yardımcı madde, yarı mamul, mamul ile değişmemiş eşyaya ilişkin vergi tahsil edilir. Ancak, bu verginin aynı ithal eşyası için Toplulukta uygulanan vergiden yüksek olması halinde, Toplulukta uygulanan vergi ödenir.

Anlaşma ile belirlenen menşe kuralının sağlanması ve bir menşe ispat belgesinin düzenlenmesi kaydıyla, şartlı muafiyet sistemi kapsamında, ülkemizde doğmuş ve büyütülmüş canlı hayvanlar ile avlanma ve balıkçılık faaliyetlerinden elde edilen ürünler ve bunlardan elde edilen ürünler hariç olmak üzere, Serbest Ticaret Anlaşması imzalanmış bir ülkeye yapılan ihracatta; işlem görmüş ürünün elde edilmesinde kullanılan ve bu ülke menşeli olmayan hammadde, yardımcı madde, yarı mamul, mamul ile değişmemiş eşyaya ilişkin vergi, ilgili anlaşmanın lehte hükümleri saklı kalmak kaydıyla ödenir. Ancak, Pan-Avrupa Menşe Kümülyasyonuna taraf ülkelerden menşe ispat belgeleri veya tedarikçi beyanı eşliğinde ithal edilen eşya kullanılarak elde edilen Kümülyasyona dahil işlem görmüş ürünün, menşe ispat belgeleri veya tedarikçi beyanı eşliğinde tekrar Kümülyasyona taraf ülkelerden birine ihraç edilmesi durumunda, ithalat rejiminde belirtilen oranda verginin tahsili aranmaksızın ilgili gümrük idaresince ihracata izin verilir.

Şartlı muafiyet sistemi kapsamında serbest bölgelere yapılan ihracatın, belge/izin süresi bitiminden itibaren 3 (üç) ay içerisinde serbest bölgelerden A.TR dolaşım belgesi eşliğinde Avrupa Topluluğuna üye ülkelere veya menşe ispat belgeleri eşliğinde, Avrupa Topluluğu'na üye ülkelere, Pan-Avrupa Menşe Kümülasyonuna taraf ülkelere veya Serbest Ticaret Anlaşması imzalanmış bir ülkeye satışı halinde, birinci, ikinci, üçüncü ve dördüncü fıkralardaki hükümler çerçevesinde telafi edici verginin tahsili aranır.

Bu madde hükmü çerçevesinde ödenmesi gereken vergi, serbest bölgelerden yapılan satışlar dahil ihracata ilişkin gümrük beyannamesinin tescil tarihindeki Türkiye Cumhuriyet Merkez Bankası döviz satış kuru ve bu tarihte ithalat rejiminde belirtilen gümrük vergisi ve varsa toplu konut fonu üzerinden hesaplanarak ihracat esnasında ödenir. Ancak, belge kapsamında önceden ihracat işleminden sonra ithalat yapılması durumunda, bu vergi serbest bölgelerden yapılan satışlar dahil önceden ihracata ilişkin gümrük beyannamesinin tescil tarihindeki Türkiye Cumhuriyet Merkez Bankası döviz satış kuru ve bu tarihte ithalat rejiminde belirtilen gümrük vergisi ve varsa toplu konut fonu üzerinden hesaplanarak, önceden ihracata tekabül eden ithalatın yapılması esnasında ödenir. Tahsil edilen telafi edici vergi bütçeye irat kaydedilir.

İşlem görmüş ürünün elde edilmesinde kullanılan vergiye konu eşyanın tespitinde firma beyanı esas alınır. Aksine bir durumun tespiti halinde, ödenmeyen ya da eksik ödenen telafi edici vergi, altıncı fıkrada belirtilen ödemenin yapılması gereken tarih itibarıyla 6183 sayılı Amme Alacaklarının Tahsil Usulü Hakkında Kanun hükümlerine göre tahsil edilir.

Elde edilmesinde üçüncü ülke menşeli eşya kullanılan ve Avrupa Topluluğuna üye ülkelere ihraç edilen her türlü harp araç, gereç, teçhizat, makine, cihaz ve sistemleri ile bunların yapım, bakım ve onarımlarında kullanılacak yedek parçalar için telafi edici vergi aranmaz.

Verginin Geri Verilmesi

Madde 17- Dahilde işleme izin belgesi/dahilde işleme izni kapsamında ödenmemesi gerektiği halde ödenmiş olduğu belirlenen vergi, ilgili firmanın talebi üzerine 4458 sayılı Gümrük Kanunu ve 3065 sayılı Katma Değer Vergisi Kanunu hükümleri çerçevesinde nakden geri verilir.

Kısmi Teminat İadesi

Madde 18- Şartlı muafiyet sistemi kapsamında ithal edilen eşyadan elde edilen işlem görmüş ürünün ihraç edilmesi halinde, ilgili firmanın belge/izin süresi içerisindeki talebi üzerine, ithalat esnasında alınan teminatlar gerçekleşen ihracata tekabül eden oranda iade edilir. Ancak, iade edilen teminat tutarı, belge/izin kapsamında alınması gereken toplam verginin %90'ını geçemez.

İhracat Taahhüdünün Kapatılması

Madde 19- Dahilde işleme izin belgesi/dahilde işleme izni sahibi firmaların, belge/izin ihracat taahhüdünü kapatmak için, bu Karara istinaden yayımlanacak tebliğ hükümleri çerçevesinde müracaat etmeleri gerekir. Aksi takdirde, bu belge/izin müeyyide uygulanarak resen kapatılır.

Dahilde işleme izin belgesi/dahilde işleme izni ihracat taahhüdü, belgede/izinde belirtilen şartlar da dikkate alınmak suretiyle, dahilde işleme rejimi hükümleri çerçevesinde eşdeğer eşya ve/veya ithal eşyasından elde edilen işlem görmüş ürün ile değişmemiş eşyanın ihraç edildiğinin tespiti kaydıyla kapatılır.

Dahilde işleme izin belgesi/dahilde işleme izni ihracat taahhüdü, belge/izin sahibi firma ve/veya aracı ihracatçı firma tarafından gerçekleştirilen ihracat ile kapatılır. Ancak, Müsteşarlıkça (İhracat Genel Müdürlüğü) aracı ihracatçı kullanımına kısıtlama getirilebilir.

Şartlı muafiyet sistemi kapsamında ithal edilen eşya, belge/izin süresi içerisinde, ticaret politikası önlemlerinin uygulanması, eşyanın gümrük idaresince yerinde tespiti, eşyanın ithali için öngörülen dış ticarete teknik düzenlemeler ve standardizasyon mevzuatı dahil diğer işlemlerin tamamlanması ve kanunen ödenmesi gereken vergilerin tahsili kaydıyla 4458 sayılı Gümrük Kanununun 114 üncü maddesinin birinci fıkrası ile 207 nci maddesi hükmüne göre serbest dolaşıma girebilir. Bu durumda serbest dolaşıma giren eşyaya tekabül eden ihracatın gerçekleşmesi aranmaz.

Dahilde işleme izin belgesi/dahilde işleme izni kapsamında ithal edilen eşyanın veya işlem görmüş ürünün, gümrük mevzuatı çerçevesinde gümrük idaresi gözetiminde imhası, gümrüğe terk edilmesi veya mahrecine iadesi hallerinde, bu eşyaya tekabül eden ihracatın gerçekleştirilmesi aranmaz.

Dahilde işleme izin belgesi/dahilde işleme izni kapsamında ithal edilen eşyadan elde edilen ikincil işlem görmüş ürünün, belge/izin ihracat taahhüdünün kapatılmasından önce gümrük mevzuatı çerçevesinde gümrük idaresi gözetiminde imhası, gümrüğe terk edilmesi, çıkış hükmünde gümrüğe teslimi veya serbest dolaşıma giriş rejimi hükümlerine göre ithali hallerinde, bu ürünün ihracatının gerçekleştirilmesi aranmaz. İkincil işlem görmüş ürünün serbest dolaşıma giriş rejimine göre ithaline ilişkin usul ve esaslar, bu Karara istinaden yayımlanacak tebliğle belirlenir.

Dahilde işleme izin belgesi kapsamında ihracı taahhüt edilen işlem görmüş ürünün belge sahibi firmalara yurt içinde teslimi ile belge/izin kapsamında ihraç edilen eşyaların alıcısı tarafından kabul edilmemesi halinde yapılacak işlemlere ilişkin usul ve esaslar, bu Karara istinaden yayımlanacak tebliğle belirlenir.

İhracat taahhüdünün kapatılmasını müteakip, dahilde işleme izin belgesi/dahilde işleme izni kapsamında alınan teminat veya vergi (4760 sayılı Özel Tüketim Vergisi Kanunu hükümleri saklı kalmak kaydıyla), bu Karara istinaden yayımlanacak tebliğle belirlenen usul ve esaslar çerçevesinde ilgili firmaya geri verilir.

İhracatın Gerçekleştirilmemesi

Madde 20- Bu Kararın 15 inci maddesi hükümleri saklı kalmak kaydıyla, şartlı muafiyet sistemi kapsamında ithal edilen ancak belge/izin süresi içerisinde işlem görmüş ürün olarak belge/izin şartlarına uygun şekilde Türkiye Gümrük Bölgesi dışına veya serbest bölgelere (belge/izin süresi bitiminden itibaren 3 (üç) ay içerisinde serbest bölgelerden başka bir ülkeye satışının yapılmaması halinde) ihracatı gerçekleştirilemeyen ithal eşyasına ilişkin alınmayan vergi, 22 nci madde hükümlerine göre tahsil edilir. Ancak, bu kapsamda serbest bölgelere yapılan ihracatın belge/izin süresi bitiminden itibaren 3 (üç) ay içerisinde bir başka belge/izin kapsamında Türkiye Gümrük Bölgesine ithal edilmesi halinde, 22 nci madde hükümleri uygulanmaz.

Geri ödeme sistemi kapsamında ithal edilen ancak belge/izin süresi içerisinde işlem görmüş ürün olarak belge/izin şartlarına uygun şekilde Türkiye Gümrük Bölgesi dışına veya serbest bölgelere (belge/izin süresi bitiminden itibaren 3 (üç) ay içerisinde serbest bölgelerden başka bir ülkeye satışının yapılmaması durumunda) ihracatın yapılmaması halinde, bu ithal eşyasına ilişkin alınan vergi iade edilmez.

Bu Kararın 19 uncu maddesinin altıncı fıkrası hükmü saklı kalmak kaydıyla, ikincil işlem görmüş ürünün ihraç edilmemesi halinde, ithal eşyasına ilişkin beyannamenin tescil tarihindeki kur ve vergi oranı veya asıl işlem görmüş ürünün ihraç edilen kısmı oranında ikincil işlem görmüş ürünün serbest dolaşıma girişine ilişkin beyannamenin tescil tarihindeki kur ve vergi oranı esas alınarak hesaplanan verginin, ilgili gümrük idaresine yatırıldığıнын tevsiki aranır. Aksi takdirde, 22 nci madde hükümlerine göre işlem yapılır.

Geri ödeme sistemi çerçevesinde düzenlenen dahilde işleme izin belgesi/dahilde işleme izni kapsamında A.TR dolaşım belgesi eşliğinde Avrupa Topluluğu'na üye ülkelere veya menşe ispat belgeleri eşliğinde, Avrupa Topluluğuna üye ülkelere, Pan-Avrupa Menşe Kümülasyonuna taraf ülkelere veya Serbest Ticaret Anlaşması imzalanmış bir ülkeye işlem görmüş ürün olarak ihraç edilmek üzere ithal edilen ancak süresi içerisinde ihracı gerçekleştirilmeyen eşyaya ilişkin daha önce alınmayan vergi, 22 nci madde hükümlerine göre tahsil edilir.

Belgenin/İznin İptali

Madde 21- Firmanın talep etmesi halinde, kullanılmayan dahilde işleme izin belgesi iptal edilir.

Bu Karar ve bu Karara istinaden yayımlanacak tebliğ ve genelge hükümlerine uyulmadığının, dahilde işleme izin belgesinin/dahilde işleme izninin düzenlenmesi veya revizesi için ibraz edilen bilgi ve belgeler ile belge/izin kapsamında yapılan işlemlerin gerçek dışı olduğunun veya gerçeği yansıtmadığının yahut belgenin/iznin sahtesinin düzenlendiğinin veya üzerinde tahrifat yapıldığının tespiti halinde; ilgili belge/izin iptal edilir ve ilgililer hakkında kanuni işlem yapılır. Ayrıca, bu belge/izin sahibi firmaya ait dahilde işleme izin belgelerine/dahilde işleme izinlerine (bu firmaların bir başka firmanın belgesinde yan sanayici olması da dahil) 1 (bir) yıl süreyle indirimli teminat uygulanmaz.

İptal edilen belge/izin ile ilgili olarak, 22 nci madde hükümlerine göre işlem yapılır.

Dahilde İşleme Tedbirlerine Uyulmaması

Madde 22- Dahilde işleme tedbirlerini, dahilde işleme rejimi ve belgede/izinde belirtilen esas ve şartlara uygun olarak yerine getirmeyenlerden;

a) Şartlı muafiyet sistemi kapsamında ithal edilen ve Türkiye Gümrük Bölgesi dışına veya belge/izin süresi bitiminden itibaren 3 (üç) ay içerisinde başka bir ülkeye satışının yapılması kaydıyla belge/izin süresi içerisinde serbest bölgelere ihracı gerçekleştirilmeyen eşya ile belge/izin süresi içerisinde serbest bölgelere ihraç edilen eşyanın belge/izin süresi bitiminden itibaren 3 (üç) ay içerisinde bir başka belge/izin kapsamında ithalatı şartıyla Türkiye Gümrük Bölgesine getirilmeyen eşyanın ithali esnasında alınmayan vergi,

b) Belge/izin kapsamında izin verilen miktarın üzerinde ithalat yapılması halinde, bu kısma tekabül eden ithalattan doğan vergi,

c) Belge kapsamında ithal edilen eşyanın tamamı ihraç edilen işlem görmüş ürünün elde edilmesinde kullanılmış olsa dahi döviz kullanım oranının %80'i (İkincil işlem görmüş tarım ürünü taahhüdü içeren belgeler için %100'ü) geçmesi halinde, bu oranı aşan kısma tekabül eden ithalatla ilgili alınmayan vergi,

d) Belge/izin kapsamında ithal edilen işletme malzemesinin CIF ithal tutarının, gerçekleşen FOB ihraç tutarının %2 (doğal taşlar ile kıymetli maden ve taş ihraç taahhüdü içeren belgelerde %10)'sinden fazla olması halinde, bu oranı aşan kısma tekabül eden ithalatla ilgili alınmayan vergi,

e) Belge/izin kapsamında ithal edilen değişmemiş eşyanın CIF ithal tutarının, gerçekleşen FOB ihraç tutarının %1'inden fazla olması halinde, bu oranı aşan kısma tekabül eden ithalatla ilgili alınmayan vergi,

f) Geri ödeme sistemi çerçevesinde düzenlenen belge/izin kapsamında A.TR dolaşım belgesi eşliğinde Avrupa Topluluğuna üye ülkelere veya menşe ispat belgeleri eşliğinde, Avrupa Topluluğuna üye ülkelere, Pan-Avrupa Menşe Kümülasyonuna taraf ülkelere veya Serbest Ticaret Anlaşması

imzalanmış bir ÷lkeye işlem görmüş ürün olarak ihraç edilmek üzere ithal edilen ancak süresi içerisinde ihracı gerçekleştirilmeyen eşyaya ilişkin alınmayan vergi,

g) Dahilde işleme izin belgesinin/dahilde işleme izninin iptal edilmesi halinde, belge/izin kapsamında varsa alınmayan vergi,

h) Dahilde işleme izin belgesinin/dahilde işleme izninin resen kapatılması halinde, belge/izin kapsamında varsa alınmayan vergi,

ithal tarihi itibarıyla 4458 sayılı Gümrük Kanunu ile 6183 sayılı Amme Alacaklarının Tahsil Usulü Hakkında Kanun hükümlerine göre tahsil edilir. Ayrıca, ithal edilen ve süresi içerisinde ihracı gerçekleştirilmeyen eşya için 4458 sayılı Kanunun 238 inci maddesi hükmü çerçevesinde gümrük vergilerinin 2 (iki) katı para cezası alınır.

Birinci fıkra hükmü çerçevesinde vergisi ve cezaları ödenen eşyanın serbest dolaşıma giriş rejimine tabi tutulmasının talep edilmesi halinde, ticaret politikası önlemlerinin uygulanması ve eşyanın ithali için öngör÷len dış ticarete teknik düzenlemeler ve standardizasyon mevzuatı dahil diğer işlemlerin tamamlanması şartı aranır. Aksi takdirde, bu eşyanın serbest dolaşıma giriş rejimi dışındaki gümrükçe onaylanmış bir işlem veya kullanıma tabi tutulması gerekir.

Dahilde İşleme Rejiminde Sağlanan Hakların Kötüye Kullanımı

Madde 23- Müsteşarlık veya diğer kamu kurum ve kuruluşlarının denetim birimleri ile Gümrük Müsteşarlığınca yapılan inceleme ve soruşturma sonucunda, gümrük beyannamesi ve eki belgelerin sahte olduğunun veya üzerinde tahrifat yapıldığının ya da gerçek dışı olduğunun veya gerçeğı yansıtmadığının tespiti halinde;

a) Bu gümrük beyannamesi dahilde işleme izin belgesi/dahilde işleme izni ihracat taahhüdünün kapatılmasında kullanılamaz.

b) İhracat taahhüdünün kapatılmasında kullanılmış olması veya kullanılmak üzere ibraz edilmesi halinde, bu beyanname kapsamı ihracata tekabül eden ithalata ilişkin vergi, bu Kararın 22 nci maddesi hükümleri çerçevesinde tahsil edilir ve ilgililer hakkında kanuni işlem yapılır.

c) Bu gümrük beyannamesinde kayıtlı belge/izin sahibi firma ve/veya aracı ihracatçıya ait dahilde işleme izin belgelerine/dahilde işleme izinlerine (bu firmaların bir başka firmanın belgesinde yan sanayici olması da dahil) 1 (bir) yıl süreyle indirimli teminat uygulanmaz. Bu durumdaki aracı ihracatçı, beyanname konusu işlem görmüş ürünün elde edilmesinde kullanılan eşyanın ithalatı esnasında alınmayan vergiden, belge/izin sahibi firma ile birlikte müştereken ve müteselsilen sorumludur.

Ancak, gümrük beyannamesi ve eki belgeler üzerindeki tahrifatın belge/izin sahibi firma tarafından yapılmadığının kesinleşmiş mahkeme kararı ile tespiti kaydıyla, bu işlemin dahilde işleme rejimi çerçevesinde firmaya herhangi bir menfaat sağlamadığı ve yapılan ihracatın gerçek olduğunun tespiti halinde, birinci fıkra hükmü uygulanmaz.

Denetim

Madde 24- Tüm kamu kurum ve kuruluşları ile bankalar, dahilde işleme tedbirlerini, dahilde işleme rejimi ve belgede/izinde belirtilen esas ve şartlara uygun olarak tatbik ederler. Müsteşarlık, bu Kararda belirtilen tedbirlerin uygulanmasına ilişkin her türlü denetimi ve düzenlemeyi yapabilir, ilgili firma, kamu kurum ve kuruluşları ile bankalardan bilgi ve belge isteyebilir ve gerekli önlemleri alabilir.

DÖRDÜNCÜ BÖLÜM

ÇEŞİTLİ HÜKÜMLER

Uygulama

Madde 25- Bu Kararın yayımlandığı tarihten önceki Kararlara istinaden düzenlenen dahilde işleme izin belgeleri/dahilde işleme izinleri kendi mevzuatı hükümlerine tabidir. Henüz ihracat taahhüdü kapatılmamış olan dahilde işleme izin belgelerine/dahilde işleme izinlerine, bu Kararın lehe olan hükümleri uygulanır.

Yetki

Madde 26 – Müsteşarlık bu Karar hükümlerine istinaden, dahilde işleme rejimi ile ilgili usul ve esaslara ilişkin tebliğ ve genelgeler çıkarmaya, izin ve talimat vermeye, özel ve zorunlu durumları inceleyip sonuçlandırmaya ve uygulamada ortaya çıkacak ihtilafları idari yoldan çözümlemeye yetkilidir.

Bu Karar hükümlerine istinaden yapılacak tüm işlemler, bu Karara istinaden yayımlanacak tebliğ hükümleri çerçevesinde, bilgisayar veri işleme tekniği yoluyla gerçekleştirilebilir.

Ayrıca, Müsteşarlık (İhracat Genel Müdürlüğü) dahilde işleme izin belgesinin taahhüt kapatma, iptal veya resen kapatma işlemlerini (müeyyidenin tahsil edilmediğinin tespiti kaydıyla) geri almaya yetkilidir. Dahilde işleme izninin taahhüt kapatma, iptal veya resen kapatma işlemlerini (müeyyidenin tahsil edilmediğinin tespiti kaydıyla) geri almaya ise, Gümrük Müsteşarlığı yetkilidir.

Müsteşarlık, gümrük mevzuatı hükümleri çerçevesinde onaylanmış kişi statü belgesine sahip kişiler için, dahilde işleme rejimi hükümlerinin kolaylaştırılması amacıyla tebliğ, genelge ve talimat ile düzenleme yapmaya yetkilidir.

Dahilde işleme izin belgelerinin revize edilmesi ve taahhüt hesabının kapatılması ile ilgili görev ve yetkiler Müsteşarlıkça kullanılabileceği gibi, bu Karara istinaden yayımlanacak tebliğ ile, diğer kamu kurumları ve/veya ihracatçı birlikleri genel sekreterliklerine kısmen veya tamamen devredilebilir.

Geçici Madde 1- Bu Kararın yayımı tarihinden önce düzenlenen dahilde işleme izin belgeleri (müeyyide uygulanan ancak vergileri tahsil edilmeyen belgeler dahil) kapsamında yurt içinden alınan ve süresi içerisinde ihracı gerçekleştirilmeyen eşyaya ilişkin verginin, 6183 sayılı Amme Alacaklarının Tahsil Usulü Hakkında Kanun hükümlerine göre tahsili kaydıyla, belge ihracat taahhütleri kapatılır.

Geçici Madde 2- Bu Kararın yayımı tarihinden önce düzenlenen ve süresi sona eren dahilde işleme izin belgesi/ihracatı teşvik belgesi ihracat taahhütleri, yan sanayici unvanı kayıtlı gümrük beyannameleriyle de kapatılabilir.

Ayrıca, bu Kararın yayımı tarihinden önce düzenlenen ve süresi sona eren dahilde işleme izin belgesi/ihracatı teşvik belgesi kapsamında ihracı taahhüt edilen işlem görmüş ürünün, belge sahibi firma ve/veya yan sanayici tarafından bir başka firmaya teslim edildiğinin yeminli mali müşavir raporuyla tevsik edilmesi ve bu firma ve/veya aracı ihracatçı tarafından ihracatın gerçekleştirildiğinin tespiti kaydıyla, bu gümrük beyannamesi ihracat taahhüdüne sayılabilir.

Geçici Madde 3- Dahilde işleme rejimi kapsamında ithal edilen gözetim ve korunma önlemine tabi eşyadan elde edilen işlem görmüş ürünü A.TR dolaşım belgesi eşliğinde Avrupa Topluluğuna üye ülkelere ihraç eden ancak, bu eşya ile ilgili olarak ithal lisansları ve/veya gözetim belgeleri (yan sanayici veya aracı ihracatçı adına olanlar dahil) bulunmayan firmalara ait bu Kararın yayımı tarihinden önce düzenlenen ve süresi sona eren dahilde işleme izin belgelerinin/dahilde işleme izinlerinin ihracat

taahhütleri, ilgili mevzuat hükümleri çerçevesinde diğer şartların yerine getirilmesi kaydıyla, bu eşya ile ilgili olarak ithal lisansları ve/veya gözetim belgeleri aranmaksızın kapatılır.

Geçici Madde 4- Bu Kararın yayımından önce düzenlenen, en geç 31/12/2004 tarihinde süresi sona eren ve aynı firmaya ait dahilde işleme izin belgeleri ihracat taahhütleri, belge sürelerinin birbiri içerisine girmesi kaydıyla birlikte kapatılabilir.

Geçici Madde 5- 30/1/2002 tarihli ve 4743 sayılı Kanun çerçevesindeki finansal yeniden yapılandırma sözleşmelerine ve Tasarruf Mevduatı Sigorta Fonu ile yapılan sözleşmelere göre borçları yeniden yapılandırılan ve yeni bir itfa planına bağlanan borçlular adına, bu Kararın yayımından önce düzenlenen dahilde işleme izin belgelerine/dahilde işleme izinlerine (müeyyide uygulanan ancak vergileri tahsil edilmeyen belgeler/izinler dahil), bu Kararın yayımı tarihinden itibaren 18 ay süre verilir. Ayrıca, bu Karara istinaden yayımlanacak tebliğ hükümleri çerçevesinde ilgili belge/izin kapsamındaki ihracat performansı dikkate alınarak, belgeye/izne ilave süre verilebilir.

Bu kapsamda ek süre verilen dahilde işleme izin belgelerinin/dahilde işleme izinlerinin ihracat taahhütleri, belge/izin sahibi firma ya da grup firmaları veya Tasarruf Mevduatı Sigorta Fonu ile yapılan sözleşmede belirtilen borçlular ve müşterek borçlu müteselsil kefiller tarafından yapılan ihracat ile kapatılabilir.

Geçici Madde 6- Henüz ihracat taahhüdü kapatılmamış olan dahilde işleme izin belgelerine/dahilde işleme izinlerine, belgenin/izin kendi mevzuatında ve bu Kararda belirtilen müracaat süreleri dikkate alınmaksızın bu Kararın lehe hükümleri uygulanır.

Geçici Madde 7- 13/5/2003 tarihli ve 25107 sayılı Resmi Gazete'de yayımlanan 25/4/2003 tarihli ve 2003/5548 sayılı Kararnamenin eki Karar çerçevesinde ihracat taahhüdünün gerçekleştirilmesi için dahilde işleme izin belgesine verilen süreler, belge süresi olarak kabul edilir.

Geçici Madde 8- Bu Kararın yayımı tarihinden önce düzenlenen dahilde işleme izin belgeleri kapsamında yurt içinden temin edilme imkanı bulunmayan hammadde, yarı mamul ve mamul madde için bu Kararın 9 uncu maddesinde belirtilen döviz kullanım oranının %10 (%90 döviz kullanım oranı) aşılması durumunda, ithal edilen eşyanın işlem görmüş ürün olarak ihraç edildiğinin tespiti ve Müsteşarlığın uygun görmesi şartıyla belge ihracat taahhüdü kapatılabilir.

Geçici Madde 9 - Bu Kararın yayımı tarihinden önce özel fatura düzenleme yetkisi bulunmayan gümrük idarelerince tescil edilen ancak bu idarelerden teyidi alınamadığı için ihracat taahhüdüne saydırılamayan özel fatura ile ilgili dahilde işleme izin belgeleri (müeyyide uygulanan ancak vergileri tahsil edilmeyen belgeler dahil) ihracat taahhütleri, bu Kararın yayımı tarihinden itibaren 6 (altı) ay içerisinde yapılan ihracat ile kapatılır. Belge süresi sonu ile bu Kararın yayımı tarihi arasında gerçekleştirilen ihracat da belge ihracat taahhüdüne sayılır.

Geçici Madde 10 - Bu Kararın yayımı tarihinden önce düzenlenen ve süresi sona eren dahilde işleme izin belgesi kapsamında menşe ispat belgeleri eşliğinde Serbest Ticaret Anlaşması imzalanmış bir ülkeye ihracatı gerçekleştirilen işlem görmüş ürünün, bu ülkelerden tercihli tarife uygulamasından yararlanmaksızın başka bir ülkeye ihraç edildiğinin tevsiki halinde, bu ürünün elde edilmesinde kullanılan hammadde, yardımcı madde, yarı mamul, mamul ile değişmemiş eşyaya ilişkin telafi edici verginin ödenmesi aranmaz.

Geçici Madde 11 - Taahhüt hesapları kapatılmayan 1 ve 2 kodlu ihracatı teşvik belgeleri kapsamında ithal edilen eşyanın işlem görmüş ürün olarak belge süresi içerisinde ihraç edildiğinin gümrük idaresince tespit edilmesi ve ilgili ihracatçı birlikleri genel sekreterliğine bildirilmesi kaydıyla, belge ihracat taahhütleri bu ihracata tekabül eden ithal eşyasına müeyyide uygulanmaksızın, ihracatçı birliği genel sekreterliği tarafından resen kapatılır.

Taahhüt hesapları kapatılmayan 3 kodlu ihracatı teşvik belgeleri kapsamında ithal edilen eşyanın işlem görmüş ürün olarak belge süresi içerisinde ihraç edildiğinin gümrük idaresince tespit edilmesi halinde, belge ihracat taahhütleri bu ihracata tekabül eden ithal eşyasına müeyyide uygulanmaksızın gümrük idaresi tarafından resen kapatılır.

Yürürlükten Kaldırılan Hükümler

Madde 27- 23/12/1999 tarihli ve 99/13819 sayılı Kararname eki Karar, ek ve değişiklikleri ile birlikte yürürlükten kaldırılmıştır.

Yürürlük

Madde 28- Bu Karar yayımı tarihinde yürürlüğe girer.

Yürütme

Madde 29- Bu Kararı Dış Ticaret Müsteşarlığının bağlı bulunduğu Bakan yürütür.

Exhibit C-15 IPC Documentation

**CONTAINS BUSINESS PROPRIETARY INFORMATION WHICH IS
NOT AMENABLE TO PUBLIC SUMMARIZATION**

**Exhibit C-16 Screenprints from Online IPC System of The Ministry
of Economy**

**CONTAINS BUSINESS PROPRIETARY INFORMATION WHICH IS
NOT AMENABLE TO PUBLIC SUMMARIZATION**

Exhibit C-17 Import and Export Data of IPC

**CONTAINS BUSINESS PROPRIETARY INFORMATION WHICH IS
NOT AMENABLE TO PUBLIC SUMMARIZATION**

Exhibit C-18 Duty Drawback Calculation

C-18 - Duty Drawback Calculation

Obs	IPR NO	Turkish Custom Entry Number	Turkish Custom Entry Date	Exchange Rate	Country of Origin	HS Code	Product Description	Quantity (kg)	Value (US\$)	CIF Value (TL)	customs duty %	KKDF %	Customs Duties (TL)	KKDF (TL)	customers duty + KKDF total	POI	US IPR
				a			b	c=a*b	d	e	f	g=c*f	h=c*f	i=g+h			
1	5835	15351900IM022118		2.8866		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	Y	Y
2	5835	15351900IM022118		2.8866		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	Y	Y
3	5835	15351900IM023155		2.9282		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	Y	Y
4	5835	15351900IM023203		2.9121		72.02.21.00.00.11	Ferro-Alloy				5.8%	0%	20.423.44	0.00	19,236.58	Y	Y
5	5835	15351900IM023495		2.9240		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	Y	Y
6	5835	15351900IM023494		2.9240		72.02.30.00.00.00	Ferro-Alloy				0.0%	0%	0.00	0.00	0.00	Y	Y
7	5835	15351900IM023594		2.9175		72.02.21.00.00.11	Ferro-Alloy				6.2%	0%	30.993.06	0.00	36,288.41	Y	Y
8	5835	16351900IM000104		2.9233		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	Y	Y
9	5835	16351900IM000277		2.9803		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	Y	Y
10	5835	16351900IM001100		3.0422		72.02.30.00.00.00	Ferro-Alloy				0.0%	0%	0.00	0.00	0.00	Y	Y
11	5835	16351900IM001223		3.0551		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	Y	Y
12	5835	16351900IM020217		2.9577		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	Y	Y
13	5835	16351900IM002698		2.9340		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	Y	Y
14	5835	16351900IM004508		2.8927		72.02.30.00.00.00	Ferro-Alloy				0.0%	0%	0.00	0.00	0.00	Y	Y
15	5835	16351900IM004506		2.8927		72.02.21.00.00.11	Ferro-Alloy				2.0%	0%	12,652.86	0.00	12,029.65	Y	Y
16	5835	16351900IM005280		2.8775		72.01.10.11.00.00	Pig Iron				2.2%	0%	301,436.54	0.00	273,185.28	Y	Y
17	4708	15351900IM016924		3.0094		72.02.30.00.00.00	Ferro-Alloy				0.0%	0%	0.00	0.00	0.00	Y	Y
18	4708	15351900IM017376		3.0173		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	Y	Y
19	4708	15351900IM017376		3.0173		72.04.49.10.00.00	Scrap				0.0%	0%	0.00	0.00	0.00	Y	Y
20	4708	15351900IM017544		3.0015		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	Y	Y
21	4708	15351900IM017544		3.0015		72.04.49.10.00.00	Scrap				0.0%	0%	0.00	0.00	0.00	Y	Y
22	4708	15351900IM018462		2.9933		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	Y	Y
23	4708	15351900IM018602		2.9433		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	Y	Y
24	4708	15351900IM018597		2.9433		72.02.30.00.00.00	Ferro-Alloy				0.0%	0%	0.00	0.00	0.00	Y	Y
25	4708	15351900IM018688		2.9410		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	Y	Y
26	4708	15351900IM018688		2.9410		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	Y	Y
27	4708	15351900IM019464		2.9079		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	Y	Y
28	4708	15351900IM020438		2.8731		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	Y	Y
29	4708	15351900IM020759		2.8863		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	Y	Y
30	4708	15351900IM021745		2.9248		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	Y	Y
31	4708	16351900IM004506		2.8927		72.02.21.00.00.11	Ferro-Alloy				2.1%	0%	22,481.41	0.00	26,552.54	Y	Y
32	2917	15351900IM010354		2.6861		72.02.30.00.00.00	Ferro-Alloy				0.0%	0%	0.00	0.00	0.00	N	Y
33	2917	15351900IM014726		2.7880		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	Y	Y
34	2917	15351900IM014795		2.7840		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	Y	Y
35	2917	15351900IM015041		2.7825		72.02.30.00.00.00	Ferro-Alloy				0.0%	0%	0.00	0.00	0.00	Y	Y
36	2917	15351900IM015266		2.8367		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	Y	Y
37	2917	15351900IM015266		2.8367		72.04.49.10.00.00	Scrap				0.0%	0%	0.00	0.00	0.00	Y	Y
38	2917	15351900IM016129		2.9152		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	Y	Y
39	2917	15351900IM016129		2.9152		72.04.49.10.00.00	Scrap				0.0%	0%	0.00	0.00	0.00	Y	Y
40	2917	15351900IM016504		2.9614		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	Y	Y
41	2917	15351900IM016551		2.9614		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	Y	Y
42	2917	15351900IM016551		2.9614		72.04.49.10.00.00	Scrap				0.0%	0%	0.00	0.00	0.00	Y	Y
43	2917	15351900IM017076		3.0396		72.02.21.00.00.11	Ferro-Alloy				6.1%	0%	61,810.57	0.00	63,171.54	Y	Y
44	2917	15351900IM017132		3.0396		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	Y	Y
45	2917	15351900IM019125		2.8892		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	Y	Y
46	2917	15351900IM019125		2.8892		72.04.49.10.00.00	Scrap				0.0%	0%	0.00	0.00	0.00	Y	Y
47	2917	16351900IM000479		3.0221		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	Y	Y
48	2917	16351900IM000479		3.0221		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	Y	Y
49	2917	16351900IM001218		3.0551		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	Y	Y
50	1598	16351900IM005909		2.8300		72.07.11.11.00.00	Billet				20.8%	0%	1,707,907.81	0.00	1,767,724.32	Y	Y
51	1598	16351900IM007008		2.8642		72.07.11.11.00.00	Billet				23.0%	0%	3,204,556.55	0.00	3,441,862.44	Y	Y
52	1598	16351900IM007833		2.8226		72.07.11.11.00.00	Billet				23.7%	0%	3,023,310.63	0.00	3,235,068.89	Y	Y
53	1598	16351900IM009707		2.9880		72.07.11.11.00.00	Billet				22.7%	0%	4,596,302.67	0.00	4,924,917.63	Y	Y
54	1598	16351900IM009708		2.9880		72.07.11.11.00.00	Billet				20.9%	0%	1,827,794.72	0.00	2,017,203.47	Y	Y
55	1598	16351900IM011593		2.9322		72.07.11.11.00.00	Billet				22.2%	0%	7,397,064.98	0.00	7,079,931.00	Y	Y
56	1598	16351900IM011845		2.9037		72.07.11.11.00.00	Billet				20.6%	0%	10,273,838.09	0.00	9,729,272.89	Y	Y
57	1598	16351900IM012744		2.8900		72.07.11.11.00.00	Billet				24.0%	0%	1,012,553.02	0.00	1,039,294.85	N	Y
58	1598	16351900IM012837		2.8898		72.07.11.11.00.00	Billet				20.3%	0%	725,166.90	0.00	702,945.73	N	Y
59	36	16351900IM001106		3.0422		72.07.11.11.00.00	Billet				24.5%	0%	5,205,649.47	0.00	5,364,238.28	Y	Y
60	36	16351900IM001951		2.9725		72.07.11.11.00.00	Billet				22.0%	0%	3,125,650.97	0.00	3,049,333.35	Y	Y
61	36	16351900IM002344		2.9104		72.07.11.11.00.00	Billet				24.3%	0%	3,347,075.82	0.00	3,614,481.61	Y	Y

Obs	IPR NO	Turkish Custom Entry Number	Turkish Custom Entry Date	Exchange Rate	Country of Origin	HS Code	Product Description	Quantity (kg)	Value (US\$)	CIF Value (TL)	customs duty %	KKDF %	Customs Duties (TL)	KKDF (TL)	customs duty + KKDF total	Poi	US IPR
62	36	16351900M002967		2.9570		72.07.11.11.00.00	Billet				24.0%	0%	2,879,006.13	0.00	2,855,641.85	Y	Y
63	36	16351900M004065		2.9267		72.07.11.11.00.00	Billet				21.3%	0%	3,466,389.33	0.00	3,787,427.59	Y	Y
64	36	16351900M004543		2.8927		72.07.11.11.00.00	Billet				24.4%	0%	5,226,821.33	0.00	4,837,833.56	Y	Y
65	36	16351900M005909		2.8300		72.07.11.11.00.00	Billet				23.3%	0%	2,810,870.17	0.00	3,025,787.68	Y	Y
66	4296	15351900M017374		3.0173		72.07.11.11.00.00	Billet				20.3%	0%	1,550,474.44	0.00	1,526,058.36	Y	Y
67	4296	15351900M017469		3.0197		72.07.11.11.00.00	Billet				22.3%	0%	3,661,280.61	0.00	3,587,811.61	Y	Y
68	4296	15351900M017649		3.0032		72.07.11.11.00.00	Billet				22.3%	0%	2,146,576.59	0.00	2,348,128.43	Y	Y
69	4296	15351900M018229		3.0228		72.07.11.11.00.00	Billet				21.5%	0%	7,081,527.93	0.00	6,536,254.60	Y	Y
70	4296	15351900M018686		2.9410		72.07.11.11.00.00	Billet				24.1%	0%	5,801,359.26	0.00	5,794,919.81	Y	Y
71	4296	15351900M019114		2.8892		72.07.11.11.00.00	Billet				21.8%	0%	4,806,911.37	0.00	5,433,185.44	Y	Y
72	4296	15351900M021949		2.8975		72.07.11.11.00.00	Billet				24.1%	0%	3,600,551.99	0.00	3,749,699.95	Y	Y
73	4296	16351900M002967		2.9570		72.07.11.11.00.00	Billet				22.9%	0%	2,136,599.91	0.00	2,204,205.38	Y	Y
74	7457	15351900M010888		2.7183		72.07.11.11.00.00	Billet				24.5%	0%	4,691,579.72	0.00	5,211,702.22	N	Y
75	7457	15351900M011136		2.7373		72.07.11.11.00.00	Billet				20.3%	0%	690,275.67	0.00	780,633.18	N	Y
76	7457	15351900M011687		2.6758		72.07.11.11.00.00	Billet				23.0%	0%	853,880.92	0.00	842,376.75	N	Y
77	7457	15351900M013118		2.6604		72.07.11.11.00.00	Billet				23.1%	0%	3,572,114.47	0.00	3,756,418.74	Y	Y
78	7457	15351900M014741		2.7880		72.07.11.11.00.00	Billet				23.5%	0%	2,976,868.91	0.00	2,895,220.32	Y	Y
79	7457	15351900M015692		2.9209		72.07.11.11.00.00	Billet				20.5%	0%	6,158,978.42	0.00	6,994,266.11	Y	Y
80	7457	15351900M015691		2.9209		72.07.11.11.00.00	Billet				21.1%	0%	2,216,899.36	0.00	2,163,493.27	Y	Y
81	7457	15351900M016083		2.9152		72.07.11.11.00.00	Billet				21.0%	0%	789,636.75	0.00	883,802.29	Y	Y
82	7457	15351900M016447		2.9453		72.07.11.11.00.00	Billet				24.3%	0%	3,393,256.15	0.00	3,434,865.31	Y	Y
83	7457	15351900M016697		3.0340		72.07.11.11.00.00	Billet				21.4%	0%	2,424,201.85	0.00	2,444,193.84	Y	Y
84	7457	15351900M017374		3.0173		72.07.11.11.00.00	Billet				23.7%	0%	4,097,402.40	0.00	4,325,365.23	Y	Y
85	7269	15351900M002130		2.4141		72.07.11.11.00.00	Billet				20.9%	6%	6,082,528.87	1,633,754.44	8,329,460.79	N	Y
86	7269	15351900M003108		2.4575		72.07.11.11.00.00	Billet				20.8%	0%	4,859,700.27	0.00	4,802,976.53	N	Y
87	7269	15351900M005294		2.5601		72.07.11.11.00.00	Billet				24.1%	0%	1,965,908.64	0.00	2,200,573.02	N	Y
88	7269	15351900M008739		2.6938		72.07.11.11.00.00	Billet				22.3%	0%	2,503,422.70	0.00	2,133,452.99	N	Y
89	7269	15351900M012380		2.7041		72.07.11.11.00.00	Billet				21.3%	0%	509,081.87	0.00	541,455.63	Y	Y
90	7269	15351900M014141		2.7684		72.07.11.11.00.00	Billet				21.4%	0%	2,336,117.90	0.00	2,280,573.40	Y	Y
91	7269	15351900M014266		2.7795		72.07.11.11.00.00	Billet				20.5%	0%	2,367,187.95	0.00	2,564,170.26	Y	Y
92	7269	15351900M014741		2.7880		72.07.11.11.00.00	Billet				20.6%	0%	1,777,838.03	0.00	1,613,971.87	Y	Y
93	300	15351900M001334		2.3507		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	N	Y
94	300	15351900M001335		2.3507		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	N	Y
95	300	15351900M001725		2.3664		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	N	Y
96	300	15351900M001817		2.4057		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	N	Y
97	300	15351900M002020		2.4194		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	N	Y
98	300	15351900M002024		2.4194		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	N	Y
99	300	15351900M002129		2.4141		72.02.30.00.00.00	Ferro-Alloy				0.0%	6%	0.00	509,161.65	480,813.32	N	Y
100	300	15351900M002193		2.4485		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	N	Y
101	300	15351900M002284		2.4386		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	N	Y
102	300	15351900M002556		2.4930		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	N	Y
103	300	15351900M002555		2.4930		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	N	Y
104	300	15351900M002735		2.4569		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	N	Y
105	300	15351900M002734		2.4569		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	N	Y
106	300	15351900M002888		2.4656		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	N	Y
107	300	15351900M003038		2.4462		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	N	Y
108	300	15351900M003045		2.4462		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	N	Y
109	300	15351900M003261		2.4810		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	N	Y
110	300	15351900M003343		2.4642		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	N	Y
111	300	15351900M003417		2.4831		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	N	Y
112	300	15351900M003627		2.5165		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	N	Y
113	300	15351900M003984		2.6027		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	N	Y
114	300	15351900M004350		2.6238		72.04.49.90.00.19	Scrap				0.0%	6%	0.00	1,821,185.50	1,882,378.36	N	Y
115	300	15351900M004347		2.6238		72.04.49.90.00.19	Scrap				0.0%	6%	0.00	1,578,926.54	1,534,850.57	N	Y
116	300	15351900M004566		2.6177		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	N	Y
117	300	15351900M004567		2.6177		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	N	Y
118	300	15351900M004809		2.6197		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	N	Y
119	300	15351900M004872		2.6225		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	N	Y
120	300	15351900M004978		2.5972		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	N	Y
121	300	15351900M005032		2.5985		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	N	Y
122	300	15351900M005033		2.5985		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	N	Y
123	300	15351900M005201		2.5551		72.04.49.90.00.19	Scrap				0.0%	6%	0.00	1,657,925.51	1,441,916.99	N	Y
124	300	15351900M005375		2.6009		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	N	Y
125	300	15351900M005534		2.6149		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	N	Y
126	300	15351900M005537		2.6149		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	N	Y
127	300	15351900M005637		2.6181		72.04.49.90.00.19	Scrap				0.0%	5%	0.00	1,429,818.50	1,322,602.57	N	Y

Obs	IPR NO	Turkish Custom Entry Number	Turkish Custom Entry Date	Exchange Rate	Country of Origin	HS Code	Product Description	Quantity (kg)	Value (US\$)	CIF Value (TL)	customs duty %	KKDF %	Customs Duties (TL)	KKDF (TL)	customs duty + KKDF total	Poi	US IPR
128	300	15351900IM005762		2.5985		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	N	Y
129	300	15351900IM005858		2.5952		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	N	Y
130	300	15351900IM006299		2.5988		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	N	Y
131	300	15351900IM007785		2.6692		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	N	Y
132	300	15351900IM008560		2.6998		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	N	Y
133	300	15351900IM008580		2.6998		72.04.49.10.00.00	Scrap				0.0%	0%	0.00	0.00	0.00	N	Y
134	300	15351900IM011873		2.6686		72.04.49.10.00.00	Scrap				0.0%	0%	0.00	0.00	0.00	N	Y
135	300	15351900IM012199		2.6898		72.02.21.00.00.11	Ferro-Alloy				5.4%	0%	53.551.16	0.00	50.901.00	Y	Y
136	300	15351900IM014114		2.7684		72.02.21.00.00.11	Ferro-Alloy				5.1%	0%	57.576.89	0.00	52.422.65	Y	Y
137	300	15351900IM015041		2.7825		72.02.30.00.00.00	Ferro-Alloy				0.0%	0%	0.00	0.00	0.00	Y	Y
138	300	15351900IM021681		2.9061		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	Y	Y
139	1839	15351900IM006028		2.5720		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	N	Y
140	1839	15351900IM006177		2.5924		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	N	Y
141	1839	15351900IM006501		2.8511		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	N	Y
142	1839	15351900IM008114		2.7144		72.02.30.00.00.00	Ferro-Alloy				0.0%	0%	0.00	0.00	0.00	N	Y
143	1839	15351900IM009458		2.5959		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	N	Y
144	1839	15351900IM011322		2.7393		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	N	Y
145	1839	15351900IM011326		2.7393		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	N	Y
146	1839	15351900IM011348		2.7170		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	N	Y
147	1839	15351900IM011348		2.7170		72.04.49.10.00.00	Scrap				0.0%	0%	0.00	0.00	0.00	N	Y
148	1839	15351900IM011873		2.6686		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	N	Y
149	1839	15351900IM011873		2.6686		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	N	Y
150	1839	15351900IM011873		2.6686		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	N	Y
151	1839	15351900IM012771		2.6942		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	Y	Y
152	1839	15351900IM012859		2.6799		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	Y	Y
153	1839	15351900IM012868		2.6799		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	Y	Y
154	1839	15351900IM012868		2.6799		72.04.49.10.00.00	Scrap				0.0%	0%	0.00	0.00	0.00	Y	Y
155	1839	15351900IM013248		2.6411		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	Y	Y
156	1839	15351900IM014645		2.7897		72.02.21.00.00.11	Ferro-Alloy				0.0%	0%	0.00	0.00	0.00	Y	Y
157	1839	15351900IM015041		2.7825		72.02.30.00.00.00	Ferro-Alloy				0.0%	0%	0.00	0.00	0.00	Y	Y
158	1839	15351900IM018462		2.9933		72.04.49.10.00.00	Scrap				0.0%	0%	0.00	0.00	0.00	Y	Y
159	1839	15351900IM019517		2.8942		72.04.49.90.00.19	Scrap				0.0%	0%	0.00	0.00	0.00	Y	Y

Total Customs Duties (for IPRs with US Sales)
Total Exports Made (for IPRs with US Sales) (Metric Tons)
Duty Drawback Sales Side Adjustment (TL/Metric Ton)
Duty Drawback Cost Side Adjustment (Duties for POI Imports)

C-18 Calculation of Average Closing Ratio of Unclosed IPC No 1598

	IPC No Used to Import Billet	Total Purchases (KG)	Total Exports (KG)	Closing ratio %	
Total		555,313,637	620,923,067	115%	c
	IPC No		Total Exports (KG)		
Total Export Quantitiy from Closed IPCs			2,034,368,632	a	
IPC 1598 total import puchase (in kg)				b	
Average Closing Ratio from Closed IPCs				c	
Expected Exports to be Declared for IPC 1598				d=b*c	
Total Export Qty used as Denominator			2,187,246,792	e=a+d	

Exhibit C-19 Supporting Documentation for Customs Duty Rates

Country	Russia	Date
Ülke:	Rusya Federasyonu	Tarih: 14.12.2016 Ülke ve tarih değiştir

Gümrük Vergisi Hesapla

Customs Duties

EU, EFTA, Israel, Macedonia,
Bosnia, Morocco, Gaza Strip,
Tunisia, Egypt, Georgia, Albania,
Kosova, Serbia, Montenegro,
Jordan, Chile

Asağıdaki maddeler 2016 Yılı İthalat Rejimi - II Sayılı Liste kapsamındadır:

HS Code/Product Name	Excise Tax	VAT	Ölçü	GÜMRÜK VERGİSİ ORANI (%)										Other	
				South Korea				GSP Countries							
				AB, EFTA, İSR, MAK, B-HER, FAS, B.Ş. VE GAZ. ŞR. TUN, MIS, GÜR, ARN, KOS, SIB, KAR, ÜRD, Şİ	GÜN-KORE	0	0	0	0	0	0	0	0		0
G.T.İ.P./MADDE İSMİ	ÖTV	A KDV (%)	-	0	0	0	0	0	0	0	0	0	0	0	0
7201.10.11.00.00	-	18	-	0	0	0	0	0	0	0	0	0	0	0	0
Ağırlık itibarıyla iç ticaretin toplam %1'i geçmeyenler															

Ülke: Malezya | Tarih: 14.12.2015 Ülke ve tarih değişir

Gümrük Vergisi Hesapla

Tarife Cetveli Delay Görünümüne Geç

Gümrük Vergileri

Aşağıdaki maddeler 2015 Yılı İthalat Rejimi - II Sayılı Liste kapsamındadır.

Yazıcı Versiyonu

G.T.İ.P./MADDE İSMİ	Ölçü	A KDV (%)	ÖTV	AB, EFTA, İSR, MAK, B-HER, FAS, B.Ş. VE GAZ.ŞR. TUN, MIS, GÜR, ARN, KOS, SIR, KAR, ÜRD, Şİ	GÜMR. KÖRE	Morityus	GÜMRÜK VERGİSİ ORANI (%)			
							EAGÜ	ÖTDÜ	GYÜ	DÜ
7202.21.00.00.11	-	18	-	0	0	0	0	0	2,2	5,7

Ağırlık itibarıyla % 55'den fazla fakat % 80 (dahil) den az silisyum içerenler

Gümrük Vergileri

Aşağıdaki maddeler 2016 Yılı İthalat Rejimi - II Sayılı Liste kapsamındadır.

Yazıcı Versiyonu

GÜMRÜK VERGİSİ ORANI (%)

G.İ.İ.P./MADDE İSMİ	Ölçü	A KDV (%)	ÖTV	AB, EFTA, İSR, MAK, B-HER, FAS, B.Ş. VE GAZ-SRL TUN, MIS, GÜR, ARN, KOS, SIR, KAR, ÜRD, Şİ KÖRE	Morityis	MLZY	MLDV	A		DÜ
								EAGÜ	ÖTDÜ	
7202.21.00.00.11	-	18	-	0	0	0	0	0	0	5,7
Ağırlık itibarıyla % 55'den fazla fakat % 80 (dahil) den az silisyum içerenler										

Gümrük Vergileri

Aşağıdaki maddeler 2016 Yılı İthalat Rejimi - II Sayılı Liste kapsamındadır.

Yazıcı Versiyonu

GÜMRÜK VERGİSİ ORANI (%)

G.T.İ.P./MADDE İSMİ	Ölçü	KDV (%)	AB, EFTA, İSR, MAK, B-HER, FAS, B.Ş. VE GAZ.ŞR. TUN, MIS, GÜR, ARN, KOS, ŞİR, KAR, ÜRD, Şİ	GÜMR. KÖRE	Morityus	MLZY	MLDV	EAGÜ	ÖTDÜ	STU	DÜ
7202.30.00.00.00 Ferro - siliko - manganez	-	18	0	0	0	0	0	0	0	0	3,7

Ülke: Ukrayna | Tarih: 14.12.2015 Ülke ve tarih değiştiir
Ukraine

Gümrük Vergisi Hesapla

Tarife Cevveli Delay Görüntümüne Geç

Gümrük Vergileri

Aşağıdaki maddeler 2015 Yılı İthalat Rejimi - II Sayılı Liste kapsamındadır:

Yazıcı Versiyonu

GÜMRÜK VERGİSİ ORANI (%)

G.T.İ.P./MADDE İSNİ	Ölçü	A KDV (%)	ÖTV	AB, EFTA, İSR, MAK, B-HER, FAS, B.Ş. VE GAZ.ŞR. TUN, MIS, GÜR, ARN, KOS, SIR, KAR, ÜRD, Şİ	GÜN. KORE	Morityus	MLZY	A		
								EAGÜ	ÖTDÜ	DÜ
7202.30.00.00.00 Ferro - siliko - manganez	-	18	-	0	0	0	0	0	0	3,7

Ukraine
Ülke: Ukrayna | Tarih: 14.12.2015 Ülke ve tarih değişir

İçerik Tablosu

ÖTV

Yazıcı Versiyonu

GÜMRÜK VERGİSİ ORANI (%)

Norway
Ülke: Norveç | Tarih: 14.12.2016 Ülke ve tarih değiştiir

Gümrük Vergisi Hesapla

Tarife Catveli Delay Görünümüne Geç

Gümrük Vergileri

Aşağıdaki maddeler 2016 Yılı İthalat Rejimi - II Sayılı Liste kapsamındadır:

Yazıcı Versiyonu

GÜMRÜK VERGİSİ ORANI (%)

G.T.İ.P. / MADDE İSMİ	Ölçü	KDV (%)	ÖTV	GÜN. KORE	Morityus	MLZY	MLDV	GTS ÜLKELERİ			DÜ
								EAGÜ	ÖTDÜ	GYÜ	
7202.30.00.00.00 Ferro - siliko - manganez	-	18	-	0	0	0	0	0	0	0	3,7

Ukraine

Ülke: Ukrayna | Tarih: 14.12.2016 Ülke ve tarih değiştir

Gümrük Vergisi Hesapla

Tarife Cetveli Delay Görünümüne Geç

Gümrük Vergileri

Aşağıdaki maddeler 2016 Yılı İthalat Rejimi - II Sayılı Liste kapsamındadır.

Yazıcı Versiyonu

GÜMRÜK VERGİSİ ORANI (%)

G.T.İ.P./MADDE İSMİ	Ölçü	A KDV (%)	ÖTV	AB, EFTA, İSR, MAK, B-HER, FAŞ, B.Ş. VE GAZ.ŞR. TUN, MIS, GÜR, ARN, KOS, SIR, KAR, ÜRD, Şİ	GÜN. KORE	Morityas	MLZY	MLDV	A ÖTDÜ		DÜ
									EAGÜ	ÖTDÜ	
7202.30.00.00.00 Ferro - siliko - manganez	-	18	-	0	0	0	0	0	0	0	3,7

Ukraine.

Ülkene | **Ülke ve tarih değiştir**

Gümrük Vergisi Hesapla

► Tarife Cetveli Detay Görünümüne Geç

Gümrük Vergileri

Aşağıdaki maddeler 2015 Yılı İthalat Rejimi - II Sayılı Liste kapsamındadır.

Yazıcı Versiyonu

G.T.İ.P./MADDE İSMİ	Ölçü	A KDV (%)	ÖTV	GÜMRÜK VERGİSİ ORANI (%)						DÜ
				AB, EFTA, İSR, MAK, B-HER, FAS, B.Ş. VE GAZ.ŞR. TUN, MIS, GÜJ, ARN, KOS, SIR, KAR, ÜRD, Şİ	GÜJ. KORE	Monityus	MLZY	EAGÜ	ÖTDÜ	
7202.30.00.00.00 Ferro - siliko - manganez	-	18	-	0	0	0	0	0	0	3,7

Lithuania
Ülke: Litvanya | Tarih: 14.12.2015 Ülke ve tarih değiştir

Tarife Cetveli Detay Görünümüne Geç

ÖTV

Aşağıdaki maddeler 2015 Yılı İthalat Rejimi - II Sayılı Liste kapsamındadır:

Yazıcı Versiyonu

GÜMRÜK VERGİSİ ORANI (%)										
G.T.İ.P./MADDE İSMİ	Ölçü	A KDV (%)	ÖTV	CÜM. KÖRE	Morityas	MLZY	GTS ÜLKELERİ			DÜ
							EAGÜ	ÖTDÜ	GYÜ	
7204.49.90.00.19 Diğerleri	-	Muaf	-	Muaf	Muaf	0	Muaf	Muaf	Muaf	Muaf

Lithuania

Ülke: Litvanya | Tarih: 14.12.2016 Ülke ve tarih değişir

Gümrük Vergisi Hesapla

Tarife Cezveli Delay Görünümüne Geç

Gümrük Vergileri

Yazıcı Versiyonu

Aşağıdaki maddeler 2016 Yılı İthalat Rejimi - II Sayılı Liste kapsamındadır.

GÜMRÜK VERGİSİ ORANI (%)										
G.T.İ.P./MADDE İSMİ	Ölçü	A KDV (%)	ÖTV	GÜMR. KÖRE	Morityus	MLZY	MLDV	A GTS ÜLKELERİ		
								EAGÜ	ÖTDÜ	GYÜ
7204.49.90.00.19 Diğerleri	-	Muaf	-	0	0	0	0	0	0	0

United States
Ülke: Amerika Birleşik Devletleri | Tarih: 14.12.2016 Ülke ve tarih değiştir

Gümrük Vergisi Hesapla

Tarife Celveli Delay Görünümüne Geç

Gümrük Vergileri

Aşağıdaki maddeler 2016 Yılı İthalat Rejimi - II Sayılı Liste kapsamındadır:

Yazıcı Versiyonu

G.T.İ.Ş./MADDE İSMİ	Ölçü	A MDV (%)	ÖTV	AB, EFTA, İSR, MAK, B-HER, FAS, B.Ş. VE GAZ.ŞR. TUN, MIS, GÜR, ARM, KOS, SIR, KAR, ÜRD, Şİ	GÜN. KORE	Morityus	MLZY	MLDV	GÜMRÜK VERGİSİ ORANI (%)		
									A GTS ÜLKELERİ		
									EAGÜ	ÖTDÜ	GYÜ
7204.49.90.00.19 Diğerleri	-	Muaf	-	0	0	0	0	0	0	0	0

Belgium

Ülke: Belçika | Tarih: 14.12.2015 Ülke ve tarih değişir

Gümrük Vergisi Hesapla

Tarife Cetveli Detay Görünümüne Geç

Gümrük Vergileri

ÖTV

Aşağıdaki maddeler 2015 Yılı İthalat Rejimi - II Sayılı Liste kapsamındadır:

G.T.İ.P./MADDE İSMİ		Ölçü	A KDV (%)	ÜTV	GÜN- KORE	Morityus	MLZY	GÜMRÜK VERGİSİ ORANI (%)			DÜ
								EAGÜ	ÖTDÜ	GYÜ	
7204.49.90.00.19	Dijerleri	-	Muaf	-	Muaf	Muaf	0	Muaf	Muaf	Muaf	Muaf

Yazıcı Versiyonu

➡ Tarife Celveli Delay Görünümüne Geç

Denmark

Gümrük Vergileri

Aşağıdaki maddeler 2016 Yılı İthalat Rejimi - II Sayılı Liste kapsamındadır.

Yazıcı Versiyonu

G.T.İ.P./MADDE İSMİ	Ölçü	A KDV (%)	ÖTV	GÜMRÜK VERGİSİ ORANI (%)							DÜ
				GÜN. KORE	Morityus	MLZY	MLDV	GTS ÜLKELERİ			
								A EAGÜ	ÖTDÜ	GYÜ	
7204.49.90.00.19 Diğerleri	-	Muaf	-	0	0	0	0	0	0	0	

Estonia

Ülke: Estonya | Tarih: 14.12.2016 Ülke ve tarih değiştir

Gümrük Vergisi Hesapla

Tarife Cetveli Delay Görünümüne Geç

Gümrük Vergileri

Aşağıdaki maddeler 2016 Yılı İthalat Rejimi - II Sayılı Liste kapsamındadır.

Yazıcı Versiyonu

GÜMRÜK VERGİSİ ORANI (%)

G.T.İ.P./MADDE İSMİ	Ölçü	A KDV (%)	ÖTV	GÜN. KORE	Morityus	MLZY	MLDV	GTS ÜLKELERİ		
								EAGÜ	ÖTDÜ	DÜ
7204.49.90.00.19	-	Muaf	-	0	0	0	0	0	0	0
Diğerleri	-	Muaf	-	0	0	0	0	0	0	0

Estonia

Ülke: Estonya | Tarih: 14.12.2015 Ülke ve tarih değiştir

Gümrük Vergisi Hesapla

Tarife Cetveli Delay Görünümüne Geç

Gümrük Vergileri ÖTV

Aşağıdaki maddeler 2015 Yılı İthalat Rejimi - II Sayılı Liste kapsamındadır.

Yazıcı Versiyonu

GÜMRÜK VERGİSİ ORANI (%)									
G.T.İ.P./MADDE İSMİ	Ölçü	A KDV (%)	ÖTV	GÜN. KÖRE	Morityus	MLZY	GTS ÜLKELERİ		
							EAGÜ	ÖTDÜ	DÜ
7204.49.90.00.19 Diğerleri	-	Muaf	-	Muaf	Muaf	0	Muaf	Muaf	Muaf

HBL

7204.49.90.00.19 Maddeler HBL Muafiyet Durumunda

Yazıcı Versiyonu: 1.0.0.0

Republic of South Africa

Ülke: Güney Afrika Cumhuriyeti | Tarih: 14.12.2015 Ülke ve tarih değişir

Gümrük Vergisi Hesapla

Tarife Cetveli Detay Görünümüne Geç

Gümrük Vergileri

ÖTV

Aşağıdaki maddeler 2015 Yılı İthalat Rejimi - II Sayılı Liste kapsamındadır.

Yazıcı Versiyonu

GÜMRÜK VERGİSİ ORANI (%)

G.T.İ.P. / MADDE İSMİ	Ölçü	A KDV (%)	ÖTV	AB, EFTA, İSR, MAK, B-HER, FAS, B.Ş. VE GAZ.ŞR. TUN, MIS, GÜR, ARN, KOS, SIR, KAR, ÜRD, Şİ	GÜN. KORE	Morityus	MLZY	GTS ÜLKELERİ		
								EAGÜ	ÖTDÜ	GYÜ
7204.49.90.00.19 Diğerleri	-	Muaf	-	Muaf	Muaf	Muaf	0	Muaf	Muaf	Muaf

■ Tarife Cetveli Detay Görünümüne Geç

■ Tarife Cetveli Detay Görünümüne Geç

10

biochemical control

	G.T.İ.P./MADDE İŞİ	Ölçü	<div><div>A</div>KDV (%)</div>	ÖTV	GÜMRÜK VERGİSİ ORANI (%)							
					GÜN. KORE	Moritvıs	MLZY	GTS ÜLKELERİ			DÜ	
								EAGÜ	ÖTDÜ	GYÜ		
7204.49.90.00.19		-	Muaf	-	Muaf	Muaf	0	Muaf	Muaf	Muaf	Muaf	Muaf
Diğerleri		-	Muaf	-	Muaf	Muaf	0	Muaf	Muaf	Muaf	Muaf	Muaf

Netherlands

Ülke: Hollanda | Tarih: 14.12.2016 Ülke ve tarih değiştir

Gümrük Vergisi Hesapla

Tarife Cevveli Delay Görünümüne Geç

Gümrük Vergileri

Aşağıdaki maddeler 2016 Yılı İthalat Rejimi - II Sayılı Liste kapsamındadır.

Yazıcı Versiyonu

GÜMRÜK VERGİSİ ORANI (%)

G.T.İ.P./MADDE İSMİ	Ölçü	A KDV (%)	ÖTV	GÜJ. KORE	Morityus	MLZY	MLDV	GTS ÜLKELERİ		
								EAGÜ	ÖTDÜ	GÜÜ
7204.49.90.00.19	-	Muaf	-	0	0	0	0	0	0	0
Diğerleri	-	Muaf	-	0	0	0	0	0	0	0

Ülke: İngiltere | Tarih: 14.12.2016 Ülke ve tarih değiştir

➡ Tanıf Cctveli Dctay Görünümüne

Yazıcı Versiyon:

GÜMRÜK VERGİSİ ORANI (%)

G.T.İ.P./MADDE İSMİ	Ölçü	KDV (%)	ÖTV	GÜN. KORE	Morityus	MLZY	MLDV	A		DÜ
								GTS ÜLKELERİ	GÜ	
7204.49.90.00.19	-	Muaf	-	0	0	0	0	0	0	0
Diğerleri										

Ülke: İngiltere | Tarih: 14.12.2015 Ülke ve tarih değiştir
England

Gümrük Vergisi Hesapla

Tarif Cetveli Detay Görünümüne Geç

Gümrük Vergileri ÖTV

Aşağıdaki maddeler 2015 Yılı İthalat Rejimi - II Sayılı Liste kapsamındadır:

Yazıcı Versiyonu

GÜMRÜK VERGİSİ ORANI (%)

G.T.İ.P./MADDE İSMİ	Ölçü	A KDV (%)	ÖTV	GÜN. KORE	Morityus	MLZY	GTS ÜLKELERİ			Dil
							EAGÜ	ÖTDÜ	GYÜ	
7204.49.90.00.19 Diğerleri	-	Muaf	-	Muaf	Muaf	0	Muaf	Muaf	Muaf	Muaf

Ülke: İspanya | Tarih: 14.12.2015 Ülke ve tarih değiştir

Spain

Gümrük Vergisi Hesapla

Tarife Cevaplı Delay Görünümüne Geç

Gümrük Vergileri ÖTV

Aşağıdaki maddeler 2015 Yılı İthalat Rejimi - II Sayılı Liste kapsamındadır.

Yazıcı Versiyonu

GÜMRÜK VERGİSİ ORANI (%)

G.T.İ.P./MADDE İSMİ	Ölçü	A KDV (%)	ÖTV	GÜN. KORE	Morityus	MLZY	GTS ÜLKELERİ		
							EAGÜ	ÖTDÜ	GÜ
7204.49.90.00.19	-	Muaf	-	Muaf	Muaf	0	Muaf	Muaf	Muaf
Diğerleri	-	Muaf	-	Muaf	Muaf	0	Muaf	Muaf	Muaf

Ülke: İsveç | Tarih: 14.12.2016 Ülke ve tarih değiştir
Sweden

Gümrük Vergisi Hesapla

Tarife Gelveli Detay Görünümüne Geç

Gümrük Vergileri

Aşağıdaki maddeler 2016 Yılı İthalat Rejimi - II Sayılı Liste kapsamındadır.

Yazıcı Versiyonu

GÜMRÜK VERGİSİ ORANI (%)

G.T.İ.P./MADDE İSMİ	Ölçü	A KDV (%)	ÖTV	GÜN. KORE	Morityus	MLZY	MLDV	GTS ÜLKELERİ		
								EAGÜ	ÖTDÜ	GYÜ
7204.49.90.00.19	-	Muaf	-	0	0	0	0	0	0	0
DİĞERLERİ	-	Muaf	-	0	0	0	0	0	0	0

Ülke: İsveç | Tarih: 14.12.2015 Ülke ve tarih değiştir

Sweeden

Gümrük Vergisi Hesapla

Tarife Cetveli Delay Görünümüne Geç

Gümrük Vergileri ÖTV

Aşağıdaki maddeler 2015 Yılı İthalat Rejimi - II Sayılı Liste kapsamındadır.

Yazıcı Versiyonu

GÜMRÜK VERGİSİ ORANI (%)

G.T.İ.P./MADDE İSMİ	Ölçü	A KDV (%)	ÖTV	GÜN. KORE	Morityus	MLZY	GTS ÜLKELERİ		
							EAGÜ	ÖTDÜ	GYÜ
7204.49.90.00.19 Diğerleri	-	Muaf	-	Muaf	Muaf	0	Muaf	Muaf	Muaf

4. Tarife Cetveli Delay Görünümüne Geç

Gümrük Vergisi Hesapla

Gümrük Vergileri ÖTV

Yazıcı Versiyonu

[illegible]

Ülke: Letonya | Tarih: 14.12.2016 Ülke ve tarih değiştir
Latvia

Gümrük Vergisi Hesapla

Tarife Cetveli Detay Görünümüne Geç

Gümrük Vergileri

Aşağıdaki maddeler 2016 Yılı İthalat Rejimi - II Sayılı Liste kapsamındadır:

Yazıcı Versiyonu

GÜMRÜK VERGİSİ ORANI (%)

G.T.İ.P./MADDE İSMİ	Ölçü	A KDV (%)	ÖTV	GÜN. KORE	Montevis	MLZY	MLDV	GTS ÜLKELERİ		
								EAGÜ	ÖTDÜ	GYÜ
7204.49.90.00.19 Diğerleri	-	Muaf	-	0	0	0	0	0	0	0

Ülke: Romanya | Tarih: 14.12.2015 Ülke ve tarih değişir
Romania

Gümrük Vergisi Hesapla

Tarife Cetveli Detay Görünümüne Geç

Gümrük Vergileri ÖTV

Aşağıdaki maddeler 2015 Yılı İthalat Rejimi - II Sayılı Liste kapsamındadır.

Yazıcı Versiyonu

GÜMRÜK VERGİSİ ORANI (%)									
G.T.İ.P./MADDE İSMİ	Ölçü	KDV (%)	ÖTV	GÜN. KORE	Morityus	MIZY	GTS ÜLKELERİ		
							EAGÜ	ÖTDÜ	GYÜ
7204.49.90.00.19 Diğerleri	-	Muaf	-	Muaf	Muaf	0	Muaf	Muaf	Muaf

Russian Federation

Ülke: Rusya Federasyonu | Tarih: 14.12.2015 Ülke ve tarih değiştir

Gümrük Vergisi Hesapla

Tarife Cetveli Delay Görünümüne Geç

Gümrük Vergileri ÖTV

Aşağıdaki maddeler 2015 Yılı İthalat Rejimi - II Sayılı Liste kapsamındadır:

Yazıcı Versiyonu

GÜMRÜK VERGİSİ ORANI (%)									
G.T.İ.P./MADDE İSMİ	Ölçü	A KDV (%)	ÖTV	AB, EFTA, ISR, MAK, B-HER, FAS, B.Ş. VE GAZ.ŞR. TUN, MIS, GÜR, ARN, KOS, SIR, KAR, ÜRD, Şİ	GÜN. KORE	Montyus	MLZY	GTS ÜLKELERİ	
								EAGÜ	GYÜ
7204 49 90 00 19	-	Muaf	-	Muaf	Muaf	Muaf	0	Muaf	Muaf
Diğerleri	-	Muaf	-	Muaf	Muaf	Muaf	0	Muaf	Muaf

Serbia

Ülke: Sırbistan | Tarih: 14.12.2015 Ülke ve tarih değişir

Gümrük Vergisi Hesapla

Tarife Cetveli Delay Görünümüne Geç

Gümrük Vergileri ÖTV

Aşağıdaki maddeler 2015 Yılı İthalat Rejimi - II Sayılı Liste kapsamındadır.

Yazıcı Versiyonu

GÜMRÜK VERGİSİ ORANI (%)

G.T.İ.P./MADDE İSMİ	Ölçü	A KDV (%)	ÖTV	GÜN. KORE	Morityus	MLZY	GTS ÜLKELERİ		
							EAGÜ	ÖTDÜ	GYÜ
7204.49.90.00.19	-	Muaf	-	Muaf	Muaf	0	Muaf	Muaf	Muaf
Düğümler	-	Muaf	-	Muaf	Muaf	0	Muaf	Muaf	Muaf

Ülke: İngiltere | Tarih: 14.12.2015 Ülke ve tarih değiştir
England

Gümrük Vergisi Hesapla

Tarife Cetveli Delay Görünümüne Geç

Gümrük Vergileri ÖTV

Aşağıdaki maddeler 2015 Yılı İthalat Rejimi - II Sayılı Liste kapsamındadır.

Yazıcı Versiyonu

GÜMRÜK VERGİSİ ORANI (%)									
G.T.İ.P./MADDE İSMİ	Ölçü	A KDV (%)	ÖTV	GÜMRÜK VERGİSİ	MRLZY	GTS ÜLKELERİ			
						EAGÜ	ÖTDÜ	GYÜ	DÜ
7204.49.10.00.00 Parçalanmış olanlar	-	Muaf	-	Muaf	0	Muaf	Muaf	Muaf	Muaf

Ülke: Amerika Birleşik Devletleri | Tarih: 14.12.2015 Ülke ve tarih değişir
United States of America

Gümrük Vergisi Hesapla

Tarife Cevveli Delay Görünümüne Geç

Gümrük Vergileri | ÖTV

Aşağıdaki maddeler 2015 Yılı İthalat Rejimi - II Sayılı Liste kapsamındadır.

Yazıcı Versiyonu

GÜMRÜK VERGİSİ ORANI (%)

G.T.İ.P./MADDE İSMİ	Ölçü	A KDV (%)	ÖTV	AB, EFTA, İSR, MAK, B-HER, FAS, B.Ş. VE GAZ.ŞR. TUN, MIS, GÜR, ARN, KOS, SIR, KAR, ÜRD, Şİ	GÜN. KORE	Morityus	MLZY	GTS ÜLKELERİ		
								EAGÜ	ÖTDÜ	GYÜ
7204.49.10.00.00 Parçalanmış olanlar	-	Muaf	-	Muaf	Muaf	Muaf	0	Muaf	Muaf	Muaf

Ülke: İsveç | Tarih: 14.12.2016 Ülk ve tarih değıştir
Sweden

Gümrük Vergisi Hesapla

Tarife Cetveli Delay Görünümüne Geç

Gümrük Vergileri

Aşağıdaki maddeler 2016 Yılı İthalat Rejimi - II Sayılı Liste kapsamındadır.

Yazıcı Versiyonu

GÜMRÜK VERGİSİ ORANI (%)

G.T.İ.P./MADDE İSMİ	Ölçü	A KDV (%)	ÖTV	GÜN. KORE	Morityus	MLZY	MLDV	GTS ÜLKELERİ		
								EAGÜ	ÖTDÜ	GYÜ
7204.49.10.00.00 Parçalanmış olanlar	-	Muaf	-	0	0	0	0	0	0	0

Ülke: Danimarka | Tarih: 14.12.2016 Ülke ve tarih değişir
Denmark

Gümrük Vergisi Hesapla

Tarife Cetveli Delay Görünümüne Geç

Gümrük Vergileri

Aşağıdaki maddeler 2016 Yılı İthalat Rejimi - II Sayılı Liste kapsamındadır.

Yazıcı Versiyonu

GÜMRÜK VERGİSİ ORANI (%)

G.T.İ.P./MADDE İSMİ	Ölçü	A KDV (%)	ÖTV	GÜMR. KÖRE	Morityus	MLZY	MLDV	GTS ÜLKELERİ		
								EAGÜ	ÖTDÜ	GYÜ
7204.49.10.00.00 Parçalanmış olanlar	-	Muaf	-	0	0	0	0	0	0	0

Republic of South Africa

Ülke: Güney Afrika Cumhuriyeti | Tarih: 14.12.2015 Ülke ve tarih değişir

Gümrük Vergisi Hesapla

Tarife Cevveli Delay Görünümüne Geç

Gümrük Vergileri ÖTV

Yazıcı Versiyonu

Aşağıdaki maddeler 2015 Yılı İthalat Rejimi - II Sayılı Liste kapsamındadır.

GÜMRÜK VERGİSİ ORANI (%)									
G.T.İ.P./MADDE İSMİ	Ülke	A KDV (%)	ÖTV	AD/EFTA, İSR, MAK, B-HER, FAS, B.Ş. VE GAZ-ŞR. TUN, MIS, GÜR, ARN, KOS, SIR, KAR, ÜRD, Şİ	GÜMR. KÖRE	Morityus	MLZY	GTS ÜLKELERİ	
								EAGÜ	GYÜ
7204.49.10.00.00 Parçalanmış olanlar	-	Muaf	-	Muaf	Muaf	Muaf	0	Muaf	Muaf

Exhibit C-20 Commissions

Habas
Rebar from Turkey - Section C Response
U.S. Vessels Expense Reporting
Commissions

Name of the Vessel	Month	Commissions	Qty	Load Port Brokerage	Name of Commissioned Agent	Order Numbers	Customer
		COMMU US\$	M. Ton	DBROKU US\$/M.Ton			
	201605						
	201511						
	201508	26,500.92	11,854.04	2.39			
	201509	6,669.19	3,555.62	2.03			
	201510	3,121.43	1,764.31	1.93			
	201507	7,222.22	3,261.53	2.28			
	201507						
	201509	4,613.60	2,094.29	2.27			
	201509	16,075.34	8,090.27	1.93			
	201602	3,451.87	3,664.24	0.86			
	201602						
	201606						
	201512						
	201507	24,319.94	11,908.46	1.96			
	201507	11,136.71	4,441.55	2.58			
	201606						
	201512						
	201604	6,057.61	5,789.84	0.95			
	201512						
	201512						
	201601						
	201607	3,623.85	3,197.41	1.24			

Exhibit C-21 Short Term USD Borrowing Rate

Short Term USD Loans Weighted Average Interest Rate Calculation
for the POI (1/17/15-06/31/16);
(Weighted average calculation is based on number of days in reporting period for each loan)

Bank Name	Opening Date	Closing date	Beginning Date of POI	Ending Date of POI	Days	Days in POI	Principal	Interest Paid	Interest Rate	Principal x Days in POR	Interest Rate x Principal x Days in POR
					A	B	C	D	$E=(365 \times D) / (A \times C)$	$F = C \times B$	$G = B \times C \times E$
1		6-Aug-14	1-Jul-15	30-Jun-16	334	5	11,345,211.24	142,621.59	1.35%	56,229,390	818,246
2		8-Aug-14	1-Jul-15	30-Jun-16	336	9	14,706,137.98	209,948.66	1.54%	133,552,295	2,126,609
3		16-Aug-14	1-Jul-15	30-Jun-16	338	19	15,327,857.35	221,719.73	1.45%	333,217,467	4,507,912
4		27-Aug-14	1-Jul-15	30-Jun-16	349	41	11,509,968.49	149,766.76	1.48%	495,258,742	7,091,530
5		16-Sep-14	1-Jul-15	30-Jun-16	363	75	17,079,158.14	260,328.21	1.53%	1,237,936,274	20,325,248
6		1-Oct-14	1-Jul-15	30-Jun-16	362	89	17,073,051.42	230,686.18	1.38%	1,404,117,005	22,847,536
7		4-Oct-14	1-Jul-15	30-Jun-16	352	82	19,623,295.59	305,070.38	1.44%	1,539,868,928	22,171,075
8		19-Oct-14	1-Jul-15	30-Jun-16	351	96	7,434,400.94	89,055.43	1.34%	658,623,523	8,905,344
9		22-Oct-14	1-Jul-15	30-Jun-16	363	111	13,867,854.18	181,521.78	1.35%	1,459,961,949	20,817,328
10		31-Oct-14	1-Jul-15	30-Jun-16	347	104	14,659,689.68	174,196.37	1.35%	1,427,376,038	20,294,967
11		28-Nov-14	1-Jul-15	30-Jun-16	333	118	11,218,006.26	121,988.28	1.39%	1,126,933,187	18,452,611
12		6-Dec-14	1-Jul-15	30-Jun-16	339	132	11,614,234.43	148,107.10	1.35%	1,438,249,196	18,519,477
13		8-Dec-14	1-Jul-15	30-Jun-16	354	149	9,552,506.27	142,761.55	1.38%	1,637,984,664	22,187,000
14		10-Dec-14	1-Jul-15	30-Jun-16	345	142	10,897,219.90	148,145.86	1.43%	1,403,799,737	22,299,384
15		24-Dec-14	1-Jul-15	30-Jun-16	348	159	27,760,611.73	329,744.61	1.34%	4,806,545,933	65,801,850
16		6-Jan-15	1-Jul-15	30-Jun-16	328	152	3,745,127.16	47,416.64	1.39%	543,222,296	7,843,822
17		10-Jan-15	1-Jul-15	30-Jun-16	324	152	3,415,517.48	44,793.04	1.37%	616,310,784	8,467,390
18		11-Feb-15	1-Jul-15	30-Jun-16	342	202	8,563,707.10	116,657.94	1.45%	1,872,888,022	28,147,034
19		11-Feb-15	1-Jul-15	30-Jun-16	348	208	8,561,885.98	134,964.67	1.45%	1,876,271,549	28,395,249
20		17-Feb-15	1-Jul-15	30-Jun-16	365	231	51,043,229.70	1,210,319.92	2.53%	12,287,647,703	306,036,935
21		12-Mar-15	1-Jul-15	30-Jun-16	365	254	12,869,050.11	226,149.77	1.74%	3,587,371,286	53,784,152
22		31-Mar-15	1-Jul-15	30-Jun-16	363	271	9,076,479.28	150,688.83	1.54%	2,842,881,316	42,788,298
23		6-Apr-15	1-Jul-15	30-Jun-16	350	264	6,183,086.99	98,934.45	1.51%	1,789,938,979	26,679,543
24		24-Apr-15	1-Jul-15	30-Jun-16	364	296	9,316,688.76	141,651.38	1.57%	3,023,051,686	47,466,770
25		13-Apr-16	1-Jul-15	30-Jun-16	354	287	10,661,868.14	146,320.53	1.46%	40,821,969	46,821,969
26		6-May-15	1-Jul-15	30-Jun-16	355	299	11,321,635.38	171,356.85	1.59%	3,420,052,734	50,182,994
27		27-May-15	1-Jul-15	30-Jun-16	348	313	12,945,229.82	198,022.69	1.67%	4,096,192,929	70,709,805
28		11-Jun-15	1-Jul-15	30-Jun-16	355	335	6,137,348.05	93,801.58	1.66%	2,157,241,674	35,639,198
29		15-Jun-15	1-Jul-15	30-Jun-16	361	345	11,123,805.21	195,167.78	1.66%	3,714,494,922	69,146,741
30		16-Jun-15	1-Jul-15	30-Jun-16	357	342	11,977,427.30	197,944.44	1.65%	4,128,188,045	74,507,781
31		19-Jul-15	1-Jul-15	30-Jun-16	365	347	10,175,037.32	156,328.82	1.65%	3,578,513,705	62,839,253
32		29-Jul-15	1-Jul-15	30-Jun-16	365	337	8,463,314.08	138,022.75	1.62%	2,975,351,858	45,842,865
33		31-Jul-15	1-Jul-15	30-Jun-16	360	335	9,538,551.72	170,227.82	1.60%	3,700,918,556	55,830,069
34		6-Aug-15	1-Jul-15	30-Jun-16	365	329	6,781,601.64	104,101.57	1.58%	2,510,697,989	39,204,510
35		24-Aug-15	1-Jul-15	30-Jun-16	350	311	6,757,765.24	131,276.51	1.77%	2,437,414,680	44,474,150
36		25-Aug-15	1-Jul-15	30-Jun-16	365	310	10,680,155.73	185,454.77	1.85%	2,818,853,306	61,014,617
37		23-Sep-15	1-Jul-15	30-Jun-16	350	281	12,321,047.38	209,511.96	1.71%	3,088,377,215	53,461,241
38		7-Oct-15	1-Jul-15	30-Jun-16	349	267	9,402,453.62	135,604.37	1.66%	2,274,645,045	44,787,548
39		29-Oct-15	1-Jul-15	30-Jun-16	307	245	11,853,199.60	168,283.78	1.79%	3,109,663,475	48,337,924
40		1-Nov-15	1-Jul-15	30-Jun-16	365	242	8,188,689.04	149,749.05	1.69%	2,090,074,092	33,863,208
41		10-Nov-15	1-Jul-15	30-Jun-16	363	233	5,352,639.60	96,862.36	1.83%	1,199,102,165	21,842,401
42		19-Nov-15	1-Jul-15	30-Jun-16	365	224	8,481,114.48	176,691.35	1.82%	1,869,104,512	37,583,350
43		23-Nov-15	1-Jul-15	30-Jun-16	361	220	4,121,226.29	81,064.18	1.89%	991,434,198	19,706,844
44		30-Nov-15	1-Jul-15	30-Jun-16	350	213	6,734,019.47	112,454.51	1.76%	1,288,153,134	23,253,519
45		30-Nov-15	1-Jul-15	30-Jun-16	365	213	11,415,553.85	197,371.59	1.95%	2,393,419,984	45,105,963
46		30-Nov-15	1-Jul-15	30-Jun-16	350	213	6,359,700.30	100,397.66	1.76%	1,343,613,732	26,396,106
47		9-Dec-15	1-Jul-15	30-Jun-16	355	204	4,448,227.01	92,384.14	2.08%	825,601,636	19,595,300
48		9-Dec-15	1-Jul-15	30-Jun-16	364	204	4,749,452.84	87,597.80	1.88%	988,600,442	20,063,470
49		16-Dec-15	1-Jul-15	30-Jun-16	357	197	5,441,661.06	88,231.40	1.93%	1,043,048,162	19,357,581
50		21-Dec-15	1-Jul-15	30-Jun-16	365	192	12,942,398.79	269,366.79	2.10%	2,454,164,556	54,088,681
51		24-Dec-15	1-Jul-15	30-Jun-16	358	189	7,275,109.63	155,483.95	1.92%	1,470,733,122	27,793,737
52		11-Jan-16	1-Jul-15	30-Jun-16	346	171	5,143,662.02	95,263.26	1.97%	789,481,320	18,256,785
53		12-Feb-16	1-Jul-15	30-Jun-16	361	139	7,308,632.21	160,819.87	1.91%	999,445,883	19,472,784
54		17-Feb-16	1-Jul-15	30-Jun-16	363	134	7,106,860.85	158,296.70	1.92%	1,012,440,317	19,890,299
55		18-Feb-16	1-Jul-15	30-Jun-16	365	133	5,966,736.20	105,690.01	1.95%	748,593,554	15,870,865
56		19-Feb-16	1-Jul-15	30-Jun-16	362	132	13,699,653.42	260,062.67	2.10%	1,515,965,960	37,612,534
57		1-Mar-16	1-Jul-15	30-Jun-16	358	121	8,366,459.33	154,345.25	2.01%	918,524,742	17,701,901
58		3-Mar-16	1-Jul-15	30-Jun-16	361	119	7,317,229.15	156,584.91	2.01%	971,661,920	16,750,453
59		18-Mar-16	1-Jul-15	30-Jun-16	364	104	3,137,462.10	62,392.18	2.03%	299,499,932	6,778,644
60		30-Mar-16	1-Jul-15	30-Jun-16	359	92	6,487,796.72	130,608.71	2.00%	552,091,812	12,393,638
61		4-Apr-16	1-Jul-15	30-Jun-16	353	87	4,634,882.47	91,406.97	2.00%	416,043,675	8,344,545
62		8-Apr-16	1-Jul-15	30-Jun-16	336	83	4,043,573.70	71,232.54	1.93%	365,233,908	7,224,680
63		10-Apr-16	1-Jul-15	30-Jun-16	362	81	6,204,920.38	132,912.68	2.00%	508,681,680	9,150,600

Bank Name	Opening Date	Closing date	Beginning Date of POI	Ending Date of POI	Days	Days in POI	Principal	Interest Paid	Interest Rate	Principal x Days in POR	Interest Rate x Principal x Days in POR
					A	B	C	D	E=(365x D) / (A x C)	F = C x B	G = B x C x E
64	19-Apr-16	7-Mar-17	1-Jul-15	30-Jun-16	322	72	12,250,604.27	226,509.95	2.04%	1,015,832,620	18,624,123
65	4-May-16	28-Apr-17	1-Jul-15	30-Jun-16	359	57	6,266,051.20	117,241.50	2.06%	321,281,776	6,193,038
66	11-May-16	24-Apr-17	1-Jul-15	30-Jun-16	348	50	6,510,849.59	140,446.73	2.00%	370,822,315	6,874,939
67	12-May-16	20-Apr-17	1-Jul-15	30-Jun-16	343	49	5,766,826.41	109,880.38	2.00%	303,531,769	6,716,417
68	29-May-16	27-Apr-17	1-Jul-15	30-Jun-16	333	32	8,594,534.54	158,533.58	2.07%	239,139,025	5,268,828
69	30-May-16	31-May-16	1-Jul-15	30-Jun-16	1	1	4,684,621.55	549.67	4%	3,999,137	193,966
70	7-Jun-16	31-May-17	1-Jul-15	30-Jun-16	358	23	4,383,946.64	105,976.49	2.26%	105,741,811	2,428,728
71	8-Jun-16	22-May-17	1-Jul-15	30-Jun-16	348	22	16,303,851.27	392,845.04	2.37%	341,226,676	7,700,037
72	10-Jun-16	7-Jun-17	1-Jul-15	30-Jun-16	362	20	17,975,045.38	335,700.00	2.03%	382,321,424	7,012,735
73	23-Jun-16	23-Jun-17	1-Jul-15	30-Jun-16	365	7	7,287,584.43	131,064.80	2.07%	44,676,964	949,014
										122,238,389,555	2,282,773,177

WA ST Borr Rate (Sum G / Sum F)	1.62%
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**BEFORE THE UNITED STATES DEPARTMENT OF COMMERCE
INTERNATIONAL TRADE ADMINISTRATION
ENFORCEMENT AND COMPLIANCE
WASHINGTON, D.C.**

**PUBLIC VERSION
A-489-829**

**ANTIDUMPING INVESTIGATION:
STEEL CONCRETE REINFORCING BAR
FROM TURKEY**

**SECTION D QUESTIONNAIRE RESPONSE
OF HABAŞ SINAI VE TIBBİ GAZLAR
İSTİHSAL ENDÜSTRİSİ A.Ş.**

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Date: January 17, 2017

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SECTION D

Cost of Production and Constructed Value

Habaş Tibbi ve Sinai Gazlar İstihsal Endüstrisi A.S. responds to Section D of the questionnaire in the Department's antidumping investigation of Steel Reinforcing Bars from Turkey. The period of investigation ("POI") is July 1, 2015, through June 30, 2016. Habas provides a hard copy printout of the cost database in Exhibit D-1. Habaş also includes in this exhibit a printout of its quarterly-cost database, as discussed further in section II.A.6, below.

As noted in the Section A Response (December 19, 2016), Habas did not further manufacture subject merchandise in the United States during the POI, and therefore is not responding to Section E of the questionnaire.

As noted in the cover letter to this questionnaire, the Department is requesting constructed value and cost of production information from respondent companies in all AD proceedings. Therefore, please submit a full response to Section D of this questionnaire.

I. General Explanation

This section of the antidumping questionnaire provides instructions for reporting the **cost of production** (COP) of the **foreign like product** and the **constructed value** (CV) of the **subject merchandise**.

If you have questions concerning any part of the section D questionnaire, you are instructed to contact the official in charge. Please note, however, that requests by your company to alter the reporting of the information requested in the section D questionnaire must be submitted in writing to the Department.

A. Cost of Production

Cost of production is the weighted-average control number (CONNUM) specific cost¹ of the product sold by your company in the comparison market (*i.e.*, the home or third country market). The Department will compare the COP to the sale prices for that

¹ There should be a single weighted-average cost for each CONNUM regardless of market destination as defined by the Department's product characteristics.

product in the comparison market to determine whether those prices can be used as the basis for normal value. Unless otherwise instructed by the Department, you should report per-unit COP information for each CONNUM included in your home market or third country sales listing submitted in response to section B of this questionnaire.

Habas has reported per-unit COPs for each CONNUM produced or sold during the POI, regardless of the market in which the product was sold.

B. Constructed Value

Constructed value is the weighted-average CONNUM specific cost of the product sold by your company in the U.S. market, plus an amount for profit. Because CV is a type of normal value, selling, general and administrative (SG&A) expenses and profit are computed as if the merchandise had been sold in your comparison market.² Unless otherwise instructed by the Department, you should report per-unit CV information for each CONNUM included in your U.S. market sales listing submitted in response to section C of this questionnaire.

Habas has reported per-unit COPs for each CONNUM produced or sold during the POI. The reported costs are based on Habaş's total production quantities, regardless of market sold.

C. Reporting Period for Cost of Production and Constructed Value

Calculate reported COP and CV figures based on the actual costs incurred by your company during the period of investigation (POI), as recorded under your company's normal accounting system.³ If you have any questions regarding the appropriate cost calculation period for the merchandise under consideration, notify the Department in writing before preparing your response to this section of the questionnaire.

Habaş has reported the cost of manufacture ("COM") set forth in the COP database based on the actual costs incurred during the POI as recorded in its cost accounting system. Habaş's quarterly-cost database is based on actual quarterly DIRMAT cost and POI-average transformation cost.

² If you did not sell the foreign like product in the comparison market and thus are relying on CV as the basis for normal value, please notify the Department in writing.

³ If your company's fiscal year ends within three months of the POI and you want to report COP and CV based on your company's fiscal year, you must contact the official in charge within 14 days after receipt of the initial questionnaire. See 19 CFR 351.301(c)(2)(iv).

D. Weighted-Average COP and CV

Please report per-unit cost information (*i.e.*, a per-unit cost per CONNUM) for all merchandise under consideration produced by your company corresponding to those CONNUMs reported in your responses to Sections B and C of this questionnaire.⁴ Ensure that each CONNUM included in your comparison market or U.S. sales listing has a corresponding CONNUM-specific cost reported in response to this section of the questionnaire. Calculate reported COP and CV figures on a weighted-average basis using the CONNUM specific production quantity, regardless of market sold, as the weighting factor. Thus, each CONNUM should be assigned only one cost, regardless of the market or markets in which the product(s) were sold. If more than one unique product produced at a domestic facility falls within the definition of a specific CONNUM, determine first the weighted-average CONNUM specific costs at that facility; then calculate the company-wide weighted-average CONNUM specific costs. If you have any questions regarding how to compute the weighted-average cost of the merchandise under consideration, notify the Department in writing before preparing your response to this section of the questionnaire.

Habaş has calculated the weighted average cost of manufacture (“COM”) for all production of each CONNUM of subject merchandise, regardless of the markets where goods were sold. A single weighted average COM has been calculated and reported for each CONNUM for the POI: July 1, 2015-June 30, 2016. In addition, Habaş provides a cost database on a quarterly basis.

II. General Information

The production process, financial accounting, and cost accounting information requested below is necessary for the Department to better understand your company’s operations, its products and production processes, and its financial and cost accounting practices. Therefore, you should provide complete narrative responses to each of the items listed below.

⁴ Throughout the questionnaire, whenever we refer to the merchandise under consideration we are referring generally to all products within the scope of the review that your company sold in any market. When we use the term subject merchandise, we are referring to products sold to the United States. When we use the term foreign like product, we are referring to products sold in your home market or exported to a country other than the United States. Note we consider merchandise under consideration, products under review, and merchandise under review to be synonymous. We have provided a description of the merchandise included in the review in Appendix III.

A. Products and Production Processes

Provide a description of your company's production process for the merchandise under consideration.⁵ Your description should address each of the items 1 through 8 listed below.

1. Provide a description of your company's production facilities. If production of the merchandise under consideration takes place at more than one facility, identify each facility and describe the production activities that take place at each facility. Identify all products manufactured at each facility, including products not under consideration.

Habaş operates a single manufacturing plant that contains one meltshop with two electric arc furnaces and four rolling mills. In addition, Habaş also has a hot rolling mill in which flat hot rolled steel in coil and cut to length (HRS) form is produced. The Meltshop ("MS"), which converts steel scrap into steel billets and slabs (the latter are used for hot-rolled steel coils, HRS, only), supplies all rolling mills.

The first, third and fourth rolling mills ("RM #1, RM#3 and RM#4") roll bar, or straight products, including straight rebar. All rebar manufactured by Habaş during the POI was deformed, and therefore within the scope of this review.

The second rolling mill ("RM #2") rolls wire rod and other coiled products. Among the products made by RM#2 are certain deformed products in coiled form ("debar in coil"), which are within the scope of this investigation. About [] of the quantity of coiled products manufactured in RM #2 were smooth (i.e. not deformed) wire rod, which is outside the scope of this investigation.

2. Provide a flowchart of the production process for the merchandise under consideration. Please supplement your flowchart with descriptions of each stage in the process.

A flowchart of Habaş's production process for rebar is provided in Exhibit D-2. In the production process, scrap is first melted in one of the two electric arc

⁵ If you have already provided a description of your company's production process in response to section A of this questionnaire, you may repeat that description or refer to the page numbers in that part of your response where the information is presented. However, your response must address each of the items noted in parts II.A.1 through 8 of this section of the questionnaire. If it does not, provide the description of your company's production process in this section of your response and supplement it accordingly with the requested information.

furnaces in the Meltshop. The molten metal is then adjusted in a ladle furnace and cast into billets. Billets leaving the casting stage are transferred either to RM#1, RM#3, or RM#4, or in certain cases to a subcontractor for rolling into rebar, to RM#2 for rolling into coiled products, or else they are sold to third parties.

The rolling mills receive most of their billets directly from the meltshop. These are first re-heated to 1200 degrees C in the re-heating stage. The hot billets are then forced continuously through successive stages of shaped rollers with decreasing clearances, forming a thick continuous rod of steel. The rolling process continues until the desired diameter is reached. Smaller diameter products are made []. After the final diameter is reached, the rebar is cut to a length of 12 meters, or another length specified by the customer. These products are transported laterally by rollers to a packing area where they are bundled and stored or held for shipment.

The production process for coiled products at RM#2 is similar to RMs #1, #2 and #3, except that billets are rolled initially to obtain a diameter reduction, and then processed into coiled products that exit the mill as coils.

3. List all co-products, by-products, and scrap that result from producing the merchandise under consideration. Describe why your company considers these items to be co-products, by-products, or scrap.

Habaş produces steel billets, rebar and wire rod.

Co-products of these operations are defected billets, called hadde bozugu or “HB,” that have broken in the early stages of rolling, and short-length rebar that results from rolling the ends of billets and from interrupted rolling. Both types of co-products are sold to unaffiliated parties in the normal course of business.

In addition, Habaş generates as scrap bar ends (UÇBAŞ), mill scale (Tufal), and non-saleable short length rebar, generally 5 meters and under which is scrapped. Production scrap from the company’s rolling mills, with the exception

of mill scale, is usually not sold, but is recycled into scrap inventory and reused in making billets. Mill scale (Tufal) is normally sold to unaffiliated customers.

4. State whether your internal product codes used for production control, cost accounting and inventory records differ from those used for sales purposes. Provide a key to the internal product codes used in the production process, cost accounting, and inventory records. Include an explanation of the full range of prefixes, suffixes, or other notations that identify special features.

Please refer to the product codes description in Habaş's Section A response and the associated exhibits. Habaş's cost accounting does not include product codes, as it does not calculate costs for individual products.

5. List **all** inputs used to produce the merchandise under consideration, including specific types of raw materials, labor, energy, subcontractor services, research and development, *etc.*

The inputs to produce billets and rebar, in addition to labor, electricity and fixed overhead, consist mainly of scrap, ferro-alloy additives, electrodes, fuel oil, oxygen gas and other gasses. In addition, the company subcontracted a small part of its rebar production from its own billets, to unaffiliated subcontractors. During the POI, Habaş also purchased and used billets.

6. Provide the quantity and value of purchases of the three most significant inputs used in producing the merchandise under consideration (*i.e.*, either raw material or energy) for each month of the POI. In addition, provide the approximate percentage each such input represents of the total cost of manufacturing of the merchandise under consideration.

Please see Exhibit D-3 for a list of the three most significant inputs, including monthly and quarterly quantities purchased and costs. These purchases are inputs to Habaş's production process, including mainly in-scope products, but also non-scope products that are made using essentially the same processes. The production costs shown relate to the same universe of products.

In addition, in Exhibit D-3.B we analyze whether Habaş experienced a significant change in cost during the POI and whether Habaş's prices were

correlated with that change. This analysis establishes that the Department should base its calculations on Habaş's quarterly cost of production and should employ a quarterly methodology in its margin calculation.

7. Identify those inputs, and other items (*e.g.*, fixed assets, services, *etc.*), that your company receives from affiliated parties. For each item received from an affiliated party, provide the name of the affiliated party and state the nature of the affiliation. Finally, state whether the transfer price of the good or service reflects the market price of the item, in the market under consideration.⁶

Habaş purchased scrap from [] during the POI. The quantity and value of scrap purchased in the POI are summarized below.

Company	Qty (tons)	TL
[]	[]	[]
[]	[]	[]
[]	[]	[]
TOTAL	[]	[]

The total scrap purchases from these affiliates represent 0.03% of Habaş's total scrap purchases in the POI and as such are not considered a major input.

The meltshop used oxygen, nitrogen and argon gases that were obtained from the Company's own industrial gas plant. The meltshop and both rolling mills also used electricity generated by the company's own power plant from natural gas, in addition to some purchased power that was used by the meltshop. The internally-produced inputs were transferred at their respective production costs in the company's accounting. The industrial gas plants and the power plant are divisions of the same corporation that owns the steel plant, Habaş so these inputs were transferred within the same corporate entity.

8. List the **major** inputs purchased from affiliated parties that are used to produce the merchandise under consideration during the cost calculation period. A major input is an essential component of the finished merchandise which accounts for a significant percentage of the total cost of manufacturing incurred to produce one unit of the merchandise under consideration. For each major input identified, complete the following chart (*i.e.*, complete a separate chart for each major input):

⁶ In reporting CONNUM specific per-unit COP and CV figures under section IV below, report the "cost" of affiliated purchases in accordance with the amounts as recorded in your normal accounting system.

Name of Major Input	Total Volume Purchased	Total Value Purchased	Average Price	Affiliated Supplier's COP	% Supplier-Specific Purchases Represent of Total Purchases of that Input ((b) Volume / (a) Volume) ⁷	% Input Represents of COM (Consumption Value of Input / Total COM) ⁸
Name(s) of Affiliated Supplier(s)	(b)	(b)	(e)	(f)	(g)	
Unaffiliated Supplier(s)	(c)	(c)	(d)			
Total	(a)	(a)				(g)

The letters below are descriptions of the corresponding letters contained in the chart:

- a. the total volume and value (as recorded under your company's normal accounting system) of the input purchased from all sources by your company during the cost calculation period;
- b. the total volume and value of the input purchased from each affiliated supplier (list and identify each affiliated supplier separately);

As noted above, Habaş purchased production inputs for the steel division from [] during the POI. The total amount of these purchases during the POI was a minuscule percentage of production costs. In view of the size of these purchases, none of these was a major input and Habaş has not completed the table above

- c. the aggregate volume and value of the input purchased from unaffiliated parties during the same period;

Not applicable.

- d. the average unit market value per unaffiliated supplier(s);

⁷ Base the percentage on the volume purchased from each affiliate to the total volume purchased from all parties (i.e., affiliated and unaffiliated).

⁸ Base the percentage on the values recorded in your normal accounting system. Use the consumption value and total COM of the merchandise under consideration into which the item in question was an input. State whether the item in question is an input for only certain models.

Note: If there are no such purchases but your affiliated supplier sells the identical input to unaffiliated customers in the market under consideration, in a separate schedule provide the average price paid for the input by the unaffiliated purchasers.

Not applicable

- e. the average unit transfer price for each affiliated supplier;

Not applicable

- f. if you are responding to this section of the questionnaire in connection with an investigation of sales below cost, or you were unable to obtain a market value for the input, provide the product specific per-unit cost of production⁹ incurred by each affiliated supplier producing the major input (list and identify each affiliated supplier separately); and,

Not applicable.

- g. complete the rest of the chart accordingly.

Not applicable.

- 9. Identify and describe all internal tax programs that assess taxes on purchases of inputs used to produce the merchandise under consideration. Identify the tax rate associated with each internal tax. Explain whether the tax is rebated or not collected on exports. If it is collected and not rebated upon export, but it is recovered through some other means, explain how (*e.g.*, through home country sales, export sales, or some other means). If you did not recover such internal taxes paid during the POI through either home market sales, export sales, or some other means, report the net amount incurred for each type of internal tax during the cost calculation period.

The Company does not pay any internal taxes on material purchases.

Value added taxes are not included in either the normal costing or accounting system. Value added taxes are rebated on exportation.

⁹ The product specific per-unit cost of production should include movement costs incurred by the affiliated supplier for shipping the good to the respondent and a portion of your affiliate's SG&A and interest expenses. Provide a worksheet showing the cost build-up. The cost build-up should be based on the affiliate's normal accounting system.

B. Financial Accounting Systems and Policies

Describe your company's financial accounting practices and the system it uses to accumulate and summarize accounting data for purposes of preparing financial statements. Your description should address each of the items listed below.

1. State whether your company's financial accounting practices are in accordance with generally accepted accounting principles (GAAP) practiced in the country in which the merchandise under consideration is produced. If not, explain all differences.

Habaş prepares statutory financial statements for tax purposes in accordance with the requirements of Turkish tax law and commercial law. In addition, the company has audited financial statements, prepared by Grant Thornton, in accordance with International Financial Reporting Standards. Habaş's audited financial statements for the fiscal years 2014 and 2015 have been provided in Exhibit A-11 Habaş's Section A response. Habaş also prepares internal divisional financial statements for the Steel and Industrial Gas divisions following the same principles as the statutory financials. These divisional financial statements are provided in Exhibit D-4 for 2015 and the POI.

2. Provide a flowchart illustrating your company's financial accounting books and record keeping system. Show in your flowchart all subsidiary ledgers and reports generated by your company's financial accounting system (e.g., subsidiary ledgers maintained for raw materials purchases, inventories, sales, accounts receivable, etc.).

A flowchart of Habaş's financial accounting system is provided in Exhibit D-5.

3. Explain your financial accounting practices with regard to the following:
 - a. valuation methodologies for raw materials, work-in-process, finished goods inventories, and cost of goods sold;

Raw materials are entered into inventory at prices actually paid, including shipment costs. The costs of raw materials consumed from inventory are calculated once per calendar quarter, at the end of the quarter, based on a quarterly moving average calculation of beginning inventory quantities and

amounts, quantities and amounts purchased and recycled, and quantities left in stock at the end of the quarter. These quarterly calculations are used for the company's interim financial statements that are filed quarterly with as part of the quarterly tax filings.

Because of the speed of the company's production processes, products spend only minutes in an in-process state. Accordingly, Habaş does not have work-in-process as such in its accounting. Inventory of billets and slabs, which are both intermediate products and finished products that are sold, is listed in the company's financial statements as "Semi-finished goods". The inventory value of billets is calculated using the quarterly moving average methodology based on average production costs for each quarter. Purchased billets are tracked separately.

Finished goods inventory values are calculated using the quarterly moving average methodology based on average production costs for each quarter.

The company's accounting makes no distinction in the unit cost valuation, for purposes of inventory or cost of goods sold, among different individual products within each product category (e.g., straight rebar, coiled products, billets, short-length rebar).

- b. explain whether there were any changes to the inventory valuation methodology, particularly for direct materials, during the POI (if so, describe such changes);

There has been no change to the company's inventory valuation methodology during the POI.

- c. fixed asset valuation, revaluation, depreciation, and treatment of idled assets;

Prior to 2005, fixed assets were valued at their original acquisition costs net of accumulated depreciation and both acquisition cost and accumulated depreciation were revalued quarterly and at the end of each fiscal year.. In 2005 the revaluation procedure was discontinued when Turkey's inflation rate

subsided. Asset values for assets acquired before January 1, 2005, remain those resulting from the restatement to the level of December 31, 2004.

Depreciation in Habaş's statutory financial statements was calculated for each class of assets for fiscal year 2015 using actual acquisition costs for assets acquired from January 1, 2005 onwards and at restated asset values as of 12/31/04 for assets acquired before 2005.

- d. whether the depreciation methodology or useful lives of any assets have changed within two years of the beginning of the POI (provide a summary table of the useful lives of each class of assets);

There has been no change in the company's depreciation methodology or useful lives of assets during the past three years. Depreciation is calculated using the straight line method. Except for certain vehicles, for which the starting year is pro-rated, a half-year rule does not apply, so most assets purchased during each year incur the full year's depreciation .

Useful lives of assets for calculating depreciation are as follows:

Asset Type	Life range	Method
Buildings & land improvements	3-50 years	Straight line
Machinery & equipment	5-25 years	Straight line
Vehicles	4-10 years	Straight line
Furniture & fixtures	3-10 years	Straight line
Intangible assets	3-30 years	Straight line

- e. inventory write-off and write-down methods for raw materials, work-in-process, and finished goods;

The main input to the company's manufacturing operation is steel scrap. The company does not normally write off billets or scrap inventory, and did not do so during 2015 or the POI. Rebar inventories are also not written off. On the rare occasions that finished goods are damaged and become unsaleable, they are transferred to the company's scrap inventory at their finished goods inventory value, thereby increasing the unit cost of scrap.

- f. income and expense accounts requiring year-end and periodic provisions, accruals, and other adjustments;

Calculations are made quarterly in company books to compute quarterly depreciation expense, to calculate and distribute certain expense amounts that are only posted to the GL once per quarter, and to calculate inventory values and cost of sales. Cost accounts that are posted quarterly include all raw materials and secondary materials, costs of subcontracting, and depreciation. In addition, cost transfers between cost centers, e.g. for billets transferred to rolling mills, oxygen and other gases from the gas plant and electricity from the company's generating plants, are effected at the end of each quarter. The costs of purchased electricity are allocated to manufacturing cost centers monthly based on meter readings.

Accruals are also made for interest income and expense, foreign exchange gains and losses on accounts receivable and accounts payable, on L/Cs and on loans, for rent and rental expenses and income, and insurance expenses. Certain exchange gains and losses are netted at year-end, as described below. In addition, other adjustments and reclassifications are made in the audited statements by the auditors of the company's IAS statements at year-end. For FY 2015 the auditors' adjustments affecting cost of sales were as follows: reclassifications from other income to materials cost and reclassification from other income to labor cost

- g. treatment of exchange gains and losses, on both a consolidated and unconsolidated financial statement basis, resulting from foreign currency transactions and from translations of year-end asset and liability balances;

In its accounting Habaş analyzes and nets certain of its foreign exchange gains and losses on a quarterly cumulative basis for its quarterly P&L statements and for its annual P&L. The resulting net amounts are closed quarterly to specified general ledger profit and loss accounts when the underlying balance sheet items are liabilities. In this case, exchange differences on individual items are calculated each month and are charged to specified forex gain and loss accounts. At the end of each quarter amounts in these accounts are netted and

the net gain or loss amount is presented in the P&L report. Exchange gains and losses on asset accounts are not netted.

Exchange differences on liabilities (i.e., credit balance accounts)

This category includes exchange gains and losses on accounts payable related to purchases of materials and replacement parts and on bank loans that are in foreign currencies. FEX differences on payables related to purchases of equipment and other capital assets that have not yet been capitalized are treated separately. In the former cases, gains are calculated and accounted monthly in GL account 646 (Foreign Exchange Income) and losses are charged to GL account 656 (Foreign Exchange Expense).

At the end of each quarter, the company nets these amounts for the year-to-date and calculates a single net amount of all exchange gains and losses on all liability accounts in foreign currencies, as follows:

If the net amount is a gain, then it is closed and credited to the P&L GL account 646, Foreign Exchange Income. If the net amount is a loss, then it is closed and debited to Financial Expenses, GL account 656. In Habaş's Statutory P&L GL account 646 is included in part F of the income statement.

Exchange differences on purchases of materials that are paid for using deferred LCs are booked to the value of inventory until the recording date.

Exchange differences on purchases for investment in capital projects are treated separately. When the company purchases equipment or parts in foreign currency for use in capital projects, any exchange differences that occur during the construction period are charged to the construction-in-progress account for the project and are ultimately capitalized in the finished asset. Exchange gains and losses on any payables related to a project that are still outstanding after the project is completed and the asset capitalized are calculated quarterly and netted along with those related to operational purchases and other liabilities, which are charged to GL accounts 646 and 656, as described above.

Exchange differences on Assets (i.e., debit balance accounts)

This category includes exchange gains and losses on accounts receivable related to export sales and on bank deposits that are in foreign currencies.

Exchange gains on sales accounts are calculated and accounted monthly in sub-accounts of GL account 601 and 600, for export and domestic sales, respectively, that are designated for foreign exchange income. Exchange losses on sales are charged to GL account 656, Other Operational Expenses—Exchange Losses.

Exchange gains on bank deposits denominated in foreign currencies are posted to sub-accounts of GL account 646, Foreign Exchange Income. Exchange losses on bank deposits denominated in foreign currencies are posted to sub-accounts of GL account 656, Other Operational Expenses—Exchange Losses.

The sub-accounts of GL account 601, Export Sales, that are designated for foreign exchange income are included in part A, “Sales”, in Habaş’s income statement.

The sub-accounts of GL account 646, “Exchange Gains”, that are designated for foreign exchange income are included in part F, “Ordinary Income and Profit from Operations”, in Habaş’s income statement.

The sub-accounts of GL account 656, Other Operational Expenses—Exchange Losses, are included in GL 65 on line G, “Ordinary Expenses and Losses from Operations”, in Habaş’s income statement.

- h. capitalization of general and administrative expenses or interest expenses as part of inventory or fixed asset valuation;

Habaş does not capitalize either G&A or financial expenses as part of inventory or fixed assets in the normal course of business except for certain exchange gains and losses as noted in (g), above.

In its internal cost center accounting the company normally allocates certain SG&A expenses among its operational cost centers, although these amounts are separately accounted for as SG&A and are not included as part of the costs of these centers in its COM, inventory valuation, or Cost of Sales calculations. SG&A amounts thus allocated are consolidated and classified as

SG&A expenses for reporting in the company's year-end Statutory and audited financial statements.

- i. plant closure, shut-down (including periods for maintenance and retooling), or restructuring costs (state whether you recognized any expenses during the cost calculation period as a result of shut-downs, closures, or restructuring during previous periods);

The company does not normally have regular plant closures or shut-downs.

- j. changes in accounting methods (e.g., accounting principles or estimates) during the fiscal period(s) that include part of the POI and one preceding fiscal year; and,

The company did not change its accounting principles or methods between the 2014 fiscal year and the 2015-2016 POI.

- k. the effects of inflation on financial statement information.

Beginning in FY 2004 Turkish law requires Turkish companies to prepare "inflation corrected" financial statements under certain conditions. Those conditions were not met for 2014, 2015 or the POI.

C. Cost Accounting Systems and Policies

1. Describe your company's normal cost accounting system.
 - a. Explain whether your company uses a job order, process, operations, or other type of cost accounting system.¹⁰
 - b. Identify the type of system (e.g., SAP) and each of the individual modules used by your company.

¹⁰ Job order system - Under a job order costing system, product costs are obtained by allocating costs to a specific unit or to a small batch of products that proceed through the production steps as a distinct identifiable job lot. Process costing system - Under a process costing system, product costs are obtained by allocating costs to masses of like units that usually proceed in continuous fashion through a series of uniform production steps. Operations costing system - An operations costing system represents a hybrid of job order and process costing systems. Under an operations costing system, distinctions are made between batches of product. Materials are specifically allocated to the batches, and conversion costs are computed for each operation undergone during production.

- c. Explain how the system records, classifies, aggregates, and allocates the costs to products, including the merchandise under consideration, in the normal course of business.
- d. Illustrate how the system records and reports costs for the merchandise throughout the production process.

Habaş does not have a cost accounting system that is distinct from its financial accounting. Thus the company's cost accounting, such as it is, is fully integrated with its financial accounting. In the normal course of business the company only calculates inventory values and product costs at the end of each quarter as part of its determination of cost of goods sold. The company does not calculate separate costs for different diameters or grades of rebar or wire rod products.

The company's normal quarterly cost accounting calculations are best described as process costing. Operations expenses are accumulated monthly by cost center in the Company's general ledger. Costs for materials, billets and finished goods are all calculated quarterly using the moving average method.

- 2. Describe how the company's cost accounting system reconciles to the financial accounting system. In addition, address each of the items listed below.
 - a. Explain whether the amounts from the cost accounting system are changed when assigning values to products in finished goods inventory.
 - b. Identify all production costs included in the cost of goods sold which are valued differently for cost accounting than for financial accounting purposes.
 - c. If your company does not have a formal cost accounting system, provide a detailed explanation and example of how the fiscal year-end inventory values are determined.

As mentioned above, Habaş does not have a cost accounting system. Cost calculations are fully integrated with its financial accounting. Quarterly moving average inventory calculations based on cost center costs for billets, rebar and wire rod are used directly, with offsets for by-products, to calculate the costs of sales for these products. These costs are directly reflected in Habaş's statutory

financial statements and in turn in the company's audited financial statements at year-end.

3. List and describe all reports generated by your company's cost accounting system. List and describe all reports generated by your company's production control system. List and describe all reports prepared for reporting cost and production information to management.

As noted previously, Habaş does not have a distinct cost accounting system. Its cost accounting calculations are quite basic and are integrated with its financial accounting.

4. Describe the level of product specificity over which your company's cost accounting system normally captures production costs. Explain how the product specific costs recorded in your normal accounting system compare to the weighted-average CONNUM specific costs reported for COP and CV.

Habaş does not calculate separate unit costs for different diameters or grades of rebar or wire rod in the normal course of business. At the end of each quarterly period a single average cost per metric ton is calculated for product categories such as straight rebar, coiled products, billets, slab etc.

5. List the direct cost centers included as part of your company's cost accounting system. Identify those cost centers through which the merchandise under consideration passes during production and describe the operations that take place at each of the direct cost centers. Explain how materials, labor, and other direct costs incurred at each cost center are recorded and charged to the merchandise produced. If direct costs are allocated to individual units of the merchandise at these cost centers, then state the basis for the allocation.

The cost center hierarchy of direct and indirect cost centers of Habaş's Steel Division is shown in Exhibit D-6.

6. List the indirect or other common cost centers included as part of your company's cost accounting system. If not already included as part of your narrative, describe the operations that take place in each of those cost centers and how the costs of those operations are accumulated and recorded. Explain how the costs accumulated by each indirect or common cost center are allocated to the direct cost centers listed pursuant to item 5 above and state the basis for the allocation.

Indirect costs are included in the cost center hierarchy in Exhibit D-6, as noted above. Indirect manufacturing costs are fully allocated within the system to the direct cost centers according to usage.

7. Explain how your company's cost accounting system accounts for unfinished units (*i.e.*, work-in-process) within each cost center at the end of an accounting period. If it involves special calculations (*e.g.*, calculation of equivalent units of production), explain the calculation methodology.

Because of the speed of the production processes, products spend only minutes in an in-process state. Accordingly, Habaş does not have work-in-process as such. Inventory of billets, which are both intermediate products and are also finished products that are sold, is listed in the company's financial statements as "Semi-finished goods".

The inventory value of billets is calculated using the quarterly moving average methodology based on production costs for each quarter. That is, the value of billets per unit at the end of each quarter is calculated as the total inventory value at the end of the previous quarter plus the total production costs for the current quarter, divided by the sum of the quantity (kg) of billets in inventory at the end of the previous quarter and the quantity of billets produced during the current quarter. This unit cost is applied to the quantities (kg) of billets sold and billets in stock at the end of the quarter to calculate the final inventory of billets. The same unit cost is applied to quantities of billets that were sold and of billets used in production of rebar and wire rod during the quarter in order to calculate the cost of billets sold and the costs of billets used in production of rebar and wire rod. The calculation is made the end of each quarter.

8. If your company's cost accounting system is based on standard or budgeted costs, then provide the following information:

- a. list each variance recorded under your company's cost accounting system and how they are used by management in the normal course of business; for each variance, identify the level of product specificity for which the variance is measured and the types of costs included in the variance;
- b. the period for which your company computes and records each type of variance;
- c. the methods used to develop each variance used in your company's cost accounting system;
- d. a description of how the standard or budgeted costs (*e.g.*, input prices, usage, *etc.*) were calculated and the frequency with which your company revises its cost accounting standards or budgeted costs, including the dates on which the latest revisions were made for input price and usage for merchandise under consideration and merchandise not under consideration; and,
- e. the disposition of favorable or unfavorable variances (including under- or over-applied overhead) resulting from production operations during each accounting period (*e.g.*, charge to cost of sales, prorate between cost of sales and inventory balances).

Not Applicable. Habaş does not have a cost accounting system.

9. Describe the method used under your company's cost accounting system to account for scrap generated at each stage of the production process. State whether the scrap material generated is reintroduced into the production cycle as raw materials, sold, or otherwise disposed of in the normal course of business.

The market value of scrap and other physical by-products generated by each rolling mill is subtracted from the cost of production of the product group in the company's calculation of COGS. Similarly, the value of mill scale (tufal) that is produced from meltshop operations is subtracted from the costs of billets manufactured.

The actual scrap is usually recycled into scrap inventory. This increases the average cost of scrap by the difference between the costs assigned to these items and the average cost of purchased scrap. In the company's cost accounting short-length rebar and billets defected during rolling are treated as co-products.. No distinction among these products is made in the company's operational or cost center general ledger accounting.

10. Describe the method used under your company's cost accounting system to account for co-products and by-products that may result from producing the merchandise under consideration. Identify the point in the production process where co-products or by-products become individually identifiable.

See response to question 9, above. Short length rebar and broken, or "defected" billets (hadde bozugu ("HB")), are treated as co-products in Habaş's cost accounting. In the reported cost calculations, broken billets have been treated as a by-product and short length rebar has been included in the costs of in-scope merchandise, consistent with DOC precedents and instructions in the DOC questionnaire. Short length rebar that was recycled is treated as scrap.

11. Describe how your company accounts for processing yields or losses throughout the production cycle. Indicate each stage in the production cycle where processing yields are measured. Provide a schedule showing the average actual yield experience during the cost calculation period.

Habaş's cost calculations are not directly based on yield ratios. The cost of scrap entering production each quarter is determined by the quantity of scrap used at the moving average cost of scrap. The unit cost of billets produced is calculated as the total cost of materials and conversion for billets divided by the total quantity of billets produced. The cost of billets used in each rolling mill is the quarterly moving average unit cost of billets used in the mill that were withdrawn from inventory multiplied by the quantity of billets used, plus the cost of any purchased billets that were used. The unit cost of rebar or wire rod is the total materials and conversion cost of each mill less the market value of by-products and co-products, divided by the total quantity of rebar or wire rod made by the mill. Thus, although yield ratios are not used in Habaş's cost accounting calculations, the underlying data from which these yields are derived are implicitly included in the unit cost calculations. Habaş provides average yield for each rolling mill in the POI in Exhibit D-7

D. Startup Costs

If a startup operation has taken place at your company during the POI and you are claiming a startup adjustment for a new product or a new production facility, address each of the following:

Not applicable. Habaş did not start up a production facility during the POI.

1. describe the new product or production facility and provide the total costs attributable to the new product or production facility (*i.e.*, the total construction or development costs prior to the startup phase of production; also, describe how those costs were treated in your company's normal accounting records);
2. state the total costs associated with the startup phase of production and describe how those costs were treated in your company's normal accounting records;
3. for a new facility, identify the date on which the new facility was completed;
4. if the claimed startup adjustment is for an expansion of capacity to an existing facility, demonstrate that the expansion constituted such a major undertaking that it required the construction of a new facility and resulted in the depression of production levels due to technical factors associated with the new facility's initial production phase (as part of your analysis, provide the amount spent in expanding the facility compared to the historical cost of the existing facility);
5. if the claimed startup adjustment is for retooling of an existing facility, demonstrate that the retooling involved the replacement of nearly all production machinery or the equivalent rebuilding of existing machinery (as part of your analysis, provide the amount spent in refurbishing or retooling the facility compared to the historical cost of the machinery and equipment used previously in the facility);
6. if the claimed startup adjustment is for a new product, demonstrate that the new product required substantial additional investment or, in the case of an existing product, involved the complete revamping or redesign of the product (as part of your analysis, demonstrate that the "new" product is technically distinct from those already manufactured by the company and provide the amount spent to develop the product);
7. provide all dates relevant to the startup period, including: the beginning and ending dates of any test manufacturing prior to the startup phase of production, the start date of the initial start-up period, and the date when commercial production levels were reached or the projected date for reaching commercial production levels;
8. explain how the production levels were limited by technical factors associated with the initial phase of commercial production (as part of your analysis, describe

the technical factors which limited production, demonstrate how these technical factors restricted the number of units processed by the company, and demonstrate how these technical factors are unique to the startup phase, not a result of chronic or normal production problems);

9. explain how commercial production levels were determined; as part of your analysis, provide: (1) the monthly production volumes and the number of units started into production each month during both the startup period and the cost calculation period (*i.e.*, the post startup period); (2) the production capacity of the old and new facility; (3) the planned production quantity for the new product; (4) quantitative historical data reflecting experiences in producing the same or similar products; and (5) an analysis showing that low production levels were not caused by factors unrelated to startup operations;
10. include the claimed startup adjustment in a computer data field entitled STARTUP, which represents the difference between the normalized cost and the actual cost, on a CONNUM specific per-unit basis; and,
11. provide worksheets documenting the calculation of your claimed startup adjustment (the calculations must demonstrate not only the claimed startup adjustment, but also how the unit production costs incurred during the startup period were substituted with the unit production costs incurred after the startup period).

III. Response Methodology

The CONNUM specific per-unit COP and CV figures that you provide in response to this section of the questionnaire must reconcile to the actual costs reported in your company's normal cost accounting system and to the accounting records used by your company to prepare its financial statements. Therefore, be advised that you will be required to reconcile the summation of the per-unit COP and CV figures to the amounts recorded in your cost accounting system and to the cost of manufacturing recorded in your financial accounting system.

If your company normally uses a cost accounting system based on actual costs, use that system for purposes of computing your submitted COP and CV amounts. Similarly, if your company normally uses a standard cost accounting system, use that system for purposes of computing COP and CV; in such case, however, ensure that you have allocated to the merchandise under consideration all variances resulting from differences between standard and actual production costs.

You should compute COP and CV based on your company's normal accounting records. If in preparing the COP and CV calculations you intend to depart from your company's normal accounting system and normal cost allocation methods, you must notify the Department in writing before you respond to this section of the questionnaire.

A. Description of Response Methodology

Describe the method you used to compute your company's submitted COP and CV figures.

1. Describe how you developed the reported CONNUM specific per-unit costs from your normal cost accounting system.

As mentioned above, Habaş does not have a cost accounting system in the normal course of business. As such, Habaş relied on the cost calculations in its financial accounting system and for purposes of this response. As Habaş only reports costs for general categories of products such as straight products, coiled products, HRS, billets etc. the company made certain adjustments to the costs in its books to account for the differences in physical characteristics of different products, as explained below.

In the normal course of business, Habaş does not calculate different costs for grades and sizes. Furthermore, the company records production for each rolling mill by size and form (straight vs coiled) but does not track production by grade with the exception of goods received from subcontractors, for which grade information is available. As the first step in the cost calculations, Habaş constructed a production database with grades using its universal sales. This was done by creating a joint key (quarter, diameter, product form and subject/non-subject) in both production and sales data. Essentially, the total production of a given size is allocated over grades according to the gradewise distribution in the sales database. An illustration of the methodology for a sample product is provided in Exhibit D-8. The resulting production data by grade and size used for the reported COP/C is provided in Exhibit D-9.

Habaş's reported costs are obtained directly from financial accounting. As mentioned above, in the company's accounting, costs are accounted by production cost centers such as for meltshop (billets), rolling mills, etc. Habaş's starting point was therefore the quarterly trial balances from financial accounting for each relevant cost center. These trial balances are provided in Exhibit D-10 for meltshop (billets), rolling mill 1 (H1), rolling mill 2 (H2), rolling mill 3 (H3) and rolling mill 4 (H4). Habaş then classified each of the quarterly costs of each cost

center according to its factor type, per the Department definition, as Materials, Labor, VOH, or FOH, and summarized the quarterly totals for each cost factor. A summary of each cost center by cost factor type, which feeds into Habaş's reported cost calculations, is provided in *Exhibit D-11*. As the company calculates costs for only general categories of products such as straight rebar and coiled products, the costs for rolling mills 1, 3 and 4 (for straight products) are ultimately consolidated. Therefore, Habaş books billet consumption costs of all of these three rolling mills in RM1 GL account []. Similarly, tolling charges are also booked in RM1 GL account []¹¹. In the summary, the billet consumption costs appear under cost category "DMBILLETS" under RM1 and RM2 whereas the tolling charges are separated from RM1.

For purposes of the reported COP/CV, Habaş followed the cost calculations in the company's financial accounting to the extent possible and made certain adjustments where it was necessary to capture cost differences between Department's physical characteristics or for other reasons as explained further below. The detailed cost calculation worksheets are provided as follows:

Exhibit D-12 Own Billet Costs: As explained above, Habaş's starting point was the quarterly trial balances from financial accounting for each relevant cost center. The total costs obtained from the trial balance are listed in columns C through H in Part 1 of *Exhibit D-12*. Habaş then adjusted the meltshop costs for a by-product slag, which is sold to third parties (Column I). An adjustment is also made for the quarterly net loss or (profit) on port services (Column J). This adjustment reflects the partial use of the port in receiving imported scrap and billets. This was calculated by allocating the total net loss or (profit) on port services based on the ratio of total quantity handled by the port between scrap received and other goods handled through the port. Another adjustment is made for certain meltshop costs in GL account 760 that are not captured in Habaş's cost calculations (Column K).

¹¹ []

The result is the quarterly net cost of billets produced for each factor of billets/slab production—Materials, Labor, VOH and FOH. To this, beginning inventory value is added and quarterly Meltshop per unit cost of billets is calculated by dividing total costs (plus beginning inventory value) by the total production quantity plus beginning inventory consistent with Habaş’s financial accounting.

In Part 2 and 3 of Exhibit D-12 Habaş shows how the adjusted per unit cost of billets is broken down into each cost component by the percentages of the each cost component within production costs.

Exhibit D-13 Purchased Billet Costs: As mentioned above, during the POI, Habaş has used purchased billets in addition to its own produced billets. These purchased billets were consumed in []. The per unit cost of purchased billets is directly taken from Habaş’s financial accounting and shown in Columns C and D of Exhibit D-13. As with own produced billets, an adjustment is also made for the quarterly net loss or (profit) on port services (Column F).

Exhibit D-14 Alloy Costs Reallocation: The Department’s product characteristics include minimum yield strength (MSYSTRH/U) and Martensitic (MARTH/U). As mentioned above, Habaş calculates costs for general category of products, and cost differentials for products of different grades and specifications are not tracked by the company’s systems. To account for the cost differences between different grades (and therefore different minimum yield strength and surface quality (martensitic vs non-martensitic)), Habaş has reallocated the cost of certain alloy materials based on actual chemical properties of the final grade of the product. In order to do this, Habaş first obtained a listing of all production heats at its meltshop during the POI and computed average values for Carbon, Manganese and Vanadium, which are the three most important elements in the determination of yield strength and therefore grade. Please see Exhibit D-15 for the Summary of Heat Data used in the reallocation of alloy costs. Habaş then used the average carbon content, manganese content and vanadium

content as a key to reallocate the cost of anthracite, ferro manganese/ferro silico manganese and ferro vanadium/nitro vanadium, respectively, as shown in *Exhibit D-14*. Inventory ledger detail for the alloy material used showing total costs used in the reallocation is provided in *Exhibit D-15*.

Exhibit D-17 Costs for Rolling Mill 1:

Exhibit D-18 Costs for Rolling Mill 2

Exhibit D-19 Costs for Rolling Mill 3

Exhibit D-20 Costs for Rolling Mill 4 : As with billet costs, Habaş's starting point for rolling mill costs was the quarterly trial balances from financial accounting for each rolling mill. Rolling mill transformation costs consist of four cost factors: Materials offsets, Labor, VOH and FOH. The total costs obtained from the trial balance are listed in Exhibits D-17 through D-20 for each rolling mill. The billet consumption costs are not listed in these exhibits as these costs are recalculated based on the billet per unit costs in *Exhibit D-13* and *D-14*.

Quarterly materials cost offsets are applied for the value of scrap, short lengths, mill scale and defected billets as shown in Exhibits D-17 through D-20 for each rolling mill. The calculation of per unit offset values are provided in **Exhibit D-21 By-Product Offset**

Habaş's Rolling Mill 4 is operated by an unaffiliated company named []. Habaş owns the rolling mill (land, building and equipment) and OS provides [] and charges a fee to Habas. When Habaş acquired []. OS is not related to Habaş in any way; the two entities have no common shareholders, managers, or other personnel, and their relationship is simply contractual in nature. Habaş made two adjustments to RM4 costs in relation to this arrangement. First, Habaş deducted the lease income received from OS to offset the costs. Second, since packing materials and services are included in the fee charged by OS to Habaş, per unit packing costs are deducted from RM4 costs.

Exhibit D-22 Tolling Cost: During the POI, Habaş subcontracted rolling of rebar to certain unaffiliated subcontractors under a contract arrangement whereby the contractor was responsible for delivering [] In other words, the

subcontractor was responsible for [] Cost calculations for rebar produced by the subcontractor are provided in Exhibit D-22. Under contract arrangements with the subcontractor, the contractor produced rebar that was already packed and ready for shipment. Thus the subcontractor fees include the costs of packing materials and packing labor that are provided by the subcontractor. Packing materials and labor costs are included in the sales database for all products sold in the U.S. and Home Markets as rebar produced by subcontractors cannot be distinguished in the sales database. Therefore, failure to offset the costs of packing from the COM of subcontracted rebar would result in double counting of packing costs in the sales below COP test and in CV calculations. In order to avoid this situation, Habaş has calculated and applied an offset for the costs of packing rebar produced by subcontractors as shown in Exhibit D-22.

2. Describe how you used your normal cost and financial accounting records to compute each of the following cost elements:
 - a. direct materials;

Habaş's direct material costs consist of the following variables:

DMB Direct Material (Billets) : Quarterly Meltshop per unit materials costs computed in Exhibit D-12 for each rolling facility were calculated based on the unit materials cost of billets per metric ton of billets multiplied by the quantity of own made billets consumed. These costs were distributed by weight over all products made by each rolling mill and subcontractors in the quarter. A similar calculation was made for the cost of purchased billets consumed. Habaş does not track the individual products the purchased billets are used for. Therefore, for the rolling mills that used both own produced and purchased billets, Habaş used the weight average cost of own and purchased billets for all products produced in those rolling mills.

DMBALLOY Direct Material (Alloys) : The per unit alloy costs for each grade code is computed as shown in Exhibit D-14. To report alloy costs, the production quantity is multiplied by the per unit alloy cost.

DMIMPB Direct Material (Purchased Billets) : As mentioned above, cost of purchased billets are allocated with the same methodology based on the costs computed in Exhibit D-13. As Habaş does not track the individual products the purchased billets are used for, for the rolling mills that used both own produced and purchased billets, Habaş used the weight average cost of own and purchased billets for all products produced in those rolling mills ([])

DM Direct Material (Rolling Mills)

RMOFFSET By-Product Offset (Rolling Mills)

Rolling mill materials and materials offsets of each rolling facility in each quarter were distributed by weight over all products made by the facility in the quarter. Rolling mill materials offsets include the value of rolling scrap, short lengths and broken billets for each RM, as well as mill scale. The components rolling mill material costs are shown in Exhibit D-11 Trial Balance. The per unit cost factors for each rolling mill is provided in Exhibits D-17, D-18, D-19 and D-20. The calculation of the per unit by product offsets are provided in Exhibit D-21.

- b. internal taxes (including value added taxes (VAT)) and import duties on materials purchases. State whether you were exempted from paying or were rebated these taxes and duties on imported raw materials used to produce the merchandise under consideration;

The company does not pay any internal taxes or import duties on material purchases. Value added taxes are not included in the cost calculations.

- c. direct labor;

See complete description in the answer to question 1, above.

DLB Direct Labor (Billets): Meltshop labor costs were allocated quarterly by weight over Meltshop production based on quarterly billets production. See Exhibit D-12. Quarterly Meltshop labor costs for each rolling facility and subcontractors were calculated based on the unit labor cost of billets per metric

ton of billets multiplied by the quantity of own made billets consumed by the facility/subcontractor in the quarter. These costs were distributed by weight over all products made by each rolling mill in the quarter.

DL Direct Labor (Rolling Mills): The rolling mill labor cost of each RM in each quarter was distributed over all products made by the facility in the quarter according to the percentage of actual production time that was incurred by the products composing each CONNUM-diameter that it produced. The Company incurred zero rolling mill labor costs for rebar produced by the subcontractor and by the [], as these costs were borne by the respective parties. Please see Exhibits D-17, D-18 and D-19 for the calculation of direct labor per hour. A listing of rolling times by product is provided in Exhibit D-23. The rolling times are available only by rolling mill and diameter as described above. The product specific rolling times are constructed by the same methodology described above in response to question 1. Note that the production per hour for each different grade within a particular size is the same for each quarter.

- d. variable production overhead (provide a list of the cost categories that comprise your submitted variable overhead cost figures);

See complete description in the answer to question 1, above.

VOHB Variable Overhead (Billets): Meltshop VOH costs were allocated quarterly by weight over Meltshop production based on quarterly billets production. See Exhibit D-12. Quarterly Meltshop VOH costs for each rolling facility and subcontractors were calculated based on the unit VOH cost of billets per metric ton of billets multiplied by the quantity of own made billets consumed by the facility/subcontractor in the quarter. These costs were distributed by weight over all products made by each rolling mill in the quarter.

VOH Variable Overhead (Rolling Mills): The rolling mill VOH cost of each rolling mill for each quarter was distributed over all products made by the facility

in the quarter according to the percentage of actual production time that was incurred by the products. Please see Exhibits D-17, D-18, D-19 and D-20.

TOLLING Tolling Costs : Tolling fees for subcontracted rolling were applied to specific products rolled by subcontractors as shown in Exhibit D-22. As mentioned above, a packing offset is applied to subcontractor costs as the arrangement with the subcontractor is that Habaş would receive final products fully packed.

- e. fixed production overhead (provide a list of the cost categories that comprise your submitted fixed overhead cost figures);

See complete description in the answer to question 1, above

FOHB Fixed Overhead (Billets): Meltshop FOH costs were allocated quarterly by weight over Meltshop production based on quarterly billets production. See Exhibit D-12. Quarterly Meltshop FOH costs for each rolling facility and subcontractors were calculated based on the unit FOH cost of billets per metric ton of billets multiplied by the quantity of own made billets consumed by the rolling mill /subcontractor in the quarter. These costs were distributed by weight over all products made by each rolling mill in the quarter. These costs were distributed by weight over all CONNUM-diameters made by each facility in the quarter.

FOH Fixed Overhead (Rolling Mills): The FOH cost of each rolling mill in each quarter was distributed over all products made by the facility in the quarter according to the percentage of actual production time that was incurred for the products. The Company incurred zero rolling mill FOH costs for rebar produced by the subcontractors as these costs were borne by the subcontractor. In the case of RM#4, Habaş incurred depreciation costs, which were not covered by its []. The rent for the facility that was paid by the RM#4 contractor has been offset against the contract fees in the calculation of VOH as shown in Exhibit D-20.

Calculation of FOH per hour costs of RM1, RM2 and RM3 are provided in Exhibits D-17, D-18 and D-19, respectively.

- f. research and development costs;

Not applicable. Habaş had no R&D expenses as such. Costs for production engineering are included in factory cost centers.

- g. general and administrative (G&A) expenses (provide a list of the cost categories that comprise your submitted G&A costs); and,

The company's G&A Expense ratio (GNA) was calculated from the detailed data included in the income statements of Habaş's Statutory financial statements for FY 2015. The calculation of the G&A expense ratio was made based on an analysis of categories in the statutory financial statements following the company's normal accounting and in a manner consistent with the Department's calculation methodology. This calculation is shown in Exhibit D-23.

- h. net interest expense (include a list of all interest income and expense items and other financing amounts used to compute net interest expense).

The company's Financial Expense ratio (INTEX) was calculated from the detailed data included in the income statements of Habaş's statutory financial statements for FY 2015 in the same manner as was done for the GNA ratio. Calculation of Habaş's Financial expense ratio is provided in Exhibit D-24. Consistent with the Department's methodology, the financial expense ratio has been calculated based on amounts in the financial statements of Habaş Sinai, as the company does not prepare consolidated financial statements for the Habaş Group. In the exhibit it is clear that interest income is essentially short-term in nature.

3. If a physical characteristic identified by the Department is not tracked by the company's normal cost accounting system, calculate the appropriate cost differences for that physical characteristic, using a reasonable method based on available company records (e.g., production records, engineering statistics). The starting point for any such calculation must be the product specific costs as recorded in your normal cost accounting system. If there is a physical characteristic not tracked by the company for which the company

believes that there is an insignificant cost difference between products, identify the particular physical characteristic, quantify, and explain your reasons for not reporting a cost difference.

As mentioned above, Habaş's financial accounting cost methodology does not distinguish cost differences for different diameters or grades of rolled products (rebar and coiled, or wire rod, products). In the reported COM calculations Habaş has accounted for both different sizes and grades as explained above.

4. List and describe all differences between costs computed under your company's normal cost and financial accounting systems and the costs submitted in response to this section of the questionnaire. Include in your description the reasons why it was necessary for you to depart from your company's normal accounting practices in order to compute the submitted COP and CV figures.

As mentioned above, for purposes of the reported COP/CV, Habaş followed the cost calculations in the company's financial accounting to the extent possible and made certain adjustments where it was necessary to capture cost differences between Department's physical characteristics or for other reasons as explained further below. These adjustments have been explained above and shown in each exhibit and summarized below as follows:

- ***Variable and fixed overhead costs are allocated by production time.***
- ***Alloy costs are reallocated based on the chemical composition of the grade.***
- ***Profit or loss from the port operations pertaining to scrap and billets are reflected to the meltshop costs.***
- ***A packing offset has been reduced from RM4 and subcontracted product costs as the arrangement is to receive goods packed from these parties.***
- ***The lease payment received from the party operation Habaş's RM4 has been offset from costs.***

- ***Certain meltshop costs in GL account 760 that are not captured in Habaş's cost calculations are added to meltshop costs.***
- ***DIRMAT costs are increased by the total unpaid duties for the duty drawback adjustment reported in DTYDRAW field. Calculation of the duty drawback adjustments is shown in Exhibit C-18.***

B. Reconciliations

Provide the following worksheets that illustrate how the costs reported on the financial statements reconcile to the general ledger or trial balance and to the cost accounting system (*i.e.*, the source used to derive the reported costs). On the worksheets, identify the source documents for all major items shown and cross-reference the worksheets where appropriate (*i.e.*, link between worksheets). If your company does not have a cost accounting system, reconcile the general ledger or trial balance to the books and records normally kept by the company which were used to derive the reported per-unit costs. This section takes a “top down” approach (*e.g.*, financial statements to per-unit cost), starting with cost of sales from the financial statements and proceeding step-by-step down through cost of manufacturing for the reporting period to the summation of the reported per-unit costs.

1. Provide a worksheet reconciling the fiscal year income statement (*i.e.*, revenues, cost of sales, selling and administrative expenses, and non-operating expenses) in the audited financial statements to the total costs in the financial accounting system (*i.e.*, general ledger or trial balance). Describe and quantify each reconciling item.

Please see Exhibit D-26.

In parts 1 and 2, Habaş shows how it reaches from the audited financial statements cost of sales to the cost of goods sold as per Habaş's statutory 2015 financial statements.

In Exhibit D-27 Habaş provides a trial balance for the profit and loss accounts as per its statutory books for both 2015 and POI. The balances are grouped in accordance with each profit and loss item in the statutory groupings.

2. Provide a worksheet reconciling the financial accounting system fiscal year cost of sales (or equivalent) to the POI cost of sales (or equivalent).

Please see Part 3 of Exhibit D-26.

3. Provide a worksheet reconciling the POI cost of sales (or equivalent) to the total POI costs from the cost accounting system (*i.e.*, the source used to derive the reported costs). Describe and quantify each reconciling item.

As explained above, Habaş does not have a cost accounting system. In Part 4 of Exhibit D-26 Habaş shows how the company reaches from POI cost of sales to the costs of straight and coiled products (that include the merchandise under consideration) as per the financial accounting system. At the first step, Habaş deducted the cost of non-subject merchandise and arrived at the cost of COGS of rebar and wire rod (including non-subject plain wire rod). Habaş then adjusted this for the opening and closing inventory of the same product categories. Finally, cost of certain internally consumed products is added to arrive at the cost of straight and coiled products as per the financial accounting system. These figures directly tie to the production figures in the inventory movement tables.

4. Provide a worksheet reconciling the total POI costs from the cost accounting system (*i.e.*, the source used to derive the reported costs) to the total POI cost of manufacturing (COM). The Department defines COM as the cost of materials, labor, variable overhead, and fixed overhead incurred to produce the finished goods during the POI. Thus, the COM should exclude general and administrative expenses and financial costs. Describe and quantify each reconciling item.

Not applicable as Habaş does not have a cost accounting system.

5. Provide worksheets reconciling the total POI COM to the total of the per-unit manufacturing costs submitted to the Department (*i.e.*, multiply the reported per-unit COMs of all merchandise under consideration for the POI by their respective production quantities regardless of ultimate destination as listed on the COP/CV database, then sum the totals). Identify and quantify the following reconciling items:
 - a. differences between the reporting methodology and the normal books and records;

Please see Part 5 of Exhibit D-26. The reconciliation adjustments pertain to the following:

- ***Profit or loss from the port operations pertaining to scrap and billets are reflected to the meltshop costs***
 - ***The lease payment received from the third-party operation of Habaş's RM4 has been offset from costs.***
 - ***Certain meltshop costs in GL account 760 that are not captured in Habaş's cost calculations are added to meltshop costs.***
 - ***A packing offset has been reduced from RM4 and subcontracted product costs as the arrangement is to receive goods packed from these parties.***
- b. cost of merchandise not under consideration (*i.e.*, multiply the per-unit COM of all merchandise not under consideration produced by the company during the POI by their respective production quantities regardless of ultimate destination, then sum the totals; or if per-unit costs are not tracked or calculated, then, sum the total of the costs that you have directly assigned to or allocated to the merchandise not under consideration);

Please see Part 6 of Exhibit D-26. Cost of merchandise not under consideration consists of plain wire rod.

- c. if not provided, the cost of merchandise under consideration not sold in the United States or comparison market (*i.e.*, multiply the per-unit COM of all merchandise under consideration not sold in either the U.S. or the comparison market for the POI by their respective production quantities, then sum the totals);

Not applicable. Habaş's costs are based on universal production.

- d. cost of merchandise under consideration sold in the U.S. or comparison market that you have been excused from reporting (*i.e.*, multiply the per-unit COM of all merchandise excused from reporting produced by the company during the POI by their respective production quantities, then sum the totals); and,

Not applicable. Habaş is not excused from reporting anything.

- e. all other reconciling items.

Not applicable. Habaş is not excused from reporting anything.

C. CONNUM Specific Worksheets

For two CONNUMs – (1) the CONNUM with the highest sales volume in the market used for comparison purposes, and (2) the CONNUM with the highest U.S. market sales volume -- provide the following worksheets that illustrate how your company calculated the CONNUM specific per-unit COP and CV figures submitted in response to this section of the questionnaire.

The CONNUMs requested are as follows:

- **The CONNUM with the highest HM sales volume in the POI was [].**
- **The CONNUM with the highest US sales volume in the POI was [].**

1. If you produced the merchandise under consideration at more than one domestic facility during the POI, provide a worksheet that demonstrates the method you used to weight-average the production costs of each facility in order to compute the single weighted-average COM (and the individual fields included therein) for the CONNUMs.

Please see Exhibit D-28.

2. For the facility with the highest production quantity for each of these two CONNUMs, if that facility's CONNUM specific cost is itself a weighted-average cost of several unique products, provide worksheets showing the calculation of that facility's weighted-average figures for the CONNUM. Show on the worksheet all products produced at the facility that were weight-averaged together to obtain that facility's cost for the specified CONNUMs. For each unique product shown on the worksheet, show the product's internal product code, production quantity, and corresponding value for each computer field.

Please see Exhibit D-28.

3. Identify the unique product with the highest production volume per each set of worksheets reported for question C.2.
 - a. From your normal cost accounting system, provide copies of the product costing documents for the unique product.

- b. Provide worksheets that demonstrate how each data field within TOTCOM reported on the cost file was determined. The worksheets must show how the amounts were calculated and how they trace back to source data from the accounting system. If your company relies on a standard cost accounting system, show how you allocated cost variances to derive actual production costs.

Please see Exhibit D-28.

D. Worksheets for General Expenses

1. Provide a worksheet that demonstrates how you computed your company's G&A expense ratio. Include in your reported G&A expenses an amount for administrative services performed on your company's behalf by its parent company or other affiliated party. Compute G&A expenses on an annual basis as a ratio of total company-wide G&A expenses divided by cost of goods sold (COGS). In calculating your company's G&A ratio, use the full-year G&A expense and COGS reported in your company's audited fiscal year financial statements for the fiscal year that most closely corresponds to the POI. Demonstrate how the G&A expenses and the COGS used in the ratio reconcile to your company's audited fiscal year financial statements. To compute the per-unit amount of G&A expense, multiply the G&A expense ratio by the per-unit TOTCOM for each of the CONNUMs.

Please refer to Exhibits D-24 and their description in section III.A.2.g, above, which show and describe how Habas calculated G&A expenses, Financial expenses, Cost of Sales and the GNA and INTEX ratios in a manner that is consistent with the company's statutory financial statements and the Department's antidumping methodology.

2. Provide a worksheet that demonstrates how you computed your company's net interest expense ratio. If your company is a member of a consolidated group of companies, calculate your financial expense based on the consolidated audited fiscal year financial statements of the highest consolidation level available. In calculating your company's net interest ratio, use the full-year net interest expense and COGS reported in the consolidated audited fiscal year financial statements for the period that most closely corresponds to the POI.

In calculating net interest expense for COP and CV, include interest expense relating to both long- and short-term borrowings made by your company. Reduce the amount of interest expense incurred by any interest income earned by your

company on short-term investments of its working capital. Demonstrate how the interest income, interest expense, and COGS used in the ratio reconcile to your company's audited fiscal year financial statements. To compute the per-unit amount of net interest expense, multiply the net interest expense ratio by the per-unit TOTCOM for each of the CONNUMs.

Please refer to Exhibits D-25 and their description in section III.A.2.g, above, which show and describe how Habaş calculated G&A expenses, Financial expenses, Cost of Sales and the GNA and INTEX ratios in a manner that is consistent with the company's statutory financial statements and the Department's antidumping methodology.

IV. Instructions for Submitting COP and CV Data File

In accordance with the instructions provided below, provide one computer data file reporting the costs incurred for the merchandise under consideration.¹² The file should contain per-unit cost information for the products sold in the U.S. market or the comparison market.

Instructions regarding the specific information required to complete each data field for the cost file are provided below. "FIELD NUMBER" includes the number and descriptive name of the field in the computer data file. "FIELD NAME" includes the "short" or variable name for the submitted hard copy printouts of the data file. "DESCRIPTION" defines the data that you must report in the field of the computer data file. For each of the computer fields, state the unit of currency and the unit of measure.

Habaş has reported the POI per-MT cost information for the products sold in the U.S. and home market during the period 7/1/15-6/30/16 in Exhibit D-1 and the accompanying SAS file submitted herewith. All costs are in TL per MT. For ease of reconciliation, Habaş has included additional fields to report separately costs incurred for production of billets that are included in each final rebar product and the transformation costs incurred by rolling facilities to process these billets. The amounts of these costs for billets have been reported as TL per MT of rebar in the following new fields:

DMB Direct Material (Billets)

¹² Refer to the Instructions for Submitting Computer Data at Appendix II for technical information regarding the computer media required by the Department.

DMBALLOY Direct Material (Alloys)

DLB Direct Labor (Billets)

VOHB Variable Overhead (Billets)

FOHB Fixed Overhead (Billets)

DMIMPB Direct Material (Purchased Billets)

Habaş also provides a quarterly cost database.

FIELD NUMBER 1.0: Matching Control Number

FIELD NAME: CONNUM

DESCRIPTION: Report the unique CONNUM assigned to the products on the comparison market sales file from section B of this questionnaire and the U.S. market sales file from section C of this questionnaire. Unless otherwise instructed by the Department, ensure that your cost computer file contains a separate record for each unique product CONNUM contained in your comparison market and U.S. market sales files.

HABAS has reported a unique cost for each CONNUM reported in the U.S. and HM sales databases.

FIELD NUMBERS 2.1 – 2.n: Product Characteristics

FIELD NAME: Various Names

DESCRIPTION: Report each of the product characteristics as specified by the Department in fields 3.1 through 3.n of the section B and section C questionnaires.

FIELD NUMBER 3.0: Production Quantity

FIELD NAME: PRODQTY

DESCRIPTION: For each CONNUM, report the quantity produced during the cost calculation period.

Please see response to A-1 above.

Fields 4 through 7
These fields should contain information regarding the specific cost elements incurred to produce the merchandise under consideration. The COM includes materials and fabrication

costs actually incurred by your company. Calculate reported COP and CV figures on a weighted-average basis using the CONNUM specific production quantity, regardless of market sold, as the weighting factor. Thus, each CONNUM should be assigned only one cost, regardless of the market or markets in which the product(s) were sold. If more than one unique product produced at a domestic facility falls within the definition of a specific CONNUM, determine first the weighted-average CONNUM specific costs at that facility; then calculate the company-wide weighted-average CONNUM specific costs. If you have any questions regarding how to compute the weighted-average cost of the merchandise under consideration, notify the Department in writing before preparing your response to this section of the questionnaire.

FIELD NUMBER 4.0: Direct Material Costs

FIELD NAME: DIRMAT

DESCRIPTION: Report the yielded CONNUM specific per-unit direct material costs incurred to produce the merchandise under consideration. Direct material costs should include transportation charges, import duties and other expenses normally associated with obtaining the materials that become an integral part of the finished product. Exclude from your reported direct material costs the amount of any internal taxes imposed on the purchase of materials used to produce the merchandise under consideration. See field 11.0 for instructions on reporting internal taxes.

Habaş's direct material costs consist of the following variables:

DMB Direct Material (Billets) : Quarterly Meltshop per unit materials costs computed in Exhibit D-12 for each rolling facility were calculated based on the unit materials cost of billets per metric ton of billets multiplied by the quantity of own made billets consumed. These costs were distributed by weight over all products made by each rolling mill and subcontractors in the quarter. A similar calculation was made for the cost of purchased billets consumed. Habaş does not track the individual products the purchased billets are used for. Therefore, for the rolling mills that used both own produced and purchased billets, Habaş used the weight average cost of own and purchased billets for all products produced in those rolling mills.

DMBALLOY Direct Material (Alloys) : *The per unit alloy costs for each grade code is computed as shown in Exhibit D-14. To report alloy costs, the production quantity is multiplied by the per unit alloy cost.*

DMIMPB Direct Material (Purchased Billets) : *As mentioned above, cost of purchased billets are allocated with the same methodology based on the costs computed in Exhibit D-13. As Habaş does not track the individual products the purchased billets are used for, for the rolling mills that used both own produced and purchased billets, Habaş used the weight average cost of own and purchased billets for all products produced in those rolling mills ([]).*

DM Direct Material (Rolling Mills)

RMOFFSET By-Product Offset (Rolling Mills)

Rolling mill materials and materials offsets of each rolling facility in each quarter were distributed by weight over all products made by the facility in the quarter. Rolling mill materials offsets include the value of rolling scrap, short lengths and broken billets for each RM, as well as mill scale. The components of rolling mill material costs are shown in Exhibit D-11 Trial Balance. The per unit cost factors for each rolling mill is provided in Exhibits D-17, D-18, D-19 and D-20. The calculation of the per unit by product offsets are provided in Exhibit D-21.

FIELD NUMBER 5.0: Direct Labor Costs

FIELD NAME: DIRLAB

DESCRIPTION: Report the yielded CONNUM specific per-unit direct labor costs incurred to produce the merchandise under consideration. Direct labor includes the costs incurred for all production workers, inspection/testing workers, relief workers, and all other workers directly involved in producing the merchandise. Direct labor consists of your workers' base pay, overtime pay, incentive wages, shift differentials, bonuses, and all other form of wages or benefits paid to them by your company (e.g., vacation, holidays, sick pay, insurance, government mandated social programs).

DLB Direct Labor (Billets): Meltshop labor costs were allocated quarterly by weight over Meltshop production based on quarterly billets production. See Exhibit D-12. Quarterly Meltshop labor costs for each rolling facility and subcontractors were calculated based on the unit labor cost of billets per metric ton of billets multiplied by the quantity of own made billets consumed by the facility/subcontractor in the quarter. These costs were distributed by weight over all products made by each rolling mill in the quarter.

DL Direct Labor (Rolling Mills): The rolling mill labor cost of each RM in each quarter was distributed over all products made by the facility in the quarter according to the percentage of actual production time that was incurred by the products composing each CONNUM-diameter that it produced. The Company incurred zero rolling mill labor costs for rebar produced by the subcontractor and by the [], as these costs were borne by the respective third parties. Please see Exhibits D-17, D-18 and D-19 for the calculation of direct labor per hour. A listing of rolling times by product is provided in Exhibit D-23. The rolling times are available only by rolling mill and diameter as described above. The product specific rolling times are constructed by the same methodology described above in response to question 1. Note that the production per hour for each different grade within a particular size is the same for each quarter.

FIELD NUMBER 6.0: Variable Overhead Costs

FIELD NAME: VOH

DESCRIPTION: Report the yielded CONNUM specific per-unit variable overhead costs incurred to produce the merchandise under consideration. Variable overhead costs include those production costs that generally vary in total with changes in the volume of merchandise produced at a given level of operations. Variable overhead costs may include the costs incurred for indirect materials, indirect labor, utilities, and other variable overhead costs.

VOHB Variable Overhead (Billets): Meltshop VOH costs were allocated quarterly by weight over Meltshop production based on quarterly billets production. See Exhibit D-12. Quarterly Meltshop VOH costs for each rolling

facility and subcontractors were calculated based on the unit VOH cost of billets per metric ton of billets multiplied by the quantity of own made billets consumed by the facility/subcontractor in the quarter. These costs were distributed by weight over all products made by each rolling mill in the quarter.

VOH Variable Overhead (Rolling Mills): The rolling mill VOH cost of each rolling mill for each quarter was distributed over all products made by the facility in the quarter according to the percentage of actual production time that was incurred by the products. Please see Exhibits D-17, D-18, D-19 and D-20.

TOLLING Tolling Costs : Tolling fees for subcontracted rolling were applied to specific products rolled by subcontractors as shown in Exhibit D-22. As mentioned above, a packing offset is applied to subcontractor costs as the arrangement with the subcontractor is that Habaş would receive final products fully packed.

FIELD NUMBER 7.0: Fixed Overhead Costs

FIELD NAME: FOH

DESCRIPTION: Report the yielded CONNUM specific per-unit fixed overhead costs incurred to produce the merchandise under consideration. Fixed overhead costs include those production costs that generally do not vary in total with changes in the volume of merchandise produced at a given level of operations. Fixed overhead costs may include the costs incurred for building or equipment rental, depreciation, supervisory labor, plant property taxes, and factory administrative costs. In addition, include in fixed overhead costs research and development (R&D) costs which relate specifically to the merchandise under consideration.

FOHB Fixed Overhead (Billets): Meltshop FOH costs were allocated quarterly by weight over Meltshop production based on quarterly billets production. See Exhibit D-12. Quarterly Meltshop FOH costs for each rolling facility and subcontractors were calculated based on the unit FOH cost of billets

per metric ton of billets multiplied by the quantity of own made billets consumed by the rolling mill /subcontractor in the quarter. These costs were distributed by weight over all products made by each rolling mill in the quarter. These costs were distributed by weight over all CONNUM-diameters made by each facility in the quarter.

FOH Fixed Overhead (Rolling Mills): The FOH cost of each rolling mill in each quarter was distributed over all products made by the facility in the quarter according to the percentage of actual production time that was incurred for the products. The Company incurred zero rolling mill FOH costs for rebar produced by the subcontractors as these costs were borne by the subcontractor. In the case of RM#4, Habaş incurred depreciation costs, which were not covered by its []. The rent for the facility that was paid by the RM#4 contractor has been offset against the contract fees in the calculation of VOH as shown in Exhibit D-20. Calculation of FOH per hour costs of RM1, RM2 and RM3 are provided in Exhibits D-17, D-18 and D-19, respectively.

FIELD NUMBER 8.0: Total Cost of Manufacture

FIELD NAME: TOTCOM

DESCRIPTION: Report the yielded CONNUM specific per-unit total COM incurred to produce the merchandise under consideration. Compute this amount as the sum of data fields 4.0 through 7.0.

The total weighted average cost of manufacture in TL per MT is reported in this field for each CONNUM as calculated in this submission. The amount in this field for each CONNUM is the sum of amounts in the fields AVECOM and GRADJ.

Fields 9 and 10
These fields should contain information regarding G&A expenses and net interest expense incurred in connection with the general operations of the company.

FIELD NUMBER 9.0: General and Administrative Expenses

FIELD NAME: GNA

DESCRIPTION: Report the per-unit G&A expenses incurred by your company. G&A expenses are those period expenses which relate indirectly to the general operations of the company rather than directly to the production process. G&A expenses include amounts incurred for general R&D activities, executive salaries and bonuses, and operations relating to your company's corporate headquarters.

GNA, the G&A expense in TL per MT, which was obtained by multiplying the GNA expense ratio by TOTCOM, the total COM per MT, is reported in this field excluding DTYDRAW.

FIELD NUMBER 10.0: Net Interest Expense

FIELD NAME: INTEX

DESCRIPTION: Report the per-unit net interest expense incurred by your company.

INTEX, the financial expense in TL per MT, which was obtained by multiplying the INTEX expense ratio by TOTCOM, the total COM per MT, is reported in this field excluding DTYDRAW.

Field 11
This field should contain information regarding the net per-unit internal taxes incurred on all inputs.

FIELD NUMBER 11.0: Internal Taxes on Inputs

FIELD NAME: TAXES

DESCRIPTION: Report the net per-unit amount incurred for all internal taxes on purchases of inputs which were not refunded.

No such taxes were paid during the period. This field is filled with zero values.

Exhibit D-1 COP Printouts

OBS	CONNUM	STEEL	MSYSTP	COAT	MART	DIAM	FORM	PRODQTY	DMB	DMBALLOY	DLB	VOHB	FOHB	DMTMPB
1								0	468.00	23.00	3.00	45.00	0.00	419.00
2								0	424.00	26.00	3.00	43.00	0.00	477.00
3								0	452.00	25.00	3.00	41.00	0.00	516.00
4								1,116	468.00	24.00	3.00	44.00	0.00	469.00
5								704	451.00	26.00	2.00	35.00	0.00	438.00
6								247	600.00	18.00	4.00	60.00	0.00	257.00
7								40,293	775.00	19.00	5.00	83.00	0.00	0.00
8								44	624.00	19.00	5.00	61.00	0.00	127.00
9								108,727	674.00	19.00	5.00	82.00	0.00	75.00
10								250	379.00	19.00	3.00	45.00	0.00	388.00
11								9,372	687.00	24.00	5.00	67.00	0.00	151.00
12								173,296	728.00	18.00	5.00	94.00	0.00	0.00
13								49,905	597.00	25.00	4.00	68.00	0.00	165.00
14								693,787	681.00	20.00	4.00	76.00	0.00	166.00
15								98,011	479.00	19.00	3.00	48.00	0.00	392.00
16								1,062	462.00	20.00	3.00	45.00	0.00	410.00
17								6,794	682.00	26.00	4.00	60.00	0.00	179.00
18								58,043	746.00	29.00	5.00	85.00	0.00	0.00
19								10,480	678.00	28.00	4.00	63.00	0.00	167.00
20								323,948	577.00	29.00	4.00	72.00	0.00	228.00
21								43,151	512.00	29.00	3.00	51.00	0.00	370.00
22								235	451.00	26.00	3.00	41.00	0.00	511.00
23								1,119	589.00	18.00	4.00	68.00	0.00	284.00
24								59,189	716.00	20.00	5.00	83.00	0.00	0.00
25								5,958	627.00	18.00	4.00	65.00	0.00	253.00
26								869,673	619.00	21.00	4.00	69.00	0.00	144.00

OBS	DM	RMOFFSET	TOLLING	DL	VOH	FOH	TOTCOM	DTYDRAW	GNA	INTEX	TOTCOP
1	27.00	-30.00	0.00	6.00	27.00	1.00	1,017.00	43.00	19.00	23.00	993.00
2	32.00	-29.00	0.00	6.00	30.00	1.00	1,100.00	48.00	19.00	23.00	1,137.00
3	29.00	-28.00	0.00	5.00	21.00	1.00	1,081.00	40.00	20.00	24.00	1,075.00
4	30.00	-31.00	0.00	6.00	29.00	1.00	976.00	42.00	19.00	23.00	1,042.00
5	28.00	-28.00	0.00	5.00	23.00	1.00	1,069.00	43.00	20.00	22.00	1,125.00
6	31.00	-18.00	0.00	6.00	28.00	0.00	1,013.00	43.00	18.00	24.00	1,123.00
7	0.00	-15.00	53.00	0.00	41.00	0.00	900.00	39.00	18.00	22.00	932.00
8	32.00	-10.00	0.00	6.00	26.00	0.00	809.00	38.00	16.00	18.00	848.00
9	19.00	-23.00	31.00	6.00	29.00	0.00	1,015.00	39.00	19.00	22.00	900.00
10	28.00	-31.00	0.00	5.00	25.00	1.00	819.00	42.00	17.00	20.00	978.00
11	31.00	-20.00	0.00	8.00	38.00	0.00	1,009.00	37.00	16.00	22.00	1,008.00
12	0.00	-17.00	46.00	0.00	54.00	0.00	1,006.00	37.00	18.00	22.00	948.00
13	32.00	-20.00	0.00	7.00	31.00	0.00	986.00	40.00	17.00	23.00	908.00
14	20.00	-27.00	21.00	5.00	23.00	0.00	968.00	39.00	19.00	20.00	962.00
15	27.00	-30.00	0.00	5.00	22.00	1.00	892.00	42.00	16.00	21.00	967.00
16	25.00	-33.00	0.00	5.00	25.00	1.00	1,017.00	45.00	19.00	21.00	1,014.00
17	35.00	-20.00	0.00	8.00	35.00	0.00	934.00	40.00	18.00	20.00	1,078.00
18	0.00	-14.00	69.00	0.00	38.00	0.00	1,035.00	39.00	18.00	24.00	960.00
19	37.00	-19.00	0.00	6.00	29.00	0.00	1,016.00	44.00	16.00	22.00	939.00
20	24.00	-29.00	7.00	6.00	29.00	1.00	924.00	39.00	19.00	21.00	1,080.00
21	27.00	-28.00	0.00	5.00	22.00	1.00	1,035.00	39.00	16.00	23.00	1,106.00
22	29.00	-34.00	0.00	5.00	25.00	1.00	911.00	46.00	17.00	21.00	1,026.00
23	35.00	-17.00	0.00	8.00	40.00	0.00	924.00	39.00	20.00	25.00	994.00
24	0.00	-28.00	0.00	0.00	80.00	0.00	865.00	40.00	18.00	21.00	1,050.00
25	35.00	-19.00	0.00	8.00	31.00	0.00	942.00	41.00	19.00	24.00	1,031.00
26	19.00	-21.00	33.00	5.00	22.00	0.00	936.00	44.00	17.00	22.00	1,039.00

STEEL CONCRETE REINFORCING BAR FROM TURKEY (A-489-829) - HABAS
Investigation - POI: 7/1/15 through 6/30/16
Cost of Production Data

Obs	CONNUM	STEEL	MSYSTR	COAT	MART	DIAM	FORM	PRODQTY	DMB	DMBALLOY	DLB	VOHB	FOHB	DMTMPB
27								237,948	486.00	20.00	3.00	50.00	0.00	388.00
28								6,590	444.00	18.00	3.00	48.00	0.00	388.00
29								1,274	619.00	47.00	4.00	66.00	0.00	319.00
30								13,405	482.00	43.00	4.00	55.00	0.00	344.00
31								131	685.00	47.00	5.00	62.00	0.00	133.00
32								510	759.00	53.00	5.00	75.00	0.00	0.00
33								1,509	568.00	50.00	5.00	70.00	0.00	126.00
34								3,448	497.00	46.00	3.00	45.00	0.00	392.00
35								5,466	368.00	49.00	3.00	42.00	0.00	412.00
36								504	368.00	48.00	3.00	42.00	0.00	356.00
Obs	DM	RMOFFSET	TOLLING	DL	VOH	FOH	TOTCOM	DTYDRAW	GNA	INTEX	TOTCOP			
27	29.00	-30.00	0.00	5.00	21.00	1.00	1,037.00	41.00	19.00	21.00	988.00			
28	28.00	-30.00	0.00	6.00	26.00	1.00	909.00	45.00	18.00	24.00	1,004.00			
29	26.00	-31.00	0.00	5.00	19.00	1.00	1,082.00	41.00	18.00	22.00	995.00			
30	29.00	-31.00	0.00	5.00	21.00	1.00	1,075.00	43.00	19.00	24.00	988.00			
31	33.00	-26.00	0.00	6.00	30.00	0.00	1,010.00	42.00	19.00	24.00	961.00			
32	0.00	-10.00	77.00	0.00	31.00	0.00	931.00	44.00	17.00	24.00	1,037.00			
33	35.00	-15.00	0.00	6.00	29.00	0.00	844.00	36.00	18.00	19.00	992.00			
34	30.00	-31.00	4.00	6.00	27.00	1.00	1,005.00	39.00	16.00	22.00	1,084.00			
35	27.00	-30.00	0.00	5.00	27.00	1.00	885.00	38.00	17.00	22.00	1,068.00			
36	25.00	-29.00	0.00	5.00	30.00	1.00	880.00	38.00	16.00	18.00	970.00			

STEEL CONCRETE REINFORCING BAR FROM TURKEY (A-489-829) - HABAS
Investigation - POI: 7/1/15 through 6/30/16
Quarterly Cost of Production Data

Obs	CONNUM	QTR	STEEL	MSYSTR	COAT	MART	DIAM	FORM	PRODQTY	DMB	DMBALLOY	DLB	VOHB	FOHB
1									0	994.00	19.00	5.00	86.00	0.00
2									0	615.00	20.00	6.00	105.00	0.00
3									0	675.00	21.00	5.00	83.00	0.00
4									0	405.00	24.00	3.00	35.00	0.00
5									0	918.00	17.00	5.00	87.00	0.00
6									0	578.00	18.00	5.00	96.00	0.00
7									0	617.00	20.00	4.00	74.00	0.00
8									0	415.00	25.00	3.00	36.00	0.00
9									0	311.00	20.00	2.00	49.00	0.00
10									0	421.00	18.00	3.00	43.00	0.00
11									0	400.00	26.00	3.00	36.00	0.00
12									66	986.00	19.00	5.00	79.00	0.00
13									1,048	424.00	25.00	2.00	38.00	0.00
14									0	422.00	19.00	3.00	44.00	0.00
15									667	441.00	23.00	3.00	39.00	0.00
16									114	552.00	18.00	3.00	57.00	0.00
17									32	537.00	17.00	5.00	80.00	0.00
18									53	548.00	18.00	4.00	63.00	0.00
19									43	701.00	18.00	4.00	63.00	0.00
20									7,222	831.00	18.00	6.00	78.00	0.00
21									7,686	679.00	21.00	5.00	114.00	1.00
22									5,744	625.00	19.00	5.00	79.00	0.00
23									18,533	713.00	21.00	5.00	69.00	0.00
24									40	602.00	19.00	4.00	60.00	0.00
25									18,324	811.00	20.00	5.00	88.00	0.00
26									20,842	606.00	18.00	5.00	95.00	0.00

Obs	DMIMPB	DM	RMOFFSET	TOLLING	DL	VOH	FOH	TOTCOM	DTYDRAW	CNA	INTEX	TOTCOP
1	0.00	21.00	-33.00	0.00	6.00	40.00	0.00	1,079.00	43.00	19.00	23.00	1,042.00
2	0.00	0.00	-23.00	15.00	0.00	68.00	0.00	872.00	38.00	16.00	20.00	920.00
3	0.00	0.00	-10.00	64.00	0.00	37.00	0.00	813.00	35.00	15.00	19.00	868.00
4	460.00	30.00	-31.00	0.00	6.00	29.00	1.00	1,051.00	42.00	19.00	22.00	1,001.00
5	0.00	18.00	-37.00	0.00	7.00	37.00	0.00	962.00	43.00	18.00	22.00	1,175.00
6	127.00	24.00	-25.00	24.00	7.00	23.00	0.00	931.00	35.00	17.00	19.00	914.00
7	98.00	18.00	-21.00	18.00	5.00	36.00	0.00	868.00	40.00	14.00	20.00	927.00
8	430.00	27.00	-31.00	0.00	6.00	25.00	1.00	1,031.00	44.00	18.00	22.00	1,087.00
9	524.00	25.00	-31.00	0.00	5.00	29.00	1.00	908.00	43.00	19.00	23.00	1,069.00
10	343.00	25.00	-28.00	0.00	5.00	26.00	1.00	859.00	40.00	16.00	20.00	909.00
11	448.00	32.00	-28.00	0.00	5.00	22.00	1.00	1,038.00	40.00	18.00	21.00	940.00
12	0.00	20.00	-31.00	0.00	6.00	39.00	0.00	1,027.00	49.00	18.00	22.00	1,177.00
13	478.00	32.00	-34.00	0.00	6.00	29.00	1.00	1,080.00	40.00	20.00	24.00	1,088.00
14	375.00	25.00	-26.00	0.00	5.00	24.00	1.00	795.00	39.00	16.00	21.00	831.00
15	445.00	31.00	-32.00	0.00	5.00	21.00	1.00	1,091.00	39.00	18.00	20.00	1,001.00
16	321.00	36.00	-22.00	0.00	8.00	30.00	0.00	1,109.00	49.00	20.00	27.00	1,085.00
17	273.00	34.00	-15.00	0.00	7.00	33.00	0.00	902.00	44.00	15.00	19.00	1,006.00
18	126.00	33.00	-11.00	0.00	7.00	27.00	0.00	798.00	36.00	15.00	20.00	924.00
19	127.00	33.00	-24.00	0.00	6.00	30.00	0.00	890.00	43.00	16.00	23.00	989.00
20	0.00	0.00	-9.00	111.00	0.00	22.00	0.00	1,072.00	44.00	21.00	24.00	1,064.00
21	0.00	0.00	-22.00	15.00	0.00	63.00	0.00	812.00	40.00	16.00	19.00	856.00
22	0.00	0.00	-10.00	60.00	0.00	37.00	0.00	952.00	35.00	17.00	20.00	885.00
23	0.00	0.00	-15.00	58.00	0.00	41.00	0.00	933.00	41.00	19.00	20.00	1,020.00
24	120.00	35.00	-10.00	0.00	5.00	25.00	0.00	768.00	38.00	14.00	21.00	943.00
25	25.00	17.00	-28.00	32.00	6.00	22.00	0.00	1,046.00	45.00	19.00	23.00	1,181.00
26	137.00	21.00	-26.00	21.00	6.00	26.00	0.00	974.00	36.00	17.00	22.00	920.00

STEEL CONCRETE REINFORCING BAR FROM TURKEY (A-489-829) - HABAS
Investigation - POI: 7/1/15 through 6/30/16
Quarterly Cost of Production Data

OBS	CONNUM	QTR	STEEL	MSYSTR	COAT	MART	DIAM	FORM	PRODQTY	DMB	DMBALLOY	DLB	VOHB	FOHB
27									24,004	586.00	19.00	4.00	67.00	0.00
28									35,283	707.00	20.00	4.00	70.00	0.00
29									10	715.00	19.00	4.00	67.00	0.00
30									29	305.00	20.00	3.00	57.00	0.00
31									161	411.00	21.00	3.00	47.00	0.00
32									69	404.00	18.00	3.00	40.00	0.00
33									722	551.00	25.00	3.00	56.00	0.00
34									1,071	530.00	23.00	4.00	87.00	0.00
35									3,320	619.00	28.00	4.00	63.00	0.00
36									3,698	698.00	26.00	5.00	67.00	0.00
37									33,569	804.00	21.00	5.00	76.00	0.00
38									45,286	711.00	19.00	5.00	108.00	0.00
39									64,921	671.00	21.00	5.00	73.00	0.00
40									36,626	799.00	20.00	5.00	65.00	0.00
41									9,616	608.00	24.00	4.00	53.00	0.00
42									9,470	467.00	23.00	4.00	88.00	0.00
43									14,453	625.00	23.00	4.00	64.00	0.00
44									20,631	675.00	26.00	5.00	68.00	0.00
45									133,755	888.00	20.00	5.00	83.00	0.00
46									153,867	548.00	19.00	4.00	81.00	0.00
47									200,090	533.00	20.00	4.00	61.00	0.00
48									166,943	702.00	21.00	4.00	53.00	0.00
49									29,323	670.00	21.00	5.00	69.00	0.00
50									20,333	306.00	20.00	2.00	54.00	0.00
51									23,598	415.00	21.00	3.00	42.00	0.00
52									21,576	452.00	21.00	3.00	37.00	0.00

OBS	DMIMPB	DM	RMOFFSET	TOLLING	DL	VOH	FOH	TOTCOM	DTYDRAW	CNA	INTEX	TOTCOP
27	91.00	17.00	-22.00	19.00	5.00	34.00	0.00	931.00	35.00	16.00	19.00	892.00
28	55.00	19.00	-25.00	38.00	6.00	25.00	0.00	989.00	42.00	16.00	24.00	896.00
29	217.00	24.00	-34.00	0.00	5.00	18.00	1.00	954.00	43.00	18.00	24.00	1,123.00
30	527.00	23.00	-28.00	0.00	4.00	25.00	1.00	922.00	45.00	18.00	21.00	948.00
31	332.00	27.00	-31.00	0.00	5.00	23.00	1.00	790.00	35.00	14.00	21.00	957.00
32	499.00	27.00	-31.00	0.00	5.00	23.00	1.00	1,016.00	39.00	18.00	23.00	1,100.00
33	299.00	31.00	-20.00	0.00	8.00	36.00	0.00	993.00	51.00	19.00	26.00	1,030.00
34	251.00	32.00	-13.00	0.00	8.00	42.00	0.00	888.00	41.00	17.00	23.00	947.00
35	109.00	35.00	-10.00	0.00	9.00	32.00	0.00	942.00	35.00	15.00	20.00	898.00
36	112.00	35.00	-27.00	0.00	9.00	42.00	0.00	1,010.00	45.00	18.00	22.00	945.00
37	0.00	0.00	-19.00	54.00	0.00	45.00	0.00	1,021.00	47.00	21.00	22.00	1,047.00
38	0.00	0.00	-12.00	60.00	0.00	44.00	0.00	887.00	39.00	17.00	19.00	857.00
39	0.00	0.00	-13.00	49.00	0.00	46.00	0.00	860.00	38.00	15.00	20.00	957.00
40	0.00	0.00	-22.00	24.00	0.00	57.00	0.00	1,006.00	40.00	17.00	21.00	919.00
41	308.00	35.00	-20.00	0.00	8.00	37.00	0.00	1,121.00	46.00	19.00	25.00	1,093.00
42	244.00	32.00	-13.00	0.00	7.00	37.00	0.00	1,006.00	44.00	17.00	20.00	917.00
43	110.00	32.00	-10.00	0.00	8.00	31.00	0.00	918.00	40.00	15.00	18.00	912.00
44	118.00	35.00	-27.00	0.00	8.00	37.00	0.00	987.00	42.00	19.00	21.00	985.00
45	73.00	23.00	-32.00	8.00	6.00	31.00	1.00	1,030.00	48.00	19.00	26.00	1,012.00
46	221.00	21.00	-23.00	22.00	5.00	25.00	1.00	889.00	37.00	18.00	22.00	1,030.00
47	131.00	19.00	-19.00	23.00	6.00	22.00	0.00	840.00	35.00	16.00	21.00	930.00
48	158.00	22.00	-33.00	32.00	6.00	23.00	0.00	986.00	42.00	16.00	22.00	1,055.00
49	212.00	27.00	-23.00	0.00	5.00	19.00	1.00	961.00	48.00	19.00	22.00	1,178.00
50	494.00	26.00	-26.00	0.00	4.00	22.00	1.00	911.00	38.00	16.00	23.00	1,014.00
51	346.00	25.00	-27.00	0.00	5.00	23.00	1.00	920.00	36.00	14.00	19.00	905.00
52	510.00	32.00	-30.00	0.00	5.00	24.00	1.00	896.00	47.00	17.00	22.00	967.00

Obs	CONNUM	QTR	STEEL	MSYSTR	COAT	MART	DIAM	FORM	PRODQTY	DMB	DMBALLOY	DLB	VOHB	FOHB
53									249	724.00	20.00	4.00	67.00	0.00
54									238	336.00	20.00	3.00	53.00	0.00
55									308	399.00	17.00	3.00	41.00	0.00
56									296	415.00	20.00	3.00	38.00	0.00
57									1,480	620.00	28.00	4.00	53.00	0.00
58									284	485.00	25.00	4.00	85.00	0.00
59									1,232	620.00	29.00	4.00	65.00	0.00
60									2,958	710.00	26.00	5.00	62.00	0.00
61									15,250	939.00	25.00	5.00	75.00	0.00
62									13,330	711.00	27.00	5.00	104.00	0.00
63									14,284	663.00	27.00	5.00	76.00	0.00
64									12,964	849.00	30.00	5.00	64.00	0.00
65									2,222	571.00	27.00	3.00	52.00	0.00
66									1,426	508.00	26.00	4.00	78.00	0.00
67									2,079	584.00	27.00	4.00	70.00	0.00
68									4,857	763.00	26.00	4.00	64.00	0.00
69									101,020	729.00	30.00	5.00	71.00	0.00
70									80,149	470.00	29.00	4.00	74.00	0.00
71									89,250	500.00	28.00	4.00	65.00	0.00
72									79,780	598.00	26.00	4.00	57.00	0.00
73									13,105	767.00	29.00	4.00	69.00	0.00
74									6,430	320.00	25.00	3.00	53.00	0.00
75									9,331	373.00	26.00	3.00	42.00	0.00
76									14,428	389.00	29.00	3.00	36.00	0.00
77									223	400.00	25.00	3.00	41.00	0.00
78									584	571.00	21.00	4.00	60.00	0.00
Obs	DMIMPB	DM	RMOFFSET	TOLLING	DL	VOH	FOH	TOTCOM	DTYDRAW	GNA	INTEX	TOTCOP		
53	226.00	28.00	-32.00	0.00	6.00	20.00	1.00	992.00	49.00	18.00	25.00	1,166.00		
54	489.00	25.00	-27.00	0.00	5.00	26.00	1.00	977.00	43.00	18.00	21.00	1,045.00		
55	358.00	27.00	-30.00	0.00	5.00	31.00	1.00	805.00	36.00	17.00	18.00	868.00		
56	460.00	31.00	-28.00	0.00	6.00	27.00	1.00	967.00	41.00	19.00	23.00	1,027.00		
57	302.00	31.00	-22.00	0.00	7.00	31.00	0.00	1,155.00	45.00	19.00	24.00	1,052.00		
58	254.00	33.00	-14.00	0.00	6.00	33.00	0.00	967.00	40.00	17.00	21.00	906.00		
59	116.00	35.00	-11.00	0.00	7.00	26.00	0.00	853.00	37.00	17.00	19.00	875.00		
60	132.00	32.00	-25.00	0.00	7.00	31.00	0.00	957.00	42.00	18.00	21.00	915.00		
61	0.00	0.00	-14.00	80.00	0.00	30.00	0.00	1,100.00	48.00	22.00	27.00	1,255.00		
62	0.00	0.00	-21.00	29.00	0.00	71.00	0.00	885.00	37.00	16.00	22.00	874.00		
63	0.00	0.00	-4.00	94.00	0.00	17.00	0.00	811.00	39.00	15.00	21.00	925.00		
64	0.00	0.00	-17.00	45.00	0.00	51.00	0.00	940.00	41.00	18.00	24.00	1,059.00		
65	302.00	34.00	-19.00	0.00	8.00	33.00	0.00	1,184.00	50.00	20.00	25.00	1,114.00		
66	262.00	35.00	-14.00	0.00	5.00	28.00	0.00	975.00	42.00	17.00	23.00	1,051.00		
67	128.00	29.00	-10.00	0.00	7.00	30.00	0.00	941.00	34.00	16.00	19.00	919.00		
68	116.00	33.00	-28.00	0.00	7.00	30.00	0.00	953.00	42.00	19.00	22.00	1,030.00		
69	101.00	25.00	-29.00	9.00	7.00	23.00	1.00	1,024.00	50.00	20.00	23.00	1,169.00		
70	300.00	26.00	-30.00	0.00	6.00	27.00	1.00	986.00	37.00	16.00	20.00	1,033.00		
71	200.00	21.00	-23.00	17.00	5.00	28.00	1.00	935.00	35.00	17.00	18.00	845.00		
72	250.00	28.00	-35.00	0.00	8.00	29.00	1.00	968.00	38.00	20.00	20.00	975.00		
73	222.00	26.00	-36.00	0.00	6.00	18.00	1.00	948.00	44.00	21.00	24.00	1,155.00		
74	504.00	27.00	-31.00	0.00	5.00	29.00	1.00	954.00	39.00	16.00	22.00	1,057.00		
75	393.00	29.00	-26.00	0.00	5.00	27.00	1.00	904.00	34.00	15.00	20.00	848.00		
76	460.00	32.00	-29.00	0.00	6.00	24.00	1.00	946.00	41.00	19.00	22.00	1,089.00		
77	477.00	28.00	-29.00	0.00	5.00	26.00	1.00	1,047.00	47.00	17.00	23.00	974.00		
78	345.00	34.00	-21.00	0.00	9.00	41.00	0.00	995.00	44.00	18.00	25.00	1,182.00		

(PUBLIC VERSION)

STEEL CONCRETE REINFORCING BAR FROM TURKEY (A-489-829)- HABAS
Investigation - POI: 7/1/15 through 6/30/16
Quarterly Cost of Production Data

OBS	CONNUM	QTR	STEEL	MSYSTR	COAT	MART	DIAM	FORM	PRODQTY	DMB	DMBALLOY	DLB	VOHB	FOHB
79									435	530.00	20.00	4.00	80.00	0.00
80									141	598.00	20.00	4.00	69.00	0.00
81									4	664.00	18.00	4.00	60.00	0.00
82									11,190	887.00	20.00	5.00	78.00	0.00
83									16,911	650.00	17.00	6.00	105.00	0.00
84									17,197	699.00	20.00	5.00	81.00	0.00
85									16,198	872.00	21.00	5.00	77.00	0.00
86									2,888	671.00	18.00	3.00	58.00	0.00
87									950	517.00	20.00	4.00	88.00	0.00
88									1,473	636.00	20.00	4.00	62.00	0.00
89									485	756.00	20.00	5.00	64.00	0.00
90									192,021	793.00	20.00	5.00	71.00	0.00
91									240,612	527.00	18.00	5.00	88.00	0.00
92									206,321	600.00	18.00	4.00	63.00	0.00
93									163,720	578.00	19.00	4.00	50.00	0.00
94									70,702	702.00	19.00	4.00	67.00	0.00
95									34,744	337.00	20.00	3.00	56.00	0.00
96									61,967	417.00	21.00	3.00	42.00	0.00
97									59,556	406.00	21.00	3.00	35.00	0.00
98									1,785	737.00	20.00	4.00	60.00	0.00
99									1,023	331.00	20.00	3.00	52.00	0.00
100									1,332	420.00	18.00	3.00	47.00	0.00
101									2,757	432.00	20.00	3.00	39.00	0.00
102									1,063	755.00	50.00	4.00	72.00	0.00
103									317	305.00	50.00	3.00	56.00	0.00
104									6,420	690.00	48.00	5.00	67.00	0.00

OBS	DMIMPB	DM	RMOFFSET	TOLLING	DL	VOH	FOH	TOTCOM	DTYDRAW	CNA	INTEX	TOTCOP
79	251.00	33.00	-13.00	0.00	8.00	44.00	0.00	885.00	43.00	17.00	21.00	951.00
80	114.00	33.00	-11.00	0.00	8.00	31.00	0.00	798.00	41.00	17.00	20.00	847.00
81	111.00	35.00	-26.00	0.00	9.00	46.00	0.00	1,021.00	40.00	16.00	24.00	1,072.00
82	0.00	0.00	-33.00	0.00	0.00	67.00	0.00	1,159.00	48.00	20.00	25.00	1,157.00
83	0.00	0.00	-26.00	0.00	0.00	75.00	1.00	901.00	35.00	15.00	20.00	961.00
84	0.00	0.00	-18.00	0.00	0.00	81.00	0.00	822.00	39.00	17.00	20.00	894.00
85	0.00	0.00	-26.00	0.00	0.00	76.00	0.00	918.00	42.00	16.00	23.00	974.00
86	304.00	33.00	-22.00	0.00	7.00	32.00	0.00	1,120.00	47.00	22.00	22.00	1,021.00
87	225.00	36.00	-14.00	0.00	7.00	35.00	0.00	908.00	38.00	17.00	20.00	880.00
88	111.00	31.00	-11.00	0.00	7.00	32.00	0.00	797.00	36.00	16.00	21.00	877.00
89	127.00	32.00	-28.00	0.00	8.00	38.00	0.00	878.00	42.00	16.00	24.00	994.00
90	88.00	17.00	-25.00	33.00	5.00	20.00	0.00	1,069.00	49.00	18.00	23.00	1,046.00
91	220.00	20.00	-22.00	24.00	5.00	28.00	0.00	911.00	39.00	16.00	22.00	878.00
92	114.00	16.00	-16.00	44.00	4.00	19.00	0.00	789.00	34.00	14.00	21.00	890.00
93	211.00	21.00	-26.00	28.00	5.00	21.00	0.00	950.00	43.00	17.00	24.00	1,072.00
94	200.00	24.00	-31.00	0.00	5.00	18.00	1.00	1,088.00	41.00	21.00	22.00	1,131.00
95	514.00	23.00	-31.00	0.00	4.00	26.00	1.00	899.00	43.00	18.00	20.00	1,050.00
96	373.00	26.00	-27.00	0.00	5.00	22.00	1.00	789.00	39.00	17.00	19.00	965.00
97	438.00	32.00	-31.00	0.00	5.00	21.00	1.00	925.00	41.00	18.00	24.00	1,037.00
98	218.00	25.00	-32.00	0.00	6.00	23.00	1.00	1,022.00	46.00	20.00	23.00	1,128.00
99	572.00	24.00	-31.00	0.00	5.00	29.00	1.00	1,040.00	45.00	17.00	20.00	1,031.00
100	393.00	25.00	-30.00	0.00	6.00	26.00	1.00	843.00	38.00	14.00	19.00	812.00
101	516.00	28.00	-28.00	0.00	6.00	27.00	1.00	929.00	44.00	20.00	22.00	966.00
102	223.00	26.00	-36.00	0.00	5.00	20.00	1.00	1,053.00	48.00	20.00	25.00	1,183.00
103	527.00	26.00	-28.00	0.00	4.00	26.00	1.00	887.00	45.00	18.00	22.00	1,104.00
104	200.00	26.00	-35.00	0.00	5.00	18.00	1.00	1,149.00	45.00	18.00	24.00	1,000.00

(PUBLIC VERSION)

STEEL CONCRETE REINFORCING BAR FROM TURKEY (A-489-829) - HABAS
Investigation - POI: 7/1/15 through 6/30/16
Quarterly Cost of Production Data

Obs	CONNUM	QTR	STEEL	MSYSTR	COAT	MART	DIAM	FORM	PRODQTY	DMB	DMBALLOY	DLB	VOHB	FOHB
105									3,955	330.00	50.00	3.00	51.00	0.00
106									296	394.00	44.00	3.00	46.00	0.00
107									3,333	443.00	51.00	3.00	41.00	0.00
108									144	667.00	45.00	4.00	65.00	0.00
109									239	721.00	50.00	4.00	77.00	0.00
110									276	733.00	50.00	5.00	67.00	0.00
111									932	594.00	51.00	4.00	68.00	0.00
112									416	766.00	52.00	4.00	66.00	0.00
113									808	444.00	50.00	3.00	51.00	0.00
114									2,310	465.00	51.00	3.00	40.00	0.00
115									3,919	348.00	47.00	3.00	46.00	0.00
116									2,058	396.00	51.00	3.00	35.00	0.00
117									516	400.00	50.00	3.00	47.00	0.00
Obs	DMIMPB	DM	RMOFFSET	TOLLING	DL	VOH	FOH	TOTCOM	DTYDRAW	GNA	INTEX	TOTCOP		
105	505.00	24.00	-28.00	0.00	5.00	27.00	1.00	1,006.00	41.00	17.00	23.00	941.00		
106	343.00	25.00	-31.00	0.00	6.00	29.00	1.00	927.00	37.00	15.00	21.00	836.00		
107	435.00	28.00	-29.00	0.00	6.00	26.00	1.00	1,070.00	40.00	17.00	24.00	1,107.00		
108	115.00	38.00	-28.00	0.00	6.00	29.00	0.00	936.00	43.00	19.00	24.00	1,039.00		
109	0.00	0.00	-3.00	95.00	0.00	14.00	0.00	1,002.00	39.00	17.00	21.00	955.00		
110	0.00	0.00	-14.00	59.00	0.00	44.00	0.00	1,058.00	45.00	19.00	23.00	1,057.00		
111	109.00	34.00	-11.00	0.00	6.00	26.00	0.00	959.00	36.00	15.00	20.00	965.00		
112	130.00	38.00	-25.00	0.00	7.00	29.00	0.00	975.00	42.00	18.00	25.00	1,013.00		
113	309.00	23.00	-25.00	0.00	6.00	31.00	1.00	874.00	37.00	17.00	18.00	988.00		
114	432.00	25.00	-30.00	5.00	6.00	26.00	1.00	1,070.00	45.00	20.00	23.00	1,064.00		
115	362.00	26.00	-28.00	0.00	5.00	29.00	1.00	814.00	38.00	15.00	19.00	962.00		
116	461.00	29.00	-33.00	0.00	5.00	22.00	1.00	1,012.00	42.00	17.00	21.00	987.00		
117	375.00	26.00	-32.00	0.00	5.00	26.00	1.00	865.00	40.00	16.00	21.00	852.00		

Exhibit D-2 Production Flowchart

**CONTAINS BUSINESS PROPRIETARY INFORMATION WHICH IS
NOT AMENABLE TO PUBLIC SUMMARIZATION**

Exhibit D-3 Purchases of Major Inputs

HABAS
Exhibit D-3
Purchases of Major Inputs By Month

	Scrap			Natural Gas for Electricity			Alloy Materials, Total			Billets		
	Hurda			Dogal Gaz (elektrik için)			Alyajlar			KÜTÜK		
	Quantity, Kg	Amount, TL	Unit Price TL/Kg	Quantity sm3	Amount, TL	Unit Price TL/sm3	Quantity, Kg	Amount, TL	Unit Price TL/Kg	Quantity, Kg	Amount, TL	Unit Price TL/Kg
201507												
201508												
201509												
201510												
201511												
201512												
201601												
201602												
201603												
201604												
201605												
201606												
Total POI	3,717,468,546	2,240,195,673	0.60	287,406,455	233,502,781	0.75	307,288,915.71	135,469,201.27	0.50	616,082,653	493,431,886	0.94
2015Q3												
2015Q4												
2016Q1												
2016Q2												
Min				52%			0%			38%		
Max												
% change										28%		

Exhibit D-4 Divisional Profit and Loss

**CONTAINS BUSINESS PROPRIETARY INFORMATION WHICH IS
NOT AMENABLE TO PUBLIC SUMMARIZATION**

Exhibit D-5 Accounting Flowchart

GENERAL LEDGER AND ACCOUNTING SYSTEM

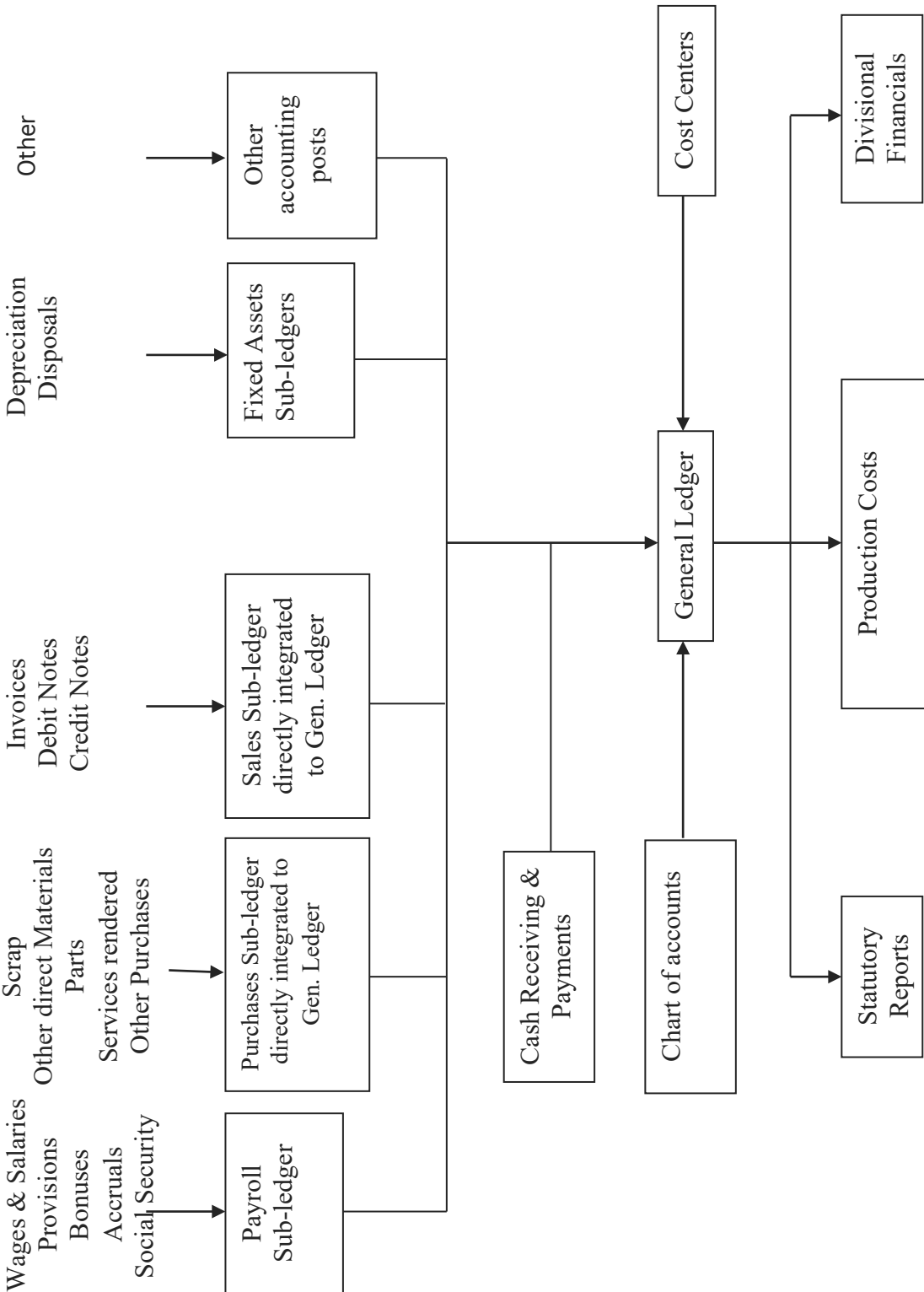


Exhibit D-6 Cost Center Hierarchy

**CONTAINS BUSINESS PROPRIETARY INFORMATION WHICH IS
NOT AMENABLE TO PUBLIC SUMMARIZATION**

Exhibit D-7 Yield Ratio

Habaş Section D Response
Yield Factors in the POI

Rolling Mill	Yield
Rolling Mill 1	[]
Rolling Mill 2	
Rolling Mill 3	
Rolling Mill 4	

**Exhibit D-8 Construction of Production Database - Illustration for
Sample Product**

**CONTAINS BUSINESS PROPRIETARY INFORMATION WHICH IS
NOT AMENABLE TO PUBLIC SUMMARIZATION**

Exhibit D-9 Production Database by Product Code

**CONTAINS BUSINESS PROPRIETARY INFORMATION WHICH IS
NOT AMENABLE TO PUBLIC SUMMARIZATION**

**Exhibit D-10 Steel Cost Center Trial Balances for Meltshop and
Rolling Mills**

**CONTAINS BUSINESS PROPRIETARY INFORMATION WHICH IS
NOT AMENABLE TO PUBLIC SUMMARIZATION**

Exhibit D-11 Trial Balance Summary by Cost Category

Exhibit D-11
Trial Balance Summary by Cost Category

Cost Centre	Cost Category	2015Q3	2015Q4	2016Q1	2016Q2	POI
HOMELTSHOP						
	HOMELTSHOP Total	644,713,311	454,564,968	605,844,666	663,873,535	2,450,300,747
H1						
	H1 Total	682,675,317	591,354,805	451,985,890	524,920,005	2,857,916,738
H2						
	H2 Total	83,966,511	98,041,796	94,394,554	113,374,579	419,975,696
H3						
	H3 Total	13,298,129	14,756,561	16,281,565	15,405,127	63,970,066
H4						
	H4 Total	7,899,059	6,784,415	8,045,536	7,534,500	30,121,751
TOLLING	TOLLING Total	16,151,773	13,222,069	20,809,194	13,845,571	58,563,219

Exhibit D-12 Own Billet Costs

Habas

Section D Response

Calculation of Melkshop (Own Produced Billet) Costs

1. Calculation of Per Unit Billet Cost

Cost Category	DMB	DMBALLOY	DLB	VOHB	FOHB	Total Costs	Less: Recovered Slag	Less/Plus Port Profit/Loss Attributable to Scrap	Plus: Billet Additional Costs from 760 Acct	Plus: Value of Billets Beginning Inventory	Total Costs after Adj	Billet Production	Billet Beginning Inv	Total Billet Qty	Per Unit Billet Cost of Production
	TL a	TL b	TL c	TL d	TL e	TL f = sum a:e	TL g	TL h	TL j	TL k	TL l = sum f:k	MTon m	MTon n	MTon o = m+n	TL/MTon p=l/o
2015Q3															
2015Q4															
2016Q1															
2016Q2															
Sum of POI	1,868,688,055	62,805,940	12,883,476	211,398,135	849,551	2,201,972,964	-1,292,295	-1,326,718	26,652,429	76,852,139	2,640,381,651	2,602,983	83,153	3,033,936	838.28

2. % of Each Cost Factor in Total Production Cost

Cost Category	DMB %	DMBALLOY %	DLB %	VOHB %	FOHB %
	1=a/f	2=b/f	3=c/f	4=d/f	5=e/f
2015Q3					
2015Q4					
2016Q1					
2016Q2					
POI	84.44%	2.61%	0.62%	10.48%	0.04%

3. Billet Per Unit COM by Cost Factor

Cost Category	DMB	DMBALLOY	DLB	VOHB	FOHB	Per Unit Billet Cost of Production
	TL/MTon A=1xp	TL/MTon B=2xp	TL/MTon C=3xp	TL/MTon D=4xp	TL/MTon E=5xp	TL/MTon F=p
2015Q3						
2015Q4						
2016Q1						
2016Q2						
POI	675.02	24.93	4.91	81.00	0.31	796.55

Exhibit D-13 Purchased Billet Costs

Habas
Section D Response
Imported Billet Per Unit Cost

1. For Rolling Mill 3

	Qty of Billets Consumed to H3	Value Billets Consumed to H3	AUV Billets Consumed to H3	Port Profit/Loss Attributable to Imported Billets	AUV Billets Consumed to H3 Including Port Profit/Loss
	Mtons a	TL b	TL/Mtons c = b/a	TL/Mtons d	TL/Mtons e=c+d
2015Q3					
2015Q4					
2016Q1					
2016Q2					
POI	469,216.26	411,879,032	939.13		

2. For Rolling Mill 2

	Qty of Billets Consumed to H2	Value Billets Consumed to H2	AUV Billets Consumed to H2	Port Profit/Loss Attributable to Imported Billets	AUV Billets Consumed to H2 Including Port Profit/Loss
	Mtons a	TL b	TL/Mtons c = b/a	TL/Mtons d	TL/Mtons e=c+d
2015Q3					
2015Q4					
2016Q1					
2016Q2					
POI	85,223.31	93,360,789	866.75		

Exhibit D-14 Alloy Costs Reallocation

**CONTAINS BUSINESS PROPRIETARY INFORMATION WHICH IS
NOT AMENABLE TO PUBLIC SUMMARIZATION**

Exhibit D-15 Summary of Heat Data for Alloy Costs

**CONTAINS BUSINESS PROPRIETARY INFORMATION WHICH IS
NOT AMENABLE TO PUBLIC SUMMARIZATION**

Exhibit D-16 General Ledger Detail for Alloy Costs

Habaş Summary of Alloy Consumption
General Ledger Detail for Alloy Costs

Material Code	Material Description	CC	GL Account	Value	Period	AlloyCategory
			710000200		201503	
			710000200		201503	
			710000200		201504	
			710000200		201504	
			710000200		201601	
			710000200		201601	
			710000200		201602	
			710000200		201602	
				5,029,269.72	Anthracite Total	
			710000202		201503	
			710000202		201503	
			710000202		201503	
			710000202		201504	
			710000202		201504	
			710000202		201504	
			710000202		201504	
			710000202		201504	
			710000202		201601	
			710000202		201601	
			710000202		201602	
			710000202		201602	
				54,222,684.97	FeMn and FeSiMn Total	
			710000200		201503	
			710000200		201503	
			710000200		201503	
			710000200		201504	
			710000200		201504	
			710000200		201504	
			710000200		201504	
			710000200		201601	
			710000200		201601	
			710000200		201601	
			710000200		201602	
			710000200		201602	
			710000200		201602	
				4,227,046.58	FerroVanadium Total	
				52,007,811.85	Grand Total	

tal

Exhibit D-17 Costs for Rolling Mill 1

Habas
Section D Response
Calculation of Rolling Mill 1 (H1) Cost of Manufacturing

1. Materials	Field	Unit		2015Q3	2015Q4	2016Q1	2016Q2	Sum of POI
Direct Material	DM	TL	a					
Total Production Qty	PRODQTY	Mtons	b					
Direct Material	DM	TL/Mtons	c= a / b					29.30
2. Direct Labor								
Direct Labor	DL	TL	d					
Total Production Time	PRODTIME	Hours	e					
Direct Labor per Hour	DL	TL/Hours	f = d / e					
3. Variable Overhead								
Variable Overhead	VOH	TL	g					
Total Production Time	PRODTIME	Hours	h					
Variable Overhead Per Hour	VOH	TL/Hours	i = g / h					
4. Fixed Overhead								
Fixed Overhead	FOH	TL	j					
Total Production Time	PRODTIME	Hours	h					
Fixed Overhead Per Hour	FOH	TL/Hours	k = h / j	47	41	32	38	35
5. Offsets								
RM scaling dust scrap (Tufal) Qty		Tons						
AUV of RM scaling dust scrap (Tufal)		TL/Tons						
Total Value of RM scaling dust scrap (Tufal)		TL						
Defected billets ("hadde bozuğu") Qty		Tons						
AUV of Defected billets ("hadde bozuğu")		TL/Tons						
Total Value of Defected billets ("hadde bozuğu")		TL						
Short Length Qty		Tons						
AUV of Short Length		TL/Tons						
Total Value of Short Length		TL						
RM Scrap Recycled ("Uçbaş") Qty		Tons						
AUV of RM Scrap Recycled ("Uçbaş")		TL/Tons						
Total of RM Scrap Recycled ("Uçbaş")		TL		1,432,779	954,236	688,912	1,567,418	18,983,237
Total Offsets		TL	l					
Total Production Qty	PRODQTY	Mtons	b					
RM Per Unit Offset	RMOFFSET	TL/Mtons	m= l / b	-36.50	-31.12	-23.64	-33.49	-30.77

Exhibit D-18 Costs for Rolling Mill 2

Habas

Section D Response

Calculation of Rolling Mill 2 (H2) Cost of Manufacturing

	Field	Unit		2015Q3	2015Q4	2016Q1	2016Q2	Sum of POI
1. Materials								
Direct Material	DM	TL	a					
Total Production Qty	PRODQTY	Mtons	b					
Direct Material	DM	TL/Mtons	c= a / b					
2. Direct Labor								
Direct Labor	DL	TL	d					
Total Production Time	PRODTIME	Hours	e					
Direct Labor per Hour	DL	TL/Hours	f = d / e					
3. Variable Overhead								
Variable Overhead	VOH	TL	g					
Total Production Time	PRODTIME	Hours	h					
Variable Overhead Per Hour	VOH	TL/Hours	i = g / h					
4. Fixed Overhead								
Fixed Overhead	FOH	TL	j					
Total Production Time	PRODTIME	Hours	h					
Fixed Overhead Per Hour	FOH	TL/Hours	k = h / j	12	10	10	9	9
5. Offsets								
RM Scrap Recycled ("Uçbaş") Qty		Tons						
AUV of RM Scrap Recycled ("Uçbaş")		TL/Tons						
Total of RM Scrap Recycled ("Uçbaş")		TL		1,624,409	784,979	751,588	2,036,270	4,638,029
Defected billets ("hadde bozuğu") Qty		Tons						
AUV of Defected billets ("hadde bozuğu")		TL/Tons						
Total Value of Defected billets ("hadde bozuğu")		TL						
RM scaling dust scrap (Tufal) Qty		Tons						
AUV of RM scaling dust scrap (Tufal)		TL/Tons						
Total Value of RM scaling dust scrap (Tufal)		TL		121,723	127,332	68,747	102,776	465,975
Total Offsets		TL	l					
Total Production Qty	PRODQTY	Mtons	b					
RM Per Unit Offset	RMOFFSET	TL/Mtons	m= l / b					

Exhibit D-19 Costs for Rolling Mill 3

Habas

Section D Response

Calculation of Rolling Mill 3 (H3) Cost of Manufacturing

	Field	Unit		2015Q3	2015Q4	2016Q1	2016Q2	Sum of POI
1. Materials								
Direct Material	DM	TL	a					
Total Production Qty	PRODQTY	Mtons	b					
Direct Material	DM	TL/Mtons	c = a / b	29.09	23.00	26.86	28.11	
2. Direct Labor								
Direct Labor	DL	TL	d					
Total Production Time	PRODTIME	Hours	e					
Direct Labor per Hour	DL	TL/Hours	f = d / e	1,040	713	910	890	
3. Variable Overhead								
Variable Overhead	VOH	TL	g					
Total Production Time	PRODTIME	Hours	h					
Variable Overhead Per Hour	VOH	TL/Hours	i = g / h	3,353	4,792	4,754	3,593	
4. Fixed Overhead								
Fixed Overhead	FOH	TL	j					
Total Production Time	PRODTIME	Hours	h					
Fixed Overhead Per Hour	FOH	TL/Hours	k = h / j	131	123	155	146	
5. Offsets								
RM scaling dust scrap (Tufal) Qty		Tons						
AUV of RM scaling dust scrap (Tufal)		TL/Tons						
Total Value of RM scaling dust scrap (Tufal)		TL						
Defected billets ("hadde bozuğu") Qty		Tons						
AUV of Defected billets ("hadde bozuğu")		TL/Tons						
Total Value of Defected billets ("hadde bozuğu")		TL						
Short Length Qty		Tons						
AUV of Short Length		TL/Tons						
Total Value of Short Length		TL						
RM Scrap Recycled ("Uçbaş") Qty		Tons						
AUV of RM Scrap Recycled ("Uçbaş")		TL/Tons						
Total of RM Scrap Recycled ("Uçbaş")		TL						
Total Offsets		TL	l					
Total Production Qty	PRODQTY	Mtons	b					
RM Per Unit Offset	RMOFFSET	TL/Mtons	m = l / b					

Exhibit D-20 Costs for Rolling Mill 4

Habas
Section D Response
Calculation of Rolling Mill 4 (H4) Cost of Manufacturing

1. Materials	Field	Unit		2015Q3	2015Q4	2016Q1	2016Q2	Sum of POI
Direct Material	DM	TL	a					
Total Production Qty	PRODQTY	Mtons	b					
Direct Material	DM	TL/Mtons	c= a / b	0.11	0.17	0.16	0.22	0.16
2. Variable Overhead								
Variable Overhead	VOH	TL	d					
Less: Packing Offset		TL	e					
Less: Lease Income		TL	f					
Adj. Variable Overhead	VOH		g = d-e-f					
Total Production Time	PRODTIME	Hours	h					
Variable Overhead per Hour	VOH	TL/Hours	i = g /h					
3. Fixed Overhead								
Fixed Overhead	FOH	TL	l					
Total Production Time	PRODTIME	Hours	j					
Fixed Overhead Per Hour	FOH	TL/Hours	k = l / j	31	28	21	24	21
4. Offsets								
RM scaling dust scrap (Tufal) Qty		Tons						
AUV of RM scaling dust scrap (Tufal)		TL/Tons						
Total Value of RM scaling dust scrap (Tufal)		TL		109,097	107,473	65,917	87,839	1,400,801
Defected billets ("hadde bozuğu") Qty		Tons						
AUV of Defected billets ("hadde bozuğu")		TL/Tons						
Total Value of Defected billets ("hadde bozuğu")		TL						
Short Length Qty		Tons						
AUV of Short Length		TL/Tons						
Total Value of Short Length		TL						
RM Scrap Recycled ("Uçbaş") Qty		Tons						
AUV of RM Scrap Recycled ("Uçbaş")		TL/Tons						
Total of RM Scrap Recycled ("Uçbaş")		TL		2,302,953	1,685,792	2,123,616	1,615,562	31,371,475
Total Offsets		TL	a					
Total Production Qty	PRODQTY	Mtons	b					
RM Per Unit Offset	RMOFFSET	TL/Mtons	c= a / b					

Exhibit D-21 By-Product Offset

Habas
Section D Response
Rolling Mill By Product Offsets

1. For Straight Products (RM1, RM3 and RM4)

Description		2015Q3	2015Q4	2016Q1	2016Q2	Sum of POI
RM Scrap Recycled ("Uçbaş")	TL					
RM Scrap Recycled ("Uçbaş")	Tons					
RM Scrap Recycled ("Uçbaş")	TL/Tons					554.80
Defected billets ("hadde bozuğu")	TL					
Defected billets ("hadde bozuğu")	Tons					
Defected billets ("hadde bozuğu")	TL/Tons					
Short Length	TL					
Short Length	Tons					
Short Length	TL/Tons					
RM scaling dust scrap (Tufal)	TL					
RM scaling dust scrap (Tufal)	Tons					
RM scaling dust scrap (Tufal)	TL/Tons					68.76

2. For Coiled Products (RM2)

Description		2015Q3	2015Q4	2016Q1	2016Q2	Sum of POI
RM Scrap Recycled ("Uçbaş")	TL					
RM Scrap Recycled ("Uçbaş")	Tons					
RM Scrap Recycled ("Uçbaş")	TL/Tons					
Defected billets ("hadde bozuğu")	TL					
Defected billets ("hadde bozuğu")	Tons					
Defected billets ("hadde bozuğu")	TL/Tons					
RM scaling dust scrap (Tufal)	TL					
RM scaling dust scrap (Tufal)	Tons					
RM scaling dust scrap (Tufal)	TL/Tons					63.07

Exhibit D-22 Tolling Cost

**CONTAINS BUSINESS PROPRIETARY INFORMATION WHICH IS
NOT AMENABLE TO PUBLIC SUMMARIZATION**

Exhibit D-23 Rolling Times

**CONTAINS BUSINESS PROPRIETARY INFORMATION WHICH IS
NOT AMENABLE TO PUBLIC SUMMARIZATION**

Exhibit D-24 General and Administrative Expenses

Habas**Calculation of General and Administrative Expense Ratio**

Acc3	Acct No	Acct Description-TR	Acct Description-EN	2015 FY
644	644000000			
649	649030000			
654	654000000			
679	679010100			
770	770000040			
770	770000111			
770	770000112			
770	770000113			
770	770000114			
770	770000115			
770	770000116			
770	770000119			
770	770000120			
770	770000121			
770	770000122			
770	770000124			
770	770000125			
770	770000126			
770	770000127			
770	770000128			
770	770000129			
770	770000130			
770	770000131			
770	770000132			
770	770000133			
770	770000141			
770	770000143			
770	770000151			
770	770000160			
770	770000211			
770	770000212			
770	770000213			
770	770000214			
770	770000215			
770	770000216			
770	770000221			
770	770000231			
770	770000241			
770	770000243			
770	770000309			
770	770000310			
770	770000311			
770	770000316			
770	770000321			
770	770000324			
770	770000330			
770	770000331			
770	770000332			
770	770000333			
770	770000341			
770	770000343			
770	770000350			
770	770000351			
770	770000354			
770	770000355			
770	770000356			
770	770000361			
770	770000371			
770	770000372			
770	770000410			
770	770000411			
770	770000412			
770	770000413			
770	770000414			
770	770000422			
770	770000423			
770	770000430			
770	770000441			

Acc3	Acct No
770	770000442
770	770000452
770	770000461
770	770000470
770	770000471
770	770000475
770	770000483
770	770000484
770	770000500
770	770000501
770	770000503
770	770000504
770	770000505
770	770000507
770	770000613
770	770000616
770	770000621
770	770000704

Total General and /

Acc3	Acct No	#
620	620000001	
620	620000002	
620	620000003	
620	620000004	
620	620000005	
620	620000006	
620	620000007	
620	620000008	
620	620000009	
620	620000010	
620	620000016	
620	620000017	
620	620000018	
620	620000033	
620	620000034	
620	620000036	
620	620000040	
620	620000042	
620	620000043	
620	620000044	
620	620000045	
620	620000050	
620	620000060	
620	620000300	
620	620000400	
621	621000000	
621	621000142	
622	622000000	

Total Cost of Good:

Adjustments to Co:

L
L
L
F
L
L

Adjusted Cost of Goods Sold

General and Administrative Expenses Ratio

expense

2015 FY

2015 FY

Exhibit D-25 Finance Expense

Habas

Calculation of Financial Expenses Ratio

Acc3	Acct No			2015 FY
600	600000011			
601	601010120			
642	642002002			
642	642002003			
642	642002004			
642	642002005			
642	642004002			
642	642004003			
642	642007003			
642	642008002			
642	642008901			
642	642008902			
642	642008903			
642	642010002			
642	642011001			
642	642013002			
642	642013003			
642	642014002			
642	642015002			
642	642016002			
642	642016003			
642	642017002			
642	642017003			
646	646000023			
646	646000102			
646	646000123			
646	646000320			
646	646020005			
646	646020007			
646	646020420			
656	656000005			
656	656000017			
656	656000102			
656	656000123			
656	656000159			
656	656000320			
656	656000649			
656	656010120			
656	656010122			
656	656020003			
656	656020005			
656	656020007			
656	656020420			
780	780100002			
780	780100003			
780	780100004			
780	780100006			
780	780100007			
780	780100010			
780	780100013			
780	780100016			
780	780100020			
780	780200002			
780	780200008			
Total General and				
Acc3	Acct No			2015 FY
620	620000001	620000001 Sat.Mamul.Maliyeti-Oksijen	620000001 COGS Oxygen	
620	620000002	620000002 Sat.Mamul.Maliyeti-Argon	620000002 COGS - Argon	
620	620000003	620000003 Sat.Mamul.Maliyeti-Azot	620000003 COGS Nitrogen	
620	620000004	620000004 Sat.Mamul.Maliyeti-Hidrojen	620000004 COGS Hydrogen	
620	620000005	620000005 Sat.Mamul.Maliyeti-Kuru hava	620000005 COGS Dry air	
620	620000006	620000006 Sat.Mamul.Maliyeti-Protoksit D'Azot	620000006 COGS - Protoksit D'Azot	
620	620000007	620000007 Sat.Mamul.Maliyeti-Asetilen	620000007 COGS-Acetylene	
620	620000008	620000008 Sat.Mamul.Maliyeti-Karışım Gazları	620000008 COGS Mixture Gases	
620	620000009	620000009 Sat.Mamul.Maliyeti-Karbondioksit	620000009 COGS Carbon dioxide	

Acc3	Acct No	Acct Description-TR	Acct Description-EN	2015 FY
620	620000010			
620	620000016			
620	620000017			
620	620000018			
620	620000033			
620	620000034			
620	620000036			
620	620000040			
620	620000042			
620	620000043			
620	620000044			
620	620000045			
620	620000050			
620	620000060			
620	620000300			
620	620000400			
621	621000000			
621	621000142			
622	622000000			
Total Cost of Goods Sold				
Adjustments to Cost of Goods Sold				
Adjusted Cost of Goods Sold				
General and Administrative Expenses Ratio				

Exhibit D-26 Cost Reconciliation

Habas Section D Response
Cost Reconciliation
All Figures TL

1. Reconciliation of Cost of Sales to Cost of Goods Sold

Habas 2015 Cost of Sales according to IFRS

Less: Cost of Trade Goods Sold as per IFRS
Less: Cost of Services

Habas 2015 Cost of Goods Sold as per IFRS

2. IFRS Adjustments/Reclassifications (IFRS to Statutory Cost of Sales)

reclassification from other income to materials cost
reclassification from other income to labor cost

Habas 2015 COGS in statutory books

3. 2015 to 'POICOS

Less: 2015 January - June COGS
Plus: 2016 January - June COGS

Habas POI COGS in statutory books

4. POI cost of sales (to the total POI cost of manufacturing in financial accounting

Less: Cost of Non-Subject Merchandise

620000001 COGS Oxygen
620000002 COGS - Argon
620000003 COGS Nitrogen
620000004 COGS Hydrogen
620000005 COGS Dry air
620000006 COGS - Protoksit D'Azot
620000007 COGS-Acetylene
620000008 COGS Mixture Gases
620000009 COGS Carbon dioxide
620000010 COGS Carbon Central Distribution System
620000016 COGS Billet
620000033 COGS Short Length
620000036 COGS - Electricity
620000040 COGS - Slab
620000042 COGS -Gas Oxygen
620000043 COGS-Gas Argon
620000044 COGS-Gas Nitrogen
620000045 COGS-Gas Carbon Dioxide
620000050 COGS-HRC
620000060 COGS-Oxide Iron
620000300 COGS-Natural gas - CNG
620000400 COGS-Natural gas - LNG

Habas COGS of Rebar and Wire Rod (including non-subject plain wire rod)

Opening and Closing Inventory Adjustment

- Less: Rebar Opening Inventory
- Less: Wire Rod and Debar in Coil Opening Inventory
- Plus: Rebar Closing Inventory
- Plus: Wire Rod and Debar in Coil Closing Inventory

- Plus: Internal Consumption of Rebar
- Plus: Internal Consumption of Wire Rod
- Plus: Wire Rod Consumed to Wire Mesh Production

Habas Cost of Manufacture of Rebar and Wire Rod (including non-subject plain wire rod)

5. Differences between the reporting methodology and the normal books and records;

- Less: Port Profit Loss Pertaining to Scrap
- Less: Port Profit Loss Pertaining to Billets
- Less: Lease from Operator of RM4
- Plus: Additional Billet Costs in 760 Accounts
- Less: RM 4 Packing Offset
- Less: Subcontractors Packing Offset

Habaş Adjusted Cost of Manufacture of Rebar and Wire Rod (including non-subject plain wire rod)

6. Less: Cost of merchandise not under consideration

REPORTED EXTENDED TOTCOM	
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Exhibit D-27 Trial Balance for Habaş

Acc3	Acct No	P&L Description	2015 Q3	2015 Q4	2016 Q1	2016 Q2	2015 FY	POI
620	620000040	Cost of Goods Sold						
620	620000042	Cost of Goods Sold						
620	620000043	Cost of Goods Sold						
620	620000044	Cost of Goods Sold						
620	620000045	Cost of Goods Sold						
620	620000050	Cost of Goods Sold						
620	620000060	Cost of Goods Sold						
620	620000300	Cost of Goods Sold						
620	620000400	Cost of Goods Sold						
621	621000000	Cost of Trade Goods Sold						
621	621000142	Cost of Trade Goods Sold						
622	622000000	Cost of Services Sold						
642	642002001	Interest Income						
642	642002002	Interest Income						
642	642002003	Interest Income						
642	642002004	Interest Income						
642	642002005	Interest Income						
642	642002006	Interest Income						
642	642004002	Interest Income						
642	642004003	Interest Income						
642	642007002	Interest Income						
642	642007003	Interest Income						
642	642008002	Interest Income						
642	642008901	Interest Income						
642	642008902	Interest Income						
642	642008903	Interest Income						
642	642010002	Interest Income						
642	642011001	Interest Income						
642	642013002	Interest Income						
642	642013003	Interest Income						
642	642014002	Interest Income						
642	642015002	Interest Income						
642	642016002	Interest Income						
642	642016003	Interest Income						
642	642017002	Interest Income						
642	642017003	Interest Income						
644	644000000	Expired Reserves						
646	646000005	Expired Reserves						
646	646000015	Expired Reserves						
646	646000017	Expired Reserves						
646	646000023	Expired Reserves						
646	646000102	Expired Reserves						
646	646000123	Expired Reserves						
646	646000159	Expired Reserves						
646	646000320	Expired Reserves						
646	646020005	Expired Reserves						
646	646020207	Expired Reserves						
646	646020420	Expired Reserves						
649	649030000	Income from Other Operations						
649	649035000	Income from Other Operations						
649	649045000	Income from Other Operations						
649	649090000	Income from Other Operations						
654	654000000	Provisions						
656	656000005	Forex Losses						
656	656000017	Forex Losses						
656	656000023	Forex Losses						
656	656000102	Forex Losses						
656	656000123	Forex Losses						
656	656000159	Forex Losses						
656	656000320	Forex Losses						
656	656000649	Forex Losses						
656	656010120	Forex Losses						
656	656010122	Forex Losses						
656	656020003	Forex Losses						
656	656020005	Forex Losses						
656	656020207	Forex Losses						
656	656020420	Forex Losses						
679	679010100	Other Extraordinary Income						
760	760000020	Sales Marketing and Distribution Expenses						
760	760000030	Sales Marketing and Distribution Expenses						
760	760000040	Sales Marketing and Distribution Expenses						

PUBLIC VERSION

Exhibit D-28 CONNUM Worksheets

**CONTAINS BUSINESS PROPRIETARY INFORMATION WHICH IS
NOT AMENABLE TO PUBLIC SUMMARIZATION**