



C-570-980  
Administrative Review  
01/01/2018 – 12/31/2018  
**Public Document**  
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April 19, 2021

**MEMORANDUM TO:** Christian Marsh  
Acting Assistant Secretary  
for Enforcement and Compliance

**FROM:** James Maeder  
Deputy Assistant Secretary  
for Antidumping and Countervailing Duty Operations

**SUBJECT:** Decision Memorandum for the Preliminary Results of the  
Administrative Review of the Countervailing Duty Order, and the  
Preliminary Intent to Rescind, in Part: Crystalline Silicon  
Photovoltaic Cells, Whether or Not Assembled into Modules, from  
the People's Republic of China; 2018

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## I. SUMMARY

The Department of Commerce (Commerce) is conducting an administrative review of the countervailing duty (CVD) order on crystalline silicon photovoltaic cells, whether or not assembled into modules (solar cells) from the People's Republic of China (China), covering the period of review (POR) January 1, 2018, through December 31, 2018. The mandatory respondents are: Jiawei Solarchina Co. Ltd. (Solarchina) and Wuxi Tianran Photovoltaic Co., Ltd. (Tianran). We preliminarily find that Solarchina and Tianran received countervailable subsidies during the POR.

## II. BACKGROUND

Commerce published the *Order* on December 7, 2012.<sup>1</sup> On December 6, 2019, Commerce published a notice of opportunity to request an administrative review of the *Order* for the POR January 1, 2018, through December 31, 2018.<sup>2</sup>

On December 30 and 31, 2019, five exporters and/or producers requested reviews of themselves including cross-owned entities.<sup>3</sup> On December 31, 2019, a domestic interested party, SunPower

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<sup>1</sup> See *Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules, from the People's Republic of China: Countervailing Duty Order*, 77 FR 73017 (December 7, 2012) (*Order*).

<sup>2</sup> See *Antidumping or Countervailing Duty Order, Finding, or Suspended Investigation; Opportunity to Request Administrative Review*, 84 FR 66880 (December 6, 2019).

<sup>3</sup> See Memorandum, "Respondent Selection Memorandum," dated September 22, 2020.



Manufacturing Oregon, LLC (SunPower) requested an administrative review of 56 companies.<sup>4</sup> On February 6, 2020, Commerce initiated this review for 58 companies,<sup>5</sup> which is the sixth administrative review of the *Order*.

In the *Initiation Notice*, we stated our intention to select respondents based on entry data sourced from U.S. Customs and Border Protection (CBP).<sup>6</sup> On March 3, 2020, we released the CBP data and invited comments regarding respondent selection.<sup>7</sup> On March 17, 2020, Canadian Solar International Limited, Canadian Solar Manufacturing (Changshu) Inc., and Canadian Solar Manufacturing (Luoyang) Inc. (collectively, Canadian Solar) urged Commerce to exclude certain entries when determining its exports subject to this review.<sup>8</sup>

On March 9, 2020, the following companies filed no-shipment letters and requested Commerce rescind its review of these companies: (1) Chint Solar (Zhejiang) Co., Ltd. (Chint);<sup>9</sup> (2) Trina Solar Energy Co., Ltd., and its cross-owned companies (collectively, Trina);<sup>10</sup> and (3) Yingli Green Energy Holding Company Limited, on the behalf of itself and nine other companies (collectively, the Yingli companies).<sup>11</sup>

On September 22, 2020, we selected Solarchina and Tianran as mandatory respondents.<sup>12</sup> On September 28, 2020, we issued an initial questionnaire to the Government of China (GOC).<sup>13</sup> Solarchina did not respond to the initial questionnaire.

On October 13, 2020, Tianran reported that its subject merchandise was supplied by two unaffiliated producers: Wuxi Taichang Electronics Co., Ltd. (Taichang) and Anji DaSol Solar Energy Science & Technology Co., Ltd. (DaSol); further, Tianran requested to be excused from

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<sup>4</sup> See SunPower's Letter, "Request for Administrative Review," dated December 31, 2019.

<sup>5</sup> See *Initiation of Antidumping and Countervailing Duty Administrative Reviews*, 85 FR 6896 (February 6, 2020) (*Initiation Notice*).

<sup>6</sup> *Id.*

<sup>7</sup> See Memorandum, "Release of U.S. Customs and Border Protection Data for Respondent Selection," dated March 3, 2020 (CBP Data).

<sup>8</sup> See Canadian Solar's Letter, "Comments on CBP Data," dated March 17, 2020.

<sup>9</sup> See Chint's Letter, "Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules from the People's Republic of China – Chint Zhejiang No Shipment Letter," dated March 9, 2020.

<sup>10</sup> See Trina's Letter, "Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules from the People's Republic of China – Notice of No Sales," dated March 9, 2020. Trina's cross-owned companies are: Changzhou Trina Solar Yabang Energy Co., Ltd., Trina Solar (Changzhou) Science and Technology Co., Ltd., Turpan Trina Solar Energy Co., Ltd., Hubei Trina Solar Energy Co., Ltd., and Yancheng Trina Solar Energy Technology Co., Ltd.

<sup>11</sup> See Yingli's Letter, "Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules from the People's Republic of China – Yingli's No Shipment Certification," dated March 9, 2020. These companies are: Yingli Energy (China) Co. Limited, Baoding Tianwei Yingli New Energy Resources Co., Ltd., Tianjin Yingli New Energy Resources Co., Ltd., Hengshui Yingli New Energy Resources Co., Ltd., Lixian Yingli New Energy Resources Co., Ltd., Baoding Jiasheng Photovoltaic Technology Co., Ltd., Hainan Yingli New Energy Resources Co., Ltd., Yingli Green Energy International Trading Company Limited, and Shenzhen Yingli New Energy Resources Co., Ltd.

<sup>12</sup> See Memorandum, "Respondent Selection Memorandum," dated September 22, 2020.

<sup>13</sup> See Commerce's Letter, "Countervailing Duty Questionnaire," dated September 28, 2020 (Initial Questionnaire).

responding to the initial questionnaire with regard to DaSol on the basis of small share of its sales.<sup>14</sup> We denied this request on October 16, 2020.<sup>15</sup>

Tianran filed its affiliation response on October 21, 2020.<sup>16</sup> We issued Tianran an affiliation supplemental questionnaire on November 6, 2020,<sup>17</sup> and received Tianran's timely response on November 13, 2020.<sup>18</sup> On November 18, 2020, the GOC provided a timely response to the initial questionnaire.<sup>19</sup> On November 18 and 23, 2020, Tianran provided responses to the initial questionnaire on the behalf of itself, its producers, and their cross-owned companies.<sup>20</sup> For reasons explained below, Tianran was unable to provide a response for China Machinery Engineering Corporation (CMEC), a cross-owned company of Taichang, one of Tianran's producers, although Tianran reported that it requested a response from CMEC, CMEC was not willing to provide it.

We issued a supplemental questionnaire to Tianran on January 11, 2021,<sup>21</sup> and received a timely response on January 26, 2021.<sup>22</sup> Later, we issued to Tianran and the GOC another supplemental questionnaire on March 4, 2021,<sup>23</sup> and received responses on March 15, 2021.<sup>24</sup>

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<sup>14</sup> See Tianran's Letter, "Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled Into Modules, from the People's Republic of China: Letter Requesting Exclusion from Reporting Requirement," dated October 13, 2020.

<sup>15</sup> See Commerce's Letter, "Response to Exclusion Request," dated October 16, 2020.

<sup>16</sup> See Tianran's Letter, "Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled Into Modules, from the People's Republic of China: Affiliated Companies Response," dated October 21, 2020 (Affiliation Response).

<sup>17</sup> See Commerce's Letter, "Supplemental Questionnaire to Affiliation Response," dated November 6, 2020.

<sup>18</sup> See Tianran's Letter, "Crystalline Silicon Photovoltaic Cells, Whether Or Not Assembled Into Modules, from the People's Republic of China: Affiliated Companies Supplemental Response," dated November 13, 2020.

<sup>19</sup> See GOC's Letter, "Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled Into Modules from the People's Republic of China: Government of China's Response to Section II Initial Questionnaire," dated November 18, 2020 (GOC's November 18, 2020 IQR).

<sup>20</sup> See Tianran's Letter, "Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules from the People's Republic of China – Tianran Section III Response," dated November 18, 2020 (Tianran's November 18, 2020 IQR); *see also* Tianran's Letter, "Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules from the People's Republic of China – Tianran, CMEW, and CMEC Extended Portions of Section III Response," dated November 23, 2020; DaSol's Letter, "Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules from the People's Republic of China – Anji DaSol Section III Response," dated November 18, 2020 (DaSol's November 18, 2020 IQR); and DaSol's Letter, "Anji DaSol Part V to the Section III Response," dated November 23, 2020 (DaSol's November 23, 2020 IQR).

<sup>21</sup> See Commerce's Letter, "Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules from the People's Republic of China – Supplemental Questionnaire," dated January 11, 2021.

<sup>22</sup> See Tianran's letter, "Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled Into Modules from the People's Republic of China: Supplemental Questionnaire Response," dated January 26, 2021 (Tianran and DaSol Supplemental Response).

<sup>23</sup> See Commerce's Letter, "Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules from the People's Republic of China – Supplemental Questionnaire for Wuxi Tianran," dated on March 4, 2021; *see also* "Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules from the People's Republic of China – Supplemental Questionnaire for the Government of the People's Republic of China," dated on March 4, 2021.

<sup>24</sup> See Tianran's Letter, "Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled Into Modules from the People's Republic of China: Supplemental Questionnaire Response," dated March 15, 2021; *see also* Anji DaSol's Letter, "Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled Into Modules from the People's Republic of China: Supplemental Questionnaire Response," dated March 15, 2021; and GOC's Letter, "Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled Into Modules from the People's Republic of China: Government of China's Response to Supplemental Questionnaire," dated March 15, 2021.

On December 21, 2020, we placed on the record the following memoranda: (1) Loan Interest Rate Benchmarks;<sup>25</sup> (2) Analysis of Banks and Trust Companies in China Memo;<sup>26</sup> (3) Analysis of China's Financial System;<sup>27</sup> (4) Land Analysis Memo;<sup>28</sup> (5) Analysis of Public Bodies Memo;<sup>29</sup> (7) CCP Memorandum,<sup>30</sup> (8) Asian Marketview Report;<sup>31</sup> and (9) Updated Public Bodies Analysis Memo.<sup>32</sup> On March 19, 2021, Tianran submitted benchmark data.<sup>33</sup>

On April 24, 2020, Commerce tolled all deadlines in administrative reviews by 50 days.<sup>34</sup> Subsequently, on July 21, 2020, Commerce tolled all deadlines in administrative reviews by an additional 60 days.<sup>35</sup> In addition, on December 2, 2020, we postponed the preliminary results of this review until April 19, 2021.<sup>36</sup>

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<sup>25</sup> See Memorandum, "Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules from the People's Republic of China – 2018 Administrative Review: Loan Interest Rate Benchmarks," inadvertently dated December 21, 2018 (instead of December 21, 2020) (Interest Rate Benchmark Memorandum).

<sup>26</sup> See Memorandum, "Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules from the People's Republic of China – 2018 Administrative Review: Analysis of Banks and Trust Companies in China Memo," dated December 21, 2020.

<sup>27</sup> See Memorandum, "Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules from the People's Republic of China – 2018 Administrative Review: Analysis of China's Financial System," dated December 21, 2020.

<sup>28</sup> See Memorandum, "Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules from the People's Republic of China – 2018 Administrative Review: Land Analysis Memo," dated December 21, 2020 (Land Analysis Memorandum).

<sup>29</sup> See Memorandum, "Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules from the People's Republic of China – 2018 Administrative Review: Placing Documents on the Record," dated December 21, 2020, containing Memoranda "Section 129 Determination of the Countervailing Duty Investigation of Circular Welded Carbon Quality Steel Pipe; Light-Walled Rectangular Pipe and Tube; Laminated Woven Sacks; and Off-the-Road Tires from the People's Republic of China: An Analysis of Public Bodies in the People's Republic of China in Accordance with the WTO Appellate Body's Findings in WTO DS379" (May 18, 2012) (Analysis of Public Bodies Memo) and "The Relevance of the Chinese Communist Party for the Limited Purpose of Determining Whether Particular Enterprises Should be Considered to be 'Public Bodies' Within the Context of a Countervailing Duty Investigation," (May 18, 2012) (CCP Memorandum).

<sup>30</sup> *Id.*

<sup>31</sup> See Memorandum, "Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules from the People's Republic of China – 2018 Administrative Review: Asian Marketview Report," dated December 21, 2020 (Asian Marketview Report).

<sup>32</sup> See Memorandum, "Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules from the People's Republic of China – 2018 Administrative Review: Public Bodies Analysis Memo," dated December 21, 2020, containing memorandum "Update of the Public Bodies Analysis of State-Invested Enterprises in China for Countervailing Duty Purposes" and supporting documentation (February 27, 2019) (Updated Public Bodies Analysis Memo).

<sup>33</sup> See Tianran's Letter, "Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled Into Modules, from the People's Republic of China: Benchmark Submission," dated March 19, 2021.

<sup>34</sup> See Memorandum, "Tolling of Deadlines for Antidumping and Countervailing Duty Administrative Reviews in Response to Operational Adjustments Due to COVID-19," dated April 24, 2020.

<sup>35</sup> See Memorandum, "Tolling of Deadlines for Antidumping and Countervailing Duty Administrative Reviews," dated July 21, 2020.

<sup>36</sup> See Memorandum, "Extension of Deadline for Preliminary Results," dated December 2, 2020.

### III. INTENT TO RESCIND REVIEW, IN PART

It is Commerce's practice to rescind an administrative review of a countervailing duty order, pursuant to 19 CFR 351.213(d)(3), when there are no reviewable entries of subject merchandise during the POR for which liquidation is suspended. Normally, upon completion of an administrative review, the suspended entries are liquidated at the countervailing duty assessment rate calculated for the review period. Therefore, for an administrative review of a company to be conducted, there must be a reviewable, suspended entry that Commerce can instruct CBP to liquidate at the calculated countervailing duty assessment rate calculated for the review period.

According to the CBP import data, 25 of the 58 companies subject to this review, which were not chosen as mandatory respondents and which did not withdraw their review requests, did not have reviewable entries of subject merchandise during the POR for which liquidation is suspended. Accordingly, in the absence of reviewable, suspended entries of subject merchandise during the POR by these 25 companies, we intend to rescind this administrative review with respect to these 25 companies, in accordance with 19 CFR 351.213(d)(3).<sup>37</sup>

As noted above, Chint, Trina, and the Yingli companies each notified Commerce that they had no sales, shipments, or entries of subject merchandise into the United States during the POR and requested Commerce to rescind the reviews of these companies. We issued a "No Shipment Inquiry" to CBP for Chint and eight of the Yingli companies that did not appear in the CBP data.<sup>38</sup> CBP confirmed that they found no shipments during the POR for these companies.<sup>39</sup> Because we received no information that contradicted the no shipment claims by Chint and eight of the Yingli companies, we preliminarily find that Chint and all but one of the Yingli companies had no shipments during the POR.<sup>40</sup>

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<sup>37</sup> These 25 companies are: BYD (Shangluo) Industrial Co., Ltd., Canadian Solar Manufacturing (Changshu) Inc., Canadian Solar Manufacturing (Luoyang) Inc., De-Tech Trading Limited HK, Dongguan Sunworth Solar Energy Co., Ltd., Eopllly New Energy Technology Co., Ltd., ERA Solar Co., Ltd., ET Solar Energy Limited, Hangzhou Sunny Energy Science and Technology Co., Ltd., Hengdian Group DMEGC Magnetics Co., Ltd., Jiangsu High Hope Int'l Group, Jinko Solar International Limited, LERRI Solar Technology Co., Ltd., Light Way Green New Energy Co., Ltd., Luoyang Suntech Power Co., Ltd., Ningbo ETDZ Holdings, Ltd., Sumec Hardware & Tools Co., Ltd., Sunpreme Solar Technology (Jiaxing) Co., Ltd., Systemes Versilis, Inc., tenKsolar (Shanghai) Co., Ltd., Tianneng Yingli New Energy Resources Co., Ltd., Toenergy Technology Hangzhou Co., Ltd., Zhejiang ERA Solar Technology Co., Ltd., Zhejiang Jinko Solar Co., Ltd., and Zhejiang Sunflower Light Energy Science & Technology Limited Liability Company.

<sup>38</sup> See CBP Message Number 0328406, "No shipments inquiry for Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled Into Modules from the People's Republic of China (C-570-980) Assembled in Various Countries (See Third Country Case Numbers) Produced and/or Exported by Various Companies," dated November 23, 2020.

<sup>39</sup> See Memorandum, "No Shipment Inquiry with Respect to the Companies Below During the Period 01/01/2018 Through 12/23/2018," dated November 30, 2020.

<sup>40</sup> The eight Yingli companies for which we intend to rescind this administrative review are: Baoding Tianwei Yingli New Energy Resources Co., Ltd., Tianjin Yingli New Energy Resources Co., Ltd., Hengshui Yingli New Energy Resources Co., Ltd., Lixian Yingli New Energy Resources Co., Ltd., Baoding Jiasheng Photovoltaic Technology Co., Ltd., Hainan Yingli New Energy Resources Co., Ltd., Yingli Green Energy International Trading Company Limited, and Shenzhen Yingli New Energy Resources Co., Ltd.

Where our CBP data contradicted Trina and the Yingli companies' statements of no shipments, we requested entry summary documentation from CBP.<sup>41</sup> With respect to the entry summaries that apparently contradicted Trina's claim, we find that Trina demonstrated that the relevant entries were not for commercial sale but were samples, and thus, we preliminarily find that the following companies had no shipments during the POR: Trina Solar Energy Co., Ltd., (formerly, Changzhou Trina Solar Energy Co., Ltd.), Changzhou Trina Solar Yabang Energy Co., Ltd., Trina Solar (Changzhou) Science and Technology Co., Ltd., Turpan Trina Solar Energy Co., Ltd., Hubei Trina Solar Energy Co., Ltd., and Yancheng Trina Solar Energy Technology Co., Ltd. (collectively, Trina).<sup>42</sup>

Consistent with our practice, we intend to rescind the review with respect to these companies as part of the final results, and thus, will complete the review with respect to these companies and issue appropriate liquidation instructions to CBP based on the final results of the review.<sup>43</sup>

The Yingli companies provided no explanation regarding the entry summaries that contradicted its claim. Thus, we preliminarily find that Yingli Energy (China) Co. Limited had shipments during the POR. Consequently, Yingli Energy (China) Co. Limited is subject to this review

#### **IV. RATE FOR NON-SELECTED COMPANIES UNDER REVIEW**

The statute and Commerce's regulations do not directly address the establishment of rates to be applied to companies not selected for individual examination where Commerce limits its examination in an administrative review pursuant to section 777A(e)(2) of the Act. However, Commerce normally determines the rates for non-selected companies in reviews in a manner that is consistent with section 705(c)(5) of the Act, which provides instructions for calculating the all-others rate in an investigation. Section 705(c)(5)(A)(i) of the Act articulates a preference that we are not to calculate an all-others rate using rates which are zero, *de minimis*, or based entirely on facts available. Accordingly, to determine the rate for companies not selected for individual examination, Commerce's practice is to weight average the net subsidy rates for the selected mandatory companies, excluding rates that are zero, *de minimis*, or based entirely on facts available. Section 705(c)(5)(A)(ii) of the Act also provides that, where all rates are zero, *de minimis*, or based entirely on facts available, we may use "any reasonable method" for assigning the all-others rate

For this review, we are preliminarily calculating an above-*de minimis* rate for Tianran and a rate for Solarchina that is based entirely on facts available. Therefore, for the companies for which a review was requested that were not selected as mandatory company respondents, and for which we did not receive a timely request for withdrawal of review, and which we are not finding to be cross-owned with the mandatory respondents, we are preliminarily basing the subsidy rate on the

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<sup>41</sup> See CBP Message Number 0328406, "No Shipments Inquiry for Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled Into Modules from the People's Republic of China (C-570-980) Assembled in Various Countries (See Third Country Case Numbers) Produced and/or Exported by Various companies," dated November 23, 2020.

<sup>42</sup> See Trina's Letter, "Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled Into Modules from the People's Republic of China: Entry Summary Documentation Comments," dated February 5, 2021.

<sup>43</sup> See *Antidumping and Countervailing Duty Proceedings: Assessment of Antidumping Duties*, 68 FR 23954 (May 6, 2003).

subsidy rate calculated for Tianran. For a list of these non-selected companies, please *see* Appendix II to this PDM.

## **V. SCOPE OF THE *ORDER***

The merchandise covered by the *Order* is crystalline silicon photovoltaic cells, and modules, laminates, and panels, consisting of crystalline silicon photovoltaic cells, whether or not partially or fully assembled into other products, including, but not limited to, modules, laminates, panels and building integrated materials.

The *Order* covers crystalline silicon photovoltaic cells of thickness equal to or greater than 20 micrometers, having a p/n junction formed by any means, whether or not the cell has undergone other processing, including, but not limited to, cleaning, etching, coating, and/or addition of materials (including, but not limited to, metallization and conductor patterns) to collect and forward the electricity that is generated by the cell.

Merchandise under consideration may be described at the time of importation as parts for final finished products that are assembled after importation, including, but not limited to, modules, laminates, panels, building-integrated modules, building-integrated panels, or other finished goods kits. Such parts that otherwise meet the definition of merchandise under consideration are included in the scope of the *Order*.

Excluded from the scope of the *Order* are thin film photovoltaic products produced from amorphous silicon (a-Si), cadmium telluride (CdTe), or copper indium gallium selenide (CIGS). Also excluded from the scope of the *Order* are crystalline silicon photovoltaic cells, not exceeding 10,000mm<sup>2</sup> in surface area, that are permanently integrated into a consumer good whose function is other than power generation and that consumes the electricity generated by the integrated crystalline silicon photovoltaic cell. Where more than one cell is permanently integrated into a consumer good, the surface area for purposes of this exclusion shall be the total combined surface area of all cells that are integrated into the consumer good.

Additionally, excluded from the scope of the *Order* are panels with surface area from 3,450 mm<sup>2</sup> to 33,782 mm<sup>2</sup> with one black wire and one red wire (each of type 22 AWG or 24 AWG not more than 206 mm in length when measured from panel extrusion), and not exceeding 2.9 volts, 1.1 amps, and 3.19 watts. For the purposes of this exclusion, no panel shall contain an internal battery or external computer peripheral ports.

Also excluded from the scope of the *Order* are:

- (1) Off grid CSPV panels in rigid form with a glass cover, with the following characteristics:
  - (A) A total power output of 100 watts or less per panel;
  - (B) a maximum surface area of 8,000 cm<sup>2</sup> per panel;
  - (C) do not include a built-in inverter;
  - (D) must include a permanently connected wire that terminates in either an 8mm male barrel connector, or a two-port rectangular connector with two pins in square housings of different colors;

- (E) must include visible parallel grid collector metallic wire lines every 1–4 millimeters across each solar cell; and
  - (F) must be in individual retail packaging (for purposes of this provision, retail packaging typically includes graphics, the product name, its description and/or features, and foam for transport); and
- (2) Off grid CSPV panels without a glass cover, with the following characteristics:
- (A) A total power output of 100 watts or less per panel;
  - (B) a maximum surface area of 8,000 cm<sup>2</sup> per panel;
  - (C) do not include a built-in inverter;
  - (D) must include visible parallel grid collector metallic wire lines every 1–4 millimeters across each solar cell; and
  - (E) each panel is
    - 1. permanently integrated into a consumer good;
    - 2. encased in a laminated material without stitching, or
    - 3. has all of the following characteristics:
      - (i) the panel is encased in sewn fabric with visible stitching, (ii) includes a mesh zippered storage pocket, and (iii) includes a permanently attached wire that terminates in a female USB–A connector.

Modules, laminates, and panels produced in a third-country from cells produced in China are covered by the *Order*; however, modules, laminates, and panels produced in China from cells produced in a third-country are not covered by the *Order*.

Merchandise covered by the *Order* is currently classified in the Harmonized Tariff Schedule of the United States (HTSUS) under subheadings 8501.61.0000, 8507.20.80, 8541.40.6015, 8541.40.6020, 8541.40.6025, 8541.40.6030, 8541.40.6035, 8541.40.6045, and 8501.31.8000. These HTSUS subheadings are provided for convenience and customs purposes; the written description of the scope of the *Order* is dispositive.

## **VI. DIVERSIFICATION OF CHINA’S ECONOMY**

Included with the release of the questionnaire, we placed a memorandum on the record determining that the Chinese economy is diverse on a national and regional basis for purposes of any potential *de facto* specificity analysis of the programs under examination.<sup>44</sup> We provided an opportunity for the GOC to contest the information provided in the memorandum and did not receive a response.<sup>45</sup> Thus, we will continue to find China has a wide diversification of economic activities.

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<sup>44</sup> See Memorandum, “The Extent of Diversification of Economic Activities in the People’s Republic of China (China) for the Purpose of Determining Specificity of a Domestic Subsidy for Countervailing Duty (CVD) Purposes,” dated September 28, 2020.

<sup>45</sup> See September 28, 2020 Initial Questionnaire at question at II-44.



## VII. SUBSIDIES VALUATION

### A. Allocation Period

Commerce normally allocates the benefits from non-recurring subsidies over the average useful life (AUL) of renewable physical assets used in the production of subject merchandise.<sup>46</sup> Commerce finds the AUL in this proceeding to be 10 years, pursuant to 19 CFR 351.524(d)(2) and the U.S. Internal Revenue Service's Class Life Asset Depreciation Range System. No interested party has challenged the use of a 10-year AUL.

Further, for non-recurring subsidies, we have applied the "0.5 percent expense test" described in 19 CFR 351.524(b)(2). To conduct this test, we divided the amount of subsidies approved under a given program in a particular year to the sales value (total sales or total export sales, as appropriate) for the same year. If the amount of the subsidy is less than 0.5 percent of the relevant sales value, then the benefits are allocated to the year of receipt rather than allocated over the AUL period.

### B. Attribution of Subsidies

In accordance with 19 CFR 351.525(b)(6)(i), Commerce normally attributes a subsidy to the products produced by the company that received the subsidy. However, 19 CFR 351.525(b)(6)(ii)-(v) provides additional rules for the attribution of subsidies received by respondents with cross-owned affiliates. Subsidies to the following types of cross-owned affiliates are covered in these additional attribution rules: (ii) producers of the subject merchandise; (iii) holding companies or parent companies; (iv) producers of an input that is primarily dedicated to the production of the downstream product; or (v) an affiliate producing non-subject merchandise that otherwise transfers a subsidy to a respondent. Further, 19 CFR 351.525(c) provides that benefits from subsidies provided to a trading company which exports subject merchandise shall be cumulated with benefits provided to the firm producing the subject merchandise that is sold through the trading company, regardless of affiliation.

According to 19 CFR 351.525(b)(6)(vi), cross-ownership exists between two or more corporations where one corporation can use or direct the individual assets of another corporation in essentially the same ways it can use its own assets. This standard will normally be met where there is a majority voting interest between two corporations, or through common ownership of two (or more) corporations.<sup>47</sup> In certain circumstances, a large minority voting interest (for example, 40 percent) may also result in cross-ownership.<sup>48</sup> The Court of International Trade (the CIT) upheld Commerce's authority to attribute subsidies based on whether a company could use or direct the subsidy benefits of another company in essentially the same ways it could use its own subsidy benefits.<sup>49</sup>

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<sup>46</sup> See 19 CFR 351.524(b).

<sup>47</sup> See, e.g., *Countervailing Duties*, 63 FR 65348, 65401 (November 25, 1998) (*CVD Preamble*).

<sup>48</sup> *Id.*

<sup>49</sup> See *Fabrique de Fer de Charleroi v. United States*, 166 F. Supp. 2d 593, 600-604 (CIT 2001).

## Tianran

Tianran reported that it is a privately-owned Chinese trading company that exported subject merchandise to the United States during the POR.<sup>50</sup> Tianran reported that the subject merchandise it exported to the United States during the POR was produced by two unrelated producers – DaSol and Taichang.<sup>51</sup> Tianran did not identify any companies with which it was affiliated that were involved in the production, export, or sale of the subject merchandise.<sup>52</sup> Based on the information provided by Tianran on its corporate structure and affiliations,<sup>53</sup> we preliminarily find that, in accordance with 19 CFR 351.525(b), none of Tianran’s affiliated companies fall under our attribution rules such that we would attribute any subsidies that they may have received. Therefore, we attributed subsidies received by Tianran to its own sales. Moreover, because Tianran is a trading company that exports for producing companies, we would normally cumulate its benefits with those producers for which it exported the subject merchandise during the POR, consistent with the attribution rule under 19 CFR 351.525(c). However, as explained further below, because we are applying AFA to one of its producers, Taichang, we are preliminarily applying this attribution rule only with regard to its other producer, DaSol.

Pursuant to 19 CFR 351.107(b)(1), Commerce may calculate a deposit rate for each of the supplying producers and combine each producer rate with the trading company’s own deposit rate to establish producer-specific deposit rates for the trading company’s subject merchandise exports into the United States. Commerce normally opts to establish different producer-specific deposit rates for a trading company in the AD context. Our practice in CVD proceedings where we select a trading company as our mandatory respondent has been to derive a weighted-average of such rates to establish one deposit rate for the trading company respondent for all of its subject merchandise exports, regardless of the producer.<sup>54</sup>

In the course of determining the deposit rate to apply to the trading company’s subject entries, it is necessary for Commerce to first determine the individual deposit rate for each producer of subject merchandise exported by the trading company. In the CVD context, this means Commerce needs to measure any subsidies that were provided to each producer, determine the benefits allocable to the POR, and calculate a net subsidy rate for each producer. Thus, Commerce must conduct the same level of analysis of each producer’s subsidization as it would for a mandatory respondent, including an analysis of each producer’s corporate affiliations for the purpose of attributing any subsidy benefit under our attribution rules at 19 CFR

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<sup>50</sup> See Tianran’s November 18, 2020 IQR at 4-6.

<sup>51</sup> *Id.* at 4 and 7; see also Tianran and DaSol Supplemental Response at Exhibit 1.

<sup>52</sup> See Affiliation Response at 1-6 and Exhibits 1-2.

<sup>53</sup> *Id.*

<sup>54</sup> See, e.g., *Final Affirmative Countervailing Duty Determination: Certain Pasta from Italy*, 61 FR 30288, 30309 (June 14, 1996), under “Suspension of Liquidation” (in which Commerce noted that “We calculated the *ad valorem* rate for Agritalia, an export trading company, by weight averaging, based on the value of exports to the United States represented by each of Agritalia’s suppliers, the adjusted subsidy rate for each supplier and adding to this rate the subsidy rate calculated for Agritalia based on subsidies it received directly.”); and *Certain Pasta from Italy: Final Results of the Fourth Countervailing Duty Administrative Review*, 66 FR 64214 (December 12, 2001), and accompanying Issues and Decision Memorandum (IDM).

351.525(b)(6)(i)-(vi), 351.525(b)(7) and 351.525(c). Therefore, we are attributing subsidies for the unaffiliated producers as described below.

### Taichang

Tianran reported that Taichang produced the large majority of Tianran's exports of subject merchandise to the U.S. during the POR.<sup>55</sup> Tianran reported that Taichang's parent company is China Machinery Engineering Wuxi Co., Ltd (CMEW), which is wholly owned by China Machinery Engineering Corporation (CMEC).<sup>56</sup> Based on the information provided by Tianran on Taichang's corporate structure and affiliations,<sup>57</sup> we preliminarily find that, in accordance with 19 CFR 351.525(b)(6)(iii), two of Tianran's affiliated companies – CMEW and CMEC – fall under our attribution rules such that we would attribute any subsidies that they may have received. However, as noted above, and detailed further below at the "Application of AFA" section, because a response was not provided for CMEC, we are applying AFA to Taichang and its cross-owned affiliates.

### DaSol

Tianran reported that DaSol also produced subject merchandise that Tianran exported to the U.S. during the POR.<sup>58</sup> DaSol did not report any affiliated companies that satisfy Commerce's cross-ownership criteria as described in 19 CFR 351.525(b)(6)(i)-(vi).<sup>59</sup> Thus we are attributing subsidies received by DaSol to the sales of DaSol. Then, for purposes of attribution, according to 19 CFR 351.525(c) we are cumulating the weighted-average individual program subsidy rates calculated for DaSol with the subsidy rates calculated for Tianran.<sup>60</sup>

## C. Denominators

When selecting an appropriate denominator for use in calculating the *ad valorem* subsidy rate, Commerce considers the basis for the respondents' receipt of benefits under each program. As discussed in further detail below under "Programs Preliminarily Determined to be Countervailable," where the program has been found to be countervailable as a domestic subsidy, we used the recipient's total sales as the denominator. Where the program has been found to be contingent upon export activities, we used the recipient's total export sales as the denominator. The denominators we used to calculate the countervailable subsidy rates for the various subsidy programs described below are explained in further detail in the Tianran Preliminary Calculation Memorandum prepared for these preliminary results of administrative review.<sup>61</sup>

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<sup>55</sup> See Affiliation Response at 1-6 and Exhibits 1-2 and Tianran and DaSol Supplemental Response at 1 and Exhibit 1.

<sup>56</sup> See Tianran Affiliation Response at 1-6 and Exhibits 1-2.

<sup>57</sup> *Id.*

<sup>58</sup> Affiliation Response at 1-6 and Exhibits 1-2 and Tianran and DaSol Supplemental Response at 1 and Exhibit 1.

<sup>59</sup> *Id.*

<sup>60</sup> See Tianran Preliminary Calculation Memorandum.

<sup>61</sup> *Id.*

Pursuant to 19 CFR 351.525(c), benefits from subsidies provided to a trading company which exports subject merchandise shall be cumulated with benefits from subsidies provided to the firm producing the subject merchandise that is sold through the trading company, regardless of affiliation. Thus, we are cumulating the benefits from subsidies received by DaSol with the benefits from subsidies received by Tianran based on the ratio of Tianran's exports to the United States of subject merchandise produced by DaSol during the POR to Tianran's total exports of subject merchandise to the U.S. during the POR (based on value)<sup>62</sup>. Because we are applying AFA to Taichang and not to Tianran, we will not cumulate the benefits from subsidies received by Taichang and are excluding from the ratio used to cumulate DaSol's and Tianran's subsidies the value of exports of subject merchandise to the U.S. that were produced by Taichang. This results in the use of a weighted average which is based entirely on sales of subject merchandise produced by DaSol and exported to the United States by Tianran and therefore results in the simple cumulation of the subsidy rates calculated for Da Sol and Tianran individually.

As a result of this AFA determination, we are applying the AFA rate of 541.94 percent to entries of subject merchandise produced and/or exported by Solarchina and Taichang. We are applying Tianran's calculated subsidy rate to entries of subject merchandise which were produced/or exported by Tianran (except for any entries of subject merchandise exports that were produced by Taichang). We are also applying Tianran's rate as the rate for any entries of subject merchandise produced and/or exported by any company subject to this review that was not selected as a mandatory respondent.

## **VIII. INTEREST RATE BENCHMARKS, DISCOUNT RATES, INPUTS, ELECTRICITY, AND LAND BENCHMARKS**

We are examining loans from Chinese policy banks, state-owned commercial banks (SOCBs), as well as non-recurring, allocable subsidies received by Tianran and DaSol.<sup>63</sup> The derivation of the loan benchmark and discount rates used to value these subsidies are discussed below.

### Short-Term and Long-Term Renminbi (RMB)-Denominated Loans

Section 771(5)(E)(ii) of the Act explains that the benefit for loans is the "difference between the amount the recipient of the loan pays on the loan and the amount the recipient would pay on a comparable commercial loan that the recipient could actually obtain on the market." Normally, Commerce uses comparable commercial loans reported by the company as a benchmark.<sup>64</sup> If the firm did not have any comparable commercial loans during the period, Commerce's regulations provide that we "may use a national average interest rate for comparable commercial loans."<sup>65</sup>

As noted above, section 771(5)(E)(ii) of the Act indicates that the benchmark should be a market-based rate. For the reasons explained in *CFS from China*,<sup>66</sup> loans provided by Chinese

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<sup>62</sup> We used value instead of volume because the subject merchandise is imported as either solar cells or solar cells assembled into modules or panels, and thus quantity is not recorded consistently in the entry data.

<sup>63</sup> See 19 CFR 351.524(b)(1).

<sup>64</sup> See 19 CFR 351.505(a)(3)(i).

<sup>65</sup> See 19 CFR 351.505(a)(3)(ii).

<sup>66</sup> See *Coated Free Sheet Paper from the People's Republic of China: Final Affirmative Countervailing Duty Determination*, 72 FR 60645 (October 25, 2007) (*CFS from China*), and accompanying IDM at Comment 10.

banks reflect significant government intervention in the banking sector and do not reflect rates that would be found in a functioning market. On July 21, 2017, Commerce conducted a re-assessment of China's financial system for CVD benchmarking purposes.<sup>67</sup> Pursuant to our re-assessment, we determined that there continues to be significant government intervention in the financial sector such that interest rates within China cannot be used for CVD loan rate benchmarking or discount rate purposes.<sup>68</sup> Consequently, we preliminarily find that any loans received by the recipients from private Chinese or foreign-owned banks would be unsuitable for use as benchmarks under 19 CFR 351.505(a)(2)(i). For the same reasons, we cannot use a national interest rate for commercial loans as envisaged by 19 CFR 351.505(a)(3)(ii). Therefore, because of the special difficulties inherent in using a Chinese benchmark for loans, Commerce is selecting an external market-based benchmark interest rate. The use of an external benchmark under these circumstances is consistent with Commerce's practice.<sup>69</sup>

In past proceedings involving imports from China, we calculated the external benchmark using the methodology first developed in *CFS from China*,<sup>70</sup> and later updated in *Thermal Paper from China*.<sup>71</sup> Under that methodology, we first determine which countries are similar to China in terms of gross national income, based on the World Bank's classification of countries as: low income; lower-middle income; upper-middle income; and high income.<sup>72</sup> As explained in *CFS from China*, this pool of countries captures the broad inverse relationship between income and interest rates.<sup>73</sup> For 2003 through 2009, China fell in the lower-middle income category.<sup>74</sup> Beginning in 2010, however, China was classified in the upper-middle income category and remained there through 2011 to 2018.<sup>75</sup> Accordingly, as explained below, we are using the interest rates of lower-middle income countries to construct the benchmark and discount rates for the years 2003 through 2009, and the interest rates of upper-middle income countries to construct the benchmark and discount rates for the years 2010 through 2018. This is consistent with Commerce's calculation of interest rates in CVD proceedings involving Chinese merchandise.<sup>76</sup>

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<sup>67</sup> See Memorandum, "Analysis of China's Financial System," dated December 21, 2020 at Attachment 1, which it titled "Review of China's Financial System for Countervailing Duty (CVD) Benchmarking Purposes" dated July 21, 2017.

<sup>68</sup> *Id.* at 24.

<sup>69</sup> See, e.g., *Certain New Pneumatic Off-The-Road Tires from the People's Republic of China: Preliminary Results of Countervailing Duty Administrative Review*; 2015, 82 FR 46754 (October 6, 2017), and accompanying Preliminary Decision Memorandum (PDM) at 21, unchanged in *Certain New Pneumatic Off-the-Road Tires from the People's Republic of China: Final Results of Countervailing Duty Administrative Review*; 2015, 83 FR 16055 (April 13, 2018).

<sup>70</sup> See *CFS from China* IDM at Comment 10.

<sup>71</sup> See *Lightweight Thermal Paper from the People's Republic of China: Final Affirmative Countervailing Duty Determination*, 73 FR 57323 (October 2, 2008) (*Thermal Paper from China*) and accompanying IDM at 8-10.

<sup>72</sup> See World Bank Country Classification, <http://data.worldbank.org/about/country-and-lending-groups> (World Bank Country Classification); see also Interest Rate Benchmark Memorandum at Attachment 1.

<sup>73</sup> See *CFS from China* IDM at 6 and Comment 10.

<sup>74</sup> See Interest Rate Benchmark Memorandum at Attachment 1.

<sup>75</sup> *Id.*

<sup>76</sup> See, e.g., *Certain Frozen Warmwater Shrimp from the People's Republic of China: Preliminary Countervailing Duty Determination*, 78 FR 33346 (June 4, 2013), and accompanying PDM at the section "Benchmarks and Discount Rates," unchanged in *Certain Frozen Warmwater Shrimp from the People's Republic of China: Final Affirmative Countervailing Duty Determination*, 78 FR 50391 (August 19, 2013) (*Shrimp from China*).

After Commerce identifies the appropriate interest rates, the next step in constructing the benchmark is to incorporate an important factor in the interest rate formation – the strength of governance as reflected in the quality of the countries’ institutions. The strength of governance has been built into the analysis by using a regression analysis that relates the interest rates to governance indicators.

In each year from 2003 through 2009, and 2011 through 2018, the results of the regression-based analysis reflected the intended, common sense result: stronger institutions meant relatively lower real interest rates, while weaker institutions meant relatively higher real interest rates.<sup>77</sup> For 2010, however, the regression does not yield that outcome for China’s income group.<sup>78</sup> This contrary result for a single year does not lead us to reject the strength of governance as a determinant of interest rates. Therefore, we continue to rely on the regression-based analysis used since *CFS from China* to compute the benchmark for the years from 2003 through 2009, and 2011 through 2018. For the 2010 benchmark, we are using an average of the interest rates of the upper-middle income countries.

Many of the countries in the World Bank’s upper-middle and lower-middle income categories reported lending and inflation rates to the International Monetary Fund, and they are included in that agency’s *International Financial Statistics (IFS)*. With the exceptions noted below, we used the interest and inflation rates reported in the *IFS* for the countries identified as “upper-middle income” by the World Bank for 2010 through 2017, and “lower-middle income” for 2001 through 2009.<sup>79</sup> First, we did not include those economies that Commerce considers to be non-market economies for antidumping purposes for any part of the years in question, for example: Armenia, Azerbaijan, Belarus, Georgia, Moldova, and Turkmenistan. Second, the pool necessarily excludes any country that did not report both lending and inflation rates to IFS for those years. Third, we removed any country that reported a rate that was not a lending rate or that based its lending rate on foreign-currency denominated instruments. Finally, for each year Commerce calculated an inflation-adjusted short-term benchmark rate we excluded any countries with aberrational or negative real interest rates for the year in question.<sup>80</sup> Because the resulting rates are net of inflation, we adjusted the benchmark rates to include an inflation component.<sup>81</sup>

### Long-Term RMB-Denominated Loans

The lending rates reported in the IFS represent short-and medium-term lending, and there is not sufficient publicly available long-term interest rate data upon which to base a robust benchmark for long-term loans. To address this problem, Commerce developed an adjustment to the short-and medium-term rates to convert them to long-term rates using Bloomberg U.S. corporate BB-rated bond rates.<sup>82</sup>

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<sup>77</sup> See Interest Rate Benchmark Memorandum.

<sup>78</sup> *Id.*

<sup>79</sup> *Id.*

<sup>80</sup> *Id.*

<sup>81</sup> *Id.*

<sup>82</sup> See, e.g., *Thermal Paper from China* IDM at 10.

In the *Citric Acid from China*, this methodology was revised by switching from a long-term markup based on the ratio of the rates of BB-rated bonds to applying a spread which is calculated as the difference between the two-year BB bond rate and the n-year BB bond rate, where ‘n’ equals or approximates the number of years of the term of the loan in question.<sup>83</sup> Finally, because these long-term rates are net of inflation as noted above, we adjusted the benchmark to include an inflation component.<sup>84</sup>

### Discount Rates

Consistent with 19 CFR 351.524(d)(3)(i)(A), we are using as the discount rate, the long-term interest rate calculated according to the methodology described above for the year in which the GOC provided non-recurring subsidies.<sup>85</sup> The interest rate benchmarks, and discount rates used in the preliminary calculations are provided in the Tianran Preliminary Calculation Memorandum.<sup>86</sup>

### Benchmarks to Determine the Adequacy of Remuneration

We selected benchmarks for determining the benefit from the provision of land, aluminum extrusions and solar glass for less than adequate remuneration (LTAR) in accordance with 19 CFR 351.511(a)(2). Under 19 CFR 351.511(a)(2), Commerce measures the remuneration received by a government for goods or services against comparable benchmark prices to determine whether the government provided goods or services for (LTAR). These potential benchmarks are listed in hierarchical order by preference: (1) market prices from actual transactions within the country under investigation (*e.g.*, actual sales, actual imports or competitively run government auctions) (tier one); (2) world market prices that would be available to purchasers in the country under investigation (tier two); or (3) an assessment of whether the government price is consistent with market principles (tier three).

### *Land Benchmark*

As explained in detail in previous investigations, we cannot rely on the use of tier one and tier two benchmarks to assess the benefits from the provision of land LTAR in China. Specifically, in *Sacks from China*, we determined that “Chinese land prices are distorted by the significant government role in the market,” and hence, no usable tier one benchmarks exist.<sup>87</sup> Furthermore, we found that tier two benchmarks (world market prices that would be available to purchasers in China) are not appropriate.<sup>88</sup>

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<sup>83</sup> See *Citric Acid and Certain Citrate Salts from the People’s Republic of China: Final Affirmative Countervailing Duty Determination*, 74 FR 16836 (April 13, 2009) (*Citric Acid from China*), and accompanying IDM at Comment 14.

<sup>84</sup> See Interest Rate Benchmark Memorandum for the resulting inflation adjusted benchmark lending rates.

<sup>85</sup> See Tianran Preliminary Calculation Memorandum.

<sup>86</sup> *Id.*

<sup>87</sup> See, *e.g.*, *Laminated Woven Sacks from the People’s Republic of China: Preliminary Affirmative Countervailing Duty Determination; Preliminary Affirmative Determination of Critical Circumstances, In Part; and Alignment of Final Countervailing Duty Determination with Final Antidumping Duty Determination*, 74 FR 67893, 67906-08 (December 3, 2007) (*Sacks from China*).

<sup>88</sup> *Id.*

On October 2, 2018, Commerce completed a memorandum analyzing developments in China's land market since 2007.<sup>89</sup> This Land Benchmark Analysis was prepared to assess the continued application of Commerce's land for LTAR benchmark methodology, as established in 2007 in *Sacks from China*.<sup>90</sup> As discussed in the Land Benchmark Analysis, although reforms in China's land markets have improved the use-rights of some landholders, such improvements have not been comprehensive, and reforms have been implemented on an *ad hoc* basis.<sup>91</sup> The reforms to date have not addressed the fundamental institutional factors that underlie the Chinese government's monopoly control over land-use, which precludes landholders from putting their land to its best use and realizing the market value of their landholdings.<sup>92</sup> The GOC still owns all land in China, and exercises direct control over the sale of land-use rights and land pricing in the primary market and indirect control in the secondary market.<sup>93</sup>

As a result, and consistent with our methodology established in *Sacks from China*, we determine that we cannot use a first-tier, domestic Chinese land price for benchmarking purposes. We also determine that because land is generally not simultaneously available to an in-country purchaser while located and sold out-of-country on the world market, we cannot use second tier world prices as a benchmark for land-use rights, pursuant to 19 CFR 351.511(a)(2)(ii). Finally, because land prices in China are not consistent with market principles and reflect the government's control and allocation of land-use on an administrative basis, we will continue to use land-use prices outside of China as a tier three benchmark. Accordingly, consistent with our past practice, we are relying on the use of so-called tier three benchmarks for purposes of calculating a benefit for this program.

We placed on the record benchmark information to value land from "Asian Marketview" reports by CB Richard Ellis (CBRE) for Thailand 2010.<sup>94</sup> We used this benchmark in prior segments of this proceeding, and in other proceedings such as the CVD investigation of certain iron mechanical transfer drive components from China.<sup>95</sup> We initially selected this information in the *Sacks from China* investigation after considering a number of factors, including national income levels, population density, and producers' perceptions that Thailand is a reasonable alternative to

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<sup>89</sup> See Land Analysis Memorandum (containing a memorandum titled, "Benchmark Analysis of the Government Provision of Land-Use Rights in China for Countervailing Duty Purposes," dated October 2, 2018 (Land Benchmark Analysis)).

<sup>90</sup> *Id.* at 2.

<sup>91</sup> *Id.*

<sup>92</sup> *Id.*

<sup>93</sup> *Id.*

<sup>94</sup> See Memorandum, "Administrative Review of the Countervailing Duty Order of Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled Into Modules, from the People's Republic of China: Asian Marketview Report," dated December 21, 2020 (containing excerpts of "Asian Marketview" quarterly reports showing land pricing data).

<sup>95</sup> See *Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules, from the People's Republic of China: Final Affirmative Countervailing Duty Determination and Final Affirmative Critical Circumstances Determination*, 77 FR 63788 (October 17, 2012) (*Solar Cells from China Investigation*), and accompanying IDM at 6 and Comment 11; see also *Countervailing Duty Investigation of Certain Iron Mechanical Transfer Drive Components from the People's Republic of China: Preliminary Affirmative Determination and Alignment of Final Determination with Final Antidumping Duty Determination*, 81 FR 21316 (April 11, 2016), and accompanying IDM at 13.



China as a location for Asian production.<sup>96</sup> Tianran submitted the same excerpts from the CBRE 2010 “Asian Marketview” reports on the record for use in establishing benchmark prices.<sup>97</sup> We find that this benchmark, appropriately indexed, continues to be suitable for these preliminary results, and we relied on it for our calculation of benefits relating to land purchases.

### *Input Benchmarks*

For each of the inputs used in the production of subject merchandise, as discussed below in the section, “Use of Facts Otherwise Available and Application of Adverse Inferences,” we preliminarily determine that all the domestic producers who supplied the inputs to Tianran and DaSol during the POR are “authorities” within the meaning of section 771(5)(B) of the Act. Therefore, the prices from these suppliers are not usable as benchmarks, as they are prices charged by the very providers of the good at issue. Thus, we selected the benchmarks for measuring the adequacy of the remuneration for aluminum extrusions and solar glass in accordance with 19 CFR 351.511(a)(2)(ii), relying on world market prices as the tier two benchmark. Below, we analyze the information provided and the selection of a benchmark for each input.

### Aluminum Extrusions

In its questionnaire response, the GOC stated that it does not maintain production statistics in China specifically for aluminum extrusions, and instead provided information for the “aluminum section” which, the GOC stated is broader category that includes aluminum extrusions.<sup>98</sup> As part of Commerce’s questionnaire, we requested that the GOC provide information related to state invested enterprise (SIE) involvement in China’s aluminum extrusions industry. The GOC reported that it does keep these data.<sup>99</sup> Although the GOC provided information with respect to China’s “aluminum section,” we find that this information is unreliable with respect to the GOC’s aluminum extrusions industry because it is not specific to aluminum extrusions.

Consequently, and as detailed below in the section, “Use of Facts Otherwise Available and Application of Adverse Inferences,” we preliminarily find that necessary information is not available on the record and, pursuant to section 776(a)(1) of the Act, we have determined that it is appropriate to rely on the facts otherwise available in reaching our determination regarding the GOC’s involvement in China’s aluminum extrusions market. For these preliminary results, as explained below in the section, “Use of Facts Otherwise Available and Adverse Inferences,” we are finding that the GOC’s involvement in China’s aluminum extrusions market leads to significantly distorted aluminum extrusions prices in China. Thus, we preliminarily find that it is

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<sup>96</sup> The complete history of our reliance on this benchmark is discussed in the *Solar Cells from China Investigation* IDM. In that discussion, we reviewed our analysis from the *Sacks from China* investigation and concluded that the CBRE data remained a valid benchmark.

<sup>97</sup> See Tianran’s Letter, “Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled Into Modules, from the People’s Republic of China: Benchmark Submission,” dated March 19, 2021 at 3 and Exhibit 5(a) (Tianran Benchmark Submission).

<sup>98</sup> See GOC’s Letter, “Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled Into Modules, from the People’s Republic of China: Government of China’s Response to Section II Initial Questionnaire,” dated November 18, 2020, (GOC’s November 18, 2020 IQR) at 58.

<sup>99</sup> *Id.* at 59.

not appropriate to rely on transactions in China as a benchmark for the company respondents' purchases of aluminum extrusions.

With respect to the appropriate benchmark to use for determining the subsidy rate for the provision of aluminum extrusions for LTAR for these preliminary results, the record contains a possible world market price: an annual 2018 world market price for aluminum frames compiled by IHS Markit (IHS) that was provided by Tianran.<sup>100</sup> We have relied on this source in prior segments for valuing respondents' purchases of aluminum extrusions.<sup>101</sup> In the interest of maintaining product comparability between the benchmark and the products purchased by Tianran and DaSol and consistency with our practice of relying on data that reflects the narrowest category of products encompassing the input products,<sup>102</sup> we preliminarily determine to use this 2018 average annual price for aluminum frames as compiled by IHS as the aluminum extrusions benchmark for these preliminary results, as the IHS data is specific to the input products under examination.

### Solar Glass

As an initial matter, the GOC stated in its questionnaire responses that it does not collect production, consumption, and industry information specific to solar glass, and instead submitted information related to tempered glass, which the GOC stated encompasses solar glass.<sup>103</sup> As part of Commerce's questionnaire, we requested that the GOC provide information related to SIE involvement in the solar glass industry. The GOC reported that it does not keep these data.<sup>104</sup> While the GOC did provide information with respect to China's tempered glass industry, we find that this information is unreliable with respect to the GOC's solar glass industry because it is not specific to solar glass.

Therefore, and as detailed below in the section, "Use of Facts Otherwise Available and Application of Adverse Inferences," we preliminarily find that necessary information is not available on the record and, pursuant to section 776(a)(1) of the Act, we have determined that it is appropriate to rely on the facts otherwise available in reaching our determination regarding the GOC's involvement in China's solar glass market. Where it is reasonable to conclude that actual transaction prices are significantly distorted as a result of the government's involvement in the market, we will resort to the next alternative in the hierarchy.<sup>105</sup> For these preliminary results, as explained below in the section, "Use of Facts Otherwise Available and Adverse Inferences," we are finding that the GOC's involvement in China's solar glass market leads to significantly

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<sup>100</sup> See Tianran Benchmark Submission at 1-2 and Exhibit 1.

<sup>101</sup> See, e.g., *Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled Into Modules, from the People's Republic of China: Final Results of Countervailing Duty Administrative Review and Rescission of Review, in Part*; 2016, 84 FR 45125 (August 28, 2019), and accompanying IDM at Comment 2 and *Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled Into Modules, from the People's Republic of China: Preliminary Results of Countervailing Duty Administrative Review and Rescission of Review, in Part*; 2017, 85 FR 7727 (February 11, 2020), and accompanying PDM at 22-23, unchanged in *Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled Into Modules, from the People's Republic of China: Final Results of Countervailing Duty Administrative Review*; 2017, 85 FR 79163 (December 9, 2020), and accompanying IDM.

<sup>102</sup> *Id.*

<sup>103</sup> See GOC's November 18, 2020 IQR at 92.

<sup>104</sup> *Id.* at 94.

<sup>105</sup> See CVD Preamble, 63 FR at 65377.

distorted solar glass prices in China. Thus, we preliminarily find that it is not appropriate to rely on transactions in China as a benchmark for solar glass and are relying on the world market prices (tier two) published by PV Insights provided by Tianran.<sup>106</sup> Because the data published by PV Insights are global monthly prices for the entire POR and are specific to solar glass,<sup>107</sup> we find that it is appropriate to rely on this data source when constructing the solar glass benchmark.

### *Ocean Freight*

As detailed below in the section, “Use of Facts Otherwise Available and Application of Adverse Inferences,” Tianran provided POR information to value ocean freight.<sup>108</sup> Tianran provided international rates for 20-foot containers provided by Xeneta. We are preliminarily relying on these Xeneta data to value ocean freight. Our review of the Xeneta ocean freight values leads us to conclude that they contain terminal handling charges.

Under 19 CFR 351.511(a)(2)(iv), we have, where appropriate, adjusted the benchmark price for aluminum extrusions and solar glass to reflect the price that a firm actually would pay if it imported the product, including delivery and import duties.

### *Inland Freight Charges*

For these preliminary results, we are basing the company respondents inland freight charges for purchases of aluminum extrusions and solar glass on the freight charges submitted by the respondent companies, which are based on their actual experiences.<sup>109</sup> This is consistent with our past practice in this proceeding.<sup>110</sup>

## **IX. USE OF FACTS OTHERWISE AVAILABLE AND APPLICATION OF ADVERSE INFERENCES**

### **A. Legal Standard**

Sections 776(a)(1) and (2) of the Act provide that Commerce shall, subject to section 782(d) of the Act, select from the “facts otherwise available” if necessary information is not on the record, or an interested party or any other person: (A) withholds information that has been requested; (B) fails provide information within the deadlines established, or in the form and manner requested by Commerce, subject to subsections (c)(1) and (e) of section 782 of the Act; (C) significantly impedes a proceeding; or (D) provides information that cannot be verified as provided by section 782(i) of the Act.<sup>111</sup>

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<sup>106</sup> See Tianran’s Benchmark Submission at 2 and Exhibit 2.

<sup>107</sup> *Id.*

<sup>108</sup> See Tianran’s Benchmark Submission at 2-3 and Exhibit 4.

<sup>109</sup> See DaSol’s Letter, “Crystalline Photovoltaic Cells, Whether or Not Assembled Into Modules from the People’s Republic of China: Anji DaSol Section III Response,” dated November 18, 2020 at 34-35 and Exhibits 12 and 13.

<sup>110</sup> See *Solar Cells from China 2015 AR* IDM at Comment 8.

<sup>111</sup> The Trade Preferences Extension Act of 2015 made numerous amendments to the antidumping duty and CVD law, including amendments to sections 776(b) and 776(c) of the Act and the addition of section 776(d) of the Act, as summarized below. See *Trade Preferences Extension Act of 2015*, Pub. L. No. 114-27, 129 Stat. 362 (June 29,

Section 776(b) of the Act provides that Commerce may use an adverse inference in selecting from the facts otherwise available when a party fails to cooperate by not acting to the best of its ability to comply with a request for information. In doing so, Commerce is not required to determine, or make any adjustments to, a countervailable subsidy rate based on any assumptions about information an interested party would have provided if the interested party had complied with the request for information.<sup>112</sup> Further, section 776(b)(2) of the Act states that an adverse inference may include reliance on information derived from the petition, the final determination from the investigation, a previous administrative review, or other information placed on the record. When selecting an adverse facts available (AFA) rate from among the possible sources of information, Commerce's practice is to ensure that the rate is sufficiently adverse "as to effectuate the statutory purposes of the AFA rule to induce respondents to provide the Commerce with complete and accurate information in a timely manner."<sup>113</sup> Commerce's practice also ensures "that the party does not obtain a more favorable result by failing to cooperate than if it had cooperated fully."<sup>114</sup>

In *Nippon Steel*, the U.S. Court of Appeals for the Federal Circuit (Federal Circuit) held that, while the statute does not provide an express definition of the "failure to act to the best of its ability" standard, the ordinary meaning of "best" is "one's maximum effort."<sup>115</sup> Thus, according to the Federal Circuit, the statutory mandate that a respondent act to the "best of its ability" requires the respondent to do the maximum it is able to do. The Federal Circuit indicated that inadequate responses to an agency's inquiries would suffice to find that a respondent did not act to the best of its ability. While the Federal Circuit noted that the "best of its ability" standard does not require perfection, it does not condone inattentiveness, carelessness, or inadequate record keeping.<sup>116</sup> The "best of its ability" standard recognizes that mistakes sometimes occur; however, it requires a respondent to, among other things, "have familiarity with all of the records it maintains," and "conduct prompt, careful, and comprehensive investigations of all relevant records that refer or relate to the imports in question to the full extent of" its ability to do so.<sup>117</sup> Moreover, further, affirmative evidence of bad faith on the part of a respondent is not required before Commerce may make an adverse inference.<sup>118</sup>

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2015) The 2015 law does not specify dates of applications for those amendments. On August 6, 2015, Commerce published an interpretive rule, in which it announced the applicability dates for each amendment of the Act, except for amendments contained in section 771(7) of the Act, which relate to determinations of material injury by the International Trade Commission. *See Dates of Application of Amendments to the Antidumping and Countervailing Duty Laws Made by the Trade Preferences Extension Act of 2015*, 80 FR 46793 (August 6, 2015). Therefore, the amendments apply to this review.

<sup>112</sup> See section 776(b)(1)(B) of the Act.

<sup>113</sup> See, e.g., *Drill Pipe from the People's Republic of China: Final Affirmative Countervailing Duty Determination, Final Affirmative Critical Circumstances Determination*, 76 FR 1971 (January 11, 2011) (*Drill Pipe from China*); see also *Notice of Final Determination of Sales at Less Than Fair Value: Static Random Access Memory Semiconductors from Taiwan*, 63 FR 8909, 8932 (February 23, 1998).

<sup>114</sup> See Statement of Administrative Action accompanying the Uruguay Round Agreements Act, H.R. Doc. 103-316, vol. I (1994) (SAA) at 870.

<sup>115</sup> See *Nippon Steel Corp. v. United States*, 337 F.3d 1373, 1382-83 (Fed. Cir. 2003) (*Nippon Steel*).

<sup>116</sup> *Id.*, 337 F.3d at 1382.

<sup>117</sup> *Id.*

<sup>118</sup> See, e.g., *Notice of Final Determination of Sales at Less Than Fair Value: Circular Seamless Stainless Steel Hollow Products from Japan*, 65 FR 42985 (July 12, 2000); see also *Antidumping Duties; Countervailing Duties: Final Rule*, 62 FR 27296, 27340 (May 19, 1997); and *Nippon Steel*, 337 F.3d at 1382-83.

Section 776(c) of the Act provides that, when Commerce relies on secondary information rather than on information obtained in the course of an investigation or review, it shall, to the extent practicable, corroborate that information from independent sources that are reasonably at its disposal. Secondary information is “information derived from the petition that gave rise to the investigation or review, the final determination concerning the subject merchandise, or any previous review under section 751 concerning the subject merchandise.”<sup>119</sup> It is Commerce’s practice to consider information to be corroborated if it has probative value.<sup>120</sup> In analyzing whether information has probative value, it is Commerce’s practice to examine the reliability and relevance of the information to be used.<sup>121</sup> However, the SAA emphasizes that Commerce need not prove that the selected facts available are the best alternative information.<sup>122</sup> Moreover, under section 776(c)(2) of the Act, Commerce is not required to corroborate any CVD rate applied in a separate segment of the same proceeding.

Finally, under section 776(d) of the Act, Commerce may use any countervailable subsidy rate applied for the same or similar program in a CVD proceeding involving the same country, or, if there is no same or similar program, use a CVD rate for a subsidy program from a proceeding that the administering authority considers reasonable to use, including the highest of such rates. Additionally, when selecting an AFA rate, Commerce is not required for purposes of 776(c), or any other purpose, to estimate what the countervailable subsidy rate would have been if the interested party had cooperated or to demonstrate that the countervailable subsidy rate reflects an “alleged commercial reality” of the interested party.<sup>123</sup>

For purposes of these preliminary results, we are applying AFA in the circumstances outlined below.

B. Application of AFA: Non-Responsive Mandatory Respondent and Non-Responsive Unaffiliated Supplier

As noted in the “Background” section above, Commerce issued questionnaires to mandatory respondents Solarchina and Tianran.<sup>124</sup>

*Solarchina*

As discussed in the “Background” section, *supra*, Solarchina did not submit a questionnaire response, and thus, did not respond to our request for information. As a result of Solarchina’s failure to participate in this review and respond to the initial questionnaire, necessary information is not on the record of this review. Thus, we preliminarily determine that Solarchina withheld necessary information that was requested of them, failed to provide information within the deadlines established, and thus significantly impeded this proceeding. Therefore, for these

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<sup>119</sup> SAA at 870

<sup>120</sup> *Id.*

<sup>121</sup> *Id.* at 869.

<sup>122</sup> *Id.* at 869-870.

<sup>123</sup> See section 776(d)(3) of the Act.

<sup>124</sup> See Initial Questionnaire.

preliminary results, pursuant to sections 776(a)(1) and (a)(2)(A)-(C) of the Act, Commerce is basing its findings regarding each program on the facts otherwise available.

Moreover, we preliminarily determine that an adverse inference is warranted in selecting from the facts otherwise available, pursuant to section 776(b) of the Act, because, by not responding to Commerce's questionnaire, Solarchina did not cooperate to the best of its ability to comply with the request for information in this administrative review. We preliminarily find that use of AFA is warranted to ensure that Solarchina does not obtain a more favorable result by failing to cooperate than if they had fully complied with our requests for information.

Further, as AFA, we preliminary find that Solarchina used and benefitted from each program being examined during the POR. We have selected program-specific AFA rates pursuant to Commerce's CVD AFA hierarchy for administrative reviews, as discussed below.

### *Taichang*

In the initial questionnaire, we directed respondents as follows regarding subject merchandise produced by other Chinese companies: “{i}f your company exported subject merchandise produced by other companies in your country during the POR, then you must submit complete questionnaire responses for all producers that supply your company.”<sup>125</sup> The questionnaire also directed respondents to provide complete responses for certain “cross-owned” affiliated companies according to 19 CFR 351.351(b)(6)(i)-(vi) and that the “response must cover all cross-owned parent companies and holding companies.”<sup>126</sup>

In its October 21, 2020 Affiliation Response, Tianran stated that Tianran, DaSol, Taichang and CMEW intended to provide full responses to the initial questionnaire.<sup>127</sup> Regarding CMEC, Taichang's grandparent holding company, Tianran also stated that, “{a}s a holding company with no operations, CMEC is not cross-owned with Wuxi Taichang and is not providing a full response to the questionnaire.”<sup>128</sup> Tianran reported that CMEC is owned by China National Machinery Industry Corporation (SINOMACH), a wholly government-owned asset management company under the State-owned Assets Supervision and Administration Commission of the State Council (SASAC).<sup>129</sup>

On November 6, 2020, we issued an affiliation supplemental questionnaire in which we requested that Tianran provide a questionnaire response for CMEC and additional information

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<sup>125</sup> *Id.* at III-2.

<sup>126</sup> *Id.* at III-3.

<sup>127</sup> *See* Affiliation Response at 6.

<sup>128</sup> *Id.* at 5.

<sup>129</sup> *Id.* at 5 and Exhibits 1-2.

about SINOMACH.<sup>130</sup> In its November 13, 2020 affiliation supplemental questionnaire response, Tianran stated that it “intends to collect a questionnaire response from CMEC.”<sup>131</sup>

On November 17, 2020, we granted an extension of the deadline for Tianran to submit: (1) DaSol’s response regarding its usage of “other programs”; (2) audit report English translations for CMEW; and (3) a full questionnaire response for CMEC to November 23, 2020.<sup>132</sup> On November 18, 2020, Tianran provided its initial questionnaire response, which covers Tianran, Taichang and CMEW (Taichang’s parent company).<sup>133</sup> Tianran also stated that CMEC “is planning to respond.”<sup>134</sup> On November 18, 2020, Tianran also separately provided an initial questionnaire response on behalf of DaSol.<sup>135</sup>

On November 23, 2020, Tianran provided the audited financial statements of CMEW for 2014 through 2018<sup>136</sup> and an incomplete initial questionnaire response on behalf of CMEC,<sup>137</sup> explaining that:

“Despite repeated efforts by Wuxi Tianran, Wuxi, Taichang, and CMEW, CMEC has not agreed to provide a complete response to this questionnaire. Because CMEC is publicly-traded on the Hong Kong stock exchange, there is a lot of public information available for CMEC and counsel for Tianran has answered the following questions using those sources of information. Furthermore, CMEW has provided all of its audited financial statements which details all of its transactions with affiliated parties. Thus, any and all transfers of a benefit from CMEC would be included in the audited financial statements of either CMEW or Wuxi Taichang. Tianran and Wuxi Taichang reiterate their position that a response by CMEC is not needed because any benefits received can be verified using the accounts of either CMEW or Wuxi Taichang.”<sup>138</sup>

As described above, we requested a complete response to the initial questionnaire for CMEC, but ultimately one was not provided. In light of Tianran’s good faith efforts to obtain a response from CMEC in response to our questionnaires and the fact that Tianran and CMEC are

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<sup>130</sup> See Commerce Letter, “Crystalline Photovoltaic Cells, Whether or Not Assembled into Modules from the People’s Republic of China – Supplemental Questionnaire to Affiliation Response,” dated November 6, 2020 at 3, explaining that, under 19 CFR 351.535(b)(iii), Commerce will attribute a subsidy received by a holding company to the consolidated sales of the holding company and its subsidiary, we required at complete questionnaire response for CMEC by November 18, 2020.

<sup>131</sup> See Tianran Letter, “Crystalline Photovoltaic Cells, Whether or Not Assembled into Modules from the People’s Republic of China – Supplemental Questionnaire to Affiliation Response,” dated November 13, 2020.

<sup>132</sup> See Commerce Letter, “Crystalline Photovoltaic Cells, Whether or Not Assembled into Modules from the People’s Republic of China – Extension of Deadline for Initial Questionnaire Response,” dated November 17, 2020 at 3.

<sup>133</sup> See Tianran Letter, “Crystalline Photovoltaic Cells, Whether or Not Assembled into Modules from the People’s Republic of China – Tianran Section III Response,” dated November 18, 2020.

<sup>134</sup> *Id.* at 4.

<sup>135</sup> See DaSol Letter, “Crystalline Photovoltaic Cells, Whether or Not Assembled into Modules from the People’s Republic of China – Anji DaSol Section III Response,” dated November 18, 2020.

<sup>136</sup> See Tianran Letter, “Crystalline Photovoltaic Cells, Whether or Not Assembled into Modules from the People’s Republic of China – Tianran, CMEW, and CMEC Extended Portions of Section III Response,” dated November 23, 2020 at Enclosure 1.

<sup>137</sup> *Id.* at Enclosure 2, pages 1-39.

<sup>138</sup> *Id.* at Enclosure 2, page 4.

unaffiliated with each other, we find that the responsibility for obtaining a response from CMEC in this review ultimately rested with Taichang. Accordingly, we preliminarily determine that Taichang withheld necessary information that was requested, failed to provide information within the deadlines established, and thus significantly impeded this proceeding. Therefore, Commerce will rely on facts otherwise available in making our preliminary determination with respect to Taichang and its cross-owned affiliates, pursuant to sections 776(a)(1) and (a)(2)(A)-(C) of the Act.

Moreover, we preliminarily determine that an adverse inference is warranted in selecting from the facts otherwise available, pursuant to section 776(b) of the Act, because, by not responding to Commerce's questionnaire, Taichang did not cooperate to the best of their ability to comply with the request for information in this administrative review. We preliminarily find that use of AFA is warranted to ensure that the Taichang does not obtain a more favorable result by failing to cooperate than if they had fully complied with our requests for information.

We note that, once Tianran has demonstrated reasonable efforts to obtain a response from an unaffiliated supplier, in this case Taichang and its affiliates, Tianran cannot be expected to obtain and submit a complete questionnaire response from an unrelated supplier that is unwilling to provide it. Because Tianran attempted to obtain a complete questionnaire response from Taichang and all of its cross-owned affiliates, and because it also provided the publicly available information that it was able to obtain about CMEC, we preliminarily determine that Tianran's inability otherwise to obtain a complete questionnaire response from Taichang and Taichang's affiliates does not warrant the application of AFA with regard to Tianran.

We preliminarily find that Taichang used and benefitted from each program being examined during the POR, and we selected program-specific AFA rates pursuant to Commerce's CVD AFA hierarchy for administrative reviews, as discussed below.<sup>139</sup>

### *Selection of the AFA Rate*

In deciding which facts to use as AFA, section 776(b) of the Act and 19 CFR 351.308(c)(1) and (2) authorize Commerce to rely on information derived from: (1) the petition, (2) a final determination in the investigation, (3) any previous review or determination, or (4) any other information placed on the record. Commerce's practice when selecting an adverse rate from among the possible sources of information is to ensure that the rate is sufficiently adverse "as to effectuate the statutory purposes of the adverse facts available rule to induce respondents to

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<sup>139</sup> It is Commerce's practice not to revisit past financial contribution and specificity determinations made in a prior segment of the same proceeding, absent the presentation of new facts or evidence. See *Certain Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules, Products from the People's Republic of China: Final Results of Countervailing Duty Administrative Review*, 2012, 80 FR 41003 (July 14, 2015), and accompanying IDM at 27 n.130 ("In a CVD administrative review, we do not revisit past determinations of countervailability made in the proceeding, absent new information."); and *Magnola Metallurgy, Inc. v. United States*, 508 F.3d 1349, 1353-56 (Fed. Cir. 2007) (*Magnola Metallurgy*). In this administrative review, the GOC withheld information requested of it, including new information regarding the financial contribution and specificity of these programs. In light of the lack of new information on the record, and consistent with our practice and *Magnola Metallurgy*, we are continuing to find these programs to be countervailable.



provide Commerce with complete and accurate information in a timely manner.”<sup>140</sup> Commerce’s practice also ensures “that the party does not obtain a more favorable result by failing to cooperate than if it had cooperated fully.”<sup>141</sup>

Specifically, in CVD administrative reviews, Commerce applies the highest calculated above-*de minimis* rate for the identical program from any segment of the same proceeding. If there is no identical program match within the same proceeding, or if the rate is *de minimis*, Commerce uses the highest non-*de minimis* rate calculated for a similar program from any segment in the same proceeding, based on treatment of the benefit. Absent an above-*de minimis* subsidy rate calculated for the identical or similar program from the same proceeding, Commerce looks to other proceedings involving the same country and applies the highest calculated above-*de minimis* subsidy rate for the identical or similar/comparable program. Where no above-*de minimis* rate for an identical or similar/comparable program within the country has previously been calculated, Commerce applies the highest calculated rate for any program from any CVD case involving the same country that could conceivably be used by the non-cooperating company.

In applying AFA to determine net subsidy rates for Solarchina and Taichang, we are guided by the Commerce methodology detailed above. For these preliminary results, we have selected, as AFA, the highest calculated program-specific above-*de minimis* rates for identical programs from any segment of this proceeding, where there was not an identical program in any segment of this proceeding that had a calculated above-*de minimis* rate, we selected a rate from a similar program for the following programs:<sup>142</sup>

#### Loans and Credit Programs

1. Policy Lending to the Renewable Energy Industry
2. Export Seller’s Credits from the China Ex-Im Bank
3. Export Buyer’s Credits from the China Ex-Im Bank

#### Other Tax Programs

1. Import Tariff and VAT Exemptions for FIEs and Certain Domestic Enterprises Using Imported Equipment in Encouraged Industries
2. VAT Refunds/Rebates for FIEs Purchasing Domestically Produced Equipment
3. VAT and Tariff Exemptions for Purchases of Fixed Assets Under the Foreign Trade and Development Fund Program
4. The Over-Rebate of VAT Program

#### Grants Programs

For a list of the grant programs *see* the AFA Preliminary Calculation Memorandum.

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<sup>140</sup> See, e.g., *Drill Pipe from the People’s Republic of China: Final Affirmative Countervailing Duty Determination, Final Affirmative Critical Circumstances Determination*, 76 FR 1971 (January 11, 2011); and *Notice of Final Determination of Sales at Less Than Fair Value: Static Random Access Memory Semiconductors from Taiwan*, 63 FR 8909, 8932 (February 23, 1998).

<sup>141</sup> See SAA at 870.

<sup>142</sup> For more details on our selection of the applicable AFA rates see the AFA Preliminary Calculation Memorandum concurrently dated with this memorandum.

### Provision of Goods and Services for LTAR

1. Provision of Solar Grade Polysilicon for LTAR
2. Provision of Aluminum Extrusions for LTAR
3. Provision of Solar Glass for LTAR
4. Provision of Electricity for LTAR
5. Provision of Land-Use Rights for LTAR
6. Government Provision of Aluminum for LTAR
7. Government Provision of Float Glass for LTAR

### Export Credit Insurance from SINOSURE

Also, we preliminarily find, as AFA, that each of the non-responsive companies paid no income tax during the POR, including under:

#### Income Tax Programs

1. “Two Free, Three Half” Program for Foreign Invested Enterprises (FIEs)
2. Preferential Tax Program for High or New Technology Enterprises (HNTes)
3. Enterprise Income Tax Law, Research and Development (R&D) Program
4. Income Tax Reductions for Export-Oriented Enterprises
5. Income Tax Benefits for FIEs Based on Geographic Location
6. Local Income Tax Exemption and Reduction Programs for “Productive” FIEs
7. Tax Reductions for HNTes Involved in Designated Projects
8. Tax Reductions for FIEs Purchasing Chinese-Made Equipment
9. Tax Refunds for Reinvestment of FIE Profits in Export-Oriented Enterprises
10. Preferential Income Tax Policy for Enterprises in the Northeast Region
11. Guangdong Province Tax Programs

The standard corporate income tax rate in China in effect during the POR was 25 percent.<sup>143</sup> We, therefore, find the highest possible benefit for all income tax exemption and reduction programs combined is 25 percent (*i.e.*, the income tax programs combined provide a countervailable benefit of 25 percent). Consistent with past practice, the 25 percent AFA rate does not apply to income tax credit or rebate, accelerated depreciation, or import tariff and value-added tax (VAT) exemption programs, because such programs may not affect the tax rate.<sup>144</sup>

Accordingly, we preliminarily determine the AFA net countervailable subsidy rate for the non-responsive companies Solarchina and Taichang to be 541.94 percent *ad valorem*. See the AFA rate calculation memorandum for a table detailing the derivation of the AFA rate applied.

### *Corroboration of the AFA Rate*

Section 776(c)(1) of the Act provides that, when Commerce relies on secondary information rather than on information obtained in the course of an investigation or review, it shall, to the extent practicable, corroborate that information from independent sources that are reasonably at

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<sup>143</sup> See GOC’s November 18, 2020 IQR at 6-7.

<sup>144</sup> See, *e.g.*, *Aluminum Extrusions from the People’s Republic of China: Final Affirmative Countervailing Duty Determination*, 76 FR 18521 (April 4, 2011) at “Application of Adverse Inferences: Non-Cooperative Companies.”

its disposal. Secondary information is defined as “information derived from the petition that gave rise to the investigation or review, the final determination concerning the subject merchandise, or any previous review under section 751 concerning the subject merchandise.”<sup>145</sup> The SAA provides that to “corroborate” secondary information, Commerce will satisfy itself that the secondary information to be used has probative value.<sup>146</sup> Commerce will, to the extent practicable, examine the reliability and relevance of the information to be used.<sup>147</sup> The SAA emphasizes, however, that Commerce need not prove that the selected facts available are the best alternative information.<sup>148</sup> Furthermore, Commerce is not required to corroborate any countervailing subsidy rate applied in a separate segment of the same proceeding.<sup>149</sup> Commerce is not required to estimate what the countervailable subsidy rate would have been if the interested party failing to cooperate had cooperated or to demonstrate that the countervailable subsidy rate reflects an “alleged commercial reality” of the interested party.<sup>150</sup>

With regard to the reliability aspect of corroboration, unlike other types of information, such as publicly available data on the national inflation rate of a given country or national average interest rates, there typically are no independent sources for data on company-specific benefits resulting from countervailable subsidy programs. With respect to the relevance aspect of corroboration, Commerce will consider information reasonably at its disposal in considering the relevance of information used to calculate a countervailable subsidy benefit. Commerce will not use information where circumstances indicate that the information is not appropriate as AFA.

In the absence of record evidence concerning the non-responsive companies’ usage of the subsidy programs at issue due to their decision not to participate in the investigation, Commerce reviewed the information concerning Chinese subsidy programs in other cases. Where we have a program-type match, we find that, because these are the same or similar programs, they are relevant to the programs in this case. The relevance of these rates is that they are actual calculated CVD rates for Chinese programs, from which the non-responsive companies could actually receive a benefit. Due to the lack of participation by these companies and the resulting lack of record information concerning these programs, Commerce has corroborated the rates it selected to use as AFA to the extent practicable for this preliminary determination.

### C. Application of AFA: Aluminum Extrusions and Solar Glass

We requested information from the GOC regarding the specific companies that produced the inputs (*e.g.*, aluminum extrusions and solar glass) that the respondents and their respective suppliers purchased during the POR. Specifically, we sought information from the GOC that would allow us to determine whether the producers are “authorities” within the meaning of section 771(5)(B) of the Act.<sup>151</sup> In our Initial Questionnaire, we requested detailed information from the GOC that would be needed for this analysis.<sup>152</sup> Specifically, for input producers in

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<sup>145</sup> See, *e.g.*, SAA at 870

<sup>146</sup> *Id.*

<sup>147</sup> *Id.* at 869.

<sup>148</sup> *Id.* at 869-879.

<sup>149</sup> See section 776(c)(2) of the Act.

<sup>150</sup> See section 776(d)(3) of the Act

<sup>151</sup> See Initial Questionnaire at section II.

<sup>152</sup> *Id.*

which the GOC maintained majority ownership or non-majority ownership, we requested that the GOC provide Commerce with the information that is relevant to our analysis on whether that producer is an “authority,” such as translated copies of capital verification reports, articles of association, and information identifying individual owners, members of the board of directors or senior managers who were either GOC or Chinese Communist Party (CCP) officials during the POR.<sup>153</sup>

Although the GOC provided some information, such as “basic registration information” from its Enterprise Credit Information Publicity System (ECIPS) for the suppliers that provided the respondents with aluminum extrusions and solar glass, the GOC did not provide requested information regarding, *e.g.*, articles of incorporation, capital verification reports, and articles of association.<sup>154</sup> Instead of providing the information requested, the GOC stated that information from its ECIPS constitutes a sufficient demonstration of the ownership status of the input producers, and that it failed to see how items such as articles of incorporation, capital verification reports, and articles of association would help Commerce to make a determination on whether a producer is a government authority.<sup>155</sup>

In addition, the GOC provided no information at all regarding the identification of owners, directors, or senior management who were also GOC or CCP officials.<sup>156</sup> It simply stated that there is no central informational database from which to search for the requested information, and stated that our questions on the CCP’s role into the respondent companies’ input providers are “irrelevant to this proceeding and do not go to whether the suppliers at issue are ‘public bodies’ for the purposes of the Department’s LTAR analysis.”<sup>157</sup> The GOC concluded its response to this question by stating “{i}f the Department insists on the necessity of this information, the Department should collect this information through the respondents, via their suppliers directly.”<sup>158</sup>

Regarding the GOC’s objections to our questions about the role of CCP officials in the management and operations of the input producers, we observe that it is the prerogative of Commerce, not the GOC, to determine what information is relevant to our investigations and administrative reviews.<sup>159</sup> Commerce requests this information because public information suggests that the CCP exerts significant control over activities in China.<sup>160</sup> Commerce previously determined that “available information and record evidence indicates that the CCP meets the definition of the term ‘government’ for the limited purpose of applying the U.S. CVD

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<sup>153</sup> *Id.*

<sup>154</sup> See GOC’s November 18, 2020 IQR at 36-39 and Exhibit E2.1 and Exhibit E2.2 and 71-74 and Exhibit E3.1 and Exhibit E3.2.

<sup>155</sup> *Id.* at 37.

<sup>156</sup> *Id.* at 54-57 and 89-91.

<sup>157</sup> *Id.*

<sup>158</sup> *Id.* at 55-56 and 90.

<sup>159</sup> See *NSK, Ltd. v. United States*, 919 F. Supp. 442, 447 (CIT 1996) (“NSK’s assertion that the information it submitted to Commerce provided a sufficient representation of NSK’s cost of manufacturing misses the point that ‘it is Commerce, not the respondent, that determines what information is to be provided for an administrative review.’”); and *Ansaldo Componenti, S.p.A. v. United States*, 628 F. Supp. 198, 205 (CIT 1986) (stating that “{i}t is Commerce, not the respondent, that determines what information is to be provided”).

<sup>160</sup> See Analysis of Public Bodies Memo, CCP Memorandum, and Updated Public Bodies Analysis Memo.

law to China.”<sup>161</sup> Additionally, publicly available information indicates that Chinese law requires the establishment of CCP organizations “in all companies, whether state, private, domestic, or foreign-invested” and that such organizations may wield a controlling influence in the company’s affairs.<sup>162</sup> Because the GOC did not provide the information we requested regarding this issue, we have no further basis for reevaluating Commerce’s prior factual findings on the role of the CCP. The GOC reported that the Company Law and Civil Servant Law prohibits GOC officials from concurrently holding a position in a private enterprise or profit-making organization.<sup>163</sup> The GOC’s argument, however, is contradicted by past Commerce findings that CCP officials can, in fact, serve as owners, members of the board of directors, or senior managers of companies.<sup>164</sup>

The information we requested regarding the ultimate owners of the producers and the role of government/CCP officials and CCP committees in the management and operations of the input producers, which sold inputs to the respondents, is necessary to our determination of whether the producers are “authorities” within the meaning of section 771(5)(B) of the Act. If the GOC was not able to submit the required information in the requested form and manner, it should have promptly notified Commerce, in accordance with section 782(c) of the Act. It did not do so, nor did it suggest any alternative forms for submitting this information.<sup>165</sup> Instead, the GOC simply stated that “[t]here is no central informational database to search for the requested information on whether any individual owners, members of the board of directors, or senior managers is a Government or CCP official, and the industry and commerce administration does not require the companies to provide such information. Therefore, the GOC cannot obtain the information requested by the Department.”<sup>166</sup> Further, the GOC did not indicate that it had attempted to contact the CCP, or that it consulted any other sources. The GOC’s responses in prior proceedings demonstrate that it is, in fact, able to access the information we requested.<sup>167</sup> Because the GOC did not respond to our request for information on this issue, we have no further basis for evaluating the GOC’s claim that the role of the CCP is irrelevant.

As a result, we preliminarily determine that the GOC has the necessary information that was requested of it but withheld that information. In doing so, the GOC significantly impeded this

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<sup>161</sup> *Id.* at CCP Memorandum at 33.

<sup>162</sup> *Id.* at Analysis of Public Bodies Memo at 35-36, and sources cited therein.

<sup>163</sup> See GOC’s November 18, 2020 IQR at 34, 50, 69 and Exhibit E2.7.

<sup>164</sup> See, e.g., *Countervailing Duty Investigation of Certain Aluminum Foil from the People’s Republic of China: Final Affirmative Determination*, 83 FR 9274 (March 5, 2018), and accompanying IDM at 53; see also *Certain Uncoated Paper from the People’s Republic of China: Final Affirmative Countervailing Duty Determination*, 81 FR 3110 (January 20, 2016), and accompanying IDM at 15-16.

<sup>165</sup> Section 782(c)(1) of the Act states that “[i]f an interested party, promptly after receiving a request from the administering authority or the Commission for information, notifies the administering authority or the Commission (as the case may be) that such party is unable to submit the information requested in the requested form and manner, together with a full explanation and suggested alternative forms in which such party is able to submit the information, the administering authority of the Commission (as the case may be) shall consider the ability of the interested party to submit the information in the requested form and manner and may modify such requirements to the extent necessary to avoid imposing an unreasonable burden on that party.”

<sup>166</sup> See GOC’s November 18, 2020 IQR at 55 and 89.

<sup>167</sup> See, e.g., *High Pressure Steel Cylinders from the People’s Republic of China: Final Affirmative Countervailing Duty Determination*, 77 FR 26738 (May 7, 2012), and accompanying IDM at “Use of Facts Available and Adverse Inferences.”

administrative review. Therefore, in accordance with sections 776(a)(1), 776(a)(2)(A), and 776(a)(2)(C) of the Act, Commerce must rely on “facts otherwise available” in issuing these preliminary results. Moreover, we preliminarily find that the GOC did not act to the best of its ability to comply with our request for information, as a result of its withholding of the information requested of it. Consequently, we find that an adverse inference is warranted in selecting from the facts available pursuant to section 776(b) of the Act. Thus, as AFA, and as explained below, we are finding that the producers of certain aluminum extrusions and solar glass purchased by the respondents during the POR are “authorities” within the meaning of section 771(5)(B) of the Act.

#### D. Application of Facts Available: The GOC’s Involvement in China’s Aluminum Extrusions and Solar Glass Industries Results in the Significant Distortion of Prices

As discussed above, the GOC stated that it does not maintain production statistics in China specifically for aluminum extrusions, and instead provided information for the “aluminum section, a broader category which included aluminum extrusions.”<sup>168</sup> Thus, the information provided by the GOC relates only to SIE involvement in the “aluminum section,” rather than specific SIE involvement in the aluminum extrusions industry, as requested by Commerce.<sup>169</sup> Although the GOC provided information with respect to China’s “aluminum section,” we find that this information is unreliable with respect to the GOC’s aluminum extrusions industry because it is not specific to aluminum extrusions. Therefore, we preliminarily determine that necessary information regarding the aluminum extrusions industry in China is not available on the record and, pursuant to section 776(a)(1) of the Act, we will rely on the facts otherwise available in reaching our determination on the GOC’s involvement in China’s aluminum extrusions market, and whether this government involvement significantly distorts the prices in this industry in China.

Other record information is relevant to the GOC’s involvement in China’s aluminum extrusions industry and how it affects pricing in China, and we rely on those facts otherwise available in reaching our preliminary determination. Public information from the record of the *Solar Cells from China First AR* indicates that the GOC manages China’s aluminum industry with a focus on the provision of low cost aluminum products at each stage of the value chain to provide the cheapest possible inputs for users on the higher end of the chain.<sup>170</sup> Moreover, record information from the *Solar Cells from China First AR* also contains information indicating that GOC-owned or -controlled enterprises account for a large proportion of aluminum extrusions

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<sup>168</sup> See GOC November 18, 2020 IQR at 58.

<sup>169</sup> *Id.*

<sup>170</sup> See *Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled Into Modules, from the People’s Republic of China: Final Results of Countervailing Duty Administrative Review; 2012*, 80 FR 41003 (July 14, 2015) (*Solar Cells from China First AR*) at Petitioner’s Letter, “Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules, from the People’s Republic of China: New Subsidy Allegations,” (February 27, 2014) (Petitioner’s Aluminum Extrusions NSA) at Exhibit 2, “Notice of Guidelines on Accelerating the Adjustment of Aluminum Industry Structure,” Fa Gai Yun Xing (2006) No. 589, placed on the record of this review. See Memorandum “Additional Documents for Preliminary Results,” dated concurrently with this PDM (Additional Documents Memorandum).

that are produced in China.<sup>171</sup> The record information from *Solar Cells from China First AR* discussed above has been placed on the record of this proceeding by Commerce.

Regarding solar glass, the GOC stated in its questionnaire response that it does not collect production, consumption, and industry information specific to solar glass, and instead submitted information related to tempered glass (or laminated glass), a broader category which includes solar glass.<sup>172</sup> Because the GOC does not track industry information for solar glass, the information provided by the GOC is related only to SIE involvement in the tempered glass industry, rather than specific SIE involvement in the solar glass industry, as requested by Commerce.<sup>173</sup> Although the GOC provided information with respect to China's tempered glass industry, we find that this information is unreliable with respect to the GOC's solar glass industry because it is not specific to solar glass. Therefore, we preliminarily determine that necessary information regarding the solar glass industry in China is not on the record and, pursuant to section 776(a)(1) of the Act, we have preliminarily determined that it is appropriate to rely on the facts otherwise available in reaching our determination regarding the GOC's involvement in China's solar glass market. Record information from IHS Technology indicates that subsidies provided by the GOC to Chinese solar glass producers caused domestic suppliers to increase production and exports, and we have preliminarily relied on that information in reaching our determination that the GOC's actions distort the Chinese solar market sector.<sup>174</sup>

In the absence of further information, the record information discussed above suggests that prices in China's aluminum extrusions and solar industries are significantly distorted. Prices are distorted if they are higher or lower than what would be a normal price in a competitive market without government intervention such as limiting access to an industry and financing, which reduces competition. When government intervention in the marketplace actively manages the amount of supply through means such as capacity restrictions, limitations on access to the industry and subsidization of uneconomic production, it prevents a price from achieving its competitive equilibrium level, and it can result in a significant distortion of prices in the market.

Thus, based on the information detailed above, and the unreliability of the information submitted by the GOC with respect to these input markets, we find that the facts otherwise available on the record of this case support a determination that the GOC's involvement in China's aluminum extrusions and solar glass industries significantly distorts the prices in these industries. In particular, we find that the GOC's involvement in these Chinese markets (*i.e.*, aluminum extrusions and solar glass) distorts both domestically-produced input prices as well as prices for imports of these inputs, because imports must compete with domestically-produced inputs in these Chinese markets. As such, we are not relying on domestic prices in these markets in China

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<sup>171</sup> See Petitioner's Aluminum Extrusions NSA at Exhibit 3, "Aluminum Corporation of China 2010 Annual Report, Excerpts"; see also Petitioner's Aluminum Extrusions NSA at Exhibit 4, "Aluminum Corporation of China Website Excerpt"; and Petitioner's Aluminum Extrusions NSA at Exhibit 5, "U.S-China Economic and Security Review Commission, An Analysis of State-Owned Enterprises and State Capitalism in China," dated October 26, 2011. We have placed these documents on the record of this review. See Additional Documents Memorandum.

<sup>172</sup> See GOC November 18, 2020 IQR at 92.

<sup>173</sup> *Id.*

<sup>174</sup> See "Solar Glass Price Plunge to Cease as Trade Sanctions Take Effect," HIS Technology, dated October 28, 2014. We have placed this document on the record of this review. See Additional Documents Memorandum.

as “tier one” benchmarks pursuant to 19 CFR 351.511(a)(2)(i). The use of external benchmarks is consistent with our past practice.<sup>175</sup> Consequently, we are relying on world market prices (tier two) as our benchmarks for the provision of aluminum extrusions and solar glass for LTAR programs, pursuant to 19 CFR 351.511(a)(2)(ii). Our selection of these input benchmarks is discussed above.

#### E. Application of AFA: Land Provided to the Respondents is Specific to the Solar Products Industry

As discussed *infra* in the section “Programs Preliminarily Determined to be Countervailable,” Commerce is examining the provision of land-use rights for LTAR. We requested information from the GOC regarding the program.

Our review of the GOC’s questionnaire response shows that the GOC did not respond fully to certain sections regarding this program. Specifically, we asked the GOC to identify all instances in which it provided land or land-use rights to the mandatory respondents and their suppliers from December 11, 2001, through end of the POR, to answer questions regarding the eligibility for and the actual use of the assistance provided, and to provide at least one completed application and approval package (*i.e.*, agreements for the company respondents’ land-use rights).<sup>176</sup> Rather than responding directly to these questions, the GOC instead referred Commerce to various Chinese land laws and to Tianran’s questionnaire responses.<sup>177</sup>

The information requested regarding the provision of land and land-use rights to the company respondents and the basis for which they were provided is crucial for our analysis to determine whether an alleged subsidy constitutes a financial contribution and is specific. This type of information has been provided and verified in previous investigations.<sup>178</sup> Thus, we preliminarily find that the information requested, but not provided, was available to the GOC.

Pursuant to section 776(a) of the Act, we preliminarily determine that information regarding the provision of land and land-use rights is not on the record of this proceeding. Furthermore, given that the GOC has provided information regarding the provision of land and land-use rights in previous CVD proceedings involving China, we preliminarily determine that the GOC has the necessary information that was requested of it and, thus, that the GOC withheld this information within the meaning of section 776(a)(2)(A) of the Act. Accordingly, Commerce must rely on “facts otherwise available” in issuing its preliminary determination, pursuant to section 776(a)(2)(A) of the Act. Moreover, because the GOC withheld information that it can provide,

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<sup>175</sup> See, e.g., *Countervailing Duty Investigation of 1,1,1,2 Tetrafluoroethane from the People’s Republic of China: Final Affirmative Countervailing Duty Determination*, 79 FR 62594 (October 20, 2014), and accompanying IDM at 14 and 27.

<sup>176</sup> See Initial Questionnaire at II-34.

<sup>177</sup> See GOC’s November 18, 2020 IQR at 103-105.

<sup>178</sup> See, e.g., *Certain New Pneumatic Off-the-Road Tires from the People’s Republic of China: Preliminary Affirmative Countervailing Duty Determination*, 72 FR 71360, 71363 (December 17, 2007), and accompanying PDM at 10 (“we examined these companies’ land-use rights agreements and discussed the agreements with the relevant government authorities”), unchanged in *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).



we preliminarily find that the GOC did not act to the best of its ability to comply with our request for information. Consequently, we find that an adverse inference is warranted in the application of facts available pursuant to section 776(b) of the Act. In drawing an adverse inference, we find that the GOC's provision of land-use rights constitutes a financial contribution within the meaning of section 771(5)(D) of the Act and is specific within the meaning of section 771(5A) of the Act. In applying AFA to choose from the facts available, we are relying on the basis for the initiation of this program in the underlying investigation. With respect to financial contribution and specificity, the petitioner submitted information that the GOC is the ultimate land owner in China, and that certain local governments in China provide land for preferential prices (or even for free) to Chinese solar cell producers.<sup>179</sup> Record information also indicates that the GOC provides "cheap land" to the Chinese photovoltaic manufacturing sector.<sup>180</sup> DaSol reported that it acquired land-use rights during the AUL. Therefore, it is reasonable to conclude, as AFA, that Tianran benefitted from this program during the POR.

#### F. Application of AFA: Provision of Electricity for LTAR

The GOC did not provide complete responses to Commerce's questions regarding the provision of electricity for LTAR. These questions solicited information needed to determine whether the provision of electricity constitutes a financial contribution within the meaning of section 771(5)(D) of the Act, whether such a provision provides a benefit within the meaning of section 771(5)(E) of the Act, and whether such a provision is specific within the meaning of section 771(5A) of the Act.

In order for Commerce to analyze the financial contribution and specificity of this program, we requested that the GOC provide information regarding the roles of provinces and the National Development and Reform Commission (NDRC), and cooperation between the provinces and the NDRC in electricity price adjustments. Specifically, Commerce requested, *inter alia*: Provincial Price Proposals for the province in which mandatory respondents or any company "cross-owned" with those respondents is located for applicable tariff schedules that were in effect during the POR; all original NDRC Electricity Price Adjustment Notice(s) that were in effect during the POR; the procedure for adjusting retail electricity tariffs and the role of the NDRC and the provincial governments in this process; the price adjustment conferences that took place between the NDRC and the provinces, grids and power companies with respect to the creation of all tariff schedules that were applicable to the POR; the cost elements and adjustments that were discussed between the provinces and the NDRC in the price adjustment conferences; and how the NDRC determines that the provincial-level price bureaus have accurately reported all relevant cost elements in their price proposals with respect to generation, transmission and distribution. Commerce requested this information in order to determine the process by which electricity prices and price adjustments are derived, to identify the entities that manage and impact the price adjustment process, and to examine the cost elements included in the derivation of electricity prices in effect throughout China during the POR.

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<sup>179</sup> See Initiation Checklist at the section, "Government Provision of Land for LTAR."

<sup>180</sup> See "China's Solar PV Manufacturing and Subsidies from the Perspective of State Capitalism," at 97. We have placed this document on the record of this review. See Additional Documents Memorandum.

In its November 18, 2020 initial questionnaire response, the GOC responded by stating that since 2015, a number of market reforms occurred in China's electricity market and that the responsibility of setting electricity sale prices within each province has moved from the NDRC to the Provincial Governments.<sup>181</sup> According to the GOC, the "Notice of the NDRC on Completing Price Linkage Mechanism Between Coal and Electricity (NDRC 2015-3169)," which went into effect on January 1, 2016, links electricity prices adjustments to coal prices and thus added a market-oriented character of electricity pricing.<sup>182</sup> The GOC stated that electricity prices are classified by end-user categories such as residential prices, agricultural use prices, large industrial use prices, and/or industrial and commercial prices.<sup>183</sup> The GOC also contends that within each category for each province in question, the electricity prices are equally applied to all end users and that no specificity exists with regard to electricity prices.<sup>184</sup>

The GOC explained that, according to the Pricing Catalogues of Central Government:

{T}he pricing department of the State Council is in charge of setting guidelines for electricity pricing, and it is for the provincial pricing authority to implement those guidelines and to formulate the specific price levels for the electricity users within their relevant jurisdictions.<sup>185</sup> The NDRC establishes specific formulas, including the variable factors that need to be considered by the provincial pricing authority in the calculation of the change of the electricity on-grid price.<sup>186</sup>

The GOC reported that since January 1, 2016, all of the provincial governments have been given the authority to prepare and to publish electricity tariff rates in their own jurisdictions, and that notices regarding the adjustment of electricity sale prices issued by the NDRC since then have required provincial pricing departments to set specific electricity prices and to report the electricity tariff after adjustment to the NDRC for recordkeeping.<sup>187</sup> The GOC reported that the creation of this new structure has eliminated the need for the provincial price proposals that had previously been used by the NDRC to set the prices for each province.<sup>188</sup> The GOC continued by stating that because the provinces now set their own prices, the provincial price proposals are no longer needed.<sup>189</sup> As such, the GOC argues, Commerce's question asking the GOC to provide Provincial Price Proposals for each province in which a mandatory respondent (or cross-owned affiliate) was located during the POR is no longer applicable.<sup>190</sup>

The record does not support the GOC's claims that the relevant provincial pricing authorities determine and issue electricity prices within their own jurisdictions.<sup>191</sup> The NDRC's "Notice on Lowering Coal-fired Electricity On-grid Price and General Industrial and Commercial Electricity

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<sup>181</sup> See GOC's November 18, 2020 IQR at 106.

<sup>182</sup> *Id.* at 107 and Exhibit E.5.3.

<sup>183</sup> *Id.* at 107.

<sup>184</sup> *Id.*

<sup>185</sup> *Id.* at 108.

<sup>186</sup> *Id.*

<sup>187</sup> *Id.* at 108.

<sup>188</sup> *Id.* at 109.

<sup>189</sup> *Id.*

<sup>190</sup> *Id.* at 111.

<sup>191</sup> *Id.*

Price, FGJF {2015} No. 3105” (Notice 3105) provides general guidelines for changing electricity price, including calculation formulas and selling price adjustments.<sup>192</sup> Notice 3105 states that provincial price authorities “shall formulate and release specific regulation plan of on-grid price and sales price in the province (Region, Municipality) according to average regulation standard regulated in the appendix, and report to National Development and Reform Commission for filing.”<sup>193</sup>

Further, the NDRC’s notice on “Adjusting Schedule of Coal-fired Power Generation Grid Purchase Price and Sale Price of Industrial and Commercial Electricity of Each Province (District or City) FaGai JiaGe No. {2015} 748” (Notice 748) is based upon consultations between the NDRC and the National Energy Administration, and states that provinces “develop and issue specific adjustment plan of electricity price and sales price in accordance with the average price adjustment standard of Annex 1, and reported to our Commission for the record.”<sup>194</sup>

Both Notice 3105 and Notice 748 explicitly direct provinces to reduce prices and to report the enactment of those changes to the NDRC. Specifically, Article 1 of Notice 748 stipulates a lowering of the on-grid sales price of coal-fired electricity by an average amount per kilowatt hour.<sup>195</sup> The Appendix to Notice 3150 indicates that this average price adjustment applies to all provinces and at varying amounts.<sup>196</sup> The “Notice of National Development and Reform Commission on the use of measures of expanding the scale of cross-provincial power transactions to reduce the general industrial and commercial electricity prices (No. 1053 [2018] of the NDRC)” (Notice 1053) states that its goal is to “implement the requirements of the Central Economic Work Conference on reducing the energy cost of enterprises and the government work report on reducing the general industrial and commercial electricity prices {to} implement the target requirement of an average industrial and commercial electricity price drop of 10 {percent} on average.”<sup>197</sup> Notice 1053 describes the methods the NDRC will use to further reduce the general industrial and commercial electricity prices.<sup>198</sup> NDRC Notice 3105 also directs additional price reductions, and stipulates, at Articles II and X, that local price authorities shall implement in time the price reductions included in its Annex and report resulting prices to the NDRC.<sup>199</sup>

Commerce requested that the GOC explain, for each province in which a respondent or cross-owned company is located, how increases in the cost elements such as labor costs, capital expenses, and transmission and distribution costs are factored in Provincial Price Proposals, and how cost element increases, and final price increases were allocated across the province and across tariff end-user categories. The GOC failed to provide a complete response to these requests. Rather, the GOC again stated price proposals were not used by the provinces in

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<sup>192</sup> *Id.* at Exhibit E5.2.

<sup>193</sup> *Id.*

<sup>194</sup> *Id.* at Exhibit E5.13.

<sup>195</sup> *Id.*

<sup>196</sup> *Id.*

<sup>197</sup> *Id.* at Exhibit E5.8.

<sup>198</sup> *Id.*

<sup>199</sup> *Id.* at Exhibit E5.2

preparation of their price schedules and explained electricity price schedules are derived from the adjustment rates of the thermal coal prices by each province.<sup>200</sup>

For the reasons explained above, as AFA, Commerce preliminarily determines that, contrary to the GOC's narrative, the provision of electricity is a countervailable subsidy program whereby the central Chinese government, through the NDRC in Beijing, arbitrarily sets different prices in different regions under its authority (*i.e.*, the provinces) without commercial or market considerations, but instead for development purposes. The amount of the subsidy is what we infer to be the difference between what the respondent pays, and the highest tariffs set for any province. Record information supports the inference that there is a regionally specific program wherein prices are set differently within the jurisdiction of the authority providing the subsidy. Specifically, by the GOC's own admission, the NDRC plays a major role in setting electricity prices: the NDRC mandates an average price adjustment target for each province,<sup>201</sup> and provincial price proposals are submitted to the NDRC for its review and approval.<sup>202</sup> Based on record information, the NDRC appears to be involved in every step of the process.

As discussed above, the GOC failed to fully explain the roles and nature of the cooperation between the NDRC and provincial authorities in deriving electricity prices adjustments. The information provided by the GOC indicates that despite its claims that the responsibility for setting prices within each province has moved from the NDRC to the provincial governments, the NDRC continues to play a major role in setting and adjusting prices. Further, the GOC failed to explain both the derivation of the price reductions directed to the provinces by the NDRC and the derivation of the prices by the provinces themselves. Finally, the GOC reported that provinces were directed by the NDRC to develop and issue specific adjustment plans regarding electricity prices and sales prices in accordance with the average price adjustment standard as specified in Annex 1 of Notice 748. Consequently, we preliminarily find, in accordance with sections 776(a)(1), (2)(A), and (C) of the Act, that information necessary to our analysis of financial contribution and specificity is not available on the record because the GOC withheld information requested by us, thereby significantly impeding this proceeding. Thus, we must rely on "facts available" in making our determination for these preliminary results.

Moreover, we preliminarily determine, in accordance with section 776(b) of the Act, that the GOC failed to cooperate to the best of its ability to comply with our request for necessary information. As a result, application of facts otherwise available with an adverse inference is warranted. Based on AFA, we find that the GOC's provision of electricity constitutes a financial contribution within the meaning of section 771(5)(D) of the Act and is specific within the meaning of section 771(5A) of the Act. We are also relying on AFA in selecting the benchmark for determining the existence and amount of any benefit provided to the respondents. The benchmark rates we selected are derived from the record of this administrative review and are the highest electricity rates on the record for the applicable rate and user categories. For details regarding the remainder of our analysis, *see* the section "Provision of Electricity for LTAR," below.

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<sup>200</sup> *Id.* at 113.

<sup>201</sup> *See, e.g.*, Notice 748 at Article 10 and Notice 3105 at Articles II and X.

<sup>202</sup> *See, e.g.*, GOC's December 30, 2019 QR at Exhibit II E.38, Guangdong Province Price Catalog.

## G. Application of AFA: Export Buyer's Credit Program

Consistent with Commerce's practice, we continue to find that the record of this review does not support a finding of non-use for the export buyer's credit program for Tianran and DaSol.<sup>203</sup> Commerce preliminarily determines that the use of AFA is warranted in determining the countervailability of the Export Buyer's Credit program because the GOC did not provide information needed to allow Commerce to analyze this program fully, and which we requested in our initial questionnaire.<sup>204</sup> Though the GOC provided some information, it was unresponsive to a majority of our requests, preventing Commerce from analyzing the function of the program, as discussed below.

In the Initial Questionnaire, we stated that we did not intend to reevaluate the countervailability of this program and requested that the GOC answer specific questions regarding the export buyer's credits provided to the respondents' U.S. customers. We requested that, if there are changes in the program, the GOC provide the information requested in the standard questions appendix."<sup>205</sup> The standard questions appendix requested various information that Commerce requires in order to analyze the specificity and financial contribution of this program, including the following: translated copies of the laws and regulations pertaining to the program; a description of the agencies and types of records maintained for administration of the program; a description of the program and the application process; program eligibility criteria; and program usage data.<sup>206</sup> The GOC did not respond to these questions.<sup>207</sup>

We asked the GOC to provide a copy of their September 6, 2016, supplemental response from *Silica Fabric from China* (ACCESS barcode: 3503880-01).<sup>208</sup> The GOC did not provide this information, stating that "the GOC does not believe that this old questionnaire response is relevant to this proceeding since it was specific to the time period and factual circumstances in that proceeding."<sup>209</sup>

In addition, we requested that the GOC provide the original and translated copies of laws, regulations or other governing documents for this program; a list of all partner/correspondent banks involved in disbursement of funds under the Export Buyer's Credit Program; and, if the GOC claims that no customer respondent used the buyer credits, to explain in detail the steps the government took to determine that the Export Buyer's Credit program was not used and to identify the documents, databases, accounts *etc.* that were examined to determine there was no use.<sup>210</sup>

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<sup>203</sup> See *Preliminary Results PDM* at 17-20; see also *Countervailing Duty Investigation of Certain Crystalline Silicon Photovoltaic Products from the People's Republic of China: Final Affirmative Countervailing Duty Determination*, 79 FR 76962 (December 23, 2014), and accompanying IDM at Comment 16; and *Countervailing Duty Investigation of Certain Aluminum Foil from the People's Republic of China: Final Affirmative Determination*, 83 FR 9274 (March 5, 2018), and accompanying IDM at Comment 6.

<sup>204</sup> See Initial Questionnaire at II-35 – II-36.

<sup>205</sup> *Id.* at II-35.

<sup>206</sup> *Id.* at II-39 – II-44.

<sup>207</sup> See GOC's November 18, 2020 IQR at 116.

<sup>208</sup> See Initial Questionnaire at II-36.

<sup>209</sup> See GOC's November 18, 2020 IQR at 117.

<sup>210</sup> *Id.*

In response, the GOC stated that, “[t]o the best of its knowledge, neither the respondents nor the respondents U.S. customers applied for, used, or benefited from this alleged program during the POR.”<sup>211</sup> The GOC argued that Commerce’s request for information regarding the export buyer’s credits provided to the respondents’ U.S. customers is not applicable.<sup>212</sup> The GOC stated that the information Commerce requested regarding all partner/correspondent banks involved in disbursement of funds under this program is also not applicable.<sup>213</sup> Furthermore, the GOC stated that it “has checked with the China Ex-Im Bank and confirmed that none of the U.S. customers of the mandatory respondents and confirmed that none of the U.S. customers of the mandatory respondents or its reported affiliated companies used the Export Buyers Credit Program (“EBCP”) during the POR.”<sup>214</sup>

However, the GOC provided the *Administrative Measures of Export Buyer’s Credit of the Export-Import Bank of China (Administrative Measures)* and *Detailed Implementation Rules Governing Export Buyer’s Credit of the Export-Import Bank of China (Implementing Rules)*.<sup>215</sup> According to the GOC, in accordance with the requirements set forth in these documents, the Chinese exporter should be aware of the buyer’s receipt of loans and should be involved in the loan evaluation proceeding and in the post-lending loan management.<sup>216</sup> The GOC argued that, therefore, “the Chinese exporter is in a position to verify and confirm the existence of any sales contracts that were supported by the Export Buyer’s Credit program.”<sup>217</sup> The GOC explained that, under Article II (5) of the *Implementing Rules*, the commercial contract between the U.S. customer and exporter must note the usage of EBCP” so, “[t]herefore the Chinese exporter is in a position to verify and confirm the existence, if any, of sales contracts that were supported by the buyer’s export credit of the Ex-Im Bank.”<sup>218</sup>

Information obtained in a prior CVD proceeding indicates that the GOC revised the Administrative Measures regarding this program in 2013.<sup>219</sup> This information provides that the China Ex-Im Bank may disburse export buyer’s credits directly or through third-party partner and/or correspondent banks.<sup>220</sup> However, as noted above, the GOC did not provide the requested copy of their response in *Silica Fabric from China*, which contains this information. Because of the complicated structure of loan disbursements for this program, Commerce’s complete understanding of how this program is administered is necessary. Therefore, without the necessary information, we are not able to make a determination as to whether this program constitutes a financial contribution and is specific.

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<sup>211</sup> *Id.*

<sup>212</sup> *Id.* at 116.

<sup>213</sup> *Id.* at 117.

<sup>214</sup> *Id.* at 118.

<sup>215</sup> *Id.* at 117.

<sup>216</sup> *Id.* at 118.

<sup>217</sup> *Id.*

<sup>218</sup> *Id.*

<sup>219</sup> See *Carbon and Alloy Steel Threaded Rod from the People’s Republic of China: Preliminary Affirmative Countervailing Duty Investigation and Alignment of Final Determination with Final Antidumping Duty Determination*, 84 FR 36578 (July 29, 2019) (*Carbon Steel Threaded Rod Prelim*) and accompanying PDM at 9.

<sup>220</sup> *Id.*

To support its claim that none of the respondents' U.S. customers applied for or used this program, the GOC provided screen shots of the search results of the Ex-Im Bank's database.<sup>221</sup> The GOC asserted that "{t}hese screenshots clearly show that none of the U.S. customers of the respondents had an account in the China Ex-Im Bank's system, which is a mandatory requirement to apply for EBCP" as provided in the *Implementing Rules* and that "these results also show that no disbursement was made through a correspondent or partner bank."<sup>222</sup> However, Commerce cannot verify claims of non-usage, whether originating with the respondents or their U.S. customers, if it does not know the names of the intermediary banks that might appear in the books and records of the recipient of the credit (*i.e.*, the loan) or the cash disbursement made pursuant to the credit. There will not necessarily be an account in the name "China ExIM Bank" or "EX-IM Bank" in the books and records (*e.g.*, subledger, tax return, bank statements) of either the exporter or the U.S. customer.

The GOC is the only party that can answer questions about the internal administration of this program. The GOC's refusal to provide the 2013 revisions to the administrative measures, which provide internal guidelines for how this program is administered by the EXIM Bank, and a list of partner/correspondent banks that are used to disperse funds through this program, constitutes withholding necessary information and impeded Commerce's ability to analyze the program's operation or determine how the program could be properly verified. Thus, the GOC's failure to provide the requested information further undermines Commerce's ability to verify Tianran's and DaSol's claims of non-use. Therefore, we preliminarily find that the GOC has not cooperated to the best of its ability and, as AFA, find that Tianran and DaSol used and benefited from this program, despite its claims that its U.S. customers did not obtain export buyer's credits from the China Ex-Im Bank during the POR.<sup>223</sup>

Accordingly, we find that the GOC has not cooperated to the best of its ability in response to Commerce's specific information requests.<sup>224</sup> As a result, we preliminarily determine, as AFA, we find the loans provided by the GOC through the China Ex-Im Bank constitute a financial contribution under sections 771(5)(B)(i) and 771(5)(D)(i) of the Act. These loans also provide a benefit under section 771(5)(E)(ii) of the Act in the amount of the difference between the amounts the recipient paid and would have paid on comparable commercial loans. Finally, the receipt of loans under this program is tied to export performance and, therefore, this program is specific pursuant to sections 771(5A)(A)-(B) of the Act.

Under section 776(d) of the Act, Commerce may use as AFA a countervailable subsidy rate applied for the same or similar program in a CVD proceeding involving the same country, or, if there is no same or similar program, a CVD rate for a subsidy program from a proceeding that the administering authority considers reasonable to use, including the highest of such rates. Additionally, when selecting an AFA rate, Commerce is not required for purposes of 776(c) of the Act, or any other purpose, to estimate what the countervailable subsidy rate would have been

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<sup>221</sup> See GOC November 18, 2020 IQR at 188 and Exhibit F.3.

<sup>222</sup> *Id.*

<sup>223</sup> See Tianran's November 18, 2020 IQR at 59 and Exhibit 22 and DaSol's November 18, 2020 IQR at 40 and Exhibit 23.

<sup>224</sup> See section 776(d) of the Act.

if the non-cooperating interested party had cooperated or to demonstrate that the countervailable subsidy rate reflects an “alleged commercial reality” of the interested party.<sup>225</sup>

Consistent with section 776(d) of the Act and our established practice, we select the highest calculated rate for the same or similar program as AFA.<sup>226</sup> When selecting rates in an administrative review, we first determine if there is an identical program from any segment of the proceeding and use the highest calculated rate for the identical program (excluding *de minimis* rates). If no such identical program exists, we then determine if there is a similar/comparable program (based on the treatment of the benefit) within the same proceeding and apply the highest calculated rate for the similar/comparable program, excluding *de minimis* rates. Where there is no comparable program, we apply the highest calculated rate from any non-company specific program in any CVD case involving the same country, but we do not use a rate from a program if the industry in the proceeding cannot use that program.<sup>227</sup>

Section 776(c) of the Act provides that, when Commerce relies on secondary information rather than on information obtained in the course of an investigation or review, it shall, to the extent practicable, corroborate that information from independent sources that are reasonably at its disposal. Secondary information is defined as “information derived from the petition that gave rise to the investigation or review, the final determination concerning the subject merchandise, or any previous review under section 751 concerning the subject merchandise.”<sup>228</sup> The SAA provides that to “corroborate” secondary information, Commerce will satisfy itself that the secondary information to be used has probative value.<sup>229</sup>

Commerce will, to the extent practicable, examine the reliability and relevance of the information to be used. The SAA emphasizes, however, that Commerce need not prove that the selected facts available are the best alternative information.<sup>230</sup> Furthermore, Commerce is not required to estimate what the countervailable subsidy rate would have been if the interested party failing to cooperate had cooperated or to demonstrate that the countervailable subsidy rate reflects an “alleged commercial reality” of the interested party.<sup>231</sup>

We are preliminarily applying an AFA rate of 5.46 percent *ad valorem*, which was the rate calculated for a similar/comparable program in an earlier segment of this proceeding, the Preferential Policy Lending to the Renewable Energy Industry (Preferential Policy Lending) Program, in this administrative review.<sup>232</sup> We conclude that the Export Buyer’s Credit Program provides loan support through export buyer’s credits.<sup>233</sup> Based on the description of the Export

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<sup>225</sup> See section 776(d)(3) of the Act.

<sup>226</sup> See, e.g., *Certain Frozen Warmwater Shrimp from the People’s Republic of China: Final Affirmative Countervailing Duty Determination*, 78 FR 50391 (August 19, 2013) (*Shrimp from China*), and accompanying IDM at 13; see also *Essar Steel Ltd. v. United States*, 753 F. 3d 1368, 1373-1374 (Fed. Cir. 2014) (upholding “hierarchical methodology for selecting an AFA rate”).

<sup>227</sup> See *Shrimp from China* IDM at 13-14.

<sup>228</sup> See SAA at 870 (1994)

<sup>229</sup> *Id.*

<sup>230</sup> *Id.* at 869-870.

<sup>231</sup> See section 776(d) of the Act.

<sup>232</sup> See Tianran Preliminary Calculation Memorandum

<sup>233</sup> See *SolarWorld Americas, Inc. v. United States*, CIT No. 15-00232 (CIT), sustaining Commerce’s CVD AFA hierarchy and selection of AFA rate for CVD reviews.



Buyer's Credit Program, we find that the Preferential Policy Lending Program and the Export Buyer's Credit Program are similar/comparable programs as both programs provide access to loans. In accordance with section 776(c)(2) of the Act, we do not need to corroborate this rate, because this CVD rate was applied in this segment of this proceeding.

#### Application of AFA: Other Subsidies

DaSol reported receiving assistance with respect to certain "Other Subsidies" during the POR.<sup>234</sup> In its response, the GOC stated that it "has cooperated with Commerce regarding requests for information," and that, citing Article 11.2 of the WTO Agreement on Subsidies and Countervailing Measures, "no reply to this question on these other programs is warranted or required."<sup>235</sup> The GOC also state that "{f}or more details about any such other subsidies used by the respondent enterprises and their cross-owned affiliates, please refer to the response by the mandatory company respondents."<sup>236</sup> Thus, the GOC did not provide complete responses to Commerce's questions regarding these programs, stating that they were not required to provide responses.

Given the GOC's response, we preliminarily determine that the use of facts available pursuant to sections 776(a)(1), (a)(2)(A)-(C) of the Act is warranted in determining the countervailability of these apparent subsidies reported by DaSol. The GOC withheld information that was requested of it by not providing information regarding these subsidies in response to our request for information as noted above.<sup>237</sup> Furthermore, because the GOC failed to respond to the best of its ability regarding our question on these other reported subsidies, we determine that an adverse inference is warranted with respect to these subsidies pursuant to section 776(b) of the Act. As a result, we are finding that, as AFA, these other reported subsidies reported by DaSol provide a financial contribution and are specific within the meaning of sections 771(5)(D) and 771(5A) of the Act, respectively.

## **X. ANALYSIS OF PROGRAMS**

### **A. Programs Preliminarily Determined to be Countervailable**

#### *Loans and Credits*

#### **1. Preferential Policy Lending to the Renewable Energy Industry, aka Preferential Loans and Directed Credit**

In the original investigation, Commerce determined this program to be countervailable.<sup>238</sup> Article 25 of China's Renewable Energy Law specifically calls for financial institutions to offer favorable loans to the renewable energy industry. In addition, Catalogue No. 40 contains a list of

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<sup>234</sup> See DaSol's November 23, 2020 IQR, Part V at 1 and Exhibit 19 and Tianran and DaSol Supplemental Response at 6-7 and revised Exhibit 19.

<sup>235</sup> See GOC's November 18, 2020 IQR at 136-137.

<sup>236</sup> *Id.*

<sup>237</sup> See section 776(a)(2)(A) of the Act.

<sup>238</sup> *Id.* at 12, "Preferential Policy Lending."

encouraged projects, including solar energy, which the GOC targets through the provision of loans and other forms of assistance.

In the original investigation, Commerce determined that this program conferred countervailable subsidies on subject merchandise because: (1) the loans provide a financial contribution pursuant to sections 771(5)(B)(i) and 771(5)(D)(i) of the Act, and (2) the loans provide a benefit pursuant to section 771(E)(ii) equal to the difference between what the recipients paid on their loans and the amount they would have paid on comparable commercial loans.<sup>239</sup> Commerce further determined that there is a program of preferential policy lending specific to the renewable energy industry, including solar cells, within the meaning of section 771(5A)(D)(i) of the Act. There is no new information on the record that would cause us to reconsider this determination. Therefore, we continue to find that this program provides a countervailable subsidy.

In its questionnaire responses in this segment of the proceeding, the GOC stated that this program does not exist and that no loans to any of the respondents were issued pursuant to a policy lending program.<sup>240</sup> The GOC further claimed that if an industrial policy existed, it had “no connection to or effect upon the decision of any banks, state-owned or commercial, in issuing loans respondents,” and thus those loans did not constitute a countervailable subsidy.<sup>241</sup> However, the GOC provided no documentation in support of these assertions that would call into question Commerce’s conclusions from the investigation.

DaSol reported having loans outstanding from banks in China during the POR under this program.<sup>242</sup> To calculate the benefit under this program, we used the benchmarks described under the section, “Benchmark and Discount Rates” above. We divided the total benefits received during the POR by DaSol’s appropriate total sales denominator, and attributed the subsidy received by DaSol to Tianran according to our weighted average methodology for trading companies as discussed in the “Subsidies Valuation Information” section above, and in the Tianran Calculation Memorandum. On this basis, we preliminarily determine a countervailable subsidy rate of 0.12 percent *ad valorem* for Tianran.

### *Income Tax Programs*

#### 1. Enterprise Income Tax Law, Research and Development (R&D) Program

In the original investigation, Commerce determined this program to be countervailable.<sup>243</sup> Article 30.1 of the Enterprise Income Tax Law of China created a new program regarding the deduction of research and development expenditures by companies, which allows enterprises to deduct, through tax deductions, research expenditures incurred in the development of new technologies, products, and processes. As explained in *Solar Cells from China Investigation*, the income tax deduction afforded by this program is limited as a matter of law to certain

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<sup>239</sup> *Id.*

<sup>240</sup> See GOC’s November 18, 2020 IQR at 2.

<sup>241</sup> *Id.*

<sup>242</sup> See DaSol’s November 18, 2020 IQR at 9-10 and Exhibit 8.

<sup>243</sup> See *Solar Cells from China Investigation* IDM at 17.

enterprises, those with R&D in eligible high-technology sectors.<sup>244</sup> Specifically, Article 95 of Regulation 512 provides that, if eligible research expenditures do not “form part of the intangible assets value,” an additional 50 percent deduction from taxable income may be taken on top of the actual accrual amount. Where these expenditures form the value of certain intangible assets, the expenditures may be amortized based on 150 percent of the costs of the intangible assets.

Commerce determined in the original investigation that this income tax reduction provides a financial contribution in the form of revenue forgone by the government, and it confers a benefit to the recipients in the amount of the tax savings, pursuant to section 771(5)(D)(ii) of the Act and 19 CFR 351.509(a)(1). We also continue to determine that the income tax deduction afforded by this program is limited as a matter of law to certain enterprises, *i.e.*, those with R&D in eligible high-technology sectors and, thus, is specific under section 771(5A)(D)(i) of the Act. There is no new information on the record for us to reconsider our determination from the original investigation. Therefore, we continue to find that this program provides a countervailable subsidy.

DaSol reported benefitting from this program during the POR.<sup>245</sup> To calculate the benefit from this program, we treated the tax deduction as a recurring benefit, consistent with 19 CFR 351.524(c)(1).<sup>246</sup> To compute the amount of the tax savings, we calculated the amount of tax DaSol would have paid absent the tax deductions. We then calculated DaSol’s program rate by dividing the amount of the tax savings by the appropriate total sales denominator. We then attributed the subsidy received by DaSol to Tianran according to our weighted average methodology for trading companies as discussed in the “Subsidies Valuation Information” section above, and in the Tianran Calculation Memorandum. On this basis, we preliminarily determine a countervailable subsidy rate of 0.76 percent *ad valorem* for Tianran.

#### *Government Provision of Inputs for LTAR*

In a CVD proceeding, Commerce requires information from both the government of the country whose merchandise is under investigation and from the foreign producers and exporters. When the government fails to provide requested information concerning alleged subsidy programs, Commerce, as AFA, typically finds that a financial contribution exists under the alleged program and that the program is specific.<sup>247</sup> However, where possible, Commerce will rely on respondents’ reported information to determine the existence and the amount of the benefit to the extent that such information is useable and verifiable. Thus, we relied on the usage information reported by Tianran and DaSol, as each provided data on the inputs they consumed, and the prices that they paid for these inputs, during the POR.

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<sup>244</sup> *Id.*

<sup>245</sup> See DaSol’s November 18, 2020 IQR at 10 and Exhibit 9.

<sup>246</sup> See *Solar Cells from China Investigation* IDM at 17, “Enterprise Income Tax Law, Research and Development (R&D) Program.”

<sup>247</sup> See, e.g., *Hardwood and Decorative Plywood from the People’s Republic of China: Final Affirmative Countervailing Duty Determination; 2011*, 78 FR 58283 (September 23, 2013), and accompanying IDM at Comment 3.

## 1. Provision of Aluminum Extrusions for LTAR

Commerce determined this program to be countervailable in the first administrative review based on AFA.<sup>248</sup> For the reasons explained in the “Use of Facts Otherwise Available and Adverse Inferences” section above, we are basing our preliminary determination regarding the GOC’s provision of aluminum extrusions, in part, on AFA. Specifically, we determine as AFA that the producers of the solar glass purchased by respondent are “authorities” within the meaning of section 771(5)(B) of the Act and, as such, that the provision of solar glass constitutes a financial contribution under section 771(5)(D)(iii) of the Act.

In addressing our questions on specificity, the GOC stated that “{t}here are a vast number of uses for aluminum extrusions. The industries that purchase/use aluminum extrusions are not limited, and the solar panel industry in China is not a disproportionate or predominant consumer of aluminum extrusions.”<sup>249</sup> However, the GOC provided none of the information we requested concerning amounts consumed by individual industries.

In the third administrative review, the GOC reported six industries consuming aluminum extrusions: building and construction, transportation, electrical, machinery and equipment, consumer durables, and other industries.<sup>250</sup> However, the GOC has not provided such information since the third administrative review, and it did not provide this information in this review. Thus, for these preliminary results, we continue to find that the recipients of aluminum extrusions are limited in number to the industries listed by the GOC in the third administrative review, and that the provision of aluminum extrusions is *de facto* specific within the meaning of section 771(5A)(D)(iii)(I) of the Act. This is consistent with our past practice in the most recently completed segment of this proceeding.<sup>251</sup> While the GOC indicates aluminum extrusions are used in a variety of industries and sectors across China, we continue to find, consistent with the most recently completed review, that the industries within those sectors that actually consume aluminum extrusions are limited in number. The statute notes that the term “enterprise or industry” “includes a group of such enterprises or industries.”<sup>252</sup>

A benefit is conferred to the extent that aluminum extrusions are being provided for LTAR. As discussed above under the “Subsidies Valuation Information” section, we are basing our aluminum extrusions benchmark on the 2018 average annual price for aluminum frames as compiled by IHS. We adjusted the benchmark price to include delivery charges, import duties, and VAT pursuant to 19 CFR 351.511(a)(2)(iv).<sup>253</sup> We added import duties and VAT as reported by the GOC.<sup>254</sup> In calculating VAT, we applied the applicable VAT rate to the benchmark after first adding amounts for ocean freight and import duties. We then compared

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<sup>248</sup> See *Solar Cells from China First AR* IDM at 28.

<sup>249</sup> See GOC’s November 18, 2020 IQR at 35.

<sup>250</sup> See *Solar Cells from China Third AR* IDM at Comment 3.

<sup>251</sup> See *Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules, from the People’s Republic of China; Preliminary Results of Countervailing Duty Administrative Review and Recission of Review*, in Part, 85 FR 7727 (February 11, 2020), and accompanying PDM at 45-46.

<sup>252</sup> See section 771(5A)(D) of the Act.

<sup>253</sup> Commerce concludes that these data do not include delivery charges. See Tianran Benchmark Submission at 1-2 and Exhibit 1.

<sup>254</sup> See GOC’s November 18, 2020 IQR at 62.

these monthly benchmark prices to the respondents' reported purchase prices for individual transactions, including VAT and delivery charges.

Based on this comparison, we preliminarily determine that aluminum extrusions were provided to the respondents for LTAR and that a benefit exists in the amount of the difference between the benchmark prices and the prices paid by the respondents.<sup>255</sup> We calculated Tianran's and DaSol's program rates by dividing the amount of the benefit by each company's total sales denominator. We then attributed the subsidy received by DaSol to Tianran, and cumulated it with Tianran's calculated rate under this program according to our weighted average methodology for trading companies, as discussed in the "Subsidies Valuation Information" section above, and in the Tianran Calculation Memorandum. On this basis, we preliminarily determine that Tianran received a countervailable subsidy rate of 0.05 percent *ad valorem* for this program.

## 2. Provision of Solar Glass for LTAR

Commerce determined this program to be countervailable in the first administrative review.<sup>256</sup> For the reasons explained in the "Use of Facts Otherwise Available and Adverse Inferences" section above, we are basing our preliminary determination regarding the GOC's provision of solar glass, in part, on AFA. Specifically, we determine as AFA that the producers of the solar glass purchased by respondents are "authorities" within the meaning of section 771(5)(B) of the Act and, as such, that the provision of solar glass constitutes a financial contribution under section 771(5)(D)(iii) of the Act.

In response to our questions concerning specificity, the GOC stated: "{t}here are a vast number of uses for solar glass. The industries that purchase/use solar glass are not limited, and the solar panel industry in China is not a disproportionate or predominant consumer of solar glass..."<sup>257</sup>

However, the GOC provided none of the information requested concerning amounts purchased by individual industries. In the first administrative review of the *Order* with respect to this program, we relied on information demonstrating that solar glass has lower iron content than other types of glass, in order to allow the transmission of more sunlight, and that solar glass has a particular thickness of between three and four millimeters.<sup>258</sup> Record information also states that "{t}o ensure high solar energy transmittance, glass with low iron oxide is typically used in solar panel manufacturing."<sup>259</sup> Thus, we continue to find that solar glass is a particular type of flat and rolled glass most suitable for particular purposes and customers. Based on our finding, and the lack of new information provided in this segment of the proceeding, we preliminarily determine that the provision of solar glass is limited to specific industries under section 771(5A)(D)(iii) of the Act, namely, the solar industry.

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<sup>255</sup> See 19 CFR 351.511(a).

<sup>256</sup> See *Solar Cells from China First AR IDM* at 29-30.

<sup>257</sup> See GOC's November 18, 2020 QR at 70.

<sup>258</sup> See *Solar Cells from China First AR IDM* at 23-25.

<sup>259</sup> See "Sino Voltaics, Solar Glass: Applications and Comparison to Light-Trapping," placed on the record of this review in the Additional Documents Memorandum.

Finally, a benefit is being conferred because the solar glass is being provided for LTAR. As discussed above under the “Subsidies Valuation Information” section, we are relying on the solar glass benchmarks published by PV Insights. We adjusted the benchmark price to include delivery charges, import duties, and VAT pursuant to 19 CFR 351.511(a)(2)(iv).<sup>260</sup> We added import duties and VAT as reported by the GOC.<sup>261</sup> In calculating VAT, we applied the applicable VAT rate to the benchmark after first adding amounts for ocean freight and import duties. We then compared the benchmark prices to the respondent’s reported purchase prices for individual transactions, including VAT and delivery charges.

Based on this comparison, we preliminarily determine that solar glass was provided to Tianran and DaSol for LTAR and that a benefit exists in the amount of the difference between the benchmark prices and the prices paid by these company respondents.<sup>262</sup> We calculated Tianran’s and DaSol’s program rates by dividing the amount of the benefit by each company’s total sales denominator. We then attributed the subsidy received by DaSol to Tianran and cumulated it with Tianran’s calculated rate under this program according to our weighted average methodology for trading companies, as discussed in the “Subsidies Valuation Information” section above, and in the Tianran Calculation Memorandum. On this basis, we preliminarily determine countervailable subsidy rate of 20.86 percent *ad valorem* for Tianran.

### 3. Provision of Land-Use Rights for LTAR

In the original investigation, Commerce determined this program to be countervailable based on the application of AFA.<sup>263</sup> For the reasons explained in the “Use of Facts Otherwise Available and Adverse Inferences” section above, we are basing our determination regarding the GOC’s provision of land in part on AFA. For these preliminary results, we determine that DaSol received a countervailable subsidy through land provided for LTAR.

As discussed above in the “Use of Facts Otherwise Available and Adverse Inferences” section, Commerce continues to determine as AFA that the provision of land to the company respondent was made by “authorities” within the meaning of section 771(5)(B) of the Act and thus constitutes a financial contribution within the meaning of section 771(5)(D) of the Act, and is also specific pursuant to section 771(5A)(D) of the Act.

To calculate the benefit, we first multiplied the Thailand industrial land benchmarks discussed above under the “Land Benchmark” section, by the total area of land that DaSol reported receiving during the relevant period. We then subtracted the price paid for each tract to derive the total unallocated benefit. Because land is related to the respondents’ capital structure, we treated the amount of the unallocated benefit as a non-recurring subsidy, pursuant to 19 CFR 351.524(c)(2)(iii). We thus conducted the “0.5 percent test,” as instructed by 19 CFR 351.524(b)(2), for the year of the relevant land-use agreement by dividing the total unallocated benefit for each tract by the appropriate sales denominator. We allocated any benefit amounts

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<sup>260</sup> Commerce concludes that these data do not include delivery charges. See Tianran Benchmark Submission at 2 and Exhibit 2.

<sup>261</sup> See GOC’s November 18, 2020 IQR at 96-97

<sup>262</sup> See 19 CFR 351.511(a).

<sup>263</sup> See *Solar Cells from China Investigation* IDM at 7-8.

across the terms of the land-use agreements, using the standard allocation formula of 19 CFR 351.524(d), and determined the amount attributable to the POR.

We calculated Tianran's and DaSol's program rates by dividing the amount of the benefit by each company's total sales denominator. We then attributed the subsidy received by DaSol to Tianran and cumulated it with Tianran's calculated rate under this program according to our weighted average methodology for trading companies, as discussed in the "Subsidies Valuation Information" section above, and in the Tianran Calculation Memorandum. On this basis we derived a preliminary subsidy rate of 0.66 percent *ad valorem* for Tianran.

#### 4. Provision of Electricity for LTAR

In the original investigation, Commerce determined this program to be countervailable based on the application of AFA.<sup>264</sup> For the reasons explained in the "Use of Facts Otherwise Available and Adverse Inferences" section above, we are basing our determination regarding the GOC's provision of electricity in part on AFA. We preliminarily determine that the GOC's provision of electricity confers a financial contribution in the form of the provision of a good or a service under section 771(5)(D)(iii) of the Act and is specific under section 771(5A)(D) of the Act.

To determine the existence and the amount of any benefit under this program pursuant to section 771(5)(E)(iv) of the Act and 19 CFR 351.511, we relied on Tianran's and DaSol's reported consumption volumes and rates paid. Consistent with Commerce practice, we compared the rates paid by Tianran and DaSol to the benchmark rates, which, as discussed below, are the highest rates charged in China during the POR. Specifically, to calculate the electricity benchmark, in accordance with 19 CFR 351.511(a)(2), we selected the highest rates in China for the user category of the respondents (*e.g.*, "large industrial users") for the non-seasonal general, peak, normal, and valley ranges, as provided in the electricity tariff schedules submitted by the GOC.<sup>265</sup> This benchmark reflects an adverse inference, which we drew as a result of the GOC's failure to cooperate by not acting to the best of its ability to provide requested information about its provision of electricity in this review.<sup>266</sup> We made separate comparisons by price category (*e.g.*, great industry peak, basic electricity, *etc.*). We multiplied the difference between the benchmark and the price paid by the consumption amount reported for that month and price category. We then calculated the total benefit during the POR for the company respondents by summing the difference between the benchmark prices and the prices paid by each company.

We calculated Tianran's and DaSol's program rates by dividing the amount of the benefit by each company's total sales denominator. We then attributed the subsidy received by DaSol to Tianran and cumulated it with Tianran's calculated rate under this program according to our weighted average methodology for trading companies, as discussed in the "Subsidies Valuation

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<sup>264</sup> *Id.* at 14-15.

<sup>265</sup> *See, e.g., Carbon Steel Threaded Rod Prelim PDM* at 38.

<sup>266</sup> *See* "Application of AFA: Provision of Electricity for LTAR" section, above; *see also Changzhou Trina Solar et al. v. United States*, CIT No. 17-00198 (CIT 2018), stating that "assuming a countervailable subsidy exists, Commerce acted in accordance with the law in using the highest of all provincial rates on the record to calculate the benchmark" for this program.

Information” section above, and in the Tianran Calculation Memorandum. On this basis, we preliminarily determine a countervailable subsidy rate of 4.59 percent *ad valorem* for Tianran.

### *Export Buyer’s Credit*

For the reasons explained in the “Use of Facts Otherwise Available and Adverse Inferences” section above, our preliminary determination regarding the GOC’s provision of export buyer’s credit is based on AFA. As AFA, we determine that the GOC’s provision of export buyer’s credit constitutes a financial contribution that confers a benefit to the respondents and is specific within the meaning of sections 771(5)(D), 771(5)(E) and 771(5A)(A) and (B) of the Act, respectively.

Consistent with Commerce’s AFA rate selection methodology discussed above, we determine a countervailable subsidy rate of 5.46 percent *ad valorem* for Tianran.

### *Other Subsidy Programs*

DaSol reported that it received benefits from various grant programs during the AUL.<sup>267</sup> As stated above in the section, “Use of Facts Otherwise Available and Adverse Inferences,” Commerce has preliminarily determined that numerous additional grants provided to DaSol are countervailable based upon AFA. In accordance with section 776(b) of the Act, we are relying on the usage information (*e.g.*, the names of the reported assistance programs, dates the reported assistance was provided, and the reported amounts of the assistance that was received by the respondents) reported by DaSol to find that these programs provided a financial contribution within the meaning of section 771(D) of the Act. Based on the GOC’s decision not to provide information related to specificity regarding these other reported subsidies, we are applying AFA, in accordance with section 776(b) of the Act, to find that these other subsidies as reported by DaSol are specific within the meaning of section 771(5A) of the Act.

Finally, to preliminarily determine whether benefits were provided as a result of these other reported subsidies, within the meaning of section 771(5)(E) of the Act, we are relying on the usage information provided by DaSol. The majority of the grants received DaSol do not pass the “0.5 percent test” described in CFR 351.524(b)(2), and thus are allocated to the year of receipt.<sup>268</sup> Certain grants were expensed during the POR. We calculated DaSol’s program rates for these subsidies by dividing the amount of the benefit by the appropriate sales denominator. We then attributed the subsidy received by DaSol to Tianran, as discussed in the “Subsidies Valuation Information” section above, and in the Tianran Calculation Memorandum. On this basis, we preliminarily determine a countervailable subsidy rate of 3.13 percent *ad valorem* for Tianran the following reported other subsidies:<sup>269</sup>

1. Advanced Manufacturing Base Award
2. Advanced Unit of Talent Employment Grants

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<sup>267</sup> See DaSol’s November 23, 2020 IQR, Part V at 1 and Exhibit 19 and Tianran and DaSol Supplemental Response at 6-7 and revised Exhibit 19.

<sup>268</sup> See Tianran Preliminary Calculations Memorandum.

<sup>269</sup> *Id.*



3. Attending Exhibition and Participating in Anti-dumping Cases Subsidy
4. Awards for Academician and Expert Workstation
5. Cultivation Award for Growing Small and Medium Sized Enterprises
6. Education Subsidy
7. EU Anti-dumping and Countervailing Subsidy
8. Foreign Trade Subsidies for Overseas Exhibitions<sup>270</sup>
9. Government Grants for Selling High-tech Products and Stall Fee
10. Huzhou Innovation 365 Team Reward
11. No. 25 Subsidy for Maintenance Fee of Invention Patent
12. No. 90 Awards for Economic Work Conference – Expand Overseas Market and Involving Antidumping and Countervailing
13. South Taihu Elite Project Subsidy

Programs Preliminarily Determined Not to Confer a Measurable Benefit to Tianran During the POR

DaSol reported receiving benefits under various self-reported programs. Based on the record evidence, we preliminarily determine that the benefits from certain programs were fully expensed prior to the POR, as discussed above in the “Attribution of Subsidies” section. Consistent with Commerce’s practice, we have not included those programs in our preliminary subsidy rate calculations for Tianran.

1. 2009 Anji Annual Talent Subsidy
2. 2010 New Products at Provincial Level Grants
3. 2012 Philippine Exhibition Funds for SMEs
4. 2015 Talent Assessment Subsidy
5. Awards for Transformation of Scientific and Technological Achievements
6. Commendation Award of 2009 Economic Development Conference
7. Construction of Little Giant Reward Platform at County Level
8. Construction of National High-tech Platform
9. Cost of Lamp Innovation Grant
10. Employment of Innovative Talents Grants
11. Enterprise Transformation and Upgrading Award
12. Expert Subsidy
13. Export High-tech Products Reward
14. Export Increment Award
15. Fair Competition Fund
16. Foreign Trade Early Warning
17. Foreign Trade Early Warning Award

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<sup>270</sup> DaSol appears to have reported subsidies provided under this program under the following names: (1) Foreign Trade Subsidies for Overseas Exhibitions, (2) 2012 Foreign Trade Rewards for Participation in Foreign Exhibitions Subsidy, (3) Subsidy for Stand Fee for Overseas Exhibition, (4) Support Funds for Overseas Exhibition, (5) Economic Awards in 2014 – Attending Overseas Exhibitions, and (6) The Central Special Fund of Overseas Exhibition Fee Subsidy. We therefore are treating these as one program – Foreign Trade Subsidies of Overseas Exhibitions.

18. Foreign Trade Subsidies
19. International Market Development Funds for SMEs<sup>271</sup>
20. Introduce Industry Experts Subsidy
21. Introduce Overseas Student Subsidy
22. Introduction of High-level Young Talents Grants
23. Introduction of Patent Subsidy
24. Job Security Subsidy
25. Land Use Transition Reward
26. National Innovation Fund for Scientific Research Projects
27. New Products Reward at Provincial Level
28. Overseas Investment Subsidy
29. Patent Grant
30. Patent Pledge Subsidy
31. Patent Subsidy
32. Provincial Awards for New High-Tech Products
33. Provincial R&D Center Platform Award
34. Reward for Class A Enterprises
35. Reward for Talent Assessment for Scale Enterprises of 2016
36. Reward of Human Resources and Social Security Bureau
37. Science and Technology Award
38. Subsidies for Major Popular Science Activities
39. Subsidy for Expert Workstation<sup>272</sup>
40. Subsidy for Placement of Graduates in 2009
41. Subsidy from 118th Canton Fair
42. Support Funds for SMEs in 2009
43. ZCQ No. 90 Exhibition Subsidy
44. Zhejiang International Market Expansion Fund

#### Programs Preliminarily Determined to be Not Used by Tianran

##### *Loans and Credit*

1. Export Seller's Credits from the Ex-Im Bank

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<sup>271</sup> DaSol appears to have reported subsidies provided under this program under the following names: (1) International Market Development Funds for SMEs in 2009 (Attending Exhibitions), (2) International Market Development Funds for SMEs in 2009 (Preparing Publicity Materials), (3) International Market Development Fund, (4) International Market Development Fund for SMEs, (5) International Market Development Fund for SMEs in 2012 Attending Exhibitions, (6) International Market Development Fund for SMEs in 2012 Certification Fees Subsidy, and (7) International Market Development Funds for SMEs. We therefore are treating these as one program – International Market Development Funds for SMEs.

<sup>272</sup> DaSol appears to have reported subsidies provided under this program under the following names: (1) Subsidies for Academician and Expert Workstation, and (2) Excellent Expert Workstation Award. We therefore are treating these as one program – Subsidies for Expert Workstations.

*Income Tax Programs*

1. “Two Free, Three Half” Program for Foreign Invested Enterprises (FIEs)
2. Preferential Tax Program for High or New Technology Enterprises (HNTEs)
3. Income Tax Reductions for Export-Oriented Enterprises
4. Income Tax Benefits for FIEs Based on Geographic Locations
5. Local Income Tax Exemption and Reduction Programs for “Productive” FIEs
6. Tax Reductions for HNTEs Involved in Designated Projects
7. Tax Refunds for FIEs Purchasing Chinese-Made Equipment
8. Tax Refunds for Reinvestment of FIE Profits in Export-Oriented Enterprises
9. Preferential Income Tax Policy for Enterprises in the Northeast Region
10. Guangdong Province Tax Programs

*Other Tax Programs*

1. Import Tariff and VAT Exemptions for FIEs and Certain Domestic Enterprises Using Imported Equipment in Encouraged Industries
2. VAT Refunds/Rebates for FIEs Purchasing Domestically Produced Equipment
3. VAT and Tariff Exemptions for Purchases of Fixed Assets Under the Foreign Trade and Development Fund Program
4. The Over-Rebate of VAT Program

*Grant Programs – See Appendix I.*

*Provision of Goods and Services for Less Than Adequate Remuneration (LTAR)*

1. Provision of Solar Grade Polysilicon for LTAR
1. Government Provision of Aluminum for LTAR
2. Government Provision of Float Glass for LTAR

*Export Credit Insurance from SINOSURE*

## **XI. RECOMMENDATION**

We recommend that you approve the preliminary findings described above.



Agree

Disagree

X



Signed by: CHRISTIAN MARSH

**Christian Marsh**

Acting Assistant Secretary  
for Enforcement and Compliance

## Appendix I

### Programs Preliminarily Determined To Be Not Used By Tianran During the POR

1. “Three Famous” Model Enterprise Awards
2. “Top Ten Industrial Enterprises” Award
3. 1500 MWP PV Industry Integration Project Award
4. 15-Year CITIC Insurance Subsidy
5. 2008 Ninghai Science and Technology Fund Subsidy
6. 2009 Enterprise Policy Subsidy Fund (Actual Assistance of R & D Fee)
7. 2010 Industrial Strength Enterprise Award from Ninghai County Finance Bureau
8. 2010 Shanghai Pujiang Talent Plan
9. 2010 Special Funds for the Development of Five Key Industries (Equipment Manufacturing Industry, Electronic Information Industry, New Materials Industry, Biological Technology and Pharmaceutical Industry, and New Energy Industry) by Changzhou Municipal Government and Xinbei District Government, Changzhou
10. 2011 Enterprise Technological Transformation / Informatization Subsidies from Ninghai County Finance
11. 2011 Jiangxi Science and Technology Award
12. 2011 Project Subsidy for Enterprise Scale Upgrading, Cooperative Supporting and Characteristic Industries
13. 2011 Reward Fund for Safety Production Up To Standard
14. 2012 Energy-Saving Special Funds
15. 2012 Provincial PV Application Demonstration Project Award Fund
16. 2012 Water Conservancy Fund Deduction
17. 2013 Municipal Science and Technology Prize
18. 2013 Outstanding Contribution Award from Meilin Street of Ninghai County People’s Government
19. 2013 Solar PV Project Award Fund
20. 2013 Talent Introduction: Entrepreneurial Innovation Talents
21. 2013 Water Conservancy Fund Deduction
22. 2014 Annual Invoicing Sales Advanced Enterprise
23. 2014 High Growth Company
24. 2014 Jiangxi Science and Technology Award
25. 2014 Luoyang Economic Development Outstanding Contribution Award
26. 2014 Municipal Science and Technology Prize
27. 2014 No. 33 Subsidy
28. 2014 No. 449 Subsidy
29. 2014 Science and Technology Innovation Award
30. 2014 Shangrao City Science and Technology Progress Award
31. 2014 Tax Advanced Enterprise
32. 2014 Technology Innovation Unit
33. 2014 Water Conservancy Fund Deduction
34. 2015 American International Solar Energy Exhibition Subsidy of the Development and Reform Bureau in the High-Tech Zone
35. 2015 Award for High-Level Talent Cultivation in the District

36. 2015 Awards for Large Patent-Owner
37. 2015 Central Infrastructure Investment Progress Payment for Industrial Transformation and Upgrading Project
38. 2015 Changshu Science and Technology Progress Award-Second Place
39. 2015 Fifty Percent Water Conservancy Fund Deduction
40. 2015 Foreign Economic and Trade Development Promotes Freight Subsidy
41. 2015 Haining Science and Technology Award
42. 2015 Introducing Talent Plan of Science and Technology Bureau in the New District (Two Persons)
43. 2015 Jiangxi Province Science and Technology Progress Award Second Prize
44. 2015 Leading Project in the District
45. 2015 Municipal Export Credit Insurance Subsidies of the Development and Reform Bureau in High-Tech Zone
46. 2015 Patent Subsidy of the High-Tech Zone
47. 2015 Provincial Export Base Subsidy
48. 2015 Provincial Export Credit Insurance Subsidies of the Economic Development and Reform Bureau in High-Tech Zone
49. 2015 Suzhou City's Award for Strong Quality in New District
50. 2015 Technology Progress Award
51. 2016 Annual District Talents
52. 2016 Central Government Special Funds – Small and Middle-Sized Enterprise Participating in Overseas Exhibitions
53. 2016 Enterprise Stabilizes Subsidy
54. 2016 Import Interest Discount for Foreign Trade Development
55. 2016 Industrial Economic Support Special Funds Intelligent Workshop
56. 2016 Intellectual Property Creation and Application (Patent Funding)
57. 2016 Jiaxing Science and Technology Progress Award
58. 2016 Jintan District Enterprise Stabilization Subsidy Application
59. 2016 Loan Interest Subsidies of Science and Technology
60. 2016 National Import Discount Project
61. 2016 Provincial Special Fund for Intellectual Property Creation and Application
62. 2016 Provincial Special Subsidy for Foreign Patent
63. 2016 Trademark Award Fund
64. 2016 Turkey Solar Energy Exhibition Subsidy of the Development and Reform Bureau in the High-Tech Zone
65. 2016 Year Abu Dhabi Solar Energy Exhibition Subsidy of the Development and Reform Bureau in the High-Tech Zone
66. 2016 Year German Solar Energy Exhibition Subsidy of the Development and Reform bureau in the High-Tech Zone
67. 2016 Zhejiang Export Famous Brand Project Subsidy
68. 2017 Jintan District Special Fund for Business Development
69. According to the Preferential Policies of County Finance and Taxation, the Staff Education Funds Shall be Paid as a Whole
70. Adjusting the Balance Government Grants of Last Year
71. Applied Technology Research and Development Grants
72. Award for “Patent Application Pillar Enterprise” of 2014

73. Award for “Technology Innovation Pillar Enterprise” of 2014
74. Award for Enterprise Above Designated Size
75. Award for Good Quality in Jiaxin
76. Award for High & New Tech Enterprise
77. Award for Industry and Informatization
78. Award for Listing by Changzhou Municipal Government
79. Award for Luoyang City Outstanding Private Enterprise for 2009
80. Award for Municipal Technology Center Enterprise by Changzhou Municipal Government
81. Award for Provincial Engineering Technology Center
82. Award for Science and Technology
83. Award for Science and Technology Progress by Changzhou Municipal Government
84. Award for Water Conservation by Changzhou Municipal Government
85. Award from Foreign Trade and Economic Cooperation Department
86. Award from the Export Processing Zone of Changzhou by Changzhou Municipal Government
87. Award on Patent for Invention of 2016 by Municipal Finance Bureau
88. Awards for Jiangsu Famous Brand Products
89. Awards for the Contribution to Local Economy and Industry Development
90. Awards for Town Economic and National Entrepreneurship
91. Awards from Business Circulation
92. Awards from Economic Development District Working Committee Organization Department
93. Awards from Ninghai County Finance Bureau for Projects Such as Enterprise Upgrading, Cooperative Supporting and Characteristic Industries In 2010
94. Awards from Treasury Centralized Payment Center
95. Big Taxpayer Incentives Granted by the Financial Bureau of Wuzhong District
96. BIPV Projects
97. Booth Subsidy of 2008 Consumer Expo
98. Budget Income to be Reported and Solved
99. Business Restructuring and Development Fund of Changshu
100. Central Foreign Trade Development Fund
101. Central Import Discount Interest in 2008
102. Charged the Handling Fee of the Second Taxation Branch of Ninghai County Local Taxation Bureau
103. China Environmental Protection Fund
104. China Made 2025 Special Fund (4th Batch) for Technical Innovation Project
105. Collect and Withdraw in April
106. Collect and Withdraw in June
107. Collect in August and Withdraw Immediately
108. Collect in July and Withdraw Immediately
109. Collect in November and Withdraw Immediately
110. Collect in October and Withdraw Immediately
111. Collect in September and Withdraw Immediately
112. Collect Meilin Street Subsidy from Ninghai County People’s Government
113. Collection and Support of Enterprise Development Fund Subsidies 2014 No.468\_1

114. Collection and Support of Enterprise Development Funds Ning'an Supervision (2014) 26 Subsidies\_1
115. Collection and Support of Enterprise Development Funds to be Transferred Subsidies 2014 No. 135\_1
116. Collection and Support of Enterprise Development Funds to be Transferred to Financial Subsidies
117. Collection of Ninghai County Treasury Subsidy
118. Communication Fee Subsidy from Ninghai County Finance Treasury (Online Monitoring Communication Fee Subsidy from Ninghai Environmental Protection Bureau)
119. Company Training Subsidies
120. Contribution Award of Tax Per Mu for Land Collection
121. Corporate Technology Center Title Awards
122. Create Brand Standards and Create Innovation Subsidies
123. Creative Rewards
124. Credit Card Subsidies
125. Credit Guarantee Supporting Funds by Changzhou Municipal Government
126. Demonstration Program of 300 KW Roof Solar PV Grid Power Generation System
127. Demonstration Program of High-Tech Industrialization on Solar Cells
128. Demonstration Project of 300 KW Roof Solar PV Grid Power Generation System
129. Development and Industrialization of Advanced Manufacturing Tech for Production Highly Efficient and Low-Cost Wafers
130. Development Credit Insurance Funds Supported by Changzhou Municipal Government
131. Development Fund of Supporting Enterprises (Nb201624)
132. Development Fund of Supporting Enterprises {Ning Business 2014 No. 60 Subsidy}
133. Development Funds for Small and Medium-Sized Enterprise
134. Discount Loans for Luoyang High-New Technology Industrialization Program (1.5 Million RMB)
135. Discount Subsidy from Finance Bureau
136. Drawback of Value-Added Tax
137. E-Commerce Industry Development Guidance Funds
138. Economic Development Fund for Private Enterprises
139. Efficient Output Subsidy
140. Emission Reduction and Energy-Saving Awards
141. Employment Activities Fund
142. Employment and Unemployment Insurance Subsidies from Ninghai County, Zhejiang Province (Social Insurance Subsidies for Small and Medium-Sized Micro Enterprises Recruiting College Graduates)
143. Employment Expansion Planning Reward by Management Committee of New District
144. Employment Subsidy
145. Encourage Enterprises to do Large-Scale, Encourage Enterprises to Accelerate Technological Innovation, and Encourage Enterprises to Accelerate Standardization
146. Energy Saving and Consumption Reduction in 2012
147. Energy Saving Technology Reform Financial Award
148. Energy-Saving and Economy-Recycling Fund
149. Enterprise New Investment Award and Scale Benefit Advanced Enterprise Award
150. Enterprise Technology Center, New Product Award



151. Enterprises Supported by Ninghai County Bureau of Commerce
152. Environmental Pollution Liability Insurance Subsidies
153. Environmental Protection Model Enterprise Award
154. Equipment Investment “One Policy” Special Award Pre-Appropriation
155. Excellent Technology Prize in Fengqiao Sub-District
156. Expansion of Production Funds
157. Expert Funding
158. Exploit Market Subsidies
159. Exploring Market Subsidies for Exhibitions
160. Export Award Fund
161. Export Credit Insurance Fund by Management Committee of New District
162. Export Credit Insurance Fund in the Second Quarter
163. Export Subsidies
164. Export Support Subsidy
165. Fair Trade Warning Subsidy of the Development and Reform Bureau in High Tech Zone
166. Famous Export Brand Award in Jiangxi
167. Finance Bureau Overseas Exhibition Subsidy
168. Financial Funds from Meilin Sub-District Office of Ninghai County People’s Government
169. Financial Incentives for Industrial Technological Reform Projects
170. Financial Subsidies (Nbs. 2015 No. 53)
171. Financial Subsidies for 2009 by Changzhou Municipal Government
172. Financial Subsidies for the Support of Enterprise Development Funds 2013 No. 631 \_1
173. Financial Subsidies from Ningbo Municipal Treasury Collection and Payment Center 201\_1
174. Financial Subsidies from Ninghai County Treasury
175. Financial Subsidies from Ninghai County Treasury 2014 No. 65 \_1
176. Financial Subsidies from Ninghai County Treasury Collection and Payment Center (Development and Reform Bureau of Ninghai County (609001) 2016 Urban Strategic Emerging Industry Development)
177. Financial Support for Enterprise Development Funds
178. Financial Support for Enterprise Development Funds Transfer
179. Financial Support from Ninghai County Treasury Collection and Payment Center
180. First Batch of High-Tech Enterprises In 2017
181. First Batch of Science and Technology Plan Projects in Jintan City in 2014
182. First Prize for Provincial Science and Technology Development
183. Foreign Development Service Subsidy
184. Foreign Expert Funding
185. Foreign Trade Public Service Platform Construction Fund
186. Free Financing Program Contract of Innovation Fund in Luoyang High-New
187. Fund for Clean Production Enterprises
188. Fund for Construction of Energy Institution by the Management Committee of New District
189. Fund for Construction of Patent Theme Database by Enterprises
190. Fund for Demonstration Company of 2009 Provincial Intelligence Introduction Program
191. Fund for Employment of People from Earthquake Stricken Area

192. Fund for Foreign Trade Development
193. Fund for Henan Industry Structure Adjustment and High-New Technology Industrialization Program
194. Fund for High-Tech Enterprise Postdoctoral Station in 2015
195. Fund for Introduction of Talents
196. Fund for Introduction of Talents in Wuxi City
197. Fund for Introduction of Talents of National and Provincial Level
198. Fund for Municipal High-Tech Enterprises
199. Fund for Postdoctoral Researchers Into the Station
200. Fund for Six Biggest Expenses
201. Fund for Solar Optoelectronic Application Demonstration by Management Committee of the New District
202. Fund for Support of Introduced Research and Development Institute from the Financial Bureau of Wuzhong District
203. Funding for 100 KW Grid-Connected Photovoltaic Generation System by Changzhou Municipal Government
204. Funding for International Trade Fair Booth, Exhibition, Exhibits, Transportation, Costs of Exploring International Markets by Changzhou Municipal Government
205. Funding for Provincial Research Station from Municipal Finance Bureau
206. Funding for Technological Transformation of 50 MW Highly Efficient Ultra-Thin Silicon Solar Cells Production Line by Xinbei District Government, Changzhou
207. Funding for Technology Development Promotion Center Topics by Changzhou Municipal Government
208. Funding from Ninghai County Science and Technology Bureau\_1
209. Funding on Infrastructure
210. Funding to Further Promote the Steady Growth of Foreign Trade Act of 2009 by Changzhou Municipal Government
211. Funds for Promoting SME to be Listed by Jiangsu Finance Department/Funds for Technology Improvement by Jiangsu Province
212. Funds for Supporting Enterprise Development
213. Funds from Ninghai County Bureau of Commerce for Supporting Enterprises
214. Funds from Ninghai County Bureau of Commerce to Support Enterprise Development
215. Funds from Ninghai Finance Bureau to Support Enterprise Development
216. Funds of the Eighth Batch of Science and Technology Plan Projects of Ninghai County In 2011 from the Finance Bureau of Ninghai County
217. Funds to Support the Development of Enterprises
218. Funds to Support the Development of Enterprises (No. 2014449 Subsidy of Yongwaijingjingcaihan)
219. Golden Sun Demonstration Program
220. Government Subsidies for Economy and Informatization of Ninghai County (2016 Ninghai County Industrial Enterprise Cooperation Award)
221. Government Subsidies for PV Enterprise
222. Government Subsidies from the National Treasury Collection and Payment Center of Ninghai County Finance Bureau

223. Government Subsidy from Ninghai County Bureau of Commerce on Behalf of the Transitional Households (2016 Exhibition Booth Subsidy of Ninghai County at Home and Abroad)
224. Government Subsidy from Ninghai County Economic and Information Bureau (2016 Ninghai County Excellent Energy Saving Enterprise Award Fund)
225. Government Subsidy from Ninghai County Economic and Information Bureau (Annual Output of 600mw High Efficiency Solar Cell Production Technology Transformation Project)
226. Government Subsidy from Ninghai County Economic and Information Bureau (Special Fund Subsidy for Steady Increase and Promotion of Adjustment in Ninghai County)
227. Government Subsidy Received from Ninghai Science and Technology Bureau (No. 18, Ningke)
228. Graduate Training Program for Junior College Students
229. Grants for Efficient Screen-Printing Silicon Solar Battery Development Project by Xinbei District Government, Changzhou
230. Grants for Employee Bonuses
231. Grants for Major Technology Transformation Project on Equipment by Changzhou Municipal Government
232. Grants for National High Technology Industry
233. Grants for Patent Application Assistance
234. Grants for Patent Application Assistance by Haining Bureau of Finance
235. Grants from Financial Bureau
236. Haining Budget Accounting Center Technology Bureau Award
237. Haining Bureau of Finance Jinko Patent Demonstration Award
238. Haining City Bureau of Finance 4th Equipment Investment Subsidy
239. Haining City Finance Bureau Clean Production Award
240. Haining City Finance Bureau Import Fund for 2011
241. Haining City Finance Bureau Quality Technology Innovation Award
242. Haining City Science and Technology Bureau Special Award Funding
243. Haining Employment Management Service Staff Unemployment Insurance Fund
244. Haining Finance Bureau Environmental Pollution Liability Insurance Premium Subsidy
245. Haining Finance Bureau Equipment Investment Award
246. Haining Finance Bureau Imported Equipment Discount
247. Haining Finance Bureau Subsidy
248. Haining New Resident Affairs Bureau – New Resident Affairs Office Construction Fund
249. Health Advanced Unit Subsidy
250. High Level Academic Award for 2016
251. High-Efficiency Output Subsidies
252. High-Efficiency Ultra-Thin Polysilicon Production Line Energy-Saving Technological Transformation Project
253. High-Tech Development Fund from the Financial Bureau of Wuzhong
254. High-Tech Development Fund In 2009
255. High-Tech Enterprise Reward
256. Human Resources Training Subsidy in 2016
257. Identification Subsidy
258. Import Discount by Jiangsu Provincial Government

259. Import Discount Subsidy
260. Import Discounting by New District Government of Wuxi City
261. Import Interest Discount Funds
262. Incentive for Patents Invention from Xinbei District Government, Changzhou
263. Incentive Funds for Industrial Enterprises that Gain Increase in Production Efficiency
264. Incentives for Listed Enterprises by Changzhou Municipal Government
265. Incentives for Patents of Invention by Changzhou Municipal Government
266. Income from Ninghai County Finance Treasury (from October 2011 To September 2012, Ningbo Domestic and foreign Exhibitors and Special Decoration Subsidies)
267. Income from Ninghai County Treasury (2011 Import Trade, Investment Promotion, Fair Trade and Other Project Funds)
268. Income from Ninghai County Treasury Collection and Payment Center
269. Income from Subsidies for the Development of Enterprises
270. Income from the National Treasury of Ninghai County (Projects and Subsidies for Energy Conservation and Clean Production in 2011)
271. Income from the Subsidy from the National Treasury of Ninghai County (the Subsidy from the Women's Federation of Ninghai County 603007 to the Family of Model Women)
272. Independent PV Power Generating System with Mixing Storage Capability of Ultra Capacitor
273. Individual Tax Handling Charges Refund
274. Industrial Appraisal Awards Fund
275. Industrial City Subsidy
276. Industrial Development Fund
277. Industrial Enterprise Technical Renovation Special Fund
278. Industrial Enterprises Local Contribution Financial Rewards
279. Industrial Investment Award
280. Industrial Production Equipment Investment Project
281. Industrial Upgrading Fund from Finance Bureau In 2010
282. Industrialization and Research of New Solar Cells
283. Industrialization Research on Highly Efficient PV Cells with New Structure
284. Industry Backbone Enterprise Technical Transformation Project
285. Information Driven Industrial Fund from the Finance Bureau In 2010
286. Innovation Award from Ninghai County Finance Treasury Collection and Payment Center (County Level Award from Ninghai Human Resources and Social Security Bureau for 15 Years)
287. Innovation Platform Subsidy
288. Intellectual Property Rights Funds
289. International Market Development Fund of Small and Medium-Sized Enterprises from the Finance Bureau in the Second Half of 2015
290. International Market Exploring Supporting Funds for SME
291. International Science and Technology Cooperation Fund Program/Science and Research Planning Program of Shanghai City
292. Invention Patent Authorization Reward
293. Investing in Advanced Enterprises in 2013-2014
294. Investment Invitation Reward in the High-New District

295. Investment Project Funds from Yanshi Finance Bureau
296. Jiangxi Province E-Commerce Model Enterprise Award Fund
297. Jiangxi Province Foreign Trade Development Support Fund
298. Jiangxi Provincial Innovation Development Project and Provincial Budget Infrastructure Investment
299. Jintan District “Accelerates the Introduction of Projects and Accelerates the Construction of Projects”
300. Key Technologies for High-Resistance Grid Cell R&D, Industrialization and Scientific and Technological Special Funds
301. Key Technology Renovation Regarding Industrialization of PV Cells
302. Lighting Electricity Subsidies of City Maintenance Office in the High-Tech Zone
303. Loan Interest Discount for Technology Companies in the District
304. Local Contribution Subsidies
305. Luolong District Bureau of Commerce Export Advanced Enterprise Award
306. Luolong District Bureau of Commerce, Economic Development Investment Attraction Award
307. Luoyang Finance Bureau Loan Interest Subsidy
308. Luoyang Finance Bureau Production System Comprehensive Energy Conservation Reform Project Award
309. Luoyang Finance Bureau Solar Energy Single Crystal and Slice Project Award
310. Major Special Subsidies for Science and Technology in 2010
311. Management Platform Construction Reward
312. Meilin Sub-District office of Ninghai County People’s Government (2012 Outstanding Contribution Award of Enterprise)
313. Municipal Finance Awards 2015 – Export Credit Insurance
314. Municipal Finance Awards 2015 – Export Increases
315. Municipal Finance Awards 2015 – Overseas Certification
316. Municipal Finance Awards in 2015 – Export of Hi-Tech Products
317. Municipal Finance Awards in 2015 – Imported Advanced Equipment or Technology
318. Municipal Finance Awards in 2015 – Participation in Overseas Exhibitions
319. Municipal Financial Rewards in 2015 – Response to Anti-Dumping Cases
320. Municipal Foreign Patent Subsidies in 2016
321. Municipal Industrial Information Transformation and Upgrading Funds
322. Municipal Key Industrial Technology Innovation of 2016
323. Municipal Science and Technology Special Funds, Science and Technology Development Fund Budget and Projects
324. National “863” Program
325. National Subsidy for Solar Power Generation
326. National Tax Special Reward Fund
327. New Distributed 500kw Intelligent Solar Power Station
328. New Product Rewards
329. Ningbo Municipal Treasury (Paid by Ningbo foreign Trade and Economic Cooperation Bureau In 2013)
330. Ningbo Productivity Promotion Center (Award of Invention Competition)
331. Ninghai County Bureau of Commerce Paid for the Transitional Households’ Incremental Rewards for High-Tech Product Exports

332. Ninghai County Bureau of Commerce Paid Subsidies for Export Credit Insurance and Credit Investigation Fees on Behalf of Transitional Households
333. Ninghai County Bureau of Commerce Paid the Subsidy for the Transitional Households
334. Ninghai County Bureau of Commerce Subsidies (2015 Service Outsourcing Project Subsidies)
335. Ninghai County Bureau of Commerce Support Enterprise Development Fund
336. Ninghai County Bureau of Commerce to Pay Transitional Households on Behalf of Export Credit Guarantee Financing
337. Ninghai County Bureau of Commerce to Support Enterprise Development Funds (2014, the Fourth Quarter of the Exhibition Subsidies of the Frontier office)
338. Ninghai County Bureau of Commerce to Support Enterprise Development Funds to be Transferred
339. Ninghai County Bureau of Commerce to Support Enterprise Development Funds to be Transferred
340. Ninghai County Bureau of Commerce to Support Enterprises (15 Years Subsidy from China Export & Credit Insurance Corporation)
341. Ninghai County Bureau of Commerce's Payment of Subsidies for 2016 Ninghai Overseas Exhibition Booths\_1
342. Ninghai County Bureau of Finance In 2010 Project Award Funds for Enterprise Technological Transformation, Informatization, New Products, *etc.*
343. Ninghai County Business Support Enterprise Development Funds to be Transferred 2015 Ningbo Overseas Self-Organized Exhibition Subsidy\_1
344. Ninghai County Commerce Bureau Paid for the Transitional Households' Incremental Export Rewards
345. Ninghai County Economic and Information Technology Bureau's Support Funds
346. Ninghai County Finance Treasury (2011 Ningbo Energy Conservation Advanced Unit Award Fund)
347. Ninghai County Finance Treasury (2012 Import Discount Fund)
348. Ninghai County Finance Treasury (2012 Ningbo Superior Headquarters Enterprise Award Fund)
349. Ninghai County Finance Treasury (Qicai Capital Paid to Ningren Society 2014 / 142)
350. Ninghai County Finance Treasury (Ycf 2014 No. 841)
351. Ninghai County Finance Treasury (Ykj 2014 No. 65)
352. Ninghai County Finance Treasury Collection and Payment Center (Enterprise Finance Fund Payment Ningbo foreign Trade and Economic Cooperation Overseas Letter 2014 470)
353. Ninghai County Finance Treasury Financial Support Fund (Ningbo Industrial "Two Innovation" Demonstration Enterprise)
354. Ninghai County Finance Treasury Municipal Environmental Protection Model Unit Award
355. Ninghai County Finance Treasury Subsidy (2015 County Innovation Team Award of Ninghai Human Resources and Social Security Bureau)
356. Ninghai County Science and Technology Bureau (Ninghai County's 2015 Third Batch of Science and Technology Project Funding 01)\_1
357. Ninghai County Science and Technology Bureau's Support Funds

358. Ninghai County Treasury (Provincial Environmental Protection Sheet of Environmental Protection Bureau)
359. Ninghai County Treasury Collection and Payment Center (Innovation Team Fund of Ninghai Human Resources and Social Security Bureau)
360. Ninghai County Treasury Collection and Payment Center's Zero Balance Account Subsidy 2016 Ningbo Gao Changwen 01\_1
361. Notice of 2016 Provincial foreign Economic and Trade Development Fund
362. Notice of the Office of the People's Government of Jintan District, Changzhou City On Printing and Distributing the Measures for the Administration of Patent Development Funds In Jintan District
363. Notice of the Special Fund for Provincial-Level Business Development in Jintan District In 2016
364. Notice on Awards for Relevant Industrial Enterprises and Units in 2016
365. Notice on Disbursement of Funds for 2017 Science and Technology Projects in Changzhou City
366. Notice on Disbursing Funds for the Transformation and Upgrading of Provincial Industrial and Information Industry in 2017 (Industrial Enterprise Technical Transformation Comprehensive Award)
367. Notice on Disbursing the Special Fund for Business Development of Jintan District in 2017
368. Notice on Disbursing the Special Fund for Business Development of Jintan District in 2017 (Sixth Project)
369. Notice on Disbursing the Special Fund for the Transformation and Upgrading of Industrial Enterprises and the Matching Funds for the Implementation of the "Three-In-One" Development Strategy in Changzhou in 2016
370. Notice on Further Improving the Work of Stabilizing Posts for Unemployment Insurance Support Enterprises
371. Notice on the Allocation of the Budgetary Targets for the Special Funds for Foreign Trade Development in 2017 (the First Batch of Projects)
372. Notice on the Announcement of the 2016 List of Five-Star Digital Enterprises in Jiangsu Province
373. Notice on the Release of the First Batch of Science and Technology Projects in Jintan District in 2017
374. Open Economic Work Awards
375. Open Economy Advanced Unit Awards
376. Other Resources Exploration Subsidies
377. Outstanding Contribution Award from Meilin Street Finance Office of Ninghai County
378. Participation Reward for Exhibition
379. Participation Reward for Exhibition in 2009
380. Party Construction Subsidy from Meilin Street of Ninghai County People's Government
381. Patent Application Bonus
382. Patent Application Support
383. Patent Award by Changzhou Municipal Government
384. Patent Award by Xinbei District Government, Changzhou
385. Patent Award Fund from Science and Technology Bureau of Yanshi City
386. Patent Financing of Science and Technology Bureau in High-Tech Zone

387. Patent Fund
388. Patent Fund from Management Committee of New District, Wuxi Government
389. Patent Funding from Yanshi Science and Technology Bureau
390. Patent Subsidy from Government
391. Patent Subsidy from Ninghai County Science and Technology Bureau\_1\_
392. Patent Subsidy from Ninghai Science and Technology Bureau
393. Patent Subsidy from Ninghai Science and Technology Bureau
394. Patent Subsidy from the Government of Xinzhuang City
395. Patent Subsidy Received
396. Patent Subsidy Received from Ninghai Science and Technology Bureau
397. PhD Program Funding
398. Photovoltaic Technology Research Expenses by Personnel Bureau
399. Pilot Award of RMB Two-Way Fund of the Development and Reform Bureau in High-Tech Zone
400. Plan for Thousand Talents
401. Polysilicon Wet Etching Insulation Machine
402. Post-Doctoral Fund
403. Program for Encouraging Purchase of International Advanced Research Equipment in 2009
404. Project Subsidy for “Small and Medium Enterprise Becoming Large”
405. Promote Enterprises to Become Bigger and Stronger, Encourage Enterprises to Accelerate Investment Incentives, and Support Enterprises to Expand Market Awards
406. Promotion Award
407. Promotion of Fiscal Policy Subsidies for Foreign Trade Development in 2013
408. Provincial Advanced Manufacturing Subsidy
409. Provincial Export Credit Insurance Supporting Development Fund Allocation by Management Committee of New District from December 2008 to June 2009
410. Provincial Famous Trademark Award
411. Provincial High Technology Product Award in 2015
412. Provincial Import Discount Interest Funds
413. Provincial Industrial and Information Subsidies
414. Provincial Industrial Rise Award
415. Provincial Major Pollutant Reduction Special Funds
416. Provincial Photovoltaic Product Promotion and Application Demonstration Project
417. Provincial Special Fund for Transformation of Technology
418. Provincial Subsidy for Solar Power Generation
419. Public Welfare Project Funding from Supervision and Examination Station of Product Quality, Wuxi City
420. PV Energy Technology Research Center of Jiangsu Province
421. PV Technology Research Institute of Jiangsu
422. Quality Award Subsidy from the County Head of the Quality Supervision Bureau
423. Received from the Bank of Ningbo to Support the Development of Enterprises
424. Received from the National Treasury of Ninghai County (623001 Learning Enterprise of Ninghai County Federation of Trade Unions)
425. Received from the National Treasury of Ninghai County (Qcf (2013) No. 1579)
426. Received from the National Treasury of Ninghai County (Yjxjg 2014 No. 320)



- 427. Received from the National Treasury of Ninghai County Finance Bureau (Subsidy for Practice Base of Graduates of Ninghai County University and Technical Secondary School)
- 428. Reform Fund for Potential of Enterprises
- 429. Refund from Vocational Education Co-Ordination Fund
- 430. Refund of Individual Income Tax Handling Fee
- 431. Refund of Tariff Surcharges Received from the Finance Bureau
- 432. Refund Upon Collection of VAT in January
- 433. Relocation Subsidy
- 434. Renewable Energy Development Special Fund by Shangrao City Economic Development Zone
- 435. Renewable Energy Fund
- 436. Renewable Energy of Finance Bureau, Wuxi City
- 437. Research and Development and Industrialization of Complete Set of Production Line for Photovoltaic Cells and Key Technology for Wet Processing Equipment
- 438. Research and Development and Industrialization of Effective Crystalline Silicon Solar Cells
- 439. Research and Development and Industrialization of Efficient Low-Cost P-Type Solar Cell Texturing Cleaning Equipment
- 440. Research and Development and Industrialization of SC0809 Efficient Low-Cost P-Type Solar Cell Texturing Cleaning Equipment
- 441. Research and Development Expenditure for Highly Efficient Crystalline Silicon Solar Cells
- 442. Research and Industrialization of Thin Film Cells
- 443. Research on Highly Efficient and Low-Cost Thin Film Cells
- 444. Research on New-Style High-Transmission Solar Cell Reducing the Reflection Film with Nano Structure
- 445. Research, Development, and Application of High Temperature Dispersing Furnace with Wide and Closed-Pipes
- 446. Research, Development, and Industrialization of Technology and Key Equipment for P-Type Solar Power Cells with High Efficiency and Low Cost
- 447. Return of Local Financial Contribution in 2015
- 448. Return of Local Income Tax in 2009
- 449. Reward by Trade Promotion Commission
- 450. Reward Corporate Income
- 451. Reward for Establishment of General Standard of Polysilicon Solar Cell
- 452. Reward for Industry Development in the High-New District
- 453. Reward for Nationally-Recognized Enterprise Tech Center
- 454. Reward for Provincial Famous Brand
- 455. Reward for Recognition as Provincial Technology Center
- 456. Reward for Science and Technology Development
- 457. Reward from the Management Committee of Yanshi Industrial Zone
- 458. Reward Fund for Recycled Economy
- 459. Reward Fund for the First Batch of Industrial “Two Innovations” Demonstration Re-Evaluation from Ninghai County Finance Bureau

460. Reward Fund of 2015 Implementation Opinions on Encouraging Industrial Enterprises to Accelerate Development from the Finance Bureau
461. Reward Fund of New Products of Energy Saving Research and Development in 2009 from the Finance Bureau
462. Reward Fund of the First Batch of Two Innovation Demonstration Enterprises In Ningbo
463. Reward Fund of the Original Green Enterprise (Advanced Cleaner Production Enterprise) of Zhejiang Province In 2010 (Yxcec 2012 No. 26)
464. Reward Funds from Yanshi Science and Technology Bureau
465. Rewards for Award-Winning Companies by Jiangxi Provincial Department of Commerce
466. Rewards for Enterprises Going Up and Turning Over
467. Rewards Such as Public Service Platform Cooperation and Supporting
468. Science and Research Budget Allocation for Renewable Energy Construction Application Technology Project by Construction Bureau of Wuxi
469. Science and Technology and Other Fund
470. Science and Technology and Other Fund and Reform Fund for Potential of Enterprises
471. Science and Technology Award
472. Science and Technology Bonus from Zhejiang Provincial Department of Finance
473. Science and Technology Bureau – Special Funding
474. Science and Technology Bureau Progress Award
475. Science and Technology Development Planning Fund
476. Science and Technology Innovation Reward from Financial Bureau of Wuzhong District
477. Science and Technology Progress Award
478. Science and Technology Progress Award by Xinbei District Government, Changzhou
479. Science and Technology Progress Award from Ninghai Science and Technology Bureau
480. Science and Technology Subsidies
481. Science and Technology Support Funds of Ninghai County (the Third Batch of Science and Technology Project Funds In 2016)
482. Science Subsidy from New District Management Committee of Wuxi Government
483. Second Batch of Provincial-Level Industrial and Information Industry Transformation and Upgrading Special Funds in 2015
484. Second Batch of Science and Technology Project Funds In 2009
485. Second Subsidy of Equipment Investment “One Policy” Special Award Pre-Appropriation
486. Second Subsidy of the Four-Period Equipment Investment
487. Self-Research on Core Equipment of Solar PV and Semiconductor Lighting Industry/Self-Research on New Online Direct Method of PEVCD
488. Service Outsource
489. Shanghai Major Program for Industrialization of Innovation and High-New Technology in 2009
490. Shanghai Major Program for Industrialization of Innovation and High-New Technology in 2010
491. Shangrao City Economic and Technological Development Zone subsidy
492. Shangrao City Finance Bureau Corporate Awards
493. Shangrao City Science and Technology Award First Prize
494. Shangrao Economic and Technological Development Zone 2014 Industrial Enterprise Award Fund

495. Shangrao Economic and Technological Development Zone Trade Union Migrant Workers On-Site Subsidies
496. Shangrao Economic Development Zone Committee of Construction Party 95 Activity Subsidy
497. Shangrao Industrial Excellent Enterprise Award Fund
498. Small and Medium-Sized Enterprise Development Funds
499. Smart Energy Online Monitoring System Project Provincial Energy Saving Finance Special Funds Subsidy
500. SME International Market Development Fund Subsidy
501. SME's International Market Development Fund Subsidy in the First Half of 2015
502. SMEs International Market Development Funds in the Second Half of 2015
503. Social Insurance Fund for Employers from Sichuan Earthquake Stricken Area
504. Social Insurance Subsidy for Employment and Unemployment Insurance in Ninghai County, Zhejiang Province
505. Social Security Refund for Employment of People from Earthquake Stricken Area in the Second Quarter of 2010
506. Solar Cells Expansion Project with a 120 MW Annual Productivity
507. Solar PV Project Award Subsidy Funds
508. Special Award for Export and R&D of High-Tech Products
509. Special Contribution Award of 2008
510. Special Contribution Award of Meilin Street
511. Special Fund for Brand Development of Central Government of Finance Bureau
512. Special Fund for Industrialization of New Products
513. Special Fund for Information Development of "Double-Hundred" Planning Program
514. Special Fund from Ninghai County Finance Bureau 2011 Incentive Bonus of Superior Headquarters Enterprise
515. Special Fund of 2016 Provincial Industrial Transformation and Upgrading from Finance Bureau
516. Special Fund Subsidy from Mould Industry Association In 2009
517. Special Funds for New Product Expense
518. Special Funds for Science and Technology
519. Special Funds for the Creation and Application of Intellectual Property Rights of the High-Tech zone in 2016
520. Special Incentive Fund for National Tax Collection
521. Special Internal Account of Ninghai County Science and Technology Bureau
522. Special Investment Subsidies for Production Equipment Investment
523. Special Prize for Listing of Financial office of Meilin Sub District office of Ninghai County
524. Special Reward for "333" Program by Municipal Organization Department
525. Special Reward for the 2008 Annual Investment Invitation of Major Program
526. Special Subsidies for the Development of SMEs
527. Special Subsidy by Development District Finance Bureau
528. Spring Festival Consolation Money
529. Standard for Program Construction
530. Standard Fund by Financial Bureau of New District
531. State-Owned Assets of Ningbo National High-Tech Zone (Invention Competition Bonus)

532. Steady Growth of Foreign Trade Special Funds
533. Strategic Planning Preparation Award
534. Subsidies for Environmental Protection
535. Subsidies for Foreign Cell Installation Experts
536. Subsidies for Human Resources
537. Subsidies for Overseas Participation in the Fourth Quarter of 2014\_1
538. Subsidies for Sampled Companies' Industrial Safety Database
539. Subsidies for Supporting Enterprise Development
540. Subsidies for Supporting Enterprise Development Funds
541. Subsidies for Supporting the Development of Enterprises
542. Subsidies for Supporting the Transfer of Enterprise Development Funds 2013 No. 608\_1
543. Subsidies for Supporting the Transfer of Enterprise Development Funds 2014 25  
Subsidies\_1
544. Subsidies for Supporting the Transfer of Enterprise Development Funds 2014 No. 72\_1
545. Subsidies for Technical Transformation, Informatization and New Product Projects In  
2009
546. Subsidies for the Import of Invention Patents
547. Subsidies for the Overseas Exports by Changzhou Municipal Government
548. Subsidies for Upgrading and Brand Innovation In 2009
549. Subsidies from Ninghai County Bureau of Commerce to Support the Development of  
Enterprises to be Transferred Subsidies
550. Subsidies from Ninghai County Economic and Information Technology Bureau for 2015  
Ninghai County Industrial Enterprises Scale Up\_1
551. Subsidies from Ninghai County Economic and Information Technology Bureau to  
Support Funds\_1
552. Subsidies from Ninghai County Economic and Information Technology Bureau\_1\_
553. Subsidies from Ninghai County Treasury Collection and Payment Center \_1
554. Subsidies from the Ninghai County Bureau of Commerce to Support the Development of  
Enterprises\_1\_
555. Subsidies to Support Enterprise Development Funds
556. Subsidy by Power Supply Bureau
557. Subsidy for "Home of Scientists and Technicians"
558. Subsidy for 5 + 5 Industrial Upgrading and Technical Transformation Project
559. Subsidy for 6.23 Tornado Damaged Trees
560. Subsidy for Accelerating the Transformation and Development of Industrial Enterprises
561. Subsidy for Applied Technology Research and Development by Xinbei District  
Government, Changzhou
562. Subsidy for Creating a Brand
563. Subsidy for Difference of Water Price
564. Subsidy for Employment
565. Subsidy for Energy Saving / Cleaner Production Projects In 2009
566. Subsidy for Energy Saving Product Development Project In 2008
567. Subsidy for Energy Saving Technology Application Project In 2008
568. Subsidy for Establishing Key Laboratory and Engineering Technology Research Center
569. Subsidy for Independent Innovation Projects
570. Subsidy for Industrial Production Equipment Investment

571. Subsidy for Other Technology Research Development Expenses by Changzhou Municipal Government
572. Subsidy for Participating Overseas Exhibitions
573. Subsidy for Products of High Quality and Famous Brand
574. Subsidy for Sales Reaching a New Level
575. Subsidy for the Establishment of Graduate Practice Base of Ninghai County Personnel Bureau
576. Subsidy for Vocational Skills Appraisal
577. Subsidy from Innovation Team of Ninghai Human Resources and Social Security Bureau
578. Subsidy from Jiangxi Provincial Department of Finance
579. Subsidy from Meilin Street of Ninghai County People's Government
580. Subsidy from Ninghai County Bureau of Commerce (2016 Enterprise Premium Subsidy Municipal Financial Subsidy)
581. Subsidy from Ninghai County Bureau of Commerce (Export Credit Premium and Credit Investigation Subsidy)
582. Subsidy from Ninghai County Bureau of Commerce (Export Increment Reward)
583. Subsidy from Ninghai County Bureau of Commerce (National Import Discount)
584. Subsidy from Ninghai County Bureau of Commerce (Overseas Investment)
585. Subsidy from Ninghai County Bureau of Commerce (Reward for Export Increment of High-Tech Products)
586. Subsidy from Ninghai County Economic and Information Bureau (2015 Special Subsidy)
587. Subsidy from Ninghai County Finance Treasury (Annual Salary Subsidy for Introducing Overseas Engineers)
588. Subsidy from Ninghai County Finance Treasury Collection and Payment Center
589. Subsidy from Ninghai County Finance Treasury Collection and Payment Center (Ninghai Environmental Protection Bureau Online Monitoring Equipment Construction Subsidy)
590. Subsidy from Ninghai County Finance Treasury Collection and Payment Center (the Same Level 402001 Subsidy from Ninghai County Science and Technology Bureau)
591. Subsidy from Science and Technology Bureau of Ninghai County
592. Subsidy from Shangrao City Finance Bureau
593. Subsidy from Small and Medium-Sized Enterprises in 2007 Photovoltaic Exhibition
594. Subsidy from the National Treasury of Ninghai County
595. Subsidy from the State Treasury (Qcf No. 2015436)
596. Subsidy Funds from the National Treasury of Ninghai County (Notice On the List of Subsidy Funds for 2009-2011 Photoelectric Construction Application Demonstration Project / Ycf No. 2013 / 1189)
597. Subsidy Income of Solar Photovoltaic Construction In 2009
598. Subsidy Income Received from Ninghai County Treasury Collection and Payment Center (Qicai Capital Paid to Yongrenshefa No. 204, 2014)
599. Subsidy of 3.15 Income by Changzhou Municipal Government
600. Subsidy of Credit Insurance Premium for the Development Funds of Supporting Enterprises
601. Subsidy of Fengqiao Sub-District
602. Subsidy Received from Ninghai County Finance Treasury Collection and Payment Center (Subsidy for Doctor Workstation of Ninghai Human Resources and Social Security Bureau)

603. Subsidy to be Transferred from Support Fund of Ninghai County Economic and Information Bureau (Special Fund Subsidy for Steady Increase and Promotion of Adjustment in Ninghai County)
604. Support Enterprise Development Funds
605. Support for Enterprise Development Funds
606. Support for Enterprise Development Funds to be Transferred 2014 No. 60 Financial Subsidies\_1
607. Support Fund from Ninghai County Bureau of Commerce (2014 Ningbo City's Going Global Support Fund Subsidy)
608. Support Fund from Ninghai County Bureau of Commerce (Ninghai County Participated In Overseas Exhibition Subsidy from October to December 2014)
609. Support Fund from Ninghai County Bureau of Commerce (No. 2015-53 Subsidy from Ninghai Commerce)
610. Support Fund from Ninghai County Bureau of Commerce (No. 53, 2015)
611. Support Fund from Ninghai County Economic and Information Bureau (2014 Ninghai Industrial Enterprise Association Supporting Award Fund)
612. Support Fund from Ninghai County Economic and Information Bureau (2015 Energy Saving Evaluation Fund for Fixed Assets Investment Project of Ninghai County)
613. Support Fund from Ninghai County Economic and Information Bureau (2016 Risk Response Subsidy)
614. Support Fund from Ninghai County Economic and Information Bureau (500000 for Cooperation and Supporting of Industrial Enterprises in Ninghai County in 2015 / 500000 for Scale Upgrading of Industrial Enterprises in Ninghai County In 2015)
615. Support Fund from Science and Technology Bureau of Ninghai County
616. Support Fund of Ninghai County Economic and Information Bureau
617. Support Fund Subsidy of Ninghai County Economic and Information Bureau
618. Support Funds from Ninghai County Bureau of Commerce
619. Support Funds from Ninghai County Bureau of Commerce (Service Trade and Service Outsourcing In 2014)
620. Support Funds from Ninghai County Commerce Bureau 宁商 2015 53 号\_1
621. Support Funds from Ninghai County Commerce Bureau\_1\_
622. Support Funds from Ninghai County Economic and Information Bureau
623. Support Funds from Ninghai County Economic and Information Bureau (the First Batch of Policy Subsidy Funds)
624. Support Funds from Ninghai County Economic and Information Bureau (the Second Batch of 2016 Municipal Special Subsidy and Reward Funds)
625. Support Funds from Ninghai County Economic and Information Technology Bureau (2014 Ninghai County Fixed Asset Investment Project Energy Conservation Evaluation Fund Supplement 01)\_1
626. Support Funds from Ninghai County Economic and Information Technology Bureau (Subsidy Funds for the Special Project of Technological Transformation of Small and Micro Enterprises in 2015 01)\_1
627. Support Funds from Ninghai County Economic and Information Technology Bureau\_1\_
628. Support Funds from Ninghai County Finance Bureau (2012 Key Technological Transformation Projects of Emerging Industries and Advantageous Industries, *etc.*)
629. Support Funds from Ninghai County Science and Technology Bureau\_1

630. Support Funds from Ninghai Science and Technology Bureau to be Transferred Project Funds
631. Support Funds from Science and Technology Bureau of Ninghai County (the Third Batch of Science and Technology Project Funds In 2015 of Ninghai County Is 200000 / Each Four Batches of Science and Technology Funds Is 10000)
632. Support Funds of Ninghai County Science and Technology Bureau Ningke (2017) No. 18
633. Supporting Fund for Enterprise in Developing E-Commerce Trade
634. Supporting Fund for Enterprise to Attend Foreign Exhibition
635. Supporting Fund of Ninghai County Bureau of Economy and Information Technology
636. Supporting Funding for Export Base Enterprise of 2-15
637. Supporting Funds for “Going Global”
638. Suzhou City Famous Brand Products of 2014
639. Talent Grants
640. Talent Introduction Award
641. Talent Market Subsidies
642. Tax Incentives
643. Tax Withholding Fees Returned
644. Taxpayer Reward from Financial Bureau of Wuzhong District
645. Technical Improvement of Energy Saving and Pollution Deduction Program in 2009
646. Technical Innovation Program in Minhang District in 2010
647. Technical Renovation Subsidies
648. Technical Transformational Funds
649. Technological Transformation and Expansion of Production Funds
650. Technology and Application Research on Glass-Base Suede Gazno Transparent and Electrically Conductive Film Manufacture
651. Technology Bureau Award
652. Technology Development Award from Science and Technology Office of Local Municipal Government
653. Technology Industry Development District (Energy-Saving and Pollution – Reduction Type)
654. Technology Introduction and Innovation Plan in Shanghai City (Exclusively for Thin Film Cells)
655. Technology Progress Award
656. Technology Special Funds
657. Tengfei Prize
658. The 2010 Invention and Innovation Competition Award of Ningbo National High-Tech Industry Development
659. The 2016 Provincial Transformation and Upgrading of Industry and Information Industry Special Funds
660. The 9th Batch of Science and Technology Project Funds from the Finance Bureau in 2009
661. The County’s Open Economic Reward In 2009
662. The Development Fund of National Small and Medium-Sized Enterprises in 2008
663. The Enterprise Listing Award of Ninghai County Finance Bureau in 2010
664. The Financial Treasury of Ninghai County (Ninghai Human Resources and Social Security Bureau 2015 Practice Base Subsidy)\_1

665. The First Batch of Enterprise Listing Bonus in 2011 from Ninghai County Finance Bureau
666. The First Batch of Science and Technology Funds in 2011 from Ninghai County Finance Bureau
667. The First Batch of Science and Technology Project Funds of Ningbo in 2012
668. The First Group of Patent Fund in 2010 Provided by the Wuxi Government
669. The Fourth Batch of Science and Technology Project Funds from Science and Technology Bureau of Ninghai County
670. The Outstanding Contribution Award of Meilin Street Enterprise from Ninghai County People's Government
671. The Profit and Tax Award from Yanshi Municipal Government
672. Third Batch of Entrepreneurship and Innovation Demonstration Enterprise Award of Finance Bureau
673. Three and One Construction Funds
674. Three Famous Company Award
675. Top 10 in Tax Paid Amount of Year 2008 Award
676. Top Ten Enterprises Award
677. Trainee Subsidy
678. Training Center of Huqiu District, High-Tech Zone, Industry Talent Project Subsidy
679. Trinity Special Supporting Funds from the Finance Bureau
680. Ultra-Thin PV Cells with Annual Productivity of 10 MW
681. Value Added Tax Collected from State Grid (Immediate Collection and Refund)
682. Venture Innovation Subsidy
683. Vouchers for Scientific and Technological Innovation in 2015
684. Water Conservancy Fund Deduction
685. Western Development Project Financial Subsidy
686. Wuxi Airport 800 KW Program
687. Wuyi County Government Accounting Center Investment Promotion Award
688. Xinjiang Yingcai 866 Project Subsidy
689. Yuanhua Town Government Award
690. Yuanhua Town Government Patent Award
691. Yuanhua Town Industrial Investment Co., Ltd. Talent Building Block Infrastructure Construction Award
692. Yuanhua Town People's Government Company Safety Production Standardization Secondary Enterprise Subsidy
693. Zhejiang Famous Brand Rewards
694. Zhejiang Provincial Star Sports Club Special Award Fund
695. Export Product Research and Development Fund
696. Subsidies for Development of "Famous Brands" and "China World Top Brands"
697. Sub-Central Government Subsidies for Development of "Famous Brands" and China World Top Brands"
698. Special Energy Fund (Established by Shandong Province)
699. Funds for Outward Expansion of Industries in Guangdong Province



### **Programs Preliminarily Determined to Confer Countervailable Benefits**

- 700. Advanced Manufacturing Base Award
- 701. Advanced Unit of Talent Employment Grants
- 702. Attending Exhibition and Participating in Anti-dumping Cases Subsidy
- 703. Awards for Academician and Expert Workstation
- 704. Cultivation Award for Growing Small and Medium Sized Enterprises
- 705. Education Subsidy
- 706. EU Anti-dumping and Countervailing Subsidy
- 707. Foreign Trade Subsidies for Overseas Exhibitions<sup>273</sup>
- 708. Government Grants for Selling High-tech Products and Stall Fee
- 709. Huzhou Innovation 365 Team Reward
- 710. No. 25 Subsidy for Maintenance Fee of Invention Patent
- 711. No. 90 Awards for Economic Work Conference – Expand Overseas Market and Involving Antidumping and Countervailing
- 712. South Taihu Elite Project Subsidy

### **Programs Preliminary Determined Not to Confer a Measurable Benefit During the POR**

- 713. 2009 Anji Annual Talent Subsidy
- 714. 2010 New Products at Provincial Level Grants
- 715. 2012 Philippine Exhibition Funds for SMEs
- 716. 2014 Financial Awards – Overseas Exhibition
- 717. 2015 Talent Assessment Subsidy
- 718. Awards for Transformation of Scientific and Technological Achievements
- 719. Commendation Award of 2009 Economic Development Conference
- 720. Construction of Little Giant Reward Platform at County Level
- 721. Construction of National High-tech Platform
- 722. Cost of Lamp Innovation Grant
- 723. Employment of Innovative Talents Grants
- 724. Enterprise Transformation and Upgrading Award
- 725. Expert Subsidy
- 726. Export High-tech Products Reward
- 727. Export Increment Award
- 728. Fair Competition Fund
- 729. Foreign Trade Early Warning
- 730. Foreign Trade Early Warning Award

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<sup>273</sup> DaSol appears to have reported subsidies provided under this program under the following names: (1) Foreign Trade Subsidies for Overseas Exhibitions; (2) 2012 Foreign Trade Rewards for Participation in Foreign Exhibitions Subsidy; (3) Subsidy for Stand Fee for Overseas Exhibition; (4) Support Funds for Overseas Exhibition; (5) Economic Awards in 2014 – Attending Overseas Exhibitions; and (6) The Central Special Fund of Overseas Exhibition Fee Subsidy. We therefore are treating these as one program – Foreign Trade Subsidies of Overseas Exhibitions.

- 731. Foreign Trade Subsidies
- 732. International Market Development Funds for SMEs<sup>274</sup>
- 733. Introduce Industry Experts Subsidy
- 734. Introduce Overseas Student Subsidy
- 735. Introduction of High-level Young Talents Grants
- 736. Introduction of Patent Subsidy
- 737. Job Security Subsidy
- 738. Land Use Transition Reward
- 739. National Innovation Fund for Scientific Research Projects
- 740. New Products Reward at Provincial Level
- 741. Overseas Investment Subsidy
- 742. Patent Grant
- 743. Patent Pledge Subsidy
- 744. Patent Subsidy
- 745. Provincial Awards for New High-Tech Products
- 746. Provincial R&D Center Platform Award
- 747. Reward for Class A Enterprises
- 748. Reward for Talent Assessment for Scale Enterprises of 2016
- 749. Reward of Human Resources and Social Security Bureau
- 750. Science and Technology Award
- 751. Subsidies for Expert Workstations<sup>275</sup>
- 752. Subsidies for Major Popular Science Activities
- 753. Subsidy for Placement of Graduates in 2009
- 754. Subsidy from 118th Canton Fair
- 755. Support Funds for SMEs in 2009
- 756. ZCQ No. 90 Exhibition Subsidy
- 757. Zhejiang International Market Expansion Fund

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<sup>274</sup> DaSol appears to have reported subsidies provided under this program under the following names: (1) International Market Development Funds for SMEs in 2009 (Attending Exhibitions), (2) International Market Development Funds for SMEs in 2009 (Preparing Publicity Materials), (3) International Market Development Fund, (4) International Market Development Fund for SMEs, (5) International Market Development Fund for SMEs in 2012 Attending Exhibitions, (6) International Market Development Fund for SMEs in 2012 Certification Fees Subsidy, and (7) International Market Development Funds for SMEs. We therefore are treating these as one program – International Market Development Funds for SMEs.

<sup>275</sup> DaSol appears to have reported subsidies provided under this program under the following names: (1) Subsidies for Academician and Expert Workstation, and (2) Excellent Expert Workstation Award. We therefore are treating these as one program – Subsidies for Expert Workstations.

## **Appendix II**

### **Non-Selected Companies Under Review**

1. Anji DaSol Solar Energy Science & Technology Co., Ltd.
2. Canadian Solar International Limited
3. JA Solar Technology Yangzhou Co., Ltd.
4. Jiawei Solarchina (Shenzhen) Co., Ltd.
5. JingAo Solar Co., Ltd.
6. Jinko Solar Co., Ltd.
7. Jinko Solar Import and Export Co., Ltd.
8. Ningbo Qixin Solar Electrical Appliance Co., Ltd.
9. Risen Energy Co., Ltd.
10. Shanghai BYD Co., Ltd.
11. Shanghai JA Solar Technology Co., Ltd.
12. Shenzhen Sungold Solar Co., Ltd.
13. Shenzhen Topray Solar Co., Ltd.
14. Taizhou BD Trade Co., Ltd.
15. Wuxi Suntech Power Co., Ltd. Luoyang Suntech Power Co., Ltd.
16. Yingli Energy (China) Co., Ltd.

### **Intent to Rescind Review, In Part**

1. Baoding Jiasheng Photovoltaic Technology Co., Ltd.
2. Baoding Tianwei Yingli New Energy Resources Co., Ltd.
3. BYD (Shangluo) Industrial Co., Ltd.
4. Canadian Solar Manufacturing (Changshu) Inc.
5. Canadian Solar Manufacturing (Luoyang) Inc.
6. Changzhou Trina Solar Energy Co., Ltd.
7. Changzhou Trina Solar Yabang Energy Co., Ltd.
8. Chint Solar (Zhejiang) Co., Ltd.
9. De-Tech Trading Limited HK
10. Dongguan Sunworth Solar Energy Co., Ltd.
11. Eopply New Energy Technology Co., Ltd.
12. ERA Solar Co., Ltd.
13. ET Solar Energy Limited
14. Hainan Yingli New Energy Resources Co., Ltd.
15. Hangzhou Sunny Energy Science and Technology Co., Ltd.
16. Hengdian Group DMEGC Magnetics Co., Ltd.
17. Hengshui Yingli New Energy Resources Co., Ltd.
18. Hubei Trina Solar Energy Co., Ltd.
19. Jiangsu High Hope Int'l Group
20. Jinko Solar International Limited
21. LERRI Solar Technology Co., Ltd.

22. Light Way Green New Energy Co., Ltd.
23. Lixian Yingli New Energy Resources Co., Ltd.
24. Luoyang Suntech Power Co., Ltd.
25. Ningbo ETDZ Holdings, Ltd.
26. Shenzhen Yingli New Energy Resources Co., Ltd.
27. Sumec Hardware & Tools Co., Ltd.
28. Sunpreme Solar Technology (Jiaxing) Co., Ltd.
29. Systemes Versilis, Inc.
30. tenKsolar (Shanghai) Co., Ltd.
31. Tianjin Yingli New Energy Resources Co., Ltd.
32. Tianneng Yingli New Energy Resources Co., Ltd.
33. Toenergy Technology Hangzhou Co., Ltd.
34. Trina Solar (Changzhou) Science and Technology Co., Ltd.
35. Turpan Trina Solar Energy Co., Ltd.
36. Yancheng Trina Solar Energy Technology Co., Ltd.
37. Yingli Green Energy International Trading Company Limited
38. Zhejiang ERA Solar Technology Co., Ltd.
39. Zhejiang Jinko Solar Co., Ltd.
40. Zhejiang Sunflower Light Energy Science & Technology Limited Liability Company