



C-489-823
Sunset Review
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March 2, 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 Expedited First Sunset
Review of the Countervailing Duty Order on Welded Line Pipe
from the Republic of Turkey

I. SUMMARY

We have analyzed the substantive response of the domestic interested parties in the first sunset review of the countervailing duty (CVD) order covering welded line pipe (WLP) from the Republic of Turkey (Turkey).¹ We did not receive a response from the Government of Turkey (GOT) or any other respondent interested parties. Accordingly, we conducted an expedited (120-day) sunset review pursuant to section 751(c)(3)(B) of the Tariff Act of 1930, as amended (the Act), and 19 CFR 351.218(e)(1)(ii)(C)(2). We recommend that you approve the positions described in the “Discussion of the Issues” section of this memorandum. Below is the complete list of the issues in this sunset review for which we received a substantive response:

1. Likelihood of continuation or recurrence of a countervailable subsidy
2. Net countervailable subsidy likely to prevail
3. Nature of the subsidy

II. BACKGROUND

On November 3, 2020, Commerce published the notice of initiation of the first sunset review of the *Order*,² pursuant to section 751(c) of the Act.³ Commerce received notices of intent to participate from Axis Pipe and Tube, California Steel Industries, Tex-Tube Company, Welspun Tubular LLC, Maverick Tube Corporation and IPSCO Tubulars Inc., American Cast Iron Pipe Company, and Stupp Corporation (collectively, domestic interested parties) within the deadline

¹ See *Welded Line Pipe from the Republic of Turkey: Countervailing Duty Order*, 80 FR 75054 (December 1, 2015) (*Order*).

² *Id.*

³ See *Initiation of Five-Year (Sunset) Review*, 85 FR 6958 (November 3, 2020).



specified in 19 CFR 351.218(d)(1)(i).⁴ Each claimed interested party status under section 771(9)(C) of the Act as domestic producers engaged in the production in the United States of WLP.

Commerce received a substantive response from the domestic interested parties within the 30-day deadline specified in 19 CFR 351.218(d)(3)(i).⁵ We did not receive a substantive response from any other interested party in this proceeding, and no party requested a hearing.

On December 23, 2020, Commerce notified the U.S. International Trade Commission (ITC) that it did not receive an adequate substantive response from respondent interested parties.⁶ As a result, pursuant to section 751(c)(3)(B) of the Act and 19 CFR 351.218(e)(1)(ii)(C)(2), Commerce conducted an expedited (120-day) sunset review of this *Order*.

III. SCOPE OF THE *ORDER*

The merchandise covered by the *Order* is circular welded carbon and alloy steel (other than stainless steel) pipe of a kind used for oil or gas pipelines (welded line pipe), not more than 24 inches in nominal outside diameter, regardless of wall thickness, length, surface finish, end finish, or stenciling. Welded line pipe is normally produced to the American Petroleum Institute (API) specification 5L, but can be produced to comparable foreign specifications, to proprietary grades, or can be non-graded material. All pipe meeting the physical description set forth above, including multiple-stenciled pipe with an API or comparable foreign specification line pipe stencil is covered by the scope of this investigation.

The welded line pipe that is subject to the *Order* is currently classifiable in the Harmonized Tariff Schedule of the United States (HTSUS) under subheadings 7305.11.1030, 7305.11.5000, 7305.12.1030, 7305.12.5000, 7305.19.1030, 7305.19.5000, 7306.19.1010, 7306.19.1050, 7306.19.5110, and 7306.19.5150. The subject merchandise may also enter in HTSUS 7305.11.1060 and 7305.12.1060. While the HTSUS subheadings are provided for convenience and customs purposes, the written description of the scope of the *Order* is dispositive.

IV. HISTORY OF THE *ORDER*

On October 13, 2015, Commerce published its final determination that countervailable subsidies are being provided to producers and exporters of WLP from Turkey.⁷ On December 1, 2015,

⁴ See Axis Pipe and Tube, California Steel Industries, Tex-Tube Company, Welspun Tubular LLC, and Wheatland Tube Company's Letter, "Notice of Intent to Participate in the First Five-Year Review of the Countervailing Duty Order on Certain Welded Line Pipe from Turkey," dated November 13, 2020; Maverick Tube Corporation and IPSCO Tubulars Inc.'s Letter, "Notice of Intent to Participate in First Sunset Reviews of the Antidumping and Countervailing Duty Orders on Welded Line Pipe from Turkey," dated November 16, 2020; and American Cast Iron Pipe Company and Stupp Corporation's Letter, "Welded Line Pipe from the Republic of Turkey: Notice of Intent to Participate in Sunset Review," dated November 18, 2020.

⁵ See Domestic Interested Parties' Letter, "Welded Line Pipe from Turkey: Substantive Response of Domestic Producers to Commerce's Notice of Initiation of Five-Year ("Sunset") Reviews," dated December 3, 2020 (Domestic Interested Parties' Substantive Response).

⁶ See Commerce's Letter, "Sunset Reviews for November 2020," dated December 23, 2020.

⁷ See *Welded Line Pipe from the Republic of Turkey: Final Affirmative Countervailing Duty Determination*, 80 FR 61371 (October 13, 2015) (*Final Determination*), and accompanying Issues and Decision Memorandum (IDM).

Commerce published the *Order*, which established subsidy rates of 152.20 percent for Borusan,⁸ 1.31 percent for Toscelik,⁹ and 1.31 percent for all other producers or exporters.¹⁰

Commerce relied on adverse facts available to find that the following programs provided countervailable benefits to Borusan:¹¹

1. Deductions from Taxable Income for Export Revenue
2. Incentives for Research and Development (R&D) Activities – Tax Breaks
3. Large Scale Investment Incentives – Tax Reductions
4. Large Scale Investment Incentives – Income Tax Withholdings
5. Strategic Investment Incentives – Tax Reductions
6. Strategic Investment Incentives – Income Tax Withholdings
7. Law 5084: Withholding of Income Tax on Wage and Salaries
8. Provision of Hot Rolled Steel (HRS) for Less Than Adequate Remuneration (LTAR)
9. Provision of Land for LTAR
10. Law 5084: Energy Support
11. Rediscount Program
12. Post-Shipment Rediscount Credit Program
13. Exemption from Property Tax
14. Law 6486: Social Security Premium Incentive
15. Provision of Lignite for LTAR
16. Export-Oriented Working Capital Program
17. Incentives for R&D Activities – Product Development R&D Support-UFT
18. Pre-Export Credits Program
19. Export Insurance Provided By the Turk Eximbank
20. Law 5084: Incentive for Employer's Share in Insurance Premiums
21. Investment Encouragement Program (IEP) – Customs Duty Exemption
22. IEP – Value Added Tax (VAT) Exemption
23. Large-Scale Investment Incentives – Customs Duty Exemption
24. Large-Scale Investment Incentives – VAT Exemption
25. Large Scale Investment Incentives – Social Security and Interest Support
26. Large Scale Investment Incentives – Land Allocation
27. Strategic Investment Incentives – Customs Duty Exemption
28. Strategic Investment Incentives – VAT Exemption
29. Strategic Investment Incentives – Social Security and Interest Support
30. Strategic Investment Incentives – Land Allocation

Since the issuance of the *Order*, Commerce has completed one administrative review of the *Order*, which established a subsidy rate of 0.78 percent for Borusan.¹² Commerce has not

⁸ Borusan is comprised of: Borusan Istikbal Ticaret, Borusan Mannesmann Boru Sanayi ve Ticaret A.S., Borusan Mannesmann Boru Yatirim Holding A.S., and Borusan Holding A.S.

⁹ Toscelik is comprised of: Toscelik Profil ve Sac Endustrisi A.S., Tasyali Demir Celik Sanayi A.S., Tasyali Dis Ticaret A.S., Tasyali Elektrik Enerjisi Toptan Satis Ith. Ihr. A.S., and Tasyali Holding A.S.

¹⁰ See *Order*.

¹¹ See *Final Determination* IDM at 4-9.

¹² See *Welded Line Pipe from the Republic of Turkey: Final Results of Countervailing Duty Administrative Review*; 2015, 83 FR 34113 (July 19, 2018) (*First Review*).

conducted any new shipper reviews, scope rulings, circumvention determinations, or changed circumstances determinations.

V. LEGAL FRAMEWORK

In accordance with section 751(c)(1) of the Act, Commerce conducted this sunset review to determine whether revocation of the *Order* would likely lead to continuation or recurrence of a countervailable subsidy. Section 752(b) of the Act provides that, in making this determination, Commerce shall consider: (1) the net countervailable subsidy determined in the investigation and any subsequent reviews; and (2) whether any changes in the programs which gave rise to the net countervailable subsidy have occurred that are likely to affect the net countervailable subsidy.

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

VI. DISCUSSION OF THE ISSUES

Below we address the comments of the domestic interested parties.

1. Likelihood of Continuation or Recurrence of a Countervailable Subsidy

Interested Party Comments¹³

Citing section 752(b)(1) of the Act, the SAA,¹⁴ and the *Policy Bulletin*,¹⁵ the domestic interested parties assert that an affirmative determination of continuation or recurrence is warranted because the subsidies at issue in the original investigation remain in existence and have not been terminated or suspended. They note that in the original investigation Commerce found that producers and exporters in Turkey had benefitted from numerous countervailable subsidies,¹⁶ and while Commerce adjusted these rates in the *First Review*, Borusan continued to benefit from countervailable subsidies. According to the domestic interested parties, all of these programs continue to provide benefits or are available to benefit Turkish producers of WLP; therefore, Commerce should determine that countervailable subsidy programs are likely to continue or recur if the *Order* were revoked. Additionally, the domestic interested parties argue that the significant decline in imports since the imposition of the *Order* supports a finding that the continuation of the *Order* is appropriate.

¹³ See Domestic Interested Parties' Substantive Response at 6-12.

¹⁴ See Statement of Administrative Action accompanying the Uruguay Round Agreements Act, H.R. Doc. 103-316, vol. 1 (1994) (SAA) at 888.

¹⁵ See *Policies Regarding the Conduct of Five-year ("Sunset") Reviews of Antidumping and Countervailing Duty Orders*; *Policy Bulletin*, 63 FR 18871 (April 16, 1998) (*Policy Bulletin*).

¹⁶ Including an additional countervailable subsidy program discovered in the *First Review*. See Domestic Interested Parties' Substantive Response at 10-11.

Commerce's Position:

In determining the likelihood of continuation or recurrence of a countervailable subsidy, section 752(b)(1) of the Act directs Commerce to consider the net countervailable subsidy determined in the investigation and subsequent reviews, as well as whether there has been any change in a program found to be countervailable that is likely to affect that net countervailable subsidy. According to the SAA, Commerce will consider the net countervailable subsidies in effect after the issuance of an order and whether the relevant subsidy programs have been continued, modified, or eliminated.¹⁷ The SAA further states that continuation of a program will be highly probative of the likelihood of continuation or recurrence of countervailable subsidies.¹⁸ The presence of programs that have not been used, but have not been terminated without residual benefits or replacement programs, is also probative of the likelihood of continuation or recurrence of a countervailable subsidy.¹⁹ Where a subsidy program is found to exist, Commerce will normally determine that revocation of the relevant order would likely to lead to continuation or recurrence of a countervailable subsidy, regardless of the level of subsidization.²⁰

Consistent with prior determinations, two conditions must be met in order for a subsidy program not to be included in determining the likelihood of continued or recurring subsidization: (1) the program must be terminated; and (2) any benefit stream must be fully allocated.²¹ To determine whether a program has been terminated, we will consider the legal method by which the government eliminated the program and whether the government is likely to reinstate the program.²² Commerce normally expects a program to be terminated by means of the same legal mechanism used to institute it.²³ Where a subsidy is not bestowed pursuant to a statute, regulation, or decree, Commerce may find no likelihood of continued or recurring subsidization if the subsidy in question was a one-time, company-specific occurrence and not granted as part of a broader, government program.²⁴

Based on the record of this proceeding, and because no party submitted evidence to demonstrate that any of these countervailable programs have expired or been terminated without residual benefits, Commerce determines that the subsidy programs found countervailable during the

¹⁷ See SAA at 888.

¹⁸ *Id.*

¹⁹ See, e.g., *Certain Hot-Rolled Flat-Rolled Carbon-Quality Steel Products from Brazil: Final Results of Full Sunset Review of Countervailing Duty Order*, 75 FR 75455 (December 3, 2010), and accompanying IDM at Comment 1.

²⁰ *Id.*

²¹ See, e.g., *Non-Oriented Electrical Steel from the People's Republic of China: Final Results of the Expedited First Sunset Review of the Countervailing Duty Order*, 85 FR 11339 (February 27, 2020), and accompanying IDM at 6; see also *Certain Pasta from Italy: Final Results of the Expedited Fourth Sunset Review of the Countervailing Duty Order*, 83 FR 62839 (December 6, 2019), and accompanying IDM at 11; and *Preliminary Results of Full Sunset Review: Certain Corrosion-Resistant Carbon Steel Flat Products from France*, 71 FR 30875 (May 31, 2006), and accompanying Preliminary Decision Memorandum (PDM) at 5-7, unchanged in *Corrosion-Resistant Carbon Steel Flat Products from France: Final Results of Full Sunset Review*, 71 FR 58584 (October 4, 2006).

²² See, e.g., *Fresh and Chilled Atlantic Salmon from Norway: Final Results of Full Third Sunset Review of Countervailing Duty Order*, 76 FR 70411 (November 14, 2011), and accompanying IDM at Comment 1.

²³ See, e.g., *Final Affirmative Countervailing Duty Determination: Certain Hot-Rolled Carbon Steel Flat Products from India*, 66 FR 49635 (September 28, 2001), and accompanying IDM at Comment 7.

²⁴ See, e.g., *Stainless Steel Plate in Coils from Belgium: Final Results of Full Sunset Review and Revocation of the Countervailing Duty Order*, 76 FR 25666 (May 5, 2011), and accompanying IDM at Comment 1.

original CVD investigation and *First Review* continue to exist. Because the continuation of programs is highly probative of the likelihood of the continuation or recurrence of countervailable subsidies, we determine that the revocation of the *Order* would likely lead to continuation or recurrence of countervailable subsidies for WLP from Turkey.

2. Net Countervailable Subsidy Rates Likely to Prevail

Interested Party Comments²⁵

The domestic interested parties assert that, consistent with the SAA and the *Policy Bulletin*, Commerce will normally select the rate determined in the original investigation, as that is the only calculated rate that reflects the behavior of exporters and foreign governments without the discipline of an order in place. In the *First Review*, Commerce found an additional countervailable subsidy program that benefited Borusan,²⁶ and it did not find that the countervailable subsidies from the investigation had been terminated. Accordingly, the domestic interested parties argue that, pursuant to the principles set forth in the SAA, Commerce should report the following CVD rates to the ITC: (1) 152.98 percent for Borusan; (2) 1.31 percent for Toscelik; and (3) 1.31 percent for all others.

Commerce's Position:

Consistent with the SAA and legislative history, Commerce will normally provide the ITC with the net countervailable subsidy determined in the investigation as the subsidy rate likely to prevail if the order is revoked because, as noted by the domestic interested parties, it is the only calculated rate that reflects the behavior of exporters and foreign governments without the discipline of an order in place.²⁷ However, section 752(b)(1)(B) of the Act provides that Commerce shall consider whether any change in the programs that gave rise to the net countervailable subsidy determination in the investigation or subsequent reviews has occurred that is likely to affect the net countervailable subsidy rate. Although the SAA provides that Commerce normally will select a rate from the investigation, this rate may not be the most appropriate if the rate was derived from countervailable subsidy programs found in subsequent reviews to be terminated, there has been a program-wide change, or the rate does not include a program or programs found to be countervailable in subsequent reviews.²⁸

Consistent with the SAA, we started with the rates for the programs found to be countervailable in the original CVD investigation to determine the company-specific net countervailable subsidy rates likely to prevail. To these rates, we added the rate from the Inward Processing Certificate Exemption program, *i.e.*, the subsidy program subsequently found to be countervailable during the first administrative review.²⁹

²⁵ See Domestic Interested Parties' Substantive Response at 12-14.

²⁶ *Id.* at 13. The additional countervailable subsidy program is Inward Processing Certificate Exemption, with a net subsidy rate of 0.38 percent.

²⁷ See SAA at 890.

²⁸ See, *e.g.*, *Stainless Steel Sheet and Strip in Coils from the Republic of Korea: Final Results of Expedited Second Sunset Review*, 75 FR 62101 (October 7, 2010), and accompanying IDM at Comment 2.

²⁹ See *First Review* IDM at "V. Programs Determined to be Countervailable."

Additionally, Commerce has not found any programs to have been terminated in the subsequent administrative review. The countervailable subsidy rates, which Commerce determines are likely to prevail upon revocation of the *Order*, are provided below:

Manufacturer/Producer/Exporter	Net Countervailable Subsidy Rate (Percent)
Borusan	152.98 ³⁰
Toscelik	1.31
All Others	1.31

On this basis, Commerce determines that the net countervailable subsidy rates that are likely to prevail are above *de minimis*. Consistent with section 752(b) of the Act, Commerce will provide the ITC the net countervailable subsidy rates that are likely to prevail if the *Order* is revoked. The adjusted countervailable subsidy rates, which Commerce determines are likely to prevail upon revocation of the *Order*, are provided in the “Final Results of Review” section of this memorandum.

3. Nature of the Subsidies

In accordance with section 752(a)(6) of the Act, Commerce is providing the following information to the ITC concerning the nature of these subsidy programs and whether these programs constitute subsidies that fall within Article 3 or Article 6.1 of the SCM.³¹ We note that Article 6.1 of the SCM expired effective January 1, 2000.

No interested party addressed this issue in its substantive response.

Article 3

In this sunset review, there are seven programs that fall within the meaning of Article 3.1 of the SCM, which states that the following subsidies shall be prohibited: (a) subsidies contingent, in law or in fact, whether solely or as one of several other conditions, upon export performance, and (b) subsidies contingent, whether solely or as one of several other conditions, upon the use of domestic over imported goods.

Deductions from Taxable Income for Export Revenue³²

Under this program, taxpayers may claim a deduction of a lump sum amount from their gross income resulting from exporting, construction, maintenance, assembly, and transportation activities abroad. This deduction may not exceed 0.5 percent of the proceeds earned in foreign exchange from such activities and is presumed to cover undocumented expenditures, including expenses not supported by invoices such as lodging, food, and gas expenses incurred on overseas travel.

³⁰ Borusan’s subsidy rate is the subsidy rate from the *Order* with the addition of the subsidy rate from the new program, Inward Processing Certificate Exemption, found in the *First Review*.

³¹ See *Policy Bulletin*, 63 FR 18876.

³² See *Welded Line Pipe from the Republic of Turkey: Preliminary Affirmative Countervailing Duty Determination and Alignment of Final Determination With Final Antidumping Determination*, 80 FR 14943 (March 20, 2015) (*Preliminary Determination*), and accompanying PDM at 21, unchanged in the *Final Determination*.

Inward Processing Certificate Exemption³³

Under this program, companies are exempt from paying customs duties and VAT on raw materials and intermediate unfinished goods that are imported and used in the production of exported goods. Companies may choose whether to be exempt from the applicable duties and taxes upon importation (*i.e.*, the Suspension System) or have the duties and taxes reimbursed after exportation of the finished goods (*i.e.*, the Drawback System). Under both systems, companies provide a letter of guarantee that is returned to them upon fulfillment of the export commitment.

Post-Shipment Rediscount Credit Program³⁴

The Post-Shipment Rediscount Credit Program was established in 1996. This program is administered by the Turk Eximbank. This program is designed to provide financial support to exporters, manufacturer-exporters and manufacturers supplying exporters. This program is contingent upon an export commitment. Loan payments are made within the credit period or at maturity to the Turk Eximbank.

Rediscount Program³⁵

The Rediscount Program was established in 1999 and is administered by the Export Credit Bank of Turkey (Turk Eximbank). The Rediscount Program was designed to provide financial support to Turkish exporters, manufacturer-exporters, and manufacturers supplying exporters. This program is contingent upon an export commitment. Under the Rediscount Program, there is a minimum loan amount of 200,000 U.S. dollars per company. Loan payments shall be made within the credit period or at maturity to the Turk Eximbank. Companies can repay either in the foreign currency in which the loan was obtained or in a Turkish-lira equivalent of the principal and interest based on exchange rates determined by the Turk Eximbank.

Article 6.1

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

Investment Encouragement Program (IEP) – Customs Duty and VAT Exemptions³⁶

The GOT provides certificates through the IEP that qualified recipients use to import items duty free. The Council of Ministers' Decision No. 2009/15199, which was replaced with Decree No. 2012/3305 in June 2012, provides Investment Encouragement Certificates to producers to receive customs duty and VAT exemptions on equipment imported for use. Under Article 3.2 of Decree No. 2009/15199, the customs duty and VAT exemption program is limited to firms that

³³ See *First Review* IDM at “V. Programs Determined to be Countervailable.”

³⁴ See *Preliminary Determination*, PDM at 24, unchanged in the *Final Determination*.

³⁵ *Id.* at 23, unchanged in the *Final Determination*.

³⁶ *Id.* at 24-25, unchanged in the *Final Determination*.

make an investment in excess of 50 million Turkish lira. Additionally, the decree limits such exemptions for iron and steel investments to certain regions.

Provision of HRS for LTAR³⁷

The GOT distorts HRS pricing in Turkey through Ordu Yardımlama Kurum (OYAK), its military pension fund, which owns and exercises controlling interests in two of the largest HRS producers in Turkey: Ereğli Demir ve Çelik Fabrikaları T.A.S. (Erdemir) and its subsidiary, Iskenderun Iron & Steel Works Co (Isdemir).

Provision of Land for LTAR³⁸

Pursuant to provisional Article 1 of Turkish Law Number 5084, Turkey's Ministry of Science, Industry, and Technology General Directorate of Industrial Zones administers a program which gives businesses located in special zones, Organized Industrial Zones, and poor provinces free land allocations.

Law 5084: Energy Support³⁹

The Ministry of Economy, General Directorate of Incentives and Implementation and Foreign Investments administers the energy support program pursuant to Articles 2 and 6 of Law 5084. According to the GOT, the main objective of this program is to reduce inter-regional disparities and to increase employment. Specifically, all enterprises or industries established in the 49 provinces which have a GDP per capita equal to or less than 1,500 U.S. dollars (as determined by the State Institute of Statistics as of 2001) or which have a negative socio-economic development index value (as determined by the State Planning Organization as of 2003) can benefit from this program. The GOT states that enterprises operating or investing in the designated provinces are eligible for support at rates ranging from 20 percent to 50 percent of the cost of electricity consumption depending on their existing employment levels and the number of new hires (not to exceed 50 percent support).

Exemption from Property Tax⁴⁰

The GOT provides a property tax exemption to buildings located in OIZs for the first five years following completion of the building's construction.

Law 6486: Social Security Premium Incentive⁴¹

According to the GOT, this program was established in May 2013 under Law 6486 as a provision added to Law 5510; under Turkish law, the program took effect on January 1, 2013. The Social Security Institution of the GOT administers this program. The purpose of this program, as set forth in Article 1 of Decree No. 2013/4966, is to support production and employment levels in certain provinces by reducing the cost of the insurance premiums paid by employers to thereby reduce unregistered employment. Companies employing at least ten workers and operating in the provinces determined by the Council of Ministers are eligible for

³⁷ *Id.* at 11-17, unchanged in the *Final Determination*.

³⁸ *Id.* at 17-20, unchanged in the *Final Determination*.

³⁹ *Id.* at 20-21, unchanged in the *Final Determination*.

⁴⁰ *Id.* at 25-26, unchanged in the *Final Determination*.

⁴¹ *Id.* at 26-27, unchanged in the *Final Determination*.

this program. Employers can benefit from this program by not paying the employers' share of long-term social security insurance premiums (11 percent in total).

VII. FINAL RESULTS OF REVIEW

Commerce determines that revocation of the *Order* would be likely to lead to the continuation or recurrence of countervailable subsidies at the rates listed below:

<u>Producer/Exporter</u>	<u>Ad Valorem Subsidy Rate</u>
Borusan	152.98 percent
Toscelik	1.31 percent
All other producers and exporters	1.31 percent

VIII. RECOMMENDATION

Based on our analysis of the substantive response received, we recommend adopting all of the above positions. If these recommendations are accepted, we will publish these final results of this expedited sunset review in the *Federal Register*.



Agree

Disagree

3/2/2021

X



Signed by: CHRISTIAN MARSH

Christian Marsh
Acting Assistant Secretary
for Enforcement and Compliance