C-XXX-XXX
Administrative Review
(Month/Date/Year – Month/Date/Year)
Public Document
E&C/Office: Initials

Month Day, Year

NAME/ADDRESS
OF GOVERNMENT REPRESENTATIVE

Re: REVIEW/COUNTRY/PRODUCT: Countervailing Duty Questionnaire

Dear Name:

The U.S. Department of Commerce (Commerce) is **PRODUCT LONG NAME** (**SHORT NAME**) from **COUNTRY LONG NAME** (**SHORT NAME**).1 *See Initiation of Antidumping and Countervailing Duty Administrative Reviews*, **XX** FR **XXX** (**DATE**). As part of our review, we are requesting that your government and certain companies provide answers to the enclosed questionnaire. We have selected the following companies as respondents in this administrative review: **COMPANY LONG NAME** (**SHORT NAME**). See **FULL CITE TO RESPONDENT SELECTION MEMORANDUM**. **OR** An administrative review of the following companies was requested: **XXX**. Please note that your government is responsible for forwarding copies of this cover letter and questionnaire to these respondent companies.

Commerce is inquiring into each subsidy program previously examined in the investigation or prior review, except for programs already determined to be terminated or not countervailable. Commerce will also examine any programs discovered during the course of this administrative review. Commerce has taken no position on whether these programs provide subsidies in this case, and our request for information on these programs does not imply that we will necessarily find them to provide countervailable subsidies. Our decisions on those questions will be made on the basis of information received during this proceeding (including information from you) in light of the applicable provisions of U.S. law.

If the government or respondent company has information demonstrating that a respondent company had no exports, sales, or entries of subject merchandise to the United States during the period of review (**DATE, THROUGH DATE**), then you may submit that information, along with supporting documentation, to Commerce instead of submitting a questionnaire response with regard to that company.

Please refer to the cover page and general instructions of the enclosed questionnaire[2] for the due date for responding to this questionnaire, the official in charge, and the instructions for filing the response. The companies identified above must complete Section III of the questionnaire and must submit their responses to Commerce by the deadline noted. Your government must

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[1] On **DATE**, Commerce published in the Federal Register the countervailing duty order on ***PRODUCT LONG NAME from COUNTRY LONG NAME***. See ***TITLE OF CVD ORDER***, XX FR XXXXX.
[2] This questionnaire has been updated as of August 24, 2026.

complete Section II of the questionnaire and submit a response by the same deadline.

With certain, limited exceptions, all submissions for all proceedings must be filed electronically using Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS). An electronically filed document must be received successfully in its entirety by ACCESS by 5 p.m. Eastern Time (ET) on the date indicated on the cover page of the enclosed questionnaire.[3] Note that Commerce has amended certain requirements pertaining to the service of documents in section 351.303(f) of our regulations.4

For your convenience, Commerce has the following resources available online to assist you in complying with these electronic filing procedures:

ACCESS: Help Link
https://access.trade.gov/help

ACCESS: External User Guide

ACCESS: Handbook on Electronic Filing Procedures

Federal Register notice: *Antidumping and Countervailing Duty Proceedings: Electronic Filing Procedures; Administrative Protective Order Procedures*, 76 FR 39263 (July 6, 2011) http://www.gpo.gov/fdsys/pkg/FR-2011-07-06/pdf/2011-16352.pdf and *Enforcement and Compliance: Change of Electronic Filing System Name,* 79 FR 69046 (November 20, 2014) http://www.gpo.gov/fdsys/pkg/FR-2014-11-20/pdf/2014-27530.pdf

Please note that revised certification requirements are in effect for company/government officials as well as their representatives. In all segments of antidumping duty or countervailing duty proceedings, parties submitting factual information must use the formats for the revised certifications provided at the end of the Final Rule.[5] Templates for these certifications are included as an appendix to this questionnaire.

Commerce must conduct this review in accordance with statutory and regulatory deadlines. If you are unable to respond completely to every question in the attached questionnaire by the established deadline, or are unable to provide all requested supporting documentation by the same date, you must notify the official in charge and submit a request for an extension of the deadline for all or part of the questionnaire response. If you require an extension for only part of your response, such a request should be submitted separately from the portion of your response filed under the current deadline. Statements included within a questionnaire response regarding a respondent's ongoing efforts to collect part of the requested information, and promises to supply such missing information when available in the future, do not substitute for a written

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[3] We are also requesting that the company respondents submit certain information within 14 days of the date of this questionnaire. *See* Section III, page 1.

[4] *See Administrative Protective Order, Service, and Other Procedures in Antidumping and Countervailing Duty Proceedings; Final Rule*, 88 FR 67069 (September 29, 2023).

[5] *See Certification of Factual Information To Import Administration During Antidumping and Countervailing Duty Proceedings*, 78 FR 42678 (July 17, 2013) (*Final Rule*); *see also* the frequently asked questions regarding the *Final Rule*, available at https://www.trade.gov/sites/default/files/2026-08/FAQ%20for%20Certifications.pdf?v=1786638677653. Templates for these certifications are included as an appendix to this questionnaire.

extension request. Section 351.302(c) of Commerce's regulations requires that all extension requests be in writing and state the reasons for the request. Any extension granted in response to your request will be in writing; otherwise the original deadline will apply. Extensions for your government and for the respondent companies identified above must be requested separately; any extension granted will apply only to the party identified in the written extension issued by Commerce.

If Commerce does not receive either the requested information or a written extension request before 5 p.m. ET on the established deadline, we may conclude that the government or the respondent company(ies) have decided not to cooperate in this proceeding. Commerce will not accept any requested information submitted after the deadline. As required by section 351.302(d) of our regulations, we will reject such submissions as untimely. Therefore, failure to properly request extensions for all or part of a questionnaire response may result in the application of partial or total facts available, pursuant to section 776(a) of the Act, which may include adverse inferences, pursuant to section 776(b) of the Act.

In the unlikely event that you have received this questionnaire after the deadline to respond, you MUST contact the official in charge within 5 days of receipt of the questionnaire to receive further instructions and a revised deadline for the submission of the required information. Failure to do so may result in the presumption that you failed to cooperate by not acting to the best of your ability to comply with the request for information, and Commerce may use an inference that is adverse to your interests in selecting from the facts otherwise available, in accordance with section 776(b) of the Act.

DEADLINE FOR SUBMISSION: **Your response is due no later than 5:00 p.m. Eastern Time on xxx date.** Questionnaire responses normally entail the filing of many exhibits and databases on ACCESS. Accordingly, to the extent you submit your filing on the day it is due, rather than earlier, we strongly recommend that you begin uploading your response **no later than 12:00 noon on the above due date**. A questionnaire response must be filed in its entirety by the deadline to be considered timely.[6]

EXTENSIONS: Note well: Any extension request must be filed in writing. Extension requests filed after 5 p.m. on the due date will not be granted, except in extraordinary circumstances. An extraordinary circumstance is an unexpected event that could not have been prevented if reasonable measures had been taken, and that precludes a party or its representative from timely filing an extension request through all reasonable means.[7] An extraordinary circumstance is extremely rare and may include "a natural disaster, riot, war, *force majeure*, or medical emergency."[8] Note that "the earlier an extension request is filed, the more likely Commerce may consider the extension request, decide on its disposition, and inform the requesting party of its decision before the time limit expires."[9] For extension requests that are filed very close to the expiration of the time for filing the submission, Commerce may issue a verbal response to a party's extension request before the applicable time limit expires and issue a written response as soon as practicable.[10]

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[6] 19 CFR 351.303(b)(1).
[7] 19 CFR 351.302(a)(2).
[8] *See Extension of Time Limits*, 78 FR 57790, 57793 (Sep. 20, 2013) (Preamble to the Final Rule).
[9] *Id.* at 57792.
[10] *Id.*

Note well:

> Parties should be aware that **the likelihood of Commerce granting an extension will decrease the closer the extension request is filed to the applicable time limit** because Commerce must have time to consider the extension request and decide on its disposition. Parties should not assume that they will receive an extension of a time limit if they have not received a response from Commerce. For submissions that are due at 5:00 p.m., **if Commerce is not able to notify the party requesting the extension of the disposition of the request by 5:00 p.m., then the submission would be due by the opening of business (8:30 a.m.) on the next business day**. *See* 19 CFR 351.103(b).[11] **If a party requests an extension because of ACCESS/technical filing difficulties to which it did not receive a response from Commerce by 5:00 p.m., and the filing difficulties persist past 8:30 a.m. on the next business day, the party should contact the case analyst.**

If a party is experiencing issues with an ACCESS filing, the party should contact the ACCESS Help Desk by telephone to troubleshoot the filing issues. When experiencing filing issues on the day a submission is due, the filing party should also contact the case analyst if known, otherwise the official in charge, informing them of the filing difficulties. The submission for which a party is having difficulties filing on ACCESS should not be emailed to the case analyst or the official in charge.
Help Desk
(202) 482-3150
access@trade.gov
https://access.trade.gov

Should you have any questions about this matter, please contact [Case Analyst Name] (202) 482-xxxx.

Sincerely,

X

[Insert Name}
Program Manager, AD/CVD Operations, Office X

Enclosure

[11] *Id.* (emphasis added).

UNITED STATES DEPARTMENT OF COMMERCE
INTERNATIONAL TRADE ADMINISTRATION
ENFORCEMENT & COMPLIANCE

COUNTERVAILING DUTY QUESTIONNAIRE

Countervailing Duty (CVD) Questionnaire
INSERT PRODUCT
from COUNTRY
C-XXX-XXX

PERIOD OF REVIEW: INSERT PERIOD

RESPONSE TO SECTION III IDENTIFYING AFFILIATED COMPANIES DUE DATE: **INSERT DUE DATE** (14 days from date of questionnaire)

SECTIONS II and REMAINING PORTIONS OF III RESPONSE DUE DATE: **INSERT DUE DATE (37 days from date of questionnaire)**

OFFICIALS IN CHARGE:

NAME: (Analyst)	**NAME: (Analyst)**
OPERATIONS, OFFICE X	**OPERATIONS, OFFICE X**
PHONE: (202) 482-XXXX	**PHONE:** (202) 482-XXXX
E-MAIL:	**E-MAIL:**

Instructions for filing a response to this questionnaire are outlined in Section I "General Instructions" of the questionnaire.

STATUTORY REFERENCE: **Tariff Act of 1930, Title VII, as amended**

REGULATORY REFERENCE: **19 CFR Parts 351 and 354**

PUBLIC SERVICE LIST

INCLUDE HERE THE PARTIES LISTED ON THE PUBLIC SERVICE LIST (THE LIST CAN BE FOUND IN ACCESS UNDER THE ADMINISTRATIVE REVIEW) TO INDICATE TO WHOM THIS QUESTIONNAIRE IS RELEASED

CONTENTS

SECTION I
GENERAL INSTRUCTIONS AND INFORMATION

Commerce of Commerce (Commerce) is inquiring into each subsidy program previously examined in the investigation or prior review, with the exception of programs already determined to be terminated or not countervailable and programs based on allegations specific to companies other than those under review. Commerce will also examine any other potentially countervailable programs discovered during the course of this administrative review.

Our decisions will be made on the basis of information received during this proceeding. Absent new information or evidence of changed circumstances, however, we do not intend to reexamine the countervailability of programs previously found to be countervailable, or not countervailable. Likewise, for non-recurring subsidies previously found to be used by the company respondent(s) under review, we will not reexamine the benefit amount attributable to this review period from previously examined subsidy disbursements, absent new information.

This questionnaire is composed of three sections: Section I, which includes administrative review information and filing instructions; Section II, which includes questions for your government concerning the operation of the programs under examination; and Section III, which includes questions for the companies under examination regarding their use of the programs.

This administrative review is being conducted according to a statutorily mandated schedule. Your response to this questionnaire should include all of the information requested. If you are unable to provide the information requested completely, and within the time provided, Commerce may have to rely on the facts available. If you do not act to the best of your ability to comply with our requests for information, we may use information that is adverse to your interests in conducting our analysis. It is essential, and in your interest, that Commerce receive complete information early in the proceeding to ensure a thorough and accurate analysis and to provide all parties the fullest opportunity to review and comment on your submission and Commerce's analysis. If for any reason you do not believe that you can complete the response to this questionnaire by the date specified on the cover page, or in the form requested, you should contact immediately the officials in charge named on the cover page. Also, if you have any concerns about this questionnaire, we urge you to consult with the officials in charge regarding those concerns.

I. PRODUCERS/EXPORTERS SUBJECT TO REVIEW

Commerce has selected the below listed companies as mandatory company respondents in this administrative review[12] (hereinafter, respondent(s), company respondent(s), or companies under review.

- **INSERT with short cite**
- **INSERT with short cite**

[12] *See* Department Memorandum regarding "Respondent Selection" **(INSERT DATE)**. Public version of this memorandum is available in Commerce's ACCESS.

OR

An administrative review of the following producer(s)/exporter(s) was requested by an interested party(s):

- **INSERT with short cite**
- **INSERT with short cite**

Please note that the GOVERNMENT is responsible for forwarding a copy of Section I and III of this questionnaire to the named mandatory company respondents.

In addition to a questionnaire response from the company respondents named above, responses may be required from certain companies affiliated with the named respondents, companies involved in the sale of subject merchandise, and former owners (*see* Section III below for additional information). Therefore, when answering questions contained in Section II and Section III below, you must provide information regarding all such companies. All references to the "company respondents," "companies under review," "companies under examination," etc., in Section II are references to the companies named above as well as all other companies required to respond to Section III of the questionnaire.

II. SCOPE AND TIME PERIOD OF REVIEW

A. Scope

LOOK AT THE MOST RECENTLY COMPLETED ADMINISTRATIVE REVIEW/SCOPE INQUIRY FOR THE CURRENT SCOPE OF THE ORDER

B. Period of Review

The period covered by this review (*i.e.*, the period of review (POR)) is **INSERT DATE** to **INSERT DATE**.

III. INSTRUCTIONS FOR FILING THE RESPONSE

The following instructions apply to your response to this questionnaire and all other documents that you submit to Commerce during the course of this proceeding, such as responses to additional questionnaires, extension requests, and case briefs.

A. Filing:

1. The government is responsible for submitting the responses for all central, provincial, state, and local governments, as well as any company information requested in the government section of this questionnaire. Either the government or the companies under review are responsible for submitting the company responses to Commerce in a

timely manner such that they will be received by Commerce in Washington, DC, no later than the due date specified on the cover page of this questionnaire. All laws, regulations, and other descriptive materials that supplement your response should be submitted on the same date as the initial response.

2. All submissions must be made electronically using Commerce's ACCESS website at https://access.trade.gov. If an exception to the electronic filing requirement applies, you must address and manually submit your response to the address indicated at Section C "Manual Filing," below. To determine if your response qualifies for manual filing, *see* "Manual Filing."

3. Please label the electronic files that you upload to ACCESS in a manner indicating their specific contents. For example, "ABC Ltd March 15 QR – Exhibits 10-15," rather than "ABC Ltd March 15 QR – part 3." If possible, please do not split exhibits between electronic files.

4. The business proprietary response should be submitted on the due dates specified. The public version of the response may be filed one business day after the proprietary response.

5. An electronically filed document must be received successfully in its entirety by ACCESS by 5:00 pm Eastern Time (ET) on the due date, unless an earlier time is specified.

B. <u>Format</u>

1. You are required to state in the upper right-hand corner of your cover letter the following information in the following format:

   a. on the first line, indicate the case number stated on the cover page to this questionnaire (*i.e.*, **C-XXX-XXX**);

   b. on the second line, indicate the total number of pages in the document including cover pages, appendices, and any unnumbered pages;

   c. on the third line, indicate "Administrative Review" and the time period (MM/DD/YY - MM/DD/YY);

   d. on the fourth line, indicate Commerce office conducting the proceeding (the office is indicated on the cover page to this questionnaire);

   e. on the fifth and subsequent lines, indicate whether any portion of the document contains business proprietary information and, if so, list the page numbers containing business proprietary information; and indicate the business proprietary/public status of the document and whether you agree or object to release of the submitted information under administrative protective order (APO) by stating one of the following:

- "Business Proprietary Document -- May Be Released Under APO,"
- "Business Proprietary Document -- May Not Be Released Under APO,"
- "Business Proprietary/APO Version-- May Be Released Under APO,"
- "Public Version," or
- "Public Document."

2. Please include a "Re:" line on the cover letter of your response, and any other submissions you make during this proceeding. In the Re: line, briefly summarize the purpose of your submission, *e.g.*, "response to questionnaire," "case brief."

3. Prepare your response in typed form and in English (*see* 19 CFR 351.303(d) and (e) for these and other formatting requirements). Include an original and translated version of all pertinent portions of non-English language documents that accompany your response, including financial statements. Any foreign language submission which is not accompanied by an English translation will be disregarded.

4. Repeat the question to which you are responding in your narrative submission and place your answer directly below it.

5. Please respond to each question. If a particular question does not apply, please state so and explain why in your response. Failure to do so could lead to the use of adverse inferences for that particular question.

6. In each of your answers, please identify your source of information. Please include with your response copies of source documents necessary to understand your response and include an original and translated version of all source documents. For additional information sources not included in your response, indicate the location where the documents or electronic data systems are maintained. If information is maintained at multiple locations, please list in an appendix to your response these locations along with notes indicating the information maintained at each location. This information is used by Commerce to prepare for verification.

7. Include all worksheets, financial reports, and other requested documents as appendices to your response.

8. Provide a table of appendices. Assign a number to each appendix and include a descriptive name for each appendix and its number in the table.

9. Identify all units of measurement, currencies, and conversion factors used in your narrative response, worksheets, or other appendices. All monetary amounts should be shown in the currency in which they were originally denominated, and

in the currency in which they are registered in your accounts (if the two are different). Also, report the actual exchange rate used for a particular conversion. For all values adjusted for inflation, please provide the data in both nominal and adjusted terms and explain how these values were adjusted.

10. We request that tabulated information regarding company use of programs (*e.g.*, loans, loan guarantees, and grants) be submitted using the Microsoft Excel spreadsheet program compatible with the Microsoft Windows Operating System (MS-Windows) software for PCs.

11. It is your responsibility to contact the officials in charge if subsequent to your filing there are events that affect your response (*e.g.*, changes as a result of an audit).

C. Manual Filing

1. All submissions must be filed electronically. Only under the following four circumstances will Commerce accept a hardcopy response that is manually filed:

   - Documents exceeding 500 pages in length may be filed manually (in paper form) in the APO/Dockets Unit. This is referred to as a "bulky document."

   - Data files greater than 50 MB may be filed in an alternative manner after consulting Super_Bulky_Document_Submissions.pdf and contacting the ACCESS Help Desk at 202-482-3150.

   - If the ACCESS system is unable to accept filings continuously or intermittently over the course of any period of time greater than one hour between 12:00pm and 4:30pm ET or for any duration of time between 4:31pm and 5:00pm ET, then a person may manually file the document in the APO/Dockets Unit. Commerce will provide notice of such technical failures on the ACCESS Help Desk line at 202-482-3150 and on Enforcement and Compliance's website, which is found at the following link: Enforcement & Compliance.

   - Apart from the above, if you are unable to comply with the electronic filing requirement, as provided in 19 CFR 351.103(c) and in accordance with section 782(c) of the Act, you must promptly notify the officials in charge and submit a full written explanation of the reasons you are unable to file the document electronically. You must also suggest alternative forms in which to submit the information. Commerce will consider the ability of a submitter and may modify the electronic filing requirement on a case-by-case basis.

2. All manually filed documents must be accompanied by a cover sheet generated in ACCESS. For manually filed bulky documents, separator sheets must also be generated and used.

3. If your response qualifies as a bulky document and you opt to file it manually, you must file two identical paper copies of the document. For all other authorized manual submissions, only one paper copy is required.

4. Manual submissions must be addressed and submitted to:

Secretary of Commerce
Attention: Enforcement and Compliance, AD/CVD Operations Office
(*specify office number indicated on the cover page of this questionnaire)*
APO/Dockets Unit, Room 18022
U.S. Department of Commerce
Fourteenth Street and Constitution Avenue, N.W.
Washington, D.C. 20230

D. Certifications

1. Submit the required *certification of factual information*.[13] Providers of information and the person(s) submitting it, if different (*e.g.*, a legal representative), must certify that they have read the submission and that the information submitted is accurate and complete. Commerce cannot accept questionnaire responses that do not contain signed certifications. Forms for such certification are included as attachments to this questionnaire within Sections II and III.

2. Provide the required *certificate of service* (included as an attachment) with each business proprietary submission and its public version, as well as each fully public submission.

3. Signed certifications of accuracy and certificates of service should be scanned and appended to the appropriate electronic documents filed in ACCESS.

E. Business Proprietary Information and Summarization of Business Proprietary Information

1. You may request business proprietary treatment for information submitted that is not publicly available. As a general rule, Commerce places all correspondence and submissions received in the course of an antidumping or countervailing duty proceeding in a public reading file. However, information deemed to be proprietary will not be made available to the public. If you wish to make a request for proprietary treatment for particular information, refer to 19 CFR 351.304, 351.305, and 351.306. You must submit the request for proprietary treatment at the same time as the claimed business proprietary information is submitted to Commerce.

[13] Commerce's certification requirements under 19 CFR 351.303(g) changed effective August 16, 2013. Any submissions made to Commerce pursuant to proceedings initiated on or after August 16, 2013, must be accompanied by the appropriate company, government, and representative certifications (as applicable). For more information refer to 78 FR 42678 (July 17, 2013) of the *Federal Register*.

2. Utilize the "one-day lag rule" under 19 CFR 351.303(c)(2) if you wish an additional day to review the final bracketing of business proprietary information in a document and to prepare the required public version. The filing requirements under the one-day lag rule provide for a party to file only the business proprietary document within the applicable time limit (19 CFR 351.303(c)(2)(i)). By the close of business one business day after the date the business proprietary document is filed, the person must file the complete final business proprietary document (19 CFR 351.303(c)(2)(i)(ii)). The final business proprietary document must be identical to the original document except for any bracketing corrections.

3. By the close of business one business day after the date the business proprietary document is filed (refer to the "one-day lag rule" in the preceding paragraph), submit the public version of your response (19 CFR 351.303(c)(2)(i)(iii)). A public version must contain:

   (1) a non-proprietary (public) version of your response that has sufficient detail to permit a reasonable understanding of the information submitted in confidence, and/or

   (2) an itemization of particular information that you believe you are unable to summarize. State the reasons why you cannot summarize each piece of information.

   <u>Please note</u>: The summarization requirement does not apply solely to the narrative portion of your response. It applies equally to worksheets and other appendices to your response. Generally, numerical data, such as that provided in sales and loan charts, are adequately summarized only if grouped or presented in terms of indices or figures ranged within 10 percent of the actual figure. Responses, or portions thereof, that are not adequately summarized may be rejected from the record of this proceeding.

4. Submit the statements required regarding limited release of business proprietary information under the provisions of an APO. U.S. law permits limited disclosure to representatives of parties (*e.g.*, legal counsel) of certain business proprietary information, including electronic business proprietary information, under an APO. (Note that data received under an APO cannot be shared with others who are not covered by the APO.) Under the provisions governing APO disclosure, you must submit either:

   (1) a statement agreeing to permit the release under APO of information submitted by you in confidence during the course of the proceeding, or

   (2) a statement itemizing those portions of the information which you believe should not be released under APO, together with arguments supporting your objections to that release.

   We are required by our regulations to reject, at the time of filing, submissions of business proprietary information that do not contain one of these statements. As discussed above, you must state in the upper right-hand corner of the cover letter accompanying your questionnaire response whether you agree or object to release of the submitted information under APO (*e.g.*, May Be Released Under APO or May Not Be Released Under APO). *See* 19 CFR 351.304 for specific instructions. If you do not agree to release under APO all or part of the proprietary information, but we determine that the information should be released, you will have the opportunity to withdraw the information (*see* 19 CFR 351.304(d)). However, any information which you withdraw will be removed from the official record and will not be used in our determination.

5. Place brackets ("[ ]") around information for which you request business proprietary treatment.

6. Provide to all parties whose representatives have been granted APO access and who are listed on Commerce's most recent APO Service List, a complete copy of the submission--proprietary document and public version, except for that information which you do not agree to release under APO. (APO service lists, as well as public service lists, are regularly updated and maintained as record documents in ACCESS at https://access.trade.gov. The current service lists are also either attached to the cover letter of this questionnaire or will be provided by a subsequent letter from Commerce). If you exclude information because you do not agree to release it under APO, you must submit the complete business proprietary version, wherein information in double brackets has been excluded. This version of the response must be marked "Business Proprietary/APO Version-- May Be Released Under APO" on the cover page. For parties that do not have access to information under APO, please provide a public version only.

7. A chart summarizing AD/CVD filing requirements can be found at the following link: Document_Filing_Requirements_for_Website.pdf. Detailed and supplemental information concerning APOs can be found at the following link: ACCESS Administrative Protective Order and Entry of Appearance Forms (Release 4) External User Guide.

F. Government Confidential Information

Any government confidential information submitted to us should be clearly labeled, preferably with the national security classification mark of the responsible authority. The appropriate authority should also submit a statement explaining, in detail, why the information is confidential.

Please note that any company-specific information submitted by government authorities, for which the government is acting merely as a conduit, is not entitled to government confidential treatment; such information is covered by the business proprietary information guidelines outlined above.

G. Verification

All information submitted is subject to verification. Failure to allow full and complete verification of any information may affect the consideration accorded to that or any other verified or non-verified item in the responses.

H. Extension Requests

Commerce must conduct this proceeding in accordance with statutory and regulatory deadlines. If you are unable to respond completely to every question in the attached questionnaire by the established deadline, or are unable to provide all requested supporting documentation by the same date, you must notify the officials in charge and submit a written request for an extension of the deadline for all or part of the questionnaire response. If you require an extension for only part of your response, such a request should be submitted separately from the portion of your response filed under the current deadline. Statements included within a questionnaire response regarding a respondent's ongoing efforts to collect part of the requested information, and promises to supply such missing information when available in the future, do not substitute for a written extension request. All extension requests must be in writing and state the reasons for the request, pursuant to 19 CFR 351.302(c). Any factual statements made in support of such reasons must be accompanied by the certifications required under 19 CFR 351.303(g). An extension request submitted without a proper certification for any factual information contained therein will be considered improperly filed and, as with any other improperly filed document, will not be accepted. Any extension granted in response to your request will be communicated in writing by Commerce; otherwise the original deadline will apply.

If Commerce does not receive either the requested information or a written extension request before 5:00pm ET on the established deadline, we may conclude that you have decided not to cooperate in this proceeding. Commerce will not accept any requested information submitted after the deadline. As required by 19 CFR 351.302(d), we will reject such submissions as untimely. Therefore, failure to properly request extensions for all or part of a questionnaire response may result in the application of partial or total facts available, pursuant to section 776(a) of the Act, which may include adverse inferences, pursuant to section 776(b) of the Act.

I. Separate Letter of Appearance Required

Pursuant to 19 CFR 351.103(d)(1), "with the exception of a petitioner filing a petition in an investigation, to be included on the public service list for a particular segment, each interested party must file a letter of appearance." The letter of appearance must be filed separately from any other document (with the exception of an application for APO access). If you have an ACCESS E-Filer account, you may also enter your appearance by logging into ACCESS at https://access.trade.gov and clicking on "Manage Entry of Appearance" and then "Create New Entry of Appearance."

IV. SUBMISSION OF COMPUTER DATABASES AND SPREADSHEETS

A. Filing Instructions

Except as described above under the section "Manual Filing," all database files, including Microsoft Excel spreadsheets that are less than 50 MB in size must be filed electronically using ACCESS. Instructions for using ACCESS can be found above and at http://access.trade.gov. Please refer to the Handbook on Electronic Filing Procedures in the "Help" section of the website.

Please label the electronic files that you upload in a manner indicating their specific contents. For example, ABC Subsidiary 1 March 15 Electricity Worksheet, rather than ABC March 15 QR – Excel 1.

B. Special Instructions for Manual Filing of Databases in the Event of ACCESS Technical Failure

In the event of an ACCESS technical failure, you may submit your databases or spreadsheets manually on either a CD or DVD. Compressed databases are acceptable, but decompression instructions and software must accompany any compressed data submission.

Clearly label the CD or DVD with the following information:

1. Case name, case number, and submission date
2. Name of respondent
3. Proceeding and time period (*e.g.*, INV-POR 1/1/2023-12/31/2023)
4. Name of official in charge
5. File formats and software used to create the databases or worksheets
6. File names, number of observations, and record lengths
7. ACCESS bar code number

C. Data Formatting Instructions

1. Since the database or spreadsheet must be readable by a computer using a Microsoft Windows system, the data must be encoded in ASCII format or, at your option, PC SAS, Access, or Excel formats.

6. Report numerical data in a numerical format that allows calculations (*e.g.*, 10, not 10 MT). Units should be reported in fields separate from numerical values.

IV. ACRONYMS AND ABBREVIATION TABLE

Acronym/Abbreviation	Full Name or Term
The Act	Tariff Act of 1930, as amended
AFA	Adverse Facts Available
AD	Antidumping Duty
APO	Authorized Protective Order
AUL	Average Useful Life
BPI	Business Proprietary Information
CFR	Code of Federal Regulations
CRU	The Department's Central Records Unit
CVD	Countervailing Duty
Commerce	Department of Commerce
f.o.b.	Free on board
FR	Federal Register
GAAP	Generally Accepted Accounting Principles
HTSUS	Harmonized Tariff Schedule of the United States
IRS	Internal Revenue Service
LTAR	Less Than Adequate Remuneration
POR	Period of Review
U.S.C.	United States Code
VAT	Value Added Tax
WTO	World Trade Organization

SECTION II

QUESTIONNAIRE FOR THE GOVERNMENT OF COUNTRY

This questionnaire requests information about certain subsidy programs alleged to be provided to producers/exporters of subject merchandise. The subsidy programs under examination in this questionnaire include all programs Commerce previously examined in the investigation or prior review of this order, except those subsidy programs found to be terminated or not countervailable. As such, this questionnaire addresses all subsidy programs found previously to be used (by the company respondents identified below and any other previously examined producers/exporters), subsidy programs previously found to be not used, and subsidy programs which did not provide countervailable benefits. Commerce will also examine any other potentially countervailable programs discovered during the course of this administrative review.

Absent new information warranting a program reexamination, we will not reevaluate prior determinations regarding the countervailability of programs. Thus, as noted below, if you think that determinations regarding the countervailability of programs should be revisited, it is incumbent upon you to provide the new information which you claim warrants such a reexamination.

Likewise, for non-recurring subsidies previously found to be used by the companies under examination, we will not reexamine the benefit amount attributable to this POR from previously examined subsidy disbursements, absent new information. Instead, we will calculate the subsidy rate from such previously examined disbursements by reliance on the benefit amount attributable to this POR as determined in the calculation memoranda of the investigation or prior review. Such memoranda will be placed on the record of this review by Commerce as necessary.

In addition to providing information related to subsidies received by the company respondent(s) identified in this questionnaire, you are responsible for providing the information requested below for certain companies affiliated with the named respondents, companies involved in their production or sales of subject merchandise, and former owners. (Please see Section III below for additional information.) All references to the company respondent(s), company under investigation, company under review, companies under examination, etc. in this section are references to the companies named below as well as all other companies required to respond to Section III of this questionnaire. Therefore, when providing answers to the questions below that solicit specific information for particular companies, you must provide information regarding all such companies. Please clearly separate your responses for each company.

Commerce allocates the benefits received from certain types of subsidies over time. Thus, although the POR is a recent period, we are reviewing alleged subsidies received over a time period corresponding to the AUL of fixed assets. In this administrative review, Commerce plans to use a XX year AUL, which corresponds to the AUL used in the investigation or prior review(s) for this industry.

For any program which had multiple funding sources or which was administered by different levels of government, please provide information as to the roles played by each administrating authority. If a question requires information from other authorities (e.g., state or local governments), please forward questions to the correct source. <u>It is the responsibility of your</u>

government to ensure that full and complete responses to questions on regional/local programs are obtained from the appropriate regional/local authority.

We note that the mandatory respondent company(ies) is/are instructed to clearly identify and provide you with the name(s) of any cross-owned companies and/or trading companies that are potentially relevant under Commerce's attribution and/or trading company regulations, which it/they must include in its/their questionnaire response(s). Please ensure that you provide a complete response for any such identified cross-owned and/or trading company's use of all programs as well.

For each subsidy program, you must state whether a respondent company or any of the cross-owned or trading companies it has identified as potentially subject to this review did or did not apply for, use, or benefit from that program during the POR.

Regardless of whether the mandatory respondents and other identified companies used a particular program during the POR, please ensure that you provide a full and complete response to all questions for programs under "Programs Not Used or Provided No Measurable Benefits," as well as for any other subsidies that may be reported.[14]

If you claim that any of these programs has been terminated, please submit the legislation, law, decree, etc., which ended the program. Please state and document whether you have replaced the program with any successor program. Further, please explain whether there are any residual benefits that are still offered pursuant to the program.

[14] Failure to provide answers to these questions may result in the determination on the basis of facts available under section 776 of the Act for financial contribution and specificity if it is determined during the course of the review that a company fails to cooperate; has been found to use and/or receive measureable benefits from the program; or has failed all or portions of a verification.

I. PRODUCERS/EXPORTERS SUBJECT TO REVIEW

Commerce has selected the below listed companies as mandatory company respondents in this administrative review.

- INSERT with short cite
- INSERT with short cite

OR

An administrative review of the following producer(s)/exporter(s) was requested by an interested party(s):

- INSERT with short cite
- INSERT with short cite

II. PROGRAMS PREVIOUSLY FOUND TO BE COUNTERVAILABLE

BELOW ARE EXAMPLES OF SUBSIDY TYPE PROGRAMS YOU MAY ENCOUNTER. PLACE YOUR ALLEGED SUBSIDY PROGRAMS UNDER ONE OF THE SUBSIY TYPES AND FOLLOW THE EXAMPLE OR YOU MAY NEED TO CREATE ANOTHER SUBSIDY TYPE BASED ON YOUR CASE. **ADDITIONAL QUESTIONS MAY BE NEEDED BASED ON SPECIFIC PROGRAMS.**

THIS SECTION IS FOR SUBSIDIES THAT HAVE BEEN PREVIOSULY COUNTERVAILED FOR ALL THREE ELEMENTS AND DO NOT CONTAIN ANY FA OR AFA FINDING.

A. Loans and Credits

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Commerce found the following listed program(s) to be countervailable in a prior segment of this proceeding. We do not intend to reevaluate the countervailability of the program(s). However, if there were any changes to a program during the review period, or if the government replaced a program with a successor program, then please answer all questions in the **Standard Questions Appendix (for each program separately)**. If there were no changes to a program during the POR, please so state; you do not need to provide a response to the **Standard Questions Appendix** if there were no changes to the program.

Please identify the respondent companies that used the following program(s) during the POR and provide a response to the **Loan Benchmark and Loan Guarantee Appendix**:

LIST NAME OF PROGRAMS

B. Income Tax Programs

Commerce found the following listed program(s) to be countervailable in a prior segment of this proceeding. We do not intend to reevaluate the countervailability of the program(s). However, if there were changes to any of the program(s) affecting the respondents' income tax returns filed during the POR, or if the government replaced a program with a successor program, then please answer all questions in the **Standard Questions Appendix (for each program separately)**. If there were no changes to a program affecting income tax returns filed during the POR, please so state for each program; you do not need to provide a response to the **Standard Questions Appendix** if there were no changes to a program.

If any of the companies under review applied for, received, or accrued assistance under a program listed below during the POR, please so state and respond to the **Income Tax Appendix** separately for each program for each company.

1. INSERT NAME(S) OF INCOME TAX PROGRAM(S)
2.

C. Other Tax Programs

Commerce found the following listed program(s) to be countervailable in a prior segment of this proceeding. We do not intend to reevaluate the countervailability of the program(s). However, if there were changes to a program(s) since Commerce's last examination, or if the government replaced a program with a successor program, then please answer all questions in the **Standard Questions Appendix (for each program separately)**. If there were no changes to a program during the POR, please so state; you do not need to provide a response to the Standard Questions Appendix if there were no changes.

If any of the companies under review applied for, received, or accrued assistance under a program listed, please so state and respond to the **appropriate appendix** separately for each program for each company.

Please note that certain programs (see *) were found to be non-recurring subsidies and therefore Commerce is examining benefits provided under these program for the period between INSERT {INSERT THE BEGINNING OF THE PERIOD YOU ARE REVIEWING FOR NON-RECURRING SUBSIDIES} and the end of the POR.

1. INSERT NAME(S) OF OTHER INCOME TAX PROGRAM(S)

D. Grant Programs

Commerce found the following listed program(s) to be countervailable in a prior segment of this proceeding. We do not intend to reevaluate the countervailability of the program(s). However, if there were changes to a program(s) since Commerce's last examination, or if the government replaced a program with a successor program, then please answer all questions in the **Standard Questions Appendix (for each program separately)**. If there were no changes to a program, then please so state for each program; you do not need to provide a response to the **Standard Questions Appendix** if there were no changes.

If any of the companies under review applied for, received, or accrued assistance under a program listed below during the POR, please so state and respond to the **Grant Appendix** separately for each program for each company.

Please note that certain programs (see *) were found to be non-recurring subsidies and therefore Commerce is examining benefits provided under these program for the period between INSERT {INSERT THE BEGINNING OF THE PERIOD YOU ARE REVIEWING FOR NON-RECURRING SUBSIDIES} and the end of the POR.

1. INSERT NAME(S) OF GRANT PROGRAM(S)
2.

FOR LTAR PROGRAMS, THE GOVERNMENT STILL MUST ANSWER THE QUESTIONS REGARDING BELOW TO ESTABLISH IF THE PRODUCER IS AN AUTHORITY AND FOR BENCHMARK ANALYSIS

E. Provision of Goods or Services for Less Than Adequate Remuneration (LTAR)

ELECTRICITY APPENDIX CAN BE REMOVED IF NOT IN YOUR REVIEW.

1. Provision of Input Product for LTAR

A. PROVISION OF GOODS OR SERVICES FOR LESS THAN ADEQUATE REMUNERATION (LTAR)

NOTE: Repeat/modify the following questions for each input LTAR program under review.

1. PROGRAM (EXAMPLE: INPUT)

Commerce found this program to be countervailable in an earlier segment of this proceeding. If there were any changes to the operation of the program during the POR, please explain the changes and answer all relevant questions in the **Standard Questions Appendix**.

Please respond to the following questions if any of the mandatory company respondents purchased the input from Government producers, either directly or through a supplier, during the POR, regardless of whether the respondents claim they did not use the input to produce the subject merchandise.

Questions Regarding the INPUT Industry:

a. Please provide the information requested in the **Input Producer Appendix**.

b. Provide the following information concerning the [insert description of input - e.g., hot-rolled steel or green tubes, depending upon your input you may have to insert a description of the industry for which we are seeking information] industry in COUNTRY for the POR and the prior two years, including an explanation of the sources used to compile the information.

i. Identify the precise product code/industry classification used to collect the reported data. Provide the complete description for this code/classification.
ii. The total number of producers.
iii. The total volume and value of domestic consumption of INPUT and the total volume and value of domestic production of INPUT.
iv. The percentage of domestic consumption accounted for by domestic production.
v. The total volume and value of imports of INPUT.

c. The percentage of total volume and (separately) value of domestic production that is accounted for by companies in which the Government maintains a majority ownership or a controlling management interest, either directly or through other Government entities. Please also provide a list of the companies that meet these criteria.

d. If the share of total volume and/or value of production that is accounted for by the companies identified in paragraph "e", above, is less than 50 percent, please provide the following information:

e. The percentage of total volume and value of domestic production that is accounted for by companies in which the Government maintains some, but not a majority, ownership interest or some, but not a controlling, management interest, either directly or through other Government entities.

f. A list of the companies that meet the criteria under sub-paragraph "i", above.

g. A detailed explanation of how it was determined that the government has less than a majority ownership or less than a controlling interest in such companies, including identification of the information sources relied upon to make this assessment.

h. A discussion of what laws, plans or policies address the pricing of INPUT, the levels of production of INPUT, the importation or exportation of INPUT, or the development of INPUT capacity. Please state which, if any, central and sub-central level industrial policies pertain to the INPUT industry.

i. If there is a(n) INPUT association in COUNTRY, please provide the rules or guidelines under which it operates and a list of its members. [NOTE: If the producers of the input are unlikely to have their own association, you should suggest a broader association; e.g., "If there is not a polysilicon association, provide the rules, guidelines, and a list of members for the narrowest industry association that would include polysilicon producers (e.g., semiconductor association)."]

j. Are there or have there been in the POR or in the previous two years any export or price controls on INPUT or any price floors or ceilings established?

k. Please state the VAT and import tariff rates in effect for INPUT in INSERT POR and the prior two years.

l. Was there was an export tariff or quota on INPUT during the POR? If so, please report the tariff rate or quota amount in effect and provide a translated copy of the regulation/law in which the export tariff rate or quota is reported.

m. Indicate whether export licensing requirements were in place during the POR with regard to INPUT. If so, please provide a translated copy of the regulation/law in which the export licensing requirements are explained.

n. Provide a list of the industries in COUNTRY that purchase INPUT directly, using a consistent level of industrial classification. Provide the amounts (volume and value) purchased by the industry in which the mandatory respondent companies operate, as well as the totals purchased by every other industry. In identifying the industries, please use whatever resource or classification scheme the Government normally relies upon to define industries and to classify companies within an industry. Please provide the relevant classification guidelines, and please ensure the list provided reflects consistent levels of industrial classification. Please clearly identify the industry in which the companies under investigation are classified.

o. Are there trade publications that specify the prices of the good/service within your country and on the world market? Provide a list of these publications, along with sample pages from these publications listing the prices of the good/service within your country and in world markets during the POR.

Questions Regarding the Producers of INPUT:

a. Explain the objectives of the Government in holding shares in the enterprises, and whether those objectives are defined in any Government proclamation, regulation, decree, opinion, law or policy. Provide original and fully translated copies of any supporting documents. Please also explain the relevant Government ownership policy regarding the enterprises or the industry addressed in the Input Producer Appendix and/or the industries to which respondents belong.

b. Please explain if the industry in which the enterprises that produce INPUT and/or the industries to which respondents belong are covered by any central, provincial or local Government plans, industry-specific plans or policy, investment guide, catalogue or any other Government planning or policy documents that are relevant to the POR. If so, please provide the original and fully translated copies of any such documents together with a narrative explaining the purpose of each.

c. If any of the producers addressed in the *Input Producer Appendix* and/or the industries to which respondents belong are explicitly mentioned in any central, provincial or local, Government industry plans, industry-specific plan or policy, investment guide, catalogue, or any other Government planning or policy documents that are relevant to the POR, please reference and provide a narrative explaining such discussions. Also, please provide the original and fully translated copies of any such documents together with a narrative explaining the purpose of such policy.

d. Please explain if the enterprises or industry addressed in the *Input Producer Appendix* and/or the industries to which respondents belong are subject to Governmental approval for any mergers, restructurings, or capacity additions. If so, please explain the process for such an approval by the Government and whether such an approval is linked to the INPUT industry.

e. Please explain if any other Government entity has approved mergers, acquisitions, capacity additions or reductions for the enterprises or industry addressed in the *Input Producer Appendix* and/or the industries to which respondents belong during or in the [INSERT AUL PERIOD MINUS 1 YEAR] years preceding the POR. If so, please identify the Government entities that approved such measures and provide a list of the enterprises subject to the decision.

OPTIONAL BASED ON YOUR CASE

III.OTHER PROGRAMS PREVIOUSLY FOUND TO BE COUNTERVAILABLE BASED ON AFA

Commerce found the following listed programs to be countervailable in a prior segment of this proceeding on the basis of partial or total AFA. As such**, for each program listed below**, please answer all questions in the **Standard Questions Appendix** and any other appendices appropriate to the type of program. Additionally, please answer all questions in the **Allocation Appendix for each company or cross-owned companies** that applied for, used, or benefitted from that program during the POR for recurring subsidies and the xx-year AUL period (i.e., the POR and preceding XX years) for non-recurring subsidies**.**

EXAMPLE

1. PROGRAM

Please respond to all questions in the following appendices:

1. **LIST APPENDICES**

USE THIS SECTION IF YOU HAVE INITIATED ON A NEW SUBSIDY ALLEGATION IN THE PRIOR ADMINISTRATIVE REVIEW AND IT HAS NOT GONE TO FINAL

IV. PROGRAMS ON WHICH COMMERCE HAS NOT YET MADE A FINAL COUNTERVAILABLE DETERMINATION

Commerce has not yet made a final countervailable determination with regard to the following listed programs. Because Commerce has not made a final determination on the countervailability of the programs, it is necessary to continue to review the programs. Therefore, if a company respondent (including any responding cross-owned affiliated companies) applied for or received benefits under the programs identified below during the POR, or during the preceding XX years for a non-recurring subsidy, please answer all questions in **the Standard Questions Appendix and any other applicable appendices** of this section, separately for each program/company. If no respondent company used a program during the stated time period, please so state; you need not provide a response to the appendices for the program.

1.LIST PROGRAMS

V. PROGRAMS NOT USED OR PROVIDED NO MEASUREABLE BENEFITS

PLEASE ENSURE ALL PROGRAMS ARE LISTED FROM THE INVESTIGATON TO THE CURRENT REVIEW THAT HAVE APPEARED IN THE ORDER AND LISTED IN AN ISSUES AND DECISION MEMO.

Commerce has not yet made a countervailable determination with regards to the following listed programs, because either the programs were found not used or provided no measureable, countervailable benefit during a prior segment (investigation or review), or Commerce deferred an examination of the program.

Because Commerce has not made a determination on the countervailability of the programs, it is necessary to continue to review the programs. Therefore, please answer all questions in the **Standard Questions Appendix and any other applicable appendices** of this section, separately for each program.

1. **LIST THE PROGRAMS**

VI. OTHER SUBSIDIES

Has the government, or entities owned in whole or in part by the government or any sub-central government, directly or indirectly, provided to producers or exporters of the subject merchandise under review any other forms of assistance with non-recurring benefits over the **XX-year AUL** (*i.e.*, the POR and preceding **XX** years), or recurring benefits during the POR? Please coordinate with the respondent companies to determine if they are reporting usage of any such program(s) not previously examined. For each such program, please describe such assistance in detail, including the amounts, date of receipt, purposes and terms, and answer all questions in the **Standard Questions Appendix and any other applicable appendices** to this section separately for each program. If the government has not provided any other assistance, then please so state.

VII. APPENDICES

SECTION II

Standard Questions Appendix

A. Provide a description of the program, including the purpose of the program.

B. Provide the date the program was established and explain how it was enacted, *e.g.*, by law, decree, regulation, etc. For programs under investigation that were not enacted pursuant to a legal instrument, indicate for how many years the program has been in operation. For example, for programs involving the provision of inputs for less than adequate remuneration not enacted pursuant to a legal instrument, please indicate how many years the input has been provided and/or sold by the government, government-controlled entities such as state-owned enterprises, or other enterprises alleged to be "authorities" under section 771(5)(B) of the Act.

C. Provide the name and address of each of the government agencies or authorities responsible for administering the program. Please be specific in identifying the level of government that has the authority to approve the assistance, and the level of government responsible for administering the distribution of assistance.

D. Please indicate which of the companies under investigation (including all cross-owned companies and any trading companies exporting subject merchandise into the United States) applied for, accrued, or received benefits under the program during the POR.

Please note that if this program has been terminated but there are residual benefits or a replacement program has been put into place (see 19 CFR 351.524), and the companies under investigation are still receiving, claiming or using assistance under the program or if they have applied for, received, claimed, accrued or used assistance under the replacement program, you must respond to all of the remaining questions for residual assistance or replacement programs.

E. Provide translated copies of the laws and regulations relating to the program and any internal or external reports pertaining to the program that were applicable during the POR.

F. Identify and explain the types of records maintained by the relevant government or governments (e.g., accounting records, company-specific files, databases, budget authorizations, etc.) regarding the program.

G. Please identify all instances in which assistance under the program was provided to any mandatory respondent (including all responding cross-owned companies and any trading company) during the POR.

H. Please explain whether the assistance under the program was provided to the mandatory respondent(s) pursuant to a statute, regulation, decree or other legal measure/instrument that establishes the conditions and guidelines governing the operation of the program, such as eligibility criteria, amounts, etc.

I. To the extent they are different from the entity (entities) identified in response to Question B, above, please provide the name(s) of the entity (entities) that provided each instance of assistance under the program to the mandatory respondent(s) described in response to under Question F, above.

J. Please specify if the entity (entities) listed in response to Question H, above, is a national, state or local government entity, e.g., a government ministry, department, agency, office, etc.

K. If the assistance under the program was provided by an entity other than a national, state or local government entity, please respond to the following questions:

1. What is the legal status of the entity (entities), e.g., is it a separately incorporated entity and/or a government corporation, government lending institution, commercial entity?

2. Please explain how the entity (entities) was established and whether the entity operates pursuant to statutes, decrees, and/or regulations. Please explain the relevant statute, decrees and regulations under which the entity was established and operates.

3. What is the legal basis that governs the entity's provision of assistance under the program? Please provide translated copies of the relevant legal measures.

4. Has the entity (entities) listed above received any direct or indirect funding or support from a government entity? Please specify if the government provided any such direct or indirect funding for the purpose of providing assistance under this program.

5. Did the entity (entities) listed above provide assistance under the program pursuant to specific guidelines and/or criteria under this program? Please describe those guidelines and/or criteria.

6. Please provide the ownership structure of each such entity and specify the amount of any direct or indirect government ownership during the POR (and for each year in which the assistance was provided).

7. Please provide the translated annual report(s) during the POR (and for each year in which the assistance was provided) for each such entity.

8. What are the core activities and functions of each entity that provided the assistance under the program?

9. Explain why the assistance under this program was provided by this entity (entities) rather than directly by the government.

L. Describe the application process for assistance under the program and provide a blank copy of the application form (translated, if necessary). After an application is submitted, please describe the procedures by which an application is analyzed and eventually approved or rejected. Please provide for each company under investigation a copy of at least one completed application and approval package (and provide translations of headings and any summaries and of the exact reason(s) for the application and the exact reason(s) for approving the assistance).

M. Please answer the following questions regarding eligibility for and actual use of the assistance provided under this program.

1. Describe the criteria governing the eligibility for and receipt of any assistance under this program. Please also describe the criteria for determining the amount of the assistance provided. Provide a copy of any law, regulation or other official document detailing these criteria. As part of your response, please also address the following questions:

(a) Is the actual export performance or export potential of an applicant or recipient taken into account in any way in determining eligibility for or receipt of any assistance under this program? Please explain. If eligibility for, or actual use of, this program is contingent upon export performance, whether solely or as one of several other conditions, you need not respond to the remaining questions under section L.

(b) Is the use of domestic goods or the creation of domestic value added by an applicant or recipient taken into account in any way in determining eligibility for or receipt of any assistance under this program? Please explain. If eligibility for this program is contingent upon the use of domestic over imported goods, you need not respond to the remaining questions under section L.

(c) Is eligibility for the subsidy limited to enterprises or industries located within designated geographical regions within the jurisdiction that authorized the program? If so, please provide the criteria for eligibility and you need not respond to the remaining questions under section L.

(d) Is the industry or sector in which the applicant or recipient operates taken into account in any way, either under the law or through discretion exercised by the government agency or authority administering the program, in determining eligibility for or receipt of any assistance under this program? Please explain, and identify those industries or sectors that are eligible or otherwise receive special consideration for eligibility. If eligibility is limited, by law or in fact, to any enterprise or group of enterprises, or to any industry or group of industries, you need not respond to the remaining questions under section L.

(e) With respect to the eligibility criteria and your administration of this program, please address the following, and provide documentation, if possible, to support your explanation:

i. If the eligibility criteria, as listed in the applicable law, regulation or other official documents are met, will an applicant always and automatically receive assistance, or is final approval by the government agency or authority which administers the program necessary?

ii. Is the amount of the assistance provided determined solely by established criteria found in the law, regulation or other official document, or is the amount ultimately determined by the government agency or authority which administers the program? If established by criteria, please provide all of the criteria.

iii. If the government agency or authority has any discretion that goes beyond the criteria laid out in the law, regulation or other official document, please explain the nature and extent of that discretion.

iv. Explain how the companies under investigation who have applied for, claimed, received, accrued or used assistance under this program have met the eligibility criteria.

f. Is eligibility for the subsidy limited to small and medium-sized enterprises? If so, please define and document how the term "small and medium-sized enterprises" is defined under the program and on what basis the company(ies) being examined met the definition. If the program is not contingent on firms being small and medium-sized enterprises, then so state and skip this question.

2. Please provide the following information, in table form, regarding the number of recipient companies and industries and the amount of assistance approved under this program for the year in which any mandatory respondent company was <u>approved for</u> assistance, as well as each of the preceding three years (<u>e.g.</u>, if a respondent was approved for assistance in 2010 and 2011, provide this information, by year, for 2007 through 2011). If this information is not available on the basis of year of approval, then provide the information based on the year of bestowal.

(a) The amount of assistance approved for each mandatory respondent company, including all cross-owned companies and trading companies that sell the subject merchandise to the United States.

(b) The total amount of assistance approved for all companies under the program.

(c) The total amount of assistance approved for each of the largest 50 recipients under the program and include the industry designation for each of these recipients. Note that at this time, you do not need to provide the name of the recipient, you just need to provide the individual amount of assistance approved.

(d) The total number of companies that were approved for assistance under this program.

(e) The total number of companies operating or established in the jurisdiction of the granting authority of the investigated program.

(f) The total number of corporate/business income tax filers within the jurisdiction of the granting authority of the investigated program.

(g) Provide a complete listing of the industries that operate in the jurisdiction of the granting authority of the investigated program. In identifying these industries, please use whatever resource or classification scheme your government normally relies upon to define industries and to classify companies within an industry. Please provide the relevant classification guidelines, and please ensure the list provided reflects consistent levels of industrial classification.

(h) The total amount of assistance approved for the industry in which the mandatory respondent companies operate, as well as the totals for every other industry in which companies were approved for assistance under this program. In identifying the industries, please use whatever resource or classification scheme your government normally relies upon to define industries and to classify companies within an industry. Please provide the relevant classification guidelines, and please ensure the list provided reflects consistent levels of industrial classification. Please clearly identify the industry in which the companies under investigation are classified.

(i) The total number of companies that applied for, but were denied, assistance under this program. Be sure that your response to question provides a complete discussion of the circumstances in which applications for assistance are denied.

(j) If you have additional information that you believe demonstrates that this program is broadly available and widely used throughout the economy, please provide such information and a narrative description of your contention.

N. Commerce has determined that economic activities in [INSERT NAME OF COUNTRY UNDER INVESTIGATION/REIVEW] are diverse on a national and regional basis for purposes of any potential *de facto* specificity analysis of the programs under examination.15 If your government would like to contest this determination, on either a national or regional basis, please provide a detailed narrative explanation and supporting evidence to substantiate your claim with respect to the jurisdiction of the granting authority for each relevant program. At a minimum, this information should include the number of establishments within the following sectors: agriculture, forestry, animal husbandry and fishery; mining; manufacturing; production and supply of electricity, heat, gas, and water; construction; wholesale and retail trades; transport, storage and post; hotel

[15] *See* [CITE TO RELEVANT MEMORANDUM FOR THE COUNTRY]

and catering services; information transmission, software and information technology; financial intermediation; real estate; leasing and business services; scientific research and technical services; management of water conservancy, environment and public facilities; services to households, repair and other services; education; health and social services; culture, sports and entertainment; and public management, social security and social organizations.

IF COMMERCE HAS NOT MADE A FINDING WITH RESPECT TO THE COUNTRY UNDER INVESTIGATION, PLEASE CHECK THE ECONOMIC DIVERSIFICATION MEMOS ON ITA CENTRAL TO SEE IF YOUR COUNTRY HAS A MEMO, USE THIS QUESTION INSTEAD OF THE QUESTION ABOVE:

For purposes of any *de facto* specificity analysis that Commerce may conduct in this proceeding, please provide information on the economic activities within the jurisdiction of the granting authority for each relevant program. At a minimum, this information should include the number of establishments within the following sectors: agriculture, forestry, animal husbandry and fishery; mining; manufacturing; production and supply of electricity, heat, gas, and water; construction; wholesale and retail trades; transport, storage and post; hotel and catering services; information transmission, software and information technology; financial intermediation; real estate; leasing and business services; scientific research and technical services; management of water conservancy, environment and public facilities; services to households, repair and other services; education; health and social services; culture, sports and entertainment; and public management, social security and social organizations.

O. Describe any anticipated changes in the program. Provide documentation substantiating your answer. If the program is being terminated, state the last date that a company could apply for or claim benefits under the program. When is the last date that a company could receive benefits under the program? If the program has been terminated and replaced by a similar type of program, please provide a discussion of the replacement program to include the purpose of the program and the date it was established.

SECTION II

Allocation Appendix

Respondents should be aware that pursuant to 19 CFR 351.524, Commerce allocates the benefits received from certain types of subsidies over time. Although the POR is a recent period, we are investigating alleged subsidies received over a time period corresponding to the industry's average useful life of productive assets (AUL). According to 19 CFR 351.524(d)(2)(i), Commerce will presume that the industry's AUL corresponds to the AUL of renewable physical assets for the industry concerned as listed in the U.S. Internal Revenue Service's Depreciation Range System (IRS tables). In the case of the **INSERT** industry, the AUL is set at **XX** years.

According to 19 CFR 351.524(d)(2), parties to the investigation may choose to argue that the IRS tables do not reasonably reflect the AUL for the industry in question. To do so, parties must demonstrate that the AUL applicable to the industry producing subject merchandise in your country differs by one year or more from the AUL in the IRS tables. If any of the parties under investigation choose to pursue an AUL other than that identified in the IRS tables, you will be required to provide information for the corresponding number of years.

Pursuant to 19 CFR 351.524(a) through (c), each program (other than loan programs) will normally be treated as either recurring or non-recurring. The Secretary normally will treat the following types of subsidies as providing recurring benefits: direct tax exemptions and deductions, exemptions and excessive rebates of indirect taxes or import duties, provision of goods and services for less than adequate remuneration, price support payments, discounts on electricity, water, and other utilities, freight subsidies, export promotion assistance, early retirement payments, worker assistance, worker training, wage subsidies, and upstream subsidies. The Secretary normally will treat the following types of subsidies as providing non-recurring benefits: equity infusions, grants, plant closure assistance, debt forgiveness, coverage for operating losses, debt-to-equity conversions, provision of non-general infrastructure, and provision of plant and equipment.

If a particular form of assistance is not on one of the non-binding illustrative lists, or if you wish to claim that a particular form of assistance on the recurring list should be treated as non-recurring, or that a particular form of assistance on the non-recurring list should be treated as recurring, please address the following criteria:

A. Whether the subsidy is exceptional in the sense that the recipient cannot expect to receive additional assistance under the same program on an ongoing basis, from year to year;

B. Whether the subsidy required or received the government's express authorization or approval (i.e., receipt of benefits is not automatic); or

C. Whether the subsidy was provided for, or tied to, the capital structure or capital assets of the recipient firm. (For a definition of capital structure and capital assets, see the preamble of the CVD regulations (63 FR at 65393).)

After considering the above criteria, please provide information for each non-loan program for either the POR or the AUL period, as appropriate.

SECTION II

Grant Appendix

Questions A and B relate to whether grants under this program are "recurring" or "non-recurring." For further explanation on recurring and non-recurring grants, see the Allocation Appendix above and 19 CFR 351.524(c).

A. Does this program provide ongoing support to participants, i.e., is the receipt of benefits predictable or is the program designed to provide one-time assistance to participants?

B. Is a formal application and/or specific government approval required each time benefits are received or is the receipt of benefits automatic after initial authorization for the benefits?

Based on the answers to the above questions, please provide the following information in chart form for each producer and/or exporter of the subject merchandise for either the POR or for each year during the AUL.

C. The amount of the grant approved by the government.

D. The date of government authorization/approval.

E. The amount actually disbursed.

F. The date(s) the grant was disbursed. Please indicate whether the grant was paid in a lump sum or in multiple disbursements.

SECTION II

Tax Program Appendix

If any of the mandatory respondent companies under investigation used this program to take deductions from taxable income, to receive credit towards taxes payable, to take exemptions from taxes owed, to reduce the tax rate, to defer payment of taxes, to carry forward losses from previous tax years, to use accelerated depreciation, or to benefit from other tax advantages on the tax return filed during the POR, please respond to the following questions.

A. Explain whether the assistance is a deduction from taxable income, a credit towards taxes payable, an exemption from taxes owed, a reduction in the tax rate, a deferral of taxes, a loss carry-forward from previous tax years, accelerated depreciation, or other tax benefit.

B. How do companies using this program calculate the tax benefit they claim? Please be specific and provide a sample calculation using a blank tax form.

C. If the company carried forward a loss from prior years and used that loss to offset taxes due on the tax return filed during the POR, demonstrate that this loss was not generated by use of any countervailable tax program.

D. If the program involves a deferral of taxes owed, please provide the amount and length of the deferral, and the details of any interest charged on the deferral.

E. If the tax assistance results in negative income for tax purposes, for example through accelerated depreciation, is the company able to carry forward this loss?

F. For a program that provides a reduction in the tax rate or an exemption from taxes payable, please report the tax rate that was paid under the program and the tax rate that would have applied in absence of the program.

SECTION II

VAT Program Appendix

1. Provide the law and regulations including full translations covering the administration of the VAT.

2. Explain how VAT is remitted to the appropriate government authorities and how the amount of the VAT remittances are calculated.

3. How often is VAT remitted to the appropriate government authorities, *e.g.*, monthly, quarterly.

4. Provide the VAT forms that are used in VAT remittances to the appropriate government authorities.

5. Explain whether companies are able to deduct the amount of VAT paid on their purchases against the amount of VAT they collect on their sales.

6. Explain whether there are any instances in which companies cannot deduct VAT paid against VAT collected before remitting VAT to the appropriate government authorities.

7. In situations where a company has paid more VAT on its purchases than it has collected on its sales, is the excess VAT carried forward or is it refunded to the company? Please explain.

8. Please provide a copy and full translations of any VAT reimbursement agreements between the Government and the responding companies.

SECTION II

Loan Benchmark and Loan Guarantee Appendix

Short-term Loans

If short-term loans (less than one year) were provided under this program and principal or interest was repaid, accrued, and/or waived during the POR on those loans, answer the following questions.

If the short-term financing being investigated is provided in foreign currency, or if the interest rate is based on or tied to a foreign currency rate, please provide the cost of commercial borrowing in that foreign currency and the charges associated with commercial borrowing in that currency, in response to questions B and C, below.

A. Please describe the types of institutions (*e.g.*, banks, leasing firms, brokers, insurance companies) which provide short-term commercial credit in COUNTRY. For each type of institution, specify whether loans are provided in the COUNTRY CURRENCY, foreign currency, or both. For those state banks that have provided short-term loans to the selected companies, please provide the annual reports for 2019.

B. Please provide the predominant national average short-term interest rate in COUNTRY (including copies of the source material) for the POR and the previous 12 months. If a predominant national average does not exist, please provide the interest rate in your country for the POR and the previous 12 months for each type of short-term financing and the weight each of these represents as a percentage of the total of outstanding short-term loans.

C. Specify other charges or practices that lenders use in normal commercial transactions, such as commitment fees, compensating balances, loan origination fees, taxes, commissions, loan discounting, adjusted payment schedules, or the requirement (direct or indirect) that all or a significant portion of a company's business be channeled through a particular lending institution. To what extent do these additional charges and practices add to the cost of normal commercial financing? Specify the amount of each additional charge.

D. Provide the date and amount of any forgiveness or assumption of any principal or interest payments during the POR.

E. In all cases, state whether the applicable rate is for loans provided by publicly-owned or controlled institutions, or by privately held institutions, and whether such rate is subject to any government-mandated ceiling or cap.

Long-term Loans

If long-term loans (longer than one year) were provided under this program which had principal or interest outstanding during the POR, please answer the following questions. If the long-term financing being investigated is provided in foreign currency, or if the rate is based on or tied to a foreign currency rate, please provide the cost of commercial borrowing in that foreign currency and the charges associated with commercial borrowing in that currency in response to questions G and H, below.

F. Please describe the types of institutions (*e.g.*, banks, leasing firms, brokers, insurance companies) which provide long-term commercial credit in COUNTRY. For each type of institution, specify whether loans are provided in the COUNTRY CURRENCY, foreign currency, or both. For those state banks that have provided long-term loans to the selected companies, please provide the annual reports for each year loans were provided.

G. Please provide the following information (including copies of the source material) for each year in which a long-term loan was approved under this program which had principal or interest outstanding during the POR.

1. If the loan has a fixed interest rate, please provide the long-term fixed interest rate(s) available from private commercial lenders to most firms in the country in question at the time the government loan was approved. If such a figure(s) is (are) not available, please provide the long-term variable interest rate(s) available from private commercial lenders to most firms in the country in question during the same period. If this figure is not available, please provide all types of short-term financing available in your country at the time the loan was approved, the percentage each type represented of the total amount of short-term financing, and the corresponding monthly average interest rates for each type in the POR.

2. If the loan has a variable interest rate, please provide the long-term variable interest rate(s) available from private commercial lenders to most firms in the country in question at the time the government loan was approved. Also provide the interest rate(s) during the POR of long-term variable rate loans from private commercial lenders which were approved at the time the government loan was approved. If a long-term variable interest rate from commercial lenders is not available, please provide the long-term fixed interest rate(s) available from private commercial lenders to most firms in the country in question at the time the government loan was approved. If this figure is not available, please provide all types of short-term financing available in the country in question at the time the loan was approved, the percentage each type represented of the total amount of short-term financing, and the corresponding monthly average interest rates for each type in the POR.

3. In all cases, state whether the applicable rate is for loans provided by publicly-owned or controlled institutions or by privately held institutions, and whether such rate is subject to any government-mandated ceiling or cap.

4. Please provide the yields on industrial bonds as documented by the Central Bank

of your country.

H. Specify other charges or practices that lenders use in normal commercial transactions, such as commitment fees, loan guarantee fees, compensating balances, loan origination fees, taxes, commissions, loan discounting, adjusted payment schedules, or the requirement (direct or indirect) that all or a significant portion of a company's business be channeled through a particular lending institution. To what extent do these additional charges and practices add to the cost of normal commercial financing? Specify the amount of each additional charge and indicate whether such charges are included in the rates you have provided.

I. If principal or interest on any loan provided under this program was forgiven or assumed during the POR or during a prior period corresponding to the industry's AUL, please provide the dates and amounts of each forgiveness or assumption.

Loan Guarantees

J. For any short-term loans with principal or interest outstanding during the POR that were guaranteed or insured, please provide the information requested in questions B through E, above. For any long-term loans with principal or interest outstanding during the POR that were guaranteed or insured, please provide the information requested in questions G through I, above.

SECTION II

Input Producer Appendix

A. Corporate Structure, Corporate Governance and Documentation

Unless otherwise stated, please provide the information below as it pertains to the entire POR.

1. For all majority Government-owned enterprises that produced the INPUT purchased by the respondent companies during the POR, please provide the original and full translations of the following:

    a. Full corporate name of the company and address (please include the address where the company is registered and the address of each facility. Identify the address of the facility(ies) where the input product is produced).
    b. Articles of Incorporation.

2. For all input producers that are not majority Government-owned and that produced the INPUT purchased by the respondent companies during the, please provide the original and full translations of the following:

    a. Full corporate name of the company and address (please include the address where the company is registered and the address of each facility. Identify the address of the facility(ies) where the input product is produced).
    b. Articles of Incorporation.
    c. Articles of Groupings.
    d. Company by-laws.
    e. Annual Report(s) pertaining to the POR, and the two preceding years.
    f. Articles of Association.
    g. Business group registration.
    h. Business license(s).
    i. Tax Registration documents.

For each entity, it is necessary to trace all ownership back to the ultimate individual or state owners. For each level of ownership of these input producers:

NOTE: THE FOLLOWING QUESTIONS, INCLUDING THOSE IN SECTION B – D, BELOW, PERTAIN ONLY TO ENTITIES IDENTIFIED UNDER QUESTION 2, ABOVE, I.E., NON-MAJORITY GOVERNMENT–OWNED ENTERPRISES.

For each level of ownership of these input producers:

3. Please provide translated copies of source documents that clearly identify the company's owners during the entire POR. These documents may include: capital verification reports; articles of association; share transfer agreements; or financial statements. Please include in your response a chart detailing the name and respective ownership level (in percent) of each owner of the input producer company. This chart should trace such ownership to the ultimate individual or state owners during the POR.

4. For the input producer, and any company owners of the input producer listed in the chart provided in response to the above question, please describe the nature of all outstanding shares of the companies, e.g., voting, non-voting, controlling, shares with special rights ("golden" shares), etc. Please provide a breakdown of these different types of shares by owner.

5. For each of the owners identified in response to question 2 above that are Government entities, please also specify the nature and level of the Government entity (e.g., government ministry).

6. Explain the corporate governance structure of the entity, including the ownership structure and lines of authority within the entity, including, in particular, how senior management is selected and removed, in instances where there is a board of directors and where there is no board of directors. Explain in what corporate documents the corporate governance structure is described.

7. Explain the role of minority shareholders, including whether the role is clearly explained in company by-laws or other corporate governance documents.

B. Key Decisions

1. Explain how and by whom corporate decisions are taken in the entity with respect to:

   a. appointment of senior managers,
   b. appointment of board members, if applicable,
   c. voting rights of board members,
   d. investments,
   e. distribution of profits,
   f. production and marketing,
   g. financing and use of funds, and
   h. mergers and acquisitions, changes in capital structure, etc.

2. For each of the corporate decisions listed above, explain who has the authority to make key decisions, e.g., the owners (including Government owners), the board of directors/supervisors and shareholder committee, the party committee/representative at the firm, the general manager, the president or chief executive officer, the workers representative committee, etc.

3. Explain if there are any obligations the entity is required to carry out on behalf of the Government, such as public obligations or services the producer entity is required to render. If so, please provide relevant documents and translations to the extent they have not been provided in response to another question.

4. Explain if the entity is subject to any explicit or implicit obligations or targets regarding the prices or production quantities of raw materials. If so, please provide relevant documents and translations to the extent they have not been provided in response to another question.

C. Restructuring

1. Has the entity been involved in any mergers or restructuring during or in the AUL PERIOD MINUS 1 YEAR years preceding the POR? If so, please describe the role of the Government in such activity. Provide original and fully translated copies of any relevant documentation.

2. Explain the history of Government ownership in the entity during and in the AUL PERIOD MINUS 1 YEAR years preceding the POR, including the duration of ownership, when any privatization or sale of shares to the public took place.

3. If the entity was privatized in whole or in part or shares were sold to the public, please state in what year the privatization occurred and describe how the Government divestiture was effectuated, e.g., direct sales to insiders including employees, management buy-out, public offerings of shares, sales to joint ventures, type of shares sold, etc. Provide original and fully translated copies of any relevant offering or sales documents.

4. Explain the transparency and disclosure obligations of the entity (e.g., do the enterprises issue annual reports that are subject to independent, external audits, etc.?).

D. Key Persons

1. Identify the senior managers of the entity and the Members of the Board of Directors (if any) during the POR. Explain how these positions are filled in each of the enterprises. Where is the process for filling these positions spelled-out, e.g., company by-laws? Explain the role of minority shareholders in filling these positions. Explain any requirements for Government at any level of the enterprises.

2. Please identify any individual owners, members of the board of directors, or senior managers who were Government during the POR. Where an owner, member of the board of directors or manager of the input producer, or any owner at any level of ownership of such producer, has been identified as a <u>government official</u>, please provide the information requested below with respect to that entity.

3. Further, with respect to your answers below, please explain how you developed the information used in your response on this issue to determine whether or not company owners, members of the board of directors or managers were or were not <u>officials</u> of any of the above nine entities, addressing the following points:

   a. What records did you review to determine the information that was reported in the response?

   b. In addition to Government records, is there information in the annual reports of the companies, such as biographical summaries, that would indicate whether company owners, members of the board of directors or managers were officials of any of the above nine entities?

   c. Explain whether there are any other company records or company documents that are submitted to the Government that would indicate a person's <u>official</u> role with the Government.

4. Please explain the role, purpose, power and function of the specific entity in question:

   a. Please describe to whom the entity reports.

   b. Address specifically whether the entity enacts laws for its respective jurisdiction and whether it initiates or approves policies that relate to economic activity, industrial policies or other decisions that impact the management and operations of particular enterprises or industries.

5. How did the person identified above become an official of this entity?

   a. What are the qualifying criteria?

   b. How is the person ultimately selected and by whom?

   c. What are the responsibilities of the person(s) identified above within the Government entity?

   d. Explain whether an official of this entity is considered a Government official and how this may differ from the definition of a "civil servant."

   e. Explain whether the person(s) identified above is considered a Government official or civil servant and whether this is a paid position.

   f. Is the level of authority within the company of the person(s) identified above in anyway affected by that person(s)' rank within Government entity?

SECTION II

Electricity Appendix

1. Provide all laws and regulations, with translation, that govern the provision of electricity in COUNTRY.

2. Provide a detailed overview of the electricity industry and market in COUNTRY, including the generation, transmission and distribution segments of the electricity sector.

3. Explain the role of private entities and GOVERNMENT OR COMPANY in the generation, transmission and distribution of electricity in the COUNTRY market.

4. Provide the percentage of generation, transmission, and distribution of electricity that is accounted for government-owned entities and the percentages accounted for by private parties.

5. Provide the names of all private parties that are involved in the generation, transmission, or distribution of electricity in COUNTRY.

6. Explain whether there is any cross-border transmission and distribution of electricity in COUNTRY.

7. Explain the roles of the government and private entities listed in question #2 and #3 with respect to the operation of the electricity market in COUNTRY.

8. Explain the role of all government entities that are involved in the setting of electricity tariff rates in COUNTRY.

9. Provide the original Korean and full English translation of the following for GOVERNMENT COMPANY that were in effect during the POR:

    a. Articles of Incorporation;
    b. Auditor's Reports; and
    c. Annual Report.

10. For GOVERNMENT COMPANY, it is necessary to <u>trace all ownership back to the ultimate individual or government owners</u>. For each level of ownership:

    a. Please provide translated copies of source documents that clearly identify the company's owners during the entire POR. These documents may include: auditor's capital verification reports; articles of association; share transfer agreements; or financial statements. Please include in your response a chart detailing the name and respective ownership level (in percent) of each owner of the input producer company. This chart should trace such ownership to the ultimate individual or state owners during the POR.

b. For each of the owners identified in response to question "a" above that are Government entities, please also specify the nature and level of the Government entity (*e.g.*, central government ministry).

c. Explain the corporate governance structure of the entity, including the ownership structure and lines of authority within the entity, including, in particular, how senior management is selected and removed, in instances where there is a board of directors and where there is no board of directors. Explain in what corporate documents the corporate governance structure is described.

d. Explain the role of minority shareholders, including whether the role is clearly explained in company by-laws or other corporate governance documents.

11. Explain how and by whom corporate decisions are taken in the entity with respect to:

    a. appointment of senior managers;
    b. appointment of board members, if applicable;
    c. voting rights of board members;
    d. investments;
    e. distribution of profits;
    f. production and marketing;
    g. financing and use of funds; and
    h. mergers and acquisitions, change in capital structure, etc.

12. For each of the corporate decisions listed above, explain who has the authority to make key decisions, *e.g.*, the owners (including Government owners), the board of directors/supervisors, the president or chief executive officer, etc.

13. Explain if there are any obligations GOVERNMENT COMPANY is required to carry out on behalf of the Government, such as public obligations or services the producer entity is required to render. If so, please provide relevant documents and translations to the extent they have not been provided in response to another question.

14. Explain if GOVERNMENT COMPANY is subject to any or implicit obligations or targets regarding their prices. If so, please provide relevant documents and translations to the extent they have not been provided in response to another question.

15. Has GOVERNMENT COMPANY been involved in any mergers or restructuring during the POR or the prior 14 years? If so, please describe the role of the Government in such activity. Provide original Korean and fully English translated copies of any relevant documentation.

16. Explain the history of government ownership in GOVERNMENT COMPANY during the POR and prior AUL PERIOD MINUS ONE years, including the duration of ownership, when any privatization or sale of shares to the public took place.

17. If GOVERNMENT COMPANY was privatized in whole or in part or shares were sold to the public, please state in what year the privatization occurred and describe how the

Government divestiture was effectuated, *e.g.*, direct sales to insiders including employees, management buy-out, public offerings of shares, sales to joint ventures, type of shares sold, *etc*. Provide original and translated copies of any relevant offering or sales documents.

18. Explain the transparency and disclosure obligations of GOVERNMENT COMPANY (*e.g.*, do the enterprises issue annual reports that are subject to independent, external audits, *etc.*?).

19. Identify the senior managers of GOVERNMENT COMPANY and the Members of the Board of Directors (if any) during the POR. Explain how these positions are filled in each of the enterprises. Where is the process for filling these positions spelled-out, *e.g.*, company by-laws? Explain the role of minority shareholders in filling these positions. Explain any requirements for government representation at any level of the enterprises.

20. Please identify any individual owners, members of the board of directors, or senior managers who were government officials during the POR for GOVERNMENT COMPANY.

21. Explain how electricity tariffs are set in COUNTRY. Provide copies, with translations, of all laws and regulations that govern the setting of electricity tariffs in COUNTRY.

22. Describe and explain the types of documents provided to the appropriate regulator to support and justify proposed electricity tariffs. Explain whether these documents provide the costs for providing service to each applicable tariff class such as residential tariff, general tariff, agricultural tariff, education tariff, and industrial tariff. Provide copies with translation of the documents that were submitted for the tariffs that were in effect during the POR.

23. Describe the oversight and examination procedures used by the government regulator to ensure that electricity rates for each tariff classification are consistent with the appropriate laws and regulations for the setting of tariffs and that the proposed rates for each tariff classifications are set at levels to ensure that GOVERNMENT COMPANY recovers its operating costs attributable to electricity generation, transmission and distribution operations as well as ensuring a fair investment return on capital used in those operations.

24. Explain whether GOVERNMENT COMPANY is required by law or regulation to set rates for each tariff classification (*e.g.* residential tariff, general tariff, agricultural tariff, education tariff, and industrial tariff) to recover all operating costs plus return on capital for each tariff class i*.e.*, the separate rates for the residential tariff, the general tariff, the agricultural tariff, the education tariff, and the industrial tariff must each be set at a rate higher than GOVERNMENT COMPANY's operating costs and return on capital.

25. Explain the pricing principles and/or methodologies that are used by GOVERNMENT COMPANY in determining its electricity rates or used in proposing the electricity rates that are submitted to the appropriate GOK regulator charged with approving electricity tariffs in Korea.

26. Explain how these pricing principles and methodologies are applied to each of GOVERNMENT COMPANY's tariff classes such as residential tariff, general tariff, agricultural tariff, education tariff, and industrial tariff.

27. Explain and document whether the identical pricing principle and methodology is used to establish the rates for each of GOVERNMENT COMPANY's tariff classes.

28. If there are different demand and energy charges across each of GOVERNMENT COMPANY's tariffs classes, please explain in detail the differences in the cost and expense factors, including any return on capital, that justify these different charges. Provide the same information with respect to the different subcategories within the industrial tariff.

29. Explain how GOVERNMENT COMPANY's operating costs, including any return on capital, is considered and reflected in its electricity rates, including the costs for electricity generation, transmission and distribution operations. Explain how capital costs as well as selling and administrative expenses, and return on capital are calculated and distributed across electricity generation, transmission and distribution operations.

30. Describe in detail the type of operating expenses that are included in electricity generation; in transmission; and within electricity distribution.

31. Explain how GOVERNMENT COMPANY's operating costs and expenses, including return on capital is applied and reflected in each of GOVERNMENT COMPANY's tariff classes such as residential tariff, general tariff, agricultural tariff, education tariff, and industrial tariff.

32. Provide GOVERNMENT COMPANY's electricity tariff schedules that were applicable during the POR. Explain the tariffs that were applicable and paid by the respondent companies.

33. Explain the demand charge and the energy charge that are set forth in GOVERNMENT COMPANY's tariff schedule.

34. For the tariffs that were in place during the POR, provide GOVERNMENT COMPANY's operating costs and expenses, including return on capital that is incurred with respect to each of GOVERNMENT COMPANY's tariff classes such as residential tariff, general tariff, agricultural tariff, education tariff, and industrial tariff. In addition, provide this information with respect to each of the subcategories of GOVERNMENT COMPANY's industrial tariff. If this information is different from the information provided to the government regulatory authority used in approving the rates that were in effect during POR, provide this information as well.

35. Provide GOVERNMENT COMPANY's earned revenue during the POR with respect to each of GOVERNMENT COMPANY's tariff classes such as residential tariff, general tariff, agricultural tariff, education tariff, and industrial tariff. In addition, provide this

information with respect to each of the subcategories of GOVERNMENT COMPANY's industrial tariff.

36. Explain whether the revenue earned for each of the GOVERNMENT COMPANY's tariff classes was sufficient to cover the costs and expenses, including any return on capital, for providing electricity to each of the tariff classes.

37. Provide the total amount of electricity provided at the industrial tariff during the POR.

38. Provide the amount of electricity provided to the steel industry during the POR and to the largest 10 industries consuming electricity during the POR.

39. Provide the percentage for the steel industry and largest 10 industries consuming electricity for the POR based on total electricity consumed and the total industrial classification consumed.

40. Provide the amount and percentage of electricity that is provided to each of the largest 100 industrial users of electricity during the POR.

41. Provide a blank copy of an electricity bill for an industrial user, with translation, as well copies of the electricity bill for the month of MONTH YEAR for each respondent company, with translation, and explain how the total amount of the electricity is calculated.

42. Provide an original and translated copy of the cost of service documents for:

    a. the year the POR electricity tariffs were put into effect and
    b. the POR

SECTION II

Equity Appendix

Please provide the following information for each alleged equity investment or debt-to-equity conversion.

A. Name of the recipient of each investment/conversion.

B. The date(s) when the government or government entity approved the equity investment/conversion.

C. The exact amount and date of the equity investment and the names and addresses of the government entities involved in the approval process and the distribution of funds.

D. All feasibility studies, market reports, economic forecasts, loan appraisals, or similar documents (e.g., general industry market studies, industry-specific business publications) related to the future expected financial performance of the company related upon by the government entity making the investment decision.[16] These studies, etc., must have been completed *prior to* the equity investment/conversion.

E. Clearly explain the assumptions and conclusions of these studies or reports.

F. For each study, state clearly which private organization or government entity conducted the study. If a private organization conducted the study, state whether it was commissioned by the government. Also, state the purpose for which the study was undertaken.

G. For each study, state clearly whether it was available to the government and or/or private investors prior to the equity investment/conversion.

H. Describe any attempts made by the government to obtain equity investment from private sources. If the government attempted to, or did, secure equity investment for the company from private sources, describe the circumstances surrounding the investment, any agreement interested into between the government and private parties, and provide all relevant documentation (e.g., a copy of the agreement, discussion memoranda, etc.).

[16] These studies, etc., need not pertain solely to the investment/conversion being investigated, but may also be relevant to initial capital investments, capital to fund start-up operations, major expansion projects, repayment of loans, reorganizations, or any action that would affect the company's profitability.

SECTION II

Export Restrictions Appendix

1. Please describe the measures taken by the GOVERNMENT regarding the exportation of INPUT (i.e., export quotas, export taxes, licensing requirements, or additional measures).

2. Provide copies of the legislation, regulations, or administrative decisions imposing these measures.

3. Describe the purpose(s) of these measures. Please provide citations to the relevant official source documentation stating the purpose of these measures.

4. When did the GOVERNMENT put these measures into place? Provide specific information for each type of measure. Also, please identify the level of each measure (e.g., export tax was 5 percent from January 1, 2009, to October 1, 2009; 10 percent from October 1, 2009, to December 31, 2010) since the GOVERNMENT put the restriction into place.

5. Provide the domestic prices for INPUT during the POR.

6. Provide the name and address of each government agency, authority, and industry organization that is responsible for, or otherwise involved in, approving and administering the export restriction. Please be specific in identifying the levels of government that have the authority to approve and administer the export restriction.

7. Provide copies of government or independent studies or analyses on which the GOVERNMENT has relied to analyze the effectiveness of the export restriction in meeting the GOVERNMENT's objectives.

8. Why did the GOVERNMENT select these particular measures (e.g., an export quota and export tariff) to achieve its stated goals in this area? To the extent that the goal was to reduce overall demand for exhaustible natural resources, why were border measures adopted rather than, for example, a tax on all domestic and export sales? If the GOVERNMENT implemented more than one export restriction, why was adoption of more than one measure (rather than, e.g., a larger export tariff alone) necessary? How are these measures intended to work together to achieve the stated goals?

9. Describe any formal or informal meetings or other consultations or ongoing interaction with the **INPUT**-producing or **INPUT**-consuming industries or relevant producer or trade associations that the GOVERNMENT has undertaken with respect to the imposition or adjustment of the export restrictions. If there is a relevant association in your country, please provide the rules or guidelines under which it operates, a list of its members and its relationship to the government. Please describe in what ways input from industry been considered and reflected in the determination of the level of the export restriction or in the administration of these measures? Please identify the companies and/or trade associations involved in any such consultative process or in the administration of the export restrictions.

10. Describe each factor (i.e., economic, commercial, social, etc.) that the GOVERNMENT considers when determining the export restrictions (including taxes and/or quotas), and explain how these factors further the stated objectives of measures. Cite any official documents that identify these factors. Explain why the particular levels of the export restrictions have been chosen and why the GOVERNMENT determined that those levels should be adjusted over time (e.g., the tariff increased from 5 percent to 40 percent over the course of two years). Please provide a translated copy of any study or analysis on which the GOVERNMENT relied to determine the appropriate level of the export restriction, including any analysis that quantifies the impact of the export restriction on prices, production, and the production of downstream products.

11. (Answer the following question if quotas are among the measures described in Question 1 above.) Please state whether the GOVERNMENT sets a minimum acceptable price for export quota allocation bids. If the GOVERNMENT sets such a price, describe the GOVERNMENT's methodology for calculating the relevant price. Please provide any relevant study or analysis used to determine the minimum acceptable bid price for the POR and preceding three years.

12. (Answer the following question if quotas are among the measures described in Question 1 above.) Provide a narrative description of the process through which a company applies and is approved for an export quota. Identify the qualifying criteria, and explain how these criteria further the stated objectives of the quota. Are different types of companies (e.g., SOEs, FIEs, privately-held companies) treated differently under these criteria? Finally, provide a complete discussion of the circumstances under which the GOVERNMENT denies applications.

13. Do the current laws and regulations allow for any exceptions to the export restrictions? If so, please describe the purpose of these exceptions, and cite relevant regulations identifying these exceptions. What percentage of INPUT that was exported from your country during the POR was exempted from the export restrictions?

14. Separately, for the POR and each of the preceding three years, please provide the following:

    a. the annual volume and value of INPUT produced and sold domestically in your country;
    b. the annual volume and value of exports of domestically-produced INPUT; and
    c. the annual volume and value of INPUT imported into your country.

    Please explain any differences in the quality or grade of INPUT sold domestically compared to imported and exported INPUT.

15. (Answer the following question if quotas are among the measures described in Question 1 above.) Please provide the following information for the POR and each of the preceding three years:

    a. The total quantity, in metric tons (MT), of the INPUT export quota.

b. The total number of companies that the GOVERNMENT approved for allocations under the quota.

c. Any industry-specific quantity allocation (in MT) for industries that received allocations under the quota. In identifying the industries, please use whatever resource or classification scheme your government normally relies upon to define industries and to classify companies within an industry. Provide the relevant classification guidelines, and please ensure the list provided reflects consistent levels of industrial classification.

d. The total number of companies that applied for, but were denied, export quota allocations.

16. Provide supporting documentation and relevant GOVERNMENT customs law regarding import duties and related fees/tariffs for INPUT during the POR.

17. Provide your country's import duty rate and import VAT rate on imports of INPUT in effect during the POR.

SECTION II

Change-in-Ownership Appendix

If there were any changes in ownership during the Average Useful Life (AUL), answer the applicable questions below for each change in ownership. Note that some of these questions may not be applicable to every change in ownership. In addition, some of the questions may require input from both the government as well as the respondent company. Therefore, the government and the respondent company should coordinate their responses to these questions. However, be sure to clearly identify in the response to each of the change-in-ownership questions the party (*e.g.*, the government, the company) providing the response to that question.

General Questions

1. If the seller of the assets or shares is a public or government agency or entity, what is the name and purpose of the agency? To whom does the agency report? Explain in detail the nature of this relationship.

2. Describe any involvement in the sale of the assets or shares by any government, government officials, or agencies or institutions that are owned/controlled by the government.

   A. Discuss, for example, any participation in any meetings related to the transaction; any actual or promised funds, loans or debt forgiveness, guarantees, or waivers of rights or laws, credits to the bid price or anything else of value, provided (or required) in connection with the transaction(s).

   B. Provide specific dates and amounts for each such promised funding, loans or debt forgiveness, guarantees, or waivers of rights or laws, credits to the bid price or anything else of value that was provided in connection with the transaction(s).

3. Explain the purpose and expectations of the asset or share sale (*e.g.*, to raise financing, to unload an unprofitable business segment).

   A. Was the sale part of a larger change-in-ownership plan organized by the government or a corporate parent? Provide a detailed explanation of any such plan.

   B. If the plan was implemented, reviewed or ratified by any government entity, provide copies of all laws or decisions ratifying or approving the implementation of the plan.

4. Were any steps (*e.g.*, assumption/write-off of debt, renegotiation of liabilities or restructuring) taken prior to or concurrent with the sale of the assets or shares? If so, explain in detail.

5. How was the company valued for purposes of the sale? Provide any appraisal or valuation studies (not just the executive summary but the entire study) performed prior to the sale. In determining the value of the company, were financial statements prepared? If so, provide the financial statement and any accompanying notes.

6. Provide financial statements for the company whose assets or shares were sold for the two years prior to the sale, the year of the sale, and for two years after the sale. (Be sure to specify the extent to which the operations of the business in question are consolidated within larger corporate financial reporting. Specify the level of consolidation reflected in the financial statements provided.) If the change in ownership was announced more than two years prior to the sale, provide financial statements also for two years prior to the announcement and all subsequent years leading up to the sale.

7. At the time of the sale, were any of the parties to the transaction aware of the possibility that production of the company could be subject to countervailing duties in the United States? If so, did this play any role in the transactions, *e.g.*, consideration paid, structure of the company, or terms of the contact for sale? If so, explain and provide documentation.

8. Did the company explicitly pay back any previously received government assistance prior to the change in ownership of the company? Did the company repay subsidies given under specific programs, or did the company repay a general amount? Provide the details of any repayments along with supporting documentation of the repayment.

Sales Process

If the part of all of the assets or shares of the company were sold through a bidding process, answer the questions in section 9, "Bid Process," below. If part or all of the company was sold through a stock offering, answer the questions in section 10, "Sale of Shares," below. If part or all of the company's assets were sold, answer the questions in section 11, "Sale of Assets," below.

9. Bid Process

   A. Describe in detail the structure of the bid process. Discuss why you adopted this particular bid structure.

   B. Selection of the winning bid.

      (1) Explain in detail the bid selection criteria and how the winning bid was selected. Were these factors ranked in terms of importance? If so, provide the ranking.

      (2) Were any factors other than purchase price (*e.g.*, maintenance of employment and production levels, guarantees by the buyer to keep the company in operation, or the company's impact on the economy) considered when selecting the winning bid?

      (3) Provide a copy of the bid contract and supporting documentation under which the company was sold.

   C. Aside from the purchase price, were there any conditions of sale placed on the buyer, such as investment commitments or employment and production guarantees?

(1) If so, describe these conditions of sale in detail. What was the reason for requiring these conditions of sale?

(2) How were the bidding parties' commitments to these conditions of sale valued or quantified when evaluating the bids?

(3) Was the winner of the bidding process free to close the company and liquidate the assets after the company was sold?

D. Has the buyer met all of the terms and conditions of the bid contract? If not, explain why. What options are available to ensure that the buyer has complied with all of the terms of the purchase agreement?

10. Sale of Shares

A. Indicate the percentage and the total number of shares (all classes of stock) sold and the price per share as well as the number and percentage of any shares that remained with the seller.

(1) Identify separately each government-owned (either directly or indirectly) entity that purchased any of the shares sold, along with the number and percentage of shares purchased by each of those entities. Explain why shares were sold to these government-owned entities.

B. Was this a sale of the company's existing shares or of newly issued shares?

C. How were potential investors in the stock offering selected? Were there any limitations on when certain investors could sell their shares in the company? If so, did all shareholders face the same selling restrictions?

D. Did the purchase of particular shares (*e.g.*, "golden shares") bestow special rights or privileges on any private or government-affiliated investor?[17] If so, detail all special rights and privileges attendant to such shares.

E. Provide any sales contract governing the sale of shares.

(1) Do the terms of the sale of shares require anything other than cash from the buyer, such as investment commitments, debt assumption, worker training commitments, employment guarantees, *etc.*? If so, describe the conditions required and reasons for the conditions.

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[17] A golden share is often characterized as a share which has voting rights capable of exercising a veto over specified or significant changes to the constitution or articles of association of a company.

(2) Have all buyers met all of terms and conditions of the stock sale? If not, explain why. What options are available to ensure that buyers have complied with all of the terms of the purchase agreement?

11. Sale of Assets

A. Provide a copy of the sales contract and supporting documentation under which the assets of the company were sold.

B. Do the terms of the sales contract require anything other than cash from the buyer, such as investment commitments, debt assumption, worker training commitments, employment guarantees, *etc.*? If so, describe the conditions required and reasons for the conditions. Support this explanation with specific citations to relevant portions of the sales contract.

C. Did any liabilities transfer with the assets sold? If so, quantify amount of liabilities and explain why they were transferred. Support this explanation with specific citations to relevant portions of any sales contract.

D. Has the buyer met all of the terms and conditions of the sales contract? If not, explain why. What options are available to ensure that the buyer has complied with all of the terms of the purchase agreement?

E. Were any previously provided subsidies tied, in any way, to the particular assets sold?

Post-Sales Effect on Company

12. Explain whether and how any of the proceeds of the sale of assets or shares were reinvested in the company. For example, where the proceeds used to cover the general financing requirements of the company, or were the proceeds used for expansion of a particular facility or product line?

13. Describe the impact of the sale of shares or assets on the legal and corporate structure of the business producing subject merchandise. Also, describe the legal status of the business before and after the sale. Also, describe in detail the nature of the sale, *e.g.*, whether the sale was an acquisition of the firm by another firm or an equal merging of two companies. Provide all formal documents that describe the sale of the company.

14. Detail any instances in which the sale of the shares or assets resulted in any fundamental change in the general business operations of the company.

A. Compare and contrast the main business and product segments of the company's operations after the sale with those before the sale. Detail any ways in which the operations are fundamentally different. Were parts (*e.g.*, production lines, subsidiaries, sales divisions) of the company shut down or ceded to other parts of the buyer's operations? Explain the extent to which these changes are consistent with the original goals and expectations of the sale (citing, as appropriate, to provisions in the sales contract or any pre-sale documents).

B. Identify the legal and trade names of the company and its main product lines before and after the sale. Explain the reasons for any changes.

C. Indicate whether any of the company's suppliers changed as a result of the sale.

D. Identify what impact, if any, the sale had on the company's customer base. Also, describe how the sale affected the company's U.S. sales operations.

E. Support this narrative with specific citations to the company's financial statements or other source documentation on the record.

15. Detail any instances in which the sale of the shares or assets resulted in any fundamental change in the production facilities of the company.

A. Identify any production facilities that were acquired or disposed of as a result of the sale. Provide all documentation pertaining to the acquisition or disposal of any assets (*e.g.*, contracts, sales agreements).

B. Identify any and all changes in the product lines and production capacity at any of the company's facilities producing the subject merchandise that may have occurred as a result of the sale.

16. Detail any instances in which the sale of shares or assets resulted in any fundamental change in the financial structure of the company.

A. Indicate what portion of the assets of the company was transferred as a result of this sale. In cases where the assets sold where those of a parent of affiliated company, explain how the sale impacted the business producing subject merchandise.

B. Provide a detailed explanation of any instances where the purchaser of the shares or assets did not become legally responsible for the existing and potential liabilities of the company. Support this explanation with specific citations to any relevant portions of the sales contract.

17. Detail any instances in which the sale of shares or assets resulted in any fundamental change in the level and composition of the personnel of the company.

A. Identify the total number by category (*e.g.*, management, production workers, sales personnel) of any employees whose jobs were created or terminated as a result of the sale. Tie these numbers to any employment figures reported in the company's financial statements.

B. Explain how, under the terms of the sale, any existing employment agreements or union contracts were treated. Support this explanation with specific citations to any relevant portions of the sales contract and the union contracts.

C. Detail the extent to which the composition and the responsibilities of the Board of Directors of the company changed as a result of the sale.

18. If the transaction was a partial change in ownership (only some portion of the shares or assets of the company were sold), explain to what extent the sale affected control and direction of the company's finances and productive operations.

SECTION II
ATTACHMENT A

CERTIFICATE OF SERVICE

I, _______________________, hereby certify that a copy of the

(name of certifying official)

foregoing submission on behalf of ____________________________,

(company name)

dated _________________, was served by ______________ (state the method of service used, *e.g.*, via ACCESS, by secure electronic transmission, by first class mail, by email, or by hand delivery) on the following parties:

(Business Proprietary Version)

<u>On Behalf of</u>

Name and address

(Public Version)

<u>On Behalf of</u>

Name and address

____
(signature of certifying official)

SECTION II
ATTACHMENT B

GOVERNMENT CERTIFICATION*

I, **(PRINTED NAME AND TITLE)**, currently employed by **(GOVERNMENT)**, certify that I prepared or otherwise supervised the preparation of the attached submission of **(IDENTIFY THE SPECIFIC SUBMISSION BY TITLE AND DATE)** pursuant to the **(INSERT ONE OF THE FOLLOWING: THE (ANTIDUMPING OR COUNTERVAILING DUTY) ADMINISTRATIVE REVIEW OF (PRODUCT) FROM (COUNTRY) (CASE NUMBER) or THE (DATES OF POR) (ADMINISTRATIVE OR NEW SHIPPER) REVIEW UNDER THE (ANTIDUMPING OR COUNTERVAILING) DUTY ORDER ON (PRODUCT) FROM (COUNTRY)) (CASE NUMBER) or THE SUNSET REVIEW OR CHANGED CIRCUMSTANCE REVIEW OR SCOPE RULING OR CIRCUMVENTION INQUIRY OF AD/CVD ORDER ON (PRODUCT) FROM (COUNTRY) (CASE NUMBER)**. I certify that the information 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, Commerce may preserve this submission, including a business proprietary submission, for purposes of determining the accuracy of this certification. I certify that I am filing a copy of this signed certification with this submission to the U.S. Department of Commerce and that I will retain the original for a five-year period commencing with the filing of this document. The original will be available for inspection by U.S. Department of Commerce officials.

Signature: ______________________________
Date: ______________________________

ALTERNATIVE GOVERNMENT CERTIFICATION*

I, (name and title), currently employed by (person), certify that (1) I have read the attached submission, and (2) the information contained in this submission is, to the best of my knowledge, complete and accurate.

Signature: ______________________________
Date: ______________________________

***** For multiple person certifications, all persons should be listed in the first sentence of the certification and all persons should sign and date the certification. In addition, singular pronouns and possessive adjectives should be changed accordingly, e.g., "I" should be changed to "we" and "my knowledge" should be changed to "our knowledge."

REPRESENTATIVE CERTIFICATION*

I, **(PRINTED NAME)** , with **(LAW FIRM or OTHER FIRM)** , counsel or representative to **(COMPANY OR GOVERNMENT OR PARTY)** , certify that I have read the attached submission of **(IDENTIFY THE SPECIFIC SUBMISSION BY TITLE AND DATE)** pursuant to the **(INSERT ONE OF THE FOLLOWING: THE (ANTIDUMPING OR COUNTERVAILING DUTY) ADMINISTRATIVE REVIEW OF (PRODUCT) FROM (COUNTRY) (CASE NUMBER) or THE (DATES OF POR) (ADMINISTRATIVE OR NEW SHIPPER) REVIEW UNDER THE (ANTIDUMPING OR COUNTERVAILING) DUTY ORDER ON (PRODUCT) FROM (COUNTRY) (CASE NUMBER) or THE SUNSET REVIEW OR CHANGED CIRCUMSTANCE REVIEW OR SCOPE RULING OR CIRCUMVENTION INQUIRY OF AD/CVD ORDER ON (PRODUCT) FROM (COUNTRY) (CASE NUMBER)**. In my capacity as an adviser, counsel, preparer or reviewer of 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, Commerce may preserve this submission, including a business proprietary submission, for purposes of determining the accuracy of this certification. I certify that I am filing a copy of this signed certification with this submission to the U.S. Department of Commerce and that I will retain the original for a five-year period commencing with the filing of this document. The original will be available for inspection by U.S. Department of Commerce officials.

Signature: ______________________________________
Date: ______________________________________

* For multiple representative certifications, all representatives and their firms should be listed in the first sentence of the certification and all representatives should sign and date the certification. In addition, singular pronouns and possessive adjectives should be changed accordingly, e.g., "I" should be changed to "we" and "my knowledge" should be changed to "our knowledge."

SECTION III

QUESTIONNAIRE FOR PRODUCERS/EXPORTERS UNDER REVIEW

Commerce is inquiring into each subsidy program previously examined in the investigation or prior review, with the exception of programs already determined to be terminated or not countervailable and programs based on allegations specific to companies other than those under review. As such, this questionnaire addresses all subsidy programs found previously to be used (by the company respondents identified below and any other previously examined producers/exporters), subsidy programs previously found to be not used, and subsidy programs which did not provide measurable countervailable benefits. Commerce will also examine any other potentially countervailable programs discovered during the course of this administrative review.

Your government may contend that certain programs listed below are not countervailable. For these programs, you must still respond fully to the questions below.

Absent new information warranting a program reexamination, we will not reevaluate prior determinations regarding the countervailability of programs. This includes determinations that previously examined programs are or are not countervailable.

Likewise, for non-recurring subsidies previously found to be used by a company under review, we will not reexamine the benefit amount attributable to this POR, absent new information. Instead, we will calculate the subsidy rate from such previously examined disbursements based on the benefit amount attributable to this POR, as determined in calculation memoranda of the investigation or prior review.

For general questionnaire instructions and a table of acronyms and abbreviations used in this questionnaire, please review **Section I** of this questionnaire.

Commerce has standardized the appendices to **Section II** and **Section III** of this questionnaire; one or more of the appendices may not be applicable to the circumstances of this review. You should only respond to the questions in a specific appendix if it is identified under a specific question below.

I. PRODUCERS/EXPORTERS SUBJECT TO REVIEW

Commerce has selected the below-listed companies as mandatory company respondents in this administrative review (hereinafter, respondent(s), company respondent(s), or companies under review).

- INSERT company name with short cite
- INSERT company name with short cite

OR

An interested party(s) requested an administrative review of the following producer(s)/exporter(s):

- INSERT company name with short cite
- INSERT company name with short cite

Other Producers/Exporters Subject to Review

As the producer and/or exporter named above, you are subject to this review because of a request made by yourself or another party, or because Commerce selected your company for review. In addition to providing a response to this questionnaire regarding your own company, we require responses from certain affiliated companies or companies involved in your production or sales of subject merchandise, as explained below in sections A through D. A failure on the part of any such companies to provide a response to this questionnaire may adversely affect your own results in this review. For the remainder of this questionnaire, the terms respondent(s), company respondent(s), "you," or "your company," refer not just to the company named in the review request (and at the top of this section), but to all companies required to complete this questionnaire. Please provide separate answers under each question and separate spreadsheets for each of these companies.

Identification of the companies that you must include in your response is necessary early in this administrative review. Therefore, within 14 days of the date of this questionnaire, please submit to Commerce a list of the companies that you intend to include as part of your questionnaire response under the criteria in sections A through D below. Also within 14 days of the date of this questionnaire, please respond to questions C.1 and C.2 under the "Affiliated Companies" section below.

Unless specified differently, your answers to the requests below should cover your company's situation during the POR. Usage of the present tense in this section refers to the POR.

We also instruct you to provide a list of those companies for which you are responding as soon as possible so that the government can include these companies in its response to this questionnaire.

The companies that must submit a complete response are the following:

A. <u>Producers Supplying Exporters</u>

If your company exported subject merchandise produced by other companies in your country during the POR, then you must submit complete questionnaire responses for all producers that supply your company.

B. Export Trading Companies

If your company sells the subject merchandise to an export trading company which then exports the subject merchandise to the United States, then you must submit complete questionnaire responses for all such trading companies.

C. Affiliated Companies

Affiliation is defined in section 771(33)(A)-(G) of the Act. Affiliation can be indicated by a number of factors, including: (1) personal family groupings, (2) corporate groupings, (3) shared board members or executive officers, (4) employer and employee relationships among owners, board members, or executive officers of multiple parties, (5) one party's ownership or control of stock with voting privileges in another, (6) franchise and joint venture agreements, (7) close supplier relationships, and (8) other indicia of control by one party over another, directly, or indirectly through third parties. "Control" exists where one party is legally or operationally in a position to exercise restraint or direction over another party.

Please provide the following information about your company's affiliated companies:

1. The identity of all companies with which your company is affiliated within the meaning of section 771(33) of the Act, including the full name and mailing address of each company.

2. Describe in detail the nature of the relationship between your company and those companies listed in response to the prior question. Specify for example, whether the companies share a board of directors, or whether members of each company's board sit on the board(s) of the other company(ies), and how the voting rights are distributed among board members; specify if, and how, officers of one company are directly involved in overseeing the operations of another company. Specify whether an affiliated company supplies inputs into your company's production process.

You must provide complete responses for certain "cross-owned" affiliated companies.

Cross-ownership exists between two companies where one company can use or direct the individual assets of another company in essentially the same ways it can use its own assets. Normally, such a relationship exists between two companies where one company holds, directly or indirectly, a majority voting interest in the other. In addition, if two companies are both cross-owned by a third party, the two companies themselves would be considered cross-owned (for example, cross-ownership exists between two companies owned by the same parent).

You must provide a complete questionnaire response for those affiliates where "cross-ownership" exists, and one of the following situations exists:

- the cross-owned company produces the subject merchandise; or
- the cross-owned company is a holding company or a parent company (with its own operations) of your company;[1] or
- the cross-owned company supplies an input product to you for production of the downstream product produced by the respondent; or
- the cross-owned company has received a subsidy and transferred it to your company.

D. Former Owners / Changes in Ownership[2]

Commerce allocates the benefits received from certain types of subsidies over time (*e.g.*, equity infusions, non-recurring grants, debt forgiveness, import duty or value-added tax exemptions or reductions on capital equipment, *etc.*). *See* 19 CFR 351.524 and subsection C of the "General Questions" section below for a complete explanation.

Thus, in addition to investigating alleged subsidies that your company may have received during the POR, Commerce is also investigating alleged allocable, non-recurring subsidies that your company may have received during the AUL period. Because of this, if your company obtained all or substantially all the assets of another company during the AUL period, and that company still exists as an ongoing entity, or its assets continue to operate as part of your company, we require a complete questionnaire response for such company. If your company wishes to challenge Commerce's baseline presumption that non-recurring subsidies continue to benefit the recipient over the allocation period, please coordinate with your government to answer the questions in the **Change-in-Ownership Appendix**. If your company does not wish to challenge Commerce's baseline presumption that non-recurring subsidies continue to benefit the recipient over the allocation period, please so state and you do not need to provide a response to the **Change-in-Ownership Appendix**.

Finally, if your company has been privatized, changed ownership, merged with another company, or devolved another company/ies from your company's corporate structure in whole or in part, during the AUL period and your company wishes to challenge Commerce's baseline presumption that non-recurring subsidies continue to benefit the recipient over the allocation period, please coordinate with your government to answer the questions in the **Change-in-Ownership Appendix**. If your company does not wish to challenge Commerce's baseline presumption that non-recurring subsidies continue to benefit the recipient over the allocation period, please so state and you do not need to provide a response to this appendix.

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[1] Your response must cover all cross-owned parent companies and holding companies, not only companies that directly held a controlling stake in your company during or prior to the POI. For example, if your company was a direct subsidiary of one cross-owned company, and that company was a direct subsidiary of another cross-owned company, then you must respond on behalf of both the cross-owned parent and the cross-owned "grandparent" companies. By direct subsidiary, we are referring to a company that is directly owned by another company. An indirect subsidiary, by contrast, has an intermediate owner between itself and the ultimate owner.

[2] All cross-owned affiliates meeting the conditions under sub section C during the POI and AUL and are required to submit a complete questionnaire response should also provide a response to this section with regard to any former owners and changes in ownership.

GENERAL QUESTIONS

A. Please provide the following information for your company, as well as for each cross-owned affiliate, as defined above, that is involved in the manufacture, production or exportation of subject merchandise. Please also provide the information for all trading companies (whether or not affiliated), through which your company sold subject merchandise to the United States during the POR, in accordance with 19 CFR 351.525(c).

1. The addresses of the company's headquarters, plant, and export facilities.

2. A description of the company. Please include in your response:

   a. the date the company was formed;

   b. a history of the company's ownership;

   c. whether your company is (a) foreign-invested enterprise ("FIE"), (b) "productive" FIE, (c) state-owned enterprise ("SOE"), (d) domestically-owned enterprise, or (e) other;

   d. the products the company produces and/or sells;

   e. names of your owners, board members, and upper management, along with a description of their positions with other companies and with your government; and

   f. explain whether the GOVERNMENT or a local government authority (*e.g.*, provincial, municipal, county) has designated your company and/or industry as "pillar," "encouraged," "key," "honorable," or any other designation. If so, explain the purpose of these designations, the criteria for receiving any such designations, and the benefits or obligations that arise from and such designations.

3. Using diagrams and/or flow charts, describe the process by which your company produces the subject merchandise. If different steps of the production process occur in different production units, divisions, or affiliated companies, please identify those production units, divisions, or affiliated companies.

4. Does your company (including cross-owned affiliates) export subject merchandise produced by other companies in COUNTRY? If so, please identify the name and address of each such supplier of subject merchandise.

5. Please provide your company's complete audited financial statements for the last three fiscal years. (Please provide the financial statements in English, if available. If they are not available in English, provide translations of the income statement, the balance sheet, the cash flow statement, the statement of change in equity, all notes thereto, and the auditor's opinion.) These should be the official financial statements filed with your government. If there is no such filing requirement, the financial statements should be those presented to banks or independent third parties. The financial statements should include the complete set of statements, e.g., income statement, balance sheet, cash flow statement, statement of change in equity, all notes thereto, and the auditor's opinion. If you do not prepare audited financial statements, please provide whatever unaudited financial statements that are prepared for your board of directors, your shareholders, and for the government.

6. Please provide complete, translated tax returns **filed during the POR** (preferably a copy of the tax return stamped by the government). Include all schedules and attachments included with your return. In addition, please provide any amendments to your return.

7. Please provide your most up-to-date business registration documents filed with government authorities. If your business registration documents do not indicate the names of your company's owners during the POR, please provide additional documentation that does. If the documents identify corporate owners which own more than 10 percent of your company, please identify the owners of your company's corporate owners.

8. Provide the HTSUS subheadings or your country's tariff schedule numbers under which you export the subject merchandise.

B. Please provide the following information for your company **for the POR**. Do not include the volume and value of merchandise produced outside your country or returned merchandise. Separately report the value of services sold by your company, if any. **In addition, separately report the value of sales by each cross-owned company, as well as the value of sales between your company and the cross-owned company.**

For years prior to the POR, please report sales information for the years of approval and receipt of non-recurring subsidies you report. See, e.g., the **Grant and Allocation Appendix**. Please report sales information for all responding cross-owned companies during these years, not only sales information for the recipient of the subsidy.

If the actual values recorded in your accounting records are booked on a basis other than f.o.b., please describe any adjustments that were made to derive the f.o.b. values. In addition, if your sales are inclusive of VAT or other indirect taxes, please ensure that such taxes are removed from your sales figures.

II. Total Sales

The quantity and f.o.b. value of total sales (both subject and non-subject merchandise) to all markets (domestic and foreign). Please report the sales value on an f.o.b. (port) basis with respect to export sales and/or on an f.o.b. (factory) basis for domestic sales. Provide a worksheet reconciling the total reported sales value to your financial statements.

III. Sales of Subject Merchandise

The quantity and f.o.b. value of the subject merchandise sold to all markets (domestic and foreign). Please report the sales value on an f.o.b. (port) basis with respect to export sales and/or on an f.o.b. (factory) basis for domestic sales.

IV. Total Exports

The total quantity and f.o.b. (port) value of export sales (both subject and non-subject merchandise) to all markets.

V. Total Exports to the United States

The total quantity and f.o.b. (port) value of export sales (both subject and non-subject merchandise) to the United States.

VI. Exports of Subject Merchandise

The total quantity and f.o.b. (port) value of the subject merchandise exported to all markets (including the United States).

VII. Exports to the United States of Subject Merchandise

The total quantity and f.o.b. (port) value of the subject merchandise exported to the United States.

Regarding 1 – 6 above: Please explain how the sales of subject merchandise are recorded in your company's financial records. Are your company's sales consolidated with those of other companies in the financial report of a parent, holding company, or group of companies? If so, please explain how, and provide copies of the consolidated financial statements.

VIII. As established in 19 CFR 351.524(d)(2), the allocation period for non-recurring[1] subsidies is defined by the Average Useful Life ("AUL") of renewable physical assets for the industry concerned, as listed in the U.S. Internal Revenue Service's Depreciation

[1] For definitions of **recurring** and **non-recurring** benefits, see the Grant and Allocation Appendix; see also 19 CFR 351.524(c).

Range System ("IRS tables"). The AUL listed in the IRS tables that applies to this Administrative REVIEW is X years.

Parties may rebut the presumption to use the IRS tables by demonstrating either that the company-specific AUL or country-wide AUL for the industry in the respondent country differs by one year or more from the AUL in the IRS tables for the industry under review. Unless the parties establish that the IRS tables do not reasonably reflect the AUL of a firm's assets, however, Commerce will rely on the IRS tables to define the appropriate AUL.

If your company chooses to rebut the presumption to use the IRS tables, please respond to the Average Useful Life Appendix. **If you do not want to rebut the use of the AUL in the IRS tables, you do not need to answer the questions in the Average Useful Life Appendix.**

LIST PROGRAMS AND PROVIDE APPROPRIATE APPENDICES/WORKSHEET THAT STATE BENEFITS FOR THE POR

II. PROGRAMS PREVIOUSLY FOUND TO BE COUNTERVAILABLE

A. GRANTS

1. PROGRAM

Please respond to all questions in the following appendices:
1. **Standard Questions Appendix**,
2. **Allocation Appendix**, and
3. **Grant Appendix**.

OPTIONAL BASED ON YOUR CASE

III. OTHER PROGRAMS PREVIOUSLY FOUND TO BE COUNTERVAILABLE BASED ON AFA

Commerce found the following listed programs to be countervailable in a prior segment of this proceeding on the basis of partial or total AFA. As such**, for each program listed below**, please answer all questions in the **Standard Questions Appendix** and any other appendices appropriate to the type of program. Additionally, please answer all questions in the **Grant and Allocation Appendix for each company or cross-owned companies** that applied for, used, or benefitted from that program during the POR for recurring subsidies and the xx-year AUL period (i.e., the POR and preceding XX years) for non-recurring subsidies**.**

EXAMPLE

1. PROGRAM

Please respond to all questions in the following appendices:
1. **LIST APPENDICES**

USE THEI SECTION IF YOU HAVE INITIATED ON A NEW SUBSIDY ALLEGATION

IN THE PRIOR ADMINISTRATIVE REVIEW AND IT HAS NOT GONE TO FINAL

IV. PROGRAMS ON WHICH COMMERCE HAS NOT YET MADE A FINAL COUNTERVAILABLE DETERMINATION

Commerce has not yet made a final countervailable determination with regard to the following listed programs. Because Commerce has not made a final determination on the countervailability of the programs, it is necessary to continue to review the programs. Therefore, if a company respondent (including any responding cross-owned affiliated companies) applied for or received benefits under the programs identified below during the POR, or during the preceding XX years for a non-recurring subsidy, please answer all questions in the Standard Questions Appendix and any other applicable appendices of this section, separately for each program/company. If no respondent company used a program during the stated time period, please so state; you need not provide a response to the appendices for the program.

1.LIST PROGRAMS

V. PROGRAMS NOT USED OR PROVIDED NO MEASUREABLE BENEFITS

PLEASE ENSURE ALL PROGRAMS ARE LISTED FROM THE INVESTIGATON TO THE CURRENT REVIEW THAT HAVE APPEARED IN THE ORDER AND LISTED IN AN ISSUES AND DECISION MEMO.

Commerce has not yet made a countervailable determination with regard to the following listed programs, because either the programs were found not used or provided no measurable, countervailable benefit during a prior segment (investigation or review), or Commerce deferred an examination of the program.

Because Commerce has not made a determination on the countervailability of the programs, it is necessary to continue to review the programs. Therefore, if your company applied for or received benefits under any of the recurring subsidy programs identified below during the POR, please answer all questions in the **Standard Questions Appendix and any other applicable appendices** of this section, separately for each program/company. If your company applied for or received benefits under any of the recurring subsidy programs identified below between INSERT and the end of the POR, please answer all questions in the **Standard Questions Appendix and any other applicable appendices** of this section, separately for each program/company. If no respondent company used a program during the stated time period, please so state; you need not provide a response to the appendices for the program.

1. **LIST THE PROGRAMS**

VI. OTHER SUBSIDIES

Did your government (or entities owned directly, in whole or in part, by your government or any provincial or local government) provide, directly or indirectly, any other forms of assistance to your company for the POR and proceeding XX years? If so, please describe such assistance in detail, including the amounts, date of receipt, purpose and terms, and answer all questions in the appropriate appendices.

VII. APPENDICES

SECTION III

Standard Questions Appendix

A. Specify the eligibility criteria your company had to meet in order to receive benefits under this program. State whether eligibility was or is currently contingent on one or more of the following criteria: 1) whether or not your company exports or has increased its exports, 2) the use of domestic rather than imported inputs, 3) the industry to which your company belongs, or 4) the region in which your company is located.

B. Describe in detail the application and approval process that your company undertook to receive benefits through the program.

C. Specify the criteria your company met to receive the particular amount of assistance provided. Did the application or approval specify the merchandise for which this assistance was to be provided? If so, provide details of which merchandise was specified in the application and/or approval documents.

D. What records does your company keep regarding each of the benefits received under this program? Provide your company's executed application forms and other application documents with respect to this program. Provide copies of the documentation sent to your company upon approval of the benefit, including but not limited to: approval letter, contract, claim form, etc.

E. Specify how many years your company has received benefits under this program. What was the first year that your company applied for and received benefits? For programs under investigation that were not enacted pursuant to a legal instrument, indicate for how many years your company has participated in the program. For example, for programs involving the provision of inputs for less than adequate remuneration not enacted pursuant to a legal instrument, please indicate how many years your company has purchased the relevant inputs from the government, government-controlled entities such as state-owned enterprises, or other enterprises alleged to be "authorities" under section 771(5)(B) of the Act.

F. Indicate where benefits under this program can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements. If you have to file anything with the government to continue receiving benefits under this program, provide a complete translated set of your most recent submissions made during, or before, the POR.

G. Has the program been terminated? If so, please explain. When is the last date that your company could *apply for or claim* benefits under the program? When is the last date that your company could *receive* benefits under the program?

SECTION III

Average Useful Life Appendix

Respondents should be aware that, pursuant to section 351.524 of its regulations, Commerce allocates the benefits received from certain types of subsidies over time. Although the POR is a recent period, we are investigating alleged subsidies received over a time period corresponding to the industry's average useful life of assets (AUL). According to section 351.524(d)(2)(i) of Commerce's regulations, Commerce will presume that the industry's AUL corresponds to the average useful life of renewable physical assets for the industry concerned as listed in the U.S. Internal Revenue Service's Depreciation Range System (IRS tables). In the case of this administrative review, the AUL is **X** years. Therefore, with respect to subject merchandise, we would ordinarily investigate alleged subsidies received during the POR and the preceding **(AUL minus 1)** years.

According to 19 CFR 351.524(d)(2), parties to the Administrative Review may choose to argue that the IRS tables do not reasonably reflect the company-specific AUL or the country-wide AUL for the industry in question. To do so, parties must demonstrate that the company-specific AUL applicable to the respondent companies or country-wide AUL applicable to the industry producing subject merchandise in your country differs by one year or more from the AUL in the IRS tables. If any of the parties under this Administrative Review chooses to pursue an AUL other than that identified in the IRS tables, you will be required to provide information for the corresponding number of years.

In table format, enter the beginning and ending gross book values of depreciable productive assets for each of the past ten years. (Do not include non-depreciable assets, such as land or construction in progress. Please seek to exclude the gross book value of any fully depreciated productive assets which are no longer in service.)

A. Enter, as separate items in the table, each year's regular depreciation expense and any special charges to depreciation expense or revaluations and write-downs of productive assets.

B. Explain how the numbers in the table reconcile to your financial statements.

C. Explain your company's accounting policies concerning depreciation of productive assets. State whether straight-line or accelerated depreciation is used, and what conventions are applied.

D. Explain whether your company maintains salvage value for productive assets; how salvage value is treated for depreciation purposes; and, if applicable, beginning and ending salvage value balances for each year in the table.

E. If your company is claiming that the IRS tables do not reasonably reflect your company-specific AUL, please:

   1 Provide a worksheet which shows the calculation of your company's AUL. To calculate the AUL using the raw data listed above:

a. Sum the average annual balances of productive assets for all years (A).

b. Sum the depreciation expenses for each year (D).

c. Divide the sum of the productive assets amounts (A) by the sum of depreciation expenses (D) to arrive at the AUL. AUL = A/D.

2 Demonstrate that this rate differs significantly from the rate established in the IRS tables (i.e., by at least one year).

F. If your company is claiming that the IRS tables do not reasonably reflect the country-wide AUL for this industry, please:

1. Contact the GOVERNMENT to ensure that they will submit the country-wide rate.

2. Demonstrate that this rate differs significantly from the rate established in the IRS tables (i.e., by at least one year).

SECTION III

Grant and Allocation Appendix

Questions A and B relate to whether the subsidy is "recurring" or "non-recurring." For a further explanation of recurring and non-recurring, see 19 CFR 351.524(c).

A. Does your company receive the subsidy on an ongoing basis under this program?

B. Have you filed a separate application each time you have received benefits? Please explain. Has each disbursement been contingent upon separate government approval? Please explain.

C. Are subsidies under this program provided for or tied to the capital structure or capital assets of your company? (For a definition of capital structure and capital assets, see the preamble of the CVD regulations (63 FR at 65393).)

If the subsidy is non-recurring, you should report the following information for each subsidy received during the AUL. If the subsidy is recurring, then you need only provide this information with respect to subsidies received during the POR. The information should be provided in *chart form*:

D. the amount of all subsidies authorized and the amount received (state whether the subsidy was received in a lump sum or in multiple disbursements);

E. date of the approval of the subsidy and the date(s) it was received;

F. total or export f.o.b. sales (depending on whether the program is a domestic or export subsidy) in the year in which the subsidy was approved; and

G. total or export f.o.b. sales (depending on whether the program is a domestic or export subsidy) in the year in which the subsidy was received.

SECTION III

Income Tax Programs Appendix

If your company used this program to take deductions from taxable income, credit toward taxes payable, exemptions from taxes owed, accelerated depreciation or other tax benefits on the tax return **filed during the POR** (the tax period covered by this tax return does not have to correspond with the period of review), please answer the following questions:

A. Explain whether the assistance is a deduction from taxable income, an exemption from taxes, a credit toward taxes payable, accelerated depreciation, a deferral of taxes owed, or other tax benefit.

B. Indicate the amount of the tax savings derived from the use of this program. Provide a detailed calculation of the assistance and all source materials. Show the amount of tax (or the amount of loss incurred) that would have been due absent this benefit. <u>**Indicate where in the tax return this assistance is shown.**</u> For tax deferrals, please indicate the amount of tax owed and the length of the deferral period.

C. If your company was in a tax loss position for the tax year to which the return applies, please explain the effect of this assistance on your company's tax position.

D. Will you carry forward any loss to future years? Does the loss represent accrued losses from earlier years? Please explain.

E. Indicate where in your company's financial statements tax information is represented. Are accrued tax losses carried as assets in the financial statements? Please explain.

F. If you carried forward a loss from prior years and used that loss to offset taxes due on the tax return filed during the POR, demonstrate that loss was not generated by use of any countervailable tax program.

SECTION III

Equity Appendix

Please provide the following information:

A. The amount of the government's investment, i.e., the amount of equity infused.

B. The date of the investment.

C. Number of shares received by the government and a description of the shares, e.g., common stock, preferred stock.

Please provide the financial information requested in D, below. Additionally, depending on the extent of government ownership of your company at the time of the equity infusion, please respond to the questions in E or F, below.

D. Please provide complete, translated audited financial statements for the year of the government equity investment and for three years prior to the investment. These should be the financial statements filed with your official government entity, e.g., the Ministry of Finance. If there is no such filing requirement, the financial statements should be those provided to banks or other independent third parties.

The financial statements should include the complete set of statements, e.g., income statement, balance sheet, statement of change in equity footnotes, and must be accompanied by the auditors' opinion.

During the relevant time, please describe:

1. Any accounting principle used by your company which deviated from GAAP in your country.

2. Any accounting principle in your country which may not be in accordance with internationally accepted principles.

3. Major and/or unusual gains and/or losses.

4. Adjustments made by your company because of a change in or application of an accounting principle.

5. Any item which was not reported as part of the calculation of net income, but was reflected on the income statement below the net income or on the balance sheet as part of the equity section.

E. Please provide the following information:

1. A listing of all equity investments made by private (non-government) entities contemporaneous with the government's investment or debt-to-equity conversion. Please provide the dates, the numbers of shares, the amount paid per share for each purchase, and a description of the rights and preferences of the equity interests received by such private (non-government) entities and how these differ from the rights and preferences of the equity interests received or held by the government.

2. A description of the circumstances and of any agreements related to these private equity purchases including the role played by the government or entities controlled or owned by the government in the negotiation and/or fulfilling of said agreements. Agreements, notes, or other information related to these purchases should be provided.

3. Internal company documents, e.g., Board of Directors' minutes or internal projections of sales/earnings, related to company operations prior to the government's and/or the private purchases of equity. Specify if these documents were made available to both the government and the private investor(s).

4. A listing of attempts made by your company to obtain private equity investment and/or agreements involving private equity investments which were not consummated. Describe the circumstances of these attempts and/or agreements, and the reasons they were not achieved.

F. If your company was 100 percent government-owned, please provide the following information:

1. All documentation relevant to your decision as to the source of funds to finance your operations, e.g., debt vs. equity financing and private vs. government sources.

2. Internal company documents, e.g., Board of Directors' minutes or internal projections of sales/earnings, related to company operations prior to the government's purchases of equity or debt to equity conversions.

3. A listing of all attempts made by your company to obtain private equity investment and/or agreements involving private equity investment which were not consummated. Describe the circumstances of these attempts and/or agreements, and the reasons they were not achieved.

4. How did your company determine the amount of equity to be issued and the per share price to be paid?

5. Please calculate the following rations for your company for each year in which an equity investment was received and for the preceding three years: current ratio, quick ratio, gross profit, operating profits, net profits, return on equity, debt-to-equity, debt-to-assets, interest/debt coverage, and cash flow to debt.

SECTION III

Change-in-Ownership Appendix

If there were any changes in ownership during the Average Useful Life (AUL), answer the applicable questions below for each change in ownership. Note that some of these questions may not be applicable to every change in ownership. In addition, some of the questions may require input from both the government as well as the respondent company. Therefore, the government and the respondent company should coordinate their responses to these questions. However, be sure to clearly identify in the response to each of the change-in-ownership questions the party (*e.g.*, the government, the company) providing the response to that question.

General Questions

1. If the seller of the assets or shares is a public or government agency or entity, what is the name and purpose of the agency? To whom does the agency report? Explain in detail the nature of this relationship.

2. Describe any involvement in the sale of the assets or shares by any government, government officials, or agencies or institutions that are owned/controlled by the government.

   A. Discuss, for example, any participation in any meetings related to the transaction; any actual or promised funds, loans or debt forgiveness, guarantees, or waivers of rights or laws, credits to the bid price or anything else of value, provided (or required) in connection with the transaction(s).

   B. Provide specific dates and amounts for each such promised funding, loans or debt forgiveness, guarantees, or waivers of rights or laws, credits to the bid price or anything else of value that was provided in connection with the transaction(s).

3. Explain the purpose and expectations of the asset or share sale (*e.g.*, to raise financing, to unload an unprofitable business segment).

   A. Was the sale part of a larger change-in-ownership plan organized by the government or a corporate parent? Provide a detailed explanation of any such plan.

   B. If the plan was implemented, reviewed or ratified by any government entity, provide copies of all laws or decisions ratifying or approving the implementation of the plan.

4. Were any steps (*e.g.*, assumption/write-off of debt, renegotiation of liabilities or restructuring) taken prior to or concurrent with the sale of the assets or shares? If so, explain in detail.

5. How was the company valued for purposes of the sale? Provide any appraisal or valuation studies (not just the executive summary but the entire study) performed prior to the sale. In determining the value of the company, were financial statements prepared? If so, provide the financial statement and any accompanying notes.

6. Provide financial statements for the company whose assets or shares were sold for the two years prior to the sale, the year of the sale, and for two years after the sale. (Be sure to specify the extent to which the operations of the business in question are consolidated within larger corporate financial reporting. Specify the level of consolidation reflected in the financial statements provided.) If the change in ownership was announced more than two years prior to the sale, provide financial statements also for two years prior to the announcement and all subsequent years leading up to the sale.

7. At the time of the sale, were any of the parties to the transaction aware of the possibility that production of the company could be subject to countervailing duties in the United States? If so, did this play any role in the transactions, *e.g.*, consideration paid, structure of the company, or terms of the contact for sale? If so, explain and provide documentation.

8. Did the company explicitly pay back any previously received government assistance prior to the change in ownership of the company? Did the company repay subsidies given under specific programs, or did the company repay a general amount? Provide the details of any repayments along with supporting documentation of the repayment.

Sales Process

If the part of all of the assets or shares of the company were sold through a bidding process, answer the questions in section 9, "Bid Process," below. If part or all of the company was sold through a stock offering, answer the questions in section 10, "Sale of Shares," below. If part or all of the company's assets were sold, answer the questions in section 11, "Sale of Assets," below.

9. Bid Process

   A. Describe in detail the structure of the bid process. Discuss why you adopted this particular bid structure.

   B. Selection of the winning bid.

      (1) Explain in detail the bid selection criteria and how the winning bid was selected. Were these factors ranked in terms of importance? If so, provide the ranking.

      (2) Were any factors other than purchase price (*e.g.*, maintenance of employment and production levels, guarantees by the buyer to keep the company in operation, or the company's impact on the economy) considered when selecting the winning bid?

      (3) Provide a copy of the bid contract and supporting documentation under which the company was sold.

   C. Aside from the purchase price, were there any conditions of sale placed on the buyer, such as investment commitments or employment and production guarantees?

(1) If so, describe these conditions of sale in detail. What was the reason for requiring these conditions of sale?

(2) How were the bidding parties' commitments to these conditions of sale valued or quantified when evaluating the bids?

(3) Was the winner of the bidding process free to close the company and liquidate the assets after the company was sold?

D. Has the buyer met all of the terms and conditions of the bid contract? If not, explain why. What options are available to ensure that the buyer has complied with all of the terms of the purchase agreement?

10. Sale of Shares

A. Indicate the percentage and the total number of shares (all classes of stock) sold and the price per share as well as the number and percentage of any shares that remained with the seller.

(1) Identify separately each government-owned (either directly or indirectly) entity that purchased any of the shares sold, along with the number and percentage of shares purchased by each of those entities. Explain why shares were sold to these government-owned entities.

B. Was this a sale of the company's existing shares or of newly issued shares?

C. How were potential investors in the stock offering selected? Were there any limitations on when certain investors could sell their shares in the company? If so, did all shareholders face the same selling restrictions?

D. Did the purchase of particular shares (*e.g.*, "golden shares") bestow special rights or privileges on any private or government-affiliated investor?[3] If so, detail all special rights and privileges attendant to such shares.

F. Provide any sales contract governing the sale of shares.

(2) Do the terms of the sale of shares require anything other than cash from the buyer, such as investment commitments, debt assumption, worker training commitments, employment guarantees, *etc.*? If so, describe the conditions required and reasons for the conditions.

[3] A golden share is often characterized as a share which has voting rights capable of exercising a veto over specified or significant changes to the constitution or articles of association of a company.

(2) Have all buyers met all of terms and conditions of the stock sale? If not, explain why. What options are available to ensure that buyers have complied with all of the terms of the purchase agreement?

11. Sale of Assets

A. Provide a copy of the sales contract and supporting documentation under which the assets of the company were sold.

B. Do the terms of the sales contract require anything other than cash from the buyer, such as investment commitments, debt assumption, worker training commitments, employment guarantees, *etc.*? If so, describe the conditions required and reasons for the conditions. Support this explanation with specific citations to relevant portions of the sales contract.

C. Did any liabilities transfer with the assets sold? If so, quantify amount of liabilities and explain why they were transferred. Support this explanation with specific citations to relevant portions of any sales contract.

D. Has the buyer met all of the terms and conditions of the sales contract? If not, explain why. What options are available to ensure that the buyer has complied with all of the terms of the purchase agreement?

E. Were any previously provided subsidies tied, in any way, to the particular assets sold?

Post-Sales Effect on Company

12. Explain whether and how any of the proceeds of the sale of assets or shares were reinvested in the company. For example, where the proceeds used to cover the general financing requirements of the company, or were the proceeds used for expansion of a particular facility or product line?

13. Describe the impact of the sale of shares or assets on the legal and corporate structure of the business producing subject merchandise. Also, describe the legal status of the business before and after the sale. Also, describe in detail the nature of the sale, *e.g.*, whether the sale was an acquisition of the firm by another firm or an equal merging of two companies. Provide all formal documents that describe the sale of the company.

14. Detail any instances in which the sale of the shares or assets resulted in any fundamental change in the general business operations of the company.

A. Compare and contrast the main business and product segments of the company's operations after the sale with those before the sale. Detail any ways in which the operations are fundamentally different. Were parts (*e.g.*, production lines, subsidiaries, sales divisions) of the company shut down or ceded to other parts of the buyer's operations? Explain the extent to which these changes are consistent with the original goals and expectations of the sale (citing, as appropriate, to provisions in the sales contract or any pre-sale documents).

B. Identify the legal and trade names of the company and its main product lines before and after the sale. Explain the reasons for any changes.

C. Indicate whether any of the company's suppliers changed as a result of the sale.

D. Identify what impact, if any, the sale had on the company's customer base. Also, describe how the sale affected the company's U.S. sales operations.

E. Support this narrative with specific citations to the company's financial statements or other source documentation on the record.

15. Detail any instances in which the sale of the shares or assets resulted in any fundamental change in the production facilities of the company.

A. Identify any production facilities that were acquired or disposed of as a result of the sale. Provide all documentation pertaining to the acquisition or disposal of any assets (*e.g.*, contracts, sales agreements).

B. Identify any and all changes in the product lines and production capacity at any of the company's facilities producing the subject merchandise that may have occurred as a result of the sale.

16. Detail any instances in which the sale of shares or assets resulted in any fundamental change in the financial structure of the company.

A. Indicate what portion of the assets of the company was transferred as a result of this sale. In cases where the assets sold where those of a parent of affiliated company, explain how the sale impacted the business producing subject merchandise.

B. Provide a detailed explanation of any instances where the purchaser of the shares or assets did not become legally responsible for the existing and potential liabilities of the company. Support this explanation with specific citations to any relevant portions of the sales contract.

17. Detail any instances in which the sale of shares or assets resulted in any fundamental change in the level and composition of the personnel of the company.

A. Identify the total number by category (*e.g.*, management, production workers, sales personnel) of any employees whose jobs were created or terminated as a result of the sale. Tie these numbers to any employment figures reported in the company's financial statements.

B. Explain how, under the terms of the sale, any existing employment agreements or union contracts were treated. Support this explanation with specific citations to any relevant portions of the sales contract and the union contracts.

C. Detail the extent to which the composition and the responsibilities of the Board of Directors of the company changed as a result of the sale.

18. If the transaction was a partial change in ownership (only some portion of the shares or assets of the company were sold), explain to what extent the sale affected control and direction of the company's finances and productive operations.

SECTION III

VAT Program Appendix

1. Provide VAT forms submitted to the relevant authority for the months of June and July or applicable quarters, if filed on a quarterly basis.

2. Explain how the VAT paid and VAT collected are entered on the submitted forms.

3. Explain, if applicable, how the paid and collected amounts are reconciled on the submitted forms.

4. For any excess paid or collected on the June or the applicable quarter form, state if either amount is carried over to the next month or quarter. If it is, please explain how it is entered on the July or applicable quarter form.

5. State where amounts from this VAT exemption is entered on the submitted forms.

SECTION III

Loan Template

The loan template and samples are available in the Microsoft Excel version.

SECTION III
Input Purchases Template

The input purchases template and samples are available in the Microsoft Excel version.

SECTION III

Electricity Template

The electricity template and samples are available in the Microsoft Excel version.

SECTION III

VAT and Import Tariff Exemptions Template

The VAT & Import Tariff Exemptions template and samples are available in the Microsoft Excel version.

SECTION III

Certificate of Service

I, _______________________, hereby certify that a copy of the

(name of certifying official)

foregoing submission on behalf of ____________________________,

(company name)

dated _________________, was served by ______________ (state the method of service used, *e.g.*, via ACCESS, by secure electronic transmission, by first class mail, by email, or by hand delivery) on the following parties:

(Business Proprietary Version)

On Behalf of

Name and address

(Public Version)

On Behalf of

Name and address

____
(signature of certifying official)

SECTION III

CERTIFICATION

§ 351.303 Filing, document identification, format, translation, service, and certification of documents.
* * * * *
(g) *Certifications.* Each submission containing factual information must include the following certification from the person identified in paragraph (g)(1) of this section and, in addition, if the person has legal counsel or another representative, the certification in paragraph (g)(2) of this section. The certifying party must maintain the original signed certification for a period of five years from the date of filing the submission to which the certification pertains. The original signed certification must be available for inspection by U.S. Department of Commerce officials. Copies of the certifications must be included in the submission filed at Commerce.

COMPANY CERTIFICATION *

I, **(PRINTED NAME AND TITLE)**, currently employed by **(COMPANY NAME)**, certify that I prepared or otherwise supervised the preparation of the attached submission of (**IDENTIFY THE SPECIFIC SUBMISSION BY TITLE) due on (DATE) OR filed on (DATE)** pursuant to the **(INSERT ONE OF THE FOLLOWING OPTIONS IN { }: {THE (ANTIDUMPING OR COUNTERVAILING) DUTY ADMINISTRATIVE REVIEW OF (PRODUCT) FROM (COUNTRY) (CASE NUMBER)} or {THE (DATES OF PERIOD OF REVIEW) (ADMINISTRATIVE OR NEW SHIPPER) REVIEW UNDER THE (ANTIDUMPING OR COUNTERVAILING) DUTY ORDER ON (PRODUCT) FROM (COUNTRY) (CASE NUMBER)} or {THE (SUNSET REVIEW OR CHANGED CIRCUMSTANCE REVIEW OR SCOPE RULING OR CIRCUMVENTION INQUIRY) OF THE (ANTIDUMPING OR COUNTERVAILING) DUTY ORDER ON (PRODUCT) FROM (COUNTRY) (CASE NUMBER)})**. I certify that the public information and any business proprietary information of **(CERTIFIER'S COMPANY NAME)** 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: ____________________
Date: ________________________

* For multiple person certifications, all persons should be listed in the first sentence of the certification and all persons should sign and date the certification. In addition, singular pronouns and possessive adjectives should be changed accordingly, e.g., "I" should be changed to "we"

and “my knowledge” should be changed to “our knowledge.”

REPRESENTATIVE CERTIFICATION ***

I, **(PRINTED NAME)**, with **(LAW FIRM or OTHER FIRM)**, **(INSERT ONE OF THE FOLLOWING OPTIONS IN { }: {COUNSEL TO} or {REPRESENTATIVE OF}) (COMPANY NAME, OR GOVERNMENT OF COUNTRY, OR NAME OF ANOTHER PARTY)**, certify that I have read the attached submission of **(IDENTIFY THE SPECIFIC SUBMISSION BY TITLE) due on (DATE) OR filed on (DATE)** pursuant to the **(INSERT ONE OF THE FOLLOWING OPTIONS IN { }: {THE (ANTIDUMPING OR COUNTERVAILING DUTY) ADMINISTRATIVE REVIEW OF (PRODUCT) FROM (COUNTRY) (CASE NUMBER)} or {THE (DATES OF PERIOD OF REVIEW) (ADMINISTRATIVE OR NEW SHIPPER) REVIEW UNDER THE (ANTIDUMPING OR COUNTERVAILING) DUTY ORDER ON (PRODUCT) FROM (COUNTRY) (CASE NUMBER)} or {THE (SUNSET REVIEW OR CHANGED CIRCUMSTANCE REVIEW OR SCOPE RULING OR CIRCUMVENTION INQUIRY) OF THE (ANTIDUMPING OR COUNTERVAILING) DUTY ORDER ON (PRODUCT) FROM (COUNTRY) (CASE NUMBER)})**. In my capacity as **(INSERT ONE OF THE FOLLOWING OPTIONS IN { }: {COUNSEL} or {ADVISER, PREPARER, OR REVIEWER})** of 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.

Signature: ______________________
Date: __________________________

*** For multiple representative certifications, all representatives and their firms should be listed in the first sentence of the certification and all representatives should sign and date the certification. In addition, singular pronouns and possessive adjectives should be changed accordingly, <u>e.g.</u>, “I” should be changed to “we” and “my knowledge” should be changed to “our knowledge.”