**Anti-Dumping and Countervailing Duties Questionnaire (Producer)**

**Case TD0004 and TS0005: Biodiesel originating in the United States of America and consigned from Canada**

|  |  |
| --- | --- |
| **Period of Investigation (POI):** | 1 July 2019 to 30 June 2020 |
|  |  |
| **Injury period:** | 1 July 2016 to 30 June 2020 |
|  |  |
| **Deadline for response:** | 13 April 2021  |
|  |  |
| **Contact details:** | Dumping:TD0004@traderemedies.gov.ukCountervailing duties: TS0005@traderemedies.gov.uk  |
|  |  |
| **Completed on behalf of:** | *Please complete* |

When you have completed this form, indicate the **confidentiality** of this document by placing an X in the relevant box below:

**☐** Confidential

**☐** Non-Confidential – will be made publicly available

Please note that you will have to provide **two copies of your response** – a **Confidential** and a **Non-Confidential version.** Both copies should be returned to TRID using the Trade Remedies Service ([www.trade-remedies.service.gov.uk](http://www.trade-remedies.service.gov.uk)) by 01 April 2021.

Please remember to upload this dumping and countervailing duties questionnaire to **both cases** on the Trade Remedies Service ([www.trade-remedies.service.gov.uk](http://www.trade-remedies.service.gov.uk)). The Trade Remedies Investigation Directorate is investigating each case separately and you will not be able to participate in both if only one is uploaded.

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# The scope of this review

## Goods subject to review

Transition reviews TD0004 and TS0005 cover biodiesel originating in the United States of America and consigned from Canada, described as:

**Fatty-acid mono-alkyl esters (FAME) and/or paraffinic gasoil obtained from synthesis and/or hydro-treatment, of non-fossil origin, commonly known as biodiesel. In a pure form or in a blend containing by weight more than 20%, fatty-acid mono-alkyl esters and/or paraffinic gasoil obtained from synthesis and/or hydro-treatment, of non-fossil origin, originating in the United States of America and consigned from Canada.**

These goods are currently classifiable within the following CN codes:

* 1516 20 98 (TARIC 1516 20 98 21, 1516 20 98 29, 1516 20 98 30)
* 1518 00 91 (TARIC 1518 00 91 21, 1518 00 91 29, 1518 00 91 30)
* 1518 00 99 (TARIC 1518 00 99 21, 1518 00 99 29, 1518 00 99 30)
* 2710 19 43 (TARIC 2710 19 43 21, 2710 19 43 29, 2710 19 43 30)
* 2710 19 46 (TARIC 2710 19 46 21, 2710 19 46 29, 2710 19 46 30)
* 2710 19 47 (TARIC 2710 19 47 21, 2710 19 47 29, 2710 19 47 30)
* 2710 20 11 (TARIC 2710 20 11 21, 2710 20 11 29, 2710 20 11 30)
* 2710 20 16 (TARIC 2710 20 16 21, 2710 20 16 29, 2710 20 16 30)
* 3824 99 92 (TARIC 3824 99 92 10, 3824 99 92 12, 3824 99 92 20)
* 3826 00 10 (TARIC 3826 00 10 20, 3826 00 10 29, 3826 00 10 50, 3826 00 10 59, 3826 00 10 89, 3826 00 10 99)
* 3826 00 90 (TARIC 3826 00 90 11, 3826 00 90 19, and 3826 00 90 30)

 The CN codes are only given for information.

In this questionnaire, these goods will be referred to as the goods subject to review. Any reference to goods subject to review in this questionnaire refers to the goods description above, regardless of the CN code under which they are exported.

## Like goods

Any reference to ‘like goods’ in this questionnaire refers to goods produced in the UK or imported to the UK from a country other than the United States of America and/or Canada which are like the goods subject to review in all respects, or with characteristics closely resembling them.

**Please follow the instructions for each question to provide the appropriate information regarding the like goods or goods subject to review.**

## Product Control Numbers

TRID uses Product Control Numbers (PCNs) to define and distinguish the different types of products that fall under the goods description above.

PCNs, which come in the formof an **alphanumeric code,** help to create a categorisation system so that comparisons can be made between goods produced in the domestic UK market and those produced in foreign markets.

|  |  |  |
| --- | --- | --- |
| **Characteristic**  | **Symbol**  | **Description**  |
| Cold Filter Plugging Point (CFPP) | P  | Positive value + temperature rounded to nearest degree  |
| N  | Negative value + temperature rounded to nearest degree  |
| Type  | 1  | Regular RED certified biodiesel  |
| 2  | Eligible for double-counting   |
| 0  | Other/special purpose sold without any certificate  |
| Form  | P  | Pure form  |
| B  | Included in a blend  |

Example of a product control number:

A biodiesel fuel which has a positive value in terms of its Cold Filter Plugging Point, is eligible for double counting and is in a pure form.

**P2P**

Please review the PCN structure for this investigation which is shown here. Please include any comments on the PCN structure in the box provided.

|  |
| --- |
| *Please comment here* |

# Instructions

## Introduction

The Trade Remedies Investigations Directorate (TRID) of the UK’s Department for International Trade will be carrying out a transition review of each trade remedy measure active under the EU system that the United Kingdom (UK) has decided to maintain after EU exit. Transition reviews TD0004 and TS0005 will consider whether the anti-dumping amount and countervailing duties are necessary or sufficient to offset dumping and subsidisation and whether there would be injury to the UK industry if that amount was removed.

We are seeking your cooperation as a domestic producer to inform our review of whether the current anti-dumping and countervailing measures should be maintained, varied, or discontinued.

**Please provide all the information requested by 01 April 2021.** We may need to issue a deficiency notice if we determine that the information supplied in the questionnaire is incomplete or inadequate. We may also send a notice requesting clarification or supplementary information if necessary.

Please note that if you do not provide the confidential information and a non-confidential summary (or a statement of reasons why you cannot provide this), TRID may disregard the information you give us. The following section provides further information on what you need to do.

If you are unable to complete the questionnaire within the required time, please contact the Case Team ahead of the deadline using the contact details on the cover of this questionnaire. You should outline the length of extension required and the reasons why. We will notify you of our decision. If we are able to accommodate an extension, a note to explain this will be placed on the public file.

Please also contact the Case Team if you have any questions about your response or if you have any difficulties in completing the questionnaire. For general information about trade remedies processes, please visit the following website: <https://www.gov.uk/government/publications/the-uk-trade-remedies-investigations-process>

TRID investigates cases under the provisions of *Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019 as Amended by the Trade Remedies (Amendment) (EU Exit) Regulations 2019* and under the *Taxation (Cross-border Trade) Act 2018.*

## Preparing confidential and non-confidential copies

You will need to submit one confidential version and one non-confidential version of your questionnaire and the corresponding spreadsheet annex by the due date. Please ensure that each page of information you provide is clearly marked either “Confidential” or “Non-Confidential” in the header. It is your responsibility to ensure that the non-confidential version does not contain any confidential information.

Please see <https://www.gov.uk/government/publications/the-uk-trade-remedies-investigations-process/an-introduction-to-our-investigations-process#how-we-handle-confidential-information> for further information on what can be considered confidential and how to prepare a non-confidential version of this questionnaire.

All information provided to TRID in confidence will be treated accordingly and only used for this investigation (except in limited circumstances as permitted by regulation 46 of the Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019) and will be kept in protected systems. The non-confidential version of your submission will be placed on the public file, which is available on [www.trade-remedies.service.gov.uk/public/cases.](http://www.trade-remedies.service.gov.uk/public/cases)

**Providing information from subsidiaries or associated parties**

Section A of this questionnaire includes detailed questions about your company structure. Although this questionnaire is intended for your company, our investigation covers all subsidiaries and any other associated companies.

* If any of your subsidiaries or associated companies are also a UK producer of like goods, they should **also** complete this questionnaire. Please make sure you provide your subsidiaries with access to it.
* Where your subsidiaries or associated companies are not producers but are involved in the sales of the like goods, your questionnaire response should include information from those companies.

If you have any queries about this part of the process, please contact the Case Team using the details provided on the cover of this questionnaire.

## What happens next

Once you have completed your questionnaire responses and non-confidential versions of documents, you must upload these to both cases through our Trade Remedies Service at [www.trade-remedies.service.gov.uk](http://www.trade-remedies.service.gov.uk/). Following this:

* you will receive an email confirming the documents have been uploaded successfully;
* the Case Team will contact you if further information is required;
* the non-confidential responses will be placed on the public file; and
* the Case Team may contact you to arrange a visit to verify the information contained in your responses.

## Verifying the information, you supply

TRID will verify, as far as possible, the information provided to it. As part of our verification process we may conduct verification visits. Visits can last several days, during which we will want to speak to management and staff to help establish the completeness, relevance and accuracy of the information provided. Within your response to this questionnaire, please provide all formulas and steps used in your calculations and keep a record of these and all related material/documentation to assist with any verification visit.

If we need to verify information that you provide by visiting your premises, the Case Team will contact you. When conducted remotely, verification can take longer.

After verification TRID will prepare a report and share a draft with you. TRID will then ask you to prepare a non-confidential copy of the report for the public record and provide reasons for why any information should be kept confidential.

# How to complete this questionnaire

Please read and follow all the instructions carefully. Your company is required to substantiate all claims with relevant data and information. You may be asked to attach supporting documents in appendices to supplement your responses. To assist with verification please retain all such documents, your completed Excel annexes and any calculations made when developing your responses.

Please also note the following points:

* Do not leave any questions blank. If the question is not relevant to your organisation, please explain why.
* If the answer to a question is “zero”, “no”, “none” or "not applicable”, please write this rather than leaving the answer blank.
* Please complete the Excel annexes as requested. Annexes are named to correspond to the relevant sections of this questionnaire and must be completed with reference to the instructions provided. If you feel you cannot present the information as requested, please contact the Case Team immediately (see cover sheet).
* If there is insufficient space in any part of the questionnaire to provide the details requested, please attach appendices. Please ensure that any attachments are given a corresponding appendix reference in the title of the document and that these are referenced in the boxes provided.
* Any documents not in English should be accompanied by an English translation.
* Please provide all dates in the format DD/MM/YYYY (e.g. 23/05/2019).
* For all numerical figures, where appropriate please express every third number with a comma (e.g. ‘1,300’ for one-thousand three hundred, ‘1,300,000’ for one million and three-hundred thousand).
* Limit all sales/currency/income figures to two decimal places and use the appropriate currency symbol (e.g. £1,300.00).
* Provide all costing figures as actual amounts. Where actual amounts cannot be provided and you have reported standard costing instead, please indicate this in the relevant answer, and explain the variance from actual costs, if any.
* All figures should be reported net of tax unless otherwise stated.

# SECTION A:Company structure and operations

## A1 Identity and contact details

1. Please complete the table below, ensuring that the point of contact given has the authority to provide this information:

|  |  |
| --- | --- |
| Legal name of company: | Greenergy Fuels Limited |
| Legal structure (e.g. limited company): | Limited company |
| Year of establishment: | 2000 |
| Other operating names: |  |
| Company registration number: | 04058825 |
| Place of registration: | Holborn, London |
| Name (point of contact): |  |
| Position: |  |
| Address: | 198 High Holborn, London, WC1V 7BD. |
| Telephone No: |  |
| Email: |  |
| Website: | www.greenergy.com |

1. If you have appointed an external party to act on your behalf in this review, please provide their details and attach a letter confirming TRID should contact them directly:

|  |  |
| --- | --- |
| Name: |  |
| Address: |  |
| Telephone No.: |  |
| Email: |  |
| Confirm they have signed authority to act (Yes/No): |  |
|  | Appendix reference: |

## A2 About your company

1. List and explain foreign and domestic authorisations your company has been required to obtain to produce, sell, or to export the like goods. These may include licences, permits, permissions or mining concessions. Indicate if your company is subject to any direct or indirect, quantitative, or other, restrictions on any of these activities.

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## A3 Organisational structure

Please answer the questions below about the internal structure of your company and any associations with other companies. Natural persons or legal persons (e.g. companies) are associated where they meet the definition of ‘Related Persons’ in section 128 of the *Customs (Import Duty) (EU Exit) Regulations 2018*.

1. Please explain, or demonstrate in a diagram, the legal structure of your company showing the internal hierarchical and organisational structure and all sites/locations which are involved in the production, sales, and distribution of the like goods for domestic and export markets. Clearly indicate the different production stages carried out by your company.

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1. Please complete **Annex 1 – Associated companies.**
* Include your company’s worldwide corporate structure and affiliations, including parent companies, subsidiaries, and/or other associated companies.
* If your company is the subsidiary of another company, please give the name of this company, as well as that of your company’s ultimate controlling entity, their registration number(s), and place(s) of registration.
* Please provide the name, address, email address and telephone number for an appropriate representative from the company.
	+ Please list the activities carried out by the company (e.g. manufacturing, administration, sales).
	+ Indicate the shareholdings you have in the associated company and the shareholdings that the associated company has in your company.

Please see the attachment “Company structure & Articles”

## A4 Board members and principal shareholders

1. Please complete **Annex 2 – Shareholdings**, providing a list of all your company’s shareholders that owned more than 5% of its shares during the period of investigation (POI), 1 July 2019 to 30 June 2020. Where known, provide details of their activities. Also include, for the last five years:
* your company’s registered capital;
* the scope of business; and
* the composition of the Board of Directors and/or shareholders, including their roles and rights.

Please provide this information for your company and for all its predecessor legal entities.

1. If applicable to your company, please attach the latest copy of the following documents (in the original language and in English):
* articles of association and all related documents;
* business licence; and
* proof of registration of the company with the competent authorities.

Please describe what you are submitting and provide appendix references for your

attachments in the box below. Earlier copies from the date of establishment of the

company until the present should be available upon request during any verification visit.

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## A5 Operational links with other companies or persons

Please indicate if your company has agreements with any company/companies located in the UK, United States, Canada or in third countries for the production (e.g. sub-contracting), supply and sale of the like goods, or other licensing, technical patent, or compensatory agreements.

1.Include:

* the name and address of the company;
* an explanation of the nature of the agreement; and
* if your company has agreements with other companies for the supply of goods destined for internal sale, e.g. captive use, please provide the contract to demonstrate this.

|  |  |  |  |
| --- | --- | --- | --- |
| **Company name and address** | **Nature of agreement** | **Company registration number** | **Place of registration** |
|  |  |  |  |
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+Add additional rows as required

## A6 Accounting practices

1. For your company and any associated parties involved in the production, marketing or sales of the goods subject to review, please attach a copy of your annual reports covering the injury period. This includes a statement of financial position; income statement and other comprehensive income; statement of changes in equity; cash flow statement; notes to the accounts and all reports; and the auditor's opinion on these documents.

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2. For your company and any associated parties involved in the production, marketing, or sales of the goods subject to review, please attach copies of relevant management reports for the total organisation (e.g. income statement) and for the profit centre that includes the goods and like goods. Please provide these reports for the (i) period 1 July 2019 to 30 June 2020 (ii) most recently completed financial year.

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3. Please attach a copy of your company’s trial balance (in original via a PDF system download/print and spreadsheet form) covering the POI and the most recent financial year. This includes:

* the trial balance which covers the beginning of the financial year to 1 July 2019
* the trial balance which covers the full financial year to 1 July 2019;
* the trial balance which covers the beginning of the financial year to 30 June 2020.

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4. Please describe your accounting policies, where applicable, for:

* the recognition and/or timing of income
* the impact of discounts and rebates, sales returns, warranty claims
* intercompany transfers

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5. Have you changed the above policy within the last 5 years. If so, then please explain the change.

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# SECTION B:About your goods

## B1 Understanding your like goods

The goods concerned in this review are defined on page 1.

We use a PCN number to help us compare the goods under review and the domestic like goods. When you are completing this section, you must apply the PCN system set out on page 2 to describe your goods consistently throughout your responses. If you don’t use the PCN table correctly, this could limit TRID’s ability to use the information you provide.

1. Please detail the goods that you manufacture in the UK which are like the goods subject to review. Indicate the degree of physical likeness, commercial likeness, and functional likeness. Please also provide details of your like goods and the goods concerned regarding their production processes, interchangeability, raw materials used, degree of model differentiation, tariff classifications, channels of distribution and sale, pricing, and other relevant characteristics.

If your company manufactures a range of like goods, list this information for each individual make and model in the range. If there are differences in characteristics within your range of like goods which cause distinguishable differences in price, explain those differences and the effect they have.

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1. Explain the internal coding system your company uses to classify your range of like goods. If your company uses multiple internal reference codes across departments, cross-reference each one. Cross-reference your internal coding system with any sales (invoice codes) made via related companies.

Technical documentation (such as sales catalogues, safety standards, technical data, etc.) should be attached for each make and model where available.

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1. Please complete **Annex 3 – PCN comparison**, indicating which of your like goods (by make or model) are comparable to each of the goods concerned.

Please substantiate your answers by providing details on any likeness and/or differences you have identified between the goods concerned and the like goods. Attach any evidence you have that is relevant. This could take the form of sales brochures, input costs, research papers or any other relevant documentation.

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1. If you have identified differences in **Annex 3 – PCN comparison** between the goods concerned and the goods that you manufacture, please estimate the cost and value of each individually.

Where applicable, this should be on a per unit basis. Describe how you established your estimations and substantiate with evidence where possible.

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## B2 Understanding the UK market

1. Please explain the end use of the goods subject to review and the like goods. If there are multiple uses for the like goods, list them and, where possible, estimate what proportion of your sales goes to each.

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1. Provide a general description of the UK market for the goods subject to review and the like goods, including the nature and conditions of competition within the overall market. In your answer please refer to:
* the nature of competition within the overall market;
* the degree of price sensitivity;
* the trends and drivers of demand, including causes of demand fluctuations and any factors contributing to overall market growth or decline;
* distribution and marketing;
* general users/consumers/customers;
* the degree of competition between the goods subject to review and the like goods;
* market segmentation;
* government regulation or tax;
* developments in technology affecting the characteristics, demand, or the production process of the goods;
* other commercially significant goods which could be substituted for your goods and the goods being imported into the UK.
* any other factors that influence the market.

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# SECTION C:Costs, production, and sales

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## C1 Sales reconciliation

When completing this section **Annex 5B – Sales reconciliation**, please only fill in white cells and update the formulae as required. If you use any additional formulae to complete the table, please include these. Insert additional columns or rows if needed. Please include reference to the source documents of the inserted data.

1. Please complete the Sales reconciliation table in **Annex 5B – Sales reconciliation**, **starting** from the bottom of the table. This section will help us reconcile the sales data provided in section **C5 – Sales**.

Sales revenue and quantity of like goods during the period 1 July 2019 to 30 June 2020:

* For your like goods, enter the sales revenue and quantity for domestic and export sales during the POI as reported in Annex 5 and Annex 6.

Sales revenue and quantity of all goods during POI:

* If you produce goods other than the like goods, please provide the sales revenue and quantity of each of these goods during the POI. Please note, that the headings (e.g. Sales revenue/quantity of good A during the POI, Sales revenue/quantity of good B during the POI, etc.) should be adapted to suit the names of your goods which are not the like goods.

Total sales revenue/quantity of all goods during the POI as stated in your management accounts:

* Please provide the total sales revenue and total quantity of all your goods during the POI as shown on your management accounts.
* If this figure does not reconcile with the totals of the sales revenue and quantity data below, the table will show a variance. Please use the text box below to provide an explanation for the shown variance.

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Difference in total sales revenue of all goods between POI and accounting periods:

* If the POI and your accounting period are different, please enter the difference between the total sales revenue of all goods during the POI and the total sales revenue of all goods during the most recent accounting period/ accounting period that covers majority of the POI as per your management accounts.

Total sales revenue of all goods as per Income Statement

* Please provide the total company sales revenue of all goods as shown on your Income Statement of the most recent accounting period/accounting period that covers the majority of the POI.
* If this figure does not reconcile with the sum of the total sales revenue of all goods during the POI and the difference in sales revenue of all goods between the POI and the accounting period, the table will show a variance. Please use the text box below to provide and explanation for the shown variance.

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* Please use the text box below to reference any source documentation for the data.

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1. Appendix reference:Additionally, please provide quantitative estimates (e.g. projections or forecasts) for the sales revenue and quantity of like goods as well as all other goods you produce on the UK market for the next five years.

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| --- |
| ***Sales forecasts: 2020 - 2025*** |
| **Description** | **Revenue (GBP)** | **Quantity (unit)** |
| Total sales of like goods on the domestic market |  |  |
| Total sales of all other goods to the domestic market |  |  |
| **Total sales of all goods** |  |  |

##

## C2 Production process

1. Please provide a written summary and a diagram/flow chart of your production process for the like goods that you produce in the UK.

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1. Identify what parts of your production process take place in the UK

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1. Please explain how you finance your production of like goods, your sources of finance, whether there is any cost of finance associated with the production of like goods, and how you have reported this in the cost to make figures and company accounts.

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## C3 Joint products and by-products

1. Please explain any waste, scrap or by-products related to the production of the like goods. Please explain:
* how you differentiate your waste, scrap and by products;
* what you do with your waste, scrap, and by-products;
* how any income or cost from waste, scrap or by-products is recorded.

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1. If by-products are sold, please explain:
* who they are sold to
* how they are sold
* whether this impacts the cost to make (CTM) of the goods concerned or like goods
* how the income from sales of by-products is accounted for

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Please explain whether your costs of production (per unit) differ between the like goods and its joint products, if any. Comment on the reason for this difference and explain your method(s) of calculation.

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## C4 Raw material and input purchases

Please complete **Annex 4 – Raw materials and inputs,** detailing the principal purchases used in the production of the like goods during the period 1 July 2019 to 30 June 2020 by your company.

* Please provide a complete breakdown for any inputs that account for more than 1% of the cost of production of your like goods. Please include all purchases of these materials used or purchased during the POI.
* For each reported purchase transaction, describe the direct raw material and its characteristics (e.g. grade, purity).
* If your energy costs constitute more than 5% of your production costs, please also include energy purchases in the annex.
* All figures should be reported net of recoverable tax.

Please provide an invoice and any supporting documents for two of your purchases stated within **Annex 4 – Raw materials and inputs**. Use the box below to give an overview of any supporting documents provided.

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## C5 Sales

1. Please complete **Annex 5 – Transaction by transaction (T by T) domestic sales.**
* These should include all your domestic sales and returns of the like goods for the POI. Include the like goods you have produced and/or like goods that you have purchased and resold.
* Please report returns as negative (-) sales figures.
* Please ensure that you correctly categorise each sale by PCN.
* For transactions or invoices that consist of multiple PCNs, the same invoice number should be referenced. All information in a row should refer to the individual PCN displayed in the first column of that row.
* Where a date of sale falls outside of the period 1 July 2019 to 30 June 2020, but the invoice date falls within it, both dates should be provided for the relevant domestic sale transaction.
* All figures should be reported net of recoverable tax.

Please contact the Case Team if you can’t provide the relevant information in sufficient detail.

1. Please complete **Annex 6 – Export sales**.
* These should include all your export sales of like goods for the period 1 July 2019 to 30 June 2020.
* Please ensure that you correctly report your total volume and total value for your export sales per PCN.
* All figures should be reported net of recoverable tax.
1. Please provide a list of associated customers, if any, for like goods. Explain the nature of the association and any effect it has on the terms of sale to that customer.

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1. Provide copies of price lists for the like goods for 1 July 2019 to 30 June 2020.

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1. Attach sales contracts for the top five customers by volume in **Annex 5 – T by T domestic sales** that you have sold like goods to in the POI.

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|  | Appendix reference:  |

1. Select examples of domestic sales of like goods to two different customers included in **Annex 5 – T by T domestic sales.** Attach as an appendix a complete set of documentation for these sales. Where possible, include purchase orders, commercial invoices, order acceptances, discounts or rebates, credit and debit notes, contracts of sale, freight and insurance details, bank documentation, proof of delivery and all other relevant documents.

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## C6 Captive use

Complete **Annex 7 – Captive use.** This should include transaction-by-transaction information for 1 July 2019 to 30 June 2020 detailing your company’s individual transfers of the finished like good for internal or captive use. You will need to use the PCN table at page 2 above to categorise each of these transfers by PCN. In the destination column, indicate any transfers for captive use that have not remained on your manufacturing site. In the “use” column, specify how the like goods were used and in the “value” column please assign a market value to the like goods transferred.

 Please comment on whether your captive use of the like good would be affected if the existing anti-dumping and countervailing measure on the goods subject to review were to no longer apply? Please attach evidence to support your answer where possible.

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## C7 Purchases of like goods

1. Complete **Annex 8 – Purchases of like goods**. This should include information relating to your company’s total annual purchases of already finished like goods for the period 1 July 2016 to 30 June 2020. All figures should be reported net of recoverable tax.
2. Describe how these purchases fit into your business model. Please attach copies of any agreements or contracts that you have relating to your purchases of like goods.

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# SECTION D:Injury to your business

Injury to UK industry as a result of dumped or subsidised imports.

 This could come in the form of:

• material injury to UK industry;

• threat of material injury to UK industry; or

• material retardation of the establishment of such an industry.

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| **Type of injury** | **Description** |
| Injury, material | Material injury is where there is evidence of the UK industry being injured by the dumped goods or subsidised imports. |
| Injury, material retardation  | This is a type of injury in which efforts to establish an industry have been materially hindered because of dumped goods or subsidised imports. It may apply where there has been some production but not at sufficient levels to allow us to consider material injury, or where production has not even begun. |
| Injury, threat of | Injury which has not yet occurred but is clearly foreseen and imminent. |

1. Is your business suffering from injury? If so, please describe the nature and degree of the injury. This can relate to the prices, volumes or profits associated with your production and sale of the like goods, or to wider aspects of your business. Please specify and substantiate your claims with evidence.

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1. Would your business suffer from injury if the existing anti-dumping and countervailing measures on the goods subject to review were to no longer apply? If so, please describe the nature and degree of the injury, and provide supporting evidence. Alternatively, if your business is already suffering injury, would the nature or source of the injury change if the measures were to no longer apply?

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1. Please provide details if your cost of production of the like goods has changed significantly between 1 July 2016 to 30 June 2020. If so, please explain the cause(s) and, where possible, substantiate with evidence. How would your cost of production change in future years if the existing anti-dumping and countervailing measures on the goods subject to review were to no longer apply? Please describe the nature and degree of the change and provide supporting evidence. If possible, please provide annual cost of production estimates (e.g. projections or forecasts) for future years and use the text box below to explain the methods used to calculate these estimates.

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|  | Appendix reference:  |

1. Please complete **Annex 9 – Injury**. This should be completed in reference to your UK production of the like goods for the period 1 July 2016 to 30 June 2020. For the following injury factors listed in the annex, please explain:
* How you calculated and apportioned your average net operating profit after tax (NOPAT) for the like goods;
* How you calculated and apportioned your interest expense incurred for the like goods;
* How you estimated your percentage of market share for the like goods;
* How you calculated your stock levels;
* How you calculated your capacity and capacity utilisation for the like goods, and the cause of any significant variations.

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1. Please explain whether any of the indicators listed in **Annex 9 – Injury** would be affected if the existing anti-dumping measure on the goods subject to review were to no longer apply. Please substantiate your claims with evidence. Where possible, please add additional rows in **Annex – 9 Injury** to provide estimates for future years (e.g. projections of forecasts). Please use the text box below to explain the methods used to calculate your estimates.

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1. For your like goods only, please state what level of profit, before tax and as a percentage of turnover:
* your company would usually expect to achieve (i.e. if there were no injury to your business) and explain how you arrived at this figure.
* Would your level of profit, before tax, as a percentage of turnover for the like goods be affected if the existing anti-dumping and countervailing measures on the goods subject to review were to no longer apply? Please describe the nature of any change and substantiate your claims with evidence.

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1. Please explain:
* How you set your current sales price for your like goods. Is this the same as your target sales price? If not, please explain the reasons for this.
* Would your sales price for your like goods be affected if the existing anti-dumping and countervailing measure on the goods subject to review were to no longer apply? Please describe the nature of any change and substantiate your claims with evidence.

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1. Complete **Annex 10 – Investments**.
* Please note that in the first table you should include information relating to all company-wide investments, which includes investments that relate to the like goods.
* The second table in the annex is for investments that relate to like goods only.
* For both tables, the first column should show aggregate investment totals per year.
* Under each category of investment in the annex, explain what the investment is for and indicate the amount of investment apportioned.
* Where necessary, add additional rows in **Annex – 10 Investments** to provide estimates (e.g. projections or forecasts) for future years assuming the measure is retained.

Please provide details of your typical source(s) of finance (e.g. loans, debt, share issues, bond issues etc.) for each category of investment relating to your company-wide investments.

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1. If your company’s level and trends of returns on investment, ability to make investments and/or ability to raise capital during the period 1 July 2016 to 30 June 2020 has been affected, please use the text box below to explain:
* The nature and cause of this change and substantiate with supporting evidence e.g. a fall in return on investment figures, rejected funding proposals, a decrease in loan approvals or other relevant financial documents.
* Please also explain whether your company’s ability to make investments and/or ability to raise capital would be affected in future years if the existing anti-dumping and countervailing measures on the goods subject to review were to no longer apply. Please substantiate your claims with evidence and if you have provided estimates explain how you calculated them.

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1. Explain any variances between your actual and forecasted budgets over the period 1 July 2016 to 30 June 2020, with reference to your cash flow statements.

Would your actual and forecasted budgets be affected if the existing anti-dumping and countervailing measure on the goods subject to review were to no longer apply? Please describe the nature of any change and substantiate your claims with evidence.

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1. Describe and attach copies of all forward contracts/ongoing supply agreements for like goods. Comment on these forward contracts – are they a usual way of doing business in your industry? Has there been any variation in the volume and value of forward contracts during the period 1 July 2016 to 30 June 2020? If so, what has caused this variation? Would your forward contracts be affected if the existing anti-dumping and countervailing measure on the goods subject to review were to no longer apply? Please describe the nature of any change and substantiate your claims with evidence.

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1. If your business is suffering from material injury, please explain and indicate the degree to which this has been caused by the alleged dumping and subsidisation of the goods concerned. Please also explain and indicate the degree to which any other factors might have caused the injury, for example:
* volume and prices of imports not sold at dumped prices;
* contraction in demand or changes in patterns of consumption;
* restrictive trade practices of, and competition between, third country and UK producers;
* developments in technology; and
* export performance and the productivity of the UK.

Please substantiate your claim(s) with evidence.

Would the cause(s) or degree of injury change if the existing anti-dumping and countervailing measure on the goods subject to review were to no longer apply? Please describe the nature of any change and substantiate your claims with evidence.

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1. Is your business under threat of injury? If so, please describe the threat, its cause and how the injury is clearly foreseen and imminent. Would injury be likely to reoccur if the existing anti-dumping and countervailing measure on the goods subject to review were to no longer apply? Please describe the nature and immanency of any threat and substantiate your claims with evidence.

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1. Would there be any indirect effects on your industry and/or business if the existing anti-dumping and countervailing measure on the goods subject to review were to no longer apply? Please substantiate your claims with evidence

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# SECTION E: Dumping

## E1 Dumping

1. Do you have any information about the normal value of the goods subject to review originating from the United States of America and consigned from Canada? Please substantiate with evidence where possible. This might include sales catalogues, price lists, invoices, quotes, market intelligence or sales correspondence, or any other documentation relating to the domestic price of the goods concerned in the United States and Canada.

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1. Do you have any information about the export price to the UK of the goods subject to review originating from the United States, including that consigned from Canada? Please substantiate with evidence where possible. This might include sales catalogues, price lists, invoices, quotes or sales correspondence, or any other relevant documentation relating to the export price to the UK of the goods concerned from originating from the United States and consigned from Canada.

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## E2 Adjustments

* + - 1. If you are aware of any factors that could mean costs or profits of the goods subject to review are not substantially determined by market forces, please provide details and any supporting evidence.

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# SECTION F:Subsidies

## F1 General

The subsidy programmes being considered by these transition reviews are listed in the table below. Please use the box below the table to provide any information you have on the programmes listed. If you have information on any other subsidy programmes that you believe relate to the production and/or sale of the goods subject to review, please add further rows.

|  |  |  |
| --- | --- | --- |
| **No.**  | **Subsidy type**  | **Programme name**  |
| 1  | Tax Credit  | The Biodiesel Mixture Credit (under Title 26, Section 40A (b) (1) of the US Code (USC))   |
| 2  | Tax Credit  | The Biodiesel Credit (under Title 26, Section 40A (b) (2) of the US Code (USC)).  |
| 3  | Tax Credit  | Small Agri-biodiesel Producer Income Tax Credit (under Title 26, Section 40A (b) (4) of the US Code (USC))   |
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| 4 | Grant  | USDA Bioenergy Programme for Advanced Biofuels (under Title 7, Section 8105 of the US Code (USC))   |
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## F2 Tax Credits

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| **No.** | **Subsidy name** | **Subsidy type** |
| 1  | **The Biodiesel Mixture Credit (under Title 26, Section 40A (b) (1) of the US Code (USC))**This programme provides a credit of $1.00 for each gallon of biodiesel used to create a mixture of biodiesel land diesel fuel that is sold as fuel. The subsidy has been in place since 2005 and has been extended repeatedly. On 20 December 2019 it was extended until 31 December 2022.  | Tax Credit  |
| 2  | **The Biodiesel Credit (under Title 26, Section 40A (b) (2) of the US Code (USC)).**This programme provides a credit of $1.00 for each gallon for all types of unmixed (neat) biodiesel placed into the fuel tank of a vehicle or used as fuel.The subsidy has been in place since 2005 and has been extended repeatedly. On 20 December 2019 it was extended until 31 December 2022.  | Tax Credit |
| 3  | **Small Agri-biodiesel Producer Income Tax Credit (under Title 26, Section 40A (b) (4) of the US Code (USC))**In addition to the biodiesel mixture credit ($1/gallon) and biodiesel credit ($1/gallon), this subsidy provides to small agri-biodiesel producers a credit of $0.10 per gallon for up to 15 million gallons of agri-biodiesel produced by small producers, defined generally as persons whose agri-biodiesel production capacity does not exceed 60 million gallons per year. The subsidy has been in place since 2005 and has been extended repeatedly. On 20 December 2019 it was extended until 31 December 2022.  | Tax CreditSubsidies for crops used in biodiesel production – such as corn and soybeans |
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+Add/remove additional rows as required.

* + - 1. Do you have any information about the **tax credits** identified in the table above that were received or provided a benefit in United States during the POI? Where possible, please substantiate your answers with evidence, including details of:
* the foreign authority responsible for providing the subsidy;
* conditions of eligibility for receipt of the subsidy;
* all known recipients of the subsidy;
* the amount of the subsidy;
* when the subsidy programme commenced;
* frequency of subsidy i.e. one-off or re-occurring;
* the effect of the subsidy on the production and sales of the goods subject to review.

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* + - 1. To your knowledge, are any of the **tax credits** identified in the table above no longer active?

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* + - 1. To your knowledge, if any of the **tax credit programmes** in the table above are no longer active but have been replaced by a different one, please identify any **replacement** **programmes** and for each indicate:
* the foreign authority responsible for providing the subsidy;
* conditions of eligibility for receipt of the subsidy;
* all known recipients of the subsidy;
* the amount of the subsidy;
* when the subsidy programme commenced;
* frequency of subsidy i.e. one-off or re-occurring;
* the effect of the subsidy on the production and sales of the goods subject to review.

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* + - 1. Do you have information about any other **tax credits** that were received or provided a benefit in United States during the POI, not listed in the table above but relating to the production and/or sale of the goods subject to review? Please substantiate your answer with evidence including details of:
* the name and type of subsidy;
* the foreign authority responsible for providing the subsidy;
* conditions of eligibility for receipt of the subsidy;
* all known recipients of the subsidy;
* the amount of the subsidy;
* when the subsidy programme commenced;
* frequency of subsidy i.e. one-off or re-occurring;
* the effect of the subsidy on the production and sales of the goods /subject to review.

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## F3 Grants

**Programmes: Grants**

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| Subsidy no.  | Subsidy description |
|  1 |  **USDA Bioenergy Programme for Advanced Biofuels (under Title 7, Section 8105 of the US Code (USC))**This Federal subsidy scheme provides direct payments to eligible producers to expand production of advanced biofuels. Payments are made to eligible biofuel producers for the production of fuels derived from renewable biomass, other than corn kernel starch, which includes biofuels derived from waste materials such as crop residue, other vegetative waste material, and animal waste.The subsidy scheme was scheduled to expire at the end of fiscal year 2012. However, the scheme was already extended twice. Subsequently, the Agricultural Improvement Act dated 20 December 2018 extended the programme for another 5 years, providing for $7 million per year in mandatory funding – and for $20 million per year in discretionary funding - for the fiscal years 2019-2023.  |
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+Add/remove additional rows as required.

Please answer the following questions for the identified grant clearly referencing the relevant programme in your answers.

* + - 1. Do you have any information about the **grant** identified in the table above that was received or provided a benefit in United States during the POI? Where possible, please substantiate your answers with evidence, including details of:
* the foreign authority responsible for providing the subsidy;
* conditions of eligibility for receipt of the subsidy;
* all known recipients of the subsidy;
* the amount of the subsidy;
* when the subsidy programme commenced;
* frequency of subsidy i.e. one-off or re-occurring;
* the effect of the subsidy on the production and sales of the goods subject to review.

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* + - 1. To your knowledge, is the **grant** identified in the table above no longer active?

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* + - 1. To your knowledge, if the **grant** in the table above is no longer active but has been replaced by a different one, please identify any replacement programmes and for each indicate:
* the foreign authority responsible for providing the subsidy;
* conditions of eligibility for receipt of the subsidy;
* all known recipients of the subsidy;
* the amount of the subsidy;
* when the subsidy programme commenced;
* frequency of subsidy i.e. one-off or re-occurring;
* the effect of the subsidy on the production and sales of the goods subject to review.

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* + - 1. Do you have information about any other **grants** that were received or provided a benefit in United States during the POI, not listed in the table above but relating to the production and/or sale of the goods subject to review? Please substantiate your answer with evidence including details of:
* the name and type of subsidy;
* the foreign authority responsible for providing the subsidy;
* conditions of eligibility for receipt of the subsidy;
* all known recipients of the subsidy;
* the amount of the subsidy;
* when the subsidy programme commenced;
* frequency of subsidy i.e. one-off or re-occurring;
* the effect of the subsidy on the production and sales of the goods /subject to review.

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## F4 – Any other programmes

If you are aware of any other assistance programmes not previously addressed, please identify those programmes below:

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| **No.** | **Subsidy name** | **Subsidy type** |
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| 2 |  |  |
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+Add/remove additional rows as required.

These programmes may include but are not limited to:

* Loans
* Debt for equity swaps
* Land use rights
* Export credit and financing
* Equity infusion
* Provision of goods and services
* Purchase of goods
* Tariff and VAT exemptions
* Unpaid dividends
* Preferential tax programmes
* Other preferential tax programmes.

For each programme identified above, please answer the following.

1.If you identified any subsidies in the table above that were received or provided a benefit in the United States during the POI, please provide any information that you have and substantiate your answers with evidence, including details of:

* the foreign authority responsible for providing the subsidy;
* conditions of eligibility for receipt of the subsidy;
* all known recipients of the subsidy;
* the amount of the subsidy;
* when the subsidy programme commenced;
* frequency of subsidy i.e. one-off or re-occurring;
* the effect of the subsidy on the production and sales of the goods subject to review.

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1. To your knowledge, are the subsidies identified in the table above no longer active?

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1. To your knowledge, if the subsidies in the table above are no longer active but have been replaced by different ones, please identify any replacement programmes and for each indicate:
* the foreign authority responsible for providing the subsidy;
* conditions of eligibility for receipt of the subsidy;
* all known recipients of the subsidy;
* the amount of the subsidy;
* the effect of the subsidy on the production and sales of the goods subject to review.

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|  | Appendix reference:  |

1. Do you have information about any other subsidies that were received or provided a benefit in United States during the period 1 July 2019 to 30 June 2020, not listed in the table above but relating to the production and/or sale of the goods subject to review? Please substantiate your answer with evidence including details of:
* the name and type of subsidy;
* the foreign authority responsible for providing the subsidy;
* conditions of eligibility for receipt of the subsidy;
* all known recipients of the subsidy;
* the amount of the subsidy;
* when the subsidy programme commenced;
* frequency of subsidy i.e. one-off or re-occurring;
* the effect of the subsidy on the production and sales of the goods subject to review.

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# SECTION G: Supplementary questions

## G1 Economic Interest Test

The economic interest test helps TRID assess the economic impact of a measure compared to what would happen if it were to no longer apply. There are six factors which TRID must consider as part of the economic interest test:

1. The injury caused by the dumped and/or subsidised goods to UK industry and the benefits to that industry in removing the injury.
2. The economic significance of affected industries and consumers in the UK.
3. The likely impact on affected industries and consumers in the UK.
4. The likely impact on particular geographic areas, or particular groups, in the UK.
5. The likely consequences for the competitive environment and for the structure of markets for goods in the UK.
6. Any other matters that TRID considers relevant.

The questions in this section will contribute to this assessment. For questions in this section please provide information broken down by each of your company’s UK sites/facilities, where relevant and possible.

1. Please provide the names, legal addresses and telephone numbers of all known domestic companies that produce the like goods or that are involved in the importation, distribution or sale of the goods subject to review.

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1. Please provide an overview of your supply chain for the like goods, from raw materials through to final customers. Where possible, please describe the number, location, and size of UK producers at each stage.

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1. Where possible, please provide a breakdown of your employment figures by location. Would these employment figures be affected if the existing anti-dumping and countervailing measures were to no longer apply? Please substantiate your claims with evidence. Where possible, please provide estimates (e.g. projections or forecasts) for future years and explain the method used to calculate them.

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1. Where possible, please provide a breakdown of wages by location. If you are unable to provide median wages, please provide mean wages. Would these wages be affected if the existing anti-dumping and countervailing measures on the goods subject to review were to no longer apply? Please substantiate your claims with evidence. Where possible, please provide estimates for future years (e.g. projections or forecasts) and explain the method used to calculate them.

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1. If known, what fraction of domestic demand for the goods subject to review (by volume) does your company supply? Would your market share be affected if the existing anti-dumping and countervailing measures were to no longer apply? Please substantiate your claims with evidence. Where possible, please provide estimates (e.g. projections or forecasts) for future years and explain the method used to calculate them.

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1. Please comment on how significant production of the like goods is in relation to your company’s entire UK production. Within your response, please state the share of total production value represented by the like goods during 1 July 2019 to 30 June 2020.

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1. What share of total sales of the like goods do exports represent, by value for your company? Please provide figures for 1 July 2019 to 30 June 2020 if possible.

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|  | Appendix reference:  |

1. Who are the purchasers and consumers of the like goods?

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1. Please describe how you would expect the following to be affected if the existing anti-dumping and countervailing measures on the goods subject to review were to no longer apply:
* market price of the like goods in the UK;
* total UK output of the like goods;
* total imports of the goods subject to review to the UK; and
* total exports from the UK.

Where possible, please provide estimates for future years (e.g. projections or forecasts) to support your claims.

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1. To what extent would you expect any increase in prices for the goods subject to review to be passed onto final consumers? Where possible, please provide estimates to support your claims.

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1. Would plans for UK investment or expansion be affected if the existing anti-dumping and countervailing measures were to no longer apply? If so, please provide detail by location with supporting evidence.

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1. The *Equality Act 2010* protects the characteristics listed below. Do you have any evidence to suggest that any of these groups could be disproportionately affected by the continuation of a trade remedy measure? Please provide evidence to support your answer.
* age,
* disability,
* gender reassignment,
* marriage or civil partnership,
* pregnancy and maternity,
* race,
* religion or belief,
* sex, and
* sexual orientation

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|  | Appendix reference:  |

1. In terms of the competitive environment and structure of markets for goods in the UK, please comment on the following aspects in relation to how the continuation of a trade remedy measure could impact:
* the range of suppliers of biodiesel,
* the ability of suppliers of biodiesel to compete,
* the incentives for suppliers of biodiesel to compete vigorously,
* the choices and information available to consumers.

Please provide evidence to support your answer.

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|  | Appendix reference:  |

1. Please describe the nature and degree of any regional impacts that you would expect if the existing anti-dumping and countervailing measures on the goods subject to review were to no longer apply.

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|  | Appendix reference:  |

1. If there are any additional economic factors that you consider to be relevant for the economic interest test in this review, please provide details here and any supporting evidence.

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| --- |
|  |
|  | Appendix reference:  |

# SECTION H: Next steps and declaration

## Next steps

Once you have completed all parts of the questionnaire the declaration on the following page should be signed by an authorised official.

The questionnaire, spreadsheet annex and any appendices should be submitted through the Trade Remedies Service ([www.trade-remedies.service.gov.uk](http://www.trade-remedies.service.gov.uk)) by 01 April 2021. The checklist in Section H of this questionnaire may help ensure your submission is complete.

A confidential and non-confidential version of the questionnaire must be submitted. You can find guidance on how to complete confidential and non-confidential versions at [www.gov.uk/government/publications/the-uk-trade-remedies-investigations-process/an-introduction-to-our-investigations-process#handling-confidential-information](http://www.gov.uk/government/publications/the-uk-trade-remedies-investigations-process/an-introduction-to-our-investigations-process#handling-confidential-information).

## Declaration

By signing this declaration, you agree that all information supplied in this questionnaire is complete and correct to the best of your knowledge and belief and understand that the information submitted may be subject to verification by the UK Trade Remedies Investigations Directorate.

Company registration number:

Company name: Greenergy Fuels Limited

|  |  |  |
| --- | --- | --- |
|  12/04/2021 |   |   |
| Date |  | Signature of authorised official |
| Callum Jones Government & Industry Affairs Manager |  |  |
| Name and title of authorised official |  |  |

# SECTION I: Checklist and appendices

This section is an aid to ensure that you have completed all sections of this questionnaire.

|  |  |
| --- | --- |
| **Section** | Please tick if you have responded to all questions |
| Section A – Company structure and operations |  |
| Section B – About your goods |  |
| Section C – Costs, production and sales |  |
| Section D – Injury to your business |  |
| Section E – Dumping |  |
| Section F – Subsidies  |  |
| Section G – Supplementary Questions  |  |
| Section H – Next steps and declaration  |  |

Please list any appendices that you have referenced in your responses and are attaching with this questionnaire.

|  |  |
| --- | --- |
| **Appendix reference** | **Document title** |
|  |  |
|  |  |
|  |  |
|  |  |

+Add additional rows as required