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Sunset Review
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August 1, 2016

MEMORANDUM TO: Gary Taverman
Associate Deputy Assistant Secretary
for Antidumping and Countervailing Duty Operations

FROM: Brian Davis *BAD*
Program Manager, Office VI
Antidumping and Countervailing Duty Operations

RE: Issues and Decision Memorandum for the Final Results of the First Expedited Sunset Review of the Countervailing Duty Order on Aluminum Extrusions from the People's Republic of China

SUMMARY

We have analyzed the submissions of interested parties in the expedited sunset review of the countervailing duty (CVD) order on aluminum extrusions from the People's Republic of China (PRC).¹ We recommend that you approve the positions described in the "Discussion of the Issues" section of this memorandum. Below is the complete list of issues that we address in this expedited sunset review:

1. Likelihood of Continuation or Recurrence of a Countervailable Subsidy;
2. Net Countervailable Subsidy Likely to Prevail;
3. Nature of the Subsidy.

BACKGROUND

On May 26, 2011, the Department of Commerce (the Department) published the *Order* on aluminum extrusions from the PRC.² On April 1, 2016, the Department initiated the first sunset review of the *Order* pursuant to section 751(c)(2) of the Tariff Act of 1930, as amended (the Act) and 19 CFR 351.218(c).³ The Aluminum Extrusions Fair Trade Committee (Petitioner) and its constituent members timely filed a notice of intent to participate on April 18, 2015, in accordance with 19 CFR 351.218(d)(1).⁴ The Department received an adequate substantive

¹ See *Aluminum Extrusions from the People's Republic of China: Countervailing Duty Order*, 76 FR 30653 (May 26, 2011) (*Order*).

² See the *Order*.

³ See *Initiation of Five-Year ("Sunset") Review*, 81 FR 18829 (April 1, 2016).

⁴ See Letter from Petitioner to the Department, "*Aluminum Extrusions from the People's Republic of China: Notice of Intent to Participate in Review*," dated April 18, 2016.



response from the domestic industry within the 30-day deadline specified in 19 CFR 351.218(d)(3)(i).⁵ The Department did not receive a substantive response from the Government of the PRC (GOC) or from PRC producers or exporters (collectively, respondent interested parties).

In accordance with 19 CFR 351.218(e)(1)(ii)(B)(2) and(C)(2), when there are inadequate responses from the government or other respondent interested parties in a sunset review of a CVD order, we normally will conduct an expedited sunset review and, not later than 120 days after the date of publication in the *Federal Register* of the notice of initiation, issue final results of review based on the facts available in accordance with 19 CFR 351.308(f) (*see* section 751(c)(3)(B) of the Act and 19 CFR 351.221(c)(5)(ii)). Consistent with Department regulations and practice, we determine that in the absence of substantive responses from the GOC and other respondent interested parties (*i.e.*, producers and exporters), the Department is conducting an expedited (120-day) sunset review of the *Order*.

HISTORY OF THE ORDER

This is the first sunset review of the *Order*. On May 26, 2011, the Department published in the *Federal Register* the *Order* covering aluminum extrusions from the PRC.⁶ In the investigation, the Department selected two mandatory respondents: 1) the Guang Ya Companies (consisting of: Foshan Guangcheng Aluminum Co., Ltd., Guang Ya Aluminum Industries Co. Ltd., Guang Ya Aluminum Industries Hong Kong, Kong Ah International Company Limited, and Yongji Guanghai Aluminum Industry Co., Ltd.); and 2) the Zhongya Companies (consisting of: Karlton Aluminum Company Ltd., Zhaoqing New Zhongya Aluminum Co., Ltd., and Zhongya Shaped Aluminum HK Holding Ltd.). The Department determined the following net countervailable subsidy rates in the *Final Determination*:⁷

⁵ See Letter to the Department, “*Aluminum Extrusions from the People’s Republic of China: AEFTC’s Substantive Response to the Department’s Notice of Initiation of its Five- Year (“Sunset”) Review,*” dated May 2, 2016 (Petitioners’ Substantive Response).

⁶ See the *Order*.

⁷ See Attachment 1.

Manufacturers/Producers/Exporters	Net Countervailable Subsidy (Percent)
Dragonlux Limited	374.15 ⁸
Foshan Guangcheng Aluminum Co., Ltd., Guang Ya Aluminum Industries Co. Ltd., Guang Ya Aluminum Industries Hong Kong, Kong Ah International Company Limited, and Yongji Guanghai Aluminum Industry Co., Ltd.	9.94 ⁹
Karlton Aluminum Company Ltd., Zhaoqing New Zhongya Aluminum Co., Ltd., Zhongya Shaped Aluminum HK Holding Ltd.	4.89 ¹⁰
Liaoyang Zhongwang Aluminum Profile Co. Ltd./Liaoning Zhongwang Group	374.15 ¹¹
Miland Luck Limited	374.15 ¹²
All-Others	7.37 ¹³

Since the issuance of the *Order*, we completed three administrative reviews.¹⁴ In the *First Review (2010-2011)*, the Department selected two mandatory respondents: 1) the Alnan Companies (consisting of: Alnan Aluminum Co., Ltd., Alnan Aluminum Foil Co., Ltd., Alnan (Shanglin) Industry Co., Ltd., and Shanglin Alnan Aluminum Comprehensive Utilization Power Co., Ltd. and Kromet International Inc.);¹⁵ and 2) Changzhou Changzheng Evaporator Co., Ltd. and its cross-owned affiliate Liaoning Changzheng Aluminum Company. In the *Second Review (2012)*, the Department selected two mandatory respondents: 1) the Alnan Companies (Alnan Aluminum Co., Ltd., Alnan Aluminum Foil Co., Ltd., Alnan (Shanglin) Industry Co., Ltd., and

⁸ See *Aluminum Extrusions From the People's Republic of China: Final Affirmative Countervailing Duty Determination*, 76 FR 18521 (April 4, 2011) (*Final Determination*); see also the *Order*.

⁹ *Id.*

¹⁰ See *Aluminum Extrusions From the People's Republic of China: Notice of Court Decision Not in Harmony With Final Affirmative Countervailing Duty Determination and Notice of Amended Final Affirmative Countervailing Duty Determination*, 79 FR 13039 (March 7, 2014) (*March 7, 2014 Amended Final Determination*); see also the *Final Determination*; see also the *Order*.

¹¹ See the *Final Determination*; see also the *Order*.

¹² *Id.*

¹³ See *Aluminum Extrusions From the People's Republic of China: Amended Final Affirmative Countervailing Duty Determination Pursuant to Court Decision*, 80 FR 69640 (November 10, 2015) (*Amended Final Determination*); see also the *Final Determination*; see also the *Order*.

¹⁴ See *Aluminum Extrusions From the People's Republic of China: Final Results of Countervailing Duty Administrative Review; 2010 and 2011*, 79 FR 106 (January 2, 2014) (*First Review (2010-2011)*); *Aluminum Extrusions From the People's Republic of China: Final Results of Countervailing Duty Administrative Review; 2012*, 79 FR 78788 (December 31, 2014) (*Second Review (2012)*); and *Aluminum Extrusions From the People's Republic of China: Amended Final Results of Countervailing Duty Administrative Review; 2013*, 80 FR 77325 (March 22, 2016) (*Third Review (2013)*). See also *Aluminum Extrusions From the People's Republic of China: Notice of Court Decision Not in Harmony With Final Results of Countervailing Duty Administrative Review and Notice of Amended Final Results Pursuant to Court Decision*, 81 FR 223 (January 5, 2016) (*January 5, 2016 Amended Final Determination*); *Aluminum Extrusions from the People's Republic of China: Amended Final Results of Countervailing Duty Administrative Review; 2013*, 81 FR 15238 (March 22, 2016) (*Third Review Amended Final Results*), and *Aluminum Extrusions From the People's Republic of China: Notice of Correction to Amended Final Results of Countervailing Duty Administrative Review; 2013*, 81 FR 31227 (May 18, 2016). See also Attachment 1.

¹⁵ Kromet is a Canadian-based company that sold (exported) subject merchandise produced by the Alnan Companies from the PRC to the United States during the review period. See *Second Review (2012)* and the accompanying Issues Decision Memorandum at 1.

Shanglin Alnan Aluminum Comprehensive Utilization Power Co., Ltd.) and Kromet International Inc.); and 2) Jiangsu Changfa Refrigeration Co., Ltd. In the *Third Review (2013)*, the Department selected two mandatory respondents: 1) the Guang Ya Group (consisting of: Guang Ya Aluminium Industries Co. Ltd., Foshan Guangcheng Aluminium Co., Ltd., Guang Ya Aluminium Industries (HK) Ltd., and Yongji Guanghai Aluminium Industry Co., Ltd.); and 2) the Jangho Companies (consisting of: Guangzhou Jangho Curtain Wall System Engineering Co., Ltd., Jangho Group Co., Ltd., Beijing Jiangheyuan Holding Co., Ltd., Beijing Jangho Curtain Wall System Engineering Co., Ltd., and Shanghai Jangho Curtain Wall System Engineering Co., Ltd.). In these administrative reviews, the Department continued to find countervailable subsidies and, as detailed below, identified additional countervailable subsidy programs.

Since the issuance of the *Order*, the Department has also conducted one changed circumstance review of the *Order*.¹⁶ No new shipper reviews have been conducted. Over ninety scope reviews of this order have been conducted.¹⁷ For a list of scope reviews which the Department has completed, and the disposition of such scope reviews, *see* Attachment 2.

SCOPE OF THE ORDER

The merchandise covered by the order {s} is aluminum extrusions which are shapes and forms, produced by an extrusion process, made from aluminum alloys having metallic elements corresponding to the alloy series designations published by The Aluminum Association commencing with the numbers 1, 3, and 6 (or proprietary equivalents or other certifying body equivalents). Specifically, the subject merchandise made from aluminum alloy with an Aluminum Association series designation commencing with the number 1 contains not less than 99 percent aluminum by weight. The subject merchandise made from aluminum alloy with an Aluminum Association series designation commencing with the number 3 contains manganese as the major alloying element, with manganese accounting for not more than 3.0 percent of total materials by weight. The subject merchandise is made from an aluminum alloy with an Aluminum Association series designation commencing with the number 6 contains magnesium and silicon as the major alloying elements, with magnesium accounting for at least 0.1 percent but not more than 2.0 percent of total materials by weight, and silicon accounting for at least 0.1 percent but not more than 3.0 percent of total materials by weight. The subject aluminum extrusions are properly identified by a four-digit alloy series without either a decimal point or leading letter. Illustrative examples from among the approximately 160 registered alloys that may characterize the subject merchandise are as follows: 1350, 3003, and 6060.

Aluminum extrusions are produced and imported in a wide variety of shapes and forms, including, but not limited to, hollow profiles, other solid profiles, pipes, tubes, bars, and rods. Aluminum extrusions that are drawn subsequent to extrusion (drawn aluminum) are also included in the scope.

¹⁶ See *Aluminum Extrusions From the People's Republic of China: Final Results of Changed Circumstances Reviews; Partial Revocation of Antidumping and Countervailing Duty Orders*, 79 FR 634 (January 6, 2014).

¹⁷ The Department's scope memoranda for each of these scope segments is available at <http://enforcement.trade.gov/download/prc-ae/scope/prc-ae-scope-index.html>.

Aluminum extrusions are produced and imported with a variety of finishes (both coatings and surface treatments), and types of fabrication. The types of coatings and treatments applied to subject aluminum extrusions include, but are not limited to, extrusions that are mill finished (*i.e.*, without any coating or further finishing), brushed, buffed, polished, anodized (including brightdip anodized), liquid painted, or powder coated. Aluminum extrusions may also be fabricated, *i.e.*, prepared for assembly. Such operations would include, but are not limited to, extrusions that are cut-to-length, machined, drilled, punched, notched, bent, stretched, knurled, swaged, mitered, chamfered, threaded, and spun. The subject merchandise includes aluminum extrusions that are finished (coated, painted, *etc.*), fabricated, or any combination thereof. Subject aluminum extrusions may be described at the time of importation as parts for final finished products that are assembled after importation, including, but not limited to, window frames, door frames, solar panels, curtain walls, or furniture. Such parts that otherwise meet the definition of aluminum extrusions are included in the scope. The scope includes the aluminum extrusion components that are attached (*e.g.*, by welding or fasteners) to form subassemblies, *i.e.*, partially assembled merchandise unless imported as part of the finished goods ‘kit’ defined further below. The scope does not include the non-aluminum extrusion components of subassemblies or subject kits.

Subject extrusions may be identified with reference to their end use, such as fence posts, electrical conduits, door thresholds, carpet trim, or heat sinks (that do not meet the finished heat sink exclusionary language below). Such goods are subject merchandise if they otherwise meet the scope definition, regardless of whether they are ready for use at the time of importation. The following aluminum extrusion products are excluded: aluminum extrusions made from aluminum alloy with an Aluminum Association series designations commencing with the number 2 and containing in excess of 1.5 percent copper by weight; aluminum extrusions made from aluminum alloy with an Aluminum Association series designation commencing with the number 5 and containing in excess of 1.0 percent magnesium by weight; and aluminum extrusions made from aluminum alloy with an Aluminum Association series designation commencing with the number 7 and containing in excess of 2.0 percent zinc by weight. The scope also excludes finished merchandise containing aluminum extrusions as parts that are fully and permanently assembled and completed at the time of entry, such as finished windows with glass, doors with glass or vinyl, picture frames with glass pane and backing material, and solar panels. The scope also excludes finished goods containing aluminum extrusions that are entered unassembled in a “finished goods kit.” A finished goods kit is understood to mean a packaged combination of parts that contains, at the time of importation, all of the necessary parts to fully assemble a final finished good and requires no further finishing or fabrication, such as cutting or punching, and is assembled “as is” into a finished product. An imported product will not be considered a “finished goods kit” and therefore excluded from the scope of the investigation merely by including fasteners such as screws, bolts, *etc.* in the packaging with an aluminum extrusion product.

The scope also excludes aluminum alloy sheet or plates produced by other than the extrusion process, such as aluminum products produced by a method of casting. Cast aluminum products are properly identified by four digits with a decimal point between the third and fourth digit. A letter may also precede the four digits. The following Aluminum Association designations are representative of aluminum alloys for casting: 208.0, 295.0, 308.0, 355.0, C355.0, 356.0, A356.0, A357.0, 360.0, 366.0, 380.0, A380.0, 413.0, 443.0, 514.0, 518.1, and 712.0. The scope also excludes pure, unwrought aluminum in any form.

The scope also excludes collapsible tubular containers composed of metallic elements corresponding to alloy code 1080A as designated by the Aluminum Association where the tubular container (excluding the nozzle) meets each of the following dimensional characteristics: (1) length of 37 millimeters (“mm”) or 62 mm, (2) outer diameter of 11.0 mm or 12.7 mm, and (3) wall thickness not exceeding 0.13 mm.

Also excluded from the scope of this order are finished heat sinks. Finished heat sinks are fabricated heat sinks made from aluminum extrusions the design and production of which are organized around meeting certain specified thermal performance requirements and which have been fully, albeit not necessarily individually, tested to comply with such requirements.

Imports of the subject merchandise are provided for under the following categories of the Harmonized Tariff Schedule of the United States (HTSUS): 8424.90.9080, 9405.99.4020, 9031.90.90.95, 7616.10.90.90, 7609.00.00, 7610.10.00, 7610.90.00, 7615.10.30, 7615.10.71, 7615.10.91, 7615.19.10, 7615.19.30, 7615.19.50, 7615.19.70, 7615.19.90, 7615.20.00, 7616.99.10, 7616.99.50, 8479.89.98, 8479.90.94, 8513.90.20, 9403.10.00, 9403.20.00, 7604.21.00.00, 7604.29.10.00, 7604.29.30.10, 7604.29.30.50, 7604.29.50.30, 7604.29.50.60, 7608.20.00.30, 7608.20.00.90, 8302.10.30.00, 8302.10.60.30, 8302.10.60.60, 8302.10.60.90, 8302.20.00.00, 8302.30.30.10, 8302.30.30.60, 8302.41.30.00, 8302.41.60.15, 8302.41.60.45, 8302.41.60.50, 8302.41.60.80, 8302.42.30.10, 8302.42.30.15, 8302.42.30.65, 8302.49.60.35, 8302.49.60.45, 8302.49.60.55, 8302.49.60.85, 8302.50.00.00, 8302.60.90.00, 8305.10.00.50, 8306.30.00.00, 8414.59.60.90, 8415.90.80.45, 8418.99.80.05, 8418.99.80.50, 8418.99.80.60, 8419.90.10.00, 8422.90.06.40, 8473.30.20.00, 8473.30.51.00, 8479.90.85.00, 8486.90.00.00, 8487.90.00.80, 8503.00.95.20, 8508.70.00.00, 8515.90.20.00, 8516.90.50.00, 8516.90.80.50, 8517.70.00.00, 8529.90.73.00, 8529.90.97.60, 8536.90.80.85, 8538.10.00.00, 8543.90.88.80, 8708.29.50.60, 8708.80.65.90, 8803.30.00.60, 9013.90.50.00, 9013.90.90.00, 9401.90.50.81, 9403.90.10.40, 9403.90.10.50, 9403.90.10.85, 9403.90.25.40, 9403.90.25.80, 9403.90.40.05, 9403.90.40.10, 9403.90.40.60, 9403.90.50.05, 9403.90.50.10, 9403.90.50.80, 9403.90.60.05, 9403.90.60.10, 9403.90.60.80, 9403.90.70.05, 9403.90.70.10, 9403.90.70.80, 9403.90.80.10, 9403.90.80.15, 9403.90.80.20, 9403.90.80.41, 9403.90.80.51, 9403.90.80.61, 9506.11.40.80, 9506.51.40.00, 9506.51.60.00, 9506.59.40.40, 9506.70.20.90, 9506.91.00.10, 9506.91.00.20, 9506.91.00.30, 9506.99.05.10, 9506.99.05.20, 9506.99.05.30, 9506.99.15.00, 9506.99.20.00, 9506.99.25.80, 9506.99.28.00, 9506.99.55.00, 9506.99.60.80, 9507.30.20.00, 9507.30.40.00, 9507.30.60.00, 9507.90.60.00, and 9603.90.80.50.

The subject merchandise entered as parts of other aluminum products may be classifiable under the following additional Chapter 76 subheadings: 7610.10, 7610.90, 7615.19, 7615.20, and 7616.99, as well as under other HTSUS chapters. In addition, fin evaporator coils may be classifiable under HTSUS numbers: 8418.99.80.50 and 8418.99.80.60. While HTSUS subheadings are provided for convenience and customs purposes, the written description of the scope of this *Order* is dispositive.

DISCUSSION OF THE ISSUES

In accordance with section 751(c)(1) of the Act, the Department is conducting this sunset review to determine whether revocation of the *Order* would be likely to lead to continuation or recurrence of a countervailable subsidy. Section 752(b) of the Act provides that, in making this determination, the Department shall consider: 1) the net countervailable subsidy determined in

the investigation and any subsequent reviews; and 2) whether any changes in the programs which gave rise to the net countervailable subsidy have occurred that are likely to affect the net countervailable subsidy.

Pursuant to section 752(b)(3) of the Act, the Department shall provide to the International Trade Commission (ITC) the net countervailable subsidy likely to prevail if the *Order* were revoked. In addition, consistent with section 752(a)(6) of the Act, the Department shall provide to the ITC information concerning the nature of the subsidy and whether it is a subsidy described in Article 3 or Article 6.1 of the 1994 World Trade Organization (WTO) Agreement on Subsidies and Countervailing Measures (ASCM).

1. Likelihood of Continuation or Recurrence of a Countervailable Subsidy

Petitioners' Comments

Petitioners argue that revocation of the *Order* would likely lead to the continuation or recurrence of subsidization at the rates found in the *Final Determination*, the *First Review (2010-2011)*, the *Second Review (2012)*, and the *Third Review (2013)*. Petitioners argue that no evidence has been presented that the subsidies giving rise to the net countervailable subsidy rates determined in the investigation have been terminated.¹⁸ Rather, Petitioners contend that subsidies countervailed by the Department in the original CVD investigation remain in existence, that there have been additional subsidies deemed countervailable by the Department in administrative reviews that were not previously addressed, including countervailable export subsidies,¹⁹ and that there have been no changes in the subsidies that are likely to lower the net countervailable subsidy rates previously determined.²⁰ Petitioners further contend that imports of aluminum extrusions from the PRC declined dramatically following the imposition of the original countervailing duty order on aluminum extrusions from the PRC.²¹ Petitioners insist that this indicates a strong likelihood of continuation or recurrence of subsidization should the order be revoked.²² Accordingly, Petitioners argue that the Department should determine that the subsidy programs identified in the original investigation, as amended and added to in subsequent administrative reviews, are likely to continue.²³

Department's Position

Section 752(b)(1) of the Act directs the Department, in determining the likelihood of continuation or recurrence of a countervailable subsidy, to consider the net countervailable subsidy rate(s) determined in the investigation and subsequent reviews, and whether there has been any change in a program found to be countervailable that is likely to affect that net countervailable subsidy rate(s). According to the Statement of Administrative Action (SAA) accompanying the Uruguay Round Agreements Act, the Department will consider the net countervailable subsidy rate(s) in effect after the issuance of the order and whether the

¹⁸ See Petitioners' Substantive Response at 12.

¹⁹ *Id.* at 13, citing the *Final Determination* and the accompanying Issues and Decision Memorandum at 18 and the *Third Review (2013)* at 48 and the accompanying Issues and Decision Memorandum at Comment 31.

²⁰ See Petitioners' Substantive Response at 6.

²¹ *Id.* at 12.

²² *Id.* at 13.

²³ *Id.* at 12.

relevant subsidy programs have been continued, modified, or eliminated.²⁴ The SAA adds that continuation of a program will be highly probative of the likelihood of continuation or recurrence of countervailable subsidies.²⁵ Additionally, the presence of programs that have not been used, but also have not been terminated without residual benefits or replacement programs, is also probative of the likelihood of continuation or recurrence of a countervailable subsidy.²⁶ Where a subsidy program is found to exist, the Department will normally determine that revocation of the *Order* is likely to lead to continuation or recurrence of a countervailable subsidy regardless of the level of subsidization.²⁷

As the Department has stated in other sunset determinations, two conditions must be met in order for a subsidy program not to be included in determining the likelihood of continued or recurring subsidization: (1) the program must be terminated; and (2) any benefit stream must be fully allocated.²⁸ The Department has further stated that, in order to determine whether a program has been terminated, the Department will consider the legal method by which the government eliminated the program and whether the government is likely to reinstate the program.²⁹ The Department normally expects a program to be terminated by means of the same legal mechanism used to institute it.³⁰ Where a subsidy is bestowed other than pursuant to a statute, regulation, or decree, the Department may find that there is no likelihood of continued or recurring subsidization if the subsidy in question was a one-time, company-specific occurrence that was not part of a broader government program.³¹

As indicated above, in addition to the countervailable subsidy programs found in the *Final Determination*, we have completed three administrative reviews since the issuance of the *Order* in which we identified additional countervailable programs, specified below.³² There is no information on the record indicating any changes in the programs found to be countervailable during the investigation or subsequent administrative reviews, and no

²⁴ See SAA, H. Doc. No. 316, 103d Cong., 2d Session, Vol. 1 (1994) at 888.

²⁵ *Id.*

²⁶ See, e.g., *Certain Hot-Rolled Flat-Rolled Carbon-Quality Steel Products From Brazil: Final Results of Full Sunset Review of Countervailing Duty Order*, 75 FR 75455 (December 3, 2010) and accompanying Issues and Decision Memorandum at Comment 1.

²⁷ See, e.g., *Certain Hot-Rolled Flat-Rolled Carbon-Quality Steel Products From Brazil: Final Results of Full Sunset Review of Countervailing Duty Order*, 75 FR 75455 (December 3, 2010) and accompanying Issues and Decision Memorandum at Comment 1.

²⁸ See, e.g., *Preliminary Results of Full Sunset Review: Certain Corrosion-Resistant Carbon Steel Flat Products from France*, 71 FR 30875 (May 31, 2006) and accompanying Issues and Decision Memorandum at 5-7, unchanged in *Corrosion-Resistant Carbon Steel Flat Products From France; Final Results of Full Sunset Review*, 71 FR 58584 (October 4, 2006).

²⁹ See, e.g., *Fresh and Chilled Atlantic Salmon from Norway: Final Results of Full Third Sunset Review of Countervailing Duty Order*, 76 FR 70411 (November 14, 2011) and accompanying Issues and Decision Memorandum at Comment 1.

³⁰ See, e.g., *Final Affirmative Countervailing Duty Determination: Certain Hot-Rolled Carbon Steel Flat Products from India*, 66 FR 49635 (September 28, 2001) and accompanying Issues and Decision Memorandum at Comment 7.

³¹ See, e.g., *Stainless Steel Plate in Coils from Belgium: Final Results of Full Sunset Review and Revocation of the Countervailing Duty Order*, 76 FR 25666 (May 5, 2011) and accompanying Issues and Decision Memorandum at Comment 1.

³² See the *Final Determination* and the accompanying Issues and Decision Memorandum, *First Review (2010-2011)* and the accompanying Issues and Decision Memorandum, *Second Review (2012)* and the accompanying Issues and Decision Memorandum, *Third Review (2013)* and the accompanying Issues and Decision Memorandum, and Attachment 3.

information has been presented in this proceeding indicating that any of the programs found countervailable during the investigation or subsequent administrative reviews have been terminated.³³ Based on the facts available, the Department determines that there is a likelihood of continuation or recurrence of countervailable subsidies if the *Order* was revoked because the record in this proceeding indicates that the subsidy programs found countervailable during the investigation and subsequent administrative reviews continue to exist.

2. Net Countervailable Subsidy Likely to Prevail

Petitioners' Comments

Petitioners argue that revocation of the *Order* would likely lead to recurrence of subsidization of subject merchandise at countervailing duty rates determined in the *Final Determination*, the *First Review (2010-2011)*, the *Second Review (2012)*, and the *Third Review (2013)*: 64.14 percent *ad valorem* for the Jangho Companies (consisting of: Guangzhou Jangho Curtain Wall System Engineering Co., Ltd., Jangho Group Co., Ltd., Beijing Jiangheyuan Holding Co., Ltd., Beijing Jangho Curtain Wall System Engineering Co., Ltd., and Shanghai Jangho Curtain Wall System Engineering Co., Ltd.); 9.94 percent *ad valorem* for the Guang Ya Group (consisting of: Foshan Guangcheng Aluminum Co., Ltd., Guang Ya Aluminum Industries Co. Ltd., Guang Ya Aluminum Industries Hong Kong, Kong Ah International Company Limited, and Yongji Guanghai Aluminum Industry Co., Ltd.); 15.97 percent *ad valorem* for the Alnan Companies (consisting of: Alnan (Shanglin) Industry Co., Ltd., Alnan Aluminum Co., Ltd., Alnan Aluminum Foil Co. Ltd., and Shanglin Alnan Aluminum Comprehensive Utilization Power Co., Ltd.) (the Alnan Companies); 2.94 percent *ad valorem* for Jiangsu Changfa Refrigeration Co., Ltd; and 61.36 percent *ad valorem* for All-Others.³⁴

For the Jangho Companies, Petitioners argue that the Department should use the overall subsidy rate calculated for the Jangho Companies in the *Third Review (2013)*, the highest rate calculated for the Jangho Companies, because this rate covers certain new countervailable subsidies found in that segment of the proceeding, which the Jangho Companies had used. For the Guang Ya Group, which was examined in the investigation, Petitioners argue that the Department should use the rate from the *Final Determination*, because this rate reflects the rate of subsidization without the discipline of an order in place. For the Alnan Companies, Petitioners argue that the Department should use the overall subsidy rate found for the Alnan Companies in the *First Review (2010-2011)*, because this is the first company-specific overall subsidy rate calculated for the Alnan Companies in any segment of this proceeding. For

³³ As explained above, neither the GOC nor respondent interested parties have participated in this sunset review.

³⁴ Petitioners reference the segment-specific overall subsidy rates determined for the Jangho Companies, and “All-Others” determined in *Third Review (2013)*. See Petitioners’ Substantive Response at 2. Petitioners reference to “All-Others” is incorrect. The context makes it clear, however, that Petitioners are speaking of the rate calculated for cooperative non-selected respondents. The rate found for the Jangho Companies and the rate calculated for cooperative non-selected respondents were subsequently amended in *Third Review Amended Final Results* (corrected in *Aluminum Extrusions From the People's Republic of China: Notice of Correction to Amended Final Results of Countervailing Duty Administrative Review; 2013*, 81 FR 31227 (May 18, 2016)). For the Alnan Companies, Petitioners argue that we should use the overall subsidy rate calculated for these respondents in the *First Review (2010-2011)*. For Jiangsu Changfa Refrigeration Co., Ltd, Petitioner argues that we should use the overall subsidy rate calculated for these respondents in the *Second Review (2012)*. See Petitioners’ Substantive Response at 2 and 6.

Jiangsu Changfa Refrigeration Co., Ltd, Petitioners argue that the Department should use the overall subsidy rate found for Jiangsu Changfa Refrigeration Co., Ltd in the *Second Review (2012)*, because this is the first company-specific overall subsidy rate calculated for Jiangsu Changfa Refrigeration Co., Ltd in any segment of this proceeding.

Department's Position

Consistent with the SAA and legislative history, the Department normally will provide the ITC the net countervailable subsidy that was determined in the investigation as the subsidy rate likely to prevail if the order is revoked, because it is the only calculated rate that reflects the behavior of exporters and foreign governments without the discipline of an order in place.³⁵

Section 752(b)(1)(B) of the Act provides, however, that the Department will consider whether any change in the program which gave rise to the net countervailable subsidy determination in the investigation or subsequent reviews has occurred that is likely to affect the net countervailable subsidy.

Therefore, although the Department normally will select a rate from the investigation, this rate may not be the most appropriate if, for example, the Department derived this rate (in whole or part) from subsidy programs found in subsequent reviews to be terminated, there has been a program-wide change, or the rate ignores a program found to be countervailable in a subsequent administrative review.³⁶

In this instance, the Department has completed three administrative reviews in which, as discussed above, it found several additional subsidy programs to be countervailable.³⁷ As a result, we adjusted the rates determined for each of the companies and “all-others” in the investigation where appropriate to reflect the programs that the Department subsequently found to be countervailable. Therefore, in providing to the ITC the subsidy rates likely to prevail if the *Order* were revoked, we added to the net countervailable subsidy rates determined in the original investigation the countervailable subsidy rates from the additional subsidy programs found to be countervailable in *First Review (2010-2011)*, *Second Review (2012)*, and *Third Review (2013)*.³⁸

³⁵ See SAA at 890, and House Report, H.R. Rep. No. 103-826 (1994) (House Report) at 64.

³⁶ See, e.g., *Stainless Steel Sheet and Strip in Coils From the Republic of Korea: Final Results of Expedited Second Sunset Review*, 75 FR 6210 1 (October 7, 2010) and accompanying IDM at Comment 2.

³⁷ See the *Final Determination* and the accompanying Issues and Decision Memorandum, *First Review (2010-2011)* and the accompanying Issues and Decision Memorandum, *Second Review (2012)* and the accompanying Issues and Decision Memorandum, *Third Review (2013)* and the accompanying Issues and Decision Memorandum, and Attachment 3.

³⁸ The rates determined in the investigation for respondents Dragonlux Limited, Liaoyang Zhongwang Aluminum Profile Co. Ltd./Liaoning Zhongwang Group and Miland Luck Limited have not been adjusted to account for additional subsidy programs found to be countervailable in a subsequent administrative review because the rates for these companies is based on total adverse facts available, and it is out past practice to not adjust investigation subsidy rates which are based on total adverse facts available when determining the rates likely to prevail. See, e.g., *Certain Coated Paper Suitable for High-Quality Print Graphics Using Sheet-Fed Presses From the People's Republic of China: Final Results of Expedited Sunset Review of the Countervailing Duty Order*, 81 FR 7081 (February 10, 2016) and *Certain Coated Paper Suitable for High-Quality Print Graphics Using Sheet-Fed Presses From the People's Republic of China: Amended Final Affirmative Countervailing Duty Determination and Countervailing Duty Order*, 75 FR 70201 (November 17, 2010). See also Attachments 1 and 4.

These additional programs are:

First Review (2010-2011):

Assistance for Research and Development (R&D) Projects under Funds of Nanning Municipality for Foreign Trade Development

Assistance for Science Research and Technology Development Planning Projects of Nanning Municipality

Awards of Guangxi Autonomous Region for Emission Reduction of Main Pollutants

Expanding Production and Stabilizing Jobs Fund of Jiangsu Province

Financial Supporting Funds of Nanning Municipality for Technology Renovation for Production Safety

Financial Assistance (interest subsidy) of Nanning Municipality for Key Technology Renovation

Funds of Guangxi Autonomous Region for Enterprises' Technology Renovation

Funds for Projects of Science and Technology Professionals Serving the Enterprises

Funds of Nanning Municipality for Technology Innovation

Guangxi Awards for Private Enterprises designated as Pilot Innovation-Oriented Enterprises

Guangxi Technology R&D Funds

National Funds for Construction of Ten "Key Energy Saving Projects," "Key Demonstration Bases for Recycling Economy and Resource Saving" and "Key Industrial Pollution Control Projects"

National Funds for the Industry Revitalization and Technology Renovation of the Key Fields

Preferential Tax Policies for the Development of Western Regions of China ("GoWest Campaign")

Refund of Value Added Tax (VAT) on Products Made through Comprehensive Utilization of Resources

Special Funds of Guangxi Autonomous Region for Production Safety (Supporting Fund for Eliminating Potential and Seriously Dangerous Projects)

Special Funds of Guangxi Autonomous Region for Small Highland of Talents

Special Funds of Guangxi Beibu Gulf Economic Zone for the Development of Key Industries

Special Funds of Nanning Municipality for Academic and Technical Leaders of the New Century

Special Funds of Nanning Municipality for Small Highland of Talents

State Key Technology Renovation Project Fund

Supporting Funds of Nanning Municipality for “Informatization-industrialization Integration” and Development of Information Industry

Technical Standards Awards

Second Review (2012):

Award for Self-Innovation Brand/Grant for Self-Innovation Brand and Enterprise Listing “Income Tax Reward for Listed Enterprises”

Awards of Guangxi Autonomous Region for Advancement of Science and Technology

Awards of Guangxi Autonomous Region for New Products

Awards of Nanning Municipality for New Products

Awards to Key Enterprises for Large Consumption of Electricity

Import and Export Credit Insurance Supporting Development Fund for Changzhou

Intellectual Property Reward

Preferential Tax Program for High or New Technology Enterprises

Special Fund for External Economy

Special Funds for the Development of Five Industries

Special Reward Fund for Industrial Economy Transformation and Upgrading of the Whole District

Third Review (2013):

Export Increase Fund

Guangzhou Innovation Enterprise Fund from Guangzhou

Industrial Development Fund

Provision of Aluminum Extrusions for Less Than Adequate Remuneration (LTAR)

Provision of Glass for LTAR

Working Capital Loans Discount

To determine the net countervailable subsidies likely to prevail, in accordance with our past practice,³⁹ we used the subsidy rates found in the investigation and adjusted them for subsidy rates for new subsidy programs found in subsequent administrative reviews.⁴⁰ To make such adjustments, we used the subsidy rates found for the particular new subsidy programs in the first administrative review in which the subsidy program was countervailed, and added those program-specific rates to the subsidy rates found for each respondent and “all-others” in the investigation. Where a respondent in the investigation was individually examined in the administrative review as a cooperative mandatory respondent, and was found to have benefited from a new subsidy program, we used the subsidy rate calculated for the program in the first administrative review in which the subsidy program was first countervailed. If, in the first administrative review in which the subsidy program was countervailed, the respondent from the investigation was not individually examined as a cooperative mandatory respondent, we used the simple average of the subsidy rates under the subsidy program found for the individually-examined cooperative mandatory respondents in the first administrative review in which the subsidy program was countervailed. For the “all-others rate,” we also used the simple average of the subsidy rates found for the particular subsidy program for the individually-examined cooperative mandatory respondents in the first administrative review in which the subsidy program was countervailed.⁴¹

As a result, and consistent with section 752(b)(3) of the Act, the Department will provide to the ITC the net countervailable subsidy rates shown in the section titled “Final Results of Sunset Review” below.⁴²

3. Nature of the Subsidy

Consistent with section 752(a)(6) of the Act, the Department is providing the following information to the ITC concerning the nature of the subsidies and whether the subsidies are subsidies as described in Article 3 or Article 6.1 of the WTO ASCM. We note that Article 6.1 of the ASCM expired effective January 1, 2000.

The following programs provide export subsidies as described in Article 3 of the SCM Agreement:

Policy Loans for LTAR—Trade Financing:

Policy Loans to Chinese Aluminum Extrusion Producers (Trade Financing): Evidence on the record of the *Final Determination* indicates that this subsidy program provides subsidies

³⁹ See, e.g., *Certain Oil Country Tubular Goods From the People’s Republic of China: Final Results of Expedited First Sunset Review of the Countervailing Duty Order*, 80 FR 19282 (April 10, 2015), and the accompanying Issues and Decision Memorandum at 8 to 9.

⁴⁰ See Attachment 4 and the calculation spreadsheet released concurrently with this memorandum.

⁴¹ *Id.*

⁴² As explained above, there is no information on the record indicating any changes in the programs found to be countervailable during the investigation or subsequent administrative reviews, and no information has been presented in this proceeding indicating that any of the programs found countervailable during the investigation or subsequent administrative reviews have been terminated.

in the form of policy loans (trade financing) at LTAR through state-owned commercial banks or policy banks.⁴³

Grant Programs:

Development Assistance Grants from the Zhaoqing New and High-Tech Industrial Development Zone (ZHTDZ) Local Authority: Evidence on the record of the *Final Determination* indicates that this subsidy program provides subsidies in the form of grants. The ZHTDZ local authority examines firms' output, tax payments, the level of foreign investment, and whether the firms have received famous brand designation.⁴⁴

GOC and Sub-Central Government Grants, Loans, and Other Incentives for Development of Famous Brands and China World Top Brands (Famous Brands Program): Evidence on the record of the *Final Determination* indicates that this subsidy program provides subsidies in the form of grants. Applicants must provide information concerning their export ratio as well as the extent to which their product quality meets international standards.⁴⁵

International Market Exploration Fund (SME Fund): Evidence on the record of the *Final Determination* indicates that this subsidy program provides subsidies in the form of grants to small and medium sized enterprises (SMEs) which have export and import rights, exports of less than \$15,000,000, an accounting system, personnel with foreign trade skills, and a plan for exploring international markets.⁴⁶

Export Rebate for Mechanic, Electronic and High-Tech Products: Evidence on the record of the *Final Determination* indicates that this subsidy program provides subsidies in the form of grants.⁴⁷

Expanding Production and Stabilizing Jobs Fund of Jiangsu Province: Evidence on the record of the *First Review (2010-2011)* indicates that this subsidy program provides subsidies in the form of grants. Any enterprise in Jiangsu Province which had an increase in export volume in 2008, over 2007 export volume, was eligible for assistance under this program.⁴⁸

Assistances for R&D Projects under Funds of Nanning Municipality for Foreign Trade Development: Evidence on the record of the *First Review (2010-2011)* indicates that this subsidy program provides subsidies in the form of grants.⁴⁹

Import and Export Credit Insurance Supporting Development Fund for Changzhou: Evidence on the record of the *Second Review (2012)* indicates that this subsidy program

⁴³ See *Final Determination* and the accompanying Issues and Decision Memorandum at 22.

⁴⁴ *Id.* at 28.

⁴⁵ *Id.* at 18.

⁴⁶ *Id.* at 21.

⁴⁷ *Id.* at 28 to 29.

⁴⁸ *Id.* at 41.

⁴⁹ See *First Review (2010-2011)* and the accompanying Issues and Decision Memorandum at 41.

provides subsidies in the form of grants. The grant amount disbursed is based on the amount paid for import and export credit insurance.⁵⁰

Special Fund for External Economy: Evidence on the record of the *Second Review (2012)* indicates that this subsidy program provides subsidies in the form of grants. The export performance or export potential of the applicant is considered when determining eligibility for assistance.⁵¹

Export Increase Fund: Evidence on the record of the *Third Review (2013)* indicates that this subsidy program provides subsidies in the form of grants.⁵²

The following programs do not fall within the meaning of Article 3.1 of the SCM Agreement, but may be subsidies described in Article 6.1 of the SCM Agreement if the amount of the subsidy exceeds five percent, as measured in accordance with Annex IV of the SCM Agreement. The subsidies may also fall within the meaning of Article 6.1 if they constitute debt forgiveness, a grant to cover debt repayment, or are subsidies to cover operating losses sustained by an industry or enterprise. However, there is insufficient information on the record to make such a determination. We are providing the ITC with the following program descriptions:

Policy Loans for LTAR:

Policy Loans to Chinese Aluminum Extrusion Producers: Evidence on the record of the *Final Determination* indicates that this subsidy program provides subsidies in the form of policy loans for LTAR through SOCBs or policy banks.⁵³

Provision of Goods and Services for LTAR:

Provision of Land-Use Rights and Fee Exemptions To Enterprises Located in the ZHTDZ for LTAR: Evidence on the record of the *Final Determination* indicates that this subsidy program provides subsidies in the form of reduced requisition compensation costs (i.e., reduced payments by local residents/business displaced by the ZHITDZ's development), the provision of land for LTAR (in which land-use rights are provided on a sliding scale depending on the size of the development, the firm's technological development, and the firm's domestic/international prominence), and discounts on construction application fees, exemptions from administrative fees, and reductions in operational charges.⁵⁴

Provision of Land-Use Rights to Enterprises Located in the South Sanshui Science & Technology Industrial Park for LTAR: Evidence on the record of the *Final Determination* indicates that this subsidy program provides land-use rights to enterprises located in the South Sanshui Science and Technology Industrial Park at preferential prices.⁵⁵

⁵⁰ See *Second Review (2012)* and the accompanying Issues and Decision Memorandum at 31.

⁵¹ *Id.* at 31 to 32.

⁵² See *Third Review (2013)* and the accompanying Issues and Decision Memorandum at 52.

⁵³ See *Final Determination* and the accompanying Issues and Decision Memorandum at 22.

⁵⁴ *Id.* at 36.

⁵⁵ *Id.* at 38.

Provision of Primary Aluminum for LTAR: Evidence on the record of the *Final Determination* indicates that this subsidy program provides subsidies in the form of sales of Primary Aluminum for LTAR.⁵⁶

Provision of Aluminum Extrusions for LTAR: Evidence on the record of the *Third Review (2013)* indicates that this subsidy program provides subsidies in the form of sales of Aluminum Extrusions for LTAR.⁵⁷

Provision of Glass for LTAR: Evidence on the record of the *Third Review (2013)* indicates that this subsidy program provides subsidies in the form of sales of laminate or tempered glass for LTAR.⁵⁸

Tax Programs—Reduced Income Tax Rate:

Preferential Tax Program for Foreign Invested Enterprises (FIEs) Recognized as High or New Technology Enterprises (HNTEs): Evidence on the record of the *Final Determination* indicates that this subsidy program provides subsidies in the form of a reduced income tax rate. FIEs designated as HNTEs in high and new technology parks pay a reduced income tax rate of 15 percent.⁵⁹

Two Free, Three Half Tax Exemptions for FIEs: Evidence on the record of the *Final Determination* indicates that this subsidy program provides subsidies in the form of income tax rate reduction; and exempts FIEs from income tax in their first two profitable years and permits them to pay half of their applicable tax rate for the following three years.⁶⁰

Preferential Tax Policies for the Development of Western Regions of China (“GoWest Campaign”): Evidence on the record of the *First Review (2010-2011)* indicates that this subsidy program provides subsidies in the form of a reduced income tax rate. The enterprise income tax on an enterprise engaged in an encouraged industry established in western China is levied at the reduced rate of 15 percent.⁶¹

Preferential Tax Policies for the Opening and Development of Beibu Gulf Economic Zone of Guangxi Zhuang Autonomous Region (Local Income Tax Exemption): Evidence on the record of the *First Review (2010-2011)* indicates that this subsidy program provides subsidies in the form of a reduced income tax rate. Companies which qualify for the program are exempted from paying the local portion of their yearly corporate income taxes.⁶²

Preferential Tax Program for HTNEs: Evidence on the record of the *Second Review (2012)* indicates that this subsidy program provides subsidies in the form of a reduced income tax rate. The corporate income tax rate is reduced from 25 percent to 15 percent for enterprises that are recognized as a HNTEs. Enterprises in eight high and new technology areas are eligible for

⁵⁶ See *Final Determination* and the accompanying Issues and Decision Memorandum at 32.

⁵⁷ See *Third Review (2013)* and the accompanying Issues and Decision Memorandum at 57.

⁵⁸ *Id.* at 62.

⁵⁹ See *Final Determination* and the accompanying Issues and Decision Memorandum at 21.

⁶⁰ *Id.* at 19.

⁶¹ See *First Review (2010-2011)* and the accompanying Issues and Decision Memorandum at 36 to 37.

⁶² *Id.* at 34.

assistance: 1) Electronics and Information Technology; 2) Biology and New Medicine Technology; 3) Aerospace Industry; 4) New Materials Technology; 5) High-tech Service Industry; 6) New Energy and Energy-Saving Technology; 7) Resources and Environmental Technology; and 8) High-tech Transformation of Traditional Industries.⁶³

Tax Programs—Tax Credit and Tax Rebate Programs:

Tax Offset for Research & Development: Evidence on the record of the *Final Determination* indicates that this subsidy program provides subsidies in the form of income tax exemptions. For R&D expenses incurred for developing new products and technologies that cannot be treated as intangible assets, 50 percent of the R&D expense shall be deducted as a tax offset. For R&D expenses considered intangible assets, the tax offset shall be amortized based on 150 percent of the R&D expenses.⁶⁴

Tax Programs—Other Tax Programs:

Exemption from City Construction Tax and Education Tax For (Foreign Invested Enterprises FIEs): Evidence on the record of the *Final Determination* indicates that this subsidy program provides subsidies in the form of tax exemptions; exempts FIEs and foreign enterprises from the city maintenance and construction tax and education fee surcharge.⁶⁵

Import Tariff and VAT Exemptions for FIEs and Certain Domestic Enterprises using Imported Equipment in Encouraged Industries: Evidence on the record of the *Final Determination* indicates that this subsidy program provides subsidies in the form of VAT exemptions; exempts FIEs and certain domestic enterprises from the VAT and tariffs on imported equipment used in their production so long as the equipment does not fall into prescribed lists of non-eligible items.⁶⁶

Refund of Land-Use Tax for Firms Located in the ZHTDZ: Evidence on the record of the *Final Determination* indicates that this subsidy program provides subsidies in the form of tax exemptions. Receipt of the land-use tax refund is contingent upon New Zhongya's location in the ZHTDZ.⁶⁷

Refund of Value Added Tax on Products Made through Comprehensive Utilization of Resources: Evidence on the record of the *First Review (2010-2011)* indicates that this subsidy program provides subsidies in the form of a reduced VAT rate. For the sale of the self-produced electric power and heat generated from coal slack, slime, stone-like coal and oil shale as fuel (of which coal slack, slime, stone-like coal and oil shale shall account for not less than 60 percent of the fuel for generating electric power), a refund of 50 percent is applied immediately after the payment of VAT. To qualify for these VAT refunds, a taxpayer must apply for and obtain a Certificate of Comprehensive Utilization of Resources by meeting the following requirements: 1) its manufacturing techniques, technologies and products shall comply with the industrial

⁶³ See *Second Review (2012)* and the accompanying Issues and Decision Memorandum at 35 to 36.

⁶⁴ See *Final Determination* and the accompanying Issues and Decision Memorandum at 30 to 31.

⁶⁵ *Id.* at 17.

⁶⁶ *Id.* at 19.

⁶⁷ *Id.* at 31.

policies and the relevant standards of the state; (2) the profit and loss of products of resources comprehensive utilization may be calculated separately; (3) the sources of its raw materials and fuels shall be stable and reliable, the quantity and quality shall meet the relevant requirements, the complementary conditions on water and electric power shall be put into effect; and (4) it shall satisfy the requirements of environmental protection and will not result in secondary pollution.⁶⁸

Grant Programs:

Fund for Economic, Scientific, and Technology Development: Evidence on the record of the *Final Determination* indicates that this subsidy program provides subsidies in the form of grants.⁶⁹

Fund for SME Bank-Enterprise Cooperation Projects: Evidence on the record of the *Final Determination* indicates that this subsidy program provides subsidies in the form of grants. This program provides loan interest assistance to certain SMEs.⁷⁰

Provincial Fund for Fiscal and Technological Innovation: Evidence on the record of the *Final Determination* indicates that this subsidy program provides subsidies in the form of grants.⁷¹

Provincial Loan Discount Special Fund for SMEs: Evidence on the record of the *Final Determination* indicates that this subsidy program provides subsidies in the form of interest subsidy grants.⁷²

PGOG Science and Technology Bureau Project Fund (Guangdong Industry, Research, University Cooperating Fund): Evidence on the record of the *Final Determination* indicates that this subsidy program provides subsidies in the form of grants.⁷³

PGOG Special Fund for Energy Saving Technology Reform: Evidence on the record of the *Final Determination* indicates that this subsidy program provides grants in the amount of 200 Chinese Renminbi (RMB) for every one metric ton (MT) of standard coal saved through increased energy efficiency during a given year; firms must demonstrate annual energy savings equivalent to 2,000 MT of standard coal in order to be eligible to apply for grants under the program.⁷⁴

Special Fund for Significant Science and Technology in Guangdong Province: Evidence on the record of the *Final Determination* indicates that this subsidy program provides subsidies in the form of grants.⁷⁵

⁶⁸ See *First Review (2010-2011)* and the accompanying Issues and Decision Memorandum at 42 to 43.

⁶⁹ See *Final Determination* and the accompanying Issues and Decision Memorandum at 27.

⁷⁰ *Id.* at 26.

⁷¹ *Id.* at 27.

⁷² *Id.* at 28.

⁷³ *Id.* at 30.

⁷⁴ *Id.* at 29.

⁷⁵ *Id.* at 26 to 27.

Assistance for Science Research and Technology Development Planning Projects of Nanning Municipality: Evidence on the record of the *First Review (2010-2011)* indicates that this subsidy program provides subsidies in the form of grants. To qualify for an award under this program, an enterprise must meet these requirements: (1) be registered in Nanning Municipality, be an independent legal person, and be able to take legal liability independently; (2) be specialized in the areas in which it intends to engage; (3) have the necessary professionals, technologies, equipment and funds to complete the project; (4) have the necessary organizing and coordinating capacities and effective management system to complete the project; and (5) have a good reputation.⁷⁶

Awards of Guangxi Autonomous Region for Emission Reduction of Main Pollutants: Evidence on the record of the *First Review (2010-2011)* indicates that this subsidy program provides subsidies in the form of grants.⁷⁷

Guangxi Awards for Private Enterprises designated as Pilot Innovation-Oriented Enterprises: Evidence on the record of the *First Review (2010-2011)* indicates that this subsidy program provides subsidies in the form of grants to enterprises designated as “national pilot innovation-oriented enterprises” or “excellent Guangxi pilot innovation-oriented enterprises.” To qualify for an award under the program, an enterprise: 1) must have R&D expenditures of a certain level, 2) must have applied for a patent for an invention within the past three years, 3) must have developed new products, techniques, or services, within the past three years, and 4) must have independent R&D branches.⁷⁸

Special Funds of Guangxi Autonomous Region for Small Highland of Talents: Evidence on the record of the *First Review (2010-2011)* indicates that this subsidy program provides subsidies in the form of grants. To qualify for an award under the program an enterprise must meet these requirements: (1) have intensive human resources of high-level talents; (2) the specialization structure of its talents must be in line with the development orientations of important industries, important projects, important disciplinary fields and superior enterprises and government-sponsored institutions that have strong innovation capacity; (3) have a sound innovation environment and relatively strong economic capacity; and (4) have a work plan for construction of the small highland of talents.⁷⁹

Special Funds of Nanning Municipality for Academic and Technical Leaders of the New Century: Evidence on the record of the *First Review (2010-2011)* indicates that this subsidy program provides subsidies in the form of grants.⁸⁰

Special Funds of Nanning Municipality for Small Highland of Talents: Evidence on the record of the *First Review (2010-2011)* indicates that this subsidy program provides subsidies in the form of grants. To qualify for an award under the program, an enterprise must meet these requirements: (1) have intensive human resources of high-level talents; (2) the specialization structure of its talents must be in line with the development orientations of important

⁷⁶ See *First Review (2010-2011)* and the accompanying Issues and Decision Memorandum at 40 to 41.

⁷⁷ *Id.* at 44.

⁷⁸ *Id.* at 37 to 38.

⁷⁹ *Id.* at 38 to 39.

⁸⁰ *Id.* at 41.

industries, important projects, important disciplinary fields and superior enterprises and government-sponsored institutions that have strong innovation capacity; (3) have sound innovation environment and relatively strong economic capacity; and (4) have a work plan for construction of the small highland of talents.⁸¹

State Key Technology Renovation Project Fund: Evidence on the record of the *First Review (2010-2011)* indicates that this subsidy program provides subsidies in the form of grants.⁸²

Technical Standards Awards: Evidence on the record of the *First Review (2010-2011)* indicates that this subsidy program provides subsidies in the form of grants. Entities that are engaged in a qualified national technical standards development project and have independent intellectual property rights, upon application review and approval.⁸³

Financial Supporting Funds of Nanning Municipality for Technology Renovation for Production Safety: Evidence on the record of the *First Review (2010-2011)* indicates that this subsidy program provides subsidies in the form of grants.⁸⁴

Financial Assistance (interest subsidy) of Nanning Municipality for Key Technology Renovation: Evidence on the record of the *First Review (2010-2011)* indicates that this subsidy program provides subsidies in the form of grants.⁸⁵

Funds for Projects of Science and Technology Professionals Serving the Enterprises: Evidence on the record of the *First Review (2010-2011)* indicates that this subsidy program provides subsidies in the form of grants.⁸⁶

Funds of Guangxi Autonomous Region for Enterprises' Technology Renovation: Evidence on the record of the *First Review (2010-2011)* indicates that this subsidy program provides subsidies in the form of grants.⁸⁷

Funds of Nanning Municipality for Technology Innovation: Evidence on the record of the *First Review (2010-2011)* indicates that this subsidy program provides subsidies in the form of grants.⁸⁸

Guangxi Technology R&D Funds: Evidence on the record of the *First Review (2010-2011)* indicates that this subsidy program provides subsidies in the form of grants.⁸⁹

⁸¹ See *First Review (2010-2011)* and the accompanying Issues and Decision Memorandum at 39 to 40.

⁸² *Id.* at 35. See also *Certain New Pneumatic Off-the-Road Tires from the People's Republic of China: Final Affirmative Countervailing Duty Determination and Final Negative Determination of Critical Circumstances*, 73 FR 40480 (July 15, 2008) (*Tires from the PRC*), and accompanying Issues and Decision Memorandum at "State Key Technology Renovation Project Fund."

⁸³ See *First Review (2010-2011)* and the accompanying Issues and Decision Memorandum at 34.

⁸⁴ *Id.* at 44.

⁸⁵ *Id.*

⁸⁶ *Id.*

⁸⁷ *Id.*

⁸⁸ *Id.*

⁸⁹ *Id.*

National Funds for Construction of Ten “Key Energy Saving Projects,” “Key Demonstration Bases for Recycling Economy and Resource Saving” and “Key Industrial Pollution Control Projects”: Evidence on the record of the *First Review (2010-2011)* indicates that this subsidy program provides subsidies in the form of grants.⁹⁰

National Funds for the Industry Revitalization and Technology Renovation of the Key Fields: Evidence on the record of the *First Review (2010-2011)* indicates that this subsidy program provides subsidies in the form of grants.⁹¹

Special Funds of Guangxi Autonomous Region for Production Safety (Supporting Fund for Eliminating Potential and Seriously Dangerous Projects): Evidence on the record of the *First Review (2010-2011)* indicates that this subsidy program provides subsidies in the form of grants.⁹²

Special Funds of Guangxi Beibu Gulf Economic Zone for the Development of Key Industries: Evidence on the record of the *First Review (2010-2011)* indicates that this subsidy program provides subsidies in the form of grants.⁹³

Supporting Funds of Nanning Municipality for “Informatization-industrialization Integration” and Development of Information Industry: Evidence on the record of the *First Review (2010-2011)* indicates that this subsidy program provides subsidies in the form of grants.⁹⁴

Award for Self-Innovation Brand/Grant for Self-Innovation Brand and Enterprise Listing “Income Tax Reward for Listed Enterprises”: Evidence on the record of the *Second Review (2012)* indicates that this subsidy program provides subsidies in the form of grants.⁹⁵

Awards of Guangxi Autonomous Region for Advancement of Science and Technology: Evidence on the record of the *Second Review (2012)* indicates that this subsidy program provides subsidies in the form of grants.⁹⁶

Awards of Guangxi Autonomous Region for New Products: Evidence on the record of the *Second Review (2012)* indicates that this subsidy program provides subsidies in the form of grants.⁹⁷

Awards of Nanning Municipality for New Products: Evidence on the record of the *Second Review (2012)* indicates that this subsidy program provides subsidies in the form of grants.⁹⁸

⁹⁰ See *First Review (2010-2011)* and the accompanying Issues and Decision at 44

⁹¹ *Id.*

⁹² *Id.*

⁹³ *Id.*

⁹⁴ *Id.*

⁹⁵ See *Second Review (2012)* and the accompanying Issues and Decision Memorandum at 33.

⁹⁶ *Id.* at 39.

⁹⁷ *Id.* at 40.

⁹⁸ *Id.* at 39.

Awards to Key Enterprises for Large Consumption of Electricity: Evidence on the record of the *Second Review (2012)* indicates that this subsidy program provides subsidies in the form of grants.⁹⁹

Intellectual Property Reward: Evidence on the record of the *Second Review (2012)* indicates that this subsidy program provides subsidies in the form of grants.¹⁰⁰

Special Reward Fund for Industrial Economy Transformation and Upgrading of the Whole District: Evidence on the record of the *Second Review (2012)* indicates that this subsidy program provides subsidies in the form of grants. Those industries that achieve a prescribed level of energy savings are considered eligible for assistance under the program.¹⁰¹

Special Funds for the Development of Five Industries: Evidence on the record of the *Second Review (2012)* indicates that this subsidy program provides subsidies in the form of grants to the equipment manufacturing industry, the new energy industry, the new materials industry, the electronic information industry, and the biological and pharmaceutical industry. Recipients must be located in Changzhou City. Recipients must have paid taxes that exceed 100 million RMB, or must have a total investment amount of more than 500 million RMB (or the current year investment must exceed 200 million RMB), or the offsetting amount of the enterprise's fixed assets VAT must exceed 10 million RMB.¹⁰²

Guangzhou Innovation Enterprise Fund from Guangzhou: Evidence on the record of the *Third Review (2013)* indicates that this subsidy program provides subsidies in the form of grants.¹⁰³

Industrial Development Fund: Evidence on the record of the *Third Review (2013)* indicates that this subsidy program provides subsidies in the form of grants.¹⁰⁴

Working Capital Loans Discount: Evidence on the record of the *Third Review (2013)* indicates that this subsidy program provides subsidies in the form of grants.¹⁰⁵

FINAL RESULTS OF SUNSET REVIEW

The Department finds that revocation of the *Order* would be likely to lead to continuation or recurrence of countervailable subsidies at the following rates:¹⁰⁶

⁹⁹ See *Second Review (2012)* and the accompanying Issues and Decision Memorandum at 40.

¹⁰⁰ *Id.*

¹⁰¹ *Id.* at 30.

¹⁰² See *Second Review (2012)* and the accompanying Issues and Decision Memorandum at 32 to 33.

¹⁰³ See *Third Review (2013)* and the accompanying Issues and Decision Memorandum at 52.

¹⁰⁴ *Id.* at 52.

¹⁰⁵ *Id.*

¹⁰⁶ See Attachment 4.

Manufacturers/Producers/Exporters	Net Countervailable Subsidy Rate (Percent)
Dragonlux Limited	374.15
Foshan Guangcheng Aluminum Co., Ltd., Guang Ya Aluminum Industries Co. Ltd., Guang Ya Aluminum Industries Hong Kong, and Yongji Guanghai Aluminum Industry Co., Ltd.	12.05
Kong Ah International Company Limited	25.83 ¹⁰⁷
Karlton Aluminum Company Ltd., Zhaoqing New Zhongya Aluminum Co., Ltd., Zhongya Shaped Aluminum HK Holding Ltd.	20.78
Liaoyang Zhongwang Aluminum Profile Co. Ltd./Liaoning Zhongwang Group	374.15
Miland Luck Limited	374.15
All Others	23.26

RECOMMENDATION

Based on our analysis of the substantive responses received, we recommend adopting all of the above positions. If these recommendations are accepted, we will publish the final results of this review in the *Federal Register*, and notify the ITC of our findings.

AGREE

DISAGREE


 Gary Taverman

Associate Deputy Assistant Secretary
 for Antidumping and Countervailing Duty Operations

8/11/16

 Date

¹⁰⁷ Kong Ah International Company Limited was included among the cross-owned companies comprising the Gyang Ya Group in the *Final Determination*. However, other members of the Gyang Ya Group were subsequently reviewed as mandatory respondents as cross-owned affiliates in the *Third Review (2013)*, while Kong Ah International Company Limited was not. Therefore, the rates for the additional programs found to be countervailable for the individually-examined Guang Ya Group Companies in the *Third Review (2013)* are not the rates for Kong Ah International Company Limited. Rather, for additional programs found to be countervailable in the *Third Review (2013)*, we have used the average of the rates of the companies individually examined.

Attachment 1

Countervailable Subsidy Rates found in prior segments of the Aluminum Extrusions from the PRC Proceeding

Final Determination (covering the period of January 1, to December 31, 2008):

Manufacturers/Producers/Exporters	Net Countervailable Subsidy (Percent)
Dragonlux Limited	374.15 [1]
Foshan Guangcheng Aluminum Co., Ltd., Guang Ya Aluminum Industries Co. Ltd., Guang Ya Aluminum Industries Hong Kong, Kong Ah International Company Limited, and Yongji Guanghai Aluminum Industry Co., Ltd.	9.94 [2]
Karlton Aluminum Company Ltd., Zhaoqing New Zhongya Aluminum Co., Ltd., Zhongya Shaped Aluminum HK Holding Ltd.	4.89 [3]
Liaoyang Zhongwang Aluminum Profile Co. Ltd./Liaoning Zhongwang Group	374.15 [4]
Miland Luck Limited	374.15 [5]
All Others	7.37 [6]

[1] See the *Final Determination* . See also the *Order* .

[2] *Id.*

[3] See *March 7, 2014 Amended Final Determination* . See also the *Final Determination and the Order* .

[4] See the *Final Determination* . See also the *Order* .

[5] *Id.*

[6] See *November 10, 2015 Amended Final Determination* . See also the *Final Determination and the Order* .

First (2010-2011) Review :

Manufacturers/Producers/Exporters	Net Countervailable Subsidy - 2010 (Percent)	Net Countervailable Subsidy - 2011 (Percent)
Alnan Aluminum Co., Ltd. (Alnan Aluminum), Alnan Aluminum Foil Co., Ltd. (Alnan Foil), Alnan (Shanglin) Industry Co., Ltd. (Shanglin Industry), and Shanglin Alnan Aluminum Comprehensive Utilization Power Co., Ltd. (Shanglin Power) (collectively, the Alnan Companies) and Kromet International Inc. (Kromet)	15.97	15.66
Changzhou Changzheng Evaporator Co., Ltd. and its cross-owned affiliate Liaoning Changzheng Aluminum Company (Changzheng Evaporator)	1.02	1.51
Acro Import and Export Corp	10.23	9.67
Changsha Hengjia Aluminum Co., Ltd	10.23	9.67
Changshu Changsheng Aluminum Products Co., Ltd. (Changsheng)	10.23	9.67
Changzhou Changfa Power Machinery Co., Ltd	10.23	9.67
Changzhou Tenglong Auto Parts Co., Ltd	10.23	9.67
Dongguan Aoda Aluminum Co., Ltd	10.23	9.67
Dongguan Golden Tiger Hardware Industrial Co., Ltd. (Golden Tiger)	10.23	9.67
Dynamic Technologies China Ltd	10.23	9.67
Foreign Trade Co. of Suzhou New & Hi-Tech Industrial Development Zone (Suzhou New Hi Tech)	10.23	9.67
Foshan Shunde Aoneng Electrical Appliances Co., Ltd. (Aoneng Electrical Appliances Co., Ltd.)	10.23	9.67
Global PMX (Dongguan) Co., Ltd (Global PMX)	10.23	9.67
Golden Dragon Precise Copper Tube Group Inc	10.23	9.67
Gree Electric Appliances, Inc. of Zhuhai	10.23	9.67
Guandong Nanhai Foodstuffs Imp & Exp Co., Ltd. (Nanhai)	10.23	9.67
Guangdong Grand Shine Construction Material, Co., Ltd	10.23	9.67
Guangdong Whirlpool Electrical Appliances Co., Ltd. (Guangdong Whirlpool)	10.23	9.67
Guangzhou Mingcan Die-Casting Hardware Products Co., Ltd	10.23	9.67
Hangzhou Xingyi Metal Products Co., Ltd	10.23	9.67
Hanyung Alcobis Co., Ltd	10.23	9.67
Henan New Kelong Electrical Appliances, Co., Ltd	10.23	9.67
Huimeigao Aluminum Foshan Co., Ltd. (Huimeigao)	10.23	9.67
IDEX Dinglee Technology (Tianjin) Co., Ltd. (IDEX Dinglee)	10.23	9.67
Isource Asia Limited (Isource)	10.23	9.67
Jiangsu Changfa Refrigeration Co., Ltd	10.23	9.67
Jiaxing Jackson Travel Products Co., Ltd	10.23	9.67
Jiaxing Taixin Metal Products Co., Ltd	10.23	9.67
Justhere Co., Ltd	10.23	9.67
Kunshan Giant Light Metal Technology Co., Ltd. (Giant)	10.23	9.67
Metaltek Group Co., Ltd	10.23	9.67
Metaltek Metal Industry Co., Ltd	10.23	9.67
Midea International Trading Co., Ltd	10.23	9.67
Pingguo Asia Aluminium Co., Ltd. (Pingguo)	10.23	9.67
Shandong Huasheng Pesticide Machinery Co	10.23	9.67
Shanghai Tongtai Precise Aluminum Alloy Manufacturing Co., Ltd. (Tongtai)	10.23	9.67
Shanxi Guanly Changzhou Hongfeng Metal Processing Co., Ltd	10.23	9.67
Shenzhen Hudson Technology Development Co., Ltd. (Shenzhen Hudson)	10.23	9.67
Shenzhen Jiuyuan Co., Ltd. (aka, Jiuyuan Co., Ltd. and Shenzhen Jiuyuan Import and Export Co., Ltd. (collectively, Jiuyuan))	10.23	9.67
Sincere Profit Limited	10.23	9.67
Skyline Exhibit Systems (Shanghai) Co., Ltd	10.23	9.67
Suzhou JRP Import & Export Co., Ltd. (JRP)	10.23	9.67
Suzhou NewHongji Precision Part Co., Ltd. (Suzhou NewHongji)	10.23	9.67
Taizhou Lifeng Manufacturing Corporation	10.23	9.67
Tianjin Jinmao Import & Export Corp., Ltd	10.23	9.67
Union Industry (Asia) Co., Ltd	10.23	9.67
Xin Wei Aluminum Company Limited, Guang Dong Xin Wei Aluminum Products Co., Ltd., and Xin Wei Aluminum Co., Ltd. (collectively, Xin Wei)	10.23	9.67
Zhaoqing Asia Aluminum Factory Company Limited	10.23	9.67

Zhejiang Xinlong Industry Co., Ltd	10.23	9.67
Zhongshan Gold Mountain Aluminium Factory Ltd., Gold Mountain International Development, Limited (collectively, Zhongshan Gold Mountain)	10.23	9.67
Zhuhai Runxingtai Electrical Equipment Co., Ltd. (Zhuhai Runxingtai)	10.23	9.67
Foshan Yong Li Jian Alu. Ltd	121.22	121.22
North China Aluminum Co., Ltd	121.22	121.22
Tai Shan City Kam Kiu Aluminium Extrusion Co. Ltd	79.80 [7]	79.80 [7]

[7] See January 5, 2016 Amended Final Determination.

Second (2012) Review :

Manufacturers/Producers/Exporters	Net Countervailable Subsidy (Percent)
Alnan Aluminum Co., Ltd. (Alnan Aluminum), Alnan Aluminum Foil Co., Ltd. (Alnan Foil), Alnan (Shanglin) Industry Co., Ltd. (Shanglin Industry), and Shanglin Alnan Aluminum Comprehensive Utilization Power Co., Ltd. (Shanglin Power) (collectively, the Alnan Companies) and Kromet International Inc. (Kromet)	10.32
Jiangsu Changfa Refrigeration Co., Ltd	2.94
Allied Maker Limited	8.54
Bracalente Metal Products (Suzhou) Co. Ltd	8.54
Changzhou Changzheng Evaporator Co., Ltd	8.54
China Square Industrial Ltd. and Zhaoqing China Square Industry Limited	8.54
Chiping One Stop Industrial & Trade Co., Ltd	8.54
Cixi Handsome Pool Appliance Co., Ltd	8.54
Classic & Contemporary Inc.	8.54
DongChuan Swimming Pool Equipments Co., Ltd	8.54
Dongguan Aoda Aluminum Co., Ltd	8.54
Dongguan Golden Tiger	8.54
Dongguan Golden Tiger Hardware Industrial Co., Ltd	8.54
Dynabright Int'l Group (HK) Limited	8.54
Ever Extend Ent. Ltd	8.54
Foshan Nanhai ZhaoYa Decorative Aluminum Ltd	8.54
Guang Ya Aluminum Industries Co. Ltd. and Kong Ah International Company Limited (collectively, the Guang Ya Companies)	8.54
Guang Zhou Sang Yi Imp & Exp Co., Ltd	8.54
Guangdong Hao Mei Aluminum Co., Ltd	8.54
Guangdong Jianmei Aluminum Profile Company Limited	8.54
Guangdong Nanhai Foodstuffs Imp & Exp Co., Ltd	8.54
Guangdong Weiye Aluminum Factory Co., Ltd	8.54
Guangdong Whirlpool Electrical Appliances Co., Ltd	8.54
Guangzhou Jangho Curtain Wall System Engineering Co., Ltd. and Jangho Curtain Wall Hong Kong Ltd	8.54
Hanyung Alcobis Co., Ltd	8.54
Hanyung Metal (Suzhou) Co., Ltd	8.54
Hoff Associates Mfg Reps Inc. (dba, Global Point Technology, Inc.) and Global Point Technology (Far East) Limited	8.54
Isource Asia Limited (iSource)	8.54
Jiaxing Jackson Travel Products Co., Ltd	8.54
Jiuyan Co., Ltd	8.54
Justhere Co., Ltd	8.54
Metaltek Group Co., Ltd	8.54
Metaltek Metal Industry Co., Ltd	8.54
Midea International Trading Co., Ltd	8.54
Nidec Sankyo (Zhejiang) Corporation	8.54
Ningbo Splash Pool Appliance Co., Ltd	8.54
Permasteelisa South China Factory (Permasteelisa China) and Permasteelisa Hong Kong Limited	8.54
Polight Industrial Ltd	8.54
Pushuo Mfg Co., Ltd./dba/Huiren Mfg Co Ltd	8.54
Shanghai Hong-hong Lumber Co.	8.54
Shanghai Tongtai Precise Aluminum Alloy Manufacturing Co., Ltd	8.54

Shenyang Yuanda Aluminum Industry Engineering Co., Ltd	8.54
Sihui Shi Guo Yao Aluminum Co., Ltd	8.54
Sincere Profit Limited	8.54
Skyline Exhibit Systems (Shanghai) Co., Ltd	8.54
Taishan City Kam Kiu Aluminium Extrusion Co. Ltd	8.54
Taizhou Lifeng Manufacturing Corporation	8.54
tenKsolar (Shanghai) Co., Ltd	8.54
Tianjin Jinmao Import & Export Corp., Ltd	8.54
Tiazhou Lifeng Manufacturing Corporation	8.54
Traffic Brick Network, LLC	8.54
T-World Industries Limited	8.54
Union Industry (Asia) Co., Ltd	8.54
Uniton Aluminium (HK) Ltd., Uniton Investment Ltd., and ZMC Aluminum Factory Limited	8.54
Wenzhou Shengbo Decoration & Hardware	8.54
Whirlpool (Guangdong)	8.54
Whirlpool Canada L.P.	8.54
Whirlpool Microwave Products Development Ltd	8.54
Zhaoqing New Zhongya Aluminum Co., Ltd. (New Zhongya) (also known as Guangdong Zhongya Aluminum Company Ltd.), Zhongya Shaped Aluminum (HK) Holding Limited, and Karlton Aluminum Company Ltd. (collectively, the Zhongya Companies)	8.54
Zhejiang Dongfeng Refrigeration Components Co., Ltd	8.54
Dragonlux Limited	160.09
Henan New Kelong Electrical Appliances Co., Ltd	160.09
Press Metal International Ltd	160.09
Tianjin Ruxin Electric Heat Transmission Technology Co., Ltd	160.09

Third (2013) Review [7]:

Manufacturers/Producers/Exporters	Net Countervailable Subsidy (Percent)
Guang Ya Aluminium Industries Co. Ltd., Foshan Guangcheng Aluminium Co., Ltd., Guang Ya Aluminium Industries (HK) Ltd., and Yongji Guanghai Aluminium Industry Co., Ltd. (collectively, the Guang Ya Group)	3.59
Allied Maker Limited	28.01
Alnan Aluminum Co. Ltd.	28.01
Bracalente Metal Producers (Suzhou) Co. Ltd.	28.01
Changzhou Changzheng Evaporator Co., Ltd.	28.01
Classic & Contemporary Inc.	28.01
Danfoss Micro Channel Heat Exchanger (Jia Xing) Co. Ltd.	28.01
Dongguan Golden Tiger Hardware Industrial Co., Ltd.	28.01
Dynamic Technologies China Ltd.	187.86
Ever Extend Ent. Ltd.	28.01
Fenghua Metal Product Factory	28.01
Foreign Trade Co. of Suzhou New & High Tech Industrial Development Zone	187.86
Foshan Shunde Aoneng Electrical Appliances Co., Ltd.	187.86
Golden Dragon Precise Copper Tube Group	187.86
Guandong JMA Aluminum Profile (Group) Co., Ltd.	28.01
Guangdong Whirlpool Electrical Appliances Co. Ltd.	28.01
Guangdong Zhongya Aluminum Company Limited	28.01
Hanyung Alcobis Co., Ltd.	28.01
Hangyung Metal (Suzhou) Co., Ltd.	28.01
Henan New Kelong Electrical Appliances, Co., Ltd.	28.01
IDEX Dinglee Technology (Tianjin) Co., Ltd.	28.01
IDEX Technology Suzhou Co., Ltd.	28.01
Guangzhou Jangho Curtain Wall System Engineering Co., Ltd., Jangho Group Co., Ltd., Beijing Jiangheyuan Holding Co., Ltd., Beijing Jangho Curtain Wall System Engineering Co., Ltd., and Shanghai Jangho Curtain Wall System Engineering Co., Ltd. (collectively, the Jangho Companies)	29.18
Jiangsu Susun Group (HK) Co., Ltd.	28.01
Justhere Co., Ltd.	28.01
Kromet International Inc.	28.01
Metaltek Group Co. Ltd.	28.01
North Fenghua Aluminum Limited	28.01
Nidec Sankyo Singapore Pte. Ltd.	28.01
Nanhai Textiles Import & Export Co., Ltd.	28.01
Permasteelisa Hong Kong Ltd.	28.01
Permasteelisa South China Factory	28.01
Sapa Profiles (Shanghai) Co., Ltd.	28.01
Shanghai Tongtai Precise Aluminum Alloy Manufacturing Co., Ltd.	28.01
Shenyang Yuanda Aluminum Industry Engineering Co., Ltd.	28.01
Taishan City Kam Kiu Aluminum Extrusion Co., Ltd.	28.01
Taizhou United Imp & Exp Co Ltd.	28.01
tenKsolar (Shanghai) Co., Ltd.	28.01
Union Industry (Asia) Co., Limited	28.01
Whirlpool Microwave Products Development Ltd.	28.01
WTI Building Products, Ltd.	187.86
Zhaoqing Asia Aluminum Factory Company Ltd.	187.86

Zhejiang Dongfeng Refrigeration Components Co. Ltd.	28.01
Zhongya Shaped Aluminum (HK) Holding Limited	28.01
Zhongshan Daya Hardware Co., Ltd.	28.01
Zhaoqing New Zhongya Aluminum Co., Ltd.	28.01

Attachment 2

Attachment 2 - List of Scope Rulings
Aluminum Extrusions from the People's Republic of China

Date	Product and Company	Result	Appeal
10/14/2011	Retractable Awning Mechanisms (Tri Vantage)	In scope	No
10/19/2011	Banner Stands and Back Wall Kits (Skyline Displays Inc.)	Excluded	No
10/25/2011	Cleaning System Components (Rubbermaid Commercial Products LLC)	Originally in scope; excluded on remand	Yes: CIT 11-00463 (affirming results on remand overturning original scope determination)
10/31/2011	Modular Aluminum Railing Systems (Peak Products America Inc.)	In scope	No
10/31/2011	Decorative Waste Containers (Rubbermaid Commercial Products LLC)	Excluded	No
11/7/2011	Shower Door Kits (Sapa Extrusions, Inc.)	Excluded	No
11/9/2011	EZ Fabric Wall Systems (Moss Holding Company)	Excluded	No
12/2/2011	Fence Sections, Posts and Gates (American Fence Manufacturing Company LLC)	In scope	No
12/6/2011	Window Kits (IAP Enclosure Systems, LLC)	Excluded	No
12/13/2011	Aluminum Fence and Post Parts (Ameristar Fence Products)	In scope	No
12/13/2011	Aluminum Fence Panels, Posts and Gates (Origin Point Brands, LLC)	In scope	No
2/3/2012	Drapery Rail Kits (The Rowley Company)	Originally in scope; excluded on remand	Yes: CIT 12-00055 (sustaining results of remand, in which the Department found the product excluded from scope)
3/28/2012	Precision Machine Parts (IDEX Health & Science LLC)	In scope	No
7/6/2012	Motor Cases (UQM Technologies, Inc.)	In scope	Yes: CIT 12-00217 and 12-00412 (cases joined and dismissed)
7/13/2012	Fin Evaporator Systems (Electrolux)	In scope	No
7/17/2012	Geodesic Structures (J.A. Hancock Co., Inc.)	In scope	No
8/15/2012	Aluminum Kitted Fences (Ameristar Fence Products)	In scope	No
8/17/2012	Solarmotion Controllable Sunshades (Construction Specialities Inc.)	Excluded	No
9/6/2012	Aluminum Rails for Showers and Carpets (Sinobec Resources LLS) ()	Excluded	No
10/17/2012	Aluminum Anodes for Water Heaters (A.O. Smith Corporation) (issued)	Excluded	Yes: CIT 12-00364 (dismissed)
10/26/2012	Side Mount Valve Controls (Innovative Controls Inc.)	Excluded	Yes: CIT 12-00374 (sustaining the Department's scope results)
10/31/2012	Automotive Heating and Cooling Systems (Valeo Group)	Originally in scope; excluded on remand	Yes: CIT 12-00381 (scope determination remanded and reversed)
10/31/2012	Solar Panel Mounting Systems (Clenergy (Xiamen) Technology Co. Ltd.)	Excluded	Yes: CIT 12-00385 (dismissed)
11/13/2012	Cutting and Marking Straight Edges (Plasticoid Manufacturing Inc.)	In scope	Yes: CIT 12-00407 (dismissed)
11/14/2012	Aluminum Mounting Plates (Signtex Lighting, Inc.)	In scope	No
11/19/2012	Assembled Motor Cases and Assembled Motor Cases Housing Stators (UQM Technologies Inc.)	Assembled motor cases - in scope; Assembled Motor Cases Housing Stators - excluded	No
11/30/2012	Curtain Wall Systems (Northern California Glass Management Association) (issued)	In scope	Yes: CIT 12-00420, CAFC 14-1386 (affirming finding that products are subject merchandise)
12/17/2012	Refrigerator/Freezer Trim Kits (Meridian Products LLC)	In scope (excluded under protest on remand)	Yes: CIT 13-00018 (sustaining the Department's results on remand, reversing original determination under protest), CAFC 16-1730 (ongoing)

3/14/2013	Curtain Walls with Non-PRC Extrusions (Tesla Wall Systems and MBM Supply Company LLC)	Excluded	No
3/20/2013	Boat and Dock Ladders and Strip Door Mounting Brackets (Asia Sourcing Corporation)	Originally found two ladder models excluded and three ladder models in scope; upon remand, found the three ladder models excluded	Yes: CIT 13-00161 (affirmed)
4/19/2013	Aluminum Flag Pole Sets (5 Diamond Promotions, Inc.)	In scope	No
6/21/2013	Kitchen Appliance Door Handles (Meridian Products LLC)	In scope (excluded under protest on remand)	Yes: CIT 13-00246 (ongoing)
9/9/2013	Louwer Assemblies (Port-A-Cool LLC)	Excluded	No
9/12/2013	Disappearing Door Screens (Law St. Enterprises, LLC)	In scope	Yes: CIT 13-00359 (dismissed)
11/21/2013	Subparts for Metal Bushings (Kam Kiu Aluminium Products Sdn. Bhd. and Taishan City Kam Kiu Aluminium Extrusion Co. Ltd.)	In Scope	Yes: CIT 13-00403 (affirming the Department's scope results)
12/2/2013	Event Décor Parts and Kits (Traffic Brick Network, LLC)	Excluded (kits) / In Scope (parts)	No
3/27/2014	Gallery Assemblies for Wind Turbines (Aluwind Inc.)	Excluded	No
3/27/2014	Curtain Wall Units Produced and Imported Pursuant to a Contract to Supply a Curtain Wall (Shenyang Yuanda Aluminum Industry Engineering Co., Ltd.)	In Scope (excluded under protest on remand)	Yes: CIT 14-00106, 14-00107, 14-00108 (consolidated; ongoing)
6/19/2014	Window Wall Kits (N.R. Windows Inc.)	Excluded	No
6/23/2014	Trade Booth Kits (Glenmore Industries LLC)	Excluded	No
7/8/2014	Scaffolding Planks (Titan Worldwide Industries Acquisition LLC)	Excluded	No
7/16/2014	Auto Trim Kits (Signature Partners Inc.)	In Scope	No
7/22/2014	Aluminum Fence Kits (Dynasty Profiles, LLC)	In Scope	No
7/22/2014	Pocket Door Tracks (Five Lakes Trading, Inc.)	In Scope	No
7/25/2014	Fan Blade Assemblies (SPX Cooling Technologies, Inc.)	Excluded	No
8/1/2014	Storm Door Accessory Kits (Larson Manufacturing Company)	Excluded	No
8/1/2014	Recreational Marine Products - Backrest and T-Top Kits (TACO Metals Inc.)	Excluded	No
8/4/2014	Kitchen Appliance Door Handles With Plastic End Caps and Kitchen Appliance Door Handles Without Plastic End Caps (Whirlpool Corporation)	In scope (excluded under protest on remand)	Yes: CIT 14-00199 (ongoing)
8/7/2014	Screen Printing Frames (Rheetech Sales & Services Inc.)	Excluded	Yes: CIT 14-00206 (affirmed)
8/14/2014	Exhibition Booth Kits (Districargo Inc.)	In Scope	Yes: CIT 14-00208 (affirmed), CAFC 16-2192 (ongoing)
8/18/2014	Telescoping Boat Cover Poles, Fishing Rod Holders, and Fishing Rod Racks (TACO Metals Inc.)	Excluded	No
9/12/2014	Cam-Lock Support Poles (Vico Plastics Inc.)	Excluded	No
10/14/2014	Delphi Core Heater Tubes (Delphi Automotive Systems, LLC)	In Scope	Yes: CIT 14-00298 (dismissed)
10/23/2014	Exercise Equipment Bases (Core Industries LLC dba Star Trac)	Excluded	No
10/27/2014	Max Rack (Core Industries LLC dba Star Trac)	Excluded	No
11/3/2014	Micro Channel Heat Exchangers (Danfoss LLC)	Excluded	No
11/3/2014	Telescoping Poles (KIK Custom Products)	Excluded	No
11/4/2014	Aluminum Grabbers (Unger Enterprises, Inc.)	Excluded	No
11/4/2014	Motorized Arm Set Kits (Pacific Product Solutions)	Excluded	No

11/19/2014	MagPole (Clik-Clik Systems Inc.)	Excluded	No
11/24/2014	Heat Sinks for LED Light Bars (ECCO Group)	In Scope	No
11/24/2014	Pool Poles, Skimmers, & Rakes (JED Pool Tools, Inc.)	Excluded	No
12/5/2014	Screen and Storm Door Grille and Patio Door Kits (Circle Glass Co.)	Excluded (screen and storm door grilles) / In Scope (patio door kits)	Yes: CIT 15-00002 (affirmed)
1/8/2015	20-Foot Telescoping Flagpoles (Camco Manufacturing, Inc.)	Excluded	No
1/23/2015	Premium Event Tent Frame (Sign-Zone, Inc.)	Excluded	No
2/5/2015	Advertising Flag Pole Kits (5 Diamond Promotions, Inc.)	In Scope	No
2/19/2015	Telescoping Poles (Unger Enterprises Inc.)	Excluded	No
3/2/2015	Side Cam-Lock Telepoles and Ribbed Telescopic Poles (Aqua EZ, Inc.)	Excluded	Yes: CIT 15-00098 (dismissed)
3/4/2015	Display Easels and Wall Standards (Ford Atlantic)	Excluded (Display Easels) / In Scope (Wall Standards)	Yes: CIT 15-00100 (dismissed)
4/2/2015	Cleats (All Points Industries Inc.)	In Scope	No
4/20/2015	Window Anchor (Guardian Fall Protection, Inc.)	Excluded	No
4/22/2015	Pole Handles (Unger Enterprises Inc.)	Excluded	No
4/27/2015	Cabinet/Drawer Handles (IKEA Supply AG)	In Scope	Yes: CIT 15-00152 (ongoing)
4/27/2015	Towel Racks (IKEA Supply AG)	In Scope	Yes: CIT 15-00153 (ongoing)
5/14/2015	Heat Sink Parts for LED Lamps (Streamlight, Inc.)	In Scope	No
6/15/2015	Wind Sign Frames (TSS, Inc.)	Excluded	No
8/27/2015	Foreline Hose Assembly (Agilent Technologies, Inc.)	Excluded	No
8/28/2015	Telescoping Extension Poles (Ace Hardware Corporation)	Excluded	No
9/30/2015	Extension Tension Poles (Blue Blade Inc.)	Excluded	No
10/14/2014	KF16 Hose Adapter (Agilent Technologies, Inc.)	In Scope	No
10/28/2015	Certain Aluminum Spreader Poles (Clam Corporation)	Excluded	No
11/4/2015	Certain Aluminum Telescoping Wash Poles (Carrand Companies Inc.)	Excluded	No
11/18/2015	Scissor Struts (Immediate Response Technologies)	In Scope	No
11/23/2015	Lateral Arm Assemblies (Dometic Corporation)	Excluded	No
11/24/2015	Certain Tube and Block Assemblies (Delphi Tube and Block Assemblies)	In Scope	No
11/24/2015	Certain Aluminum Poles, Aluminum Skimmers, Aluminum Rakes, and Aluminum Leaf Skimmer Kites for Use in Swimming Pools (Poolmaster, Inc.)	Excluded	No
12/9/2015	Shower Door Kits (Liberty Hardware Manufacturing Company)	Excluded	No
12/28/2015	Telescoping Pool Poles (Bridging China International Ltd.)	Excluded	No
1/5/2016	Silver Spring Networks Enclosure and Kit (Plexus Corporation)	In Scope (SSN Enclosure and SSN Enclosure with spare parts)/ Excluded (SSNE Kit)	No
1/19/2016	Window Wall Kits (Ventana Design-Build Systems Inc.)	Excluded	No
1/22/2016	Woven Polypropylene Seats (Homecrest Outdoor Living, LLC)	Excluded	No
3/11/2016	Telescopic Aluminum Pool Poles and Detachable Skimmers and Rakes (Pentair Water Pool and Spa, Inc.)	Excluded	No
4/15/2016	Portal Sets (Bottom Line Traction, Inc.)	Excluded	No
6/16/2016	Banner Stands (Lockfast, Inc.)	Excluded	No

6/20/2016	Lift-a-Deck II Foot Assembly (Ancra International LLC)	Excluded	No
7/11/2016	Certain Fittings and Related Products for Engine Cooling Systems (Adams Thermal Systems, Inc.)	In Scope	Yes: CIT 16-00128 (ongoing)

Attachment 3

Aluminum Extrusions Countervailable Subsidies Programs			
	PROGRAM	REFERENCE	Export Contingent?
I	Loan Programs		
	Policy Loans to Chinese Aluminum Extrusion Producers	<i>See the Final Determination</i> and the accompanying Issues and Decision Memorandum at 22.	In Part (Trade Financing)
II	Provision of Goods and Services for LTAR		
1	Provision of Primary Aluminum for LTAR	<i>See the Final Determination</i> and the accompanying Issues and Decision Memorandum at 32.	
2	Provision of Land-Use Rights and Fee Exemptions To Enterprises Located in the Zhaoqing New and High-Tech Industrial Development Zone (ZHTDZ) for LTAR	<i>See the Final Determination</i> and the accompanying Issues and Decision Memorandum at 36.	
3	Provision of Land-Use Rights to Enterprises Located in the South Sanshui Science & Technology Industrial Park for LTAR	<i>See the Final Determination</i> and the accompanying Issues and Decision Memorandum at 38.	
4	Provision of Aluminum Extrusion for LTAR	<i>See Third (2013) Review and the accompanying Issues and Decision Memorandum at 57.</i>	
5	Provision of Glass for LTAR	<i>See Third (2013) Review and the accompanying Issues and Decision Memorandum at 62.</i>	
III	Provisions of Goods and Services for MTAR		
IV	Income Tax Programs		
1	Two Free, Three Half Tax Exemptions for FIEs	<i>See the Final Determination</i> and the accompanying Issues and Decision Memorandum at 19.	
2	Preferential Tax Program for FIEs Recognized as HNTES	<i>See the Final Determination</i> and the accompanying Issues and Decision Memorandum at 21.	
3	Preferential Tax Policies for the Opening and Development of Beibu Gulf Economic Zone of Guangxi Zhuang Autonomous Region (Local Income Tax Exemption)	<i>See First (2010-2011) Review and the accompanying Issues and Decision Memorandum at 35.</i>	
4	Preferential Tax Policies for the Development of Western Regions of China (aka, GoWest Campaign)	<i>See First (2010-2011) Review and the accompanying Issues and Decision Memorandum at 36.</i>	
5	Preferential Tax Program for High or New Technology Enterprises	<i>See Second (2012) Review and the accompanying Issues and Decision Memorandum at 35.</i>	
V	Tax Credit and Tax Rebate Programs		
	Tax Offset for Research & Development	<i>See the Final Determination</i> and the accompanying Issues and Decision Memorandum at 30.	
VI	Other Tax Programs		
1	Exemption from City Construction Tax and Education Tax For FIEs	<i>See the Final Determination</i> and the accompanying Issues and Decision Memorandum at 17.	
2	Import Tariff and VAT Exemptions for FIEs and Certain Domestic Enterprises using Imported Equipment in Encouraged Industries	<i>See the Final Determination</i> and the accompanying Issues and Decision Memorandum at 17.	
3	Refund of Land-Use Tax for Firms Located in the ZHTDZ	<i>See the Final Determination</i> and the accompanying Issues and Decision Memorandum at 31.	
4	Refund of Value Added Tax on Products Made through Comprehensive Utilization of Resources	<i>See First (2010-2011) Review and the accompanying Issues and Decision Memorandum at 42.</i>	
VII	Grant Programs		
1	GOC and Sub-Central Government Grants, Loans, and Other Incentives for Development of Famous Brands and China World Top Brands (Famous Brands Program)	<i>See the Final Determination</i> and the accompanying Issues and Decision Memorandum at 18.	Yes
2	International Market Exploration Fund (SME Fund)	<i>See the Final Determination</i> and the accompanying Issues and Decision Memorandum at 21.	Yes
3	Fund for SME Bank-Enterprise Cooperation Projects	<i>See the Final Determination</i> and the accompanying Issues and Decision Memorandum at 25.	
4	Special Fund for Significant Science and Technology in Guangdong Province	<i>See the Final Determination</i> and the accompanying Issues and Decision Memorandum at 26.	
5	Fund for Economic, Scientific, and Technology Development	<i>See the Final Determination</i> and the accompanying Issues and Decision Memorandum at 27.	
6	Provincial Fund for Fiscal and Technological Innovation	<i>See the Final Determination</i> and the accompanying Issues and Decision Memorandum at 27.	
7	Export Rebate for Mechanic, Electronic and High-Tech Products	<i>See the Final Determination</i> and the accompanying Issues and Decision Memorandum at 28.	Yes
8	Provincial Loan Discount Special Fund for SMEs	<i>See the Final Determination</i> and the accompanying Issues and Decision Memorandum at 28.	
9	PGOG Special Fund for Energy Saving Technology Reform	<i>See the Final Determination</i> and the accompanying Issues and Decision Memorandum at 29.	
10	PGOG Science and Technology Bureau Project Fund (aka, Guangdong Industry, Research, University Cooperating Fund)	<i>See the Final Determination</i> and the accompanying Issues and Decision Memorandum at 30.	
11	Development Assistance Grants from the ZHTDZ Local Authority	<i>See the Final Determination</i> and the accompanying Issues and Decision Memorandum at 31.	Yes
12	Expanding Production and Stabilizing Jobs Fund of Jiangsu Province	<i>See First (2010-2011) Review and the accompanying Issues and Decision Memorandum at 33.</i>	Yes
13	Technical Standards Awards	<i>See First (2010-2011) Review and the accompanying Issues and Decision Memorandum at 34.</i>	
14	State Key Technology Renovation Project Fund	<i>See First (2010-2011) Review and the accompanying Issues and Decision Memorandum at 35.</i>	
15	Guangxi Awards for Private Enterprises designated as Pilot Innovation-oriented Enterprises	<i>See First (2010-2011) Review and the accompanying Issues and Decision Memorandum at 37.</i>	
16	Special Funds of Guangxi Autonomous Region for Small Highland of Talents	<i>See First (2010-2011) Review and the accompanying Issues and Decision Memorandum at 38.</i>	
17	Special Funds of Nanning Municipality for Small Highland of Talents	<i>See First (2010-2011) Review and the accompanying Issues and Decision Memorandum at 39.</i>	
18	Assistance for Science Research and Technology Development Planning Projects of Nanning Municipality	<i>See First (2010-2011) Review and the accompanying Issues and Decision Memorandum at 40.</i>	

19	Special Funds of Nanning Municipality for Academic and Technical Leaders of the New Century	See First (2010-2011) Review and the accompanying Issues and Decision Memorandum at 41.	
20	Assistances for R&D projects under Funds of Nanning Municipality for Foreign Trade Development	See First (2010-2011) Review and the accompanying Issues and Decision Memorandum at 44.	Yes
21	Awards of Guangxi Autonomous Region for Emission Reduction of Main Pollutants	See First (2010-2011) Review and the accompanying Issues and Decision Memorandum at 44.	
22	Financial Supporting Funds of Nanning Municipality for Technology Renovation for Production Safety	See First (2010-2011) Review and the accompanying Issues and Decision Memorandum at 44.	
23	Financial Assistance (interest subsidy) of Nanning Municipality for Key Technology Renovation	See First (2010-2011) Review and the accompanying Issues and Decision Memorandum at 44.	
24	Funds for Projects of Science and Technology Professionals serving the Enterprises	See First (2010-2011) Review and the accompanying Issues and Decision Memorandum at 44.	
25	Funds of Guangxi Autonomous Region for Enterprises' Technology Renovation	See First (2010-2011) Review and the accompanying Issues and Decision Memorandum at 44.	
26	Funds of Nanning Municipality for Technology Innovation	See First (2010-2011) Review and the accompanying Issues and Decision Memorandum at 44.	
27	Guangxi Technology R&D Funds	See First (2010-2011) Review and the accompanying Issues and Decision Memorandum at 44.	
28	National Funds for Construction of Ten "Key Energy Saving Projects", "Key Demonstration Bases for Recycling Economy and Resource Saving" and "Key Industrial Pollution Control Projects"	See First (2010-2011) Review and the accompanying Issues and Decision Memorandum at 44.	
29	National Funds for the Industry Revitalization and Technology Renovation of the Key Fields	See First (2010-2011) Review and the accompanying Issues and Decision Memorandum at 44.	
30	Special Funds of Guangxi Autonomous Region for Production Safety (Supporting Fund for Eliminating Potential and Seriously Dangerous Projects)	See First (2010-2011) Review and the accompanying Issues and Decision Memorandum at 44.	
31	Special Funds of Guangxi Beibu Gulf Economic Zone for the Development of Key Industries	See First (2010-2011) Review and the accompanying Issues and Decision Memorandum at 44.	
32	Supporting Funds of Nanning Municipality for "Informatization-industrialization Integration" and Development of Information Industry	See First (2010-2011) Review and the accompanying Issues and Decision Memorandum at 44.	
33	Special Reward Fund for Industrial Economy Transformation and Upgrading of the Whole District	See Second (2012) Review and the accompanying Issues and Decision Memorandum at 30.	
34	Import and Export Credit Insurance Supporting Development Fund for Changzhou	See Second (2012) Review and the accompanying Issues and Decision Memorandum at 31.	Yes
35	Special Fund for External Economy	See Second (2012) Review and the accompanying Issues and Decision Memorandum at 31.	Yes
36	Special Funds for the Development of Five Industries	See Second (2012) Review and the accompanying Issues and Decision Memorandum at 32.	
37	Award for Self-Innovation Brand/Grant for Self-Innovation Brand and Enterprise Listing (aka, Income Tax Reward for Listed Enterprises)	See Second (2012) Review and the accompanying Issues and Decision Memorandum at 33.	
38	Awards of Guangxi Autonomous Region for Advancement of Science and Technology	See Second (2012) Review and the accompanying Issues and Decision Memorandum at 39.	
39	Awards of Guangxi Autonomous Region for New Products	See Second (2012) Review and the accompanying Issues and Decision Memorandum at 40.	
40	Awards of Nanning Municipality for New Products	See Second (2012) Review and the accompanying Issues and Decision Memorandum at 40.	
41	Awards to Key Enterprises for Large Consumption of Electricity	See Second (2012) Review and the accompanying Issues and Decision Memorandum at 40.	
42	Intellectual Property Reward	See Second (2012) Review and the accompanying Issues and Decision Memorandum at 40.	
43	Guangzhou Innovation Enterprise Fund from Guangzhou	See Third (2013) Review and the accompanying Issues and Decision Memorandum at 52.	
44	Industrial Development Fund	See Third (2013) Review and the accompanying Issues and Decision Memorandum at 52.	
45	Working Capital Loans Discount	See Third (2013) Review and the accompanying Issues and Decision Memorandum at 52.	
46	Export Increase Fund	See Third (2013) Review and the accompanying Issues and Decision Memorandum at 52.	Yes

Attachment 4

Rates Likely to Prevail

Program used

subsidy rates (percent)

the Final Determination:

		Dragonluxe Limited	Foshan Guangcheng Aluminum Co., Ltd., Guang Ya Aluminum Industries Co. Ltd., Guang Ya Aluminum Industries Hong Kong, and Yongji Guanghai Aluminum Industry Co., Ltd.	Kong Ah International Company Limited [7]	Karlton Aluminum Company Ltd., Zhaoqing New Zhongya Aluminum Co., Ltd., Zhongya Shaped Aluminum HK Holding Ltd.	Liaoyang Zhongwang Aluminum Profile Co. Ltd./Liaoning Zhongwang Group
Overall subsidy rates:		374.15 [1]	9.94 [2]	9.94 [2]	4.89 [3]	374.15 [4]
PROGRAM	REFERENCE					
Exemption from City Construction Tax and Education Tax For FIEs	See the Final Determination and the accompanying Issues and Decision Memorandum at 17.			0.01	0.01	0.07
Import Tariff and VAT Exemptions for FIEs and Certain Domestic Enterprises using Imported Equipment in Encouraged Industries	See the Final Determination and the accompanying Issues and Decision Memorandum at 17.					0.53
GOC and Sub-Central Government Grants, Loans, and Other Incentives for Development of Famous Brands and China World Top Brands (Famous Brands Program)	See the Final Determination and the accompanying Issues and Decision Memorandum at 18.			0.36	0.36	0.09
Two Free, Three Half Tax Exemptions for FIEs	See the Final Determination and the accompanying Issues and Decision Memorandum at 19.					0.53
Preferential Tax Program for FIEs Recognized as HNTEs	See the Final Determination and the accompanying Issues and Decision Memorandum at 21.			0.15	0.15	
International Market Exploration Fund (SME Fund)	See the Final Determination and the accompanying Issues and Decision Memorandum at 21.			0.01	0.01	
Policy Loans to Chinese Aluminum Extrusion Producers	See the Final Determination and the accompanying Issues and Decision Memorandum at 22.			1.14	1.14	
Fund for SME Bank-Enterprise Cooperation Projects	See the Final Determination and the accompanying Issues and Decision Memorandum at 25.			0.05		
Special Fund for Significant Science and Technology in Guangdong Province	See the Final Determination and the accompanying Issues and Decision Memorandum at 26.			0.12	0.12	
Fund for Economic, Scientific, and Technology Development	See the Final Determination and the accompanying Issues and Decision Memorandum at 27.			0.01	0.01	
Provincial Fund for Fiscal and Technological Innovation	See the Final Determination and the accompanying Issues and Decision Memorandum at 27.			0.04	0.04	
Export Rebate for Mechanic, Electronic and High-Tech Products	See the Final Determination and the accompanying Issues and Decision Memorandum at 28.			0.02	0.02	
Provincial Loan Discount Special Fund for SMEs	See the Final Determination and the accompanying Issues and Decision Memorandum at 28.			0.04	0.04	
PGOG Special Fund for Energy Saving Technology Reform	See the Final Determination and the accompanying Issues and Decision Memorandum at 29.			0.06	0.06	
Tax Offset for Research & Development	See the Final Determination and the accompanying Issues and Decision Memorandum at 30.			0.04	0.04	
PGOG Science and Technology Bureau Project Fund (aka, Guangdong Industry, Research, University Cooperating Fund)	See the Final Determination and the accompanying Issues and Decision Memorandum at 30.			0.03	0.03	
Refund of Land-Use Tax for Firms Located in the ZHTDZ	See the Final Determination and the accompanying Issues and Decision Memorandum at 31.					0.13
Development Assistance Grants from the ZHTDZ Local Authority	See the Final Determination and the accompanying Issues and Decision Memorandum at 31.					0.08
Provision of Primary Aluminum for LTAR	See the Final Determination and the accompanying Issues and Decision Memorandum at 32.			6.06	6.06	1.62
Provision of Land-Use Rights and Fee Exemptions To Enterprises Located in the Zhaoqing New and High-Tech Industrial Development Zone (ZHTDZ) for LTAR	See the Final Determination and the accompanying Issues and Decision Memorandum at 36 and March 7, 2014 Amended Final Determination					1.84
Provision of Land-Use Rights to Enterprises Located in the South Sanshui Science & Technology Industrial Park for LTAR	See the Final Determination and the accompanying Issues and Decision Memorandum at 38.			1.80	1.80	
<i>the Final Determination (subtotal)</i>				9.94	9.94	4.89
Expanding Production and Stabilizing Jobs Fund of Jiangsu Province	See First (2010-2011) Review and the accompanying Issues and Decision Memorandum at 33.			0.06	0.06	0.06
Technical Standards Awards	See First (2010-2011) Review and the accompanying Issues and Decision Memorandum at 34.			0.12	0.12	0.12
Preferential Tax Policies for the Opening and Development of Beibu Gulf Economic Zone of Guangxi Zhuang Autonomous Region (Local Income Tax Exemption)	See First (2010-2011) Review and the accompanying Issues and Decision Memorandum at 35.			0.16	0.16	0.16
State Key Technology Renovation Project Fund	See First (2010-2011) Review and the accompanying Issues and Decision Memorandum at 35.			0.02	0.02	0.02
Preferential Tax Policies for the Development of Western Regions of China (aka, GoWest Campaign)	See First (2010-2011) Review and the accompanying Issues and Decision Memorandum at 36.			0.26	0.26	0.26
Guangxi Awards for Private Enterprises designated as Pilot Innovation-oriented Enterprises	See First (2010-2011) Review and the accompanying Issues and Decision Memorandum at 37.			0.00	0.00	0.00
Special Funds of Guangxi Autonomous Region for Small Highland of Talents	See First (2010-2011) Review and the accompanying Issues and Decision Memorandum at 38.			0.05	0.05	0.05
Special Funds of Nanning Municipality for Small Highland of Talents	See First (2010-2011) Review and the accompanying Issues and Decision Memorandum at 39.			0.02	0.02	0.02
Assistance for Science Research and Technology Development Planning Projects of Nanning Municipality	See First (2010-2011) Review and the accompanying Issues and Decision Memorandum at 40.			0.09	0.09	0.09
Special Funds of Nanning Municipality for Academic and Technical Leaders of the New Century	See First (2010-2011) Review and the accompanying Issues and Decision Memorandum at 41.			0.01	0.01	0.01
Refund of Value Added Tax on Products Made through Comprehensive Utilization of Resources	See First (2010-2011) Review and the accompanying Issues and Decision Memorandum at 42.			0.03	0.03	0.03
Assistances for R&D projects under Funds of Nanning Municipality for Foreign Trade Development	See First (2010-2011) Review and the accompanying Issues and Decision Memorandum at 44.			0.00	0.00	0.00
Awards of Guangxi Autonomous Region for Emission Reduction of Main Pollutants	See First (2010-2011) Review and the accompanying Issues and Decision Memorandum at 44.			0.01	0.01	0.01
Financial Supporting Funds of Nanning Municipality for Technology Renovation for Production Safety	See First (2010-2011) Review and the accompanying Issues and Decision Memorandum at 44.			0.01	0.01	0.01

Financial Assistance (interest subsidy) of Nanning Municipality for Key Technology Renovation	See First (2010-2011) Review and the accompanying Issues and Decision Memorandum at 44.		0.16	0.16	0.16
Funds for Projects of Science and Technology Professionals serving the Enterprises	See First (2010-2011) Review and the accompanying Issues and Decision Memorandum at 44.		0.02	0.02	0.02
Funds of Guangxi Autonomous Region for Enterprises' Technology Renovation	See First (2010-2011) Review and the accompanying Issues and Decision Memorandum at 44.		0.18	0.18	0.18
Funds of Nanning Municipality for Technology Innovation	See First (2010-2011) Review and the accompanying Issues and Decision Memorandum at 44.		0.03	0.03	0.03
Guangxi Technology R&D Funds	See First (2010-2011) Review and the accompanying Issues and Decision Memorandum at 44.		0.02	0.02	0.02
National Funds for Construction of Ten "Key Energy Saving Projects", "Key Demonstration Bases for Recycling Economy and Resource Saving" and "Key Industrial Pollution Control Projects"	See First (2010-2011) Review and the accompanying Issues and Decision Memorandum at 44.		0.06	0.06	0.06
National Funds for the Industry Revitalization and Technology Renovation of the Key Fields	See First (2010-2011) Review and the accompanying Issues and Decision Memorandum at 44.		0.13	0.13	0.13
Special Funds of Guangxi Autonomous Region for Production Safety (Supporting Fund for Eliminating Potential and Seriously Dangerous Projects)	See First (2010-2011) Review and the accompanying Issues and Decision Memorandum at 44.		0.01	0.01	0.01
Special Funds of Guangxi Beibu Gulf Economic Zone for the Development of Key Industries	See First (2010-2011) Review and the accompanying Issues and Decision Memorandum at 44.		0.04	0.04	0.04
Supporting Funds of Nanning Municipality for "Informatization-industrialization Integration" and Development of Information Industry	See First (2010-2011) Review and the accompanying Issues and Decision Memorandum at 44.		0.00	0.00	0.00
Special Reward Fund for Industrial Economy Transformation and Upgrading of the Whole District	See Second (2012) Review and the accompanying Issues and Decision Memorandum at 30.		0.01	0.01	0.01
Import and Export Credit Insurance Supporting Development Fund for Changzhou	See Second (2012) Review and the accompanying Issues and Decision Memorandum at 31.		0.10	0.10	0.10
Special Fund for External Economy	See Second (2012) Review and the accompanying Issues and Decision Memorandum at 31.		0.01	0.01	0.01
Special Funds for the Development of Five Industries	See Second (2012) Review and the accompanying Issues and Decision Memorandum at 32.		0.22	0.22	0.22
Award for Self-Innovation Brand (Grant for Self-Innovation Brand and Enterprise Listing (aka, Income Tax Reward for Listed Enterprises))	See Second (2012) Review and the accompanying Issues and Decision Memorandum at 33.		0.08	0.08	0.08
Preferential Tax Program for High or New Technology Enterprises	See Second (2012) Review and the accompanying Issues and Decision Memorandum at 35.		0.22	0.22	0.22
Awards of Guangxi Autonomous Region for Advancement of Science and Technology	See Second (2012) Review and the accompanying Issues and Decision Memorandum at 39.		0.01	0.01	0.01
Awards of Guangxi Autonomous Region for New Products	See Second (2012) Review and the accompanying Issues and Decision Memorandum at 40.		0.01	0.01	0.01
Awards of Nanning Municipality for New Products	See Second (2012) Review and the accompanying Issues and Decision Memorandum at 40.		0.01	0.01	0.01
Awards to Key Enterprises for Large Consumption of Electricity	See Second (2012) Review and the accompanying Issues and Decision Memorandum at 40.		0.02	0.02	0.02
Intellectual Property Reward	See Second (2012) Review and the accompanying Issues and Decision Memorandum at 40.		0.01	0.01	0.01
Guangzhou Innovation Enterprise Fund from Guangzhou	See Third (2013) Review and the accompanying Issues and Decision Memorandum at 52.		0.00	0.01	0.01
Industrial Development Fund	See Third (2013) Review and the accompanying Issues and Decision Memorandum at 52.		0.00	0.01	0.01
Working Capital Loans Discount	See Third (2013) Review and the accompanying Issues and Decision Memorandum at 52.		0.00	0.01	0.01
Export Increase Fund	See Third (2013) Review and the accompanying Issues and Decision Memorandum at 52.		0.00	0.01	0.01
Provision of Aluminum Extrusion for LTAR	See Third (2013) Review and the accompanying Issues and Decision Memorandum at 57. See also Third (2013) Review Amended Final Results and Aluminum Extrusions From the People's Republic of China: Notice of Correction to Amended Final Results of Countervailing Duty Administrative Review; 2013, 81 FR 31227 (May 18, 2016).		0.00	5.82	5.82
Provision of Glass for LTAR	See Third (2013) Review and the accompanying Issues and Decision Memorandum at 62. See also Third (2013) Review Amended Final Results and Aluminum Extrusions From the People's Republic of China: Notice of Correction to Amended Final Results of Countervailing Duty Administrative Review; 2013, 81 FR 31227 (May 18, 2016).		0.00	7.95	7.95
Total [8]:		374.15	12.05	25.83	20.78

[1] See the Final Determination. See also the Order.

[2] *Id.*

[3] See March 7, 2014 Amended Final Determination. See also the Final Determination and the Order.

[4] See the Final Determination. See also the Order.

[5] *Id.*

[6] See November 10, 2015 Amended Final Determination. See also the Final Determination and the Order.

[7] Kong Ah Kong Ah International Company Limited was included among the cross-owned companies comprising the Gyang Ya Group in the Final Determination. However, other members of the Gyang Ya Group were subsequently reviewed as mandatory respondents as cross-owned affiliates in the Third (2013) Review, while Kong Ah International Company Limited was not. Therefore, the rates for the additional programs found to be countervailable for the individually-examined Guang Ya Group Companies in the Third (2013) Review are not the rates for Kong Ah International Company Limited. Rather, for additional programs found to be countervailable in the Third (2013) Review, we have used the average of the rates of the companies individually examined.

[8] In accordance with our past practice, for respondents whose rates in the Final Determination were based on total AFA, we have not added the weighted-average subsidy rates for programs found in subsequent reviews to the AFA rates found in the Final Determination.

	0.16	0.32		0.11					0.16
	0.02	0.04							0.02
	0.18	0.36		0.11					0.18
	0.03	0.05		0.05					0.03
	0.02	0.04		0.02					0.02
	0.06	0.11		0.08					0.06
	0.13	0.25							0.13
	0.01	0.01							0.01
	0.04	0.08		0.06					0.04
	0.00			0.02					0.00
	0.01						0.01		0.01
	0.10						0.19		0.10
	0.01						0.01		0.01
	0.22						0.44		0.22
	0.08						0.16		0.08
	0.22					0.43			0.22
	0.01					0.01			0.01
	0.01					0.02			0.01
	0.01					0.01			0.01
	0.02					0.03			0.02
	0.01					0.01			0.01
	0.01						0.01		0.01
	0.01						0.01		0.01
	0.01						0.02		0.01
	0.01						0.01		0.01
	5.82						11.63		5.82
	7.95						15.89		7.95
374.15	23.26								