



## EXPORTER REQUEST FOR INFORMATION - SUBSIDY

Information requested under the *Special Import Measures Act*  
concerning Canada's subsidy investigations of

### CERTAIN COPPER PIPE FITTINGS ORIGINATING IN OR EXPORTED FROM THE SOCIALIST REPUBLIC OF VIETNAM

**DUE DATE FOR RESPONSE** Your complete response to **Parts D, E, F, G and H, and Appendices I and II** of this Request for Information must be received at the Canada Border Services Agency's office in Ottawa, Ontario, Canada, by **December 4, 2017**

**PERIOD OF INVESTIGATION** **January 1, 2016 to August 31, 2017**

**RETURN YOUR RESPONSE TO** Canada Border Services Agency  
Trade and Anti-dumping Programs Directorate  
SIMA Registry and Disclosure Unit  
100 Metcalfe Street, 11th Floor  
Ottawa, Ontario, Canada  
K1A 0L8

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**FOR FURTHER INFORMATION** Contact the following officers:

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#### **IMPORTANT NOTES**

**INFORMATION SUBMITTED IN RESPONSE TO THIS REQUEST FOR INFORMATION IS DEEMED TO BE PUBLIC (NON CONFIDENTIAL) UNLESS CLEARLY MARKED CONFIDENTIAL. REFER TO THE GUIDELINES IN PART F OF THIS RFI FOR FURTHER INFORMATION.**

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## PART A – SUBJECT GOODS

### PRODUCT DEFINITION

#### Subject goods are described as:

*Pressure pipe fittings and drainage, waste and vent pipe fittings, made of cast copper alloy, wrought (or “wrot”) copper alloy or wrought copper for use in heating, plumbing, air conditioning and refrigeration applications originating in or exported from the Socialist Republic of Vietnam, restricted to the products enumerated below.*

#### Products Covered by the Investigation:

The following information is to be taken into consideration in identifying copper pipe fittings (subject goods) being investigated by the Canada Border Services Agency (CBSA):

1. The subject goods are identified in terms of imperial measurement, i.e. inches. The CBSA is also investigating subject goods that encompass the metric equivalents of the imperial measurement. The term metric equivalent refers to those fittings that are soft converted equivalents of the imperial sized fittings and does not include fittings made specifically in metric dimensions.
2. The subject goods are identified either as a wrought product or as a cast product. Where a subject good contains an asterisk (“\*”) the CBSA is investigating both the wrought product and the cast product.
3. The subject goods are identified in terms of nominal size. Plumbing and heating fittings are marked according to nominal sizes that correspond to the inside diameters, while fittings for air conditioning and refrigeration are based on actual outer diameter sizes. The CBSA is also investigating subject goods that are described in terms of their outside diameter size. To determine the nominal size of a fitting that is measured in terms of its outside diameter size, always subtract from the outside diameter size.
4. The subject goods are identified using abbreviated terms provided by the complainant. The following is a list of the terms:

Abbreviation Chart			
C	Copper Tube Cupped End or Sweat End	LT	Long Turn
M	Male NPT Thread	MJ	Mechanical Joint
FE	Female NPT Thread	DWV	Drainage, Waste, Vent
SJ	Slip Joint End	TY	90° Drainage Tee
FTG	Fitting End (Street End)	Y	45° Drainage Tee

Subject Copper Pipe Fittings	Cast & Wrot	Subject Copper Pipe Fittings	Cast & Wrot
3 X 4 CLOSET FLANGE	*	1 X 5/8 CXC WROT COUPLING	*
4 X 4 CLOSET FLANGE	*	1 X 3/4 CXC WROT COUPLING	*
3 X 1-1/2 FITXC CAST DWV BUSH	*	1-1/4 CXC WROT P COUPLING	*
4 X 1-1/2 CXC CAST DWV CPLGS	*	1-1/4 X 1/2 CXC WROT COUPLING	*
4 X 3 CXC CAST DWV COUPLING	*	1-1/4 X 3/4 CXC WROT COUPLING	*
1-1/4 CXCXC 45 Y'S	*	1-1/4 X 1 CXC WROT COUPLING	*
1-1/2 CXCXC 45 DWV Y'S	*	3/8 X 1/8 FTGXC WROT BUSHING	*
1-1/2CX 1-1/4CX 1-1/4C 45 Y'S	*	3/8 X 1/4 FITXC WROT BUSHING	*
1-1/2CX 1-1/4CX 1-1/2C 45 Y'S	*	1/2 X 1/4 FITXC WROT BUSHING	*
1-1/2CX 1-1/2CX 1-1/4C 45 Y'S	*	1/2 X 3/8 FITXC WROT BUSHING	*
2 CXCXC 45 DWV Y'S	*	5/8 X 1/4 WROT P BUSHING	*
2CX 1-1/4CX 1-1/4C 45 Y'S	*	5/8 X 3/8 FITXC WROT BUSHING	*
2CX 1-1/4CX 1-1/2C 45 Y'S	*	5/8 X 1/2 FITXC WROT BUSHING	*
2CX 1-1/4CX 2C 45 Y'S	*	3/4 X 1/4 FITXC WROT BUSHING	*
2CX 1-1/2CX 1-1/4C 45 Y'S	*	3/4 X 3/8 FITXC WROT BUSHING	*
2CX 1-1/2CX 1-1/2C 45 Y'S	*	3/4 X 1/2 FITXC WROT BUSHING	*
2CX 1-1/2CX 2C 45 Y'S	*	3/4 X 5/8 FITXC WROT BUSHING	*
2CX 2CX 1-1/4C 45 Y'S	*	1 X 3/8 FITXC WROT BUSHING	*
2CX 2CX 1-1/2C 45 Y'S	*	1 X 1/2 FITXC WROT BUSHING	*
3 CXCXC 45 DWV Y'S	*	1 X 5/8 FITXC WROT BUSHING	*
3C X 2C X 2C DWV 45 Y'S	*	1 X 3/4 FITXC WROT BUSHING	*
3CX 3CX 1-1/4C 45 Y'S	*	1-1/4 X 1/2 FITXC WROT BUSHING	*
3CX 3CX 1-1/2C 45 Y'S	*	1-1/4 X 3/4 FITXC WROT BUSHING	*
3CX 3CX 2C 45 Y'S	*	1-1/4 X 1 FITXC WROT BUSHING	*
4 CXCXC 45 Y'S	*	1-1/2 X 1/2 FITXC WROT BUSHING	*
4CX 4CX 2C 45 Y'S	*	1-1/2 X 3/4 FITXC WROT BUSHING	*
4CX 4CX 3C 45 Y'S	*	1-1/2 X 1 FITXC WROT BUSHING	*
1-1/4 DWV TY'S	*	1-1/2 X 1-1/4 FITXC WROT P BUSH	*
1-1/2 DWV TY'S	*	2 X 1/2 FITXC WROT BUSHING	*
1-1/2 X 1-1/4 X 1-1/4 DWV TY'S	*	2 X 3/4 FITXC WROT BUSHING	*
1-1/2 X 1-1/4 X 1-1/2 DWV TY'S	*	2 X 1 FITXC WROT BUSHING	*
1-1/2 X 1-1/2 X 1-1/4 DWV TY'S	*	2 X 1-1/4 FITXC WROT P BUSHING	*
3 FTG X C X C DWV TY'S	*	2 X 1-1/2 FITXC WROT P BUSHING	*
3 X 3 X 1-1/4 FITXCXC DWV TY'S	*	1-1/2 CXC WROT P COUPLING	*
3 X 3 X 1-1/2 FITXCXC DWV TY	*	2-1/2 X 1 FITXC WROT BUSHING	*
3 X 3 X 2 FITXCXC DWV TYS	*	2-1/2 X 1-1/4 FITXC WROT BUSH	*
2 DWV TY'S	*	2-1/2 X 1-1/2 FITXC WROT BUSH	*
2 X 1-1/4 X 1-1/4 DWV TY'S	*	2-1/2 X 2 FITXC WROT BUSHING	*
2 X 1-1/4 X 1-1/2 DWV TY'S	*	1-1/2 X 1/2 CXC WROT COUPLING	*
2 X 1-1/4 X 2 DWV TY'S	*	1-1/2 X 3/4 CXC WROT COUPLING	*
2 X 1-1/2 X 1-1/4 DWV TY'S	*	1-1/2 X 1 CXC WROT COUPLING	*
2 X 1-1/2 X 1-1/2 DWV TY'S	*	1-1/2 X 1-1/4 CXC WROT P CPLG	*
2 X 1-1/2 X 2 DWV TY'S	*	3 X 1/2 FITXC WROT P BUSHING	*
2 X 2 X 1-1/4 DWV TY'S	*	3 X 3/4 FITXC WROT P BUSHING	*
2 X 2 X 1-1/2 DWV TY'S	*	3 X 1 FITXC WROT P BUSHING	*

Subject Copper Pipe Fittings	Cast & Wrot	Subject Copper Pipe Fittings	Cast & Wrot
1-1/2 CXCXFE CAST DWV TY	*	3 X 1-1/4 FITXC WROT P BUSHING	*
2 CXCXFE CAST DWV TY		3 X 1-1/2 FITXC WROT P BUSHING	*
2 X 1-1/2 X 1-1/2 CCF DWV TYS		3 X 2 FITXC WROT P BUSHING	*
3 DWV TY'S	*	3 X 2-1/2 FITXC WROT BUSHING	*
3 X 1-1/2 X 1-1/4 DWV TY'S	*	3-1/2 X 2 FITXC WROT P BUSHING	*
3 X 2 X 1-1/2 CXCXC DWV TY'S	*	3-1/2 X 2-1/2 FITXC WROT BUSH	*
3 X 3 X 1-1/4 DWV TY'S	*	3-1/2 X 3 FITXC WROT BUSHING	*
3 X 3 X 1-1/2 DWV TY'S	*	4 X 1-1/4 FITXC WROT BUSHING	*
3 X 3 X 2 DWV TY'S	*	4 X 1-1/2 FITXC WROT BUSHING	*
4 DWV TY'S	*	4 X 2 FITXC WROT P BUSHING	*
4 X 4 X 1-1/2 DWV TY'S	*	4 X 2-1/2 FITXC WROT BUSHING	*
4 X 4 X 2 DWV TY'S	*	4 X 3 FITXC WROT P BUSHING	*
4 X 4 X 3 DWV TY'S	*	4 X 3-1/2 FITXC WROT BUSHING	*
1-1/4 CXFE CAST DWV ADAPTER	*	2 CXC WROT P COUPLING	*
1-1/2 FITXFE CAST DWV ADAPTER	*	2 X 1/2 CXC WROT COUPLING	*
1-1/2 CXFE CAST DWV ADAPTER	*	2 X 3/4 CXC WROT COUPLING	*
1-1/2 X 1-1/4 CXFE CAST ADAPT	*	2 X 1 CXC WROT COUPLING	*
3 FITXFE CAST DWV ADAPTER	*	2 X 1-1/4 CXC WROT P COUPLING	*
2 CXFE CAST DWV ADAPTER	*	2 X 1-1/2 CXC WROT P COUPLING	*
3 CXFE CAST DWV ADAPTER	*	2-1/2 CXC WROT P COUPLING	*
4 CXFE CAST DWV ADAPTER	*	2-1/2 X 3/4 CXC WROT COUPLING	*
1-1/4 CXM CAST DWV ADAPTER	*	2-1/2 X 1 CXC WROT P CPLGS	*
1-1/4X1-1/2 CXM CAST DWV ADAPT	*	2-1/2 X 1-1/4 CXC WROT CPLG	*
1-1/2 FTGXM CAST DWV ADAPTER	*	2-1/2 X 1-1/2 CXC WROT CPLG	*
1-1/2 CXM CAST DWV ADAPTER	*	2-1/2 X 2 CXC WROT COUPLING	*
1-1/2X1-1/4 CXM CAST DWV ADAPT	*	3 CXC WROT P COUPLING	*
2 CXM CAST DWV ADAPTER	*	3 X 3/4 CXC WROT P COUPLING	*
2 X 1-1/2 CXM CAST DWV ADAPT	*	3 X 1 CXC WROT P COUPLING	*
3 CXM CAST DWV ADAPTER	*	3 X 1-1/4 CXC WROT P COUPLING	*
4 CXM CAST DWV ADAPTER	*	3 X 1-1/2 CXC WROT P COUPLING	*
1-1/4 X 2 CXSP CAST FERRULES	*	3 X 2 CXC WROT P COUPLING	*
1-1/2 X 2 CXSP CAST FERRULES	*	3 X 2-1/2 CXC WROT P COUPLING	*
1-1/2 X 3 CXSP CAST FERRULE	*	3-1/2 CXC WROT P COUPLING	*
2 CXSP CAST FERRULES	*	3-1/2 X 3 CXC WROT COUPLING	*
2 X 3 CXSP CAST FERRULE	*	4 CXC WROT P COUPLING	*
2 X 4 CXSP CAST FERRULES	*	4 X 1-1/2 CXC WROT P COUPLING	*
3 CXSP CAST FERRULES	*	4 X 2 CXC WROT P COUPLING	*
3 X 4 CXSP CAST FERRULES	*	4 X 2-1/2 CXC WROT COUPLING	*
4 CXSP CAST FERRULES	*	4 X 3 CXC WROT P COUPLING	*
3 X 4 CXSP CAST ECC FERRULES	*	4 X 3-1/2 CXC WROT COUPLING	*
1-1/4 X 2 CXMJ CAST ADAPTER	*	5 CXC WROT PRESS COUPLING	*
1-1/4 X 3 CXMJ DWV ADAPTER	*	6 CXC WROT PRESS COUPLING	*
1-1/2 X 2 CXMJ CAST ADAPTER	*	6 X 2-1/2 WROT COUPLINGS	*
1-1/2 X 3 CXMJ CAST ADAPTER	*	1-1/4 X 3/4 CXC WROT ECC CPLG	*
1-1/2 X 4 CXMJ CAST ADAPTER	*	1-1/4 X 1 CXC WROT ECC CPLG	*

Subject Copper Pipe Fittings	Cast & Wrot	Subject Copper Pipe Fittings	Cast & Wrot
2 X 3 CXMJ CAST ADAPTER	*	1/8 CXC WROT CPLGS NO STOP	*
2 X 4 CXMJ CAST ADAPTER	*	1/4 CXC NSTOP WROT CPLGS	*
3 CXMJ CAST ADAPTER	*	3/8 CXC WROT CPLGS NO STOP	*
3 X 4 CXMJ CAST ADAPTER	*	1/2 CXC WROT CPLGS NO STOP	*
4 CXMJ CAST ADAPTER	*	5/8 CXC WROT CPLGS NO STOP	*
6 C X M J CAST DWV ADAPTER	*	3/4 CXC WROT CPLGS NO STOP	*
1-1/4 CXC 11-1/4 CAST ELBOW	*	1 CXC WROT CPLGS NO STOP	*
1-1/2 CXC 11-1/4 CAST ELBOW	*	1-1/4 CXC WROT CPLGS NO STOP	*
2 CXC 11-1/4 CAST ELBOW	*	1-1/2 CXC WROT CPLGS NO STOP	*
3 CXC 11-1/4 CAST ELBOW	*	2 CXC WROT CPLGS NO STOP	*
4 C X C 11-1/4 CAST ELBOW	*	2-1/2 CXC WROT CPLG NO STOP	*
1-1/4 CXC 22-1/2 CAST ELBOW	*	3 CXC WROT CPLGS NO STOP	*
1-1/2 CXC 22-1/2 CAST ELBOW	*	4 CXC WROT CPLGS NO STOP	*
2 CXC 22-1/2 CAST ELBOW	*	5 CXC WROT CPLGS NO STOP	*
3 CXC 22-1/2 CAST ELBOW	*	6 CXC WROT CPLGS NO STOP	*
4 CXC 22-1/2 CAST ELBOW	*	1/2 X 3 CXC REPAIR COUPLING	
3 FITXC 45 CAST DWV ELBOW	*	1/2 X 6 C X C REPAIR COUPLING	
4 FITXC 45 CAST DWV ELBOW	*	3/4 X 3 C X C REPAIR COUPLING	
2 CXM CAST DWV 45 ELBOW	*	1/8 CXC P RING COUPLING	*
1-1/4 CXC 45 CAST DWV ELBOW	*	1/4 CXC RING COUPLINGS	*
1-1/2 CXC 45 CAST DWV ELBOW	*	3/8 CXC P RING COUPLING	*
2 CXC 45 CAST DWV ELBOW	*	1/2 CXC RING COUPLINGS	*
3 CXC 45 CAST DWV ELBOW	*	5/8 CXC P RING COUPLING	*
4 CXC 45 CAST DWV ELBOW	*	3/4 CXC RING COUPLINGS	*
1-1/4 CXC 60 CAST ELBOW	*	1 CXC P RING COUPLING	*
1-1/2 CXC 60 CAST ELBOW	*	1-1/4 CXC P RING COUPLING	*
2 CXC 60 CAST ELBOW	*	1-1/2 CXC P RING COUPLING	*
3 CXC 60 CAST ELBOW	*	2 CXC P RING COUPLING	*
1-1/4 CXC 90 CAST DWV ELBOW	*	2-1/2 CXC RING COUPLINGS	*
1-1/4 FITXC 90 CAST DWV ELBOW	*	3 CXC P RING COUPLING	*
1-1/2 FITXC 90 CAST DWV ELBOW	*	4 CXC P RING COUPLING	*
2 FITXC 90 CAST DWV ELBOW	*	1/2 X 3-1/4 FTGXC SLIDE CPLG	
1-1/2 CXC 90 CAST DWV ELBOW	*	3/4 X 5 FTGXC SLIDE COUPLING	
1-1/2 X 1-1/4 CXC DWV 90 ELBOW	*	1/4 C X FE WROT ADAPTERS	*
3 CAST DWV FTGXC 90 ELBOW	*	3/8 C X FE WROT ADAPTERS	*
4 FITXC 90 CAST DWV ELBOW	*	3/8 X 1/4 CXFE WROT ADAPTERS	*
2 CXC 90 CAST DWV ELBOW	*	3/8 X 1/2 CXFE WROT ADAPTERS	*
2X 1-1/4 CXC 90 CAST DWV ELBOW	*	1/2 C X FE WROT ADAPTERS	*
2 X 1-1/2 CXC 90 CAST DWV ELB	*	1/2 X 1/4 CXFE WROT ADAPTER	*
1-1/2 CXFE 90 CAST DWV ELBOW	*	1/2 X 3/8 CXFE WROT ADAPTER	*
2 CXFE 90 CAST DWV ELBOW	*	1/2 X 3/4 CXFE WROT ADAPTER	*
1-1/2 CXM 90 CAST DWV ELBOW		1/2 X 1 CXFE WROT ADAPTER	*
2 CXM 90 CAST DWV ELBOW		5/8 X 1/2 CXFE WROT ADAPTER	*
3 CXC 90 CAST DWV ELBOW		5/8 X 3/4 CXFE WROT ADAPTER	*
4 CXC 90 CAST DWV ELBOW		3/4 C X FE WROT ADAPTERS	*

Subject Copper Pipe Fittings	Cast & Wrot	Subject Copper Pipe Fittings	Cast & Wrot
1-1/2 TUBE END CLEANOUTS	*	3/4 X 1/2 CXFE WROT ADAPTER	*
3 TUBE END CLEANOUTS	*	3/4 X 1 CXFE WROT ADAPTER	*
3 FTG CLEANOUT - FLUSH TYPE	*	3/4 X 1-1/4 CXFE WROT ADAPTER	*
4 FTG CLEANOUT - FLUSH TYPE	*	3/4 X 1-1/2 CXFE WROT ADAPTER	*
1-1/4 FTG CLEANOUT - FULL PLUG	*	1 C X FE WROT ADAPTER	*
1-1/2 FTG CLEANOUT - FULL PLUG	*	1 X 1/2 CXFE WROT ADAPTER	*
2 FTG CLEANOUT - FULL PLUG	*	1 X 3/4 CXFE WROT ADAPTER	*
3 FTG CLEANOUT - FULL PLUG	*	1 X 1-1/4 CXFE WROT ADAPTER	*
4 FTG CLEANOUT - FULL PLUG	*	1 X 1-1/2 CXFE WROT ADAPTER	*
1-1/4 FITXSJ CAST ADAPTER	*	1-1/4 C X FE WROT ADAPTER	*
4 ACT(3S)X1-1/2C-30 ROOF ADAPT	*	1-1/4 C X 3/4 FEMALE WROT ADAP	*
4 ACT(3S) X 2C-30 ROOF ADAPTER	*	1-1/4 X 1 CXFE WROT ADAPTERS	*
4 SOIL(5A)X 1-1/2 C ROOF ADAPT	*	1-1/4 X 1-1/2 CXFE WROT ADAPTR	*
2 C X SJ DWV COUPLING	*	1-1/4 X 2 CXFE WROT PRESS ADAP	*
3/4 CXC CAST COUPLINGS	*	1/4 FITXFE WROT ADAPTER	*
1-1/4 CXC CAST P COUPLINGS	*	3/8 FITXFE WROT ADAPTER	*
1/2 CXCXFE CAST TEE		3/8 X 1/4 FTG X FE WROT ADAPT	*
1/2 X 1/2 X 1/4 CXCXFE C TEE		1/2 FITXFE WROT ADAPTER	*
1/2C X 1/2C X 3/8FE CAST TEE		1/2 X 1/4 FTGXFE WROT ADAPTER	*
1/2 X 1/2 X 3/4 CXCXF CAST TEE		1/2 X 3/8 FITT X FE ADAPTER	*
3/4 CXCXFE CAST TEE		1/2 FTG X 3/4 FE WROT ADAPTER	*
3/4C X 1/2C X 1/2FE CAST TEE		3/4 FITXFE WROT ADAPTER	*
3/4 X 1/2 X 3/4 CXCXF CAST TEE		3/4 FTG X 1/2 FEMALE WROT ADAP	*
3/4 X 3/4 X 3/8 CCFE CAST TEE		1 FITXFE WROT ADAPTER	*
3/4C X 3/4C X 1/2FE CAST TEE		1 FTG X 3/4 FEMALE WROT ADAPTE	*
3/4 X 3/4 X 1 CXCXFE CAST TEE		1-1/4 FITXFE WROT ADAPTER	*
1 CXCXFE CAST TEE		1-1/2 FITXFE WROT ADAPTER	*
1 X 1 X 1/2 CXCXFE CAST TEE		2 FITXFE WROT ADAPTERS	*
1 X 1 X 3/4 CXCXFE CAST TEE		1-1/2 C X FE WROT ADAPTER	*
1-1/4 CXCXFE CAST TEE		2-1/2 FITXFE WROT ADAPTER	*
1-1/4 X 1-1/4 X 1/2 CCFE TEE		1-1/2 C X 1 FEMALE ADAPTER	*
1-1/4 X 1-1/4 X 3/4 CCFE TEE		1-1/2 X 1-1/4 CXFE WROT ADAPT	*
1-1/4X1-1/4X1 CCFE TEE		1-1/2 X 2 CXFE WROT ADAPTER	*
1-1/2 CXCXFE CAST TEE		3 FITXFE WROT ADAPTER	*
1-1/2X1-1/2X1/2 CCFE TEE		3/4 CXC WROT UNION	*
1-1/2 X 1-1/2 X 3/4 CCFE TEE		1 CXC WROT UNION	*
1-1/2 X 1-1/2 X 1 CCFE TEE		2 C X FE WROT ADAPTER	*
1/2 CXFEXFE CAST TEE		1-1/4 CXC WROT UNION	*
1/2C X 3/4F X 1/2F CAST TEE		2 X 1 C X FE WROT ADAPTER	*
3/4 C X FE X FE CAST TEE		2 X 1-1/4 CXFE WROT ADAPTER	*
3/4 C X 3/4 FE X 1/2 FE TEE		2 X 1-1/2 CXFE WROT ADAPTER	*
2 CXCXFE CAST TEE		1-1/2 C X C WROT UNION	*
2 X 2 X 1/2 CXCXFE CAST TEE		1/2 C X FE WROT UNION	*
2 X 2 X 3/4 CXCXFE CAST TEE		3/4 C X FE WROT UNION	*
2 X 2 X 1 CXCXFE CAST TEE		1 C X FE WROT UNION	*

Subject Copper Pipe Fittings	Cast & Wrot	Subject Copper Pipe Fittings	Cast & Wrot
5 X 4 FITXC CAST BUSHING	*	2 CXC WROT UNIONS	*
6 X 2 FITXC CAST BUSHING	*	1-1/4 C X FE WROT UNION	*
6 X 3 FITXC CAST BUSHING	*	1-1/2 C X FE WROT UNION	*
6 X 4 FITXC CAST BUSHING	*	2 C X FE WROT UNION	*
6 X 5 FTGXC CAST P BUSHING	*	1/2 C X M WROT UNION	*
3/8 C X FE X C CAST TEE		3/4 C X M WROT UNIONS	*
1/2 CXFEXC CAST TEE		1 C X M WROT UNION	*
1/2C X 1/2FE X 3/4C CAST TEE		1-1/4 C X M WROT UNION	*
1/2C X 3/4FE X 1/2C CAST TEE		1-1/2 C X M WROT UNION	*
3/4 CXFEXC CAST TEE		2 C X M WROT UNION	*
3/4 X 1/2 X 1/2 CXFEXC TEE		2-1/2 C X FE WROT ADAPTER	*
3/4C X 1/2FE X 3/4C CAST TEE		3 C X FE WROT ADAPTERS	*
3/4C X 3/4FE X 1/2C CAST TEE		1/2 CXC WROT CROSSOVER CPLG	*
1 CXFEXC CAST TEE		3/4 CXC WROT CROSSOVER CPLG	*
1C X 1/2F X 1C CAST TEE		1/4 CXM WROT ADAPTER	*
1 X 3/4 X 1 CXFXC CAST TEE		1/4 X 3/8 CXM WROT ADAPT	*
1-1/4 CXFEXC CAST TEE		1/4 X 1/2 CXM WROT ADAPTER	*
1-1/4 X 1/2 X 1-1/4 CXFEXC TEE		3/8 CXM WROT ADAPTER	*
1-1/4 X 3/4 X 1-1/4 CXFEXC TEE		3/8 X 1/4 CXM WROT ADAPTER	*
1-1/2 C X FE X C CAST TEE		3/8 X 1/2 CXM WROT ADAPTER	*
1-1/2X1/2X1-1/2 CXFXC CAST TEE		1/2 CXM WROT ADAPTER	*
1-1/2X3/4X1-1/2 CXFEXC TEE		1/2 X 1/4 CXM WROT ADAPTER	*
1/2 FEXFEXC CAST TEE		1/2 X 3/8 CXM WROT ADAPTER	*
3/4 FEXFEXC CAST TEE		1/2 X 3/4 CXM WROT ADAPTER	*
3/4FE X 1/2FE X 1/2C CAST TEE		1/2 X 1 CXM WROT ADAPTER	*
3/4FE X 1/2FE X 3/4C CAST TEE		5/8 X 1/2 CXM WROT ADAPTER	*
3/4FE X 3/4FE X 1/2C CAST TEE		5/8 X 3/4 CXM WROT ADAPTER	*
2 C X FE X C CAST TEE		3/4 CXM WROT ADAPTER	*
2 X 1/2 X 2 CXFEXC TEE		3/4 C X 3/8 WROT MALE ADAPTER	*
2 X 3/4 X 2 CXFXC CAST TEE		3/4 X 1/2 CXM WROT ADAPTER	*
4 CXC CAST P COUPLINGS	*	3/4 X 1 CXM WROT ADAPTER	*
5 X 3 CXC CAST COUPLING	*	3/4 X 1-1/4 CXM WROT ADAPTER	*
5 X 4 CXC CAST COUPLING	*	3/4 X 1-1/2 CXM WROT ADAPTER	*
6 X 2 CXC CAST PRESS COUPLING	*	1 CXM WROT ADAPTER	*
6 X 3 CXC CAST P COUPLINGS	*	1 X 1/2 CXM WROT ADAPTER	*
6 X 4 CXC CAST P COUPLINGS	*	1 X 3/4 CXM WROT ADAPTER	*
6 X 5 CXC CAST COUPLING	*	1 X 1-1/4 CXM WROT ADAPTER	*
3/4 X 1/2 CXC CAST ECC COUPL	*	1 X 1-1/2 CXM WROT ADAPTER	*
1 X 1/2 CAST ECC COUPLING	*	1 X 2 CXMALE PRESSURE ADAPTER	*
1 X 3/4 CXC CAST ECC COUPLING	*	1-1/4 CXM WROT ADAPTER	*
1-1/4 X 1/2 CAST ECC COUPLING	*	1-1/4 X 3/4 CXM WROT ADAPTER	*
1-1/2 X 1 CXC CAST ECC COUPLIN	*	1-1/4 X 1 CXM WROT ADAPTER	*
1-1/2 X 1-1/4 CXC ECC CPLGS	*	1-1/4 X 1-1/2 CXM WROT ADAPT	*
2 X 1-1/4 CXC CAST ECC CPLGS	*	1-1/4 X 2 CXMALE PRESSURE ADAP	*
2 X 1-1/2 CXC CAST ECC CPLGS	*	1/4 FITXM WROT ADAPTER	*



<b>Subject Copper Pipe Fittings</b>	<b>Cast &amp; Wrot</b>	<b>Subject Copper Pipe Fittings</b>	<b>Cast &amp; Wrot</b>
3 X 2 CXC CAST ECC COUPLING	*	3/8 FITXM WROT ADAPTERS	*
1/2 CXFE CAST ADAPTER	*	1/2 FITXM WROT ADAPTER	*
1/2 X 3/8 CXFE CAST ADAPTER	*	1/2 X 3/8 FITXM WROT ADAPTER	*
1/2 X 3/4 CXFE CAST ADAPTER	*	1/2 X 3/4 FITXM WROT ADAPTER	*
3/4 CXFE CAST ADAPTER	*	3/4 FITXM WROT ADAPTER	*
3/4 X 1/2 CXFE CAST ADAPTER	*	3/4 X 1/2 FITXM WROT ADAPTER	*
3/4 X 1 CXFE CAST ADAPTER	*	1 FITXM WROT ADAPTER	*
3/4 X 1-1/4 CXFE CAST ADAPTER	*	1 X 3/4 FITXM WROT ADAPTER	*
3/4 X 1-1/2 CXFE CAST ADAPTER	*	1-1/4 FITXM WROT ADAPTER	*
1 C X FE CAST ADAPTER	*	1-1/2 FITXM WROT ADAPTER	*
1 X 1/2 CXFE CAST ADAPTER	*	2 FITXM WROT ADAPTER	*
1 X 3/4 C X FE CAST ADAPTER	*	1-1/2 CXM WROT ADAPTER	*
1 X 1-1/4 CXFE CAST ADAPTER	*	2-1/2 FITXM WROT ADAPTER	*
1-1/4 CXFE CAST P ADAPTER	*	1-1/2 X 1 CXM WROT ADAPTER	*
1-1/4 X 1/2 CXFE CAST ADAPTERS	*	1-1/2 X 1-1/4 CXM WROT ADAPT	*
1-1/4 X 3/4 CXFE CAST ADAPTER	*	1-1/2 X 2 CXM WROT ADAPTER	*
1-1/4 X 1 CXFE CAST P ADAPTER	*	3 FTG X M WROT ADAPTER	*
3/4 X 1/2 FITXFE CAST ADAPTER	*	2 CXM WROT ADAPTER	*
1 FTGXFE CAST ADAPTER	*	2 X 1-1/4 CXM WROT ADAPTER	*
1-1/2 CXFE CAST P ADAPTER	*	2 X 1-1/2 CXM WROT ADAPTER	*
1-1/2 X 3/4 CXFE CAST P ADAPT	*	2 X 2-1/2 C X M WROT ADAPTER	*
1-1/2 X 1 CXFE CAST ADAPTER	*	2-1/2 CXM WROT ADAPTER	*
1-1/2 X 2 CXFE CAST ADAPTER	*	2-1/2 X 2 CXM WROT ADAPTER	*
2 CXFE CAST P ADAPTER	*	3 CXM WROT ADAPTER	*
2-1/2 CXFE CAST UNION	*	4 CXM WROT ADAPTER	*
2-1/2 CXC CAST UNION	*	1/2 X 3/4 C X HOSE ADAPTER	*
2 CXM CAST UNION	*	1/4 CXC WROT 45 ELBOW	*
2-1/2 C X M CAST UNION	*	3/8 CXC WROT 45 ELBOW	*
3 CXC CAST UNION	*	1/2 CXC WROT 45 ELBOW	*
2-1/2 C X FE CAST ADAPTER	*	5/8 CXC WROT P 45 ELBOW	*
3 CXFE CAST P ADAPTER	*	3/4 CXC WROT 45 ELBOW	*
1/2 CXCXCXC CAST CROSSES	*	1 CXC WROT 45 ELBOW	*
3/4 CXCXCXC CAST CROSSES	*	1-1/4 CXC WROT P 45 ELBOW	*
1 CXCXCXC CAST CROSSES	*	1/4 FTG X C WROT 45 ELBOW	*
1-1/2 CXCXCXC CAST CROSSES	*	3/8 FITXC WROT 45 ELBOW	*
2 CXCXCXC CAST CROSS	*	1/2 FITXC WROT 45 ELBOW	*
3/4 CXC CAST CROSSOVER CPLG	*	5/8 FITXC WROT 45 ELBOW	*
1/2 CXM CAST ADAPTER	*	3/4 FITXC WROT 45 ELBOW	*
1/2 X 3/4 CXM CAST ADAPTER	*	1 FITXC WROT 45 ELBOW	*
1/2 CAST COMP FLANGE - 125#		1-1/4 FITXC WROT P 45 ELBOW	*
3/4 CAST COMP FLANGE - 125#		1-1/2 FITXC WROT P 45 ELBOW	*
1 CAST COMP FLANGE - 125#		2 FITXC WROT P 45 ELBOW	*
1-1/4 CAST COMP FLANGE - 125#		1-1/2 CXC WROT P 45 ELBOW	*
1-1/2 CAST COMP FLANGE - 125#		2-1/2 FITXC WROT 45 ELBOW	*
2 CAST COMP FLANGE - 125#		2 CXC WROT P 45 ELBOW	*

Subject Copper Pipe Fittings	Cast & Wrot	Subject Copper Pipe Fittings	Cast & Wrot
2-1/2 CAST COMP FLANGE - 125#		2-1/2 CXC WROT P 45 ELBOW	*
3 CAST COMP FLANGE - 125#		3 CXC WROT P 45 ELBOW	*
3-1/2 COMP FLANGE #125		4 CXC WROT P 45 ELBOW	*
4 CAST COMP FLANGE - 125#		1/4 CXC WROT 90 ELBOW	*
5 CAST COMP FLANGE - 125#		3/8 CXC WROT 90 ELBOW	*
6 CAST COMP FLANGE - 125#		1/2 CXC WROT 90 ELBOW	*
8 CAST COMP FLANGE - 125#		5/8 CXC WROT 90 ELBOWS	*
1/2 CAST COMP FLANGE - 150#		3/4 CXC WROT 90 ELBOW	*
3/4 CAST COMP FLANGE - 150#		3/4 X 1/2 CXC WROT 90 ELBOW	*
1 CAST COMP FLANGE - 150#		1 CXC WROT 90 ELBOW	*
1-1/4 CAST COMP FLANGE - 150#		1 X 1/2 CXC WROT 90 ELBOW	*
1-1/2 CAST COMP FLANGE - 150#		1 X 3/4 CXC WROT 90 ELBOW	*
2 CAST COMP FLANGE - 150#		1-1/4 CXC WROT P 90 ELBOW	*
2-1/2 CAST COMP FLANGE - 150#		1-1/4 X 1 CXC WROT 90 ELBOW	*
3 CAST COMP FLANGE - 150#		1/4 FITXC WROT 90 ELBOW	*
3-1/2 CAST COMP FLANGE #150		3/8 FITXC WROT 90 ELBOW	*
4 X 9 CAST COMP FLANGE - 150#		1/2 FITXC WROT 90 ELBOW	*
5 CAST COMP FLANGE - 150#		5/8 FITXC WROT 90 ELBOW	*
6 CAST COMP FLANGE -150#		3/4 FITXC WROT 90 ELBOW	*
8 CAST COMP FLANGE - 150#		1 FITXC WROT 90 ELBOW	*
3/4 CXM CAST ADAPTER	*	1-1/4 FITXC WROT 90 ELBOW	*
3/4 X 1/2 CXM CAST ADAPTER	*	1/2 FTGXFTG WROT 90 ELBOW	*
3/4 X 1-1/4 CXM CAST ADAPTER	*	3/4 FTG X FTG WROT 90 ELBOWS	*
1/2 COMP FLANGES - 300#		1-1/2 FITXC WROT 90 ELBOW	*
1 X 5 COMP FLANGES - 300#		2 FITXC WROT 90 ELBOW	*
1-1/4 COMP FLANGES - 300#		1-1/2 CXC WROT P 90 ELBOW	*
1-1/2 X 6-1/2 COMP FLANGE-300#		2-1/2 FITXC WROT 90 ELBOW	*
2 COMP FLANGE - 300#		1-1/2CX 1-1/4C WROT P 90 ELBOW	*
2-1/2 CAST COMP FLANGE - 300#		2 CXC WROT P 90 ELBOW	*
3 X 8-1/4 COMP FLANGE - 300#		2-1/2 CXC WROT 90 ELBOW	*
4 COMP FLANGE - 300#		3 CXC WROT P 90 ELBOW	*
1 CXM CAST ADAPTER	*	4 CXC WROT P 90 ELBOW	*
1 X 1/2 CXM CAST ADAPTER	*	1/2 CXC WROT 90 VENT ELBOW	*
1 X 1-1/4 CXM CAST ADAPTER	*	3/4 CXC WROT 90 VENT ELBOW	*
1 X 1-1/2 CXM CAST ADAPTER	*	1 CXC WROT 90 VENT ELBOW	*
1-1/2 BLIND COMPANION FLANGE		1/4 CXC (LT) WROT 90 ELBOWS	
2 X 6 BLIND COMPANION FLANGE		3/8 CXC (LT) WROT 90 ELBOW	
3 X 7-1/2 BLIND COMP FLANGE		1/2 CXC (LT) WROT 90 ELBOW	
13-1/2 X 8 BLIND COMPANION FLG		5/8 CXC LT 90 ELBOW	
8 COMP FLANGE 125# SILVER BRZD		3/4 CXC (LT) WROT 90 ELBOW	
3 COMP FLANGE 150# SILVER BRZD		1 CXC (LT) WROT 90 ELBOW	
8 COMP FLANGE 150# SILVER BRZD		1-1/4 CXC (LT) WROT 90 ELBOW	
1-1/4 CXM CAST P ADAPTER	*	1/4 CXFIT LT 90 ELBOW	
1-1/4 X 1/2 CXM CAST ADAPTER	*	3/8 C X FTG LT 90 ELBOWS	
1-1/4 X 1 CXM CAST ADAPT	*	1/2 C X FTG LT 90 ELBOWS	

Subject Copper Pipe Fittings	Cast & Wrot	Subject Copper Pipe Fittings	Cast & Wrot
1-1/2 CXM CAST P ADAPTER	*	5/8 CXFTG LT 90 ELBOW	
1-1/2 X 3/4 CXM CAST ADAPTER	*	3/4 CXFTG LT 90 ELBOW	
2 CXM CAST P ADAPTER	*	1 CXFTG LT 90 ELBOW	
2 X 1-1/2 C X M CAST P ADAPT	*	1-1/4 CXFTG LT 90 ELBOW	
2-1/2 CXM CAST ADAPTER	*	1-1/2 CXFTG LT 90 ELBOW	
3 CXM CAST P ADAPTER	*	2 CXFTG LT 90 ELBOW	
1/2C X 1M X 1/2 FE BOILER CPLG		1-1/2 CXC (LT) WROT 90 ELBOWS	
4 CXM CAST ADAPTER	*	2 CXC (LT) WROT 90 ELBOW	
1/2 X 1 X 1/2 CXMXFE CAST BOIL		3/4 X 1/8 FE X 3/4 W BASE TEE	*
1/2 C X M CAST 45 ELBOWS		1/2 X 1/4 FTGXC FL BUSHING	*
3/4 C X M CAST 45 ELBOWS		1/2 X 3/8 FITXC FLUSH BUSHING	*
1-1/4 C X M CAST 45 ELBOWS		5/8 X 3/8 FTGXC FL BUSHING	*
4 CXC CAST 45 ELBOW		3/4 X 1/2 FITXC FLUSH BUSHING	*
6 CXC CAST P 45 ELBOW		1 X 1/2 FITXC FL BUSHING	*
1/2 C X C 90 ELBOW CAST		1 X 3/4 FITXC FLUSH BUSHING	*
1-1/4 CXC CAST P 90 ELBOW		1-1/4X3/4 FTTXC W FL BUSHING	*
1-1/4 X 1/2 CXC CAST 90 ELBOW		1-1/4 X 1 FITXC FLUSH BUSHING	*
1-1/4 X 3/4 CAST 90 ELBOWS		1-1/2 X 1 FTGXC FL BUSHING	*
1-1/4 X 1 CAST 90 ELBOWS		1-1/2 X 1-1/4 FL BUSH FITXC	*
1-1/2 X 1/2 CAST 90 ELBOWS		2 X 1-1/2 FITXC FLUSH BUSHING	*
1-1/2 X 3/4 CXC 90 CAST ELBOW		1 X 1/2 FLUSH FEMALE BUSHING	*
1-1/2 X 1 CXC 90 CAST ELBOW		1-1/4 X 3/4 FLUSH FEMALE BUSHI	*
1/2 CXFE CAST 90 ELBOW		1-1/4 X 1 FITXFE FLUSH FE BUSH	*
1/2 X 3/4 CXFE CAST 90 ELBOW		1-1/2 X 1 FTGXFE FLUSH FE BUSH	*
1/2 X 1 CXFE CAST 90 ELBOW		1/2 CXM FLUSH VALVE WROT ADAPT	*
3/4 CXFE CAST 90 ELBOW		3/4 CXM FLUSH VALVE WROT ADAPT	*
3/4 X 1/2 CXFE CAST 90 ELBOW		1/8 CXCXC WROT TEE	*
3/4 X 1 CXFE CAST 90 ELBOW		1/4 CXCXC WROT TEE	*
1 CXFE CAST 90 ELBOW		3/8 CXCXC WROT TEE	*
1 X 1/2 C X FE 90 ELL CAST		1/2 CXCXC WROT TEE	*
1 X 3/4 CXFE CAST 90 ELBOW		1/2 X 1/2 X 3/4 CXCXC WROT TEE	*
1-1/4 CXFE CAST P 90 ELBOW		3/4 CXCXC WROT TEE	*
1-1/4 X 3/4 CXFE CAST 90 ELBOW		3/4 X 1/2 X 1/2 CXCXC WROT TEE	*
1-1/4 X 1 CXFE CAST 90 ELBOW		3/4 X 1/2 X 3/4 CXCXC WROT TEE	*
1-1/2 CXFE CAST P 90 ELBOW		3/4 X 3/4 X 1/4 WROT P TEE	*
1-1/2 X 1 C X FE CP 90 ELBOWS		3/4C X 3/4C X 3/8C WROT P TEE	*
2 CXFE CAST P 90 ELBOW		3/4 X 3/4 X 1/2 CXCXC WROT TEE	*
3 C X FE CAST 90 ELBOW		1 CXCXC WROT TEE	*
1/2 CXM CAST 90 ELBOW		1 X 1/2 X 1/2 CXCXC WROT TEE	*
1/2 X 3/8 CXM CAST 90 ELBOW		1 X 1/2 X 3/4 CXCXC WROT TEE	*
1/2 X 3/4 CXM CAST 90 ELBOW		1 X 1/2 X 1 CXCXC WROT TEE	*
3/4 CXM CAST 90 ELBOW		1 X 3/4 X 1/2 CXCXC WROT TEE	*
3/4 X 1/2 CXM CAST 90 ELBOW		1 X 3/4 X 3/4 CXCXC WROT TEE	*
3/4 C X 1 M 90 CAST ELBOWS		1 X 3/4 X 1 CXCXC WROT TEE	*
1 CXM CAST 90 ELBOWS		1 X 1 X 3/8 CXCXC WROT TEE	*

Subject Copper Pipe Fittings	Cast & Wrot	Subject Copper Pipe Fittings	Cast & Wrot
1 X 3/4 CXM CAST 90 ELBOW		1 X 1 X 1/2 CXCXC WROT TEE	*
1-1/4 CXM CAST P 90 ELBOW		1 X 1 X 3/4 CXCXC WROT TEE	*
1-1/4 X 1 CXM CAST 90 ELBOWS		1-1/4 CXCXC WROT TEE	*
1-1/2 CXM CAST P 90 ELBOW		1-1/4 X 1/2 X 1/2 WROT TEE	*
2 CXM CAST 90 ELBOW		1-1/4 X 1/2 X 3/4 WROT TEE	*
6 CXC CAST 90 ELBOW		1-1/4 X 1/2 X 1 WROT TEE	*
1/2C X 1/8FE X 1/2C BASE TEE	*	1-1/4 X 1/2 X 1-1/4 WROT TEE	*
1/2C X 1/8FE X 3/4C BASE TEE	*	1-1/4 X 3/4 X 1/2 WROT TEE	*
3/4C X 1/8FE X 3/4C BASE TEE	*	1-1/4 X 3/4 X 3/4 WROT TEE	*
1C X 1/8FE X 1 C BASE TEE	*	1-1/4 X 3/4 X 1 WROT TEE	*
1-1/4C X 1/8FEX1-1/4C BASE TEE	*	1-1/4 X 3/4 X 1-1/4 WROT TEE	*
1 X 1/2 FITXFE FL BUSHING	*	1-1/4 X 1 X 1/2 WROT TEE	*
1-1/4 X 1 FITXFE FLUSH ADAPTER	*	1-1/4 X 1 X 3/4 WROT TEE	*
1 1/2 FITT X 1 FE C FLUSH BUSH	*	1-1/4 X 1 X 1 WROT TEE	*
3/4 CXFTGXC CAST TEE	*	1-1/4 X 1 X 1-1/4 WROT TEE	*
2 X 2 X 3 CXCXC CAST TEE	*	1-1/4 X 1-1/4 X 1/2 WROT TEE	*
2-1/2 X 1/2 X 2-1/2 CAST TEE	*	1-1/4 X 1-1/4 X 3/4 WROT TEE	*
2-1/2 X 1-1/2 X 1-1/2 CAST TEE	*	1-1/4C X 1-1/4C X 1C WROT TEE	*
5 CXCXC CAST TEE	*	1-1/2 CXCXC WROT TEE	*
5 X 5 X 3 CXCXC CAST TEE	*	1-1/2 X 1/2 X 1/2 WROT TEE	*
6 CXCXC CAST TEE	*	1-1/2 X 1/2 X 3/4 WROT TEE	*
1-1/4 CXC WROT DWV COUPLING	*	1-1/2 X 1/2 X 1 CXCXC WROT TEE	*
1-1/2X1-1/4 FITXC W DWV BUSH	*	1-1/2 X 1/2 X 1-1/4 WROT TEES	*
2 X 1-1/4 FITXC WROT DWV BUSH	*	1-1/2 X 1/2 X 1-1/2 WROT TEE	*
2 X 1-1/2 FITXC W DWV BUSH	*	1-1/2 X 3/4 X 1/2 WROT TEE	*
1-1/2 CXC WROT DWV COUPLING	*	1-1/2 X 3/4 X 3/4 WROT TEE	*
1-1/2X 1-1/4 CXC WROT DWV CPLG	*	1-1/2 X 3/4 X 1 WROT TEE	*
3 X 1-1/4 FITXC WROT DWV BUSH	*	1-1/2 X 3/4 X 1-1/4 WROT TEE	*
3 X 1-1/2 FITXC WROT DWV BUSH	*	1-1/2 X 3/4 X 1-1/2 WROT TEE	*
3 X 2 FITXC WROT DWV BUSH	*	1-1/2 X 1 X 1/2 WROT TEE	*
4 X 2 FTGXC DWV BUSHINGS	*	1-1/2 X 1 X 3/4 WROT TEE	*
4 X 3 FTGXC WROT DWV BUSHING	*	1-1/2 X 1 X 1 WROT TEE	*
2 CXC WROT DWV COUPLING	*	1-1/2 X 1 X 1-1/4 WROT TEE	*
2 X 1-1/4 CXC WROT DWV CPLG	*	1-1/2 X 1 X 1-1/2 WROT TEE	*
2 X 1-1/2 CXC WROT DWV CPLG	*	1-1/2 X 1-1/4 X 1/2 WROT TEE	*
3 CXC WROT DWV COUPLING	*	1-1/2 X 1-1/4 X 3/4 WROT TEE	*
3 X 1-1/4 CXC WROT DWV CPLG	*	1-1/2 X 1-1/4 X 1 WROT TEE	*
3 X 1-1/2 CXC WROT DWV CPLG	*	1-1/2 X 1-1/4 X 1-1/4 WROT TEE	*
3 X 2 CXC WROT DWV COUPLING	*	1-1/2 X 1-1/4 X 1-1/2 WROT TEE	*
4 CXC WROT DWV COUPLING	*	1-1/2 X 1-1/2 X 1/2 WROT TEE	*
4 X 1-1/2 CXC WROT DWV CPLGS	*	1-1/2 X 1-1/2 X 3/4 WROT TEE	*
4 X 2 CXC WROT DWV COUPLING	*	1-1/2 X 1-1/2 X 1 WROT TEE	*
4 X 3 CXC WROT DWV COUPLING	*	1-1/2 X 1-1/2 X 1-1/4 WROT TEE	*
6 CXC WROT DWV COUPLING	*	2 CXCXC WROT TEE	*
1-1/4 CXC W DWV CPLGS NO STOP	*	2 X 1/2 X 2 WROT TEE	*

Subject Copper Pipe Fittings	Cast & Wrot	Subject Copper Pipe Fittings	Cast & Wrot
1-1/2 CXC W DWV CPLGS NO STOP	*	2 X 3/4 X 2 WROT TEE	*
2 CXC WROT DWV CPLGS NO STOP	*	2 X 1 X 3/4 WROT TEE	*
3 CXC WROT DWV CPLGS NO STOP	*	2 X 1 X 1 WROT TEE	*
4 CXC WROT DWV CPLGS NO STOP	*	2C X 1C X 1-1/4C WROT TEE	*
1-1/4 CXM WROT DWV TRAP BUSHIN	*	2 X 1 X 1-1/2 WROT PRESS TEE	*
1-1/2 CXM WROT DWV TRAP BUSH	*	2 X 1 X 2 WROT TEE	*
2 CXM WROT DWV TRAP BUSHING	*	2 X 1-1/4 X 1/2 WROT TEE	*
1-1/4 CXFE WROT DWV ADAPTER	*	2 X 1-1/4 X 3/4 WROT TEE	*
1-1/4 X 1-1/2 CXFE WRT DWV ADA	*	2 X 1-1/4 X 1 WROT TEE	*
1-1/4 FTGXFEMALE DWV ADAPTER	*	2 X 1-1/4 X 1-1/4 WROT TEE	*
1-1/2 FTGXFEMALE WROT DWV ADAPTER	*	2 X 1-1/4 X 1-1/2 WROT TEE	*
2 FTGXFEMALE DWV ADAPTER	*	2 X 1-1/4 X 2 WROT TEE	*
1-1/2 CXFE WROT DWV ADAPTER	*	2 X 1-1/2 X 1/2 WROT TEE	*
1-1/2 X 1-1/4 CXFE WROT ADAPT	*	2 X 1-1/2 X 3/4 WROT TEE	*
1-1/2 X 2 CXFE WROT DWV ADAPTER	*	2 X 1-1/2 X 1 WROT TEE	*
3 FITXFE WROT DWV ADAPTER	*	2 X 1-1/2 X 1-1/4 WROT TEE	*
2 C X FE WROT DWV ADAPTER	*	2 X 1-1/2 X 1-1/2 WROT TEE	*
2 X 1-1/2 CXFE WROT DWV ADAPTER	*	2 X 1-1/2 X 2 WROT TEE	*
3 C X FE DWV ADAPTER	*	2 X 2 X 1/2 WROT TEE	*
1-1/2 MALE X 1-1/2 OD DWV ADAPTER	*	2 X 2 X 3/4 WROT TEE	*
1-1/4 CXM WROT DWV ADAPTER	*	2 X 2 X 1 WROT TEE	*
1-1/4X1-1/2 CXM WROT DWV ADAPTER	*	2 X 2 X 1-1/4 WROT TEE	*
1-1/2 FTGXM WROT DWV ADAPTER	*	2 X 2 X 1-1/2 WROT TEE	*
2 FTGXM WROT DWV ADAPTER	*	2-1/2 CXCXC WROT TEE	*
1-1/2 CXM WROT DWV ADAPTER	*	2-1/2 X 1/2 X 2-1/2 WROT TEE	*
1-1/2 X 1-1/4 CXM DWV WROT ADAPTER	*	2-1/2 X 3/4 X 1-1/2 WROT TEE	*
1-1/2 X 2 CXM WROT DWV ADAPTER	*	2-1/2 X 3/4 X 2-1/2 WROT TEE	*
2 CXM WROT DWV ADAPTER	*	2-1/2 X 1 X 1-1/4 WROT TEE	*
2 X 1-1/2 CXM WROT DWV ADAPTER	*	2-1/2 X 1 X 1-1/2 WROT TEE	*
3 CXM WROT DWV ADAPTER	*	2-1/2 X 1 X 2 WROT TEE	*
4 CXM WROT DWV ADPTER	*	2-1/2 X 1 X 2-1/2 WROT TEE	*
1-1/4 CXM DWV FL TRAP ADAPTER	*	2-1/2 X 1-1/4 X 1-1/4CXCXC TEE	*
1-1/2 CXM DWV FL TRAP ADAPTER	*	2-1/2 X 1-1/4 X 1-1/2 WROT TEE	*
2 CXM DWV FL TRAP ADAPTER	*	2-1/2 X 1-1/4 X 2 WROT TEE	*
1-1/2 CXMALE DWV SCULLY BUSHIN	*	2-1/2 X 1-1/4 X 2-1/2 WROT TEE	*
2 CXMALE DWV SCULLY BUSHING	*	2-1/2 X 1-1/2 X 1 WROT TEE	*
2 C X MJ WROT DWV ADAPTER	*	2-1/2 X 1-1/2 X 1-1/4 WROT TEE	*
1-1/4 WROT DWV CXFTG 45 ELBOW	*	2-1/2 X 1-1/2 X 1-1/2 WROT TEE	*
1-1/2 FTGXC WROT DWV 45 ELBOW	*	2-1/2 X 1-1/2 X 2 WROT TEE	*
2 FTGXC WROT DWV 45 ELBOW	*	2-1/2 X 1-1/2 X 2-1/2 WROT TEE	*
3 C X FTG WROT DWV 45 ELBOW	*	2-1/2 X 2 X 1/2 WROT TEE	*
1-1/4 CXC 45 WROT DWV ELBOW	*	2-1/2 X 2 X 3/4 WROT TEE	*
1-1/2 CXC 45 WROT DWV ELBOW	*	2-1/2 X 2 X 1 WROT TEE	*
2 CXC 45 WROT DWV ELBOW	*	2-1/2 X 2 X 1-1/4 WROT TEE	*
3 CXC 45 WROT DWV ELBOW	*	2-1/2 X 2 X 1-1/2 WROT TEE	*

Subject Copper Pipe Fittings	Cast & Wrot	Subject Copper Pipe Fittings	Cast & Wrot
1-1/4 CXC 90 WROT DWV ELBOW	*	2-1/2 X 2 X 2 WROT TEE	*
1-1/4 FITXC 90 WROT DWV ELBOW	*	2-1/2 X 2 X 2-1/2 WROT TEE	*
1-1/2 FITXC 90 WROT DWV ELBOW	*	2-1/2 X 2-1/2 X 1/2 WROT TEE	*
2 FITXC 90 WROT DWV ELBOW	*	2-1/2 X 2-1/2 X 3/4 WROT TEE	*
1-1/2 CXC 90 WROT DWV ELBOW	*	2-1/2 X 2-1/2 X 1 WROT TEE	*
2 CXC 90 WROT DWV ELBOW	*	2-1/2 X 2-1/2 X 1-1/4 WROT TEE	*
3 CXC 90 WROT DWV ELBOW	*	2-1/2 X 2-1/2 X 1-1/2 WROT TEE	*
1-1/2 CXC 90 LT WROT DWV ELBOW	*	2-1/2 X 2-1/2 X 2 WROT TEE	*
2 CXC 90 LT WROT DWV ELBOW	*	3 CXCXC WROT TEE	*
1-1/4 WROT TUBE END CLEANOUTS	*	3 X 3/4 X 3 WROT TEE	*
1-1/2 WROT TUBE END CLEANOUTS	*	3 X 1 X 3 WROT TEE	*
2 WROT TUBE END CLEANOUTS	*	3 X 1-1/4 X 3 WROT TEE	*
3 WROT TUBE END CLEANOUTS	*	3 X 1-1/2 X 1-1/4 WROT TEE	*
1-1/4 FLUSH FTG CLEANOUT	*	3 X 1-1/2 X 1-1/2 WROT TEE	*
1-1/2 FTG CLEANOUT-FLUSH TYPE	*	3 X 1-1/2 X 2-1/2 WROT TEE	*
1-1/2 X 1 FTG CLEANOUT - FLUSH	*	3 X 1-1/2 X 3 WROT TEE	*
2 FTG CLEANOUT-FLUSH TYPE	*	3 X 2 X 1/2 CXCXC WROT TEE	*
1-1/4 FTG CLEANOUT FULL PLUG	*	3 X 2 X 1 WROT TEE	*
1-1/2 FTG CLEANOUT FULL PLUG	*	3 X 2 X 1-1/4 WROT TEE	*
2 FTG CLEANOUT FULL PLUG	*	3 X 2 X 1-1/2 WROT TEE	*
1-1/4 FE X SJ WROT DWV ADAPTER	*	3 X 2 X 2 WROT TEE	*
1-1/2 FE X SJ WROT DWV ADAPTER	*	3 X 2 X 2-1/2 WROT TEE	*
1-1/2 X 1-1/4 FE X SJ DWV ADAPT	*	3 X 2 X 3 WROT TEE	*
1-1/4 FTG X SJ WROT ADAPTER	*	3 X 2-1/2 X 3/4 WROT TEE	*
1-1/2 FTG X SJ WROT ADAPTER	*	3 X 2-1/2 X 1 WROT TEE	*
1-1/2 X 1-1/4 FTG X SJ ADAPTER	*	3 X 2-1/2 X 1-1/4 WROT TEE	*
1-1/4 M X SJ DWV ADAPTER	*	3 X 2-1/2 X 1-1/2 WROT TEE	*
1-1/2 M X SJ DWV WROT ADAPTER	*	3 X 2-1/2 X 2 WROT TEE	*
1-1/2 X 1-1/4 M X SJ DWV ADAPT	*	3 X 2-1/2 X 2-1/2 WROT TEE	*
1-1/4 C X SJ WROT ADAPTER	*	3 X 2-1/2 X 3 WROT TEE	*
1-1/4 X 1-1/2 CXSJ WROT CPLG	*	3 X 3 X 1/2 WROT TEE	*
1-1/2 C X SJ WROT ADAPTER	*	3 X 3 X 3/4 WROT TEE	*
1-1/2 X 1-1/4 CXSJ WROT ADAPTE	*	3 X 3 X 1 WROT TEE	*
2 C X SJ WROT ADAPTER	*	3 X 3 X 1-1/4 WROT TEE	*
1/8 CXC WROT PRESS COUPLINGS	*	3 X 3 X 1-1/2 WROT TEE	*
1/4 CXC WROT PRESS COUPLINGS	*	3 X 3 X 2 WROT TEE	*
1/4 X 1/8 CXC WROT COUPLING	*	3 X 3 X 2-1/2 WROT TEE	*
3/8 CXC WROT PRESS COUPLING	*	4 CXCXC WROT TEE	*
3/8 X 1/4 CXC WROT COUPLING	*	4 X 1-1/2 X 3 WROT TEE	*
1/2 CXC WROT COUPLING	*	4 X 2 X 2 WROT TEE	*
1/2 X 1/8 CXC WROT COUPLING	*	4 X 2 X 3 WROT TEE	*
1/2 X 1/4 CXC WROT COUPLING	*	4 X 2-1/2 X 2-1/2 WROT TEE	*
1/2 X 3/8 CXC WROT COUPLING	*	4 X 2-1/2 X 3 WROT TEE	*
5/8 CXC WROT COUPLING	*	4 X 3 X 2 WROT TEE	*
5/8 X 1/4 CXC WROT COUPLING	*	4 X 3 X 2-1/2 WROT TEE	*

Subject Copper Pipe Fittings	Cast & Wrot	Subject Copper Pipe Fittings	Cast & Wrot
5/8 X 3/8 CXC WROT CPLGS	*	4 X 3 X 3 WROT TEE	*
5/8 X 1/2 CXC WROT COUPLING	*	4 X 4 X 1/2 WROT TEE	*
3/4 CXC WROT COUPLING	*	4 X 4 X 3/4 WROT TEE	*
3/4 X 1/4 CXC WROT COUPLING	*	4 X 4 X 1 WROT TEE	*
3/4 X 3/8 CXC WROT COUPLING	*	4 X 4 X 1-1/4 WROT TEE	*
3/4 X 1/2 CXC WROT COUPLING	*	4 X 4 X 1-1/2 WROT TEE	*
3/4 X 5/8 CXC WROT COUPLING	*	4 X 4 X 2 WROT TEE	*
1 CXC WROT COUPLING	*	4 X 4 X 2-1/2 WROT TEE	*
1 X 3/8 CXC WROT COUPLINGS	*	4 X 4 X 3 WROT TEE	*
1 X 1/2 CXC WROT COUPLING	*	5 X 5 X 2 CXCXC WROT TEE	*

### Additional Product Information

CPF sold in Canada are manufactured to a variety of standards including:

- ASME/ANSI Std. B16.22 – 2013 (Wrought Copper and Copper Alloy Solder Joint Pressure Fittings);
- ASME/ANSI Std. B16.18 – 2012 (Cast Copper Alloy Solder Joint Pressure Fittings);
- ASME/ANSI Std. B16.29 – 2012 (Wrought Copper and Wrought Copper Alloy Solder Joint Drainage Fittings – DWV)
- ASME/ANSI Std. B16.23 – 2016 (Cast Copper Alloy Solder Joint Drainage Fittings);
- ASME/ANSI Std. B16.24 – 2016 (Cast Copper Alloy Pipe Flanges, Flanged Fittings, and Valves: Classes 150, 300, 600, 900, 1500, and 2500);
- ASME/ANSI Std. B16.50 – 2013 (Wrought Copper and Copper Alloy Braze – Joint Pressure Fittings);
- MSS SP-104 – 2012 (Wrought Copper LW Solder Joint Pressure Fittings);
- MSS SP-106 – 2012 (Cast Copper Alloy Flanges and Flanged Fittings Class 125, 150, 300).

### Product Use

CPF are used to connect copper pipes, tubes or other CPF to one another. The methods of joining CPF include soldering, silver brazing and epoxy or similar gluing techniques. The connection is made by fitting two pieces together and heating the ends of the tubing and fittings, filling the gap between the two with melted solder or brazing material that solidifies while cooling, resulting in a strong leak-proof intermetallic connection. The fittings can also be used to connect copper tubing to other metal systems by use of threaded fittings. Finally, the connection can also be made using epoxy or similar gluing methods.

CPF that are commonly referred to as “pressure pipe fittings” may be used to convey liquids (e.g. potable water), gases and air under pressure in residential, industrial, commercial and institutional buildings.

CPF that are commonly referred to as “drainage, waste and vent fittings (DWV)” are used primarily to convey waste from buildings to sewers and for venting purposes under low-pressure conditions.

In addition, CPF are also used in a variety of air conditioning and refrigeration (“ACR”) applications. CPF used in air conditioning applications are typically identified by reference to their outside diameters, whereas the same CPF used in non-ACR applications such as plumbing and heating are typically identified by reference to their inside or “nominal” diameters. Apart from the reference to diameter, a particular copper fitting for an ACR application is the same as a copper fitting for a non-air conditioning application. It is common practice to label copper fittings by reference to both their inside (nominal) and outside diameters.

### **Classification of Imports**

Subject goods are normally imported under the following classification numbers:

7412.10.00.11	7412.20.00.11	7412.20.00.90
7412.10.00.19	7412.20.00.12	
7412.10.00.90	7412.20.00.19	

The listing of HS classification numbers is for convenience of reference only. The HS classification numbers include non-subject goods. Also, subject goods may fall under HS classification numbers that are not listed. Refer to the product definition for authoritative details regarding the subject goods.



## PART B – INSTRUCTIONS

### PURPOSE OF THE REQUEST FOR INFORMATION

B.1. This Request for Information (RFI) specifies the information and documents required concerning:

A. **Subsidies** as defined in Canada's *Special Import Measures Act* (SIMA) and the *Agreement on Subsidies and Countervailing Measures* being a part of the *Agreement Establishing the World Trade Organization* (WTO Agreement), which are deemed to exist because of a **financial contribution** (as defined in Part C of this RFI) or **any form of income or price support** within the meaning of Article XVI of the GATT 1994, being part of Annex 1A to the WTO Agreement [Attachment I] by the *Government of Vietnam*<sup>1</sup>, that confers a benefit to persons engaged in the production, manufacture, growth, processing, purchase, distribution, transportation, sale, export or import of subject goods, but does not include the amount of any duty or internal tax imposed by the government of the country of origin or country of export on:

- (i) goods that, because of their exportation from the country of export or country of origin, have been exempted or have been or will be relieved by means of remission, refund or drawback,
- (ii) energy, fuel, oil and catalysts that are used or consumed in the production of exported goods and that have been exempted or have been or will be relieved by means of remission, refund or drawback, or
- (iii) goods incorporated into exported goods and that have been exempted or have been or will be relieved by means of remission, refund or drawback.

AND

B. The countervailability of any such **subsidy** (i.e. whether the subsidy is specific and actionable) within the meaning of SIMA.

➤ ***Note that additional questions may be requested in the form of a Supplemental Request for Information at a later date as a result of new information obtained by the CBSA.***

B.2. The Canada Border Services Agency (CBSA) will be assessing to what extent countervailable programs have affected the sale price of subject goods imported into Canada during the **period of investigation (POI) of January 1, 2016 to August 31, 2017**. In certain instances, information and documentation may be requested outside this period in order to determine any amount of subsidy applicable to subject goods. Benefits from certain types of subsidies are allocated over time corresponding to the average useful life of an asset and thus subsidies received in number of years preceding the **POI**

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<sup>1</sup> Refer to the definition of Government of Vietnam found in Part C – Glossary. This definition applies for all references to the term “Government of Vietnam” used in this document.

may require review. If you do not provide the information or submit an incomplete response, the amount of subsidy will be determined by a Ministerial Specification.

- B.3. Please note that information is required to be presented for any program, regardless of the date of implementation, which conferred a benefit on goods sold for either domestic consumption or imported into Canada during the **POI**.

## **CONFIDENTIAL AND NON-CONFIDENTIAL INFORMATION**

- B.4. **Part F** of the questionnaire, which contains several sections deals with the requirements pertaining to the confidential and non-confidential information submitted to the CBSA in connection with proceedings under SIMA.

## **FORMAT OF INFORMATION SUBMITTED**

- B.5. Your response to the RFI should be provided in electronic documents on CDs or DVDs. Due to CBSA e-mail size restrictions, e-mailed submissions cannot be accepted. Please label all electronic media, describing the contents and confidential or non-confidential designation.

Please label all disks as follows: confidential or non-confidential, company name, date, and “**CPF2 2017 IN**”. Please ensure that confidential and non-confidential versions of responses are provided on separate disks. Where multiple discs are provided, please also indicate the material contained on the disc and its order in the disc sequence (i.e., Parts A and B, disc 1 of 3). You can submit files in a compressed format using WinZip version 14.5 or compatible. If you send us information in a compressed format, provide a list of all of the electronic files you are submitting. Include the file name, file type, number of records and the RFI request number that the file answers.

- B.6. Narrative or text responses must be provided in Microsoft Word compatible format. Spreadsheets or data responses must be provided electronically in Microsoft Excel compatible format and **must retain any formulas used in calculations**. Copies of supporting documentation may be provided in Adobe PDF format.
- B.7. Your response must state each numbered question followed by a complete response. If a question does not apply to the organization you represent or requests information in a format that is different than that in which it is maintained, an explanation as to why the question does not apply or how the information was adjusted to respond to the question is required. Consequently, in many instances, “Not Applicable” or an answer that only refers to an exhibit or an attachment will not provide the CBSA with a clear explanation of the existing situation and will be considered an incomplete response.
- B.8. Your response must be in either English or French. Any source material that you provide must be in the document’s original language and must be accompanied by a translation in either English or French.

- B.9. Submissions in electronic documents must be numbered consecutively by page from start to finish, including appendices and attachments.
- B.10. Except where otherwise noted, all information is requested on a calendar year basis. Where adjustments are required to comply with our request, please identify the adjustments and give a full explanation of how they were made.

### **DUE DATE FOR RESPONSE**

- B.11. The due date for your response is on the front page of this document. Late responses may not be considered for purposes of this investigation.

### **VERIFICATION MEETINGS**

- B.12. A complete response, including all of the documentation requested must be submitted to the CBSA before a verification meeting will be considered.
- B.13. It is common practice for CBSA officers to visit government officials, exporters and manufacturer(s) of the subject goods in order to verify the information submitted. You will be contacted in advance of such a meeting to make arrangements as to the time and place of the verification meeting.
- B.14. If the verification meeting is delayed or cancelled due to the unavailability of company officials to meet with CBSA officers, the amount of subsidy may be determined by Ministerial Specification, as is explained in the covering letter accompanying this RFI.
- B.15. The purpose of the verification meeting is to verify information already provided to the CBSA in your submission prior to the meeting. **It is not intended to be a second opportunity to provide new or additional information.** Accordingly, the original response should be complete and accurate.
- B.16. During any verification meeting with the CBSA, each company official who prepared any part of the response and who has knowledge of the source documentation and the information contained therein must be available to meet with CBSA officers and to provide additional clarification and explanation, as required.
- B.17. To satisfy itself as to the integrity, completeness and accuracy of the information supplied, the CBSA may examine information in respect of other goods. For example, the CBSA may require information on goods not covered by this investigation in order to distribute subsidy amounts granted to a range of products wider than the subject goods.
- B.18. During the verification meeting, your office should be in a position to promptly retrieve requested documents and to provide photocopies of such documents when requested by CBSA officers. During the meeting, you will also be required to provide a non-confidential version of each document requested by CBSA officers. CBSA officers

will require two copies of each document (plus one copy of the non-confidential version) requested during the verification meeting.

## SOURCE DOCUMENTS

- B.19. Source documents should be kept easily accessible at your location for possible review during the verification meeting.

## EXPORTERS WHO ARE NOT PRODUCERS

- B.20. If your company is not the producer of the subject goods that were shipped to Canada, for each producer of the subject goods provide the name of the company, its address including the town or city, province and postal code, the name and title of your contact person, and his or her telephone number, fax number and e-mail address.

Also, please provide a copy of the CBSA's letter and the Subsidy RFI to your producer, requesting that they reply to the requested information and provide it to the CBSA.

- ***NOTE: In such circumstances, you are required to immediately notify the CBSA and provide the information concerning the producers of the subject goods. Failure to provide a copy of the CBSA's letter and the Subsidy RFI to your producer or to immediately notify the CBSA as requested may result in the amount for subsidy for your company being determined by a Ministerial Specification.***

## INFORMATION REQUIRED FROM SUPPLIERS OF INPUT MATERIALS

- B.21. You are requested to forward a copy of Appendix II to each of your company's suppliers of major production inputs. Major production inputs include copper cathode, copper tube, and any other significant input material. Each supplier is to then submit a completed Appendix II, along with responses to the supplemental Appendix II questions, to the CBSA address indicated on the front page of this RFI. **Your suppliers' responses to the CBSA are also due no later than due date as listed on the cover page of this RFI.** Please contact an officer listed on the cover page of this RFI, if you have any questions regarding this instruction.
- B.22. Any major production input supplier with which your company is ***associated must also complete its own response to this entire subsidy RFI.*** Please Refer to the definition of "Associated Persons and/or Companies" in Part C. Please forward this entire subsidy RFI to any and all ***associated*** suppliers. The associated supplier should answer the subsidy RFI with respect to their own purchase or production of the production input they supply your company with. The production input they supply your company with should be considered the subject of the subsidy RFI from the associated supplier's perspective when they respond. ***Any associated suppliers' responses to the subsidy RFI are also due no later the due date, as listed on the front page of this RFI.*** Please contact an officer listed on the cover page of this RFI, if you have any questions regarding this instruction.

## FAILURE TO COOPERATE

- B.23. Failure to submit all required information and documentation, including non-confidential versions, failure to comply with all instructions contained in this RFI, failure to permit verification of any information or failure to provide documentation requested during the verification visits may result in the assessment of countervailing duties on subject goods based on the facts available to the CBSA. Such a determination will be less favourable to your firm than if complete, verifiable information is made available.

## RESULTS OF THE INVESTIGATION & DISCLOSURE MEETINGS

- B.24. The results of the investigation, including the methodologies for determining the amount of subsidy, if any, will be provided to your company upon completion of the investigation. Subsequently, should you wish to discuss the results of the investigation and the decisions taken, CBSA officers will be available to meet with you or your representatives in Ottawa, Canada.

## ESTABLISHING CONTACT WITH THE CBSA

- B.25. You are requested to contact a CBSA officer indicated on the covering page of this RFI as soon as possible following the receipt of this request, by telephone, by fax or via e-mail, to indicate whether your company will be responding to the RFI and if so, your company's contact person. If applicable, indicate the name and telephone number of the counsel that will be representing your company during this investigation. At the same time, you are encouraged to raise any questions you may have and seek any explanation necessary to assist you in completing your submission.

## COUNSEL

- B.26. If your company has retained counsel to represent you in this matter before the CBSA, a **letter of authorization must be provided**. When such letter of authorization is provided, the CBSA will, upon request, undertake to provide copies of all outgoing correspondence with your company to designated counsel. Furthermore, if it is your wish that confidential materials relating to your company be released to or discussed with your counsel, the letter should specifically authorize the CBSA to do so. In such circumstances, the letter of authorization will serve as the CBSA's authority to release confidential materials to your counsel such as calculation spreadsheets, or to discuss the particulars of your file. Please note that the CBSA is not in a position to either discuss the particulars of your file or to provide copies of any materials contained in the file to designated counsel unless the letter of authorization has been provided.

## PART C – GLOSSARY

### **Associated Persons**

"Associated persons" is defined as follows:

The following persons are "associated persons" or persons associated with each other, namely,

- persons related to each other; or
- persons not related to each other, but not dealing with each other at arm's length.

Persons are related to each other if

- they are individuals connected by blood relationship, marriage or adoption;
- one is an officer or director of the other;
- each such person is an officer or director of the same two corporations, associations, partnerships or other organizations;
- they are partners;
- one is the employer of the other;
- they directly or indirectly control or are controlled by the same person;
- one directly or indirectly controls or is controlled by the other;
- any other person directly or indirectly owns, holds or controls five per cent or more of the outstanding voting stock or shares of each such person; or
- one directly or indirectly owns, holds or controls five per cent or more of the outstanding voting stock or shares of the other.

The term "person" includes a partnership, corporation or an association.

### **Enterprise**

"*Enterprise*" includes a group of enterprises, an industry and a group of industries.

### **Financial Assistance**

"*Financial assistance*" includes a quantifiable benefit.

### **Financial contribution**

There is a "*financial contribution*" by a government where:

- (a) practices of the government involve the direct transfer of funds or liabilities or the contingent transfer of funds or liabilities;

- (b) amounts that would otherwise be owing and due to the government are exempted or deducted or amounts that are owing and due to the government are forgiven or not collected;
- (c) the government provides goods or services, other than general governmental infrastructure, or purchases goods; or
- (d) the government permits or directs a non-governmental body to do anything referred to in any of paragraphs (a) to (c) where the right or obligation to do the thing is normally vested in the government and the manner in which the non-governmental body does the thing does not differ in a meaningful way from the manner in which the government would do it.

**Government of Vietnam (GOV)**

For the purposes of this investigation “Government of Vietnam” refers to all levels of government, i.e. federal, central, provincial/state, regional, municipal, city, township, village, local, legislative, administrative or judicial, singular, collective, elected or appointed. It also includes any person, agency, enterprise, or institution acting for, on behalf of, or under the authority of any law passed by the Government of Vietnam.

**Like Goods**

Like goods are goods that are identical in all respects to the subject goods exported to Canada, or in the absence of identical goods, goods the uses and other characteristics of which closely resemble those of the exported goods (similar goods). Refer to the specific characteristics contained under the definition of subject goods in Part A of this RFI.

**Period of Investigation (POI)**

The POI represents the time frame selected at the time of initiation to delineate the importations into Canada for which information is required and that will be investigated. The POI for this investigation is listed on the cover page of this RFI.

**Person**

Includes a partnership, corporation or an association.

**Sale**

Includes leasing and renting, an agreement to sell, lease or rent and an irrevocable tender.

**Similar Goods**

Similar goods are goods that are not identical in all respects but are similar in use and in characteristics to subject goods exported to Canada. Refer to the specific characteristics contained under the definition of subject goods in Part A of this RFI.

**Special Economic Zone (SEZ)**

Refers to a Special Economic Area, Economic and Technical Development Zone, Bonded Zone, Export Processing Zone, High Technology Industrial Development Zone, or any other designated area where benefits from the Government of Vietnam (including central, provincial, municipal or county government) accrue to a company because of being located in such an area

**State-Owned Enterprise (SOE)**

“State-Owned Enterprise” means any company or enterprise that is wholly or partially owned by the Government of Vietnam (as defined above). This can include companies operating in a partnership or joint-venture capacity with the Government of Vietnam or whose shares are publicly traded and wholly or partially owned by the Government of Vietnam.

In order to be capable of granting a countervailable subsidy, an SOE must possess, exercise or be vested with government authority.

For further clarity, this definition also applies to state-owned commercial banks.

**Subject Goods**

The definition of subject goods is contained in Part A of this RFI.

**Subsidy**

A financial contribution or any form of income or price support within the meaning of Article XVI of the GATT 1994, being part of Annex 1A to the WTO Agreement (Attachment I of this RFI), by a government of a country that confers a benefit to persons engaged in the production, manufacture, growth, processing, purchase, distribution, transportation, sale, export or import of subject goods but, does not include the amount of any duty or internal tax imposed by the government of the country of origin or country of export on:

- (i) goods that, because of their exportation from the country of export or country of origin, have been exempted or have been or will be relieved by means of remission, refund or drawback,
- (ii) energy, fuel, oil and catalysts that are used or consumed in the production of exported goods and that have been exempted or have been or will be relieved by means of remission, refund or drawback, or
- (iii) goods incorporated into exported goods and which have been exempted or have been or will be relieved by means of remission, refund or drawback.



## PART D – GENERAL INFORMATION REQUESTED

- **Any specific documents requested below and other source material that you provide to support your responses to the questions must include a copy of the original document in the document's original language and must be accompanied by a translation in either English or French.**
  - **Failure to comply with the above instruction, failure to respond to any of the questions below or failure to provide the requested information may preclude the CBSA from considering your response to the RFI to be complete.**
  - **Where your response to the RFI is not complete, the amount of subsidy will be determined on the basis of information available to the CBSA. Such a determination may be less favourable to your firm than if full and verified information is made available.**
- D.1. Provide your company's complete legal name, complete mailing address including the City (town), Province and Postal Code (and corporate address if different), telephone and fax numbers. Provide the name and position of the officer in your company responsible for your response to this RFI, their telephone number, fax number and e-mail address. Also, state the nature of your company's business (e.g., manufacturer, trading/sales organization, distributor, etc.).
- D.2. Provide a brief history of your company and include the following information: when your company was started, a brief description of all the products that your company manufactures, its number of employees, the number of manufacturing facilities and any other information that is necessary for the CBSA to gain a better understanding of your company and its operations.
- D.3. Describe your corporate structure in terms of whether your company is a sole proprietorship, partnership, a limited liability company, or another type of corporate organization and indicate whether it is privately held, a publicly-listed corporation, a government agency, etc.
- D.4. Describe your company's internal and external corporate organization and provide organizational charts of both, explaining how your company fits into the larger corporate structure.
- D.5. Identify all related/associated companies. The definition of "*associated*" is contained in the Glossary in Part C of this RFI, and includes subsidiaries and parent companies. For **each** related/associated company, provide the following information:
- (a) Name of the company;
  - (b) Address (including the City or town, Province and Postal Code);
  - (c) Types of business;

- (d) Percentage of ownership;
  - (e) Type of ownership (privately-owned, publicly owned, limited liability company, joint venture, etc.);
  - (f) Description of the operations;
  - (g) List the products produced at each manufacturing plant or facility;
  - (h) Indicate whether these related/associated companies have provided your company with goods and/or services during the POI;
  - (i) Indicate whether your company has sold to any of these related/associated companies during the POI;
  - (j) Indicate whether these related/associated companies have sold goods or services to the GOV during the POI;
  - (k) Address of the company's manufacturing plants or facilities;
  - (l) Distance, in kilometers, of each of the company's manufacturing plants or facilities from the city in which its main office is located; and
  - (m) Indicate the location of the company's books and financial records.
- D.6. Provide a copy of the latest publication concerning your company, its affiliates and products sold or manufactured. If you do not have a publication, provide copies of your product catalogue, price lists, specifications, etc.
- D.7. Identify the location of each plant where the subject goods were produced and shipped to Canada during the **POI**, and/or will be produced and shipped to Canada after the **POI**.
- D.8. How long has the facility that manufactures the subject goods, destined for Canada and your domestic market, been in operation?
- D.9. Is your company currently operating under or in the process of going into receivership or undergoing bankruptcy proceedings?
- D.10. Are any of the production facilities in your company operating in a start-up phase? If so, how long has each such facility been in operation?
- D.11. What was the first year your company became profitable?
- D.12. If your company is **not** the manufacturer of the subject goods shipped to Canada, indicate for each manufacturer of the subject goods:
- a) Name of the company and its address;
  - b) Telephone and fax numbers; and
  - c) Name, title and e-mail address of your contact person.

**NOTE:**

***As noted in Instruction B20, in such circumstances you are required to immediately notify the CBSA, and provide the required contact information concerning the manufacturers of the subject goods to an officer identified on the covering page of this RFI. Failure to do so may result in the CBSA determining the amount of subsidy applicable to your company based on facts available to the CBSA.***

***At the same time, you must IMMEDIATELY forward a copy of this RFI (questionnaire) to each of the manufacturers concerned and make every effort to ensure that the manufacturer(s) provide(s) the required information directly to the CBSA by the due date indicated on the covering page.***

- D.13. Indicate which, if any, of your associated companies have also exported subject goods to Canada during the **POI**.
- D.14. Identify and describe the major stages involved in producing the subject goods. For each major manufacturing stage, your description should include the type of machinery used.
- D.15. At each major manufacturing stage, identify the major material input materials<sup>2</sup> and consumables, and indicate whether these are imported or sourced domestically.
- D.16. Are there any qualitative differences between the subject goods sold to the importer[s] in Canada and the like goods sold in the domestic market, or in the absence of domestic sales of like goods, goods sold to other countries? If yes, describe the differences in terms of quality and cost of the finished products.
- D.17. Provide copies of your company's Annual Reports,<sup>3</sup> for fiscal years 2015 and 2016 (i.e., the last two fiscal years) as well as your audited financial statements,<sup>4</sup> including balance sheets, income statements, accompanying notes, sources and application of funds statement and the notes to the financial statements. If your associated companies are involved in the production or sale of subject goods, please include these companies' financial statements for the same periods, as well as any consolidated financial statements.
- D.18. Provide a complete list of your accounting and financial ledgers, for example, Sales, Purchases, Accounts Payable, Buildings & Equipment, etc. include:
- a) The title of the ledger or record;
  - b) A brief description of each ledger or record;

<sup>2</sup> Examples of major input material include copper cathode, copper tube, electricity, etc.

<sup>3</sup> If you do not publish an annual report, provide the final management and financial report[s] prepared for the owners or Board of Directors or senior management showing the results of operations for the years in question.

<sup>4</sup> If you do not have audited financial statements, provide the final financial statements prepared for the owners or Board of Directors or senior management for the years in question.

- c) A computer report reference number, if applicable; and
- d) The name of the department providing the information.

- D.19. Provide a copy of your chart of accounts. Identify the major groups and subgroups of account classifications, for example, Assets, with a sub-group Current Assets.
- D.20. Provide a list of all reports prepared on a periodic basis for senior management, for example, Aging of Accounts Receivable, Variance Analysis Reports, Fourth Quarter Results, Five Year Operational Plan, etc. The list should include:
- a) the title of the report;
  - b) a brief description of the information contained in each report;
  - c) the reason for the report;
  - d) a computer report reference number, if applicable;
  - e) the name of the department providing the information; and
  - f) the identity and position of the person(s) for whom the report was generated.
- D.21. Indicate the date of your company's fiscal year-end.
- D.22. For both 1 and 2 below, provide the following information, from a) to d) below:

<p>1. Your company; and</p> <p>2. Each subsidiary or division of your company that produces the goods shipped to Canada, or the goods sold domestically. *</p>	<p>a) audited financial statements for the last (2) fiscal years; **</p> <p>b) monthly financial statements for the last (1) fiscal year;</p> <p>c) financial statements for the current fiscal year-to-date; and</p> <p>d) monthly financial statements for the current fiscal year-to-date.</p>
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\* If your company does not have divisional financial statements, provide any reports generated by the division, such as management reports, performance reports, production cost statements, operating reports or interim reports.

\*\* Include all the financial statements prepared for the fiscal year end, the accompanying notes, the auditors' opinion and supplementary reports; or

Where audited financial statements do not exist, provide copies of the final unaudited financial statements approved by senior management. Include all accompanying notes and final reports. Explain why the company's financial statements are not audited.

- D.23. Provide any summary financial report used to reconcile all companies' financial data to the corporate annual report, for the last fiscal year.

D.24. Provide any summary financial report used to reconcile all subsidiary or divisional financial data to the company financial statements, for the last fiscal year.

Respecting each subsidiary or division, for both 1 and 2 below, provide the following information, from a) to d) below:

1. Each facility or factory, including <i>related</i> or <i>associated companies</i> ; and	a) Income or Profit and Loss statements for the last (2) fiscal years;
2. Each product line.	b) Monthly Income or Profit and Loss statements for the last (1) fiscal year; c) Income or Profit and Loss statements for the current fiscal year-to-date; and d) Monthly Income or Profit and Loss statements for the current fiscal year-to-date.

D.25. Please provide a legible copy, bearing the official stamp of the appropriate level of the GOV<sup>5</sup> of all

- (a) corporate income tax acknowledgement form(s) and the income tax return(s) that your company filed for the 2015, 2016 and year-to-date 2017 tax years. Include all schedules and attachments included with your return. In addition, please provide any amendments to your return.; and
- (b) income tax installment payment receipts, and all applicable income tax forms and schedules for the 2015, 2016 and year-to-date 2017 tax years.

➤ *If your company did not file an income tax return in any of the tax years indicated, provide an explanation stating the reasons why you were exempt from filing such a return and the applicable section[s] of the Income Tax Act under which you were exempt from doing so.*

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<sup>5</sup> Refer to the definition of Government of Vietnam found in Part C – Glossary.

D.26. For each taxation year, complete the table below.

	TAX YEAR 2015		TAX YEAR 2016		TAX YEAR 2017 (YEAR-TO-DATE)	
	Volume 6	Value <sup>7</sup>	Volume <sup>8</sup>	Value 9	Volume 10	Value 11
Total <u>volume</u> <i>and</i> FOB <u>value</u> of domestic sales of all goods						
Total <u>volume</u> <i>and</i> FOB <u>value</u> of export sales of all goods						
Total net profit (loss)						
Corporate Income Tax Rate						
Total taxable income						
Total income taxes paid, exempted or refunded.						

D.27. Please provide the following information for each short and long-term loans held by your company:

- a) the name and address of the lending institution;
- b) the type of lending institution;
- c) the purpose of the loan;
- d) the terms and conditions of the loan, including the qualifying criteria;
- e) the total amount borrowed;
- f) the date the funds were released to your company and the duration of the loan;
- g) the date the loan was liquidated or will be liquidated;
- h) the interest rate applicable to the loan;
- i) the total amount of interest paid or accrued; and
- j) indicate whether the lending institution is owned, partially owned, or operated directly or indirectly by the GOV.<sup>12</sup> If so, provide the percentage of the government's ownership interest in the lending institution, and ensure that you respond to all questions in Part E, Section II and Section VI.

D.28. Is your company required to pay land usage tax? Do you pay rent or is the land privately owned by your company or a related company? Provide the rate and amount of land usage tax paid and rent paid for the tax year of 2015, 2016, and year-to-date 2017 and indicate to whom the tax or rent was paid.

<sup>6</sup> Indicate the unit of measurement.

<sup>7</sup> Indicate currency.

<sup>8</sup> Indicate the unit of measurement.

<sup>9</sup> Indicate currency.

<sup>10</sup> Indicate the unit of measurement.

<sup>11</sup> Indicate currency.

<sup>12</sup> Refer to the definition of Government of Vietnam found in Part C – Glossary

D.29. The following information is requested if *any level of GOV* granted your company a credit, refund, exemption, reduction or deferral from payment of any kind of duties, sales tax and/or VAT tax. For each tax year, summarize the following information in tabular form:

	Tax year 2015	Tax year 2016	Tax year 2017 (year to date)
Total value of purchases of input materials exempted from taxes or duties.			
Total value of purchases of spare parts or machinery exempted from taxes or duties.			
Total value of purchases of consumables other than energy, fuel, oil or catalysts exempted from taxes or duties.			
Total sales taxes paid			
Total sales taxes exempted from payment (show totals exempted by each level of government)			

D.30. Provide a list of all the equipment/machinery used by your company in manufacturing the like and subject goods and include the following:

- a) Make and Model of the Machinery;
- b) Country of Origin;
- c) Whether it was purchased domestically or imported directly;
- d) The date of purchase; and
- e) The estimated number of years of useful life.

D.31. Complete the following table below for all equipment/machinery that your company has **imported** during the period of January 1, 2006 to August 31, 2017.

Date of Importation	Tariff Number	Type of Machinery	Invoice Cost	Currency	VAT Rate (%)	VAT Amount Paid	Customs Duty (%)	Amount of Customs Duty Paid	Amount of VAT exempted	Amount of Customs Duty Exempted	Country of Export

*Complete the table for all equipment/machinery that your company has imported during the period of January 1, 2006 to August 31, 2017. The tariff number must be provided.*

*The table must be submitted in the correct format as shown above and the submission must include an electronic version of the table in Microsoft Excel format.*

D.32. Complete the following table below for all equipment/machinery that your company has **purchased domestically** during the period of January 1, 2006 to August 31, 2017.

<b>Date of Purchased</b>	<b>Type of Machinery</b>	<b>Invoice Cost</b>	<b>Currency</b>	<b>VAT Rate (%)</b>	<b>VAT Amount Paid</b>	<b>Amount of VAT exempted</b>

D.33. For the POI, provide a list of your company's shipments of subject goods to each importer in Canada, as specified in Appendix 1. Please refer to the electronic Excel® file "**CPF2 2017 IN - RFI Exporter Subsidy Appendices.xlsx**"

D.34. For your financial year(s) encompassing the POI, please provide the following information on a **MONTHLY BASIS** for *all* products produced and sold by your company, including subject and non-subject goods and other products, *subtotalled by product line*:

- (a) The total quantity of all products *produced*;
- (b) The total *quantity, FOB selling price and cost*<sup>13</sup> of all products sold:
  - i) to purchasers in Vietnam;
  - ii) to importers in Canada; and
  - iii) to importers in other countries.
- (c) The total *quantity, FOB selling price and cost* of subject goods sold:
  - i) to purchasers in Vietnam;
  - ii) to importers in Canada; and
  - iii) to importers in other countries.

D.35. (a) For the POI, please complete Appendix II regarding your domestic and imported purchases of major production inputs. Major production inputs include copper cathode, copper tube, and any other significant input material.

(b) List the full name and address for each trading company and manufacturer listed in your response to Appendix II.

(c) Please provide mill certificates from the five largest purchases listed in Appendix II.

<sup>13</sup> Cost includes the full cost of producing and selling the goods, including corporate allocations.



(d) As noted in instruction B21, you are also requested to forward a copy of Appendix II to each of your company's major production input suppliers, as identified in D35 (b). Each supplier is to then submit a completed Appendix II, along with responses to the Appendix II supplemental questions in Appendix II, to the CBSA address indicated on the front page of this RFI. Your suppliers' responses to the CBSA are also due no later than due date indicated on the cover page of this document. **Please list all of the suppliers you that you have sent Appendix II, and indicate the date you forwarded them Appendix II.**

D.36. (a) For each of the individual suppliers identified in D35, please indicate which of them are **associated** with your company.<sup>14</sup>

(b) As noted in instruction B22, you must forward this entire subsidy RFI to any and all **associated** suppliers. A separate response to this subsidy RFI must be provided by each associated supplier. The associated supplier should answer the subsidy RFI with respect to their own purchase or production of the production input they supply your company with. The production input they supply your company with should be considered the subject of this subsidy RFI from the associated supplier's perspective when they respond. **In order for your response to be considered complete, any associated suppliers' responses to the subsidy RFI are also due no later than the due date indicated on the cover page of this document. Please list all of the associated suppliers that you sent the RFI to, and the date that you forwarded them the subsidy RFI.**

D.37. Please describe sales of any products made by your company to the GOV during (including SOEs) the POI. Please indicate :

1. Type of product
2. Cost of production of the goods
3. Sale price to the government
4. Quantity sold

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<sup>14</sup> Refer to the definition of "Associated Persons and/or Companies" in Part C

## **PART E – INFORMATION REQUESTED ON ALLEGED SUBSIDY PROGRAMS UNDER INVESTIGATION**

- *For each program listed in this Part and any other additional programs identified by your company, you are required to answer all the Standard Questions immediately following the program listing below.*
- *Please read carefully the requirements for responding to questions relating to each program. Failure to comply with the requirements may preclude the CBSA from considering your response to the RFI to be complete.*
- *Information is required to be provided for all programs, regardless of the year the benefits were granted by the GOV or received by your company, where the program benefits impact on the production and sales of subject goods during the POI.*
- *For purposes of this RFI, the term “program” may also refer to informal subsidies provided by the GOV, and can also refer to multiple individual, albeit similar, subsidies. It does not necessarily refer to formal programs maintained by the GOV, nor should it be taken to refer to one specific subsidy.*

**The following are the 19 programs that the CBSA will be examining during the course of this Investigation:**

<b>Program 1</b>	Land-Use Levy Exemption/Reduction
<b>Program 2</b>	Land Rent Exemption/Reduction
<b>Program 3</b>	Tax Exemptions and Reductions for Encouraged Sectors
<b>Program 4</b>	Enterprise Income Tax Exemption/Reduction for Business Expansion and Intensive Investment Projects
<b>Program 5</b>	Exemption of Import Tax on Equipment and Machinery Imported to Create Fixed Assets
<b>Program 6</b>	Tax Preferences for Investors Producing and/or Dealing in Export Goods
<b>Program 7</b>	Export Support Loans at Preferential Rates
<b>Program 8</b>	Tax Preferences for Encouraged Industries
<b>Program 9</b>	Tax Exemptions and Reductions for Investment in Disadvantaged Regions
<b>Program 10</b>	Establishments Dealing with Exporter Goods
<b>Program 11</b>	Preferential Income Tax Rates for Enterprises within Economic Zones or Industrial Parks
<b>Program 12</b>	Tax Exemptions and Reductions for Foreign-Invested Enterprises
<b>Program 13</b>	Excessive Duty Exemptions for Imported Raw Materials for Exported Goods
<b>Program 14</b>	Import Duty Exemption on Equipment and Machinery Imported to Create Fixed Assets
<b>Program 15</b>	Preferential Lending under the Viet Bank Export Loan Program
<b>Program 16</b>	Grants to Firms that Employ More than 50 Employees
<b>Program 17</b>	Assistance to Enterprises Facing Difficulties due to Objective Reasons
<b>Program 18</b>	Accelerated Depreciation of Fixed Assets
<b>Program 19</b>	Program Incentives on Non-agricultural land use tax

### **Any Other Program not Previously Addressed**

There may be other assistance programs administered directly or indirectly by the GOV resulting in benefits granted and/or received by your company.

Such assistance programs are those that constitute a subsidy as defined in Paragraph 1 of Part B, consisting of:

- i) any financial contribution as defined in Part C, or
- ii) any form of income or price support within the meaning of Article XVI of the GATT 1994, as described in **Attachment I**,

that confers a benefit to persons engaged in the production, manufacture, growth, processing, purchase, distribution, transportation, sale, export or import of the subject goods.

## **PART E. SECTION I: INFORMATION REQUESTED ON ALL ALLEDGED SUBSIDY PROGRAMS**

**Please provide the following information for each of the programs identified above, as well as any other programs not previously addressed:**

Identify the amounts of the benefits received under this program from the GOV,<sup>15</sup> by your company during the POI.

- SQ.1 Provide copies of the accepted application form, all attachments and all contractual agreements entered into between your company and the GOV.
- SQ.2 Outline the fees charged to, or expenses incurred by your company for purposes of obtaining benefits.
- SQ.3 Specify the eligibility criteria your company had to meet in order to receive benefits under this program.
- SQ.4 State whether eligibility was, or is currently contingent on one or more of the following criteria:
- a. whether or not your company exports or has increased its exports;
  - b. the use of domestic rather than imported inputs;
  - c. the industry to which your company belongs; or
  - d. the region in which your company is located.
- SQ.5 Specify the criteria your company actually met to receive the particular amount of assistance provided.
- SQ.6 If the activity to be supported by the funding was specified in the approval documents, please identify the activity and provide supporting documentation.
- SQ.7 What records does your company keep regarding each of the benefits received under this program? Provide your company's executed application forms and other application documents with respect to this program along with a detailed explanation.
- SQ.8 Indicate where benefits under this program can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements. Specify whether the benefits were amortized and if so, over what period of time.
- SQ.9 Has the program been terminated? If so, please explain. When is the last date that your company could apply for or claim benefits under the program? When is the last date that your company could receive benefits under the program? Indicate whether the program has now been replaced by another comparable program.

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<sup>15</sup> Refer to the definition of Government of Vietnam found in Part C – Glossary. This definition applies for all references to the term Government of Vietnam used in this document.

**PART E. SECTION II: ADDITIONAL INFORMATION REQUESTED ON SPECIFIC SUBSIDY PROGRAMS UNDER INVESTIGATION**

**In addition to the Standard Questions above, please answer the following respecting your company's financing:**

1. The following information is requested respecting each loan where: principal and/or interest was paid, accrued or forgiven on loans (short-term loans under one year or long-term loans) during the POI, funded directly by the GOV or indirectly through any fully or partly Government-owned financial institution, or guaranteed by the GOV, whether domiciled in Vietnam or in another country (for purposes of this section these loans are referred to as *Government loans*).

**Please provide:**

- a) the name and location of the lending institution;
- b) the type of lending institution;
- c) the purpose of the loan;
- d) the terms and conditions of the loan, including the qualifying criteria;
- e) the guarantor of the loan (if applicable);
- f) the total amount borrowed;
- g) the date the funds were released to your company and the duration of the loan;
- h) the date the loan was liquidated or will be liquidated;
- i) the interest rate applicable to the loan;
- j) the total amount of interest paid;
- k) provide the interest rate for loans that would have been available to your company, had your company *not* received the Government loans. The interest rate must be supported by a statement from the bank[s] from which you obtained similar loans. The interest rates should reflect loans in the same amount, currency, and for the same length of time, as the Government loans.

**In addition to the Standard Questions above, please answer the following respecting Special Economic Zones:**

2. Are any of your company's operations in an Economic Zone or any other designated area where benefits from the GOV (including central, provincial, municipal, county or any other level of government) are conferred to your company because of being located in such an area? If the answer above is yes, please explain the nature of the operations, identify the specific zone(s) [or other area(s)] and provide a brief overview of all of the benefits of operating within the specified zone(s) or area(s).
3. Does your company receive any services for being located in an Economic Zone such as human resources services, construction services, foreign investment services, or business services? If yes, estimate the value of these services based on what your company would have paid for these services.

**In addition to the Standard Questions above, please answer the following respecting State-owned Enterprises:**

4. Is your company operating in the capacity of a *state-owned enterprise*<sup>16</sup> as defined in the glossary in Part C? If yes, provide details as to the degree of government involvement in your company.
5. Does your company purchase any goods/services from *state-owned enterprises*, e.g., input materials, copper cathode, copper tube, natural gas, coal, water, electricity, other utilities, etc.? If so, please identify the goods/services and provide details requested below. Please explain what discounts your company enjoys, how your company qualifies for the discounts, and how long your company expects to enjoy these discounts. If your company operates in more than one area for which rates differ, provide this information for each location.
6. Please explain whether your company has ever purchased or acquired land from the GOV or a GOV entity, or a *state-owned enterprise*? If so, please provide the terms of each purchase/acquisition (e.g., land area acquired, price, date of sales, etc.) and provide a copy of the contract of sale for each.
7. Identify the level[s] of government, the department[s], address[es], e-mail address, facsimile and telephone numbers and the name of a senior official therein, responsible for the enterprise providing the goods/services.
8. Describe the eligibility criteria that your company had to meet in order to qualify for any preferential pricing for the goods, services and provide copies of all contractual agreements that detail the obligations of the state-owned enterprise and your company with reference to the receipt of the goods, services, or rights.

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<sup>16</sup> Refer to the definition of State-Owned Enterprise in Part C - Glossary

**PART E. SECTION III: ANY OTHER PROGRAMS NOT PREVIOUSLY ADDRESSED**

1. If the GOV, any of its agencies or any other authorized non-governmental body provides any other assistance programs (including market development assistance programs or any domestic support programs related to the manufacture of subject goods) not previously addressed, please identify the program(s).

Such assistance programs are those, which constitute a subsidy as defined in Paragraph 1 of Part B, consisting of:

- i) any financial contribution as defined in Part C; or
- ii) any form of income or price support within the meaning of Article XVI of the GATT 1994, as described in Attachment I;

that confer a benefit to persons engaged in the production, manufacture, growth, processing, purchase, distribution, transportation, sale, export or import of the subject goods. For greater clarity, this includes any subsidy which is contingent, whether solely or as one of several other conditions, upon export performance, including those illustrated in Annex I of the Agreement on Subsidies and Countervailing Measures (copy attached as Attachment II). This also includes any subsidy program which is contingent, whether solely or as one of several other conditions, upon the use of domestic over imported goods (i.e. where the GOV provides financial assistance to exporters of the subject goods for purposes of reducing their cost of domestically sourced inputs, tools, machinery and so forth with the result that the said goods are purchased from domestic producers rather than from other countries).

2. **For each such program**, please provide a detailed narrative covering the operation of each program. For each program, please include the date that the program first came into operation, as well as the effective dates of any significant changes in how the program operates. Please also stipulate whether the program was in operation during the **POI** and if it continues in operation today. If the program has been terminated, indicate the date that it was terminated and whether there are any administrative arrangements in effect which allows companies to continue to benefit from the program.
3. Identify the level[s] of government, the department[s], address[es], e-mail address, facsimile and telephone numbers and the name of a senior official therein, responsible for providing and administering the program in question.
4. Identify the nature of the financial assistance/benefits received by your company during the **POI**, i.e., loans at preferential rates of interest, grants, etc., and provide a detailed description of the incidence [including, the details of what the financial assistance or the funds obtained through preferential loans or loans guaranteed by the GOV were used for, the date[s] of approval and date[s] that the benefit was received by your company] and duration of assistance under each program.
5. Describe the eligibility criteria that your company had to meet in order to qualify for financial assistance under each program.

6. Specify the amounts of assistance and/or quantify the benefits obtained by your company during the POI, through initiatives by the GOV with respect to each program identified above. Please provide the information on a monthly basis according to source (i.e. level of government) of funding/benefits accrued and date of receipt.
7. Provide a breakdown of the costs that were incurred by your company in obtaining the assistance under each program.
8. Provide copies of all completed application forms that your company has filed with the GOV and the official approval notifications, which has resulted in your company receiving financial assistance and/or benefits under each of the programs during the POI.
9. Provide copies of all contractual agreements that detail the obligations of the government and your company with reference to the granting and receipt of the assistance/benefits.
10. Where available, provide copies of the laws, regulations and/or other legal instruments under which the assistance was obtained.
11. Provide copies of all published literature (e.g. brochures, etc.) relating to the program.



## **PART F – TREATMENT OF CONFIDENTIAL AND NON-CONFIDENTIAL INFORMATION**

Submitted to the CBSA for all Proceedings under SIMA

### **Why Provide Confidential and Non-Confidential Information?**

The *Special Import Measures Act* (SIMA) requires that confidential information submitted to the CBSA be accompanied by a non-confidential (public) version of the information. The following explains how non-confidential and confidential information will be handled and how to prepare both a confidential and non-confidential submission of your information.

### **Treatment of Your Non-Confidential Information**

Your non-confidential information will be given to any party that asks for this information for the purposes of the proceeding.

### **Treatment of Your Confidential Information**

There are certain times when the CBSA will release your confidential information: first, to independent counsel for a party to the proceeding; and second, to Canadian courts, tribunals and panels.

1. Confidential information will be provided to independent counsel for a party to the proceeding. Counsel includes any *person* who represents another party in the proceeding and includes legal counsel. A party is a person, or business, that participates in and has a direct interest in the proceeding.

Counsel must ask for the confidential information in writing and must provide a written guarantee to the CBSA stating that they will:

- only use the information in relation to this proceeding;
- not give out the information;
- protect the information;
- not copy the information without the CBSA's permission;
- destroy the information when they are done;
- provide the CBSA with a written notice that the information is destroyed; and
- report any violations or possible violations to the CBSA.

We will not give your confidential information to independent counsel if the CBSA believes that it might cause harm to you or your business.

2. Confidential information will be given to the Canadian International Trade Tribunal, any Court in Canada, a Binational or World Trade Organization (WTO) Panel, to act on appeals. These organizations will use your information to fulfill their responsibilities under Canadian

law, NAFTA or WTO Agreements. The confidential information is subject to the rules of procedure of the Court or Panel to which it is provided.

### **Providing Only Non-Confidential Information?**

If you decide that your reply to this RFI does not contain confidential information, every page of your reply should be marked "NON-CONFIDENTIAL". You must make a statement, in a covering letter, that you do not consider any information in your submission to be confidential.

### **Providing Confidential Information?**

If your reply to this RFI contains confidential information, this reply, along with all of the attachments and supporting documents, will be your confidential submission. You must:

1. Clearly indicate, by either enclosing all confidential information within square brackets or by shading all confidential information contained in the confidential version. A sample of each method is provided in the "Non-confidential Edited Version If Providing Confidential Information" section below, and
2. Clearly mark "CONFIDENTIAL" on every page of the confidential submission, including all attachments.

**Note: Do not bracket any information contained in confidential Appendices 1 and 2 of this RFI, such is to be submitted in an electronic format (Excel document).**

If you have a submission with confidential information, for the CBSA to be able to use your information, **you must provide a non-confidential version**. It is important that your non-confidential version is complete, as it will be provided to other parties involved in these investigations if they request it.

Your non-confidential version may be in the form of:

- a non-confidential edited version; or
- a non-confidential summary version, where the edited version would not contain enough information to convey a reasonable understanding of the information submitted in the confidential version

### **Non-confidential Edited Version**

An edited version has the confidential information removed, to create a non-confidential version. You must leave enough detail to provide an understanding of the confidential information removed.

In the document called "**Non-Confidential Statement**" attached to this section, which must be attached with your non-confidential version, you must:

- A) explain briefly the nature of the confidential information removed in your non-confidential version; and
- B) give the reasons why you request that the information be treated confidential, as explained in this part of the **RFI**.

In the following example, the text indicates the nature of the bracketed [**confidential information**] that has been deleted in the non-confidential version.

The confidential response to a request may be: The selling price of model ABC to our Canadian distributor was US\$[25.99] per unit.

The non-confidential edited version of this response may be: The selling price of model ABC to our Canadian distributor was US\$[ ] per unit. In this example, the nature of the information removed in the non-confidential version relates to “selling price information.”

**NOTE: the spacing between the brackets [ ] should reflect the same spacing as in the confidential version.**

As a further example, the following would represent an acceptable edited version of an export sales listing. A sample page for a multi-page listing could look like this:

Importer	Shipment Date	Invoice Number	Invoice Date	Quantity	Unit Price	Total Price
[ ]	2016-02-16	14064555	2016-02-16	[ ]	[ ]	[ ]
[ ]	2016-03-14	14179020	2016-03-12	[ ]	[ ]	[ ]
[ ]	2016-04-14	14253018	2016-04-16	[ ]	[ ]	[ ]
[ ]	2016-05-09	14474937	2016-05-09	[ ]	[ ]	[ ]

**NOTE:**

**Do not use “shading”, “highlighting”, “font colors” or any other type of masking to hide confidential information in the non-confidential electronic version. You must delete (remove) the confidential information in the non-confidential version.**

**If you use a black marker to hide confidential information on the paper version of the non-confidential version or in any attachments to the non-confidential version, please ensure that the black shading covers everything and that it is dark enough not to reveal confidential information when we will save electronically your documents in PDF format.**

**Non-Confidential Summary Version**

Where deleting information for a non-confidential edited version would not leave enough detail to provide an understanding of the confidential information removed, a non-confidential summary of the deleted information must be included, describing the confidential information that has been removed.

If you intend to provide a non-confidential summary of an appendix or attachment, the non-confidential narrative would normally be accompanied by at least one (1) sample page, with the confidential data removed, of the related appendix or attachment.

### **Review of Non-Confidential Submission**

The non-confidential version of your submission will be reviewed by the CBSA to ensure that it is in sufficient detail to convey a reasonable understanding of the substance of the information submitted in the confidential version.

If CBSA determines that an adequate non-confidential edited version *or* a non-confidential summary of information designated as confidential has not been provided by the respondent, and the respondent fails to justify why it cannot be provided, does not take corrective action or does not submit a revised version, the CBSA will **NOT** use the confidential information provided by your firm in the proceedings. As a result, the CBSA's determination will be based on the best information available. It is imperative that companies delete only the minimum information necessary to protect their interests and only what is confidential.

You will find on the next page the Non-Confidential Statement that needs to be completed and attached with your non-confidential edited version or non-confidential version.

**NON-CONFIDENTIAL STATEMENT**

**Nature of Information Deleted in the Non-confidential Version and Reasons for Designating Information as Confidential**

[Note: this document should be reproduced, completed and signed on the letterhead of your company or of your counsel.]

*Section 1 – Answers to the RFI*

- A) Explain briefly the nature of the confidential information removed in your non-confidential version response to the RFI (i.e. name of customers, sales value, sales volume etc.).

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

- B) Reasons why you request that the information be treated confidential

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

*Section 2 – Appendices, Attachments and Supporting Documents*

- A) Explain briefly the nature of the confidential information in Appendices, attachments and supporting documents, removed in your non-confidential version response (i.e. sales & costing data, transaction documentation, financial statements etc).

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

- B) Reasons why you request that the information be treated confidential.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

I, \_\_\_\_\_, \_\_\_\_\_ of \_\_\_\_\_  
(Print name) (Print Position) (Print name of company)

Signed: \_\_\_\_\_

## PART G – REQUEST FOR INFORMATION CHECKLIST

Must be submitted with your response to the RFI

Please respond to each of the following questions by placing a checkmark in the “yes” or “no” column. **If a response is no**, provide an explanation as to why you have not complied with the instructions.

Question 1:	Yes	No	
Did you provide a confidential and non-confidential version of your response in accordance with the disclosure instructions in the Request?			If no, reason:
Question 2:	Yes	No	
Did you complete the Non-Confidential Statement for designating information as confidential?			If no, reason:
Question 3:	Yes	No	
Did you bracket or shade the confidential information in the confidential response?			If no, reason:
Question 4:	Yes	No	
Did you place empty brackets or shade area where information was omitted from the non-confidential version?			If no, reason:
Question 5:	Yes	No	
Is your response, submitted on CD or DVD, numbered consecutively from start to finish, including appendices and attachments?			If no, reason:

## PART H – CERTIFICATE OF VERACITY, ACCURACY AND COMPLETENESS

**[Note: This certificate should be reproduced and signed on your company's letterhead by a responsible officer who has authority to respond on behalf of your company.]**

I, \_\_\_\_\_, \_\_\_\_\_ of \_\_\_\_\_  
(Print name) (Print Position /Title) (Print name of company)

certify that the information contained in this submission to the CBSA in response to the Exporter's Subsidy Request for Information concerning the subsidy investigation into certain CPF originating in or exported from Vietnam is true, accurate and complete.

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

Telephone number of signatory: \_\_\_\_\_

Fax number of signatory: \_\_\_\_\_

E-mail address of signatory: \_\_\_\_\_

Address of signatory: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

This appendix is in reference to question D33 of the RFI.

## APPENDIX I – EXPORTS TO CANADA

Refer to the “Format of Information Submitted” guidelines in this RFI for instructions when providing electronic information.

Please refer to the electronic Excel® file “CPF2 2017 IN - RFI Exporter Subsidy Appendices.xlsx” included with this RFI for completion of this Appendix.

### Column Descriptions for Appendix I

The column names specified in the following summary must be used in your Microsoft Excel files submitted to the CBSA. If some of these columns are not applicable, exclude them from your spreadsheet, prepare an explanation, and attach it to your response.

In any column which requests dates, present the information using the YYYY-MM-DD format (example, May 18, 2016 would be indicated as 2016-05-18).

Company Product Number	Indicate the unique product identifier or product code/number assigned by your company to the product exported to Canada.
Subject Product Name	Indicate the equivalent subject product name assigned by the CBSA, exactly as appears in the list of subject goods, if applicable. Refer to the list of subject goods.
Type	Indicate model name in terms of one of the following: Adapter (Male, Female, Other), Bushing, Coupling, Elbow, Flange, Pressure Tee, Union (DWV TY, DWV Y, Cap and Cleanout, Crosses)
Additional Info for Type	Where applicable, provide additional product description for each product. For example, identify female adapters that are female street, female drop ear and female hi ear.
Configuration/ Connection	Indicate each configuration or connection (e.g., C, M, FE, FTG identified in Abbreviation Chart). For example, a female street adapter has a connection consisting of FTG X FE.
Size	Indicate the nominal size(s) of the fitting. The nominal size of each connection is to be shown in “inches”. If the size of the fitting is identified in “metric” but not made specifically to metric dimensions, indicate the equivalent measurement in inches.
Application	Indicate WP for Wrought Pressure; WD for Wrought Drainage; CP for Cast Pressure; CD for Cast Drainage.



Additional Info for Application	Indicate "PH" if this product was sold for a plumbing and heating application. Indicate "ACR" if this product was sold for an air-conditioning and refrigeration application. Indicate "ALL" if you are not aware of the application
Lead Content	Indicate the percentage of lead.
Importer Number	Indicate the name of the importer in Canada.
Customer Number	Indicate the customer number of the importer in Canada.
Related? (Yes/No)	Indicate if you are related to the importer in Canada.
Trade Level	Indicate the trade level of the importer in Canada.
Place of Direct Shipment	Indicate the place from where the product was directly shipped to Canada.
Name of Manufacturer	Indicate the name of the manufacturer of the product.
Factory/Production Facility	Indicate the name and location of the factory or production facility where the product was produced.
Month & Year of Production	Indicate the month and year when the product was made.
Date of Sale	Indicate the date of sale. The date to be inserted is generally the date of acknowledgment of the customer's order and when the principal terms are finalized.
Purchase Order Number	Insert the purchase order number.
Purchase Order Date	Insert the date of your customer's purchase order number.
Invoice Number	Indicate the invoice number.
Invoice Date	Report the date of the invoice issued by your company
Shipment Terms	Indicate the shipment terms offered to the importer in Canada (e.g. FOB, CPT, FCA, etc.).
Date of Shipment	Indicate the date the product was shipped to the importer in Canada (i.e. the date the product left your factory/warehouse)
Quantity (Weight)	Indicate the quantity of the product shipped in kilograms (KG).
Quantity (Units)	Indicate the quantity of the product shipped in pieces (PC) / units.

Unit Selling Price	Indicate the unit selling price of the product specified in the invoice.
Extended Selling Price	Indicate the full invoice value of the goods. This value should be the quantity multiplied by the unit price.
Currency	Indicate the currency of settlement for the sale.
Domestic Inland Freight	Indicate the amount of inland freight charges included in the Total Selling Price of the goods that you incurred.
Inland Freight In Canada	Indicate the amount of inland freight included in the Total Selling Price for freight charges incurred moving the goods within Canada.
Ocean Freight Charges	Indicate the amount of ocean freight charges included in the Total Selling Price.
Port Charges	Indicate the amount of port charges and harbour taxes included in the Total Selling Price.
Container Charges	Indicate the amount of container freight charges included in the Total Selling Price for leasing or renting a container.
Dock Charges	Indicate the amount of dock charges included in the Total Selling Price.
Insurance	Indicate the amount included in the Total Selling Price for insuring the goods while being shipped to the purchaser's premises.
Warehouse Charges	Indicate the amount included in the Total Selling Price for expenses incurred in warehousing the goods at any point after they leave the point of direct shipment in the country of export.
Brokerage	Indicate the amount included in the Total Selling Price for brokerage fees incurred in the importation of the goods into Canada.
Other Export Charges	<p>For each separate and distinct export charge that was incurred and that is included in the extended selling price (column 20) of the product insert additional columns, number them 31(a), 31(b), etc. and label them with the appropriate export charge.</p> <p>Indicate in the column(s) the amount of export charges included in the selling price of the product (e.g., port charges, container freight charges, dock charges, warehousing, insurance, bank charges, brokerage fees, product packaging or coating, etc.)</p>
Canadian Duty and Taxes	Indicate the amount included in the selling price for Canadian customs duties and Canadian taxes.

Prompt Discount	Indicate the amount of the discount for prompt payment granted to the importer in Canada.
Other Discounts	Indicate the amount for any other discounts granted to the customer. Please add and use a separate columns for each type of discount and be sure to specify the name of the discount (e.g. cash discount, volume discount, quarterly discount, annual discount, etc.)
Rebate & Allowance	Indicate the amount of any rebates and/or allowances granted to the customer. Please add and use a separate column for each type of rebate or allowance (e.g. quarterly rebate, annual rebate, volume rebate, freight allowance, rail allowance, advertising allowance, etc.)
Other Charges/Benefits	This column is for any other charges or benefits (price reductions). Each charge or benefit should be given its own column and labelled accordingly.  Specify the amount, and provide a separate, narrative description of each item to permit a thorough understanding by CBSA officials.
Domestic Taxes	The amount of applicable domestic commodity tax, value-added tax (VAT), or any other domestic tax is included in the export selling price that is not fully refundable upon export.
Export Taxes	Indicate the amount for export taxes if incurred by your company.
Net Export Price	The amount in column 20 less the amounts reported in columns 22 to 38.
Net Unit Export Price	The unit export price is determined by dividing the amount in column 39 by the quantity in column 18b.
Payment Terms	Indicate the terms of payment offered to the importer in Canada (e.g., 2% 10 net 30 days).
Date of Receipt of Payment	Indicate the date your company received payment for the product from the importer in Canada.

## APPENDIX II – PRODUCTION INPUT PURCHASES

This appendix is in reference to question D35 of the RFI

**This Appendix includes this spreadsheet and the questions on the following page which is are both to be answered by your company and to be sent to your production input suppliers**

Please refer to the electronic Excel® file **CPF2 2017 IN - RFI Exporter Subsidy Appendices.xlsx** included with this RFI for completion of this Appendix.

PRODUCT NAME, TYPE & GRADE	DOMESTIC OR IMPORTED	SELLING COMPANY'S NAME	TYPE OF COMPANY	IS THE SELLING COMPANY AN SOE?	MANUFACTURER OF GOODS	IS THE MFG. AN SOE?	INVOICE NUMBER	INVOICE DATE	QTY	UNITS	GROSS PURCHASE PRICE	VAT	NET PURCHASE PRICE (NET OF VAT)	CURRENCY

### Column Descriptions:

- Product Name, Type and Grade: Specify major production input and grade (if applicable) – e.g., copper cathode, copper tube, etc.
- Domestic or Imported: Specify whether the purchased input is domestic or imported
- Selling Company's Name: Provide the name of the company that sold the production input
- Type of Company: Indicate if the selling company is a Manufacturer or a Trading Company
- Manufacturer of the Goods: If the Selling Company is a trading company, provide the name of the manufacturer
- Is the Selling Company an SOE: Indicate if the selling company is state-owned as defined in the RFI Guidelines
- Is the Manufacturer an SOE: Indicate if the manufacturer of the goods is state-owned as defined in the RFI Guidelines
- Invoice Number: Provide the invoice number for the purchase transaction
- Invoice Date: Provide the date of the purchase invoice (YYYY-MM-DD)
- Quantity: Indicate the quantity of the purchase and indicate the units.
- Gross Purchase Price: Provide the total purchase price for the goods, including VAT.
- VAT: Indicate the amount of VAT included in the purchase price
- Net Purchase Price: Provide the purchase price for the goods, **net** of all discounts, rebates and VAT
- Currency: Indicate the currency of the Purchase Price columns

***Appendix II CONTINUED – Supplemental Questions for Suppliers  
(Selling Companies) of Production Inputs for Subject Goods***

1. Describe your corporate structure in terms of whether your company is a sole proprietorship, partnership, a limited liability company, or another type of corporate organization and indicate whether it is privately held or a publicly listed corporation.
2. Please indicate if your company is wholly, or partially, state-owned, and what percentage of ownership is held by the GOV. For the purposes of answering this Appendix, GOV is defined as all levels of government, i.e. federal, central, provincial/state, regional, municipal, city, township, village, local, legislative, administrative or judicial, singular, collective, elected or appointed. It also includes any person, agency, enterprise, or institution acting for, on behalf of, or under the authority of any law passed by the GOV.
3. Please identify the production input that you sold to the exporter of the subject goods. This could include crude oil, ethylene, electricity or any other major production input.
4. Does your company operate as a manufacturer or as a trader? Please describe any selling functions your company performs.
5. In the event you operate as a trader, are the inputs your company sells to the exporter of subject goods purchased outright by your company before being resold to the exporter, or do you act as a commissioned sales agent for the manufacturer.
6. In what manner do you determine the selling price of the production inputs? Is there a set mark-up to your purchase price that is utilized to establish a selling price?

If you identified your company as an SOE in your response to question 2, please answer the following questions:

7. Please provide a copy of your company's Articles of Association and/or any other documents that form the legal basis for the establishment of your company. Provide a fully translated copy along with the original Vietnam versions.
8. Please explain the reporting hierarchy of your company and indicate who directs, manages and controls the operations of the company.
9. How are the operations of the company funded?
10. How is the performance of the company measured? For example, profitability, employment, output, social wellbeing, etc.
11. How are profits of the company distributed and to whom?

12. What percentage of your company is owned by the government?
13. Please explain whether there is GOV legislation or guidelines concerning the GOV's role with respect to SOE's. Provide a fully translated copy of the legislation or guidelines along with the original Vietnam versions.
14. Please explain how government laws, policies, opinions, guidelines, etc. are communicated to your company, and the consequences to your company for not following these laws, etc.
15. Please provide a list of the members of your company's Board of Directors.
16. How are members of your Board of Directors appointed?
17. Explain the requirements in law, and in practice, to have government representation at any level of the company.
18. Are there any restrictions on your shareholders in terms selling or transferring their shares or any other restrictions on ownership of your company? If so, please specify the details and provide the relevant document(s) that impose these restrictions.
19. Please indicate whether there is any requirement, in law or in practice, to have government representation at any level of your company. If so, please explain how these representatives are selected, and what their roles and responsibilities are within the company.
20. Please indicate whether your company has recently been directed to merge with another company by the government.
21. Please explain the mechanism through which the government may provide guidance or approval respecting the pricing or allocation of inputs into your production processes, including raw materials, energy and labour costs?
22. Please explain the mechanism through which the government may provide guidance or approval respecting the pricing and/or quantity of the goods produced by your company?
23. Are there any restrictions or requirements in terms of where your company or its production facilities are allowed to be located? If so, please specify the details and provide the relevant document(s) that impose these restrictions.
24. Is your company required to engage in any sort of regional or social development or assistance? Does your company engage in the provision of housing, education, health care, social welfare services, policing and security? If so, please specify the details and provide the relevant document(s) that set forth these requirements along with the relevant planning or policy documents.

25. Please describe in detail any instances in which the government covered your company's operating losses, granted bail-outs, granted exemptions from bankruptcy rules or provided any other assistance due to the unprofitability or insolvency of your company?

26. Please describe any functions that your company performs that would ordinarily be viewed as governmental.

**ATTACHMENT I**

**Income and Price Support**

***(GATT 1994, ARTICLE XVI, SECTION A1)***



## ATTACHMENT I

### [Excerpt of General Agreement on Tariffs and Trade 1994]

#### Article XVI\*

##### *Subsidies*

##### **Section A - Subsidies in General**

1. If any contracting party grants or maintains any subsidy, including any form of income or price support, which operates directly or indirectly to increase exports of any product from, or to reduce imports of any product into, its territory, it shall notify the CONTRACTING PARTIES in writing of the extent and nature of the subsidization, of the estimated effect of the subsidization on the quantity of the affected product or products imported into or exported from its territory and of the circumstances making the subsidization necessary. In any case in which it is determined that serious prejudice to the interests of any other contracting party is caused or threatened by any such subsidization, the contracting party granting the subsidy shall, upon request, discuss with the other contracting party or parties concerned, or with the CONTRACTING PARTIES, the possibility of limiting the subsidization.

##### **Section B - Additional Provisions on Export Subsidies\***

2. The contracting parties recognize that the granting by a contracting party of a subsidy on the export of any product may have harmful effects for other contracting parties, both importing and exporting, may cause undue disturbance to their normal commercial interests, and may hinder the achievement of the objectives of this Agreement.

3. Accordingly, contracting parties should seek to avoid the use of subsidies on the export of primary products. If, however, a contracting party grants directly

or indirectly any form of subsidy which operates to increase the export of any primary product from its territory, such subsidy shall not be applied in a manner which results in that contracting party having more than an equitable share of world export trade in that product, account being taken of the shares of the contracting parties in such trade in the product during a previous representative period, and any special factors which may have affected or may be affecting such trade in the product.\*

4. Further, as from 1 January 1958 or the earliest practicable date thereafter, contracting parties shall cease to grant either directly or indirectly any form of subsidy on the export of any product other than a primary product which subsidy results in the sale of such product for export at a price lower than the comparable price charged for the like product to buyers in the domestic market. Until 31 December 1957 no contracting party shall extend the scope of any such subsidization beyond that existing on 1 January 1955 by the introduction of new, or the extension of existing, subsidies.

5. The CONTRACTING PARTIES shall review the operation of the provisions of this Article from time to time with a view to examining its effectiveness, in the light of actual experience, in promoting the objectives of this Agreement and avoiding subsidization seriously prejudicial to the trade or interests of contracting parties.

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\* Asterisks mark the portions of the text which should be read in conjunction with notes and supplementary provisions in Annex I to the World Trade Organization Agreement. \*

**ATTACHMENT II**  
**Illustrative List of Export Subsidies**

***(AGREEMENT ON SUBSIDIES AND  
COUNTERVAILING MEASURES, ANNEX I)***

## ATTACHMENT II

### [Excerpt of General Agreement on Tariffs and Trade 1994]

#### ANNEX I - ILLUSTRATIVE LIST OF EXPORT SUBSIDIES

- (a) The provision by governments of direct subsidies to a firm or an industry contingent upon export performance.
- (b) Currency retention schemes or any similar practices which involve a bonus on exports.
- (c) Internal transport and freight charges on export shipments, provided or mandated by governments, on terms more favourable than for domestic shipments.
- (d) The provision by governments or their agencies either directly or indirectly through government-mandated schemes, of imported or domestic products or services for use in the production of exported goods, on terms or conditions more favourable than for provision of like or directly competitive products or services for use in the production of goods for domestic consumption, if (in the case of products) such terms or conditions are more favourable than those commercially available<sup>57</sup> on world markets to their exporters.
- (e) The full or partial exemption remission or deferral specifically related to exports, of direct taxes<sup>58</sup> or social welfare charges paid or payable by industrial or commercial enterprises<sup>59</sup>.
- (f) The allowance of special deductions directly related to exports or export performance, over and above those granted in respect to production for domestic consumption, in the calculation of the base on which direct taxes are charged.
- (g) The exemption or remission, in respect of the production and distribution of exported products, of indirect taxes<sup>58</sup> in excess of those levied in respect of the production and distribution of like products when sold for domestic consumption.

<sup>57</sup>The term "commercially available" means that the choice between domestic and imported products is unrestricted and depends only on commercial considerations.

<sup>58</sup>For the purpose of this Agreement:

The term "direct taxes" shall mean taxes on wages, profits, interests, rents, royalties, and all other forms of income, and taxes on the ownership of real property;

The term "import charges" shall mean tariffs, duties, and other fiscal charges not elsewhere enumerated in this note that are levied on imports;

The term "indirect taxes" shall mean sales, excise, turnover, value added, franchise, stamp, transfer, inventory and equipment taxes, border taxes and all taxes other than direct taxes and import charges;

"Prior-stage" indirect taxes are those levied on goods or services used directly or indirectly in making the product;

"Cumulative" indirect taxes are multi-staged taxes levied where there is no mechanism for subsequent crediting of the tax if the goods or services subject to tax at one stage of production are used in a succeeding stage of production;

"Remission" of taxes includes the refund or rebate of taxes;

"Remission or drawback" includes the full or partial exemption or deferral of import charges.

<sup>59</sup>The Members recognize that deferral need not amount to an export subsidy where, for example, appropriate interest charges are collected. The Members reaffirm the principle that prices for goods in transactions between exporting enterprises and foreign buyers under their or under the same control should for tax purposes be the prices which would be charged between independent enterprises acting at arm's length. Any Member may draw the attention of another Member to administrative or other practices which may contravene this principle and which result in a significant saving of direct taxes in export transactions. In such circumstances the Members shall normally attempt to resolve their differences using the facilities of existing bilateral tax treaties or other specific international mechanisms, without prejudice to the rights and obligations of Members under GATT 1994, including the right of consultation created in the preceding sentence. Paragraph (e) is not intended to limit a Member from taking measures to avoid the double taxation of foreign-source income earned by its enterprises or the enterprises of another Member.

## ATTACHMENT II

- (h) The exemption, remission or deferral of prior-stage cumulative indirect taxes<sup>58</sup> on goods or services used in the production of exported products in excess of the exemption, remission or deferral of like prior-stage cumulative indirect taxes on goods or services used in the production of like products when sold for domestic consumption; provided, however, that prior-stage cumulative indirect taxes may be exempted, remitted or deferred on exported products even when not exempted, remitted or deferred on like products when sold for domestic consumption, if the prior-stage cumulative indirect taxes are levied on inputs that are consumed in the production of the exported product (making normal allowance for waste).<sup>60</sup> This item shall be interpreted in accordance with the guidelines on consumption of inputs in the production process contained in Annex II.
- (i) The remission or drawback of import charges<sup>58</sup> in excess of those levied on imported inputs that are consumed in the production of the exported product (making normal allowance for waste); provided, however, that in particular cases a firm may use a quantity of home market inputs equal to, and having the same quality and characteristics as, the imported inputs as a substitute for them in order to benefit from this provision if the import and the corresponding export operations both occur within a reasonable time period, not to exceed two years. This item shall be interpreted in accordance with the guidelines on consumption of inputs in the production process contained in Annex II and the guidelines in the determination of substitution drawback systems as export subsidies contained in Annex III.
- (j) The provision by governments (or special institutions controlled by governments) of export credit guarantee or insurance programmes, of insurance or guarantee programmes against increases in the cost of exported products or of exchange risk programmes, at premium rates which are inadequate to cover the long-term operating costs and losses of the programmes.
- (k) The grant by governments (or special institutions controlled by and/or acting under the authority of governments) of export credits at rates below those which they actually have to pay for the funds so employed (or would have to pay if they borrowed on international capital markets in order to obtain funds of the same maturity and other credit terms and denominated in the same currency as the export credit), or the payment by them of all or part of the costs incurred by exporters or financial institutions in obtaining credits, in so far as they are used to secure a material advantage in the field of export credit terms.
- Provided, however, that if a Member is a party to an international undertaking on official export credits to which at least twelve original Members to this Agreement are parties as of 1 January 1979 (or a successor undertaking which has been adopted by those original Members), or if in practice a Member applies the interest rates provisions of the relevant undertaking, an export credit practice which is in conformity with those provisions shall not be considered an export subsidy prohibited by this Agreement.
- (l) Any other charge on the public account constituting an export subsidy in the sense of Article XVI of GATT 1994.

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<sup>60</sup>Paragraph (h) does not apply to value-added tax systems and border-tax adjustment in lieu thereof; the problem of the excessive remission of value-added taxes is exclusively covered by paragraph (g).