



C-570-980
Administrative Review
POR: 01/01/2018-12/31/2018
Public Document
E&C/OVII: RC/TD

August 23, 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: Issues and Decision Memorandum for the Final Results and Partial
Rescission of the Administrative Review of the Countervailing Duty
Order on Crystalline Silicon Photovoltaic Cells, Whether or Not
Assembled Into Modules, from the People's Republic of China;
2018

I. SUMMARY

The Department of Commerce (Commerce) has completed this 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) for the period of review (POR) January 1, 2018, through December 31, 2018. This administrative review was conducted in accordance with section 751(a)(1)(A) of the Tariff Act of 1930, as amended (the Act). The mandatory respondents are Jiawei Solarchina Co. Ltd. (Solarchina) and Wuxi Tianran Photovoltaic Co., Ltd. (Tianran) (collectively, the respondents).

We determine that the respondents received countervailable subsidies during the POR. The "Subsidy Valuation Information" and "Programs Determined to Be Countervailable" sections, below, describe the subsidy programs and the methodologies used to calculate the subsidy rates for these final results. In addition, we have analyzed the case and rebuttal briefs submitted by interested parties following the *Preliminary Results*¹ and have made certain changes to the *Preliminary Results*.² We also address all issues raised in the "Analysis of Comments" section below.

¹ 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 Rescission of Review, in Part; 2018*, 86 FR 21691 (April 23, 2021) (*Preliminary Results*), and accompanying Preliminary Decision Memorandum (PDM).

² See *infra* at Section V.



II. BACKGROUND

On April 23, 2021, Commerce published the *Preliminary Results* of this administrative review in the *Federal Register* and invited comments from interested parties.³ On May 24, 2021, we received timely filed case briefs and letters in lieu of case briefs from the following interested parties:

- Jinko Solar Co., Ltd., Jinko Solar Import and Export Co., Ltd., Jinko Solar International Limited, Zhejiang Jinko Solar Co., Ltd., and Longi Solar Technology Co. Ltd. (f/k/a LERRI Solar Technology Co., Ltd.) (collectively the GDLSK respondents);⁴
- the Government of China (GOC);⁵
- Tianran;⁶
- Shanghai BYD Co., Ltd. (Shanghai BYD) and BYD (Shangluo) Industrial Co., Ltd. (Shangluo BYD);⁷ and
- Shanghai JA Solar Technology Co., Ltd., JA Solar Technology Yangzhou Co., Ltd., and JingAo Solar Co., Ltd. (collectively JA Solar).⁸

On June 1, 2021, we received a timely rebuttal brief from a domestic interested party, the American Alliance for Solar Manufacturing (the Alliance).⁹

III. LIST OF COMMENTS FROM INTERESTED PARTIES

- Comment 1: Whether Commerce Should Apply AFA to the Export Buyer's Credit Program
Comment 2: Whether Input Producers of Solar Glass and Aluminum Extrusions are Authorities
Comment 3: Whether the Provision of Electricity for LTAR Program is Countervailable
Comment 4: Whether "Other Subsidies" are Countervailable
Comment 5: Whether Certain Benchmarks for Electricity Should be Corrected
Comment 6: Whether the Per-Kilogram Quantities Should be Used for DaSol's Solar Glass for LTAR Calculations

³ See *Preliminary Results*.

⁴ See GDLSK's Letter, "GDLSK Respondents Letter Brief: 2018 Administrative Review of the Countervailing Duty Order on Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled Into Modules, from the People's Republic of China (C-570-980)," dated May 24, 2021.

⁵ See GOC's Letter, "Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules from the People's Republic of China – Case Brief," dated May 24, 2021 (GOC's Case Brief).

⁶ See Tianran's Letter, "Countervailing Duty Administrative Review of Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules, from the People's Republic of China: Case Brief Wuxi Tianran Photovoltaic Co., Ltd.," dated May 24, 2021 (Tianran's Case Brief).

⁷ See Shanghai BYD's and Shangluo BYD's Letter, "Crystalline Silicon Photovoltaic Cells, Whether Or Not Assembled Into Modules, from the People's Republic of China (2018 Review): BYD Letter in Lieu of Case Brief," dated May 24, 2021.

⁸ See JA Solar's Letter, "Crystalline Silicon Photovoltaic Cells Whether or Not Assembled into Modules from the People's Republic of China: Letter in Lieu of Case Brief," dated May 24, 2021.

⁹ See Petitioner's Letter, "Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules from the People's Republic of China: Rebuttal Brief," dated June 1, 2021 (Petitioner's Rebuttal Brief).

IV. SCOPE OF THE ORDER

The merchandise covered by this 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.

This 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 this order.

Excluded from the scope of this 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 this order are crystalline silicon photovoltaic cells, not exceeding 10,000 mm² 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 this order are panels with surface area from 3,450 mm² to 33,782 mm² 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 this 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 cm² 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 cm² 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 this order; however, modules, laminates, and panels produced in China from cells produced in a third-country are not covered by this order.

Merchandise covered by this order is currently classified in the Harmonized Tariff System (HTS) of the United States under subheadings 8501.61.0000, 8507.20.80, 8541.40.6020, 8541.40.6030, and 8501.31.8000. These HTSUS subheadings are provided for convenience and customs purposes; the written description of the scope of this order is dispositive.¹⁰

V. RESCISSION OF THE ADMINISTRATIVE REVIEW, IN PART

We continue to find that fifteen companies had no shipments of the subject merchandise¹¹ and that twenty-five companies subject to this review did not have reviewable entries of subject merchandise for which liquidation is suspended.¹² Because there is no evidence on the record to

¹⁰ See *Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled Into Modules, from the People's Republic of China: Amended Final Determination of Sales at Less Than Fair Value and Antidumping Duty Order*, 77 FR 73018 (December 7, 2012); see also *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).

¹¹ These companies are: Baoding Jiasheng Photovoltaic Technology Co., Ltd.; Baoding Tianwei Yingli New Energy Resources Co., Ltd.; Changzhou Trina Solar Energy Co., Ltd.; Changzhou Trina Solar Yabang Energy Co., Ltd.; Chint Solar (Zhejiang) Co., Ltd.; Hainan Yingli New Energy Resources Co., Ltd.; Hengshui Yingli New Energy Resources Co., Ltd.; Hubei Trina Solar Energy Co., Ltd.; Lixian Yingli New Energy Resources Co., Ltd.; Shenzhen Yingli New Energy Resources Co., Ltd.; Tianjin Yingli New Energy Resources Co., Ltd.; Trina Solar (Changzhou) Science and Technology Co., Ltd.; Turpan Trina Solar Energy Co., Ltd.; Yancheng Trina Solar Energy Technology Co., Ltd.; and Yingli Green Energy International Trading Company Limited.

¹² 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.; Eoply 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.,

indicate that these companies had entries, exports, or sales of subject merchandise during the POR, we are rescinding this review with respect to these companies consistent with 19 CFR 351.213(d)(3).

VI. 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 these final results, we calculated an above-*de minimis* rate for Tianran that is not based entirely on facts available. Therefore, for the remaining companies under review we are assigning them Tianran's *ad valorem* rate of 19.28 percent. For a list of these non-selected companies, please see Appendix I to this IDM.

VII. USE OF FACTS AVAILABLE AND APPLICATION OF ADVERSE INFERENCES

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 to 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.

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.¹³ Further, section 776(b)(2) of the Act states that an adverse inference

Ltd.; Luoyang Suntech Power Co., Ltd.; Ningbo ETDZ Holdings, Ltd.; Sumec Hardware & Tools Co., Ltd.; Sunprime 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.

¹³ See section 776(b)(1)(B) of the Act.

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."¹⁴ 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."¹⁵

Commerce relied on "facts otherwise available," including AFA, for several findings in the *Preliminary Results*. Commerce has not made any changes to its determination to rely on facts otherwise available and AFA, as applied in the *Preliminary Results*.

VIII. CHANGES SINCE THE PRELIMINARY RESULTS

In consideration of the arguments raised in the case and rebuttal briefs, and all supporting documentation, we made certain changes to the benefit calculations for Tianran, which are discussed in the "Analysis of Programs" section.

IX. SUBSIDIES VALUATION INFORMATION

A. Allocation Period

We made no changes to the allocation period or to the allocation methodology used in the *Preliminary Results*.

B. Cross-Ownership and Attribution of Subsidies

We made no changes to the methodology regarding cross-ownership and attribution of subsidies the used in the *Preliminary Results*.

C. Denominators

We made no changes to the denominators used in the *Preliminary Results*.

D. Benchmarks and Discount Rates

Tianran submitted comments on certain errors in the *Preliminary Results* regarding benchmarks. See Comment 5. Commerce made changes to the benchmarks used in the calculations for the

¹⁴ 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*); 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).

¹⁵ See Statement of Administrative Action accompanying the Uruguay Round Agreements Act, H.R. Doc. 103-316, vol. I (1994) (SAA) at 870.

Electricity for LTAR Program in the *Preliminary Results*.¹⁶ Commerce made no other changes regarding benchmarks and no changes to the discount rates used in the *Preliminary Results*.

X. ANALYSIS OF PROGRAMS

A. Programs Determined to be Countervailable

Commerce made no changes to the methodologies used to calculate the subsidy rates for the following programs in its *Preliminary Results*, except for certain changes to the electricity rate benchmarks for the calculations of the Provision of Electricity for LTAR program and a change in the calculation methodology for the Provision of Solar Glass for LTAR program, as described in Comment 5 and Comment 6, respectively, below.

For descriptions, analyses, and calculation methodologies for these programs, *see the Preliminary Results*. For additional information regarding the changes to Tianran's calculations for the Provision of Electricity for LTAR program and Provision of Solar Glass for LTAR program, *see Tianran's Final Calculations Memorandum at 2-4 and Attachments I-III*. The final program rates calculated for Tianran are:

Loans and Credits

1. Preferential Policy Lending to the Renewable Energy Industry, aka Preferential Loans and Directed Credit: 0.12 percent *ad valorem*

Income Tax Programs

1. Enterprise Income Tax Law, Research and Development (R&D) Program: 0.76 percent *ad valorem*

Government Provision of Inputs for LTAR

1. Provision of Aluminum Extrusions for LTAR: 0.05 percent *ad valorem*
2. Provision of Solar Glass for LTAR: 4.14 percent *ad valorem*
3. Provision of Land-Use Rights for LTAR: 4.59 percent *ad valorem*
4. Provision of Electricity for LTAR: 0.48 percent *ad valorem*

Export Buyer's Credit

1. Export Buyer's Credit from the Export-Import Bank of China: 5.46 percent *ad valorem*

Other Subsidy Programs

1. Advanced Manufacturing Base Award: 0.57 percent *ad valorem*
2. Advanced Unit of Talent Employment Grants: 0.05 percent *ad valorem*
3. Attending Exhibition and Participating in Anti-dumping Cases Subsidy: 0.23 percent *ad valorem*
4. Awards for Academician and Expert Workstation: 0.19 percent *ad valorem*

¹⁶ See Memorandum, "Final Calculations for Wuxi Tianran Photovoltaic Co., Ltd.," dated August 23, 2021 (Tianran's Final Calculations Memorandum) at 2-4 and Attachment III.

5. Cultivation Award for Growing Small and Medium Sized Enterprises: 0.12 percent *ad valorem*
6. Education Subsidy: 0.05 percent *ad valorem*
7. EU Anti-dumping and Countervailing Subsidy: 0.52 percent *ad valorem*
8. Foreign Trade Subsidies for Overseas Exhibitions¹⁷: 0.41 percent *ad valorem*
9. Government Grants for Selling High-tech Products and Stall Fee: 0.25 percent *ad valorem*
10. Huzhou Innovation 365 Team Reward: 0.34 percent *ad valorem*
11. No. 25 Subsidy for Maintenance Fee of Invention Patent: 0.01 percent *ad valorem*
12. No. 90 Awards for Economic Work Conference – Expand Overseas Market and Involving Antidumping and Countervailing: 0.11 percent *ad valorem*
13. South Taihu Elite Project Subsidy: 0.05 percent *ad valorem*

B. Programs Determined to Not Provide Measurable Benefits to Tianran During the POR

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
18. Foreign Trade Subsidies
19. International Market Development Funds for SMEs¹⁸

¹⁷ As stated in the *Preliminary Results* Anji DaSol Solar Energy Science & Technology Co., Ltd. (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. For these final results, we are also including the program 2014 Financial Awards – Overseas Exhibition in this grouping.

¹⁸ As stated in the *Preliminary Results*, 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

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 Workstation¹⁹
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

C. Programs Determined to be Not Used by Tianran During the POR

Loans and Credit

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

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

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.

¹⁹ 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.

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 II.

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

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

Export Credit Insurance from SINOSURE

XI. ANALYSIS OF COMMENTS

Comment 1: Whether Commerce Should Apply AFA to the Export Buyer’s Credit Program

*Tianran’s Case Brief:*²⁰

- Commerce’s application of adverse facts available (AFA) to Tianran and Anji DaSol Solar Energy Science & Technology Co., Ltd. (DaSol) with regard to the export buyer’s credit (EBC) program is contrary to law because Commerce failed to explain what information is missing and why the certifications of non-use provided by Tianran and DaSol are unverifiable.
- Commerce has an obligation when drawing an adverse inference against a respondent based on lack of cooperation by a foreign government to avoid collaterally impacting a respondent to the extent practicable by examining the record for information provided by the respondent that may replace the missing information from the foreign government, including as to the benefit to a particular respondent under a given subsidy program.²¹
- Commerce did not explain why the missing details concerning the operation of the EBC program were necessary to assess the veracity of certifications of non-use and why this

²⁰ See Tianran’s Case Brief at 4-16.

²¹ See Tianran’s Case Brief at 5 (citing *Changzhou Trina Solar Energy Co. v. United States*, 352 F. Supp. 3d 1316 at 1325 (CIT 2018) (*Trina Solar I*) (stating that, when applying an adverse inference to a respondent based on non-cooperation by a government “Commerce is required to consider record evidence put forward by {the respondent}, as a party directly affected by duties, if information appeared reliable and its consideration would mitigate collateral {e}ffects of the adverse inference taken against the {government}.”))

information provided by respondents was insufficient to fill the gap left by the GOC's refusal to provide internal bank records.²²

- The Court of International Trade (CIT) has ruled in previous decisions that Commerce's application of AFA regarding respondent's use the ECB program are not supported by substantial evidence.²³
- Commerce failed to justify that a complete identification of all correspondent banks that disbursed credits under the program is needed to corroborate Tianran's customers' certification of non-use.

*GOC Case Brief:*²⁴

- Commerce's decision to countervail the EBC program runs contrary to precedent from the Court of International Trade (CIT) that establishes that when there is evidence of non-use, application of AFA is unlawful.²⁵
- The GOC acted to the best of its ability because it searched the China Export-Import bank records and confirmed non-use by the respondents' U.S. customers. Moreover, Tianran also reported that it did not provide any kind of assistance to help its U.S. customers obtain a loan under the EBCP.
- There were no gaps in the record, and the CIT in *Guizhou Tyre* has concluded that, just as in this review, there was no evidence to support a finding that the program was used.²⁶

*Petitioner's Rebuttal Brief:*²⁷

- Commerce correctly applied AFA to determine the countervailability of the EBC program and should continue to apply AFA and countervail the EBC program.
- The GOC did not provide information necessary for Commerce to analyze the program, and Tianran similarly failed to provide sufficient information to establish non-use.
- Specifically, the GOC failed to provide the requested original and translated copies of the 2013 internal program guidelines as well as a response to the Standard Questions Appendix, 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 program, and a detailed explanation of the steps the government took to determine non-use, and identification of the documents, databases, accounts, etc. that the GOC examines.

²² *Id.* at 6 (citing *Trina I*; *Canadian Solar Inc. v. United States*, SLIP OP. 20-23 at 5 (CIT 2020); *Clearon Corp. v. United States*, 474 F. Supp. 3d 1339, 1353 (CIT 2020); *Changzhou Trina Solar Energy Co., Ltd. v. United States*, SLIP OP. 19-137 at 8-9 (CIT 2019) (*Trina Solar II*); *Clearon Corp. v. United States*, 359 F. Supp. 3d 1344, 1358-60 (CIT 2019) (*Clearon*); and *Guizhou Tyre Co. v. United States*, 348 F. Supp. 3d 1261, 1270 (CIT 2018) (*Guizhou Tyre*)).

²³ See Tianran's Case Brief at 11 (citing *Trina I*).

²⁴ See GOC's Case Brief at 2-8.

²⁵ *Id.* at 4-7 (citing *Clearon*; *Guizhou Tyre*; *Trina Solar I* at 1326; *Trina Solar II* at 8; *Yama Ribbons and Bows Co., Ltd. v. United States*, SLIP OP. 21-50 (CIT 2021); and *Yama Ribbons & Bows Co. v. United States*, 419 F. Supp. 3d 1341 (CIT 2019)).

²⁶ *Id.* at 4 (citing *Guizhou Tyre*).

²⁷ See Petitioner's Rebuttal Brief at 2-6.

- Customer declarations are insufficient evidence of non-use as Commerce has consistently demonstrated that it needs the 2013 administrative measures or other evidence to evaluate the involvement of the Export-Import Bank of China in financing U.S. customers.

Commerce Position: We continue to find that information provided by the GOC, or lack thereof, prevented Commerce from fully examining the EBC program with respect to usage, and, as a result, we are continuing to apply AFA to the EBC program, which is consistent with Commerce’s decisions in prior segments of this proceeding.²⁸

Solar Cells Initial Investigation of the EBC Program

Commerce first evaluated and countervailed the EBC program in the 2012 CVD investigation of solar cells from China.²⁹ Our initiation was based on, among other information, the China EX-IM Banks’s 2010 annual report, demonstrating that the credits provided under this program are “medium – and long-term loans, and have preferential, low interest rates. Included among the projects that are eligible for such preferential financing are energy projects.”³⁰ Commerce initially asked the GOC to complete the “standard questions appendix” for the EBC program. The appendix requests, among other information, a description of the program and its purpose, a description of the types of relevant records the government maintains, the identification of the relevant laws and regulations, and a description of the application process (along with sample application documents). The standard questions appendix is intended to help Commerce understand the structure, operation, and usage of the program.³¹

The GOC provided none of the information requested by Commerce in the ensuing investigation, despite being given multiple opportunities to do so, and simply stated that “{n}one of the respondents or their reported cross-owned companies applied for, used, or benefited from the alleged programs during the POI.”³² In response to a request from Commerce for information concerning the operation of the EBCP and how we might verify usage of the program, the GOC stated that none of the respondents’ customers had used the program either. The GOC added: “{t}he GOC understands that this program, including the buyer’s credit cannot be implemented without knowledge of the exporters because the program has a substantial impact on the exporter’s financial and foreign exchange business matters.”³³ Although asked, the GOC provided no

²⁸ 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; 2015*, 83 FR 34828 (July 23, 2018) (*Solar Cells from China 2015 AR*), and accompanying IDM at Comment 2; *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) (*Solar Cells from China 2016 AR*), and accompanying IDM at Comment 1; and *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 at Comment 3.

²⁹ 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 9 and Comment 18. While Commerce’s determination with respect to the EBC Program was initially challenged, the case was dismissed.

³⁰ See *Solar Cells from China Investigation* IDM at 59.

³¹ *Id.*

³² *Id.*

³³ *Id.* at 60.

additional information concerning exactly how an exporter's financial and foreign exchange matters would be affected. Commerce then gave the GOC another opportunity to provide the information requested.³⁴ The GOC again refused to provide sample application documents, regulations, or manuals governing the approval process, and instead provided only a short description of the application process which gave no indication of how an exporter might be involved in the provision of export buyer's credits, how it might have knowledge of such credits, or how such credits might be reflected in a company's books and records.³⁵

Based on the GOC's responses, Commerce's understanding was that, under this program, loans were provided directly from the China EX-IM Bank to the borrowers (*i.e.*, a respondent's customers), with no involvement of third parties, such as exporters, or third-party banks. Accordingly, Commerce made clear its understanding that the only way to establish non-use of the program was through the GOC and not the respondent companies.³⁶ Additionally, Commerce concluded that even if the respondent company might have some knowledge of loans provided to its customers through its involvement in the application process, such information is not of the type Commerce would examine to verify that the claim of non-use at issue was complete and accurate:

{E}ven if the {respondent exporter} might have been involved in, or might have received some notification of, its customer's application for receiving such export credits, such information is not the type of information that the Department needs to examine in order to verify that the information is complete and accurate. For verification purposes, the Department must be able to test books and records in order to assess whether the questionnaire responses are complete and accurate, which means that we need to tie information to audited financial statements, as well as to review supporting documentation for individual loans, grants, rebates, *etc.* If all a company received was a notification that its buyers received the export credits, or if it received copies of completed forms and approval letters, we have no way of establishing the completeness of the record because the information cannot be tied to the financial statements. Likewise, if an exporter informs the Department that it has no binder (because its customers have never applied for export buyer's credits), there is no way of confirming that statement unless the facts are reflected in the books and records of the respondent exporter.³⁷

On this basis, Commerce concluded that usage of the program could not be confirmed at the respondent exporters in a manner consistent with its verification methods,³⁸ which are primarily

³⁴ *Id.* at 60-61.

³⁵ *Id.* at 61.

³⁶ *Id.*

³⁷ *Id.* at 61-62.

³⁸ Commerce provided a similar explanation in the 2014 investigation of *Solar Products from China*. See *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) (*Solar Products from China*), and accompanying IDM at 93. This was affirmed by the CIT in *Changzhou Trina Solar Energy Co. v. United States*, 195 F. Supp. 3d 1334 (CIT 2016). In *Changzhou Trina Solar Energy Co. v. United States*, Consol. Court No. 17-00198, Slip Op. 18-166 at 9-10 (CIT 2018) (*Changzhou II*), the CIT noted that the explanation from *Solar Products* constituted "detailed reasoning for why documentation from the GOC was necessary" to verify non-

the methods of an auditor, attempting to confirm usage or claimed non-usage by examining books and records which can be reconciled to audited financial statements, or other documents, such as tax returns, that provide a credible and complete picture of a company's financial activity for the period under examination. A review of ancillary documents, such as applications, correspondence, emails, *etc.*, provides no assurance to Commerce that it has seen all relevant information.³⁹

This “completeness” test is an essential element of Commerce’s verification methodology. If Commerce were attempting to confirm whether a respondent exporter had received any loans from a state-owned bank, for example, its first step would be to examine the company’s balance sheets to derive the exact amount of lending outstanding during the period of examination. Second, once that figure was confirmed, Commerce would then begin examining subledgers or bank statements providing the details of all individual loans. Because Commerce could tie the subledgers or bank statements to the total amount of outstanding lending derived from the balance sheets, it could be assured that the subledgers were complete and that it therefore had the entire universe of loan information available for further scrutiny. After examining the subledgers for references to the state-owned banks (for example, “Account 201-02: Short-term lending, Industrial and Commercial Bank of China”), Commerce’s third step would be to select specific entries from the subledger and request to see underlying documentation, such as applications and loan agreements, in order to confirm the accuracy of the subledger details. Thus, confirmation that a complete picture of relevant information is in front of the verification team, by tying relevant books and records to audited financial statements or tax returns, is critical.

In the investigation of solar cells, however, despite Commerce’s repeated requests for information, the GOC failed to offer any guidance as to how Commerce could search for EBCP lending in respondent exporters’ books and records that could be tied to financial statements, tax returns, *etc.* Therefore, Commerce concluded in that investigation that it could not verify usage of the program at the respondent exporters and instead attempted verification of usage of the program at the China EX-IM Bank itself because it “possessed the supporting records needed to verify the accuracy of the reported non-use of the EBC Program {and} would have complete records of all recipients of export buyer’s credits.”⁴⁰ We noted our belief that “{s}uch records could be tested by the

use. However, the CIT found that the 2014 review of solar cells from China at issue in *Changzhou II* was distinguishable because the respondents submitted customer certifications of non-use, and Commerce had “failed to show why a full understanding” of the program was necessary to verify non-use. *Id.* at 10 (citing *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 Partial Rescission of Countervailing Duty Administrative Review; 2014*, 82 FR 32678 (July 17, 2017) (*Solar Cells from China 2014 AR*), amended by *Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled Into Modules, from the People’s Republic of China: Amended Final Results of Countervailing Duty Administrative Review; 2014*, 82 FR 46760 (October 6, 2017), and accompanying IDM). The CIT in *Guizhou Tyre* reached a similar conclusion concerning the 2014 review of tires from China. *See Certain New Pneumatic Off-the-Road Tires from the People’s Republic of China: Final Results of Countervailing Duty Administrative Review; 2014*, 82 FR 18285 (April 18, 2017), and accompanying IDM.

³⁹ The CIT agreed with Commerce in *RZBC Group*, following a remand, finding that Commerce could not verify non-use of the program by examining the respondent-exporter’s audited financial statements or other books and records because record evidence demonstrated that the program terms were ambiguous. *See RZBC Group Shareholding Co., Ltd. et al. v. United States*, 222 F. Supp. 3d 1196, 1201-02 (CIT 2017) (*RZBC Group*) (concerning *Citric Acid and Certain Citrate Salts from the People’s Republic of China: Final Results of Countervailing Duty Administrative Review; 2012*, 79 FR 78799 (December 31, 2014) (*Citric Acid 2012*), and accompanying IDM at Comment 6).

⁴⁰ *See Solar Cells from China Investigation* IDM at 62.

Department to check whether the U.S. customers of the company respondents had received export buyer's credits, and such records could then be tied to the {China} EX-IM Banks's} financial statements.”⁴¹ However, the GOC refused to allow Commerce to query the databases and records of the China EX-IM Bank.⁴² Furthermore, there was no information on the record of the solar cells investigation from the respondent exporters' customers.

Chlorinated Isocyanurates Investigation of the EBC Program

Two years later, in the *Chlorinated Isos from China Investigation*,⁴³ the respondents submitted certified statements from all customers claiming that they had not used the EBC program. This appears to have been the first instance of respondents submitting such customer certifications. At that point in time, as explained in detail above, Commerce, based on the limited information provided by the GOC in earlier investigations, was under the impression that the EBC program provided medium and long-term loans and that those loans were provided directly from the China EX-IM Bank to the borrowers (*i.e.*, the respondent exporters' customers) *only*. Because the respondents' customers were participating in the proceeding, verification of non-usage appeared to be possible through examining the financial statements and books and records of the U.S. customers for evidence of loans provided directly from the China EX-IM Bank to the U.S. customer pursuant to verification steps similar to the ones described above. Based on the GOC's explanation of the program, we had expected to be able to verify non-use of this program through review of the participating U.S. customers' subledgers themselves. Therefore, despite being “unable to conduct a complete verification of non-use of this program at China Ex-Im, ... {w}e conducted verification... in the United States of the customers of {the respondents}, and confirmed through an examination of each selected customers' accounting and financial records that no loans were received under this program.”⁴⁴

2013 Amendments to the EBCP

Our understanding of the operation of the EBCP began to change after the *Chlorinated Isos from China Investigation* had been completed in September 2014. In *Citric Acid 2012*, Commerce began to gain a better understanding of how the EX-IM Bank issued disbursement of funds and the corresponding timeline, however, Commerce's attempts to verify the program's details and statements from the GOC concerning the operation and use of the program were thwarted by the GOC.⁴⁵ In subsequent proceedings, Commerce continued to investigate and evaluate this program.

⁴¹ *Id.*

⁴² *Id.*

⁴³ See *Chlorinated Isocyanurates from the People's Republic of China: Final Affirmative Countervailing Duty Determination*; 2012, 79 FR 56560 (September 22, 2014), and accompanying IDM (*Chlorinated Isos from China Investigation*).

⁴⁴ See *Chlorinated Isos from China Investigation* IDM at 15.

⁴⁵ See *Citric Acid 2012* IDM at Comment 6 (“{N}otwithstanding the non-use claims of the RZBC Companies and the GOC, we find that the GOC's refusal to allow the verifiers to examine the EXIM Bank database containing the list of foreign buyers that were provided assistance under the program during the POR precluded the Department from verifying the non-use claims made by the RZBC Companies and the GOC.”)

For example, in the *Silica Fabric from China* investigation,⁴⁶ conducted in 2016-2017, based on what we had learned in *Citric Acid 2012*, we asked the GOC about certain changes to the EBCP, including changes in 2013 that eliminated the U.S. dollar (USD) 2 million minimum business contract requirement.⁴⁷ In response, the GOC stated that there were three sets of relevant documents pertaining to the EBCP: (1) “Implementing Rules for the Export Buyer’s Credit of the Export-Import Bank of China” which were issued by the China EX- IM Bank on September 11, 2005 (referred to as “1995 Implementation Rules”); (2) “Rules Governing Export Buyer’s Credit of the Export-Import Bank of China” which were issued by the EX-IM Bank on November 20, 2000 (referred to as “2000 Rules Governing Export Buyers’ Credit” or “Administrative Measures”); and (3) 2013 internal guidelines of the EX-IM Bank of China.⁴⁸ According to the GOC, “{t}he China EX-IM Bank has confirmed to the GOC that its 2013 guidelines are internal to the bank, non-public, and not available for release.”⁴⁹ The GOC further stated that “those internal guidelines do not formally repeal or replace the provisions of the {Administrative Measures} which remain in effect.”⁵⁰

However, we found the GOC’s responses incomplete and unverifiable, explaining:

Through its response to Commerce’s supplemental questionnaire, the GOC has refused to provide the requested information or any information concerning the 2013 program revision, which is necessary for Commerce to analyze how the program functions.

We requested the 2013 *Administrative Measures* revisions (2013 Revisions) because information on the record of this proceeding indicated that the 2013 Revisions effected {sic} important program changes. For example, the 2013 Revisions may have eliminated the USD 2 million contract minimum associated with this lending program. By refusing to provide the requested information, and instead asking the Department to rely upon unverifiable assurances that the 2000 Rules Governing Export Buyer’s Credit remained in effect, the GOC impeded the Department’s understanding of how this program operates and how it can be verified.

Additional information in the GOC’s supplemental questionnaire response also indicated that the loans associated with this program are not limited to direct disbursements through the China EX-IM Bank. Specifically, the GOC stated that customers can open loan accounts for disbursements through this program with other banks. The funds are first sent from the China EX-IM Bank to the importer’s account, which could be at the EX-IM Bank or other banks, and that these funds are then sent to the exporter’s bank account. Given the complicated structure of loan disbursements for this program, {Commerce}’s complete understanding of how this program is administrated is necessary. Thus, the GOC’s refusal to provide the

⁴⁶ See *Countervailing Duty Investigation of Certain Amorphous Silica Fabric from the People’s Republic of China: Final Affirmative Determination*, 82 FR 8405 (January 25, 2017) (*Silica Fabric from China*), and accompanying IDM.

⁴⁷ *Id.* at Comment 17.

⁴⁸ *Id.*

⁴⁹ *Id.*

⁵⁰ *Id.*

most current 2013 Revisions, which provide internal guidelines for how this program is administrated by the EX-IM Bank, impeded {Commerce}'s ability to conduct its investigation of this program.⁵¹

Further, we determined that we could not rely on declarations from customers claiming non-use of the program because "we are unable to verify the accuracy of these documents as the primary entity that possesses such supporting records is the Export Import Bank of China."⁵²

Additionally, we explained that "we now have information on the record that demonstrates the GOC updated certain measures of the program, but the GOC refused to provide the updated measures{,}" and "{b}ecause the GOC withheld critical information regarding this program, we are unable to determine how the program now operates, and, thus, we cannot verify {the respondent's} declarations as submitted."⁵³

This 2018 Administrative Review

As stated in the *Preliminary Results*, we requested that the GOC answer specific questions regarding the export buyer's credits provided to Tianran's U.S. customers.⁵⁴ We requested that, if there are changes in the program, the GOC provide the information requested in the standard questions appendix."⁵⁵ 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.⁵⁶ The GOC did not respond to these questions.⁵⁷ In addition, as we stated in the *Preliminary Results*, we asked the GOC to provide a copy of their September 6, 2016, supplemental response from *Silica Fabric from China* (ACCESS barcode: 3503880-01)⁵⁸ and to 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 EBC program.⁵⁹

In response, as we stated in the *Preliminary Results* the GOC did not provide the requested information but 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."⁶⁰ The GOC argued that Commerce's request for information regarding the export buyer's

⁵¹ *Id.* at 12.

⁵² *Id.* at 62.

⁵³ *Id.*

⁵⁴ See Initial Questionnaire at II-35 – II-36; see also *Preliminary Results* PDM at 37.

⁵⁵ *Id.*

⁵⁶ See Initial Questionnaire at II-39 – II-44; see also *Preliminary Results* PDM at 37.

⁵⁷ 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 IQR at 116; see also *Preliminary Results* PDM at 37.

⁵⁸ See Initial Questionnaire at II-3; see also *Preliminary Results* PDM at 37.

⁵⁹ *Id.*

⁶⁰ *Id.*

credits provided to the respondents' U.S. customers is not applicable.⁶¹ 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.⁶² 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."⁶³

As we stated in the *Preliminary Results*, 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)*⁶⁴ and argued that "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."⁶⁵ As explained in the *Preliminary Results*, 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.⁶⁶

Commerce's understanding of the EBC program changed after Commerce began questioning the GOC's earlier indication that loans provided pursuant to the EBC program were between the GOC and the borrower *only*, essentially a *direct* deposit from the China EX-IM Bank to the foreign buyer. In particular, in the *Silica Fabric Investigation*, Commerce identified that the rules implementing the EBC program appeared to indicate that the China EX-IM Bank's payment was instead disbursed to U.S. customers via an intermediary Chinese bank, thereby contradicting the GOC's response otherwise.⁶⁷ Thus, Commerce asked the GOC to provide the same information it provided in the *Silica Fabric Investigation* regarding the rules implementing the EBC program, as well as any other governing documents (discussed above). Commerce also asked a series of questions regarding the method of transferring funds from the China EX-IM Bank to Chinese exporters on behalf of U.S. customers via the credits at issue:

- Provide original and translated copies of any laws, regulations or other governing documents cited by the GOC in the Export Buyer's Credit Supplemental Questionnaire Response.⁶⁸
- Provide a list of all partner/correspondent banks involved in disbursement of funds under the Export Buyer's Credit Program.⁶⁹

⁶¹ See GOC's November 18, 2020 IQR at 116; see also *Preliminary Results* PDM at 38.

⁶² See GOC's November 18, 2020 IQR at 117; see also *Preliminary Results* PDM at 38.

⁶³ *Id.*

⁶⁴ *Id.*

⁶⁵ *Id.*

⁶⁶ See GOC November 18, 2020 IQR at 188 and Exhibit F.3; see also *Preliminary Results* PDM at 39.

⁶⁷ See *Countervailing Duty Investigation of Certain Amorphous Silica Fabric from the People's Republic of China: Final Affirmative Determination*, 82 FR 8405 (January 25, 2017) (*Silica Fabric Investigation*), and accompanying IDM at 12.

⁶⁸ See Initial Questionnaire at II-36.

⁶⁹ *Id.*

- If you claim that no customer of the respondent companies used buyer credits, please explain in detail the steps the GOC took to determine that no customer used Export Buyer's Credits. In your answer, please identify the documents, databases, accounts, *etc.* that were examined to determine there was no use.⁷⁰

As we explained in the *Preliminary Results*, information obtained in a prior CVD proceeding indicates that the GOC revised the Administrative Measures regarding this program in 2013.⁷¹ 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.⁷² 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

This missing information was especially significant because, under the EBC program, credits are not direct transactions from the China EX-IM Bank to the U.S. customers of the respondent exporters; rather, there can be intermediary banks involved,⁷³ the identities of which the GOC has refused to provide to Commerce. In *Chlorinated Isos Investigation*, based on our understanding of the program at that time, verification of non-use appeared to be possible through examining the financial statements and books and records of U.S. customers for evidence of loans provided directly from the China EX-IM Bank to the U.S. customer.⁷⁴ However, based on our more recent understanding of the program in the *Silica Fabric Investigation* discussed above, performing the verification steps to make a determination of whether the "manufacture, production, or export" of the company respondents' merchandise has been subsidized would therefore require knowing the names of the intermediary banks; it would be their names, not the name "China Ex-Im Bank," that would appear in the subledgers of the U.S. customers if they received the credits. Commerce addressed this issue in *Aluminum Sheet from China*, stating:

Record evidence indicates that the loans associated with this program are not limited to direct disbursements through the China EX-IM Bank. Specifically, the record information indicates that customers can open loan accounts for disbursements through this program with other banks, whereby the funds are first sent to . . . the importer's account, which could be at the China Ex-Im Bank or other banks, and that these funds are then sent to the exporter's bank account.⁷⁵

⁷⁰ *Id.*

⁷¹ 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; see also *Preliminary Results* PMD at 39.

⁷² *Id.*

⁷³ See *Narrow Woven Ribbons with Selvedge from the People's Republic of China: Final Results of Countervailing Duty Administrative Review; 2018*, 86 FR 40462 (July 22, 2021), and accompanying IDM at 37.

⁷⁴ See *Chlorinated Isos Investigation* IDM at 15.

⁷⁵ See *Countervailing Duty Investigation of Common Alloy Aluminum Sheet from the People's Republic of China: Final Affirmative Determination*, 83 FR 57427 (November 15, 2018) (*Aluminum Sheet from China*), and accompanying IDM at 30.

In other words, there will not necessarily be an account in the name “China Ex-Im Bank” in the books and records (*e.g.*, subledger, tax return, bank statements) of the U.S. customer. Thus, if we cannot verify claims of non-use at the GOC,⁷⁶ having a list of the correspondent banks is critical for us to perform verification at the U.S. customers.

Without such information, it would be unreasonably onerous for Commerce to comb through the business activities of the company respondent’s customers without any guidance as to how to simplify the process or any guidance as to which loans or banks should be subject to scrutiny as part of a verification for each company. A careful verification of the company respondent’s customers’ non-use of this program without understanding the identity of these correspondent banks would be extremely difficult, if not impossible. Because Commerce does not know the identities of these banks, Commerce’s second step of its typical non-use verification procedures (*i.e.*, examining the company’s subledgers for references to the party making the financial contribution) could not by itself demonstrate that the U.S. customers did not use the program (*i.e.*, by examining whether there were any correspondent banks in the subledger). Nor could the second step be used to narrow down the company’s lending to a subset of loans likely to be the export buyer’s credits (*i.e.*, loans from the correspondent banks). Thus, verifying non-use of the program without knowledge of the correspondent banks would require Commerce to view the underlying documentation for *all* entries from the subledger *to attempt* to confirm the origin of each loan—*i.e.*, whether the loan was provided from the China EX-IM Bank via an intermediary bank. This would be an extremely onerous undertaking for any company that received more than a small number of loans.

Furthermore, Commerce’s typical non-use verification procedures (*i.e.*, selecting *specific* entries from the subledger and requesting to see underlying documentation, such as applications and loan agreements) would be of no value. This step might serve merely to confirm whether banks were correctly identified in the subledger—not necessarily whether those banks were correspondent banks participating in the EBC program. This is especially true given the GOC’s failure to provide other requested information, such as a sample application, and other documents making up the “paper trail” of a direct or indirect export credit from the China EX-IM Bank, discussed above. Commerce would simply not know what to look for behind each loan in attempting to identify a loan provided by the China EX-IM Bank via a correspondent bank.

This same sample “paper trail” would be necessary even if the GOC provided the list of correspondent banks. For instance, assuming that one of the correspondent banks is HSBC, Commerce would need to know how to differentiate ordinary HSBC loans from loans originating from, facilitated by, or guaranteed by the China EX-IM Bank. In order to do this, Commerce would need to know what underlying documentation to look for in order to determine whether particular subledger entries for HSBC might actually be China EX-IM Bank financing: specific applications, correspondence, abbreviations, account numbers, or other indicia of China EX-IM Bank involvement. As explained above, the GOC failed to provide Commerce with any of this information. Thus, even were Commerce to attempt to verify the respondent’s non-use of the EBC program, notwithstanding its lack of knowledge of which banks are intermediary/correspondent banks, by examining *each* loan received by the respondent’s U.S.

⁷⁶ Commerce no longer attempts to verify usage with the GOC given the inadequate information provided in its questionnaire responses. See *Aluminum Sheet from China* IDM at Comment 2.

customers, Commerce still would not be able to verify which loans were normal loans versus EBC program loans due to its lack of understanding of what underlying documentation to expect to review, and whether/how that documentation would indicate China EX-IM Bank involvement. In effect, companies could provide Commerce with incomplete loan documentation without Commerce understanding that the loan documentation was incomplete.

Even if it were complete and identified China EX-IM Bank involvement, without a thorough understanding of the program, Commerce might not recognize indicia of such involvement. That is why Commerce determined that the information contained in the 2013 Administrative Measures, as well as other information concerning the operation of the EBC program, is required in order to verify usage. However, because the GOC refused to provide the necessary information needed to understand the operation of the program, which is not solely a matter of determining whether there is a financial contribution or whether a subsidy is specific. A complete understanding of the program provides a “roadmap” for the verifiers by which they can conduct an effective verification of usage.⁷⁷ Thus, Commerce could not *accurately and effectively* verify usage at the company respondent’s customers, even were it to attempt the unreasonably onerous examination of each of the customers’ loans. To conduct verification of the customers without the information requested from the GOC would amount to looking for a needle in a haystack with the added uncertainty that Commerce might not even be able to identify the needle when it was found.

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 China EX-IM 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. 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. Thus, as we determined in the *Preliminary Results*, we continue to find that Commerce could not verify the non-use of export buyer’s credits by Tianran’s customers.

In prior proceedings in which we have examined this program, before the 2013 amendments, we have found that the China EX-IM Bank, as the lender, is the primary entity that possesses the supporting information and documentation that are necessary for Commerce to fully understand the operation of the program, which is prerequisite to Commerce’s ability to verify the accuracy of the {respondents’ claimed non-use of the} program. Because the program changed in 2013 and the GOC has not provided details about these changes, Commerce has outstanding questions about how this program currently functions, *e.g.*, whether the China EX-IM Bank limits the provision of export buyer’s credits to business contracts exceeding \$2 million, and whether it uses third-party banks to disburse/settle export buyer’s credits. Such information is critical to understanding how export buyer’s credits flow to and from foreign buyers and the China EX-IM Bank and forms the basis of determining countervailability. Absent the requested information,

⁷⁷ By analogy, consider attempting to verify whether a company has received a tax exemption without having an adequate understanding of how the underlying tax returns should be completed or where use of the tax exemption might be recorded.

and without a full understanding of the involvement of third-party banks, Tianran's (and its customers') claims of non-use are not verifiable.⁷⁸

We continue to find that usage of the EBC program would not be verifiable at the company respondent in a manner consistent with Commerce's verification methods because Commerce would not be able to confirm usage or claimed non-use by examining books and records which can be reconciled to audited financial statements⁷⁹ or other documents, such as tax returns. Without the GOC providing bank disbursement information, Commerce would not be able to tie any loan amounts to banks participating in this program in the company respondent's U.S. customers' books and records, and therefore could not verify the claims of non-use. A review of ancillary documents, such as applications, correspondence, emails, *etc.*, is insufficient for Commerce to verify any bank disbursement or loan amount pertaining to the company respondent, its customers, and/or the GOC's participation in the program.⁸⁰ Commerce would need to have a better understanding of the program before it could verify it because we do not know what documents to request to review at verification or what information in the books and records to tie to the Tianran's reported information from its questionnaire response. Therefore, this information would be necessary prior to any verification in order to ensure the information we would have received was complete and accurate to fully analyze and calculate the benefits the company respondent received under this program during the course of the POR.

In short, because the GOC failed to provide Commerce with information necessary to identify a paper trail of a direct or indirect export credit from the China EX-IM Bank, we would not know what to look for behind each loan in attempting to identify which loan was provided by the China EX-IM Bank via a correspondent bank under the EBC program. This necessary information is missing from the record because such disbursement information is only known by the originating bank, the China EX-IM Bank, which is a government-controlled bank.⁸¹ Without cooperation from the China EX-IM Bank and/or the GOC, we cannot know the banks that could have disbursed export buyer's credits to the company respondent's customers. Therefore, there are gaps in the record because the GOC refused to provide the requisite disbursement information.

Additionally, Commerce finds that it is not possible to determine whether export buyer's credits were received with respect to the export of solar cells because the potential recipients of export buyer's credits are not limited to Tianran's customers, as they may be received by other third-party banks and institutions. Again, Commerce would not know what indicia to look for in searching for usage or even what records, databases, or supporting documentation we would need to examine to conduct the verifications (*i.e.*, without a complete set of laws, regulations, application and approval documents, and administrative measures, Commerce would not even know what books and records the China EX-IM Bank maintains in the ordinary course of its

⁷⁸ See *Chlorinated Isocyanurates from the People's Republic of China: Preliminary Results of Countervailing Duty Administrative Review*; 2016, 83 FR 62841 (December 7, 2018), and accompanying PDM at 16-17, unchanged in *Chlorinated Isocyanurates from the People's Republic of China: Final Results of Countervailing Duty Administrative Review*; 2016, 84 FR 37627 (August 1, 2019).

⁷⁹ *Id.*

⁸⁰ *Id.*

⁸¹ See *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 31 (confirming that the GOC solely owns the China EX-IM Bank).

operations). Essentially, Commerce is unable to verify in a meaningful manner what little information there is on the record indicating non-use, pursuant to section 776(a)(2)(D) of the Act, with the exporters, U.S. customers, or at the China Ex-Im Bank itself given the refusal of the GOC to provide requested information regarding this program, including, for example, a complete list of correspondent/partner/intermediate banks.

Commerce finds that required missing information concerning the operation and administration of the EBC program is necessary because it demonstrates why usage information provided by the GOC and Tianran cannot be verified and, thus, why there is a gap in the record concerning usage. Commerce has explained how the gap in the record (*i.e.*, missing information concerning the operation of the EBC program) prevents complete and effective verification of the customers' certifications of non-use. A very similar rationale has been accepted by the CIT in a review of *Solar Products from China*. Specifically, in *Trina Solar 2016*,⁸² given similar facts, the CIT found that Commerce reasonably concluded it could not verify usage of the EBC program at the exporter's facilities absent an adequate explanation from the GOC of the program's operation (*i.e.*, "absent a well-documented understanding of how an exporter would be involved in the application of its customer for an export buyer credit and what records the exporter might retain, we would have no way of knowing whether the records we review at a company verification necessarily include any applications or compliance records that an exporter might have....").⁸³

Moreover, we disagree with Tianran and the GOC that Commerce has not articulated why the statements of non-use are insufficient to fill the gaps in the GOC's response. Given the constraints on Commerce resulting from the GOC's failure to provide the necessary information requested for this program, Commerce reasonably determined that it would be unable to examine each and every loan obligation of each of Tianran's customers and that, even if such an undertaking were possible, it would be meaningless, because Commerce would have no idea of what documents it should look for or what other indicia there might be within a company's loan documentation regarding the involvement of the China EX-IM Bank.

At the very least, even when Commerce has no means of limiting the universe of transactions before it begins verification, Commerce knows what it is looking for when it begins selecting documents or transactions for review. When, because of the GOC's failure to provide information, there are no such parameters, or there is no guidance as to what indicia Commerce should look for, it is unreasonable to expect Commerce to hunt for a needle in a haystack – a very large haystack in some instances. As an illustrative example regarding the VAT and import duty exemptions, Commerce has met with the GOC to discuss how that program works, and in such instances the GOC has been fully cooperative.⁸⁴ Therefore, Commerce knows what documents it should see when VAT and import duties are paid and when they are exempted. It knows, in other

⁸² See *Changzhou Trina Solar*, 352 F. Supp. 3d at 1355 (citing *Solar Products from China* IDM at 91-94).

⁸³ *Id.*

⁸⁴ See, e.g., *Certain Tow-Behind Lawn Groomers and Certain Parts Thereof from the People's Republic of China: Preliminary Affirmative Countervailing Duty Determination and Alignment of Final Countervailing Duty Determination with Final Antidumping Duty Determination*, 73 FR 70971, 70975 (November 24, 2008), unchanged in *Certain Tow-Behind Lawn Groomers and Certain Parts Thereof from the People's Republic of China: Final Affirmative Countervailing Duty Determination*, 74 FR 29180 (June 19, 2009), and accompanying IDM at 10 ("At the verification of Princeway's questionnaire responses . . . the GOC presented corrections regarding the reported exempted import duties for imported equipment.")

words, when it has a complete document trace. The GOC, in fact, provides sample documents to help Commerce understand the paper flow under the program. Commerce can also simply ask to see a VAT invoice or a payment to the Chinese customs service to verify whether VAT and duties were charged and paid. By contrast, we simply do not know what to look for when we look at a loan to determine whether the China Ex-Im Bank was involved or whether a given loan was provided under the EBC program, for the reasons explained above.

Thus, we continue to find that the GOC withheld necessary information that was requested of it which resulted in necessary information not being available on the record of this review, and that the GOC significantly impeded the proceeding. Accordingly, Commerce must rely on facts otherwise available in issuing the final results, pursuant to sections 776(a)(1), (a)(2)(A), and (a)(2)(C) of the Act. Specifically, necessary information is not on the record because the GOC withheld information that we requested that was reasonably available to it, which significantly impeded the proceeding. In addition, we find that an adverse inference is warranted in the application of facts available, pursuant to section 776(b) of the Act because the GOC did not act to the best of its ability in providing the necessary information to Commerce. Additionally, we continue to find this program provides a financial contribution, is specific, and provides a benefit to Tianran within the meaning of sections 771(5)(D), 771(5A), and 771(5)(E) of the Act, respectively. Thus, Commerce's use of an adverse inference when selecting from among the facts otherwise available is reasonable and supported by substantial evidence on the record and we continue to find that the EBC program provides loan support through export buyer's credits.

Finally, with respect to the selection of the AFA rate to apply to this program, we continue to apply our CVD AFA hierarchy to assign a rate of 5.46 percent *ad valorem* to this program, as discussed in the *Preliminary Results*.⁸⁵

Comment 2: Whether Input Producers of Solar Glass and Aluminum Extrusions are Authorities

GOC Case Brief.⁸⁶

- Commerce incorrectly determined that providers of solar glass and aluminum extrusions are authorities. Commerce's application of AFA in this instance is fundamentally flawed as it is based on an assertion unsupported by the record.
- The Chinese Communist Party (CCP) is a political party not a government authority; and the CCP did not play a role in the management and operation of private companies as outlined in Commerce's Public Bodies Analysis Memoranda.⁸⁷ There is no connection between party activities and the suppliers' business operations.

⁸⁵ See *Preliminary Results* at 39-41.

⁸⁶ See GOC's Case Brief at 12-16.

⁸⁷ 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, dated February 27, 2019.

- There is no missing information from the record. The GOC has provided a detailed response regarding the role of the CCP in managing the business affairs of companies that are not majority-owned by the government – which is none.
- There is no central database of CCP membership, and it would be a violation of privacy to force individuals to share their personal political beliefs with a foreign government. Yet, instead of respecting individual privacy rights, Commerce found that the GOC’s failed to explain the political party status of individuals working for a supplier and applied AFA. The GOC’s assertion that it could not provide this information was an answer to Commerce’s question.
- The GOC has demonstrated, through the Enterprise Credit Information Publicity System (ECIPS), and questionnaire responses in Section II that the ownership status of the respondents’ solar glass and aluminum extrusions input suppliers are not government authorities.
- Articles of incorporation and other documents are not necessary for determining whether the suppliers are government authorities.

*Petitioner’s Rebuttal Brief:*⁸⁸

- Commerce should continue to find, based on AFA, that input producers of solar glass and aluminum extrusions are “authorities” pursuant to Section 771(5)(B) of the Act.
- The GOC did not provide the requested information on the role of the CCP, nor did it provide underlying documents requested by Commerce that are necessary to determine the corporate structure and ownership of these input companies.
- Despite the GOC’s assertion in the *Cast Iron Soil Pipe from China* investigation that the limited Enterprise Credit Information Publicity System information it provided “is authoritative evidence of the ownership structure of enterprises in China,” Commerce found that “{t}hese responses lacked the necessary information {the Department} requested and hindered {the Department}’s ability to determine whether the producers constitute ‘authorities.’”⁸⁹ Thus, the GOC’s refusal to provide complete responses to Commerce’s questions on the corporate structure and ownership of the input producers is grounds alone for finding the producers to be authorities on the basis of AFA.
- The GOC argued that the requested information was not necessary and refused to provide the information requested by Commerce. Also, the GOC did not provide any justification for Commerce to modify its well-established policy and practice in this administrative review. Thus, Commerce should continue to find that producers of 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.

Commerce Position:

We continue to find, as we did in the *Preliminary Results*, that the application of AFA is warranted in finding that certain domestic producers that provided input products (*i.e.*, aluminum extrusions, and solar glass) to the respondents are authorities, within the meaning of section

⁸⁸ See Petitioner’s Rebuttal Brief at 9-14.

⁸⁹ See *Cast Iron Soil Pipe from the People’s Republic of China: Final Affirmative Countervailing Duty Determination*, 77 FR 6770 (February 28, 2019), and accompanying issues and decision memorandum at 10.

771(5)(B) of the Act.⁹⁰ In the *Preliminary Results*, we explained that we requested information from the GOC regarding the specific companies that produced the inputs (e.g., aluminum extrusions and solar glass) that Tianran and DaSol and their respective suppliers purchased during the POR, which would allow us to determine whether the producers are authorities within the meaning of section 771(5)(B) of the Act.⁹¹ Such information included, but was not limited to, 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 CCP officials during the POR.⁹²

As we stated in the *Preliminary Results*, although the GOC provided some information, such as “basic registration information” from its ECIPS for the suppliers that provided Tianran and DaSol 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.⁹³

The GOC is well aware that Commerce considers the information requested regarding whether GOC or CCP members are managers and/or directors of companies that supply company respondents with input products is information that Commerce considers necessary for it to determine whether input suppliers are authorities within the meaning of section 771(5)(B) of the Act.⁹⁴ As explained in the Public Bodies Memorandum, an entity with significant CCP presence on its board or in management or in party committees is controlled such that it possesses, exercises, or is vested with governmental authority.⁹⁵ Nevertheless, the GOC has made the unwarranted decision that these questions are irrelevant to Commerce’s CVD proceedings involving China.

We have found in prior cases that, when examining whether CCP officials are among a company’s owners, senior managers, or directors, or if a CCP primary organization such as a party committee is embedded in the company’s structure, the entity possessing direct knowledge of these facts is the CCP (or the GOC) itself.⁹⁶ In fact, in prior CVD proceedings involving China, we found that

⁹⁰ See *Preliminary Results* PDM at 27-30.

⁹¹ *Id.* at 27.

⁹² *Id.* at 27-28.

⁹³ 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; see also *Preliminary Results* PDM at 28.

⁹⁴ See, e.g., *Solar Cells from China 2015 AR* IDM at Comment 1; 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 Intent To Rescind the Review, in Part; 2016*, 84 FR 5051 (February 20, 2019), unchanged in *Solar Cells from China 2016 AR*.

⁹⁵ See Memorandum, “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,” dated May 18, 2012 (Public Bodies Memorandum) at 33-36, placed on the record in the Memorandum, “Administrative Review of the Countervailing Duty Order on Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled Into Modules, from the People’s Republic of China: Placing Additional Documents on the Record,” dated December 21, 2020.

⁹⁶ See *Citric Acid and Certain Citrate Salts from the People’s Republic of China: Final Results of Countervailing Duty Administrative Review; 2012*, 79 FR 78799 (December 22, 2014) (*Citric Acid from China 2012 AR*), and accompanying IDM at 4-6; see also *Carbon and Alloy Steel Threaded Rod from the People’s Republic of China: Final Affirmative Countervailing Duty Determination*, 85 FR 8833 (February 18, 2020) (*Carbon and Alloy Threaded Rod*), and accompanying IDM at 16.

the GOC was able to obtain the information requested independently from the companies involved. We also found that statements from the companies, rather than from the GOC or from members of the CCP themselves, were not sufficient as a basis for determining whether CCP officials were embedded in a company's structure as owners, senior managers, or directors.⁹⁷ Further, the GOC has been able to provide requested information on CCP involvement in input producers in a prior CVD investigation.⁹⁸

We continue to 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 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 final results. Moreover, we 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. Therefore, we continue to find that it is reasonable to rely on facts available with an adverse inference that GOC or CCP officials are present in the companies that supplied the company respondents with their input products (*i.e.*, aluminum extrusions, and solar glass) as individual owners, managers, and members of the board of directors. As AFA, we find that this gives the CCP, and by extension the government, meaningful control over these companies and their resources. We find that the companies that provided Tianran and its supplier DaSol with their input products, including ostensibly private entities, are authorities within the meaning of section 771(5)(B) of the Act. Thus, 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.

Comment 3: Whether the Provision of Electricity for LTAR Program is Countervailable

*GOC Case Brief:*⁹⁹

- Commerce ignores the facts that the GOC acted to the best of its ability and provided evidence that the provision of electricity in China is not specific.
- The GOC answered all questions in the Electricity Appendix in the initial questionnaire and demonstrated that the provincial governments have set the sales price since January 1, 2016.
- The GOC's provision of electricity is not specific because they are set according to market principles and Commerce's decision should be reversed. Specifically, in the Section II response, the GOC explained that electricity prices are classified by end user categories such

⁹⁷ See *Citric Acid from China 2012 AR* IDM at 61 ("{w}e requested the GOC to respond to the Input Producer Appendix because it is the party to the investigation which has in its possession verifiable information about the CCP's structure and functions that are relevant to {Commerce's} determination of whether producers of inputs are 'authorities' within the meaning of section 771(5)(B) of the Act."); see also *Pre-Stressed Concrete Steel Wire Strand from the People's Republic of China: Final Affirmative Countervailing Duty Determination*, 75 FR 28557 (May 21, 2010) (*PC Strand China*), and accompanying IDM at Comment 8, where it is discussed that {Commerce} requested and obtained from the GOC information which was verified at the GOC, on the ownership of an input producer and the involvement of a shareholder in the CCP.

⁹⁸ See *High Pressure Steel Cylinders from the People's Republic of China: Final Affirmative Countervailing Duty Determination*, 77 FR 26738 (May 7, 2012) (*High Pressure Steel Cylinders from China*), and accompanying IDM at 13.

⁹⁹ See GOC's Case Brief at 8-12.

as residential agricultural, large industry, and/or industrial and commercial; within each category, the electricity prices are equally applied to all end users and are not specific.

- The GOC also clarified that the price proposal is to be approved by the provincial people's government – not the National Development and Reform Commission (NDRC). There are no “facts otherwise available” on the record that Commerce can rely to suggest that the GOC's provision of electricity is specific.

*Petitioner's Rebuttal Brief:*¹⁰⁰

- Commerce properly found that the electricity for LTAR program is countervailable
- Despite its claim that responsibility for setting prices within each province has moved from the NDRC to the provincial governments, the GOC failed to explain the roles and nature of cooperation between the NDRC and provinces in deriving electricity price adjustments. The information provided by the GOC indicates that the NDRC continues to play a major role in setting and adjusting prices of electricity. Specifically, NDRC's Notice 748 and Notice 3105 both direct provinces to reduce prices and to report the enactment of such changes to the NDRC.
- The GOC failed to respond completely to Commerce's questions with respect to this program, the information necessary for Commerce's analysis is not available on the record, and therefore the GOC significantly impeded the proceeding.

Commerce Position: For the final results, based upon the application of facts otherwise available with an adverse inference,¹⁰¹ we continue to find that the GOC did not provide the necessary information Commerce requested pertaining to whether the provision of electricity constituted a financial contribution within the meaning of section 771(5)(D)(iii) of the Act, whether such a provision provided a benefit within the meaning of section 771(5)(E)(iv) of the Act, and whether such a provision was specific within the meaning of section 771(5A) of the Act.

We disagree with the GOC regarding: (1) the role of the NDRC in setting electricity rates in China; (2) their claim that the sales price of electricity is determined by market forces, rather than by the direction of the government; and (3) that the GOC acted to the best of its ability to provide requested information about this program.

We explained in the *Preliminary Results* that 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 NDRC, and cooperation between the provinces and the NDRC in electricity price adjustments. Specifically, in addition to other information described in the *Preliminary Results*,¹⁰² Commerce requested that the GOC provide detailed explanations to questions including, but not limited to: (1) how increases in the cost elements in the price proposals led to retail price increases for electricity; (2) how increases in labor costs, capital expenses, and transmission and distribution costs are factored into the price proposals for

¹⁰⁰ See Petitioner's Rebuttal Brief at 6-8.

¹⁰¹ See sections 776(a) and (b) of the Act.

¹⁰² See *Preliminary Results* PDM at 33.

increases in electricity rates; and (3) how the cost element increases in the price proposals and the final increases were allocated across the province and across tariff end-user categories.¹⁰³

As we explained in the *Preliminary Results*, 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.¹⁰⁴ We also explained in the *Preliminary Results* that, contrary to the GOC's position, the record does not support the GOC's claims that the relevant provincial pricing authorities determine and issue electricity prices within their own jurisdictions.¹⁰⁵ The NDRC's "Notice on Lowering Coal-fired Electricity On-grid Price and General Industrial and Commercial Electricity Price, FGJF {2015} No. 3105" (Notice 3105) provides general guidelines for changing electricity price, including calculation formulas and selling price adjustments.¹⁰⁶ 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."¹⁰⁷ 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."¹⁰⁸ We therefore continue to find that both Notice 3105 and Notice 748 explicitly direct provinces to reduce prices and to report the enactment of those changes to the NDRC.¹⁰⁹

The record also does not support the GOC's claim that electricity prices in China are set according to market principles. 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 preparation of their price schedules and explained electricity price schedules are derived from the adjustment rates of the thermal coal prices by each province.¹¹⁰

For the reasons explained in the *Preliminary Results* and above, as AFA, Commerce 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.

¹⁰³ See Initial Questionnaire at II-52-II-53.

¹⁰⁴ See GOC's November 18, 2020 IQR at 106; *see also Preliminary Results* PDM at 28.

¹⁰⁵ See GOC's November 18, 2020 IQR at 106; *see also Preliminary Results* PDM at 28.

¹⁰⁶ See GOC's November 18, 2020 IQR at Exhibit E5.2.

¹⁰⁷ *Id.*

¹⁰⁸ *Id.* at Exhibit E5.13.

¹⁰⁹ *Id.* at Exhibit E5.2

¹¹⁰ *Id.* at 113.

Moreover, we continue to 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 correction to the electricity rate benchmark worksheet, *see* Comment 6 below.

Comment 4: Whether “Other Subsidies” Are Countervailable

*GOC Case Brief:*¹¹¹

- Commerce's decision to countervail Tianran's and DaSol's reported “other subsidies” is unlawful.
- Investigations on subsidy programs are initiated only if there is evidence of financial contribution, specificity, and benefit.
- There must be proper allegations based on sufficient evidence. Commerce's practice in asking parties, particularly other governments, to declare and list “all other subsidies” runs counter to U.S. law as enumerated in section 702 of the Act, which clearly requires an allegation of subsidy and an initiation of an investigation into the alleged program. Because the “other subsidies” are programs that have neither been alleged nor initiated upon, it is improper for Commerce to ask parties for this information or for it to apply AFA or any calculated measure upon these so-called programs.

*Petitioner's Rebuttal Brief:*¹¹²

- Commerce's regulations at 19 CFR 351.311, which mirrors section 775 of the Act, states that Commerce “will examine {a} practices, subsidy, or subsidy program” if “during a countervailing duty investigation or a countervailing duty administrative review {the Department} discovers a practice that appears to provide a countervailing subsidy with respect to the subject merchandise”
- As stated in *Collated Steel Staples from China*, Commerce “need not passively wait to stumble upon their other potential subsidies.”¹¹³ The CIT also upheld Commerce's authority to request additional information on discovered subsidies, including in an appeal of another administrative review of this proceeding.

¹¹¹ *See* GOC's Case Brief at 16-17

¹¹² *See* Petitioner's Rebuttal Brief at 15-16.

¹¹³ *Id.* at 16 (citing *Certain Collated Steel Staples from the People's Republic of China: Final Affirmative Countervailing Duty Determination and Final Affirmative Critical Circumstances Determination*, 85 FR 33626 (June 2, 2020), and accompanying IDM at comment 2.)

- Commerce has previously explained that examining subsidies discovered during the course of a proceeding is not inconsistent with the World Trade Organization’s (WTO) Subsidies and Countervailing Measures Agreement and the United States’ WTO obligations.

Commerce Position: We disagree with the GOC that Commerce’s request that respondent interested parties report the “other assistance” they received from the government is inconsistent with U.S. law or the United States’ international obligations. With respect to U.S. law, our conduct is in accordance with law and supported by substantial evidence because the “other subsidies” at issue here were reported by Tianran, a mandatory respondent in this administrative review, in its initial questionnaire response to the question of whether it received other government assistance. Tianran’s reporting of other subsidies constitutes factual information pursuant to 19 CFR 351.102(b)(21)(i) which revealed programs that appeared to provide countervailable subsidies with respect to the subject merchandise.

With respect to the GOC’s argument that Commerce’s investigation of these programs is in violation of WTO rules, we note that Commerce is conducting this proceeding under U.S. law, which is consistent with those. However, Commerce has not initiated an investigation of alleged subsidies on the basis of a simple assertion, unsubstantiated by record evidence, because Tianran self-reported these subsidies in its questionnaire response. Thus, the existence of these programs is supported by factual information on the record of this administrative review. There is no evidence on the record of this administrative review which calls into question the reliability of Tianran’s questionnaire response. Thus, Commerce is satisfied that the investigation of Tianran’s self-reported subsidies in this administrative review is consistent with U.S. law and WTO rules.

Finally, Commerce has previously explained its practice with respect to the application of AFA to governments in the context of CVD proceedings, including in *Ribbons AR 2016*.¹¹⁴ In general, Commerce’s practice is to find, as AFA, that the alleged “other subsidy” programs for which the GOC has failed to provide requested information constitute a financial contribution and are specific within the meaning of sections 771(5)(D) and 771(5A) of the Act, respectively.¹¹⁵ Therefore, consistent with our practice, where the GOC withheld necessary information and failed to cooperate by not acting to the best of its ability to comply with our requests for information, Commerce continues to apply AFA to the GOC in the final results by finding that the subsidies reported by Tianran for the first time in this administrative review provide a financial contribution and are specific within the meaning of sections 771(5)(D) and 771(5A) of the Act.

¹¹⁴ See *Narrow Woven Ribbons with Woven Selvedge from the People’s Republic of China: Final Results of Countervailing Duty Administrative Review; 2016*, 84 FR 11052 (March 25, 2019) (*Ribbons AR 2016*), and accompanying IDM at Comment 4; see also *Narrow Woven Ribbons with Woven Selvedge from the People’s Republic of China: Final Results of Countervailing Duty Administrative Review; 2015*, 83 FR 11177 (March 14, 2018), and accompanying IDM at Comment 3.

¹¹⁵ See, e.g., *Citric Acid and Certain Citrate Salts from the People’s Republic of China: Final Results of Countervailing Duty Administrative Review*, 76 FR 77206 (December 12, 2011), and accompanying IDM at Comment 8; *Certain InShell Roasted Pistachios from the Islamic Republic of Iran: Final Result of Countervailing Duty New Shipper Review*, 73 FR 9993 (February 25, 2008), and accompanying IDM at Comment 2; and *Certain Hot-Rolled Carbon Steel Flat Products from India: Final Results of Countervailing Duty Administrative Review*, 73 FR 40295 (July 14, 2008), and accompanying IDM at Comment 6.

Comment 5: Whether Certain Benchmarks for Electricity Should be Corrected

*Tianran's Case Brief:*¹¹⁶

- Commerce miscalculated electricity benchmarks for certain months where the electricity rates used do not reflect the applicable provincial electricity tariff rates reported by the GOC.
- The “Peak” rate used by Commerce for January through March 2018 was inaccurate because it is derived from an English translation of the applicable provincial rate schedule that clearly misstated the applicable “Peak” rate from the Chinese original. Specifically, while the English translation shows that the “Peak price” for the usage category “2. General industrial and commercial electricity degree price” for Transformer Capacity “1-10kv” is “1.8862,” the original Chinese version of the same rate schedule reports a “Peak” price for the same rate category of “118.62.”
- The “Valley” benchmark rate used by Commerce for the months September through December 2018 is inaccurate because Commerce inadvertently transposed the “Peak” rate reported in the applicable rate schedule to the “Valley” column.
- Commerce should remove seasonal electricity tariff rates in its electricity benchmarks. Commerce stated that it intended to exclude seasonal rates and does not normally include seasonal rates in its benchmark calculations based on past practice. Commerce not only failed to follow the calculation methodology stated in the *Preliminary Results* by including seasonal rates in its benchmark calculation, but also did not follow its past practice.

*Petitioner's Rebuttal Brief:*¹¹⁷

- Commerce should make no changes to its electricity for LTAR calculation based on purported translation errors.
- In *Wind Towers from China*, Commerce has explained that the burden is on parties to provide accurate translations and stated that: “[L]acking an alternate translation, the Department finds that the footnote explaining the various rate categories is most probative, and therefore finds that there are three categories in this schedule.”¹¹⁸
- Tianran cited no alternate translations of the schedules on the record of this review. Accordingly, consistent with *Wind Towers from China*, Commerce should make no changes to its electricity for LTAR benefit calculations based on Tianran's alleged mistranslations in the electricity rate schedules.

Commerce Position: We agree with Tianran that the Peak rate of 1.8862 listed for the January through March 2018 period in the English translation of the electricity rate schedule for Shantou, Chaozhou, Jieyang, Shanwei, Yangjiang, Zhangjiang, Maoming and Zhoqing provinces is an inaccurate figure due to a typographical error.¹¹⁹ Specifically, this rate appears to have been mis-transcribed in the English translation of the original Chinese schedule, and this error can plainly be

¹¹⁶ See Tianran's Case Brief at 19-26.

¹¹⁷ See Petitioner's Rebuttal Brief at 16-17.

¹¹⁸ See *Utility Scale Wind Towers from the People's Republic of China: Final Affirmative Countervailing Duty Determination*, 77 FR 75978 (December 26, 2012), and accompanying IDM at comment 16.

¹¹⁹ 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 IQR) at Exhibit 5.12, page 418.

seen by comparing the figure in the original Chinese schedule with the figure in the English translation of the schedule.¹²⁰ We therefore have corrected the electricity benchmark worksheet by using the correct rate of 1.1862, which is the rate for the Peak price for usage category “2. General industrial and commercial electricity degree price” for Transformer Capacity “1-10kv” for January through March 2018.¹²¹ We disagree with the petitioner that this was an error in translation. Moreover, unlike in *Wind Towers from China*, the figure in the original Chinese schedule is correct and usable. This change resulted in a change in the Peak commercial benchmark rate for January through March 2018.¹²²

We also have removed from the Valley column of electricity benchmark worksheet rates taken from the Tibet province rate schedule provided by the GOC for January through April 2018.¹²³ We removed the rates 0.8500 and 0.5400 from the commercial and residential rates charts, respectively, because these rates are not Valley rates.¹²⁴ These changes resulted in changes to the Valley commercial and residential benchmark rates for January through March 2018.¹²⁵

We also agree with Tianran that the *Preliminary Results* electricity rate benchmark worksheet contained errors in the Valley and Peak rates listed for Shandong province in the commercial benchmark rate chart for September through December 2018.¹²⁶ We corrected these errors by changing the rates listed in the commercial benchmark rate chart for the Valley rate (1.105) and the Peak rate (0.6623) to the correct Valley rate of 0.3457 and the correct Peak rate of 1.1055, as shown in the Shandong province schedule for this period.¹²⁷ In reviewing the Shandong Province electricity rate schedule for this period, we also discovered that the Normal commercial rate listed for Shandong Province in the *Preliminary Results* electricity rate benchmark worksheet for this period is also incorrect, as the figure listed is the “High current electricity price” (0.9789). We therefore corrected this error by replacing the incorrect figure with the correct figure, 0.6623, which is the figure listed in the Shandong Province rate schedule under the heading “Flat price.” These changes resulted in changes in the Valley and Normal commercial benchmark rates for September through December 2018.¹²⁸ The change in the Normal commercial benchmark rate for this period did not have an impact on the Provision of Electricity program rate calculated for Tianran.¹²⁹

¹²⁰ *Id.* at Exhibit 5.12, pages 418-419.

¹²¹ See Tianran’s Final Calculations Memorandum at Attachment III.

¹²² *Id.*

¹²³ *Id.*

¹²⁴ See GOC’s IQR at Exhibit 5.12, pages 863-868.

¹²⁵ *Id.*

¹²⁶ See Memorandum, “Preliminary Calculations for Wuxi Tianan Photovoltaic Co., Ltd.,” dated April 19, 2021 at Attachment III.

¹²⁷ See GOC’s IQR at Exhibit 5.12, pages 711-712.

¹²⁸ See Tianran’s Final Calculations Memorandum at Attachment III.

¹²⁹ *Id.*

Comment 6: Whether the Per-Kilogram Quantities Should be Used for DaSol's Solar Glass for LTAR Calculations

*Tianran's Case Brief:*¹³⁰

- Commerce should use the solar glass purchase quantities reported in kilograms by DaSol in its April 2021 supplemental response to calculate the benefit as the conversion factor used for the *Preliminary Results* was inaccurate.
- No conversion is necessary because DaSol reported its solar glass purchases, both in number of pieces and total kilograms, on an invoice-specific basis along with all necessary information to convert between a per-piece and per-kilogram bases, per Commerce's request on April 29, 2021.

The petitioner did not comment on this issue.

Commerce Position: We have recalculated the solar glass for LTAR program rate for DaSol using the quantities DaSol reported in kilograms in its April 29, 2021, post-preliminary supplemental questionnaire response.¹³¹ We agree with Tianran that conversion of the quantities reported in kilograms by DaSol is not necessary.

XIV. RECOMMENDATION

We recommend approving all the above positions and adjusting all related countervailable subsidy rates accordingly. If these positions are approved, we will publish the final results in the *Federal Register*.




Agree

Disagree

8/23/2021

X



Signed by: CHRISTIAN MARSH

Christian Marsh
Acting Assistant Secretary
for Enforcement and Compliance

¹³⁰ See Tianran's Case Brief at 16-19.

¹³¹ See DaSol's Letter, "Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled Into Modules from the People's Republic of China: Supplemental Questionnaire Response," dated April 29, 2021 at 1 and Exhibit S3-1.

Appendix I

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.
16. Yingli Energy (China) Co., Ltd.

Appendix II

Grant Programs 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 Innvocation 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 Xinzhuan 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