

Subsidy Questionnaire (Government)

Case AS0067: Hydrotreated vegetable oil (HVO) originating in the United States of America

Period of Investigation (POI):	<input type="text" value="1 January 2024 to 31 December 2024"/>
Injury period:	<input type="text" value="1 January 2021 to 31 December 2024"/>
Deadline for response:	<input type="text" value="23 May 2025"/>
Contact details:	<input type="text" value="AS0067@traderemedies.gov.uk"/>
Completed on behalf of:	<input type="text" value="The Office of the United States Trade Representative"/>

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

- Confidential
 Non-Confidential – will be made publicly available

Your completed response must comprise this questionnaire and the corresponding annex. Please note that you will have to provide a **Confidential** and a **Non-Confidential** version of both the questionnaire and annex, as well as any additional documents you append. All documents should be uploaded to the Trade Remedies Service (www.trade-remedies.service.gov.uk) by **23 May 2025**.

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Introduction

About us, this case and this questionnaire

The Trade Remedies Authority (TRA) investigates whether trade remedies are needed to prevent injury to UK industry. The TRA has been established to provide the UK with its own independent trade remedies system.

This case is investigating the allegation that HVO from the US is causing injury to producers in the UK because the goods have benefited from a subsidy from a foreign authority.

A subsidy exists if there is:

- a financial contribution by a foreign authority which confers a benefit on the recipient (usually an industry or business manufacturing goods); or
- a form of income or price support.

Not all subsidies are countervailable (meaning they can be offset through trade remedies). A subsidy is countervailable if it is specific to certain companies or industries and granted either directly or indirectly for the manufacture, production, export or transport of goods.

Why should I take part?

We are seeking your cooperation as the government of the US to identify whether a countervailing duty may be required to counteract the effect of a subsidy.

The information your government provides will help us to determine a fair and proportionate decision.

How do I respond?

Detailed guidance on how to complete the questionnaire is provided in the [instructions](#) section.

Please provide all the information requested by **23 May 2025**. We may need to issue a deficiency notice if we determine that the information supplied in the questionnaire is incomplete or inadequate. We may also send a notice requesting clarification or supplementary information if necessary. Therefore, please provide as much detail as possible in your responses.

Where can I find more information?

Our [trade remedies guidance](#) provides general information about our investigations and processes we follow.

If you have any specific questions relating to the case, now or while you're completing the questionnaire, please contact the Case Team at AS0067@traderemedies.gov.uk

You can also find out more about the regulatory basis of our investigations. The TRA

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

Instructions on completing this questionnaire

Preparing your response

This section sets out guidance on how to complete this questionnaire

If you think you won't be able to complete the questionnaire within the required time, please contact the Case Team ahead of the deadline using the contact details on the cover of this questionnaire. You should outline the length of extension you need and the reasons why. We will notify you of our decision.

If we can accommodate an extension, we will publish a note on our [public file](#) to record both the request and the extension granted.

How to answer the questions

Please read and follow all the instructions carefully. You will need to substantiate all your information with relevant data. You may be asked to attach supporting documents in appendices to supplement your responses. To help us verify your information, please retain all these documents, your completed spreadsheet annex and any calculations you made when developing your responses.

Please also note the following points:

- Do not leave any questions blank. If the question is not relevant to US Government, please explain why.
- If the answer to a question is “zero”, “no” or “none”, please write this rather than leaving the answer blank.
- Please complete the spreadsheet annexes as requested. Annexes are named to correspond to the relevant sections of this questionnaire and must be completed with reference to the instructions provided. If you feel you cannot present the information as requested, please contact your Case Team as soon as possible.
- If there is insufficient space in any part of the questionnaire to provide the details requested, or we ask for copies of additional information, please submit this information as appendices. Please ensure that any attachments are given a corresponding appendix reference in the title of the document and that these are referenced in the boxes provided.
- Any documents not in English should be accompanied by an English translation.
- Please provide all dates in the UK format DD/MM/YYYY (e.g. 23/05/2019).
- Unless otherwise stated, ‘year’ or ‘calendar year’ refers to the period 1 January – 31 December and ‘quarter’ refers to the associated three-month periods e.g. 1 January – 31 March, 1 April – 30 June, etc.
- Identify all units of measurement and currencies used in tables, calculations and lists, if not provided by the corresponding instructions, and use units of measurement consistently (e.g. do not use kg and metric tonnes interchangeably).

- For all numerical figures, where appropriate please express every third number with a comma (e.g. ‘1,300’ for one-thousand three hundred, ‘1,300,000’ for one million and three-hundred thousand).
- Please limit all sales/currency/income figures to two decimal places, apply a full point as a decimal separator and use the appropriate currency symbol or abbreviation (e.g. £1,300.00).
- Please refer to the case number, **AS0067**, in any correspondence with the TRA.

Preparing confidential and non-confidential copies

You will need to submit one confidential version and one non-confidential version of your questionnaire and the corresponding spreadsheet annexes by the due date. We will publish the non-confidential version on the public file. **Please ensure that each page of information you provide is clearly marked either “Confidential” or “Non-Confidential” in the header.**

Please see our guidance on [how to submit information](#) for further details on what can be considered confidential and how to prepare a non-confidential version of this questionnaire.

In preparing your response, please note the following:

- It is your responsibility to ensure that the non-confidential version does not contain any confidential information.
- Remember to include a statement explaining why information obtained in your response should be treated as confidential e.g. the data is commercially sensitive.
- Provide the source for all information or data you don’t own and clearly state any restrictions on sharing it.
- If you do *not* provide a non-confidential summary (or a statement of reasons why you cannot provide this) each time you provide confidential information, the TRA may disregard the information you give us.

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

What happens next

Once you have completed your questionnaire responses including the corresponding annex and any additional documents requested, you must upload both confidential and non-confidential versions through our [Trade Remedies Service](#).

Following this:

- you will receive an email confirming the documents have been uploaded successfully;
- the Case Team will contact you if further information is required; and

- the non-confidential responses will be placed on the public file.

The scope of this investigation

The Goods

The goods subject to investigation (the Goods Concerned) are:

Biodiesel (or paraffinic diesel fuel / gasoil) obtained from synthesis or hydrotreatment of oils and fats of non-fossil origin, in pure form or as included in a blend, originating in the United States of America (US). This biodiesel is commonly known as hydrotreated (hydrogenated) vegetable oil diesel (HVO), HVO or green diesel. Synthetic paraffinic kerosene (also known as sustainable aviation fuel (SAF)) is excluded from this description of biodiesel.

The Goods Concerned are subject to the following commodity codes:

1516209821	1518009923	2710194429	2710194810	2710201699
1516209823	1518009929	2710194432	2710194890	3824999210
1516209829	1518009932	2710194439	2710201121	3824999213
1516209832	1518009939	2710194621	2710201123	3824999214
1516209839	2710194221	2710194629	2710201129	3824999216
1518009121	2710194223	2710194623	2710201132	3824999219
1518009123	2710194229	2710194632	2710201139	3826009011
1518009129	2710194321	2710194639	2710201621	3826009019
1518009132	2710194329	2710194721	2710201623	3826009039
1518009139	2710194339	2710194723	2710201629	
1518009511	2710194390	2710194729	2710201632	
1518009519	2710194421	2710194732	2710201639	
1518009921	2710194423	2710194739	2710201692	

The following are considered Like Goods for the purposes of this investigation:

Fatty-acid mono-alkylesters (FAME) from non-fossil origin, in pure form or as included in a blend, excluding sustainable aviation fuel,

and

Biodiesel (or paraffinic diesel fuel / gasoil) obtained from synthesis or hydrotreatment of oils and fats of non-fossil origin, in pure form or as included in a blend, originating in the UK or Rest of World (RoW). This biodiesel is commonly known as hydrotreated (hydrogenated) vegetable oil diesel (HVO), HVO or green diesel. Synthetic paraffinic kerosene (also known as sustainable aviation fuel (SAF)) is excluded from this description of biodiesel.

**SECTION A:
 General information**

A1 Identity and contact details

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

Government dept./ body/ organisation:	The Office of the United States Trade Representative
Name (point of contact):	Amanda Lee
Position:	Associate General Counsel
Address:	600 17th Street NW Washington, DC 20508
Telephone No:	(202) 395-9589
Email:	Amanda.T.Lee@ustr.eop.gov
Website:	www.ustr.gov

A2 About the sector

1. Please provide a description of the sector producing HVO and the relevant upstream industries, including the main inputs / raw materials industries. Please detail any changes over the past 5 years such as entry to or exit from the sectors and mergers or acquisitions.

Hydrotreated Vegetable Oil (HVO), which is known in the United States as renewable diesel, is a fuel made from fats and oils, such as soybean oil or canola oil, and is processed to be chemically the same as petroleum diesel. Generally, U.S. HVO meets the ASTM D975 specification for petroleum in the United States but not the minimum density requirement of 0.820 kg/m³ in the EN 590 petroleum diesel standard in Europe. HVO does meet the EN15940 standard for paraffinic diesel fuels. HVO can be used as a replacement fuel or blended with any amount of petroleum diesel. Nearly all domestically produced and imported HVO is used in California. To the best of the U.S. federal government’s knowledge, HVO is produced in the U.S. by purely commercial entities, who engage in commercial, arm’s length transactions with suppliers and consumers. The U.S. federal government does not have any knowledge of any trade associations or chambers of commerce dedicated to the supervision or enforcement of requirements in this sector.

Appendix reference: N/A

2. Please describe the main distribution channels in the HVO sector and the degree of any upstream or downstream vertical integration.

HVO meets the conventional petroleum ASTM D975 specification, allowing it to be used in existing infrastructure and diesel engines.

Appendix reference: **Exhibit USA-4(b)**

3. Please describe any forms of government involvement with either domestic producers of HVO or upstream raw materials suppliers.

The U.S. government regulates the production and market for HVO.

Regulations

RFS Program Structure

The National Renewable Fuel Standard (RFS) program under the Clean Air Act (CAA) was created under the Energy Policy Act of 2005 (see preview at **Exhibit USA-1**) and further expanded by the Energy Independence and Security Act of 2007 (EISA) (see **Exhibit USA-2**). The United States Environmental Protection Agency (EPA) implements the RFS program in consultation with U.S. Department of Agriculture (USDA) and the U.S. Department of Energy (DOE).

The RFS program is a national policy that requires a certain volume of renewable fuel be used to replace or reduce the quantity of fossil fuel in transportation fuel, home heating oil, or jet fuel. The four renewable fuel categories under the RFS program are:

- Biomass-based diesel – is biodiesel or HVO (See preamble discussion on biodiesel and HVO at 75 FR 14755, March 26, 2010, **Exhibits USA-3** and **USA-4(a)**).
 - Biodiesel consists of fatty acid methyl esters (FAME)
 - HVO (also known as renewable diesel) (see **Exhibits USA-4(a)-(b)**) covers fuels made by hydrotreating plant or animal fats. Hydrotreating, used in petroleum refineries, involves reacting the feedstock (lipids) with hydrogen under elevated temperatures and pressures in the presence of a catalyst.
- Cellulosic biofuel
- Advanced biofuel
- Total renewable fuel

The CAA provides EPA with the authority to establish or “set” the applicable renewable fuel volume levels for calendar years after 2022 via rulemaking. The CAA also provides that EPA must determine the applicable volumes of each biofuel category based on a review of implementation of the program and an analysis of multiple factors. Those factors include, for example, the impact of the use of renewable fuels on the cost to consumers of transportation, and the impact of the use of renewable fuel on other factors, including job creation, the price and supply of agricultural commodities, rural economic development, and food prices.

Fuel Pathways

For a fuel to qualify as a renewable fuel under the RFS program, EPA must determine that the fuel qualifies under both the statute and implementing RFS regulations. Among other requirements, fuels must achieve a certain reduction in GHG emissions as compared to a 2005 petroleum baseline.

- Biomass-based diesel must be produced from qualifying renewable biomass and must meet a 50% lifecycle GHG reduction.

Lifecycle GHG reduction comparisons are based on a 2005 petroleum baseline as mandated by EISA.

RFS Program Compliance Basics

Obligated parties under the RFS program are refiners or importers of gasoline or diesel fuel. Obligated parties achieve compliance by obtaining and retiring for compliance enough credits representing renewable fuel (called “Renewable Identification Numbers” or RINs) sufficient to meet their Renewable Volume Obligation (RVOs) for each renewable fuel category (i.e., cellulosic biofuel, biomass-based biofuel, advanced biofuel, and total renewable fuel).

Through rulemaking, EPA establishes annual volume levels based on consideration of a number of statutory factors and calculates corresponding percentage standards using projections of gasoline and diesel production. Obligated parties use these percentage standards to calculate their individual RVOs and must demonstrate compliance annually. Obligated parties calculate their annual RVOs by using the following formula for each of the four renewable fuel types:

$$\text{Annual RVO} = \text{Production or import volume for combined gasoline \& diesel} \times \text{Annual percentage standard set for CB, BBD, AB, and RF} + \text{Any carry-over deficit from previous year}$$

Exporters of neat renewable fuel, as well as exporters of renewable fuel blended with other fuels (including, but not limited to, gasoline, diesel, heating oil, jet fuel, and marine fuel) are also required to demonstrate compliance with their exporter RVO(s) by using the following formula for each type of renewable fuel they export:

$$\text{Exporter RVO} = \text{Fuel type volume (ethanol, biodiesel, etc.)} \times \text{Associated equivalence value}$$

More information on RINs:

- RINs are generally generated when a producer makes a gallon of renewable fuel.
- One RIN represents an ethanol-equivalent gallon of renewable fuel produced and used for transportation purposes within the U.S.
- RINs can be traded between parties, including non-obligated third parties (e.g., brokers, traders).
- Obligated parties can obtain RINs either by separating RINs from renewable fuel after blending with gasoline or diesel, or by purchasing already-separated RINs on the open market.
- RINs can be used to demonstrate compliance for the year in which they are generated or the following year, after which they expire and are invalid.

Obligated parties achieve compliance by obtaining and retiring for compliance enough RINs to meet their annual RVO for each renewable fuel category. Exporters of renewable fuel achieve compliance by obtaining and retiring enough RINs to satisfy their RVO

associated with each discrete volume of exported renewable fuel within thirty days of export.

When an obligated party does not retire enough RINs to meet an RVO for a given compliance year, the result is a compliance deficit that is carried forward into the next compliance year and is added to the obligated party's RVO calculation. However, this deficit must be made up the following year and the obligated party is also prohibited from carrying forward a deficit for the next compliance year. Exporters of renewable fuel must meet their exporter obligations in full as there is no compliance deficit option.

Statutes for Renewable Fuel Standard Program and Overview of Renewable Fuel Standard Program (see also Exhibit USA-6(a)-6(b))

The following statutes provide the legal foundation for the Renewable Fuel Standard (RFS) program:

Clean Air Act

1963 - Clean Air Act as amended in 1970, 1977, 1990 (42 USC 7401 et seq.)

The Clean Air Act (CAA) is the comprehensive federal law that regulates air emissions from stationary and mobile sources. The Act was amended in 1977 and 1990 primarily to set new goals (dates) for achieving attainment of National Ambient Air Quality Standards since many areas of the country had failed to meet the deadlines. The 1990 Clean Air Act Amendments revised Section 112 to first require issuance of technology-based standards for major sources and certain area sources. See additional information at **Exhibit USA-7**.

Energy Policy Act

Energy Policy Act of 1992 (PL 102-486)

Energy Policy Act of 2005 (PL 109-58)

The Energy Policy Act of 2005 (EPA05) addresses energy production in the United States, including: (1) energy efficiency; (2) renewable energy; (3) oil and gas; (4) coal; (5) Tribal energy; (6) nuclear matters and security; (7) vehicles and motor fuels, including ethanol; (8) hydrogen; (9) electricity; (10) energy tax incentives; (11) hydropower and geothermal energy; and (12) climate change technology. For example, EPA05 provided loan guarantees for entities that develop or use innovative technologies that avoid the by-production of greenhouse gases. Another provision of EPA05 increases the amount of biofuel that must be mixed with gasoline sold in the United States. See additional information at **Exhibit USA-8**.

Energy Independence and Security Act

2007 - Energy Independence and Security Act (Public Law 110-140) (EISA) (see **Exhibit USA-2**).

Signed on December 19, 2007 by President Bush, the Energy Independence and Security Act of 2007 aims to: move the United States toward greater energy independence and security; increase the production of clean renewable fuels; protect consumers; increase the efficiency of products, buildings, and vehicles; promote research on and deploy greenhouse gas capture and storage options; improve the energy performance of the Federal Government; and increase U.S. energy security, develop renewable fuel production, and improve vehicle fuel economy. The three key provisions enacted are the Corporate Average Fuel Economy Standards, the Renewable Fuel Standard, and the appliance/lighting efficiency standards.

Note: More discussion on export and exporter provisions can be found at 79 FR 42078, July 18, 2014, at **Exhibit USA-5**. If renewable fuel is never intended for U.S. domestic use and no RINs are generated for it, then there is no reason for RINs to be retired upon export. Renewable fuel produced in the U.S. for export only can be clearly labeled as such on “product transfer documents” and RINs need not be generated for it.

**Final Renewable Fuels Standards Rule for 2023, 2024, and 2025 (See Exhibit USA-9)
 Rule Summary**

On June 21, 2023, EPA announces a final rule to establish biofuel volume requirements and associated percentage standards for cellulosic biofuel, biomass-based diesel (BBD), advanced biofuel, and total renewable fuel for 2023–2025. The rule also responds to a court remand of the 2016 annual rule by establishing a supplemental volume requirement of 250 million gallons of renewable fuel for 2023. The final volume levels are as follows:

Volume Levels (billion RINs)^a			
	2023	2024	2025
Cellulosic biofuel	0.84	1.09	1.38
Biomass-based diesel^b	2.82	3.04	3.35
Advanced biofuel	5.94	6.54	7.33
Renewable fuel	20.94	21.54	22.33
Supplemental standard	0.25	n/a	n/a

^a One RIN is equivalent to one ethanol-equivalent gallon of renewable fuel.

^b BBD is given in billion gallons.

Appendix reference: **Exhibits USA 1, USA-2, USA-3, USA-4(a), USA-4(b), USA-5, USA-6(a), USA-6(b), USA-7, USA-8, USA-9**

- Please specify any changes to laws or government regulations that have affected the sector for HVO between 1 January 2021 to 31 December 2023 and between 1 January 2024 to 31 December 2024.

Renewable Fuel annual standards for 2010 to 2025 are available at **Exhibit USA-10**.

Appendix reference: **Exhibit USA-10**

5. Please describe the ownership structure of your domestic industry that produces HVO. In your response, indicate what share of the industry is represented by government-owned corporations or government-sponsored enterprises (GSEs), foreign-invested enterprises (FIEs) and domestically-owned private enterprises.

Producers of HVO are privately owned enterprises. The U.S. federal government does not hold a direct or indirect ownership interest in any company that produces HVO. To the best of our knowledge, no State has a controlling or otherwise significant ownership interest in any company that produces HVO. The U.S. government does not maintain data on ownership of entities in the HVO industry.

Appendix reference: N/A

6. Please complete **Annex 1, A2 – Domestic manufacturers & traders** listing all domestic manufacturers and traders of the goods concerned operating 1 January 2024 to 31 December 2024. Where the government is represented in the company or is a shareholder in it, please:
- provide a description and diagram of the organisational structure covering all subsidiaries and associated companies; and
 - attach copies of the last two annual reports.

The U.S. federal government does not maintain a list of exporters or producers of renewable diesel in the ordinary course. The U.S. federal government does not hold a direct or indirect ownership interest in any company that produces HVO. To the best of our knowledge, no U.S. State has a controlling or otherwise significant ownership interest in any company that produces HVO.

Appendix reference: N/A

7. Please complete **Annex 1, A2 – Domestic upstream suppliers** listing all domestic upstream suppliers of HVO feedstocks (UCO and tallow) related to the production of the good concerned 1 January 2024 to 31 December 2024. Where the government is represented in the company or is a shareholder in it, please:
- provide a description and diagram of the organisational structure covering all subsidiaries and associated companies; and
 - attach copies of the last two annual reports.

The U.S. federal government does not maintain data on producers of HVO feedstocks in particular UCO or Tallow. Further, the U.S. federal government is not aware of any producers or vendors that were partially or wholly owned by the federal government of the United States and supplied raw materials or feedstocks to any HVO producer during the POI. The U.S. federal government does not maintain such information in the ordinary course.

Appendix reference: N/A

8. Please use the table below to provide details of any industry associations that represent producers of HVO (both national and regional).

Although the U.S. federal government does not track industry associations as the industry or state level in the ordinary course of business, the U.S. federal government is aware of the following industry associations that represent producers of HVO.

Name of industry association	Level of representation (e.g. national)	Address	Website	Contact details (email/telephone no.)
Clean Fuels Alliance (CFA)	National	605 Clark Ave. PO Box 104898 Jefferson City, MO 65110	https://cleanfuels.org	(800) 841-5849
American Petroleum Institute (API)	National	200 Massachusetts Ave NW Suite 1100, Washington, DC 20001	www.api.org	(202) 682-8000
American Fuel & Petrochemical Manufacturers (AFPM)	National	1800 M Street, NW, Suite 900 North Washington, DC 20036	https://www.afpm.org /	(202) 457-0480

A3 Imports and exports

1. Please complete **Annex 1, A3 – Imports and exports** with quarterly data on import and export volumes and values of HVO, for the past 4 calendar years. Please specify in the annex whether values are based on ex-works, CIF, FOB, etc.

The U.S. federal government did not maintain official statistical information regarding imports or exports of the subject project during the period of investigation.

2. Please complete **Annex 1, A3 – Upstream imports and exports** with quarterly data for the past 4 calendar years on import and export volumes for the following upstream inputs:
 - HVO feedstocks - UCO and tallow.

US Government Response: Data on United States imports and exports of UCO and tallow for both the United Kingdom and the world for the past four calendar years is included at **Exhibit USA-11**.

SECTION B:

Government involvement in the sector producing Hydrotreated vegetable oil (HVO)

B1 Roles and responsibilities of government

Please identify and describe the specific roles of all levels of federal and state government and/or any public bodies that are involved in the activities below. Such roles could relate to administration, government policies, regulations or decisions affecting the relevant sectors, both direct and indirect. Please provide contact details for the officials responsible for the roles you identify, including mailing address, email address and telephone number.

1. Involvement in policy, economic regulation and decision-making activities related to the production of HVO and main inputs / raw material.

Federal governmental entities involved in the HVO sector are described below.

U.S. Department of Energy

The U.S. Department of Energy is responsible for the coordinated and effective administration of Federal energy policy and programs. The Bioenergy Technologies Office (BETO) within the U.S. Department of Energy's (DOE) Office of Energy Efficiency and Renewable Energy supports research, development, and demonstration of technologies aimed to enable the use of domestic biomass and waste resources for the production of biofuels and bioproducts. The focus is on pre-commercial RD&D to enable the use of diverse, domestic sources of carbon to be cost effectively utilized for the production of drop in fuels, such as HVO for use in existing infrastructure. BETO supports analytical modelling and tools that provide technical data for use by decision makers including, DOE Loan Programs Office, Congress, EPA and Treasury. Additionally, within the DOE ecosystem, the Office of Science supports fundamental research that informs BETO's applied program and BETO collaborates with the Vehicles Technology Office to optimize advanced vehicle technology to the potential alternative fuels to drive research strategies.

The U.S. Energy Information Administration (EIA) is the statistical and analytical agency within the U.S. Department of Energy.

U.S. Department of Treasury

The U.S. Department of Treasury is responsible for overseeing public revenue and general services related to U.S. government finances.

The Internal Revenue Service (IRS) is responsible for determining, assessing, and collecting internal revenue in the United States, organized to carry out the responsibilities of the Secretary of the Treasury.

U.S. Department of Agriculture

The U.S. Department of Agriculture provides leadership on food, agriculture, natural resources, rural development, nutrition, and related issues.

U.S. Environmental Protection Agency

The EPA mission is to protect human health and environment. The EPA administers the U.S. Renewable Fuels Standards (RFS), discussed in response to **Question A.2.3 above**.

Appendix reference: N/A

2. Involvement in the manufacture, sale, purchase or acquisition of HVO and the main inputs / raw materials used in their production.

The manufacture, sale, purchase, and acquisition of HVO is a private sector commercial activity conducted on market terms and on arms-length basis. The U.S. federal government does not maintain information on these activities in the ordinary course.

The direct inputs for HVO production are feedstocks of used fats, oils, greases, and other waste products. Our understanding is that sales of domestic inputs are available from a variety of domestic and international sources and procurement of these inputs is conducted via arms-length and market-based transactions between commercial enterprises. The U.S. federal government does not maintain information on these activities in the ordinary course.

Appendix reference: N/A

3. The general supervision of the sector for HVO, with reference to the management and administration of any GSEs that operate within it.

See responses to **Questions A.2.3, A.2.5, and B.1.1 above**. There are no GSEs operating in the production of HVO.

Appendix reference: N/A

4. Any requirements affecting market entry for production of HVO and main inputs / raw materials, including any environmental regulations affecting either sector.

See response to **Question A.2.3 above**.

Appendix reference: N/A

5. The integration of producers of HVO and main inputs / raw materials.

The U.S. federal government does not maintain data on integration of producers of HVO and suppliers of inputs in the ordinary course.

Appendix reference: N/A

6. The provision of industrial policy and guidance related to the HVO and/or the main inputs / raw materials sectors.

While the HVO industry is subject to a legal and regulatory structure described in response to **Question A.2.3** above, there is no U.S. government industrial policy or guidance related to HVO.

Appendix reference: N/A

7. Any regulation of land-use affecting production of HVO and/or main upstream material inputs.

Land use decisions (e.g. zoning) are decisions at the local level of government. The U.S. federal government is not aware of any specific provisions related to HVO production.

Appendix reference: N/A

8. Any banking or financial regulations relating to production of HVO and/or main upstream material input.

The U.S. federal government does not maintain any banking or financial regulations specific to the production of HVO.

Appendix reference: N/A

9. The inspection and investigation of facilities that produce HVO, e.g. health and safety compliance, environmental standards and quality assurance.

Renewable fuel producers registered under the U.S. EPA's Renewable Fuel Standard (RFS) program must report information to the EPA regarding the production of each batch of renewable fuel (including biodiesel and HVO) and generation and transfer of Renewable Identification Numbers (RINs). The EPA evaluates renewable fuel producers' compliance using reported batch and RIN information and other facility-specific reports. In addition, the EPA may issue information requests or perform onsite inspections to further evaluate a company's compliance with the RFS program.

The Occupational Safety and Health Act of 1970 (OSH Act) gives the Occupational Safety and Health Administration (OSHA) enforcement authority over occupational safety and health for most private sector employers in the United States. That authority authorizes OSHA to conduct workplace inspections for various reasons, such as when there are safety and health complaints, workplace injuries and fatalities, referrals from local and state authorities, or when a workplace is selected from a randomized list of specific high-hazard industries and operations.

The OSH Act allows individual states and territories to establish OSHA-approved State Plans to promulgate and enforce workplace safety and health standards that are at least as effective as the federal OSHA program. Currently, there are 29 OSHA-approved State Plans, with 22 covering private sector and state and local government workers, and seven covering only state and local government employees. In states and territories with OSHA-approved State Plans, the State Plans, rather than OSHA, would generally have occupational safety and health enforcement authority, and they may enforce somewhat different or additional workplace safety and health standards, provided that they are at least as effective as federal OSHA's requirements.

The health and safety of workers involved in the production and storage of renewable diesel fuel and hydrotreated vegetable oil (NAICS 324199 and 325199) are generally regulated under OSHA's general industry standards at 29 CFR Part 1910 (previewed at

Exhibit-USA 33, full regulations available at <https://www.ecfr.gov/current/title-29/subtitle-B/chapter-XVII/part-1910.>). Process Safety Management (PSM) of Highly Hazardous Chemicals (29 CFR 1910.119) and Flammable Liquids (29 CFR 1910.106) are applicable standards that address the engineering and management requirements necessary to prevent catastrophic releases and subsequent injury and death to workers.

This industry uses high pressure hydrogen gas catalysis to eliminate oxygen from the feedstock and break the long-chain oil molecules into smaller alkanes. This hydrotreating and hydrocracking is inherently dangerous and compliance with the PSM standard is required.

Appendix reference: **Exhibit USA-33**

10. The issuing of import licenses and certificates for raw materials used in the production of HVO.

The USDA Animal and Plant Health Inspection Service (APHIS) issues import permits for importation of animal products and by-products that have been derived from or exposed to animal origin ingredients. Tallow/animal fats and used cooking oil are allowed to be exported to the US for biofuel production. Beef tallow can be exported to the US with health certification as per Code of Federal regulations. All other animal fats and used cooking oil to be used for biofuel production require an import permit, even if the used cooking oil is exclusively vegetable oils, since the oils may have been used to cook meat/meat products. To properly mitigate risk for bovine spongiform encephalitis (BSE), the permit has a specific restriction and required written affidavit that the imported product is for industrial use only (such as fuel production) and cannot be diverted for animal feed use.

A copy of the United States questionnaire on import licensing as provided to the WTO is available at **Exhibit USA-12**.

Appendix reference: **Exhibit USA-12**

11. The implementation of export controls, including the issuing of export licensing relating to HVO and the main upstream / raw material input.

HVO is not subject to a list-based license requirement for export from the United States, as it is not described on the Commerce Control List (CCL) (supplement no. 1 to 15 C.F.R. part 774). An export license would generally only be required to export HVO from the United States if it were destined to a sanctioned or embargoed country (e.g., Cuba, North Korea, etc.) or to a restricted entity (e.g., one listed on the Entity List (supplement no. 4 to 15 C.F.R. part 744), etc.). Additional information on U.S. export controls can be found on the U.S. Department of Commerce Bureau of Industry and Security website at <https://www.bis.gov/>.

Appendix reference: **N/A**

12. The imposition and supervision of taxation, including export taxes, export tax rebates and value added tax (including any rebates) in relation to HVO and main upstream / raw material input.

The Internal Revenue Service administers and enforces the U.S. Internal Revenue Code at the federal level. The Customs and Border Patrol administers the Duty Drawback program. Each State has its own office or department responsible for supervision of state taxes.

Appendix reference: N/A

B2 Laws and regulations

1. Please list and provide a copy of any laws, regulations, directives or guidelines specific to the regulation of the price of HVO and the main inputs / raw materials used to produce them. In your answer, please specify the relevant government authorities responsible for each law or regulation.

The U.S. federal government is not aware of any laws or regulations regulating the price of HVO or inputs.

Appendix reference: N/A

2. Please list and provide a copy of any laws, regulations, directives or guidelines specific to investment in projects related to HVO and main inputs / raw materials used in their production. In your answer, please specify the relevant government authorities responsible for each law or regulation.

Please see information provided in response to **Question A.2.3** above, which describes RFS and related environmental laws.

Appendix reference: N/A

B3 Taxes and tariffs

1. Please provide a schedule for the last 5 calendar years showing the corporate tax rates applicable to producers of both HVO and main inputs / raw materials. Please explain any differences in taxation rates between and whether these differences are due to government policies.

The U.S. federal corporate tax rate applicable to producers of HVO and inputs is as follows:

- 2025 – 21%
- 2024 – 21%
- 2023 – 21%
- 2022 – 21%
- 2021 – 21%

See 26 U.S.C. § 11(b) at **Exhibit USA-13**.

Appendix reference: **Exhibit USA-13**

2. In relation to the question above, please indicate and provide details of any industry-specific tax exemptions or tax rebates.

At the U.S. federal level, the Internal Revenue Code allowed a HVO credit and a HVO mixture credit. There is no specific exemption for HVO. In general, no federal excise tax on taxable fuel is applied to diesel fuel for a nontaxable use which has been dyed (i.e., it is exempt from taxation). In general, exported taxable fuel is not subject to federal excise tax. This applies to HVO in that it is diesel fuel.

There is however a renewable diesel credit. A claimant who qualified for the renewable diesel credit may have claimed a nonrefundable § 38 general business income tax credit under § 38(b)(17). This credit was claimed on Form 8864, attached to Form 3800. See **Exhibits USA-35, USA-38**.

A claimant who qualified for the renewable diesel mixture credit may either have: (1) claimed an excise tax credit under 6426(a)(1), in which case the claimant first claimed the renewable diesel mixture credit against its 4081 excise tax liability for a particular quarter (claimed on Form 720, Schedule C – see **Exhibit USA-39**), and to the extent that the credit exceeded the claimant's 4081 excise tax liability for that quarter, the claimant may have claimed either a payment under 6427(e)(1) (claimed on Form 8849 – see **Exhibit USA-40** or an income tax credit under 34(a)(3) (claimed on Form 4136 – see **Exhibit USA-41**); or (2) claimed a 38 general business income tax credit under 38(b)(17) (claimed on Form 8864, attached to Form 3800 – see **Exhibits USA-35, USA-38**).

Only one credit could have been claimed for any amount of renewable diesel.

Instructions to the forms listed above are attached with the relevant exhibits.

Moreover, additional information for the relevant state tax requirements, including any instructions for the completion of the forms, any supporting schedules and any bulletins or notices relating to the completion of the income tax forms, can be found at their state tax/revenue department website or in state laws.

Appendix reference: **Exhibits USA-35, USA-38, USA-39, USA-40, USA-41**

3. Please detail the tariff rates and/or quotas applying to imports and exports of HVO and/or main inputs / raw materials during the past 5 calendar years.

Exhibit USA-18 contains the tariff rates associated with the commodity codes at the HTS6 level.

Appendix reference: **Exhibit USA-18**

4. Please provide a schedule for value added tax (VAT) or equivalent export rebates applicable to exports of HVO and/or main inputs / raw materials for the last 5 calendar years.

The United States does not maintain a VAT nor does it have an equivalent export rebate. Drawback up to 99% of the duties, taxes, and fees paid on imported merchandise, to include

HVO and raw material inputs used to manufacture HVO, upon the satisfaction of certain requirements. *See e.g.* 19 U.S.C. § 1313 (**Exhibit USA-19**); 19 C.F.R. § 190.2 (**Exhibit USA-20**). Drawback is available if imported HVO is unused and exported or destroyed within five years from the date of importation, or a domestically produced substitute is so exported or destroyed. *See e.g.* 19 U.S.C. § 1313(j)(1)-(2). Drawback is also available if raw material inputs are imported to produce HVO which is exported or destroyed within five years, or HVO is produced using substitute domestic raw material inputs prior to being so exported or destroyed. *See e.g.* 19 U.S.C. § 1313(a)-(b) (**Exhibit- USA 19**).

Appendix reference: **Exhibits USA-19, USA-20**

5. If any export quotas have applied to HVO and/or main inputs / raw materials during the last 5 calendar years, please specify the relevant government authorities responsible for setting and monitoring the quotas.

N/A.

Appendix reference: N/A

B4 Financial assistance

1. Please provide details of any financial assistance provided, in the last 5 calendar years, by the government of the US for production of HVO or main inputs / raw materials.

Details on any financial assistance provided by the United States is contained in response to the questions on specific alleged programs contained in **Section C** below.

Appendix reference: N/A

2. Please provide details of any government involvement in the issuance of debt and/or equity instruments to any company involved in the production of HVO and/or the main inputs / raw materials industry in the last 5 calendar years. In each case, please provide:
- name and address of each relevant company;
 - reasoning for the form of financial instrument(s) used;
 - the number and value of shares or bonds;
 - the period of investments; and
 - the rate of return(s) and/or expected yields.

The U.S. federal government is not involved in the provision of corporate debt financing or equity investments to any company producing HVO.

Appendix reference: N/A

3. Please indicate and specify the value of any government of the US guarantee(s) for any commercial loans provided to any companies involved in producing HVO or main inputs / raw materials in the last 5 calendar years.

The U.S. federal government has not issued a guarantee for any commercial loans provided to a company producing HVO or providing inputs to HVO.

Appendix reference: N/A

B5 Market access and government policy initiatives

1. Please provide details on whether any producers of HVO or main inputs / raw materials operating in your country have required any types of licenses for production, or government verification for entering the market in the last 5 calendar years? If so, please substantiate your answer with evidence.

EPA's RFS program is one part of the regulatory structure. The RFS is a voluntary program so does not present a barrier to the marketplace as described in the question. The manufacturers of fuels including renewable fuels such as biodiesel and HVO directed for use within the United States must register the fuel and the production facilities with the U.S. Environmental Protection Agency (EPA). Fuel that is designated for export from the United States is exempted from this registration requirement. A list of registered fuels is available on EPA's website at <https://www3.epa.gov/otaq/fuels1/ffars/web-biodiesel.htm>.

The U.S. federal government is not aware of any licenses or verification that may be required by sub-federal levels of government.

Appendix reference: N/A

2. Please indicate and explain any restrictions (such as limits or quotas) placed on the production and/or export of HVO in the US in the last 5 calendar years. Please substantiate your answer with evidence.

The U.S. federal government does not limit or restrict the production of biodiesel for domestic or export purposes. However, any parties that export renewable fuels (including HVO) must retire any credits (RINs) generated for that fuel under the RFS program. RINs generated for exported biofuels cannot be sold or used by other "obligated parties" to demonstrate compliance with their RFS obligations.

Appendix reference: N/A

3. Please identify and provide details of any government policies and/or initiatives that directly or indirectly affect the HVO sector or the Biodiesel industry.

U.S. government policies impacting the HVO sector are described in the response to **Question A.2.3 above**.

Appendix reference: N/A

**SECTION C:
 Subsidies**

C1 Subsidy programmes

Table 1 – Subsidy programmes below lists the programmes that are being investigated. Please note that programme titles listed are to the best of the TRA’s knowledge and may differ from official programme titles used by the government of the US.

Please provide the information requested for each of the programmes identified in the table below and for any additional programmes the US Government has identified. To be relevant to this investigation, programmes should have conferred a benefit for producers of HVO during the POI.

Table 1 - Subsidy programmes

No.	Subsidy name	Subsidy type
	FEDERAL SCHEMES	
1	Biodiesel Mixture Credit (otherwise referred to as the Blender’s Tax Credit BTC))	Tax Credit
2	US - Free trade zone specific	Tariff exemption - duty on Used Cooking Oil (UCO). 15.5% US import tariff eliminated for imported UCO when used as feedstock for HVO that is exported (not sold into the US market)
3	Biodiesel Credit	Tax Credit
4	Second Generation Biofuel Producer Credit	Tax Credit
5	USDA Bioenergy Programme for Advanced Biofuels (BPAB)/Advanced Biofuels Payment Program	Grant
6	USDA Higher Blends Infrastructure Incentive Programme (HBIIP)	Grant
7	The Biomass Crop Assistance Program (BCAP)	Reimbursements and matching payments
8	Alternative Fuel Infrastructure Tax Credit	Tax credit
	STATE SCHEMES	
9	Missouri Biodiesel Producer Tax Credit	Tax Credit
10	Texas Fuel Ethanol, Renewable Methane, Biodiesel and HVO Production Incentive Programme	Grant
11	Biofuel Blend Tax Exemption	Tax Exemption
12	Washington State Biofuels Production Tax Exemption	Tax Reduction/ Exemption
13	Iowa Biodiesel Producer Tax Refund	Tax Refund

14	Kentucky Biodiesel Production Tax Credit	Tax Credit
15	North Dakota Biodiesel and Renewable Diesel Blender Tax Credit	Tax Credit
16	North Dakota Biodiesel and Renewable Diesel Sales Equipment Tax Credit	Tax Credit
17	North Dakota Biodiesel and Renewable Production and Blending Equipment Tax Credit	Tax Credit
18	North Dakota Agriculturally Derived Fuel Production Facility Loan Guarantees and North Dakota Advanced Biofuel Incentives	Loan
19	North Dakota Biofuel Loan/PACE Programme	Loan/ Interest Rate Subsidy
20	California Alternative Fuel and Vehicle Incentives (otherwise referred to as the Clean Transportation Programme)	Provides grants, loans, loan guarantees, revolving loans and other appropriate measures
21	Oregon Production Property Tax Exemption (as part of the Rural Renewable Energy Development RRED Zone)	Tax exemption

+ Add additional rows as required

1. Please use the text box below to record any programmes in **Table 1 – Subsidy programmes** that the US Government is unfamiliar with. If the US Government is aware of the programme that it seems to relate to, or one that is similar, please provide its official name and its subsidy type below. In addition, please include any such programmes in the table above and answer the questions that follow with reference to these programme(s).

Table 1 contains two apparent errors. First, there is no Alternative Fuel Infrastructure Tax Credit. This may refer to the Alternative Fuel Vehicle Refueling Property Credit, which is not related to exported HVO. In the interest of transparency, information on the alternative fuel vehicle refueling property credit is provided below.

The Biodiesel Mixture Credit (Program 1 in Table 1) and the Biodiesel Credit (Program 3 in Table 1) are the same alleged program. Information on the Biodiesel Mixture Credit is provided below.

Appendix reference: N/A

2. Please indicate in the text box below if the US Government is aware of any other programmes that constitute a subsidy and are not addressed in **Table 1** or in the question above. This includes any market development assistance programmes or domestic support programmes that are related to the production of HVO and conferred a benefit during 1 January 2024 to 31 December 2024.

Please add any such programmes to **Table 1**, clearly indicating the subsidy type and name of the programme.

The United States is not aware of other programs that provided a benefit to domestic producers of HVO from January 1, 2024 to December 31, 2024.

Appendix reference: N/A

3. Table 2 shows additional countervailable subsidy programmes the Applicant raised in their application that were subsequently highlighted in your consultation as not relevant to the POI, and/or no longer operational. Please state the date from which a company could no longer apply for, or claim benefits through, them. Please substantiate all your answers with evidence in the box below and/or appendices.

Table 2 - Subsidy programmes declared during consultation as not applicable during the POI

No.	Subsidy name	Subsidy type	Date the scheme ceased
	FEDERAL SCHEMES		
1	Advanced Biofuel Production Grants and Loan Guarantees (also formerly known as The Biorefinery Assistance Program and now known as Biorefinery, Renewable Chemical, and Biobased Product Manufacturing	Loan guarantee/grant funding	No funding provided during POI. Statutory authority: 7 USC 8103, amended and reauthorized by section 9003 of PL 115-334 The application is still open, although mandatory funding in FY 2020. No funding was issued in FY 2022 or FY 2023 and no guarantees were provided in FY 2024. : See additional information at: https://www.rd.usda.gov/programs-services/energy-programs/biorefinery-renewable-chemical-and-biobased-product-manufacturing-assistance-program
2	US Environmental Protection Agency and Department of Energy joint funding for advanced biofuels	Grant funding	No funding provided during POI. The announcement of joint EPA and DOE funding is here: https://www.energy.gov/eere/bioenergy/funding-selections-inflation-reduction-act-funding-advanced-biofuels-support . No projects were granted funds during the period of investigation. No additional funding opportunities have been announced or are planned under this program.
3	Department of Energy Domestic	Grant funding	No funding provided.

	Biofuel Production Funding		<p>Additional information on BETO’s webpage is at: https://www.energy.gov/eere/bioenergy/bioenergy-technologies-office-closed-funding-opportunities</p> <p>The specific alleged program cited in the investigation is linked under 2023: https://www.energy.gov/eere/bioenergy/articles/us-department-energy-awards-118-million-accelerate-domestic-biofuel.</p> <p>No additional funding opportunities were announced or open under the alleged program.</p> <p>Additionally, the original FOA announcement notes that the application deadline is September 9, 2022, which is additional evidence that the funding has been closed for this program. See https://eere-exchange.energy.gov/Default.aspx?Search=DE-FOA-0002638#FoaId6af4f6b4-239c-4448-a544-139fd7257ab0.</p>
	STATE SCHEMES		
4	Missouri Qualified Biodiesel Producer Incentive Fund	Grant	<p>Not available during POI.</p> <p>Pursuant to the Revised Statutes of Missouri 142.031:</p> <p>This section shall expire on December 31, 2009. However, Missouri qualified biodiesel producers receiving any grants awarded prior to December 31, 2009, shall continue to be eligible for the remainder of the original sixty-month time period under the same terms and conditions of this section unless such producer during such sixty months failed, due to a lack of appropriations, to receive the full amount from the fund for which he or she was eligible. In such case, such producers shall continue to be eligible until they have received the maximum amount of funding for which</p>

			<p>they were eligible during the original sixty-month time period.</p> <p>See https://www.revisor.mo.gov/main/OneSection.aspx?section=142.031&bid=51675.</p>
5	Florida Biofuels Investment Tax Credit	Tax Credit	<p>Not available during POI.</p> <p>Pursuant to previous section 220.192 of Florida State code: “Credits may be used in tax years beginning January 1, 2013, and ending December 31, 2016, after which the credit shall expire.” See https://www.flsenate.gov/laws/statutes/2016/220.192.</p>
6	Kansas Qualified Biodiesel Fuel Producer Incentive	Grant	<p>Not available during POI.</p> <p>Pursuant to K.S.A. 79-34,159: “Expiration date of incentives, the provisions of K.S.A. 2016 Supp. 79-34,155 through 79-34,158, and amendments thereto, shall expire on July 1, 2016.” See https://law.justia.com/codes/kansas/2012/chapter79/article34/section79-34159/.</p>
7	Michigan Incentive Programme for In-State Sale and Production of Biodiesel	Tax Credit	<p>Never enacted.</p> <p>This program was introduced in Michigan House Bill 4847 of 2023, which never became law. As such, it never entered into force.</p> <p>See https://www.legislature.mi.gov/Bills/Bill?ObjectName=2023-HB-4847.</p>
8	Montana Biodiesel Blending (and Storage) Tax Credit	Tax Credit	<p>Not available during POI.</p> <p>This credit was repealed by the 2021 Montana State Legislature and could not be claimed after Tax Year 2021.</p> <p>See https://revenuefiles.mt.gov/publications/biodiesel-blending-and-storage-credit-form-bbbsc#:~:text=This%20credit%20was%20repea</p>

			led%20by,until%20the%20carryforward%20p eriod%20expires.
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Information on why the programs were not applicable during the period of investigation are included in **Table 2** above.

Appendix reference: N/A

Biodiesel Mixture Credit (otherwise referred to as the Blender's Tax Credit BTC)

C2 General information on programmes

1. Please answer each of the following questions for **all** programmes listed in **Table 1**, including any additional programmes that have been identified in the previous section.

Please use the programme numbers listed in the table when referencing programmes and provide evidence to support responses.

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;
- the nature or form of the subsidy;
- the nature of benefits or concessions granted;
- when the programme was established;
- the duration of the programme; and
- the laws and regulations under which the subsidy is granted (including English translations);
- how the programme operates; and
- which the US Government authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.)

The alleged program has terminated. The credits and payments formerly allowed under 26 U.S.C. §§ 34, 38, 40A, 6426, and 6427 (**Exhibit USA-21**) and were commonly known as the Renewable Diesel Credit and Renewable Diesel Mixture Credit. These credits were available from January 1, 2006, to December 31, 2024.

The Renewable Diesel Credit and Renewable Diesel Mixture Credit were established by the EPAct 05 (**Exhibit USA-1**), enacted on August 8, 2005.

A claimant who qualified for the Renewable Diesel credit may have claimed a non-refundable § 38 general business income tax credit under § 38(b)(17) (**Exhibit USA-21**). This credit was claimed on Form 8864, attached to Form 3800. See **Exhibits USA-35, USA-38**.

A claimant who qualified for the Renewable Diesel mixture credit may either have: (1) claimed an excise tax credit under 6426(a)(1), in which case the claimant first claimed the Renewable Diesel mixture credit against its 4081 excise tax liability for a particular quarter (claimed on Form 720, Schedule C – see **Exhibit USA-39**), and to the extent that the credit exceeded the claimant's 4081 excise tax liability for that quarter, the claimant may have claimed either a payment under 6427(e)(1) (claimed on Form 8849 – see **Exhibits USA-40**) or an income tax credit under 34(a)(3) (claimed on Form 4136 – see **Exhibit USA-USA-41**); or (2) claimed a 38 general business income tax credit under 38(b)(17) (claimed on Form 8864, attached to Form 3800 – see **Exhibits USA-35&38**).

Only one credit could have been claimed for any amount of HVO.

The Internal Revenue Service administers and enforces the Internal Revenue Code.

Appendix reference: **Exhibits USA-1, USA-21, USA – 35, USA-38, USA-39, USA-40**

(At this stage we are not asking you to provide answers for programmes listed in **Table 2**, unless you are unable to provide evidence to show they have not conferred a benefit for producers of HVO during the POI.)

2. Please provide details of future changes expected to the programmes listed in **Table 1**.

The alleged program has terminated. The credits and payments formerly allowed under 26 U.S.C. §§ 34, 38, 40A, 6426, and 6427 (**Exhibit USA-21**) were commonly known as the Renewable Diesel Credit and Renewable Diesel Mixture Credit. These credits were available from January 1, 2006, to December 31, 2024.

Appendix reference: **Exhibit USA-21**

C3 Programme eligibility

Please answer each of the following questions for **all** programmes listed in **Table 1** above. Your responses should include information on any additional programmes that have been identified and added to the table in the process of completing this questionnaire.

In the questions that follow, please use the programme numbers listed in **Table 1** to refer to programmes and substantiate responses with evidence.

1. For each programme, please explain the application process, including details of any application fees charged by the relevant government authority.

The alleged program has terminated. There is no applicable process.

Appendix reference: **N/A**

2. For each programme, please describe the decision-making process used by the relevant government authority to approve or reject an application. Please clearly indicate any differences in the process across different types of subsidies or programmes.

The alleged program has terminated. There is no applicable process.

Appendix reference: **N/A**

3. Please answer the following questions regarding eligibility for receiving benefits provided under each programme:

a. Please specify whether eligibility for the programme is at all conditional on a company's export performance. If so, please provide details of the criteria that apply.

The alleged program has terminated. The credits and payments formerly allowed under 26 U.S.C. §§ 34, 38, 40A, 6426, and 6427 (**Exhibit USA-21**), commonly known as the Renewable Diesel Credit and Renewable Diesel Mixture Credit, were not conditional on a company's export performance.

Appendix reference: (**Exhibit USA-21**)

- b. Please specify whether eligibility for the programme is at all conditional on a company's use of domestic goods over imported goods, and if so please provide details.

The alleged program has terminated. The credits and payments formerly allowed under 26 U.S.C. §§ 34, 38, 40A, 6426, and 6427 (**Exhibit USA-21**), commonly known as the Renewable Diesel Credit and Renewable Diesel Mixture Credit, were not conditional on a company's use of domestic goods over imported goods.

Appendix reference: (**Exhibit USA-21**)

- c. Please specify whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions. If so, please specify the companies or industries and the designated regions.

The alleged program has terminated. The credits and payments formerly allowed under 26 U.S.C. §§ 34, 38, 40A, 6426, and 6427 (**Exhibit USA-21**), commonly known as the Renewable Diesel Credit and Renewable Diesel Mixture Credit, were not available for production outside the United States for use as a fuel outside the United States.

Appendix reference: **Exhibit USA-21**

- d. Please specify whether eligibility for the programme is limited to any individual or groups of companies and/or industries. If so, please detail the relevant companies and/or industries and the laws that govern this criterion.

The alleged program has terminated. The credits and payments formerly allowed under 26 U.S.C. §§ 34, 38, 40A, 6426, and 6427 (**Exhibit USA-21**), commonly known as the Renewable Diesel Credit and Renewable Diesel Mixture Credit, were not limited to any individual or groups of companies and/or industries.

Appendix reference: **Exhibit USA-21**

C4 Subsidies received under the programmes

1. Please complete **Annex C4 – Programme beneficiaries** identifying **all** companies that accrued or received a subsidy (or subsidies) under the programmes during 1 January 2024 to 31 December 2024. This may include benefits from programmes that were in place well before the POI. Please add additional rows as required.

Please ensure the columns under 'Programme information' are populated using the exact information in **Table 1**, ensuring any programme(s) detailed in Section C1 are included.

U.S. Government Response: This information is non-disclosable pursuant to 26 U.S.C. 6103.

2. Please identify and provide copies of any contractual agreements between the US Government and any companies that receive benefits under the programme (e.g. loan contracts, grant contracts, etc.).

None, this was a tax credit. The alleged program has terminated.

Appendix reference: N/A

3. For **each** programme beneficiary listed in **Annex C4 – Programme beneficiaries**, please answer the following questions:

- a. Please explain the subsidy (or subsidies) provided to the beneficiary. Include an explanation of whether the subsidy was one-off or recurring, including the years it recurred and whether the subsidy varied between years. Please also explain how the amount stated in **Annex C4** has been estimated, including the methodology and assumptions used (if relevant).

This information is non-disclosable pursuant to 26 U.S.C. 6103 (**Exhibit USA-14**).

Appendix reference: **Exhibit USA-14**

- b. Please indicate what functions the company performs and specify whether the nature of any such functions could be recognised as being equivalent to those of a Foreign Authority.

Although the United States does not record the functions of private sector companies in the ordinary course, the United States has no reason to believe that any HVO producers could be recognized as being equivalent to those of a Foreign Authority.

Appendix reference: N/A

- c. Please state whether any of the company's functions are undertaken on behalf of the US Government and specify whether the company is required to support the US Government policies.

No companies engaged in the production of HVO undertake functions on behalf of the U.S. government nor are they required to support U.S. government policies.

Appendix reference: N/A

- d. If the company has been trusted, vested or tasked with any responsibility normally associated with a Foreign Authority please specify the nature and function of this responsibility and provide copies of the relevant legal instruments or regulations.

No companies engaged in HVO production have been vested with responsibility associated with a Foreign Authority.

Appendix reference: N/A

- e. Please indicate whether the company has the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of the Foreign Authority.

No companies engaged in HVO production have the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of a Foreign Authority.

Appendix reference: N/A

- 4. For **each** by GSE identified in **Annex C4**, if any, please answer the following questions:

- a. Please indicate any payments and/or injections of funds provided by the US Government to the GSE (e.g. grants, awards, purchase of shares, injection of capital funds etc.). Please detail the date, amount and the reason(s) for the provision.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- b. Please identify and provide details on whether the GSE has any financial liabilities with any financial institutions in which the US Government holds an interest.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- c. Please detail how each GSE funds its operations.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- d. Please explain how and to whom the GSE distributes its profits.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- e. Please explain how the performance of the GSE is measured, specifying which authority in the US Government inspects or reviews its performance (e.g. output and quality performance, employee performance, financial performance etc.) Include an explanation of what action, if any, is taken by such authorities if its performance targets are not met.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- f. Please provide details of any official the US Government reporting methods and/or procedures that the GSE must comply with.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

US - Free trade zone

C2 General information on programmes

1. Please answer each of the following questions for **all** programmes listed in **Table 1**, including any additional programmes that have been identified in the previous section.

Please use the programme numbers listed in the table when referencing programmes and provide evidence to support responses.

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;
- the nature or form of the subsidy;
- the nature of benefits or concessions granted;
- when the programme was established;
- the duration of the programme; and
- the laws and regulations under which the subsidy is granted (including English translations);
- how the programme operates; and
- which the US Government authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.)

The U.S. Free Trade Zone (FTZ) program was established in 1934 to expedite and encourage international trade. The program allows domestic activity involving imported merchandise to occur prior to a formal customs entry. As a result, duties on merchandise destined for the U.S. market are deferred and no customs entry is required on many re-exported items. The FTZ Act (19 U.S.C. 81a-81u) (**Exhibit USA-15**) provides the statutory authority. Regulatory authority falls under both the FTZ Board's (15 CFR Part 400) (**Exhibit USA-16**) and CBP's (19 CFR Part 146) (**Exhibit USA-17**) regulations. The program is administered by the FTZ Board with FTZ operations overseen directly by CBP. All companies using FTZs must report to U.S. Customs and Border Protection on the movement of merchandise into and out of FTZs and must provide a report annually on operations to the FTZ Board.

Additional information on the FTZ program is available at the U.S. Department of Commerce website at: <https://www.trade.gov/ftz-production-center>.

Appendix reference: **Exhibits USA-15, USA-16, USA-17**

(At this stage we are not asking you to provide answers for programmes listed in **Table 2**, unless you are unable to provide evidence to show they have not conferred a benefit for producers of HVO during the POI.)

2. Please provide details of future changes expected to the programmes listed in **Table 1**.

No changes are anticipated to this alleged program.

Appendix reference: N/A

C3 Programme eligibility

Please answer each of the following questions for **all** programmes listed in **Table 1** above. Your responses should include information on any additional programmes that have been identified and added to the table in the process of completing this questionnaire.

In the questions that follow, please use the programme numbers listed in **Table 1** to refer to programmes and substantiate responses with evidence.

1. For each programme, please explain the application process, including details of any application fees charged by the relevant government authority.

All companies seeking to use the FTZ program must first request designation of their facility as a “site” or “subzone”. The process may include a fee of \$4,000 or \$6,500 depending on the circumstances. In addition to FTZ designation, the company would also need to apply for “production authority” related to the company’s specific finished products and imported components. See **Exhibit USA-15**.

Appendix reference: **Exhibit USA-15**

2. For each programme, please describe the decision-making process used by the relevant government authority to approve or reject an application. Please clearly indicate any differences in the process across different types of subsidies or programmes.

If the applicant has the legal authority to submit the request and U.S. Customs and Border Protection is able to oversee the activity, requests for FTZ designation are generally approved. The separate production review process is intended to assess if any potential negative impacts to the U.S. would be associated with the proposed activity. If a potential negative impact is identified through a simplified initial process, the company would have the option to submit a more detailed and lengthy application for consideration.

Appendix reference: N/A

3. Please answer the following questions regarding eligibility for receiving benefits provided under each programme:
 - a. Please specify whether eligibility for the programme is at all conditional on a company’s export performance. If so, please provide details of the criteria that apply.

Eligibility for use of the FTZ program is not conditional on a company’s export performance.

Appendix reference: N/A

- b. Please specify whether eligibility for the programme is at all conditional on a company’s use of domestic goods over imported goods, and if so please provide details.

Eligibility for use of the FTZ program is not conditional on a company's use of domestic goods over imported goods.

Appendix reference: N/A

- c. Please specify whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions. If so, please specify the companies or industries and the designated regions.

Eligibility for use of the FTZ program is broadly available to companies located in all regions of the country and in all industries.

Appendix reference: N/A

- d. Please specify whether eligibility for the programme is limited to any individual or groups of companies and/or industries. If so, please detail the relevant companies and/or industries and the laws that govern this criterion.

Eligibility for use of the FTZ program is not limited to any individual or group of companies or industries.

Appendix reference: N/A

C4 Subsidies received under the programmes

1. Please complete **Annex C4 – Programme beneficiaries** identifying **all** companies that accrued or received a subsidy (or subsidies) under the programmes during 1 January 2024 to 31 December 2024. This may include benefits from programmes that were in place well before the POI. Please add additional rows as required.

Please ensure the columns under 'Programme information' are populated using the exact information in **Table 1**, ensuring any programme(s) detailed in Section C1 are included.

U.S. government response: There are no beneficiaries for this alleged program. No companies have received authority to conduct HVO production within U.S. FTZs.

2. Please identify and provide copies of any contractual agreements between the US Government and any companies that receive benefits under the programme (e.g. loan contracts, grant contracts, etc.).

The U.S. federal government is not aware of the existence of any such agreements.

Appendix reference: N/A

3. For **each** programme beneficiary listed in **Annex C4 – Programme beneficiaries**, please answer the following questions:
- a. Please explain the subsidy (or subsidies) provided to the beneficiary. Include an explanation of whether the subsidy was one-off or recurring, including the years it recurred and whether the subsidy varied between years. Please also explain how the

amount stated in **Annex C4** has been estimated, including the methodology and assumptions used (if relevant).

On merchandise entered for consumption from an FTZ, duties must be paid at the time the merchandise leaves the FTZ for the U.S. market. On re-exports, no entry/duty payment would be made on re-exported products. No companies have received authority to conduct HVO production within U.S. FTZs. Therefore, we have not included Annex C4, as it would merely note that there were no beneficiaries.

Appendix reference: N/A

- b. Please indicate what functions the company performs and specify whether the nature of any such functions could be recognised as being equivalent to those of a Foreign Authority.

Although the United States does not record the functions of private sector companies in the ordinary course, the United States has no reason to believe that any HVO producers could be recognized as being equivalent to those of a Foreign Authority.

Appendix reference: N/A

- c. Please state whether any of the company's functions are undertaken on behalf of the US Government and specify whether the company is required to support the US Government policies.

No companies engaged in the production of HVO undertake functions on behalf of the U.S. government nor are they required to support U.S. government policies.

Appendix reference: N/A

- d. If the company has been trusted, vested or tasked with any responsibility normally associated with a Foreign Authority please specify the nature and function of this responsibility and provide copies of the relevant legal instruments or regulations.

No companies engaged in HVO production have been vested with responsibility associated with a Foreign Authority.

Appendix reference: N/A

- e. Please indicate whether the company has the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of the Foreign Authority.

No companies engaged in HVO production have the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of a Foreign Authority.

Appendix reference: N/A

4. For **each** by GSE identified in **Annex C4**, if any, please answer the following questions:

- a. Please indicate any payments and/or injections of funds provided by the US Government to the GSE (e.g. grants, awards, purchase of shares, injection of capital funds etc.). Please detail the date, amount and the reason(s) for the provision.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- b. Please identify and provide details on whether the GSE has any financial liabilities with any financial institutions in which the US Government holds an interest.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- c. Please detail how each GSE funds its operations.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- d. Please explain how and to whom the GSE distributes its profits.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- e. Please explain how the performance of the GSE is measured, specifying which authority in the US Government inspects or reviews its performance (e.g. output and quality performance, employee performance, financial performance etc.) Include an explanation of what action, if any, is taken by such authorities if its performance targets are not met.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- f. Please provide details of any official the US Government reporting methods and/or procedures that the GSE must comply with.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

Second Generation Biofuel Producer Credit

C2 General information on programmes

1. Please answer each of the following questions for **all** programmes listed in **Table 1**, including any additional programmes that have been identified in the previous section.

Please use the programme numbers listed in the table when referencing programmes and provide evidence to support responses.

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;
- the nature or form of the subsidy;
- the nature of benefits or concessions granted;
- when the programme was established;
- the duration of the programme; and
- the laws and regulations under which the subsidy is granted (including English translations);
- how the programme operates; and
- which the US Government authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.)

The alleged program has terminated. The credits formerly allowed under 26 U.S.C. §§ 38 and 40 (**Exhibit USA-21**), were commonly known as the Second Generation Biofuel Producer Tax Credit. The Second Generation Biofuel Producer Tax Credit was a non-refundable income tax credit for each gallon of qualified second generation biofuel fuel production of the producer for the taxable year. The amount of the credit per gallon is \$1.01. This credit was available from January 1, 2008, to December 31, 2024.

“Qualified second generation biofuel production” is any second generation biofuel which is produced by the taxpayer and which, during the taxable year, is: (1) sold by the taxpayer to another person (a) for use by such other person in the production of a qualified second generation biofuel mixture in such person’s trade or business (other than casual off-farm production), (b) for use by such other person as a fuel in a trade or business, or (c) who sells such second generation biofuel at retail to another person and places such cellulosic biofuel in the fuel tank of such other person; or (2) used by the producer for any purpose described in (1)(a), (b), or (c). See 26 U.S.C. § 40 (**Exhibit USA-21**).

“Second generation biofuel” means any liquid fuel that (1) is produced in the United States and used as fuel in the United States, (2) is derived by or from qualified feedstocks and (3) meets the registration requirements for fuels and fuel additives established by the Environmental Protection Agency under section 211 of the Clean Air Act.

“Qualified feedstock” means any lignocellulosic or hemicellulosic matter that is available on a renewable or recurring basis, and any cultivated algae, cyanobacteria, or lemna.

Second generation biofuel does not include fuels that (1) are more than four percent (determined by weight) water and sediment in any combination, (2) have an ash content of more than one percent (determined by weight), or (3) have an acid number greater than 25 (“unprocessed or excluded fuels”). It also does not include any alcohol with a proof of less than 150. See 26 U.S.C. § 40 (**Exhibit USA-21**).

The Second Generation Biofuel Producer Tax Credit cannot be claimed unless the taxpayer is registered with the IRS as a producer of second generation biofuel. Second generation biofuel eligible for the § 40 credit is precluded from qualifying as biodiesel, renewable diesel, or alternative fuel for purposes of the applicable income tax credit, excise tax credit, or payment provisions relating to those fuels.

A form of the Second Generation Biofuel Producer Tax Credit was originally established by the 2008 Farm Act.

This credit was claimed on Form 6478 (**Exhibit USA-34**), attached to Form 3800 (**Exhibit USA-35**).

The Internal Revenue Service administers and enforces the Internal Revenue Code.

Appendix reference: **Exhibit USA-21**

(At this stage we are not asking you to provide answers for programmes listed in **Table 2**, unless you are unable to provide evidence to show they have not conferred a benefit for producers of HVO during the POI.)

2. Please provide details of future changes expected to the programmes listed in **Table 1**.

The alleged program has terminated. The credits formerly allowed under 26 U.S.C. §§ 38 and 40 (**Exhibits USA-30, USA-31**), were commonly known as the Second Generation Biofuel Producer Tax Credit. The Second Generation Biofuel Producer Tax Credit was a non-refundable income tax credit for each gallon of qualified second generation biofuel fuel production of the producer for the taxable year. The amount of the credit per gallon is \$1.01. This credit was available from January 1, 2008, to December 31, 2024.

Appendix reference: **Exhibits USA 30, USA-31**

C3 Programme eligibility

Please answer each of the following questions for **all** programmes listed in **Table 1** above. Your responses should include information on any additional programmes that have been identified and added to the table in the process of completing this questionnaire.

In the questions that follow, please use the programme numbers listed in **Table 1** to refer to programmes and substantiate responses with evidence.

1. For each programme, please explain the application process, including details of any application fees charged by the relevant government authority.

The alleged program has terminated. There is no applicable process.

Appendix reference: N/A

2. For each programme, please describe the decision-making process used by the relevant government authority to approve or reject an application. Please clearly indicate any differences in the process across different types of subsidies or programmes.

The alleged program has terminated. There is no applicable process.

Appendix reference: N/A

3. Please answer the following questions regarding eligibility for receiving benefits provided under each programme:
- a. Please specify whether eligibility for the programme is at all conditional on a company's export performance. If so, please provide details of the criteria that apply.

The alleged program has terminated. The credits formerly allowed under 26 U.S.C. §§ 38 and 40 (**Exhibits USA-30, USA-31**), were commonly known as the Second Generation Biofuel Producer Tax Credit. The Second Generation Biofuel Producer Tax Credit was not conditional on a company's export performance.

Appendix reference: **Exhibits USA-30, USA-31**

- b. Please specify whether eligibility for the programme is at all conditional on a company's use of domestic goods over imported goods, and if so please provide details.

The alleged program has terminated. The credits formerly allowed under 26 U.S.C. §§ 38 and 40 (**Exhibits USA-30-31**), were commonly known as the Second Generation Biofuel Producer Tax Credit. The Second Generation Biofuel Producer Tax Credit was not conditional on a company's use of domestic goods over imported goods.

Appendix reference: **Exhibits USA-30, USA-31**

- c. Please specify whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions. If so, please specify the companies or industries and the designated regions.

The alleged program has terminated. The credits formerly allowed under 26 U.S.C. §§ 38 and 40 (**Exhibits USA-30-31**), were commonly known as the Second Generation Biofuel Producer Tax Credit. The Second Generation Biofuel Producer Tax Credit was not available for production outside the United States for use as a fuel outside the United States.

Appendix reference: **Exhibits USA-30, USA-31**

- d. Please specify whether eligibility for the programme is limited to any individual or groups of companies and/or industries. If so, please detail the relevant companies and/or industries and the laws that govern this criterion.

The alleged program has terminated. The credits formerly allowed under 26 U.S.C. §§ 38 and 40 (**Exhibits USA-30-31**), were commonly known as the Second Generation Biofuel Producer Tax Credit. The Second Generation Biofuel Producer Tax Credit was not limited to any individual or groups of companies and/or industries.

Appendix reference: **Exhibits USA-30-31**

C4 Subsidies received under the programmes

1. Please complete **Annex C4 – Programme beneficiaries** identifying **all** companies that accrued or received a subsidy (or subsidies) under the programmes during 1 January 2024 to 31 December 2024. This may include benefits from programmes that were in place well before the POI. Please add additional rows as required.

Please ensure the columns under ‘Programme information’ are populated using the exact information in **Table 1**, ensuring any programme(s) detailed in Section C1 are included.

US Government Response: This information is non-disclosable pursuant to 26 U.S.C. § 6103.

2. Please identify and provide copies of any contractual agreements between the US Government and any companies that receive benefits under the programme (e.g. loan contracts, grant contracts, etc.).

None, this was a tax credit. The alleged program has terminated.

Appendix reference: **N/A**

3. For **each** programme beneficiary listed in **Annex C4 – Programme beneficiaries**, please answer the following questions:
- a. Please explain the subsidy (or subsidies) provided to the beneficiary. Include an explanation of whether the subsidy was one-off or recurring, including the years it recurred and whether the subsidy varied between years. Please also explain how the amount stated in **Annex C4** has been estimated, including the methodology and assumptions used (if relevant).

This information is non-disclosable pursuant to 26 U.S.C. §6103. See **Exhibit USA-14**.

Appendix reference: **Exhibit USA-14**

- b. Please indicate what functions the company performs and specify whether the nature of any such functions could be recognised as being equivalent to those of a Foreign Authority.

Although the United States does not record the functions of private sector companies in the ordinary course, the United States has no reason to believe that any HVO producers could be recognized as being equivalent to those of a Foreign Authority.

Appendix reference: N/A

- c. Please state whether any of the company's functions are undertaken on behalf of the US Government and specify whether the company is required to support the US Government policies.

No companies engaged in the production of HVO undertake functions on behalf of the U.S. government nor are they required to support U.S. government policies.

Appendix reference: N/A

- d. If the company has been trusted, vested or tasked with any responsibility normally associated with a Foreign Authority please specify the nature and function of this responsibility and provide copies of the relevant legal instruments or regulations.

No companies engaged in HVO production have been vested with responsibility associated with a Foreign Authority.

Appendix reference: N/A

- e. Please indicate whether the company has the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of the Foreign Authority.

No companies engaged in HVO production have the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of a Foreign Authority.

Appendix reference: N/A

4. For **each** by GSE identified in **Annex C4**, if any, please answer the following questions:

- a. Please indicate any payments and/or injections of funds provided by the US Government to the GSE (e.g. grants, awards, purchase of shares, injection of capital funds etc.). Please detail the date, amount and the reason(s) for the provision.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- b. Please identify and provide details on whether the GSE has any financial liabilities with any financial institutions in which the US Government holds an interest.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- c. Please detail how each GSE funds its operations.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

d. Please explain how and to whom the GSE distributes its profits.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

e. Please explain how the performance of the GSE is measured, specifying which authority in the US Government inspects or reviews its performance (e.g. output and quality performance, employee performance, financial performance etc.) Include an explanation of what action, if any, is taken by such authorities if its performance targets are not met.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

f. Please provide details of any official the US Government reporting methods and/or procedures that the GSE must comply with.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

USDA Bioenergy Programme for Advanced Biofuels (BPAB)/Advanced Biofuels Payment Program

C2 General information on programmes

1. Please answer each of the following questions for **all** programmes listed in **Table 1**, including any additional programmes that have been identified in the previous section.

Please use the programme numbers listed in the table when referencing programmes and provide evidence to support responses.

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;
- the nature or form of the subsidy;
- the nature of benefits or concessions granted;
- when the programme was established;
- the duration of the programme; and
- the laws and regulations under which the subsidy is granted (including English translations);
- how the programme operates; and
- which the US Government authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.)

The Advanced Biofuel Payment Program is focused on the production of advanced biofuels. Any entity that produces and sells advanced biofuel is eligible to apply. An advanced biofuel producer can be an individual, corporation, company, foundation, association, labor organization, firm, partnership, society, joint-stock company, governmental entities, schools and other types of educational facilities, group of organizations, or a non-profit entity that produces and sells an advanced biofuel. Additional information in available in the regulations implementing the Advanced Biofuel Payment Program are found in 7 CFR Part 4288, Subpart B (preview at **Exhibit USA-24**, full regulations available at <https://www.ecfr.gov/current/title-7/subtitle-B/chapter-XLII/part-4288>).

An entity that blends or otherwise combines advanced biofuels into a blended biofuel is not considered an advanced biofuel producer under this alleged program. Eligible advanced biofuels:

- Must meet the definition of an advanced biofuel in 7 CFR Part 4288.102.
- Are a liquid, gas, or solid.
- Must be derived from renewable biomass, other than corn kernel starch.
- Must be a final product.
- Are produced in the United States.
- Are ones where the buyers and sellers act independently and have no relationship to each other.

Applications are accepted in October of each year. To enroll, a producer must file an application and information by October 31 annually. More information about the application and approval process, as well as the information that is collected, is provided in the response to **Questions C3.1 and C3.2 below**.

The USDA Rural Business Cooperative Service administers the Advanced Biofuel Payment Program. The Advanced Biofuel Payment Program was originally authorized in the Food, Conservation, and Energy Act of 2008 (PL 110-234). The statutory authority for the Advanced Biofuel Payment Program is 7 USC 8105 (**Exhibit USA-23**) and was reauthorized in section 9005 of the Agriculture Improvement Act of 2018 (PL 115-334). The Advanced Biofuel Payment Program is in force through fiscal year (FY) 2025 (PL 118-158 extended PL 115-334 through FY 2025). The regulations implementing the Advanced Biofuel Payment Program are found in 7 CFR Part 4288, Subpart B (preview at **Exhibit USA-24**, full regulations available at <https://www.ecfr.gov/current/title-7/subtitle-B/chapter-XLII/part-4288>).

Appendix reference: **Exhibits USA-23, USA-24**

(At this stage we are not asking you to provide answers for programmes listed in **Table 2**, unless you are unable to provide evidence to show they have not conferred a benefit for producers of HVO during the POI.)

2. Please provide details of future changes expected to the programmes listed in **Table 1**.

The USDA Advanced Biofuel Payment Program is authorized through FY 2025. No changes are expected at this time.

Appendix reference: **N/A**

C3 Programme eligibility

Please answer each of the following questions for **all** programmes listed in **Table 1** above. Your responses should include information on any additional programmes that have been identified and added to the table in the process of completing this questionnaire.

In the questions that follow, please use the programme numbers listed in **Table 1** to refer to programmes and substantiate responses with evidence.

1. For each programme, please explain the application process, including details of any application fees charged by the relevant government authority.

Enrollment provisions for the Advanced Biofuel Payment Program are established in the relevant regulation (Sections 4288.120 through 4288.121) (preview at **Exhibit USA-24**, full regulations available at: <https://www.ecfr.gov/current/title-7/subtitle-B/chapter-XLII/part-4288>) and are outlined below. In order to participate in the Advanced Biofuel

Payment Program, a producer of advanced biofuels must be approved by the USDA Rural Business Cooperative Service and enter into a contract with the USDA Rural Business Cooperative Service.

Advanced biofuel producers who expect to produce eligible advanced biofuels at any time during a fiscal year must enroll in the alleged program, as described in this section.

(a) **Enrollment.** To enroll, an advanced biofuel producer must submit a completed enrollment application to the USDA Rural Business Cooperative Service during the applicable sign-up period, as specified in paragraph (b) of Section 4288.120. Applicants must be registered in the System for Award Management (SAM) prior to submitting an application; which can be obtained at no cost via a toll-free request line at (866) 705-5711 or online at www.sam.gov/SAM. Registration of a new entity in SAM requires an original, signed, and notarized letter stating that the applicant is the authorized Entity Administrator, before the registration will be activated.

(1) Eligible advanced biofuel producers must submit enrollment applications during each sign-up period in order to continue participating in this Program. If a participating producer fails to submit the enrollment application during a fiscal year's applicable sign-up period, the producer's contract will be terminated and the producer will be ineligible to receive payments for that fiscal year. Such a producer must reapply, and sign a new contract, to participate in the Program for future fiscal years.

(2) Eligible advanced biofuel producers may submit an enrollment application during a fiscal year's sign-up period even if the advanced biofuel facility is not currently producing, but is scheduled to start producing advanced biofuel in that fiscal year.

(3) The producer must furnish the USDA Rural Business Cooperative Service all required certifications before acceptance into the Program, and furnish access to the advanced biofuel producer's records required by the Agency to verify compliance with Program provisions. The required certifications depend on the type of biofuel produced.

(4) Applicants must submit the forms specified in this paragraph (a)(4) with the enrollment application when applying for participation under this subpart and as needed when re-enrolling in the program.

(i) RD Instruction 1940-Q, Exhibit A-1, "Certification for Contracts, Grants and Loans."

(ii) SF-LLL, "Disclosure of Lobbying Activities."

(iii) Form RD 400-4, "Assurance Agreement."

(b) **Sign-up period.** The sign-up period is October 1 to October 31 of the fiscal year for which payment is sought, unless otherwise announced by the Agency in a Federal Register notice.

Appendix reference: **Exhibit USA-24**

2. For each programme, please describe the decision-making process used by the relevant government authority to approve or reject an application. Please clearly indicate any differences in the process across different types of subsidies or programmes.

The process and procedures the USDA Rural Business Cooperative Service uses to make payments to eligible advanced biofuel producers are established in the relevant regulation at Section 4288.130 (preview at **Exhibit USA-24**, full regulations available at: <https://www.ecfr.gov/current/title-7/subtitle-B/chapter-XLII/part-4288>) and outlined below.

In order to receive payments under this Program, eligible advanced biofuel producers with valid contracts must submit a payment application, as required under paragraph (a) of section 4288.130. The Agency will review the payment application and, if necessary, may request additional information, as specified under paragraph (b) of Section 4288.130.

(a) **Applying for payment.** To apply for payments under this subpart for a fiscal year, an eligible advanced biofuel producer must:

- (1) After a quarter has been completed, submit a payment application covering the quarter;
- (2) Certify that the request is accurate;
- (3) Furnish the Agency such certification, and access to such records, as the Agency considers necessary to verify compliance with Program provisions; and
- (4) Provide documentation as requested by the Agency of the net production of advanced biofuel at all advanced biofuel facilities during the relevant quarter.

(b) **Review of payment applications.** The Agency will review each payment application it receives to determine if it is eligible for payment.

(1) **Review factors.** Factors that the Agency will consider in reviewing payments applications include, but are not necessarily limited to:

- (i) **Contract validity.** Whether the entity submitting the payment application has a valid contract with the Agency under this Program;
- (ii) **Biofuel eligibility.** Whether the biofuel for which payment is sought is an eligible advanced biofuel; and
- (iii) **Calculations.** Whether the calculations for determining the requested payment are complete and accurate.

(2) **Additional documentation.** If the Agency determines additional information is required for the Agency to complete its review of a payment application, eligible advanced biofuel producers shall submit such additional supporting documentation as requested by the Agency. If the producer does not provide the requested information within the required time period, the Agency will not make payment.

(c) **Payment application eligibility.** The Agency will notify the advanced biofuel producer, in writing, as soon as practicable after the payment application, whenever the Agency determines that a payment application, or any portion thereof, is ineligible for payment and the basis for the Agency's determination of ineligibility.

(d) **Submittal information.** Unless otherwise specified in a notice published in the Federal Register, eligible advanced biofuel producers must submit payment applications for this Program no later than 4:30 p.m. local time on the last day of the calendar month following

the quarter for which payment is being requested. No payment applications received after the specified date and time will be considered, regardless of the postmark on the application.

(1) Any payment application form that is received by the Agency after October 31 of the calendar year for the preceding fiscal year is ineligible for payment.

(2) If the actual deadline falls on a weekend or a Federally-observed holiday, the deadline is the next Federal business day.

Appendix reference: **Exhibit USA-24**

3. Please answer the following questions regarding eligibility for receiving benefits provided under each programme:

a. Please specify whether eligibility for the programme is at all conditional on a company's export performance. If so, please provide details of the criteria that apply.

Eligibility for the Advanced Biofuel Payment Program is not conditional on a company's export performance.

Appendix reference: **N/A**

b. Please specify whether eligibility for the programme is at all conditional on a company's use of domestic goods over imported goods, and if so please provide details.

By definition, eligible advanced biofuels must be produced in the U.S. There are no requirements in the Advanced Biofuel Payment Program concerning the use of domestic goods over imported goods.

Appendix reference: **N/A**

c. Please specify whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions. If so, please specify the companies or industries and the designated regions.

Eligibility for the Advanced Biofuel Payment Program is not conditional upon, or limited to, the location of companies or industries within specific regions.

Appendix reference: **N/A**

d. Please specify whether eligibility for the programme is limited to any individual or groups of companies and/or industries. If so, please detail the relevant companies and/or industries and the laws that govern this criterion.

Eligibility requirements for the Advanced Biofuel Payment Program are established in 7 CFR Part 4288, Subpart B (preview at **Exhibit USA-24**, full regulations available at <https://www.ecfr.gov/current/title-7/subtitle-B/chapter-XLII/part-4288>). Any U.S. entity that produces and sells advanced biofuel is eligible to apply. An advanced biofuel producer can be an individual, corporation, company, foundation, association, labor organization, firm, partnership, society, joint-stock company, governmental entities, schools and other

types of educational facilities, group of organizations, or a nonprofit entity that produces and sells an advanced biofuel. An entity that blends or otherwise combines advanced biofuels into a blended biofuel is not considered an advanced biofuel producer under the Advanced Biofuel Payment Program.

Appendix reference: **Exhibit USA-24**

C4 Subsidies received under the programmes

1. Please complete **Annex C4 – Programme beneficiaries** identifying **all** companies that accrued or received a subsidy (or subsidies) under the programmes during 1 January 2024 to 31 December 2024. This may include benefits from programmes that were in place well before the POI. Please add additional rows as required.

Please ensure the columns under ‘Programme information’ are populated using the exact information in **Table 1**, ensuring any programme(s) detailed in Section C1 are included.

The payments reported in Annex C4 are based on the payment provisions in Section 4288.131 and outlined below.

2. Please identify and provide copies of any contractual agreements between the US Government and any companies that receive benefits under the programme (e.g. loan contracts, grant contracts, etc.).

The payments reported in Annex C4 are based on the payment provisions in Section 4288.131 (**Exhibit USA-25**) and outlined in response to **C4.3 below**.

Appendix reference: **Exhibit USA-25**

3. For **each** programme beneficiary listed in **Annex C4 – Programme beneficiaries**, please answer the following questions:
 - a. Please explain the subsidy (or subsidies) provided to the beneficiary. Include an explanation of whether the subsidy was one-off or recurring, including the years it recurred and whether the subsidy varied between years. Please also explain how the amount stated in **Annex C4** has been estimated, including the methodology and assumptions used (if relevant).

The payments reported in **Annex C4** are based on the payment provisions in Section 4288.131 (**Exhibit USA-25**) and outlined below.

Payments to advanced biofuel producers for eligible advanced biofuel production will be determined in accordance with the provisions and definitions of Section 4288.131, which is provided in part below and in full in **Exhibit USA-25**.

(a) **Actual production**. Participating producers will be paid on a quarterly basis for the actual quantity of eligible advanced biofuel produced during the quarter. Payment for actual production will be determined according to paragraph (d) of this section.

(b) **Amount of payment funds available.** Based on the amount of funds made available to this Program each fiscal year, the Agency will allocate available program funds according to paragraphs (c), (d), and (e) of this section.

(c) **Quarterly allocations.** For each fiscal year, the Agency will allocate in each quarter one-fourth of the funds identified in paragraph (b) of this section allocated for the entire fiscal year.

(d) **Determination of payment rate.** Each quarter, the Agency will establish an actual production payment rate using the procedures specified in paragraphs (d)(1) through (4) of this section. This rate will be applied to the actual quantity of eligible advanced biofuel produced to determine payments to eligible advanced biofuel producers.

(1) Based on the information provided in each payment application, the Agency will determine the eligible advanced biofuel production. If the Agency determines that the amount of advanced biofuel production reported in a payment application is not supported by the documentation submitted with the payment application, the Agency may revise the reported production to an amount that is commensurate with the submitted documentation.

(2) For each producer, the Agency will convert the production determined to be eligible under paragraph (c) of this section into British Thermal Unit (BTU) equivalent using factors published by the Energy Information Administration (EIA) (or successor organization). If the Energy Information Administration does not publish such conversion factor for a specific type of advanced biofuel, the Agency will use a conversion factor developed by another appropriate entity. If no such conversion factor exists, the Agency, in consultation with other Federal agencies, will establish and use a conversion formula as appropriate, until the Energy Information Administration or other appropriate entity publishes a conversion factor for said advanced biofuel. The Agency will then calculate the total eligible BTUs across all eligible applications.

(3) For each quarter, the Agency will determine the actual production payment rate (\$/BTU) based on paragraphs (b), (c), and (d) of this section. The rate will be calculated such that all quarterly funds for actual production will be distributed, subject to the payment provisions specified in paragraph (e) of this section.

(4) Using the actual production payment rate determined and the actual production for each type of advanced biofuel produced at a biorefinery, the Agency will calculate each quarter payment for each eligible advanced biofuel producer for that quarter.

(e) **Other payment provisions.** The following provisions apply:

(1) Notwithstanding any other provisions in this section, the Agency will provide payments to one or more eligible advanced biofuel producers from a single eligible Commodity, including intermediate ingredients of that single Commodity or use of that single Commodity and its intermediate ingredients in combination with another Commodity, of not more than one-third of available program funds in each quarter.

(i) Payments to producers for advanced biofuel derived from a commodity listed in Title I grains and oilseeds (as defined paragraph (1) of the definition of commodity in § 4288.102), are subject to the one-third limitation as tracked individually for each commodity. For example, with respect to the Title I grains and oilseeds commodity—grain sorghum, all

payments for the quarter to producers of advanced biofuel derived from grain sorghum are tabulated and subject to the one-third payment limitation. This is similarly true for each commodity listed under Title I grains and oilseeds—barley, oats, rice, soybeans, etc.

(ii) Payments to producers for advanced biofuel derived from a commodity listed in paragraphs (2) through (6) of the definition of commodity in § 4288.102, inclusively, are subject to the one-third limitation as tracked cumulatively with each commodity group. For example, with respect to the commodity in paragraph (2) of the definition of commodity (other oilseeds and nuts including cottonseed, palm, camelina, coconut, and olive and algae), all payments for the quarter to producers of fuel derived from “other oilseeds, nuts and algae” are tabulated cumulatively (all are tracked as “other oilseeds, nuts, and algae” whether olive, or coconut, or camelina, etc.) and subject cumulatively to the one-third payment limitation. This is similarly true for the commodity in paragraphs (3) through (6) of the definition of commodity.

(2) Notwithstanding any other provision of this section, the Agency will provide payments to large producers of not more than five (5) percent of available program funds in any fiscal year. At any time during the year, if the limit on payments to large producers would be reached, the Agency will pro-rate payments to large producers based on the BTU content of their eligible advanced biofuel production so as not to exceed the limit.

(3) Notwithstanding any other provision of this section, the Agency will provide payments to any eligible advanced biofuel producer, that is not a large producer, of not more than eight (8) percent of available funds in any fiscal year. At any time during the year, if the eight percent to the advanced biofuel producer would be reached, the Agency will pro-rate payments based on the BTU content of the eligible advanced biofuel production so as not to exceed the limit.

(4) Advanced biofuel producers will be paid based on the amount of eligible renewable energy content of the advanced biofuels only if the producer provides sufficient documentation, including a Certificate of Analysis, for the Agency to determine the eligible renewable energy content for which payment is being requested, and quantity produced through such documentation as, but not limited to, records of sale and calibrated flow meter records.

(5) Payment will be made to only one eligible advanced biofuel producer per biorefinery. If a producer owns more than one facility, the Agency's tracking system will add all actual BTUs and calculate one payment amount. For facilities owned by more than one producer, only one payment will be issued per facility.

(6) Subject to other provisions of this section, advanced biofuel producers shall be paid any sum due.

(7) A producer will be paid only for the advanced biofuels identified in the enrolment application submitted during the sign-up period and which are produced during the fiscal year. If the producer starts producing a new advanced biofuel or changes the type of advanced biofuel during the fiscal year, the producer will not receive any payments for those new advanced biofuels. However, during each sign-

up period, a producer may identify new advanced biofuels and production levels compared to the previous year.

(8) When determining the quantity of eligible advanced biofuel, if an applicant is blending its advanced biofuel using ineligible feedstocks (e.g., fossil gasoline or methanol, corn kernel starch), only the quantity of advanced biofuel being produced from Renewable Biomass, other than corn kernel starch, will be used in determining the payment rates and for which payments will be made.

Appendix reference: **Exhibit USA-25**

- b. Please indicate what functions the company performs and specify whether the nature of any such functions could be recognised as being equivalent to those of a Foreign Authority.

Although the United States does not record the functions of private sector companies in the ordinary course, the United States has no reason to believe that any HVO producers could be recognized as being equivalent to those of a Foreign Authority.

Appendix reference: **N/A**

- c. Please state whether any of the company's functions are undertaken on behalf of the US Government and specify whether the company is required to support the US Government policies.

No companies engaged in the production of HVO undertake functions on behalf of the U.S. government nor are they required to support U.S. government policies.

Appendix reference: **N/A**

- d. If the company has been trusted, vested or tasked with any responsibility normally associated with a Foreign Authority please specify the nature and function of this responsibility and provide copies of the relevant legal instruments or regulations.

No companies engaged in HVO production have been vested with responsibility associated with a Foreign Authority.

Appendix reference: **N/A**

- e. Please indicate whether the company has the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of the Foreign Authority.

No companies engaged in HVO production have the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of a Foreign Authority.

Appendix reference: **N/A**

4. For **each** by GSE identified in **Annex C4**, if any, please answer the following questions:

- a. Please indicate any payments and/or injections of funds provided by the US Government to the GSE (e.g. grants, awards, purchase of shares, injection of capital funds etc.). Please detail the date, amount and the reason(s) for the provision.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- b. Please identify and provide details on whether the GSE has any financial liabilities with any financial institutions in which the US Government holds an interest.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- c. Please detail how each GSE funds its operations.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- d. Please explain how and to whom the GSE distributes its profits.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- e. Please explain how the performance of the GSE is measured, specifying which authority in the US Government inspects or reviews its performance (e.g. output and quality performance, employee performance, financial performance etc.) Include an explanation of what action, if any, is taken by such authorities if its performance targets are not met.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- f. Please provide details of any official the US Government reporting methods and/or procedures that the GSE must comply with.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

USDA Higher Blends Infrastructure Incentive Programme (HBIIP)

C2 General information on programmes

1. Please answer each of the following questions for **all** programmes listed in **Table 1**, including any additional programmes that have been identified in the previous section.

Please use the programme numbers listed in the table when referencing programmes and provide evidence to support responses.

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;
- the nature or form of the subsidy;
- the nature of benefits or concessions granted;
- when the programme was established;
- the duration of the programme; and
- the laws and regulations under which the subsidy is granted (including English translations);
- how the programme operates; and
- which the US Government authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.)

HVO is ineligible for the Higher Blends Infrastructure Incentive (HBIIP) . See p. 41879 Federal Register, Vol. 88, No. 123, Wednesday, June 28, 2023 “Notice of Funding Opportunity for the Higher Blends Infrastructure Incentive Program for Fiscal Years 2023 and 2024.” Ineligible project costs for HBIIP projects include HVO projects at **Exhibit USA-26**.

See also Notice of Funding Opportunity for the Higher Blends Infrastructure Incentive Program (HBIIP) for Fiscal Year 2022 (p. 51644) (**Exhibit USA-36**).

The only biofuels eligible for the HBIIP are higher blend biofuels. The first announcement of funding availability from 2020 that: “To be eligible for this program, a project's sole purpose must be for the installation, and/or retrofitting, and/or otherwise upgrading of fuel dispensers/pumps, related/attached equipment, underground storage tank system components, and other infrastructure required at a location to ensure the environmentally safe availability of *fuel containing ethanol blends greater than 10 percent or fuel containing biodiesel blends greater than 5 percent.*” (emphasis added). See page 26658. See **Exhibit USA-37**.

The policy objective of the HBIIP is to expand the infrastructure for higher blends of ethanol and biodiesel in the United States, via a cost-share grant of up to 75 percent of total eligible project costs, but not more than \$5 million. Under the HBIIP, funds were awarded

to assist transportation fuelling and fuel distribution facilities to convert their facilities through upgrade or installation of equipment required to ensure all equipment is fully compatible with higher blends of ethanol (*i.e.*, greater than 10 percent ethanol) and biodiesel (*i.e.* greater than 5 percent biodiesel). The program shares the costs related to the upgrading of fuel dispensers (gas and diesel pumps) and attached equipment, underground storage tank system components (which includes but is not limited to tanks, pumps, ancillary equipment, lines, gaskets, and sealants), and other infrastructure required at a location to ensure the environmentally safe availability of these higher blends of ethanol and biodiesel.

Eligible applicants include: 1) Transportation fuelling facilities including: fuelling stations, convenience stores, hypermarket fuelling stations, fleet facilities (including rail and marine), and similar entities with capital investments; and 2) Fuel distribution facilities, such as terminal operations, depots and midstream partners, and similarly equivalent operations, and home heating oil distribution facilities.

The USDA Rural Business Cooperative Service (RBCS) administers the HBIIP. The HBIIP was first announced on February 28, 2020. The program was originally authorized and funded using authorities provided for in section 5 of the Commodity Credit Corporation Charter Act (**Exhibit USA-27**). For Fiscal Years (FYs) 2023 and 2024, funding was made available through section 22003 of the Inflation Reduction Act of 2022 (PL 117-169). The last request for applications (“Notice for Funding Availability”) was open from July 1, 2023 to September 30, 2024 (**Exhibit USA-26**).

Appendix reference: **Exhibits USA-26, USA-27, USA-36, USA-37**

(At this stage we are not asking you to provide answers for programmes listed in **Table 2**, unless you are unable to provide evidence to show they have not conferred a benefit for producers of HVO during the POI.)

2. Please provide details of future changes expected to the programmes listed in **Table 1**.

The HBIIP is not currently accepting new applications. The last request for applications (“Notice for Funding Availability”) was open from July 1, 2023 to September 30, 2024. See **Exhibit USA-26**.

Appendix reference: **Exhibit USA-26**

C3 Programme eligibility

Please answer each of the following questions for **all** programmes listed in **Table 1** above. Your responses should include information on any additional programmes that have been identified and added to the table in the process of completing this questionnaire.

In the questions that follow, please use the programme numbers listed in **Table 1** to refer to programmes and substantiate responses with evidence.

1. For each programme, please explain the application process, including details of any application fees charged by the relevant government authority.

The HBIIP is administered through a competitive grant process. Applications were required to contain all parts necessary for the RBCS to determine applicant and project eligibility, conduct the technical evaluation, calculate a priority score, rank, and compete the application, as applicable, to be considered. All applications determined to be insufficient for these purposes were deemed incomplete and were not competed nor eligible to receive funding.

1. For Higher Blend Implementation Activities related to transportation fueling stations/facilities, the HBIIP Online Application is comprised of the following elements:
 - (a) SF 424, Application for Federal Assistance;
 - (b) HBIIP Project Worksheet with Priority Scoring Criteria: Transportation Fueling Stations/Facilities;
 - (c) SF 424C, Budget Information—Construction Programs;
 - (d) HBIIP Project Technical Report;
 - (e) Signed Certification of Matching Funds;
 - (f) Confirmation of Environmental Information to HBIIP inbox (HBIIP@usda.gov) or Environmental Information; and
 - (g) SF 424D, Assurances—Construction Programs signed by applicant entity (if signing by Power of Attorney, a legal, fully executed copy of the Power of Attorney must be provided when submitting the application for it to be considered complete).
2. For Higher Blend Implementation Activities related to fuel distribution facilities, an HBIIP Online Application is comprised of the following elements:
 - (a) SF 424, Application for Federal Assistance;
 - (b) HBIIP Project Worksheet with Priority Scoring Criteria: Fuel Distribution Facilities;
 - (c) SF 424C, Budget Information—Construction Programs;
 - (d) HBIIP Project Technical Report;
 - (e) Signed Certification of Matching Funds;
 - (f) Confirmation of Environmental Information to HBIIP inbox (HBIIP@usda.gov) or Environmental Information; and
 - (g) SF 424D Assurances—Construction Programs signed by the applicant entity (if signing by Power of Attorney, a legal, fully executed copy of the Power of Attorney must be provided when submitting the application for it to be considered complete).

Appendix reference: **Exhibit USA - 26**

2. For each programme, please describe the decision-making process used by the relevant government authority to approve or reject an application. Please clearly indicate any differences in the process across different types of subsidies or programmes.

All complete applications were competed/ranked in accordance with the criteria outlined in the Notice of Funding Opportunity at **Exhibit USA-26**. Due to the competitive nature of this program, applications receiving the same priority score were competed/ranked based on submittal date. The submission date was the date the RBCS receives a complete

application. A complete application contained all information requested by RBCS and was sufficient to allow the determination of eligibility, score, rank, and compete the application for funding, subject to funds availability. Incomplete applications were considered to be not competed and did not receive funding.

Application Review Criteria (Exhibit USA-26)

Given the purpose of the HBIIP, higher priority will be given to projects deemed to significantly increase the sales and use of higher blends of ethanol and biodiesel on a gallons per dollar of requested funds basis. Priority scoring and ranking of applications will be a function of the following criteria:

For Higher Blend Implementation Activities related to transportation fueling facilities.

- (a) Annual sales volume for the past 3 calendar years or projected sales for fueling stations constructed during the grant period, for all fuels including E10 and/or B5;
- (b) The incremental increase in higher blend fuel volume attributed to:
 - (i) The proposed change in percentage of refueling positions offering E15 and/or B20 or higher blends (the greater percentage of higher blend fuel refueling positions, the greater the higher blend fuel volume attribution);
 - (ii) The proposed new ratio number of fueling positions offering E15 and/or B20 relative to the number of fueling positions offering E10 and/or B5 (the greater the ratio of higher blend fuel refueling positions relative to E10 and/or B5, the greater the higher blend fuel volume attribution);
 - (iii) The proposed ratio number of fueling positions offering E85 relative to the number of fueling positions offering E10 (the greater the ratio of E85 refueling positions relative to E10, the greater the higher blend fuel volume attribution);
 - (iv) The proposed change in the number of fueling stations with at least one E15 fueling position (the greater the number of fueling stations, the greater the higher blend fuel volume attribution);
 - (v) Whether the applicant is an owner of 10 fueling stations or fewer (if yes, a Targeted Assistance Goal, higher blend fuel volume attribution);
 - (vi) The proposed number of fueling stations located along an interstate highway corridor;
 - (vii) The proposed number of fueling stations located as the sole station (within a 1-mile radius) in an area;
 - (viii) The proposed number of fueling stations located in areas under consideration for Geographic Diversity:
 - 1. The New England States of Maine, Vermont, New Hampshire, Massachusetts, Connecticut, Rhode Island; and/or
 - 2. The Western States of Alaska, Arkansas, Arizona, California, Colorado, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming; and/or
 - 3. The U.S. Territories of American Samoa, Guam, the Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands;

- (c) A “Matching Funds” investment/commitment to higher blends signage and/or marketing is proposed (non-zero investment yields greater higher blend fuel volume attribution);
(d) The total amount of requested funds.

For Higher Blend Implementation Activities related to fuel distribution facilities.

- (a) Annual throughput volume for past 3 years, for all fuels;
(b) The incremental increase in throughput of higher blend fuel, as substantiated by:
(i) Validated demand—demand projections/forecasts;
(ii) Market drivers—the underlying economic and technological forces that compel your customers to purchase your products and services;
(iii) Documented incentives—known national, regional, state, and local policy and market incentives available to the business;
(iv) Project sustainability—environmental, social, and economic reasons the business will thrive beyond HBIIP;
(v) Investments on consumer education and marketing; and
(vi) Partnerships—significant long-term supplier and/or customer arrangements and/or agreements;
(c) The total amount of requested funds.

Appendix reference: **Exhibit USA-26**

3. Please answer the following questions regarding eligibility for receiving benefits provided under each programme:

- a. Please specify whether eligibility for the programme is at all conditional on a company’s export performance. If so, please provide details of the criteria that apply.

Eligibility for HBIIP is not conditional on a company’s export performance.

Appendix reference: **N/A**

- b. Please specify whether eligibility for the programme is at all conditional on a company’s use of domestic goods over imported goods, and if so please provide details.

Eligibility for HBIIP is not conditional on a company’s use of domestic goods over imported goods.

Appendix reference: **N/A**

- c. Please specify whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions. If so, please specify the companies or industries and the designated regions.

Eligibility for HBIIP is not conditional upon, or limited to, the location of companies or industries within specific regions. However, the grant review criteria did include consideration of Geographical Diversity for proposals related to transportation fueling facilities. See the response to **Question C3.2 above**.

Appendix reference: **N/A**

- d. Please specify whether eligibility for the programme is limited to any individual or groups of companies and/or industries. If so, please detail the relevant companies and/or industries and the laws that govern this criterion.

Eligible applicants include: (1) Transportation fueling facilities including: fueling stations, convenience stores, hypermarket fueling stations; (2) Fleet facilities (including rail and marine), and similar entities with capital investments; and (3) Fuel distribution facilities, such as terminal operations, depots and midstream partners, and similarly equivalent operations, and home heating oil distribution facilities. See **Exhibit USA-26**.

Appendix reference: **Exhibit USA-26**

C4 Subsidies received under the programmes

1. Please complete **Annex C4 – Programme beneficiaries** identifying **all** companies that accrued or received a subsidy (or subsidies) under the programmes during 1 January 2024 to 31 December 2024. This may include benefits from programmes that were in place well before the POI. Please add additional rows as required.

Please ensure the columns under ‘Programme information’ are populated using the exact information in **Table 1**, ensuring any programme(s) detailed in Section C1 are included.

2. Please identify and provide copies of any contractual agreements between the US Government and any companies that receive benefits under the programme (e.g. loan contracts, grant contracts, etc.).

The U.S. government is not aware of any such agreements. None of the recipients of HBIIP grants are producers of HVO and the program is unrelated to the production of HVO. Therefore, no companies are listed for this program in Annex C4.

Appendix reference: N/A

3. For **each** programme beneficiary listed in **Annex C4 – Programme beneficiaries**, please answer the following questions:

- a. Please explain the subsidy (or subsidies) provided to the beneficiary. Include an explanation of whether the subsidy was one-off or recurring, including the years it recurred and whether the subsidy varied between years. Please also explain how the amount stated in **Annex C4** has been estimated, including the methodology and assumptions used (if relevant).

The U.S. government is not aware of any such agreements. None of the recipients of HBIIP grants are producers of HVO and the program is unrelated to the production of HVO. Therefore, no companies are listed for this program in Annex C4.

Appendix reference: N/A

- b. Please indicate what functions the company performs and specify whether the nature of any such functions could be recognised as being equivalent to those of a Foreign Authority.

Although the United States does not record the functions of private sector companies in the ordinary course, the United States has no reason to believe that any HVO producers could be recognized as being equivalent to those of a Foreign Authority.

Appendix reference: N/A

- c. Please state whether any of the company's functions are undertaken on behalf of the US Government and specify whether the company is required to support the US Government policies.

No companies engaged in the production of HVO undertake functions on behalf of the U.S. government nor are they required to support U.S. government policies.

Appendix reference: N/A

- d. If the company has been trusted, vested or tasked with any responsibility normally associated with a Foreign Authority please specify the nature and function of this responsibility and provide copies of the relevant legal instruments or regulations.

No companies engaged in HVO production have been vested with responsibility associated with a Foreign Authority.

Appendix reference: N/A

- e. Please indicate whether the company has the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of the Foreign Authority.

No companies engaged in HVO production have the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of a Foreign Authority.

Appendix reference: N/A

4. For **each** by GSE identified in **Annex C4**, if any, please answer the following questions:

- g. Please indicate any payments and/or injections of funds provided by the US Government to the GSE (e.g. grants, awards, purchase of shares, injection of capital funds etc.). Please detail the date, amount and the reason(s) for the provision.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- h. Please identify and provide details on whether the GSE has any financial liabilities with any financial institutions in which the US Government holds an interest.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- i. Please detail how each GSE funds its operations.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- j. Please explain how and to whom the GSE distributes its profits.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- k. Please explain how the performance of the GSE is measured, specifying which authority in the US Government inspects or reviews its performance (e.g. output and quality performance, employee performance, financial performance etc.) Include an explanation of what action, if any, is taken by such authorities if its performance targets are not met.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- l. Please provide details of any official the US Government reporting methods and/or procedures that the GSE must comply with.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

The Biomass Crop Assistance Program (BCAP)

C2 General information on programmes

1. Please answer each of the following questions for **all** programmes listed in **Table 1**, including any additional programmes that have been identified in the previous section.

Please use the programme numbers listed in the table when referencing programmes and provide evidence to support responses.

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;
- the nature or form of the subsidy;
- the nature of benefits or concessions granted;
- when the programme was established;
- the duration of the programme; and
- the laws and regulations under which the subsidy is granted (including English translations);
- how the programme operates; and
- which the US Government authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.)

BCAP relates to financial assistance to owners and operators of agricultural and non-industrial private forest land who wish to establish, produce, and deliver biomass feedstocks for conversion into bioenergy and biobased products. The assistance is provided in the form of a payment and BCAP provides assistance to biomass producers and owners in two payment categories:

- Matching payments to eligible material owners for the delivery of eligible material to qualified Biomass Conversion Facilities (BCFs). Qualified BCFs use biomass feedstocks to produce heat, power, biobased products, research, or advanced biofuels.
- Establishment and annual payments to producers who enter into contracts with USDA to produce eligible biomass crops on contract acres within BCAP project areas.

The USDA Farm Service Agency (FSA) administers this program. The program was originally authorized in Section 9011 of the Food, Conservation, and Energy Act of 2008 (PL 110-234) and was most recently reauthorized by the Agriculture Improvement Act of 2018 (PL 115-334). The relevant statute is 7 U.S.C. 8111 (**Exhibit USA-28**). BCAP is in force through fiscal year (FY) 2025 (PL 118-158 extended PL 115-334 through FY 2025). Regulations to implement BCAP are found in 7 CFR 1450 (**Exhibit USA-42**). However, Congress has not appropriated funding for BCAP since FY 2017 (October 1, 2016 to September 30, 2017).

Appendix reference: Exhibits USA-28, USA-42

(At this stage we are not asking you to provide answers for programmes listed in **Table 2**, unless you are unable to provide evidence to show they have not conferred a benefit for producers of HVO during the POI.)

2. Please provide details of future changes expected to the programmes listed in **Table 1**.

No new appropriations are anticipated for BCAP.

Appendix reference: N/A

C3 Programme eligibility

Please answer each of the following questions for **all** programmes listed in **Table 1** above. Your responses should include information on any additional programmes that have been identified and added to the table in the process of completing this questionnaire.

In the questions that follow, please use the programme numbers listed in **Table 1** to refer to programmes and substantiate responses with evidence.

1. For each programme, please explain the application process, including details of any application fees charged by the relevant government authority.

7 CFR 1450 (Exhibit USA-42) establishes the program provisions, including eligibility, payment rates, and related measures. The application process is outlined in the FSA handbook at 1-BCAP (Exhibit USA-29).

Appendix reference: Exhibits USA-29, USA-42

2. For each programme, please describe the decision-making process used by the relevant government authority to approve or reject an application. Please clearly indicate any differences in the process across different types of subsidies or programmes.

See the FSA handbook at 1-BCAP (Exhibit USA-29).

Appendix reference: Exhibit USA-29

3. Please answer the following questions regarding eligibility for receiving benefits provided under each programme:
 - a. Please specify whether eligibility for the programme is at all conditional on a company's export performance. If so, please provide details of the criteria that apply.

Eligibility for BCAP is not conditional on a company's export performance.

Appendix reference: N/A

- b. Please specify whether eligibility for the programme is at all conditional on a company's use of domestic goods over imported goods, and if so please provide details.

The eligible materials for BCAP must be produced in the United States. There are no other requirements for a company's use of domestic goods over imported goods.

Appendix reference: N/A

- c. Please specify whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions. If so, please specify the companies or industries and the designated regions.

Eligibility for BCAP is not conditional upon, or limited to, the location of companies or industries within specific regions.

Appendix reference: N/A

- d. Please specify whether eligibility for the programme is limited to any individual or groups of companies and/or industries. If so, please detail the relevant companies and/or industries and the laws that govern this criterion.

Generally, agricultural and forest landowners and operators who meet the eligibility criteria may apply for BCAP. See 7 CFR 1450 (**Exhibit USA-42**).

Appendix reference: **Exhibit USA-42**

C4 Subsidies received under the programmes

1. Please complete **Annex C4 – Programme beneficiaries** identifying **all** companies that accrued or received a subsidy (or subsidies) under the programmes during 1 January 2024 to 31 December 2024. This may include benefits from programmes that were in place well before the POI. Please add additional rows as required.

Please ensure the columns under 'Programme information' are populated using the exact information in **Table 1**, ensuring any programme(s) detailed in Section C1 are included.

U.S. government response: No funding was provided for this program during the POI or during the four years of data that are requested in Annex C4. Therefore, there are no payments to report.

2. Please identify and provide copies of any contractual agreements between the US Government and any companies that receive benefits under the programme (e.g. loan contracts, grant contracts, etc.).

No funding was provided for this program during the POI or during the four years of data that are requested in Annex C4. Therefore, there are no payments to report.

Appendix reference: N/A

3. For **each** programme beneficiary listed in **Annex C4 – Programme beneficiaries**, please answer the following questions:

- a. Please explain the subsidy (or subsidies) provided to the beneficiary. Include an explanation of whether the subsidy was one-off or recurring, including the years it recurred and whether the subsidy varied between years. Please also explain how the amount stated in **Annex C4** has been estimated, including the methodology and assumptions used (if relevant).

No funding was provided for this program during the POI or during the four years of data that are requested in Annex C4. Therefore, there are no payments to report.

Appendix reference: N/A

- b. Please indicate what functions the company performs and specify whether the nature of any such functions could be recognised as being equivalent to those of a Foreign Authority.

Although the United States does not record the functions of private sector companies in the ordinary course, the United States has no reason to believe that any HVO producers could be recognized as being equivalent to those of a Foreign Authority.

Appendix reference: N/A

- c. Please state whether any of the company's functions are undertaken on behalf of the US Government and specify whether the company is required to support the US Government policies.

No companies engaged in the production of HVO undertake functions on behalf of the U.S. government nor are they required to support U.S. government policies

Appendix reference: N/A

- d. If the company has been trusted, vested or tasked with any responsibility normally associated with a Foreign Authority please specify the nature and function of this responsibility and provide copies of the relevant legal instruments or regulations.

No companies engaged in HVO production have been vested with responsibility associated with a Foreign Authority.

Appendix reference: N/A

- e. Please indicate whether the company has the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of the Foreign Authority.

No companies engaged in HVO production have the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of a Foreign Authority.

Appendix reference: N/A

4. For **each** by GSE identified in **Annex C4**, if any, please answer the following questions:

- a. Please indicate any payments and/or injections of funds provided by the US Government to the GSE (e.g. grants, awards, purchase of shares, injection of capital funds etc.). Please detail the date, amount and the reason(s) for the provision.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- b. Please identify and provide details on whether the GSE has any financial liabilities with any financial institutions in which the US Government holds an interest.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- c. Please detail how each GSE funds its operations.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- d. Please explain how and to whom the GSE distributes its profits.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- e. Please explain how the performance of the GSE is measured, specifying which authority in the US Government inspects or reviews its performance (e.g. output and quality performance, employee performance, financial performance etc.) Include an explanation of what action, if any, is taken by such authorities if its performance targets are not met.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- f. Please provide details of any official the US Government reporting methods and/or procedures that the GSE must comply with.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

Alternative Fuel Refueling Property Credit

C2 General information on programmes

1. Please answer each of the following questions for **all** programmes listed in **Table 1**, including any additional programmes that have been identified in the previous section.

Please use the programme numbers listed in the table when referencing programmes and provide evidence to support responses.

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;
- the nature or form of the subsidy;
- the nature of benefits or concessions granted;
- when the programme was established;
- the duration of the programme; and
- the laws and regulations under which the subsidy is granted (including English translations);
- how the programme operates; and
- which the US Government authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.)

The credits allowed under 26 U.S.C. §§ 30C (**Exhibit USA-43**) and 38 (**Exhibit USA-30**), are commonly known as the Alternative Fuel Vehicle Refueling Property Credit. These credits are available from January 1, 2006, to December 31, 2032.

The Alternative Fuel Vehicle Refueling Property Credit was established by the Energy Policy Act of 2005 (**Exhibit USA-1**). The EPAAct 05 was enacted on August 8, 2005. Section 30C has been amended many times, most recently by Public Law 117-169, enacted on August 16, 2022.

Qualified alternative fuel vehicle refueling property generally includes any depreciable property (not including a building and its structural components), the original use of which begins with the taxpayer, and that is (1) for the storage or dispensing of a clean-burning fuel into the fuel tank of a motor vehicle propelled by such fuel, but only if the storage or dispensing of the fuel is at the point where such fuel is delivered into the fuel tank of the motor vehicle, or (2) for the recharging of motor vehicles propelled by electricity, but only if the property is located at the point where the motor vehicles are recharged. For purposes of section 30C, “clean-burning fuels” includes only (1) any fuel at least 85 percent of the volume of which consists of one or more of the following: ethanol, natural gas, compressed natural gas, liquified natural gas, liquefied petroleum gas, or hydrogen; (2) any mixture that consists of two or more of the following: biodiesel (as defined in section 40A(d)(1) of the Code), diesel fuel (as defined in section 4083(a)(3) of the Code), or kerosene, and at least 20 percent of the volume of which consists of biodiesel determined without regard to any kerosene in such mixture; (3) electricity; or (4) any transportation fuel (as defined in

section 45Z(d)(5) of the Code) that is produced after December 31, 2024. Section 30C, as amended, requires that property be placed in service in an eligible census tract in order to qualify for the credit. An eligible census tract is any population census tract that either is a low-income community under section 45D(e) of the Code or is not an urban area (non-urban area). With respect to dual-use property (that is property that is used for a creditable purpose and a non-creditable purpose, for example, a fuel pump that can dispense clean-burning fuel and conventional fuel), the creditable portion of the cost of such property is limited to the increase of the cost of the dual-use property. In some cases, this will result in the dual-use property's cost not being creditable under section 30C.

For property placed in service after December 31, 2022, and on or before December 31, 2032, section 30C(a) provides a credit equal to 6 percent of the cost of any qualified alternative fuel vehicle refueling property that the taxpayer places in service during the year, if the property is depreciable property. However, for depreciable property that is placed in service as part of a qualified alternative fuel vehicle refueling project that satisfies the prevailing wage and apprenticeship requirements (discussed further in part V of this Background section), the amount of the section 30C credit is multiplied by five. For property that is not subject to depreciation, section 30C(a) allows a 30 percent credit for any property placed in service during the taxable year, with no requirement to satisfy any prevailing wage and apprenticeship requirements. The section 30C credit with respect to any single item of qualified alternative fuel vehicle refueling property placed in service by the taxpayer during the taxable year is limited to \$100,000 in the case of depreciable property, and \$1,000 in any other case.

The amount of the section 30C credit is treated as a personal credit or a general business credit depending on the character of the property that the taxpayer places in service. In general, the section 30C credit is a non-refundable personal credit allowed under subpart B of part IV of subchapter A of chapter 1. However, the amount of the section 30C credit that is attributable to property that is of a character subject to an allowance for depreciation (depreciable property) is treated under section 30C(d)(1) as a current year business credit under section 38(b) of the Code instead of being allowed under section 30C(a).

This credit is claimed on Form 8911 (**Exhibit USA-44**, attached to Form 3800 (**Exhibit USA-35**), as applicable.

The Internal Revenue Service administers and enforces the Internal Revenue Code.

Appendix reference: **Exhibits USA-1, USA-30, USA-35, USA-43, USA-44**

(At this stage we are not asking you to provide answers for programmes listed in **Table 2**, unless you are unable to provide evidence to show they have not conferred a benefit for producers of HVO during the POI.)

2. Please provide details of future changes expected to the programmes listed in **Table 1**.

There are no future changes expected at this time.
Appendix reference: N/A

C3 Programme eligibility

Please answer each of the following questions for **all** programmes listed in **Table 1** above. Your responses should include information on any additional programmes that have been identified and added to the table in the process of completing this questionnaire.

In the questions that follow, please use the programme numbers listed in **Table 1** to refer to programmes and substantiate responses with evidence.

1. For each programme, please explain the application process, including details of any application fees charged by the relevant government authority.

There is no applicable process.
Appendix reference: N/A

2. For each programme, please describe the decision-making process used by the relevant government authority to approve or reject an application. Please clearly indicate any differences in the process across different types of subsidies or programmes.

There is no applicable process.
Appendix reference: N/A

3. Please answer the following questions regarding eligibility for receiving benefits provided under each programme:
 - a. Please specify whether eligibility for the programme is at all conditional on a company's export performance. If so, please provide details of the criteria that apply.

The Alternative Fuel Vehicle Refueling Property Credit was not conditional on a company's export performance.
Appendix reference: N/A

- b. Please specify whether eligibility for the programme is at all conditional on a company's use of domestic goods over imported goods, and if so please provide details.

The Alternative Fuel Vehicle Refueling Property Credit was not conditional on a company's use of domestic goods over imported goods.
Appendix reference: N/A

- c. Please specify whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions. If so, please specify the companies or industries and the designated regions.

Property shall not be treated as qualified alternative fuel vehicle refueling property unless such property is placed in service in an eligible census tract pursuant to 26 USC 30C (**Exhibit – USA 43**). An eligible census tract is any population census tract that either is a low-income community under section 45D(e) of the Code or is not an urban area (non-urban area).

Appendix reference: **Exhibit USA -43**

- d. Please specify whether eligibility for the programme is limited to any individual or groups of companies and/or industries. If so, please detail the relevant companies and/or industries and the laws that govern this criterion.

The Alternative Fuel Vehicle Refueling Property Credit was not limited to any individual or groups of companies and/or industries.

Appendix reference: **N/A**

C4 Subsidies received under the programmes

1. Please complete **Annex C4 – Programme beneficiaries** identifying **all** companies that accrued or received a subsidy (or subsidies) under the programmes during 1 January 2024 to 31 December 2024. This may include benefits from programmes that were in place well before the POI. Please add additional rows as required.

Please ensure the columns under ‘Programme information’ are populated using the exact information in **Table 1**, ensuring any programme(s) detailed in Section C1 are included.

This information is non-disclosable pursuant to 26 U.S.C. 6103.

2. Please identify and provide copies of any contractual agreements between the US Government and any companies that receive benefits under the programme (e.g. loan contracts, grant contracts, etc.).

None, this was a tax credit.

Appendix reference: **N/A**

3. For **each** programme beneficiary listed in **Annex C4 – Programme beneficiaries**, please answer the following questions:
- a. Please explain the subsidy (or subsidies) provided to the beneficiary. Include an explanation of whether the subsidy was one-off or recurring, including the years it recurred and whether the subsidy varied between years. Please also explain how the amount stated in **Annex C4** has been estimated, including the methodology and assumptions used (if relevant).

This information is non-disclosable pursuant to 26 U.S.C. 6103. See **Exhibit USA-14**.

Appendix reference: **Exhibit USA-14**

- b. Please indicate what functions the company performs and specify whether the nature of any such functions could be recognised as being equivalent to those of a Foreign Authority.

Although the United States does not record the functions of private sector companies in the ordinary course, the United States has no reason to believe that any HVO producers could be recognized as being equivalent to those of a Foreign Authority.

Appendix reference: N/A

- c. Please state whether any of the company's functions are undertaken on behalf of the US Government and specify whether the company is required to support the US Government policies.

No companies engaged in the production of HVO undertake functions on behalf of the U.S. government nor are they required to support U.S. government policies.

Appendix reference: N/A

- d. If the company has been trusted, vested or tasked with any responsibility normally associated with a Foreign Authority please specify the nature and function of this responsibility and provide copies of the relevant legal instruments or regulations.

No companies engaged in HVO production have been vested with responsibility associated with a Foreign Authority.

Appendix reference: N/A

- e. Please indicate whether the company has the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of the Foreign Authority.

No companies engaged in HVO production have the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of a Foreign Authority.

Appendix reference: N/A

4. For **each** by GSE identified in **Annex C4**, if any, please answer the following questions:

- g. Please indicate any payments and/or injections of funds provided by the US Government to the GSE (e.g. grants, awards, purchase of shares, injection of capital funds etc.). Please detail the date, amount and the reason(s) for the provision.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- h. Please identify and provide details on whether the GSE has any financial liabilities with any financial institutions in which the US Government holds an interest.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- i. Please detail how each GSE funds its operations.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

j. Please explain how and to whom the GSE distributes its profits.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

k. Please explain how the performance of the GSE is measured, specifying which authority in the US Government inspects or reviews its performance (e.g. output and quality performance, employee performance, financial performance etc.) Include an explanation of what action, if any, is taken by such authorities if its performance targets are not met.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

l. Please provide details of any official the US Government reporting methods and/or procedures that the GSE must comply with.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

Missouri Biodiesel Producer Tax Credit

C2 General information on programmes

1. Please answer each of the following questions for **all** programmes listed in **Table 1**, including any additional programmes that have been identified in the previous section.

Please use the programme numbers listed in the table when referencing programmes and provide evidence to support responses.

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;
- the nature or form of the subsidy;
- the nature of benefits or concessions granted;
- when the programme was established;
- the duration of the programme; and
- the laws and regulations under which the subsidy is granted (including English translations);
- how the programme operates; and
- which the US Government authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.)

Pursuant to section 135.778, RSMo (**Exhibit MO-1**), for tax years beginning on or after January 1, 2023, a Missouri biodiesel producer is allowed a state tax credit to be taken against the producer's state income tax liability. For any Missouri biodiesel producer with a tax year beginning prior to January 1, 2023, but ending during the 2023 calendar year, such Missouri biodiesel producer shall be allowed a tax credit for the amount of biodiesel fuel produced during the portion of such tax year that occurs during the 2023 calendar year. The amount of the tax credit shall be two cents per gallon of biodiesel fuel produced by the Missouri biodiesel producer during the tax year for which the tax credit is claimed.

The tax credit authorized under section 135.778, RSMo (**Exhibit MO-1**) shall be claimed by such taxpayer at the time such taxpayer files a return and shall be applied against the income tax liability imposed by chapter 143 (**Exhibit MO-2**), excluding the withholding tax imposed by sections 143.191 to 143.265, after reduction for all other credits allowed thereon.

The provisions of this program authorized under section 135.778, RSMo shall automatically sunset on December 31, 2028, unless reauthorized by an act of the Missouri state general assembly.

To claim the Missouri Biodiesel Producer Tax Credit, a Missouri biodiesel producer – through their authorized representative – will complete, sign, and submit Form 5875 with the filing of their applicable tax forms to Missouri Department of Revenue for review and authorization for the tax credit amount.

Appendix reference: **Exhibit MO-1 and MO-2**

(At this stage we are not asking you to provide answers for programmes listed in **Table 2**, unless you are unable to provide evidence to show they have not conferred a benefit for producers of HVO during the POI.)

2. Please provide details of future changes expected to the programmes listed in **Table 1**.

There are no future changes expected at this time.

Appendix reference: N/A

C3 Programme eligibility

Please answer each of the following questions for **all** programmes listed in **Table 1** above. Your responses should include information on any additional programmes that have been identified and added to the table in the process of completing this questionnaire.

In the questions that follow, please use the programme numbers listed in **Table 1** to refer to programmes and substantiate responses with evidence.

1. For each programme, please explain the application process, including details of any application fees charged by the relevant government authority.

To claim the Missouri Biodiesel Producer Tax Credit, a Missouri biodiesel producer – through their authorized representative – must complete, sign, and submit Form 5875 (Exhibit MO-5) along with their appropriate state tax filing. Documentation supporting the claim must be provided. There are no application fees.

Appendix reference: Exhibit MO-5

2. For each programme, please describe the decision-making process used by the relevant government authority to approve or reject an application. Please clearly indicate any differences in the process across different types of subsidies or programmes.

The Missouri Department of Revenue will review Form 5875 (Exhibit MO-5) to verify the amount claimed is calculated properly and verify it is an authorized producer on the biodiesel producer list that is maintained by the Missouri Department of Natural Resources at https://dnr.mo.gov/energy/energy-resources/biofuels .

Appendix reference: MO-5

3. Please answer the following questions regarding eligibility for receiving benefits provided under each programme:
 - a. Please specify whether eligibility for the programme is at all conditional on a company's export performance. If so, please provide details of the criteria that apply.

The Missouri Biodiesel Producer Tax Credit is not conditional on export performance.

Appendix reference: N/A

- b. Please specify whether eligibility for the programme is at all conditional on a company's use of domestic goods over imported goods, and if so please provide details.

The Missouri Biodiesel Producer Tax Credit is not conditional on a company's use of domestic goods over imported goods.

Appendix reference: N/A

- c. Please specify whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions. If so, please specify the companies or industries and the designated regions.

In order to be eligible to claim the Missouri Biodiesel Producer Tax Credit, the applicant must be a person, firm, or corporation doing business in Missouri that produces biodiesel fuel in Missouri.

Appendix reference: N/A

- d. Please specify whether eligibility for the programme is limited to any individual or groups of companies and/or industries. If so, please detail the relevant companies and/or industries and the laws that govern this criterion.

A person, firm, or corporation doing business in Missouri that: (1) produces biodiesel fuel in the state of Missouri, (2) is registered with the United States EPA according to the requirements of 40 C.F.R Part 79 (**Exhibit MO-6**), and (3) has begun construction on such facility or has been selling biodiesel fuel produced at such facility on or before January 2, 2023.

Appendix reference: **Exhibit MO-6**

C4 Subsidies received under the programmes

1. Please complete **Annex C4 – Programme beneficiaries** identifying **all** companies that accrued or received a subsidy (or subsidies) under the programmes during 1 January 2024 to 31 December 2024. This may include benefits from programmes that were in place well before the POI. Please add additional rows as required.

Please ensure the columns under 'Programme information' are populated using the exact information in **Table 1**, ensuring any programme(s) detailed in Section C1 are included.

U.S. Government Response: Reports, returns, or other information received or obtained in connection with the administration of the tax laws of the state of Missouri are treated as confidential (see **Exhibit MO-3**). IRS, Publication 1075 (**Exhibit MO-4**) prohibits statistics at the state level from being released if data contains fewer than 10 returns in order to maintain confidentiality of the individual records.

There are fewer than 10 recipients of the Biodiesel Producer Tax Credit therefore we are unable to provide any aggregate data.

2. Please identify and provide copies of any contractual agreements between the US Government and any companies that receive benefits under the programme (e.g. loan contracts, grant contracts, etc.).

N/A. The United States federal government is not aware of the existence of any such agreements.

Appendix reference: N/A

3. For **each** programme beneficiary listed in **Annex C4 – Programme beneficiaries**, please answer the following questions:

- a. Please explain the subsidy (or subsidies) provided to the beneficiary. Include an explanation of whether the subsidy was one-off or recurring, including the years it recurred and whether the subsidy varied between years. Please also explain how the amount stated in **Annex C4** has been estimated, including the methodology and assumptions used (if relevant).

Reports, returns, or other information received or obtained in connection with the administration of the tax laws of the state of Missouri are treated as confidential (**Exhibit MO-3**). We defer to IRS, Publication 1075 (Rev. 11-2021) (**Exhibit MO-4**), which prohibits statistics at the state level from being released if data contains less than 10 returns in order to maintain confidentiality of the individual records.

There are less than 10 recipients of the Biodiesel Producer Tax Credit; therefore, the United States is unable to provide any aggregate data.

Appendix reference: **Exhibits MO-3, MO-4**

- b. Please indicate what functions the company performs and specify whether the nature of any such functions could be recognised as being equivalent to those of a Foreign Authority.

Although the United States does not record the functions of private sector companies in the ordinary course, the United States has no reason to believe that any HVO producers could be recognized as being equivalent to those of a Foreign Authority.

Appendix reference: N/A

- c. Please state whether any of the company's functions are undertaken on behalf of the US Government and specify whether the company is required to support the US Government policies.

No companies engaged in the production of HVO undertake functions on behalf of the U.S. government nor are they required to support U.S. government policies.

Appendix reference: N/A

- d. If the company has been trusted, vested or tasked with any responsibility normally associated with a Foreign Authority please specify the nature and function of this responsibility and provide copies of the relevant legal instruments or regulations.

No companies engaged in HVO production have been vested with responsibility associated with a Foreign Authority.

Appendix reference: N/A

- e. Please indicate whether the company has the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of the Foreign Authority.

No companies engaged in HVO production have the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of a Foreign Authority.

Appendix reference: N/A

- 4. For **each** by GSE identified in **Annex C4**, if any, please answer the following questions:

- g. Please indicate any payments and/or injections of funds provided by the US Government to the GSE (e.g. grants, awards, purchase of shares, injection of capital funds etc.). Please detail the date, amount and the reason(s) for the provision.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- h. Please identify and provide details on whether the GSE has any financial liabilities with any financial institutions in which the US Government holds an interest.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- i. Please detail how each GSE funds its operations.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- j. Please explain how and to whom the GSE distributes its profits.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- k. Please explain how the performance of the GSE is measured, specifying which authority in the US Government inspects or reviews its performance (e.g. output and quality performance, employee performance, financial performance etc.) Include an explanation of what action, if any, is taken by such authorities if its performance targets are not met.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- l. Please provide details of any official the US Government reporting methods and/or procedures that the GSE must comply with.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

Texas Fuel Ethanol, Renewable Methane, Biodiesel and Renewable Diesel Production Incentive Programme

C2 General information on programmes

1. Please answer each of the following questions for **all** programmes listed in **Table 1**, including any additional programmes that have been identified in the previous section.

Please use the programme numbers listed in the table when referencing programmes and provide evidence to support responses.

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;
- the nature or form of the subsidy;
- the nature of benefits or concessions granted;
- when the programme was established;
- the duration of the programme; and
- the laws and regulations under which the subsidy is granted (including English translations);
- how the programme operates; and
- which the US Government authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.)

The purpose of the Texas Fuel Ethanol, Renewable Methane, Biodiesel and Renewable Diesel Production Incentive Program is to incentivize ethanol, methane, biodiesel and renewable diesel production.

The Program is codified in the State of Texas Agricultural Code, Title 2, Chapter 16. It was originally created in 2003. In 2007, the Texas Legislature transferred the administration of the Program from the Texas Economic Development and Tourism Office to the Texas Department of Agriculture (TDA). Furthermore, in 2009, the Texas Legislature passed two bills amending Chapter 16. This inadvertently resulted in conflicting language between fee schedules and grant payout structures. These inconsistencies must be corrected through the legislative process before the Program can be utilized. Absent a statutory change, the program will continue to be unfunded and unused.

Appendix reference: N/A

(At this stage we are not asking you to provide answers for programmes listed in **Table 2**, unless you are unable to provide evidence to show they have not conferred a benefit for producers of HVO during the POI.)

2. Please provide details of future changes expected to the programmes listed in **Table 1**.

No changes are anticipated for this program.

Appendix reference: N/A

C3 Programme eligibility

Please answer each of the following questions for **all** programmes listed in **Table 1** above. Your responses should include information on any additional programmes that have been identified and added to the table in the process of completing this questionnaire.

In the questions that follow, please use the programme numbers listed in **Table 1** to refer to programmes and substantiate responses with evidence.

1. For each programme, please explain the application process, including details of any application fees charged by the relevant government authority.

N/A. The Program is not operational.

Appendix reference: N/A

2. For each programme, please describe the decision-making process used by the relevant government authority to approve or reject an application. Please clearly indicate any differences in the process across different types of subsidies or programmes.

N/A. The Program is not operational.

Appendix reference: N/A

3. Please answer the following questions regarding eligibility for receiving benefits provided under each programme:
 - a. Please specify whether eligibility for the programme is at all conditional on a company's export performance. If so, please provide details of the criteria that apply.

N/A. The Program is not operational.

Appendix reference: N/A

- b. Please specify whether eligibility for the programme is at all conditional on a company's use of domestic goods over imported goods, and if so please provide details.

N/A. The Program is not operational.

Appendix reference: N/A

- c. Please specify whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions. If so, please specify the companies or industries and the designated regions.

N/A. The Program is not operational.

Appendix reference: N/A

- d. Please specify whether eligibility for the programme is limited to any individual or groups of companies and/or industries. If so, please detail the relevant companies and/or industries and the laws that govern this criterion.

N/A. The Program is not operational.

Appendix reference: N/A

C4 Subsidies received under the programmes

1. Please complete **Annex C4 – Programme beneficiaries** identifying **all** companies that accrued or received a subsidy (or subsidies) under the programmes during 1 January 2024 to 31 December 2024. This may include benefits from programmes that were in place well before the POI. Please add additional rows as required.

Please ensure the columns under ‘Programme information’ are populated using the exact information in **Table 1**, ensuring any programme(s) detailed in Section C1 are included.

U.S. government response: No funds have been distributed under this program in the last 15 years (or more).

2. Please identify and provide copies of any contractual agreements between the US Government and any companies that receive benefits under the programme (e.g. loan contracts, grant contracts, etc.).

N/A. The United States federal government is not aware of the existence of any such agreements.

Appendix reference: N/A

3. For **each** programme beneficiary listed in **Annex C4 – Programme beneficiaries**, please answer the following questions:
- a. Please explain the subsidy (or subsidies) provided to the beneficiary. Include an explanation of whether the subsidy was one-off or recurring, including the years it recurred and whether the subsidy varied between years. Please also explain how the amount stated in **Annex C4** has been estimated, including the methodology and assumptions used (if relevant).

No funds have been distributed under this program in the last 15 years (or more).

Appendix reference: N/A

- b. Please indicate what functions the company performs and specify whether the nature of any such functions could be recognised as being equivalent to those of a Foreign Authority.

Although the United States does not record the functions of private sector companies in the ordinary course, the United States has no reason to believe that any HVO producers could be recognized as being equivalent to those of a Foreign Authority.

Appendix reference: N/A

- c. Please state whether any of the company's functions are undertaken on behalf of the US Government and specify whether the company is required to support the US Government policies.

No companies engaged in the production of HVO undertake functions on behalf of the U.S. government nor are they required to support U.S. government policies.

Appendix reference: N/A

- d. If the company has been trusted, vested or tasked with any responsibility normally associated with a Foreign Authority please specify the nature and function of this responsibility and provide copies of the relevant legal instruments or regulations.

No companies engaged in HVO production have been vested with responsibility associated with a Foreign Authority.

Appendix reference: N/A

- e. Please indicate whether the company has the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of the Foreign Authority.

No companies engaged in HVO production have the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of a Foreign Authority.

Appendix reference: N/A

4. For **each** by GSE identified in **Annex C4**, if any, please answer the following questions:

- a. Please indicate any payments and/or injections of funds provided by the US Government to the GSE (e.g. grants, awards, purchase of shares, injection of capital funds etc.). Please detail the date, amount and the reason(s) for the provision.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- b. Please identify and provide details on whether the GSE has any financial liabilities with any financial institutions in which the US Government holds an interest.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- c. Please detail how each GSE funds its operations.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- d. Please explain how and to whom the GSE distributes its profits.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- e. Please explain how the performance of the GSE is measured, specifying which authority in the US Government inspects or reviews its performance (e.g. output and quality performance, employee performance, financial performance etc.) Include an explanation of what action, if any, is taken by such authorities if its performance targets are not met.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- f. Please provide details of any official the US Government reporting methods and/or procedures that the GSE must comply with.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

Texas Biofuel Blend Tax Exemption

C2 General information on programmes

1. Please answer each of the following questions for **all** programmes listed in **Table 1**, including any additional programmes that have been identified in the previous section.

Please use the programme numbers listed in the table when referencing programmes and provide evidence to support responses.

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;
- the nature or form of the subsidy;
- the nature of benefits or concessions granted;
- when the programme was established;
- the duration of the programme; and
- the laws and regulations under which the subsidy is granted (including English translations);
- how the programme operates; and
- which the US Government authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.)

The Texas Biofuel Blend Tax Exemption is codified in Texas Tax Code § 162.204(a)(9) (**Exhibit TX-1**) and exempts from motor fuels taxes the volume of water, fuel ethanol, HVO, biodiesel, or mixtures thereof that are blended together with taxable diesel fuel.

Per Texas Tax Code Section 162.201, a tax is imposed on the removal of diesel fuel from the terminal using the terminal rack other than by bulk transfer. The supplier or permissive supplier is liable for and shall collect the tax imposed by this subchapter from the person who orders the withdrawal at the terminal rack. Terms contained within the imposition statute are defined in Texas Tax Code Section 162.001. This includes biodiesel fuel, which is defined in 162.001(7) as that term is defined in Section 16.001, Texas Agricultural Code and any motor fuel or mixture of motor fuels, other than gasoline blended fuel, that is: (A) derived wholly or partly from agricultural products, vegetable oils, recycled greases, or animal fats, or the wastes of those products or fats; and (B) advertised, offered for sale, sold, used, or capable of use as fuel for a diesel-powered engine.

Texas Tax Code Section 162.204(a)(9) (**Exhibit TX-1**) provides an exemption from motor fuels tax for the volume of water, fuel ethanol, HVO, biodiesel, or mixtures thereof that are blended together with taxable diesel fuel when the finished product sold or used is clearly identified on the retail pump, storage tank, and sales invoice as a combination of diesel fuel and water, fuel ethanol, HVO, biodiesel, or mixtures thereof.

This program is administered by the Texas Comptroller of Public Accounts, Lyndon B. Johnson State Office Building, 111 East 17th Street Austin, Texas 78774.

The Comptroller's Tax Policy Division promulgates the administrative regulation and any forms or written guidance for the tax/exemption. Entities subject to the tax file their returns/reports to the agency's Account Maintenance Division, and refund verifications may be handled by either the agency's Revenue Accounting Division or Audit Division depending on the amount at issue. Any audit examinations are handled by the agency's Audit Division. The agency's Enforcement Division is responsible for ensuring taxpayers file the required reports and payments.

To administer this statute, the Texas Comptroller of Public Accounts promulgated an administrative regulation (Rule) that can be found at 34 Texas Administrative Code Section 3.443

The duration of this program is indefinite.

Appendix reference: **Exhibit TX-1**

(At this stage we are not asking you to provide answers for programmes listed in **Table 2**, unless you are unable to provide evidence to show they have not conferred a benefit for producers of HVO during the POI.)

2. Please provide details of future changes expected to the programmes listed in **Table 1**.

We do not anticipate any changes in the program.

Appendix reference: N/A

C3 Programme eligibility

Please answer each of the following questions for **all** programmes listed in **Table 1** above. Your responses should include information on any additional programmes that have been identified and added to the table in the process of completing this questionnaire.

In the questions that follow, please use the programme numbers listed in **Table 1** to refer to programmes and substantiate responses with evidence.

1. For each programme, please explain the application process, including details of any application fees charged by the relevant government authority.

There is not an application process to obtain the exemption. 34 Texas Administrative Code § 3.443 (**Exhibit TX-2**) provides the requirements for the types of fuel as well as the labeling, invoicing, and reporting requirements to claim the exemption.

Appendix reference: **Exhibit TX-2**

2. For each programme, please describe the decision-making process used by the relevant government authority to approve or reject an application. Please clearly indicate any differences in the process across different types of subsidies or programmes.

34 Texas Administrative Code § 3.443 (**Exhibit TX-2**) provides the requirements for the types of fuel as well as the labeling, invoicing, and reporting requirements to claim the exemption.

Appendix reference: **Exhibit TX-2**

3. Please answer the following questions regarding eligibility for receiving benefits provided under each programme:

a. Please specify whether eligibility for the programme is at all conditional on a company's export performance. If so, please provide details of the criteria that apply.

Eligibility for the exemption is not conditioned on export performance.

Appendix reference: **N/A**

b. Please specify whether eligibility for the programme is at all conditional on a company's use of domestic goods over imported goods, and if so please provide details.

Eligibility for the exemption is not conditioned on the use of domestic over imported goods

Appendix reference: **N/A**

c. Please specify whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions. If so, please specify the companies or industries and the designated regions.

Eligibility for the exemption is not limited to specific regions within the State of Texas.

Appendix reference: **N/A**

d. Please specify whether eligibility for the programme is limited to any individual or groups of companies and/or industries. If so, please detail the relevant companies and/or industries and the laws that govern this criterion.

Eligibility is not limited to any individual or group or companies and/or industries.

Appendix reference: **N/A**

C4 Subsidies received under the programmes

1. Please complete **Annex C4 – Programme beneficiaries** identifying **all** companies that accrued or received a subsidy (or subsidies) under the programmes during 1 January 2024 to 31 December 2024. This may include benefits from programmes that were in place well before the POI. Please add additional rows as required.

Please ensure the columns under 'Programme information' are populated using the exact information in **Table 1**, ensuring any programme(s) detailed in Section C1 are included.

2. Please identify and provide copies of any contractual agreements between the US Government and any companies that receive benefits under the programme (e.g. loan contracts, grant contracts, etc.).

N/A. The United States federal government is not aware of the existence of any such agreements.

Appendix reference: N/A

3. For **each** programme beneficiary listed in **Annex C4 – Programme beneficiaries**, please answer the following questions:

- a. Please explain the subsidy (or subsidies) provided to the beneficiary. Include an explanation of whether the subsidy was one-off or recurring, including the years it recurred and whether the subsidy varied between years. Please also explain how the amount stated in **Annex C4** has been estimated, including the methodology and assumptions used (if relevant).

Each of the entities included on Annex C4 claimed on exemption from motor fuels taxes based on the number of gallons reported as exempt. The entities listed consistently claim the exemption, although some may not make a claim every year. There are no amounts included in Annex C4.

The Texas state government does not track the information in the form requested by the United Kingdom such as by entity, in liters, total amounts per entity. Because it is part of an overall amount of fuel tax due and combined with other deductions, it is not possible to separate the tax exemption amounts out other than at an aggregate level.

Appendix reference: N/A

- b. Please indicate what functions the company performs and specify whether the nature of any such functions could be recognised as being equivalent to those of a Foreign Authority.

Although the United States does not record the functions of private sector companies in the ordinary course, the United States has no reason to believe that any HVO producers could be recognized as being equivalent to those of a Foreign Authority.

Appendix reference: N/A

- c. Please state whether any of the company's functions are undertaken on behalf of the US Government and specify whether the company is required to support the US Government policies.

No companies engaged in the production of HVO undertake functions on behalf of the U.S. government nor are they required to support U.S. government policies.

Appendix reference: N/A

- d. If the company has been trusted, vested or tasked with any responsibility normally associated with a Foreign Authority please specify the nature and function of this responsibility and provide copies of the relevant legal instruments or regulations.

No companies engaged in HVO production have been vested with responsibility associated with a Foreign Authority.

Appendix reference: N/A

- e. Please indicate whether the company has the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of the Foreign Authority.

No companies engaged in HVO production have the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of a Foreign Authority.

Appendix reference: N/A

4. For **each** by GSE identified in **Annex C4**, if any, please answer the following questions:

- a. Please indicate any payments and/or injections of funds provided by the US Government to the GSE (e.g. grants, awards, purchase of shares, injection of capital funds etc.). Please detail the date, amount and the reason(s) for the provision.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- b. Please identify and provide details on whether the GSE has any financial liabilities with any financial institutions in which the US Government holds an interest.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- c. Please detail how each GSE funds its operations.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- d. Please explain how and to whom the GSE distributes its profits.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- e. Please explain how the performance of the GSE is measured, specifying which authority in the US Government inspects or reviews its performance (e.g. output and quality performance, employee performance, financial performance etc.) Include an

explanation of what action, if any, is taken by such authorities if its performance targets are not met.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- f. Please provide details of any official the US Government reporting methods and/or procedures that the GSE must comply with.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

Washington State Biofuels Production Tax Exemption

C2 General information on programmes

1. Please answer each of the following questions for **all** programmes listed in **Table 1**, including any additional programmes that have been identified in the previous section.

Please use the programme numbers listed in the table when referencing programmes and provide evidence to support responses.

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;
- the nature or form of the subsidy;
- the nature of benefits or concessions granted;
- when the programme was established;
- the duration of the programme; and
- the laws and regulations under which the subsidy is granted (including English translations);
- how the programme operates; and
- which the US Government authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.)

This alleged program was not available during the POI. The reduced Business and Occupation (B&O) tax rate for manufacturing wood biomass fuel is authorized under 82.04.260(1)(e) of the Revised Code of Washington (RCW) (**Exhibit WA-1**). The property/leasehold tax exemption for manufacturers of biofuels is authorized under 84.36.640 of the RCW (**Exhibit WA-2**).

The property/leasehold tax exemption was available to manufacturers of alcohol fuel, biodiesel fuel, biodiesel feedstock, or wood biomass fuel. Qualifying buildings, equipment, and land used in the manufacturing of alcohol fuel, biodiesel, or biodiesel feedstocks are exempt from state and local property and leasehold excise taxes for a period of six years from the date the facility or addition to the existing facility becomes operational. Applicants must submit their applications for this exemption by December 31, 2015. For manufacturing facilities which produce products in addition to wood biomass fuel, the amount of the property tax exemption is based upon the annual percentage of the total value of all products manufactured that is the value of the wood biomass fuel manufactured.

The reduced Business and Occupation B&O tax rate was available for manufacturers of wood biomass fuel. "Wood biomass fuel" means a liquid or gaseous fuel that is produced from lignocellulosic feedstocks, including wood, forest, or field residue and dedicated energy crops, and that does not include wood treated with chemical preservations such as creosote, pentachlorophenol, or copper-chrome-arsenic. The state [B&O tax](#) is a gross receipts tax (see additional information at **Exhibit WA-4**). It is measured on the value of products, gross proceeds of sale, or gross income of the business. Washington, unlike many other states, does not have an income tax. Washington's B&O tax is calculated on

the **gross** income from activities. This means there are no deductions from the B&O tax for labor, materials, taxes, or other costs of doing business.

Businesses that manufacture wood biomass fuel are taxable under the Manufacturing Wood Biomass Fuel classification of the business and occupation (B&O) tax (**Exhibit WA-5**). A

Appendix reference: **Exhibits WA-1, WA-2, WA-4, WA-5**

(At this stage we are not asking you to provide answers for programmes listed in **Table 2**, unless you are unable to provide evidence to show they have not conferred a benefit for producers of HVO during the POI.)

2. Please provide details of future changes expected to the programmes listed in **Table 1**.

None known.

Appendix reference: N/A

C3 Programme eligibility

Please answer each of the following questions for **all** programmes listed in **Table 1** above. Your responses should include information on any additional programmes that have been identified and added to the table in the process of completing this questionnaire.

In the questions that follow, please use the programme numbers listed in **Table 1** to refer to programmes and substantiate responses with evidence.

1. For each programme, please explain the application process, including details of any application fees charged by the relevant government authority.

A. Property/leasehold tax exemption for manufacturers of biofuels:

N/A Applications closed on December 31, 2015.

Reporting/documentation:

- Application for exemption must be made by November 1 to local county assessor.
- No Annual Tax Performance Report.
- Electronic filing not required.
- **No claims may be filed after December 31, 2015 (Exhibit WA-2)**

Claims for property/leasehold tax exemptions authorized under 84.36.640 must be filed with the county assessor on forms prescribed by the department of revenue and furnished by the assessor. Once filed, the exemption is valid for six years and may not be renewed. The assessor must verify and approve claims as the assessor determines to be justified and in accordance with this section. No claims may be filed after December 31, 2015.

B. Reduced B&O tax rate for manufacturing wood biomass fuel:

Reporting/documentation:

- No application.
- No Annual Tax Performance Report.
- Electronic filing not required.

The B&O tax is reported and paid on the excise tax return or by electronic filing. A new business must register with the Washington Department of Revenue first. Once registered, a company will receive information about filing. Monthly Washington state tax returns are due on 25th of the following month; quarterly returns are due by the end of the month following the close of the quarter; and the due date for the annual returns changed from January 31 to April 15.

Appendix reference: **Exhibit WA-2**

2. For each programme, please describe the decision-making process used by the relevant government authority to approve or reject an application. Please clearly indicate any differences in the process across different types of subsidies or programmes.

There is no such applicable process.

Appendix reference: N/A

3. Please answer the following questions regarding eligibility for receiving benefits provided under each programme:
- a. Please specify whether eligibility for the programme is at all conditional on a company's export performance. If so, please provide details of the criteria that apply.

The Washington State reduced B&O tax rate for manufacturing wood biomass fuel and the property/leasehold tax exemption for manufacturers of biofuels were not conditional on export performance.

Appendix reference: N/A

- b. Please specify whether eligibility for the programme is at all conditional on a company's use of domestic goods over imported goods, and if so please provide details.

The Washington State reduced B&O tax rate for manufacturing wood biomass fuel is not and the property/leasehold tax exemption for manufacturers of biofuels was not conditional on a company's use of domestic goods over imported goods.

Appendix reference: N/A

- c. Please specify whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions. If so, please specify the companies or industries and the designated regions.

Eligibility for the Washington State reduced B&O tax rate for manufacturing wood biomass fuel is not and the property/leasehold tax exemption for manufacturers of biofuels was not

conditional upon, or limited to, the location of companies or industries within specific regions of Washington state.

Appendix reference: N/A

- d. Please specify whether eligibility for the programme is limited to any individual or groups of companies and/or industries. If so, please detail the relevant companies and/or industries and the laws that govern this criterion.

Manufacturers of alcohol fuel, biodiesel feedstock or wood biomass fuel met the eligibility criteria may be eligible for the Washington State reduced B&O tax rate for manufacturing wood biomass fuel and may have been eligible for the property/leasehold tax exemption for manufacturers of biofuels.

Appendix reference: N/A

C4 Subsidies received under the programmes

1. Please complete **Annex C4 – Programme beneficiaries** identifying **all** companies that accrued or received a subsidy (or subsidies) under the programmes during 1 January 2024 to 31 December 2024. This may include benefits from programmes that were in place well before the POI. Please add additional rows as required.

Please ensure the columns under ‘Programme information’ are populated using the exact information in **Table 1**, ensuring any programme(s) detailed in Section C1 are included.

2. Please identify and provide copies of any contractual agreements between the US Government and any companies that receive benefits under the programme (e.g. loan contracts, grant contracts, etc.).

N/A. The United States federal government is not aware of the existence of any such agreements.

Appendix reference: N/A

3. For **each** programme beneficiary listed in **Annex C4 – Programme beneficiaries**, please answer the following questions:

- a. Please explain the subsidy (or subsidies) provided to the beneficiary. Include an explanation of whether the subsidy was one-off or recurring, including the years it recurred and whether the subsidy varied between years. Please also explain how the amount stated in **Annex C4** has been estimated, including the methodology and assumptions used (if relevant).

Tax Information is exempt from disclosure under RCW 84.80.210 (**Exhibit WA-3**).

Appendix reference: **Exhibit WA-3**

- b. Please indicate what functions the company performs and specify whether the nature of any such functions could be recognised as being equivalent to those of a Foreign Authority.

Although the United States does not record the functions of private sector companies in the ordinary course, the United States has no reason to believe that any HVO producers could be recognized as being equivalent to those of a Foreign Authority.

Appendix reference: N/A

- c. Please state whether any of the company's functions are undertaken on behalf of the US Government and specify whether the company is required to support the US Government policies.

No companies engaged in the production of HVO undertake functions on behalf of the U.S. government nor are they required to support U.S. government policies.

Appendix reference: N/A

- d. If the company has been trusted, vested or tasked with any responsibility normally associated with a Foreign Authority please specify the nature and function of this responsibility and provide copies of the relevant legal instruments or regulations.

No companies engaged in HVO production have been vested with responsibility associated with a Foreign Authority.

Appendix reference: N/A

- e. Please indicate whether the company has the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of the Foreign Authority.

No companies engaged in HVO production have the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of a Foreign Authority.

Appendix reference: N/A

4. For **each** by GSE identified in **Annex C4**, if any, please answer the following questions:

- g. Please indicate any payments and/or injections of funds provided by the US Government to the GSE (e.g. grants, awards, purchase of shares, injection of capital funds etc.). Please detail the date, amount and the reason(s) for the provision.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- h. Please identify and provide details on whether the GSE has any financial liabilities with any financial institutions in which the US Government holds an interest.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- i. Please detail how each GSE funds its operations.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- j. Please explain how and to whom the GSE distributes its profits.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- k. Please explain how the performance of the GSE is measured, specifying which authority in the US Government inspects or reviews its performance (e.g. output and quality performance, employee performance, financial performance etc.) Include an explanation of what action, if any, is taken by such authorities if its performance targets are not met.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- l. Please provide details of any official the US Government reporting methods and/or procedures that the GSE must comply with.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

Iowa Biodiesel Producer Tax Credit

C2 General information on programmes

1. Please answer each of the following questions for **all** programmes listed in **Table 1**, including any additional programmes that have been identified in the previous section.

Please use the programme numbers listed in the table when referencing programmes and provide evidence to support responses.

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;
- the nature or form of the subsidy;
- the nature of benefits or concessions granted;
- when the programme was established;
- the duration of the programme; and
- the laws and regulations under which the subsidy is granted (including English translations);
- how the programme operates; and
- which the US Government authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.)

Iowa State Biodiesel Production Tax Credit Background

- Enabling Legislation: 2011 Iowa Acts, chapter 113 (Motor Fuels Regulation, Dispensing, and Tax Credit Act) (**Exhibit IA-1**)
- Iowa Code Citations:
- Section 423.4(9) — Sales and Use Tax Refund and Program Description (**Exhibit IA-2**)
- Section 422.7(54) — Individual Income Tax
- Section 422.35(25) — Corporate Income Tax
- Administrative State Agency: Iowa Department of Revenue
- Sunset Date: January 1, 2028
- Transferable: No
- Refundable: Yes
- Carry forward: None
- Tax Review Committee Review Year: None

The Iowa State Biodiesel Production Tax Credit is available to qualified producers of biodiesel. The potential credit is equal to \$0.040 per gallon of pure biodiesel produced in the State. A single producer is limited to no more than \$1.0 million in production credits each year, depending on usage. The tax credit is paid to the producer by the Department of Revenue through a sales tax refund process. The production credit expires at the end of calendar year (CY) 2027.

As originally enacted in 2011, the Biodiesel Production Credit was available for gallons produced during calendar years 2012 through 2014. The credit equaled \$0.030 for CY 2012, \$0.025 for CY 2013, and \$0.020 for CY 2014. In 2014 legislation, the credit was extended to the end of CY 2018 at a rate of \$0.020 per gallon. In 2016, the \$0.020 per-gallon credit was extended to a sunset date at the end of CY 2024. In 2022, the per-gallon credit was increased to \$0.040 per gallon and was extended to a sunset date at the end of CY 2027.

The amount of the potential credit is calculated by multiplying a designated rate by the total number of gallons of biodiesel produced by the biodiesel producer in this state during each quarter of a calendar year.

Appendix reference: **Exhibits IA-1, IA-2**

(At this stage we are not asking you to provide answers for programmes listed in **Table 2**, unless you are unable to provide evidence to show they have not conferred a benefit for producers of HVO during the POI.)

2. Please provide details of future changes expected to the programmes listed in **Table 1**.

There are no future changes expected at this time. The Sunset Date for the Biodiesel Product Credit is January 1, 2028.

Appendix reference: **N/A**

C3 Programme eligibility

Please answer each of the following questions for **all** programmes listed in **Table 1** above. Your responses should include information on any additional programmes that have been identified and added to the table in the process of completing this questionnaire.

In the questions that follow, please use the programme numbers listed in **Table 1** to refer to programmes and substantiate responses with evidence.

1. For each programme, please explain the application process, including details of any application fees charged by the relevant government authority.

The production credit is defined in Iowa Code section 423.4(9) (**Exhibit IA-2**) as a sales/use tax refund. However, the biodiesel producer is not required to have had any sales/use tax liability for the year in order to qualify for and redeem the sales/use tax refund. The credit is also allowed to be redeemed through the individual and/or corporate income tax filing process. Claiming the credit requires quarterly filing of form IA 843 (**Exhibit IA-4**) with the Department of Revenue.

Appendix reference: **Exhibits IA-2, IA-4**

2. For each programme, please describe the decision-making process used by the relevant government authority to approve or reject an application. Please clearly indicate any differences in the process across different types of subsidies or programmes.

The Iowa Department of Revenue reviews form IA 843 (**Exhibit IA-4**) to verify the amount claimed is calculated properly and verify it is an authorized biodiesel producer.

Appendix reference: **Exhibit IA-4**

3. Please answer the following questions regarding eligibility for receiving benefits provided under each programme:

a. Please specify whether eligibility for the programme is at all conditional on a company's export performance. If so, please provide details of the criteria that apply.

The Iowa Biodiesel Producer Tax Credit is not conditional on export performance.

Appendix reference: **N/A**

b. Please specify whether eligibility for the programme is at all conditional on a company's use of domestic goods over imported goods, and if so please provide details.

The Iowa Biodiesel Producer Tax Credit is not conditional on a company's use of domestic goods over imported goods.

Appendix reference: **N/A**

c. Please specify whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions. If so, please specify the companies or industries and the designated regions.

In order to be eligible to claim the Iowa Biodiesel Producer Tax Credit, the applicant must be a person (an individual, trust, estate, fiduciary, partnership, limited liability company, limited liability partnership, corporation, or any other legal entity) doing business in Iowa that produces biodiesel fuel in Iowa.

Appendix reference: **N/A**

d. Please specify whether eligibility for the programme is limited to any individual or groups of companies and/or industries. If so, please detail the relevant companies and/or industries and the laws that govern this criterion.

The person doing business in Iowa must be engaged in the manufacturing of biodiesel and be registered with the United States EPA as a manufacturer according to the requirements in 40 C.F.R. §79.4 (**Exhibit MO-6**). The biodiesel must be for use in biodiesel blended fuel in conformance with the standards and classifications in Iowa Code section 214A.2 (**Exhibit IA-5**). The person must comply with the requirements of this subsection, Iowa Code 423.4(9) (**Exhibit IA-2**), and rules adopted by the department pursuant to this subsection.

Appendix reference: **Exhibits IA-2, IA-5, MO-6**

C4 Subsidies received under the programmes

1. Please complete **Annex C4 – Programme beneficiaries** identifying **all** companies that accrued or received a subsidy (or subsidies) under the programmes during 1 January 2024 to 31 December 2024. This may include benefits from programmes that were in place well before the POI. Please add additional rows as required.

Please ensure the columns under ‘Programme information’ are populated using the exact information in **Table 1**, ensuring any programme(s) detailed in Section C1 are included.

2. Please identify and provide copies of any contractual agreements between the US Government and any companies that receive benefits under the programme (e.g. loan contracts, grant contracts, etc.).

N/A. The United States federal government is not aware of the existence of any such agreements.

Appendix reference: N/A

3. For **each** programme beneficiary listed in **Annex C4 – Programme beneficiaries**, please answer the following questions:

- a. Please explain the subsidy (or subsidies) provided to the beneficiary. Include an explanation of whether the subsidy was one-off or recurring, including the years it recurred and whether the subsidy varied between years. Please also explain how the amount stated in **Annex C4** has been estimated, including the methodology and assumptions used (if relevant).

Publicly available information from the Iowa Biodiesel Board indicates that there are 11 biodiesel plants in Iowa with a combined annual production capacity of 410.0 million gallons. In 2023, these plants produced 350.0 million gallons. For 2023, the credit was allowed on 194.0 million gallons of biodiesel production.

Tax information is generally confidential pursuant to Iowa State statute 422.20 (Exhibit IA-3).

Appendix reference: Exhibit IA-3

- b. Please indicate what functions the company performs and specify whether the nature of any such functions could be recognised as being equivalent to those of a Foreign Authority.

Although the United States does not record the functions of private sector companies in the ordinary course, the United States has no reason to believe that any HVO producers could be recognized as being equivalent to those of a Foreign Authority.

Appendix reference: N/A

- c. Please state whether any of the company’s functions are undertaken on behalf of the US Government and specify whether the company is required to support the US Government policies.

No companies engaged in the production of HVO undertake functions on behalf of the U.S. government nor are they required to support U.S. government policies.

Appendix reference: N/A

- d. If the company has been trusted, vested or tasked with any responsibility normally associated with a Foreign Authority please specify the nature and function of this responsibility and provide copies of the relevant legal instruments or regulations.

No companies engaged in HVO production have been vested with responsibility associated with a Foreign Authority.

Appendix reference: N/A

- e. Please indicate whether the company has the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of the Foreign Authority.

No companies engaged in HVO production have the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of a Foreign Authority.

Appendix reference: N/A

4. For **each** by GSE identified in **Annex C4**, if any, please answer the following questions:

- a. Please indicate any payments and/or injections of funds provided by the US Government to the GSE (e.g. grants, awards, purchase of shares, injection of capital funds etc.). Please detail the date, amount and the reason(s) for the provision.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- b. Please identify and provide details on whether the GSE has any financial liabilities with any financial institutions in which the US Government holds an interest.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- c. Please detail how each GSE funds its operations.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- d. Please explain how and to whom the GSE distributes its profits.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- e. Please explain how the performance of the GSE is measured, specifying which authority in the US Government inspects or reviews its performance (e.g. output and quality performance, employee performance, financial performance etc.) Include an explanation of what action, if any, is taken by such authorities if its performance targets are not met.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- f. Please provide details of any official the US Government reporting methods and/or procedures that the GSE must comply with.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

Kentucky Biodiesel Production Tax Credit

C2 General information on programmes

1. Please answer each of the following questions for **all** programmes listed in **Table 1**, including any additional programmes that have been identified in the previous section.

Please use the programme numbers listed in the table when referencing programmes and provide evidence to support responses.

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;
- the nature or form of the subsidy;
- the nature of benefits or concessions granted;
- when the programme was established;
- the duration of the programme; and
- the laws and regulations under which the subsidy is granted (including English translations);
- how the programme operates; and
- which the US Government authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.)

The Kentucky State Nonrefundable Tax Credit for Biodiesel Producer, Biodiesel Blender, or Renewable Diesel producer is to support the development of the biodiesel industry in Kentucky. This credit is issued pursuant to Kentucky Revised Statute KRS 141.422 to 141.425 and Kentucky Administrative Regulation 103 KAR 15:140 (**Exhibit KY-1**). The credit was created by Created by 2005 Ky. Acts ch. 168, sec. 137, effective March 18, 2005.

The tax credit is a nonrefundable credit that may be applied against income taxes imposed by KRS 141.020 (individual income tax), or KRS 141.040 (corporation income tax), and the limited liability entity tax (LLET) imposed by KRS 141.0401 in an amount certified by DOR. This potential credit is for taxpayers that produce and/or blends biodiesel pursuant to KRS 141.422 to 141.424, 141.425, and 103 KAR 15:140. The total amount of tax credit will be an amount equal to one dollar (\$1) per gallon of produced or blended biodiesel, and one dollar (\$1) per gallon of renewable diesel produced by a renewable diesel producer, unless the total amount of approved credit for all taxpayers exceeds the annual cap of \$10,000,000.

For calendar years beginning on or after January 1, 2021, the ten million dollar (\$10,000,000) annual tax credit cap is shared by all biodiesel producers, biodiesel blenders, renewable diesel producers, and renewable chemical producers in accordance with KRS 141.422(2). A separate tax credit for renewable chemical producers is provided in KRS 141.4231.

The program is administered by the Kentucky Department of Revenue 501 High Street, Frankfort, KY40601
Phone: (502) 564-4581

Appendix reference: **KY-1**

(At this stage we are not asking you to provide answers for programmes listed in **Table 2**, unless you are unable to provide evidence to show they have not conferred a benefit for producers of HVO during the POI.)

2. Please provide details of future changes expected to the programmes listed in **Table 1**.

No changes are anticipated to this tax credit.

Appendix reference: N/A

C3 Programme eligibility

Please answer each of the following questions for **all** programmes listed in **Table 1** above. Your responses should include information on any additional programmes that have been identified and added to the table in the process of completing this questionnaire.

In the questions that follow, please use the programme numbers listed in **Table 1** to refer to programmes and substantiate responses with evidence.

1. For each programme, please explain the application process, including details of any application fees charged by the relevant government authority.

The Schedule BIO, Application and Credit Certificate of Income Tax/LLET Credit Biodiesel, must be electronically submitted via fax or email to DOR no later than the fifteenth day of the first month following the close of the preceding calendar year.

The approved Schedule BIO is sent to the taxpayer with Part II and Part III, Biodiesel Approved Credit Certificate, filled out for their records. A copy is attached to the tax return the credit is claimed on. Along with the credit certificate completed by DOR on the Sch BIO for credit amounts awarded, we send them a letter (attached Credits-Biodiesel.dotm) informing them of their approval plus information on how to claim on their return and what steps they need to do for the ASTM testing.

Taxpayers that receive a share of the biodiesel credit via a Kentucky K-1 through their ownership in a pass-through entity must complete and file Schedule TCS for corporations and pass-through entities or Schedule ITC for individuals. These schedules should be completed to reflect the taxpayer's share of the credit. The Schedule TCS or Schedule ITC is required to be attached to any return on which the credit is claimed. See Exhibit KY-3 for Schedules BIO, TCS, and ITC.

Appendix reference: KY-3

2. For each programme, please describe the decision-making process used by the relevant government authority to approve or reject an application. Please clearly indicate any differences in the process across different types of subsidies or programmes.

The receipt of any tax credits dependent upon meeting the specified conditions in the applicable Kentucky Revised Statutes (KRS) and Administrative Regulation. See KRS 141.422 to 141.424, KRS 141.425, and Administrative Regulation 103 KAR 15:140 at **Exhibit KY-1**.

Appendix reference: **KY-1**

3. Please answer the following questions regarding eligibility for receiving benefits provided under each programme:

e. Please specify whether eligibility for the programme is at all conditional on a company's export performance. If so, please provide details of the criteria that apply.

No, the tax credit is not conditioned on export performance.

Appendix reference: **N/A**

f. Please specify whether eligibility for the programme is at all conditional on a company's use of domestic goods over imported goods, and if so please provide details.

No, the tax credit is not conditioned on the use of domestic over imported goods.

Appendix reference: **N/A**

g. Please specify whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions. If so, please specify the companies or industries and the designated regions.

Only biodiesel produced or blended within the state of Kentucky, or renewable diesel produced within Kentucky are eligible for this tax credit.

Appendix reference: **N/A**

h. Please specify whether eligibility for the programme is limited to any individual or groups of companies and/or industries. If so, please detail the relevant companies and/or industries and the laws that govern this criterion.

This tax credit is available for a state taxpayer that produces biodiesel, blends biodiesel, or produces renewable diesel in the Commonwealth of Kentucky.

Appendix reference: **N/A**

C4 Subsidies received under the programmes

1. Please complete **Annex C4 – Programme beneficiaries** identifying **all** companies that accrued or received a subsidy (or subsidies) under the programmes during 1 January 2024 to 31 December 2024. This may include benefits from programmes that were in place well before the POI. Please add additional rows as required.

Please ensure the columns under ‘Programme information’ are populated using the exact information in **Table 1**, ensuring any programme(s) detailed in Section C1 are included.

2. Please identify and provide copies of any contractual agreements between the US Government and any companies that receive benefits under the programme (e.g. loan contracts, grant contracts, etc.).

N/A. The United States federal government is not aware of the existence of any such agreements.

Appendix reference: N/A

3. For **each** programme beneficiary listed in **Annex C4 – Programme beneficiaries**, please answer the following questions:

- a. Please explain the subsidy (or subsidies) provided to the beneficiary. Include an explanation of whether the subsidy was one-off or recurring, including the years it recurred and whether the subsidy varied between years. Please also explain how the amount stated in **Annex C4** has been estimated, including the methodology and assumptions used (if relevant).

Kentucky's Confidentiality of Taxpayer Information Statute, KRS 131.190 prohibits the Dept. of Revenue from divulging taxpayer information. See Exhibit KY-4 .

Appendix reference: KY-4

- b. Please indicate what functions the company performs and specify whether the nature of any such functions could be recognised as being equivalent to those of a Foreign Authority.

Although the United States does not record the functions of private sector companies in the ordinary course, the United States has no reason to believe that any HVO producers could be recognized as being equivalent to those of a Foreign Authority.

Appendix reference: N/A

- c. Please state whether any of the company’s functions are undertaken on behalf of the US Government and specify whether the company is required to support the US Government policies.

No companies engaged in the production of HVO undertake functions on behalf of the U.S. government nor are they required to support U.S. government policies.

Appendix reference: N/A

- d. If the company has been trusted, vested or tasked with any responsibility normally associated with a Foreign Authority please specify the nature and function of this responsibility and provide copies of the relevant legal instruments or regulations.

No companies engaged in HVO production have been vested with responsibility associated with a Foreign Authority.

Appendix reference: N/A

- e. Please indicate whether the company has the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of the Foreign Authority.

No companies engaged in HVO production have the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of a Foreign Authority.

Appendix reference: N/A

4. For **each** by GSE identified in **Annex C4**, if any, please answer the following questions:

- m. Please indicate any payments and/or injections of funds provided by the US Government to the GSE (e.g. grants, awards, purchase of shares, injection of capital funds etc.). Please detail the date, amount and the reason(s) for the provision.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- n. Please identify and provide details on whether the GSE has any financial liabilities with any financial institutions in which the US Government holds an interest.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- o. Please detail how each GSE funds its operations.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- p. Please explain how and to whom the GSE distributes its profits.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- q. Please explain how the performance of the GSE is measured, specifying which authority in the US Government inspects or reviews its performance (e.g. output and quality performance, employee performance, financial performance etc.) Include an

explanation of what action, if any, is taken by such authorities if its performance targets are not met.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- r. Please provide details of any official the US Government reporting methods and/or procedures that the GSE must comply with.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

North Dakota Biodiesel and HVO (HVO) Blender Tax Credit

C2 General information on programmes

1. Please answer each of the following questions for **all** programmes listed in **Table 1**, including any additional programmes that have been identified in the previous section.

Please use the programme numbers listed in the table when referencing programmes and provide evidence to support responses.

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;
- the nature or form of the subsidy;
- the nature of benefits or concessions granted;
- when the programme was established;
- the duration of the programme; and
- the laws and regulations under which the subsidy is granted (including English translations);
- how the programme operates; and
- which the US Government authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.)

North Dakota State income tax credit for blending of biodiesel fuel or green diesel fuel.

The objective of the income tax credit is to encourage biodiesel or green diesel production. The income tax credit is established in Section 57-38-01.22 of North Dakota Century Code (**Exhibit ND-1**). The income tax credit acts as a nonrefundable tax credit against income tax. Credit in excess of the tax liability for the year may be carried forward for five subsequent tax years. The income tax credit is equal to five cents for each gallon blended during the taxable year. The taxpayer claims the tax credit on its income tax return when it is filed. The income tax credit was established on January 1, 2005 and is indefinite in duration.

The program is administered by the
Office of the North Dakota Tax Commissioner
600 E. Boulevard Ave., Dept. 127
Bismarck, ND 58505-0599
Main Number: 701-328-7088

Appendix reference: **Exhibit ND-1**

(At this stage we are not asking you to provide answers for programmes listed in **Table 2**, unless you are unable to provide evidence to show they have not conferred a benefit for producers of HVO during the POI.)

2. Please provide details of future changes expected to the programmes listed in **Table 1**.

No changes are anticipated to this tax credit.

Appendix reference: N/A

C3 Programme eligibility

Please answer each of the following questions for **all** programmes listed in **Table 1** above. Your responses should include information on any additional programmes that have been identified and added to the table in the process of completing this questionnaire.

In the questions that follow, please use the programme numbers listed in **Table 1** to refer to programmes and substantiate responses with evidence.

1. For each programme, please explain the application process, including details of any application fees charged by the relevant government authority.

Any taxpayer which is a ND licensed fuel supplier (wholesaler) pursuant to section 57-43.2-05 of North Dakota Century Code (at **Exhibit ND-2**) which blends biodiesel or green diesel fuel in ND which contains at least a 5% (B5) blend is eligible for the tax credit. There is no application process for the tax credit. Any individual or business entity which meets the eligibility criteria in **Exhibit ND-2**, calculates the credit on its tax return for that tax year and claims the tax credit against the tax liability shown on that tax return.

Appendix reference: **Exhibit ND-2**

2. For each programme, please describe the decision-making process used by the relevant government authority to approve or reject an application. Please clearly indicate any differences in the process across different types of subsidies or programmes.

There is no application process for the tax credit. Any individual or business entity which meets the eligibility criteria in **Exhibit ND-2**, calculates the credit on its tax return for that tax year and claims the tax credit against the tax liability shown on that tax return. Or in the case of a passthrough entity (which is not subject to tax), reports the amount of tax credit passed through to each owner. The applicant always receives a tax credit if the eligibility criteria is met and the applicant has an income tax liability. Because the credit is nonrefundable, if there is not an income tax liability (such as having an operating loss), the credit would not be utilized that year, and instead carried forward to the subsequent tax year.

Appendix reference: **Exhibit ND-2**

3. Please answer the following questions regarding eligibility for receiving benefits provided under each programme:
 - a. Please specify whether eligibility for the programme is at all conditional on a company's export performance. If so, please provide details of the criteria that apply.

Use of the North Dakota State income tax credit for blending of biodiesel fuel or green diesel fuel is not contingent on export performance.

Appendix reference: N/A

- b. Please specify whether eligibility for the programme is at all conditional on a company's use of domestic goods over imported goods, and if so please provide details.

Use of the North Dakota State income tax credit for blending of biodiesel fuel or green diesel fuel is not contingent on use of domestic over imported goods.

Appendix reference: N/A

- c. Please specify whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions. If so, please specify the companies or industries and the designated regions.

Use of the North Dakota State income tax credit for blending of biodiesel fuel or green diesel fuel is not limited to specific locations within the State of North Dakota.

Appendix reference: N/A

- d. Please specify whether eligibility for the programme is limited to any individual or groups of companies and/or industries. If so, please detail the relevant companies and/or industries and the laws that govern this criterion.

Eligibility for the North Dakota State income tax credit for blending of biodiesel fuel or green diesel fuel is limited to any taxpayer which is a ND licensed fuel supplier (wholesaler) pursuant to section 57-43.2-05 of North Dakota Century Code (**Exhibit ND-2**) which blends biodiesel or green diesel fuel in ND which contains at least a 5% (B5) blend.

Appendix reference: **Exhibit ND-2**

C4 Subsidies received under the programmes

1. Please complete **Annex C4 – Programme beneficiaries** identifying **all** companies that accrued or received a subsidy (or subsidies) under the programmes during 1 January 2024 to 31 December 2024. This may include benefits from programmes that were in place well before the POI. Please add additional rows as required.

Please ensure the columns under 'Programme information' are populated using the exact information in **Table 1**, ensuring any programme(s) detailed in Section C1 are included.

2. Please identify and provide copies of any contractual agreements between the US Government and any companies that receive benefits under the programme (e.g. loan contracts, grant contracts, etc.).

N/A. The United States federal government is not aware of the existence of any such agreements.

Appendix reference: N/A

3. For **each** programme beneficiary listed in **Annex C4 – Programme beneficiaries**, please answer the following questions:

- a. Please explain the subsidy (or subsidies) provided to the beneficiary. Include an explanation of whether the subsidy was one-off or recurring, including the years it recurred and whether the subsidy varied between years. Please also explain how the amount stated in **Annex C4** has been estimated, including the methodology and assumptions used (if relevant).

The North Dakota State income tax credit is an income tax credit based on the criteria and activity described in responses to **Questions 1 and 2** (Section C3) above. The income tax credit is calculated based on the activity for that taxpayer's tax year and each separate tax year. In Annex C4, the amounts shown are not estimates, but are actual amounts claimed on tax returns by taxpayers reporting to have earned the tax credit. (**Exhibit ND-3**)

Appendix reference: **Exhibit ND-3**

- b. Please indicate what functions the company performs and specify whether the nature of any such functions could be recognised as being equivalent to those of a Foreign Authority.

Although the United States does not record the functions of private sector companies in the ordinary course, the United States has no reason to believe that any HVO producers could be recognized as being equivalent to those of a Foreign Authority.

Appendix reference: **N/A**

- c. Please state whether any of the company's functions are undertaken on behalf of the US Government and specify whether the company is required to support the US Government policies.

No companies engaged in the production of HVO undertake functions on behalf of the U.S. government nor are they required to support U.S. government policies.

Appendix reference: **N/A**

- d. If the company has been trusted, vested or tasked with any responsibility normally associated with a Foreign Authority please specify the nature and function of this responsibility and provide copies of the relevant legal instruments or regulations.

No companies engaged in HVO production have been vested with responsibility associated with a Foreign Authority.

Appendix reference: **N/A**

- e. Please indicate whether the company has the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of the Foreign Authority.

No companies engaged in HVO production have the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of a Foreign Authority.

Appendix reference: **N/A**

4. For **each** by GSE identified in **Annex C4**, if any, please answer the following questions:

- a. Please indicate any payments and/or injections of funds provided by the US Government to the GSE (e.g. grants, awards, purchase of shares, injection of capital funds etc.). Please detail the date, amount and the reason(s) for the provision.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- b. Please identify and provide details on whether the GSE has any financial liabilities with any financial institutions in which the US Government holds an interest.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- c. Please detail how each GSE funds its operations.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- d. Please explain how and to whom the GSE distributes its profits.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- e. Please explain how the performance of the GSE is measured, specifying which authority in the US Government inspects or reviews its performance (e.g. output and quality performance, employee performance, financial performance etc.) Include an explanation of what action, if any, is taken by such authorities if its performance targets are not met.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- f. Please provide details of any official the US Government reporting methods and/or procedures that the GSE must comply with.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

North Dakota Biodiesel and HVO (HVO) Sales Equipment Tax Credit

C2 General information on programmes

1. Please answer each of the following questions for **all** programmes listed in **Table 1**, including any additional programmes that have been identified in the previous section.

Please use the programme numbers listed in the table when referencing programmes and provide evidence to support responses.

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;
- the nature or form of the subsidy;
- the nature of benefits or concessions granted;
- when the programme was established;
- the duration of the programme; and
- the laws and regulations under which the subsidy is granted (including English translations);
- how the programme operates; and
- which the US Government authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.)

North Dakota State income tax credit for biodiesel or green diesel sales equipment costs.

The objective of this tax credit is to encourage biodiesel or green diesel production. The tax credit is codified at North Dakota Century Code 57-38-01.23 (**Exhibit ND-1**). This is a nonrefundable tax credit against income tax. Credit in excess of the tax liability for the year may be carried forward for five subsequent tax years. The income tax credit was established on January 1, 2005 and is indefinite in duration. The income tax credit is equal to 10% per year for five years of the seller's direct costs to adapt or add equipment to their facility to enable it to sell the biodiesel or green diesel blend. The credit is limited to \$50,000 cumulative for any single seller. The taxpayer claims the tax credit on its income tax return when it is filed.

The program is administered by the:
Office of the North Dakota Tax Commissioner
600 E. Boulevard Ave., Dept. 127
Bismarck, ND 58505-0599
Main Number: 701-328-7088

Appendix reference: **Exhibit ND-1**

(At this stage we are not asking you to provide answers for programmes listed in **Table 2**, unless you are unable to provide evidence to show they have not conferred a benefit for producers of HVO during the POI.)

2. Please provide details of future changes expected to the programmes listed in **Table 1**.

There are no anticipated changes to the North Dakota State income tax credit for biodiesel or green diesel sales equipment costs.

Appendix reference: N/A

C3 Programme eligibility

Please answer each of the following questions for **all** programmes listed in **Table 1** above. Your responses should include information on any additional programmes that have been identified and added to the table in the process of completing this questionnaire.

In the questions that follow, please use the programme numbers listed in **Table 1** to refer to programmes and substantiate responses with evidence.

1. For each programme, please explain the application process, including details of any application fees charged by the relevant government authority.

Any taxpayer which is a fuel seller (retailer) which incurs costs to adapt or add equipment to a ND licensed facility to sell diesel fuel containing at least 2% biodiesel or green diesel volume is entitled to an income tax credit.

Appendix reference: N/A

2. For each programme, please describe the decision-making process used by the relevant government authority to approve or reject an application. Please clearly indicate any differences in the process across different types of subsidies or programmes.

There is no application process. Any individual or business entity which meets the statutory criteria (described in **Question C3.1** above), calculates the credit on its tax return for that tax year and claims the tax credit against the tax liability shown on that tax return.

Appendix reference: N/A

3. Please answer the following questions regarding eligibility for receiving benefits provided under each programme:
- a. Please specify whether eligibility for the programme is at all conditional on a company's export performance. If so, please provide details of the criteria that apply.

The North Dakota State income tax credit for biodiesel or green diesel sales equipment costs is not contingent on export performance.

Appendix reference: N/A

- b. Please specify whether eligibility for the programme is at all conditional on a company's use of domestic goods over imported goods, and if so please provide details.

The North Dakota State income tax credit for biodiesel or green diesel sales equipment costs is not conditioned on the use of domestic over imported goods.

Appendix reference: N/A

- c. Please specify whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions. If so, please specify the companies or industries and the designated regions.

The North Dakota State income tax credit for biodiesel or green diesel sales equipment costs is not limited to specific locations within the state of North Dakota

Appendix reference: N/A

- d. Please specify whether eligibility for the programme is limited to any individual or groups of companies and/or industries. If so, please detail the relevant companies and/or industries and the laws that govern this criterion.

Yes. The tax credit applies to any taxpayer which is a fuel seller (retailer) that incurs costs to adapt or add equipment to a ND licensed facility to sell diesel fuel containing at least 2% biodiesel or green diesel volume is entitled to an income tax credit

Appendix reference: N/A

C4 Subsidies received under the programmes

1. Please complete **Annex C4 – Programme beneficiaries** identifying **all** companies that accrued or received a subsidy (or subsidies) under the programmes during 1 January 2024 to 31 December 2024. This may include benefits from programmes that were in place well before the POI. Please add additional rows as required.

Please ensure the columns under ‘Programme information’ are populated using the exact information in **Table 1**, ensuring any programme(s) detailed in Section C1 are included.

2. Please identify and provide copies of any contractual agreements between the US Government and any companies that receive benefits under the programme (e.g. loan contracts, grant contracts, etc.).

N/A. The United States federal government is not aware of the existence of any such agreements.

Appendix reference: N/A

3. For **each** programme beneficiary listed in **Annex C4 – Programme beneficiaries**, please answer the following questions:
- a. Please explain the subsidy (or subsidies) provided to the beneficiary. Include an explanation of whether the subsidy was one-off or recurring, including the years it recurred and whether the subsidy varied between years. Please also explain how the amount stated in **Annex C4** has been estimated, including the methodology and assumptions used (if relevant).

The North Dakota State income tax credit for biodiesel or green diesel sales equipment costs based on the criteria and activity described in responses to **Questions C3.1 and C3.2 above**. The income tax credit is calculated based on the activity for that taxpayer's tax year and each separate tax year. In **Exhibit ND-3**, the amounts shown are not estimates, but are amounts claimed on tax returns by taxpayers reporting to have earned the tax credit.

Appendix reference: **Exhibit ND-3**

- b. Please indicate what functions the company performs and specify whether the nature of any such functions could be recognised as being equivalent to those of a Foreign Authority.

Although the United States does not record the functions of private sector companies in the ordinary course, the United States has no reason to believe that any HVO producers could be recognized as being equivalent to those of a Foreign Authority.

Appendix reference: **N/A**

- c. Please state whether any of the company's functions are undertaken on behalf of the US Government and specify whether the company is required to support the US Government policies.

No companies engaged in the production of HVO undertake functions on behalf of the U.S. government nor are they required to support U.S. government policies.

Appendix reference: **N/A**

- d. If the company has been trusted, vested or tasked with any responsibility normally associated with a Foreign Authority please specify the nature and function of this responsibility and provide copies of the relevant legal instruments or regulations.

No companies engaged in HVO production have been vested with responsibility associated with a Foreign Authority.

Appendix reference: **N/A**

- e. Please indicate whether the company has the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of the Foreign Authority.

No companies engaged in HVO production have the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of a Foreign Authority.

Appendix reference: **N/A**

4. For **each** by GSE identified in **Annex C4**, if any, please answer the following questions:

- a. Please indicate any payments and/or injections of funds provided by the US Government to the GSE (e.g. grants, awards, purchase of shares, injection of capital funds etc.). Please detail the date, amount and the reason(s) for the provision.

No companies engaged in HVO production are GSEs.

Appendix reference: **N/A**

- b. Please identify and provide details on whether the GSE has any financial liabilities with any financial institutions in which the US Government holds an interest.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- c. Please detail how each GSE funds its operations.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- d. Please explain how and to whom the GSE distributes its profits.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- e. Please explain how the performance of the GSE is measured, specifying which authority in the US Government inspects or reviews its performance (e.g. output and quality performance, employee performance, financial performance etc.) Include an explanation of what action, if any, is taken by such authorities if its performance targets are not met.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- f. Please provide details of any official the US Government reporting methods and/or procedures that the GSE must comply with.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

North Dakota Biodiesel and Renewable Production and Blending Equipment Tax Credit

C2 General information on programmes

1. Please answer each of the following questions for **all** programmes listed in **Table 1**, including any additional programmes that have been identified in the previous section.

Please use the programme numbers listed in the table when referencing programmes and provide evidence to support responses.

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;
- the nature or form of the subsidy;
- the nature of benefits or concessions granted;
- when the programme was established;
- the duration of the programme; and
- the laws and regulations under which the subsidy is granted (including English translations);
- how the programme operates; and
- which the US Government authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.)

The North Dakota State Corporate income tax credit for biodiesel or green diesel for soybean and canola crushing facility equipment costs. The objective of this income tax credit is to encourage biodiesel or green diesel production. This income tax credit is codified at North Dakota Century Code 57-38-30.6 (**Exhibit ND-1**). This income tax credit acts as a nonrefundable tax credit against income tax. Credit in excess of the tax liability for the year may be carried forward for five subsequent tax years. This income tax credit was established on January 1, 2003 and its duration is indefinite.

The income tax credit is equal to 10% per year for five years of the direct costs incurred to adapt, add, or retrofit an existing facility or construct a new facility in ND to produce or blend diesel fuel containing at least 2% biodiesel or green diesel volume. The credit is limited to \$250,000 cumulative for any single taxpayer. Corporate taxpayer claims the tax credit on its income tax return when it is filed.

The program is administered by the
Office of the North Dakota Tax Commissioner
600 E. Boulevard Ave., Dept. 127
Bismarck, ND 58505-0599
Main Number: 701-328-7088

Appendix reference: **Exhibit ND-1**

(At this stage we are not asking you to provide answers for programmes listed in **Table 2**, unless you are unable to provide evidence to show they have not conferred a benefit for producers of HVO during the POI.)

2. Please provide details of future changes expected to the programmes listed in **Table 1**.

No changes are anticipated to this North Dakota State Corporate income tax credit.

Appendix reference: N/A

C3 Programme eligibility

Please answer each of the following questions for **all** programmes listed in **Table 1** above. Your responses should include information on any additional programmes that have been identified and added to the table in the process of completing this questionnaire.

In the questions that follow, please use the programme numbers listed in **Table 1** to refer to programmes and substantiate responses with evidence.

1. For each programme, please explain the application process, including details of any application fees charged by the relevant government authority.

There is no application process. A corporate taxpayer which incurs costs to adapt, add, or retrofit an existing facility or to construct a new facility in ND to produce or blend diesel fuel containing at least 2% biodiesel or green diesel volume is eligible to receive this credit. Any corporation which meets this criteria calculates the credit on its tax return for that tax year and claims the tax credit against the tax liability shown on that tax return.

Appendix reference: N/A

2. For each programme, please describe the decision-making process used by the relevant government authority to approve or reject an application. Please clearly indicate any differences in the process across different types of subsidies or programmes.

There is no application process Any corporation which meets the statutory criteria, calculates the credit on its tax return for that tax year and claims the tax credit against the tax liability shown on that tax return.

Appendix reference: N/A

3. Please answer the following questions regarding eligibility for receiving benefits provided under each programme:
 - a. Please specify whether eligibility for the programme is at all conditional on a company's export performance. If so, please provide details of the criteria that apply.

The North Dakota State Corporate income tax credit is not contingent on export performance.

Appendix reference: N/A

- b. Please specify whether eligibility for the programme is at all conditional on a company's use of domestic goods over imported goods, and if so please provide details.

The North Dakota State Corporate income tax credit is not conditioned on the use of domestic over imported goods.

Appendix reference: N/A

- c. Please specify whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions. If so, please specify the companies or industries and the designated regions.

The North Dakota State Corporate income tax credit is not limited to specific locations within the state of North Dakota.

Appendix reference: N/A

- d. Please specify whether eligibility for the programme is limited to any individual or groups of companies and/or industries. If so, please detail the relevant companies and/or industries and the laws that govern this criterion.

Yes. This North Dakota State Corporate income tax credit is limited to a corporate taxpayer which incurs costs to adapt, add, or retrofit an existing facility or to construct a new facility in ND to produce or blend diesel fuel containing at least 2% biodiesel or green diesel volume.

Appendix reference: N/A

C4 Subsidies received under the programmes

1. Please complete **Annex C4 – Programme beneficiaries** identifying **all** companies that accrued or received a subsidy (or subsidies) under the programmes during 1 January 2024 to 31 December 2024. This may include benefits from programmes that were in place well before the POI. Please add additional rows as required.

Please ensure the columns under 'Programme information' are populated using the exact information in **Table 1**, ensuring any programme(s) detailed in Section C1 are included.

2. Please identify and provide copies of any contractual agreements between the US Government and any companies that receive benefits under the programme (e.g. loan contracts, grant contracts, etc.).

N/A. The United States federal government is not aware of the existence of any such agreements.

Appendix reference: N/A

3. For **each** programme beneficiary listed in **Annex C4 – Programme beneficiaries**, please answer the following questions:

- a. Please explain the subsidy (or subsidies) provided to the beneficiary. Include an explanation of whether the subsidy was one-off or recurring, including the years it

recurred and whether the subsidy varied between years. Please also explain how the amount stated in **Annex C4** has been estimated, including the methodology and assumptions used (if relevant).

This North Dakota State Corporate income tax credit is an income tax credit based on the criteria and activity described in responses to **Questions C3.1 and C3.2 above**. The income tax credit is calculated based on the activity for that taxpayer's tax year and each separate tax year. In the Annex C4 (**Exhibit ND-3**), the amounts shown are not estimates, but are amounts claimed on tax returns by taxpayers reporting to have earned the tax credit.

Appendix reference: **Exhibit ND-3**

- b. Please indicate what functions the company performs and specify whether the nature of any such functions could be recognised as being equivalent to those of a Foreign Authority.

Although the United States does not record the functions of private sector companies in the ordinary course, the United States has no reason to believe that any HVO producers could be recognized as being equivalent to those of a Foreign Authority.

Appendix reference: N/A

- c. Please state whether any of the company's functions are undertaken on behalf of the US Government and specify whether the company is required to support the US Government policies.

No companies engaged in the production of HVO undertake functions on behalf of the U.S. government nor are they required to support U.S. government policies.

Appendix reference: N/A

- d. If the company has been trusted, vested or tasked with any responsibility normally associated with a Foreign Authority please specify the nature and function of this responsibility and provide copies of the relevant legal instruments or regulations.

No companies engaged in HVO production have been vested with responsibility associated with a Foreign Authority.

Appendix reference: N/A

- e. Please indicate whether the company has the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of the Foreign Authority.

No companies engaged in HVO production have the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of a Foreign Authority.

Appendix reference: N/A

4. For **each** by GSE identified in **Annex C4**, if any, please answer the following questions:

- a. Please indicate any payments and/or injections of funds provided by the US Government to the GSE (e.g. grants, awards, purchase of shares, injection of capital funds etc.). Please detail the date, amount and the reason(s) for the provision.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- b. Please identify and provide details on whether the GSE has any financial liabilities with any financial institutions in which the US Government holds an interest.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- c. Please detail how each GSE funds its operations.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- d. Please explain how and to whom the GSE distributes its profits.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- e. Please explain how the performance of the GSE is measured, specifying which authority in the US Government inspects or reviews its performance (e.g. output and quality performance, employee performance, financial performance etc.) Include an explanation of what action, if any, is taken by such authorities if its performance targets are not met.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- f. Please provide details of any official the US Government reporting methods and/or procedures that the GSE must comply with.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

North Dakota Agriculturally Derived Fuel Production Facility Loan Guarantees and North Dakota Advanced Biofuel Incentives

C2 General information on programmes

1. Please answer each of the following questions for **all** programmes listed in **Table 1**, including any additional programmes that have been identified in the previous section.

Please use the programme numbers listed in the table when referencing programmes and provide evidence to support responses.

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;
- the nature or form of the subsidy;
- the nature of benefits or concessions granted;
- when the programme was established;
- the duration of the programme; and
- the laws and regulations under which the subsidy is granted (including English translations);
- how the programme operates; and
- which the US Government authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.)

Bank of North Dakota's (BND) Value-Added Guarantee Loan assists North Dakota-based companies that want to invest in value-added agriculture and energy products that add value to North Dakota communities. The loan limit is \$25 million with a rate set by the Lead Lender that must be acceptable to BND. The guarantee term must not exceed 15 years. The loan was established in 2011 and continues to accept applications. Additional information on the loan is available at **Exhibit ND-6**.

The loan is offered under North Dakota Century Code Chapter 6-09 (**Exhibit ND-4**). It is offered as a participation program with a North Dakota-based lender.

Appendix reference: **Exhibit ND-4, ND-6**

(At this stage we are not asking you to provide answers for programmes listed in **Table 2**, unless you are unable to provide evidence to show they have not conferred a benefit for producers of HVO during the POI.)

2. Please provide details of future changes expected to the programmes listed in **Table 1**.

No changes are currently planned to this program.

Appendix reference: N/A

C3 Programme eligibility

Please answer each of the following questions for **all** programmes listed in **Table 1** above. Your responses should include information on any additional programmes that have been identified and added to the table in the process of completing this questionnaire.

In the questions that follow, please use the programme numbers listed in **Table 1** to refer to programmes and substantiate responses with evidence.

1. For each programme, please explain the application process, including details of any application fees charged by the relevant government authority.

BND offers this loan by partnering with local lenders. To apply for the loan, the business must apply with a local lender who then works with BND. No application fees are charged.

Appendix reference: N/A

2. For each programme, please describe the decision-making process used by the relevant government authority to approve or reject an application. Please clearly indicate any differences in the process across different types of subsidies or programmes.

BND offers this loan by partnering with local lenders. Applications are through local lenders. BND uses typical lending credit standards in reviewing the loan which include loan size and type of project.

Appendix reference: N/A

3. Please answer the following questions regarding eligibility for receiving benefits provided under each programme:
 - a. Please specify whether eligibility for the programme is at all conditional on a company's export performance. If so, please provide details of the criteria that apply.

The loan program is not conditioned on export performance.

Appendix reference: N/A

- b. Please specify whether eligibility for the programme is at all conditional on a company's use of domestic goods over imported goods, and if so please provide details.

The loan program is not conditioned on the use of domestic over imported goods.

Appendix reference: N/A

- c. Please specify whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions. If so, please specify the companies or industries and the designated regions.

To be eligible for BND's Value-Added Guarantee Loan, a company must be located in North Dakota.

Appendix reference: N/A

- d. Please specify whether eligibility for the programme is limited to any individual or groups of companies and/or industries. If so, please detail the relevant companies and/or industries and the laws that govern this criterion.

To be eligible for BND's Value-Added Guarantee Loan, a company must be located in North Dakota for a company that seeks to invest in value-added agriculture and energy products.

Appendix reference: N/A

C4 Subsidies received under the programmes

1. Please complete **Annex C4 – Programme beneficiaries** identifying **all** companies that accrued or received a subsidy (or subsidies) under the programmes during 1 January 2024 to 31 December 2024. This may include benefits from programmes that were in place well before the POI. Please add additional rows as required.

Please ensure the columns under 'Programme information' are populated using the exact information in **Table 1**, ensuring any programme(s) detailed in Section C1 are included.

2. Please identify and provide copies of any contractual agreements between the US Government and any companies that receive benefits under the programme (e.g. loan contracts, grant contracts, etc.).

N/A. The U.S. federal government is not aware of the existence of any such agreements.

Appendix reference: N/A

3. For **each** programme beneficiary listed in **Annex C4 – Programme beneficiaries**, please answer the following questions:

- a. Please explain the subsidy (or subsidies) provided to the beneficiary. Include an explanation of whether the subsidy was one-off or recurring, including the years it recurred and whether the subsidy varied between years. Please also explain how the amount stated in **Annex C4** has been estimated, including the methodology and assumptions used (if relevant).

Information on relevant beneficiaries included in **Exhibit ND-5**.

Appendix reference: **Exhibit ND-5**

- b. Please indicate what functions the company performs and specify whether the nature of any such functions could be recognised as being equivalent to those of a Foreign Authority.

Although the United States does not record the functions of private sector companies in the ordinary course, the United States has no reason to believe that any HVO producers could be recognized as being equivalent to those of a Foreign Authority.

Appendix reference: N/A

- c. Please state whether any of the company's functions are undertaken on behalf of the US Government and specify whether the company is required to support the US Government policies.

No companies engaged in the production of HVO undertake functions on behalf of the U.S. government nor are they required to support U.S. government policies

Appendix reference: N/A

- d. If the company has been trusted, vested or tasked with any responsibility normally associated with a Foreign Authority please specify the nature and function of this responsibility and provide copies of the relevant legal instruments or regulations.

No companies engaged in HVO production have been vested with responsibility associated with a Foreign Authority.

Appendix reference: N/A

- e. Please indicate whether the company has the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of the Foreign Authority.

No companies engaged in HVO production have the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of a Foreign Authority.

Appendix reference: N/A

4. For **each** by GSE identified in **Annex C4**, if any, please answer the following questions:

- a. Please indicate any payments and/or injections of funds provided by the US Government to the GSE (e.g. grants, awards, purchase of shares, injection of capital funds etc.). Please detail the date, amount and the reason(s) for the provision.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- b. Please identify and provide details on whether the GSE has any financial liabilities with any financial institutions in which the US Government holds an interest.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- c. Please detail how each GSE funds its operations.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- d. Please explain how and to whom the GSE distributes its profits.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- e. Please explain how the performance of the GSE is measured, specifying which authority in the US Government inspects or reviews its performance (e.g. output and quality performance, employee performance, financial performance etc.) Include an explanation of what action, if any, is taken by such authorities if its performance targets are not met.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- f. Please provide details of any official the US Government reporting methods and/or procedures that the GSE must comply with.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

North Dakota Biofuel Loan/PACE Programme

C2 General information on programmes

3. Please answer each of the following questions for **all** programmes listed in **Table 1**, including any additional programmes that have been identified in the previous section.

Please use the programme numbers listed in the table when referencing programmes and provide evidence to support responses.

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;
- the nature or form of the subsidy;
- the nature of benefits or concessions granted;
- when the programme was established;
- the duration of the programme; and
- the laws and regulations under which the subsidy is granted (including English translations);
- how the programme operates; and
- which the US Government authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.)

The North Dakota State Biofuels PACE Loan Program provides interest buydown on loans to biodiesel, ethanol or green diesel production facilities and livestock operations. The Program is used to reduce the interest rate on loans which have been approved by a local lender and the Bank of North Dakota (BND). Additional information on the Program is available at **Exhibit ND-7**.

The Program was established in 1990 and continues to accept applications today. This is offered under North Dakota Century Code Chapter 6-09 (**Exhibit ND-4**). It is offered as a participation program with a North Dakota-based lender.

Appendix reference: **Exhibits ND-4, ND-7**

(At this stage we are not asking you to provide answers for programmes listed in **Table 2**, unless you are unable to provide evidence to show they have not conferred a benefit for producers of HVO during the POI.)

4. Please provide details of future changes expected to the programmes listed in **Table 1**.

There are no changes anticipated for this program.

Appendix reference: **N/A**

C3 Programme eligibility

Please answer each of the following questions for **all** programmes listed in **Table 1** above. Your responses should include information on any additional programmes that have been identified and added to the table in the process of completing this questionnaire.

In the questions that follow, please use the programme numbers listed in **Table 1** to refer to programmes and substantiate responses with evidence.

1. For each programme, please explain the application process, including details of any application fees charged by the relevant government authority.

BND offers this loan program by partnering with local lenders. To apply for the loan, the business must apply using the application form (Exhibit ND-8) with a local lender who then works with BND. No application fees are charged.

Appendix reference: Exhibit ND-8

2. For each programme, please describe the decision-making process used by the relevant government authority to approve or reject an application. Please clearly indicate any differences in the process across different types of subsidies or programmes.

BND offers this loan by partnering with local lenders. Applications are through local lenders. BND uses typical lending credit standards in reviewing the loan which include loan size and type of project.

Appendix reference: N/A

3. Please answer the following questions regarding eligibility for receiving benefits provided under each programme:
 - a. Please specify whether eligibility for the programme is at all conditional on a company's export performance. If so, please provide details of the criteria that apply.

Eligibility for this loan program not conditioned on export performance.

Appendix reference: N/A

- b. Please specify whether eligibility for the programme is at all conditional on a company's use of domestic goods over imported goods, and if so please provide details.

Eligibility for this loan program is not conditioned on the use of domestic over imported goods.

Appendix reference: N/A

- c. Please specify whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions. If so, please specify the companies or industries and the designated regions.

In order to qualify for this loan program, the facility must be located in North Dakota.

Appendix reference: N/A

- d. Please specify whether eligibility for the programme is limited to any individual or groups of companies and/or industries. If so, please detail the relevant companies and/or industries and the laws that govern this criterion.

The loan program is intended for facilities that produce ethanol, biodiesel or green diesel, or those with a value-added livestock operation.

Appendix reference: N/A

C4 Subsidies received under the programmes

1. Please complete **Annex C4 – Programme beneficiaries** identifying **all** companies that accrued or received a subsidy (or subsidies) under the programmes during 1 January 2024 to 31 December 2024. This may include benefits from programmes that were in place well before the POI. Please add additional rows as required.

Please ensure the columns under ‘Programme information’ are populated using the exact information in **Table 1**, ensuring any programme(s) detailed in Section C1 are included.

2. Please identify and provide copies of any contractual agreements between the US Government and any companies that receive benefits under the programme (e.g. loan contracts, grant contracts, etc.).

N/A. The United States federal government is not aware of the existence of any such agreements.

Appendix reference: N/A

3. For **each** programme beneficiary listed in **Annex C4 – Programme beneficiaries**, please answer the following questions:
- a. Please explain the subsidy (or subsidies) provided to the beneficiary. Include an explanation of whether the subsidy was one-off or recurring, including the years it recurred and whether the subsidy varied between years. Please also explain how the amount stated in **Annex C4** has been estimated, including the methodology and assumptions used (if relevant).

The maximum buydown amount for ethanol production, biodiesel production and green diesel production is \$500,000. When used for value-added livestock operations, the maximum buydown is \$250,000 to any single livestock operation. Information on beneficiaries is included at **Exhibit ND-5**.

Appendix reference: **Exhibit ND-5**

- b. Please indicate what functions the company performs and specify whether the nature of any such functions could be recognised as being equivalent to those of a Foreign Authority.

Although the United States does not record the functions of private sector companies in the ordinary course, the United States has no reason to believe that any HVO producers could be recognized as being equivalent to those of a Foreign Authority.

Appendix reference: N/A

- c. Please state whether any of the company's functions are undertaken on behalf of the US Government and specify whether the company is required to support the US Government policies.

No companies engaged in the production of HVO undertake functions on behalf of the U.S. government nor are they required to support U.S. government policies.

Appendix reference: N/A

- d. If the company has been trusted, vested or tasked with any responsibility normally associated with a Foreign Authority please specify the nature and function of this responsibility and provide copies of the relevant legal instruments or regulations.

No companies engaged in HVO production have been vested with responsibility associated with a Foreign Authority.

Appendix reference: N/A

- e. Please indicate whether the company has the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of the Foreign Authority.

No companies engaged in HVO production have the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of a Foreign Authority.

Appendix reference: N/A

4. For **each** by GSE identified in **Annex C4**, if any, please answer the following questions:

- a. Please indicate any payments and/or injections of funds provided by the US Government to the GSE (e.g. grants, awards, purchase of shares, injection of capital funds etc.). Please detail the date, amount and the reason(s) for the provision.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- b. Please identify and provide details on whether the GSE has any financial liabilities with any financial institutions in which the US Government holds an interest.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- c. Please detail how each GSE funds its operations.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

d. Please explain how and to whom the GSE distributes its profits.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

e. Please explain how the performance of the GSE is measured, specifying which authority in the US Government inspects or reviews its performance (e.g. output and quality performance, employee performance, financial performance etc.) Include an explanation of what action, if any, is taken by such authorities if its performance targets are not met.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

f. Please provide details of any official the US Government reporting methods and/or procedures that the GSE must comply with.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

California Alternative Fuel and Vehicle Incentives

C2 General information on programmes

3. Please answer each of the following questions for **all** programmes listed in **Table 1**, including any additional programmes that have been identified in the previous section.

Please use the programme numbers listed in the table when referencing programmes and provide evidence to support responses.

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;
- the nature or form of the subsidy;
- the nature of benefits or concessions granted;
- when the programme was established;
- the duration of the programme; and
- the laws and regulations under which the subsidy is granted (including English translations);
- how the programme operates; and
- which the US Government authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.)

None of the projects for which solicitations have been issued or for which awards have been granted pertain to renewable diesel. The California Energy Commission's Clean Transportation Program (previously known as the Alternative and Renewable Fuel and Vehicle Technology Program) provides funding to support innovation and accelerate the development and deployment of zero-emission transportation and fuel technologies. The Program was established by Assembly Bill 118 (Núñez, 2007) (**Exhibit CA-2**), which took effect January 1, 2008, and was most recently extended through July 1, 2035 by Assembly Bill 126 (Reyes, 2023).

The Clean Transportation Program is administered by the California Energy Commission's (CEC's) Fuels and Transportation Division. The program provides technology investments into sustained employment opportunities.

Appendix reference: **Exhibit CA-2**

(At this stage we are not asking you to provide answers for programmes listed in **Table 2**, unless you are unable to provide evidence to show they have not conferred a benefit for producers of HVO during the POI.)

4. Please provide details of future changes expected to the programmes listed in **Table 1**.

No changes are anticipated for this program.

Appendix reference: **N/A**

C3 Programme eligibility

Please answer each of the following questions for **all** programmes listed in **Table 1** above. Your responses should include information on any additional programmes that have been identified and added to the table in the process of completing this questionnaire.

In the questions that follow, please use the programme numbers listed in **Table 1** to refer to programmes and substantiate responses with evidence.

1. For each programme, please explain the application process, including details of any application fees charged by the relevant government authority.

None of the projects for which solicitations have been issued or for which awards have been granted pertain to renewable diesel.

The Program operates through competitive solicitations for specific infrastructure projects. The program provides grant funding. Open solicitations are available on the California Energy Commission's website at <https://www.energy.ca.gov/funding-opportunities/solicitations>. Solicitations for which awards have been issued are available on the California Energy Commission's website at https://www.energy.ca.gov/funding-opportunities/solicitations?field_solicitation_status_target_id%5B34%5D=34&field_solicitation_status_target_id%5B2272%5D=2272&field_solicitation_type_target_id=All&field_division_1_target_id=All.

Appendix reference: N/A

2. For each programme, please describe the decision-making process used by the relevant government authority to approve or reject an application. Please clearly indicate any differences in the process across different types of subsidies or programmes.

None of the projects for which solicitations have been issued or for which awards have been granted pertain to renewable diesel.

Each solicitation may provide a process and criteria under which the award will be determined. Details of these processes and criteria are included in each solicitation. These are competitive solicitations and generally utilize a scoring team of subject matter experts to score the applications. The highest scoring applications are proposed for award. The CEC commissioners vote during public business meetings to approve proposed awards.

Appendix reference: N/A

3. Please answer the following questions regarding eligibility for receiving benefits provided under each programme:
 - a. Please specify whether eligibility for the programme is at all conditional on a company's export performance. If so, please provide details of the criteria that apply.

Eligibility for the Program is not conditional on export performance.

Appendix reference: N/A

- b. Please specify whether eligibility for the programme is at all conditional on a company's use of domestic goods over imported goods, and if so please provide details.

Eligibility for the Program is not contingent on the use of domestic over imported goods.

Appendix reference: N/A

- c. Please specify whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions. If so, please specify the companies or industries and the designated regions.

Eligibility for the Program is not conditioned on specific geographic locations within the State of California.

Appendix reference: N/A

- d. Please specify whether eligibility for the programme is limited to any individual or groups of companies and/or industries. If so, please detail the relevant companies and/or industries and the laws that govern this criterion.

Eligibility for the Program is determined by the specific solicitation. Any company that feels they can complete the project per the solicitation requirements is generally eligible.

Appendix reference: N/A

C4 Subsidies received under the programmes

1. Please complete **Annex C4 – Programme beneficiaries** identifying **all** companies that accrued or received a subsidy (or subsidies) under the programmes during 1 January 2024 to 31 December 2024. This may include benefits from programmes that were in place well before the POI. Please add additional rows as required.

Please ensure the columns under 'Programme information' are populated using the exact information in **Table 1**, ensuring any programme(s) detailed in Section C1 are included.

2. Please identify and provide copies of any contractual agreements between the US Government and any companies that receive benefits under the programme (e.g. loan contracts, grant contracts, etc.).

N/A. The U.S. federal government is not aware of any such contractual agreements.

Appendix reference: N/A

3. For **each** programme beneficiary listed in **Annex C4 – Programme beneficiaries**, please answer the following questions:

- a. Please explain the subsidy (or subsidies) provided to the beneficiary. Include an explanation of whether the subsidy was one-off or recurring, including the years it recurred and whether the subsidy varied between years. Please also explain how the amount stated in **Annex C4** has been estimated, including the methodology and assumptions used (if relevant).

Beneficiaries in 2024 are included in **Exhibit CA-1**. None of these beneficiaries produce HVO.

Appendix reference: **Exhibit CA-1**

- b. Please indicate what functions the company performs and specify whether the nature of any such functions could be recognised as being equivalent to those of a Foreign Authority.

Although the United States does not record the functions of private sector companies in the ordinary course, the United States has no reason to believe that any HVO producers could be recognized as being equivalent to those of a Foreign Authority.

Appendix reference: N/A

- c. Please state whether any of the company's functions are undertaken on behalf of the US Government and specify whether the company is required to support the US Government policies.

No companies engaged in the production of HVO undertake functions on behalf of the U.S. government nor are they required to support U.S. government policies.

Appendix reference: N/A

- d. If the company has been trusted, vested or tasked with any responsibility normally associated with a Foreign Authority please specify the nature and function of this responsibility and provide copies of the relevant legal instruments or regulations.

No companies engaged in HVO production have been vested with responsibility associated with a Foreign Authority.

Appendix reference: N/A

- e. Please indicate whether the company has the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of the Foreign Authority.

No companies engaged in HVO production have the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of a Foreign Authority.

Appendix reference: N/A

4. For **each** by GSE identified in **Annex C4**, if any, please answer the following questions:

- a. Please indicate any payments and/or injections of funds provided by the US Government to the GSE (e.g. grants, awards, purchase of shares, injection of capital funds etc.). Please detail the date, amount and the reason(s) for the provision.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- b. Please identify and provide details on whether the GSE has any financial liabilities with any financial institutions in which the US Government holds an interest.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- c. Please detail how each GSE funds its operations.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- d. Please explain how and to whom the GSE distributes its profits.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- e. Please explain how the performance of the GSE is measured, specifying which authority in the US Government inspects or reviews its performance (e.g. output and quality performance, employee performance, financial performance etc.) Include an explanation of what action, if any, is taken by such authorities if its performance targets are not met.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- f. Please provide details of any official the US Government reporting methods and/or procedures that the GSE must comply with.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

Oregon Production Property Tax Exemption (as part of the Rural Renewable Energy Development RRED Zone)

C2 General information on programmes

1. Please answer each of the following questions for **all** programmes listed in **Table 1**, including any additional programmes that have been identified in the previous section.

Please use the programme numbers listed in the table when referencing programmes and provide evidence to support responses.

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;
- the nature or form of the subsidy;
- the nature of benefits or concessions granted;
- when the programme was established;
- the duration of the programme; and
- the laws and regulations under which the subsidy is granted (including English translations);
- how the programme operates; and
- which the US Government authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.)

The Oregon State Rural Renewable Energy Development Zone is a property tax exemption administered by the State of Oregon. No biofuels producers have used this exemption. See Exhibit OR-1 for a full description of the program.

Appendix reference: Exhibit OR-1

(At this stage we are not asking you to provide answers for programmes listed in **Table 2**, unless you are unable to provide evidence to show they have not conferred a benefit for producers of HVO during the POI.)

2. Please provide details of future changes expected to the programmes listed in **Table 1**.

No changes are expected.

Appendix reference: N/A

C3 Programme eligibility

Please answer each of the following questions for **all** programmes listed in **Table 1** above. Your responses should include information on any additional programmes that have been identified and added to the table in the process of completing this questionnaire.

In the questions that follow, please use the programme numbers listed in **Table 1** to refer to programmes and substantiate responses with evidence.

1. For each programme, please explain the application process, including details of any application fees charged by the relevant government authority.

All agreements are made at the local level. Qualified property is exempt from property tax in a Rural Renewable Energy Development (RRED) Zone if used for the generation of electricity from a “renewable energy resource” or for the manufacture, storage, or distribution of biodiesel, ethanol or similar fuels made from applicable inputs, subject to certain criteria. No biofuels producers have used this exemption.

The entire (rural) territory of the applicant zone sponsor is designated as a zone, which may be helpful in accommodating physically expansive developments, such as solar or wind farms.

Appendix reference: N/A

2. For each programme, please describe the decision-making process used by the relevant government authority to approve or reject an application. Please clearly indicate any differences in the process across different types of subsidies or programmes.

The overall amount of exempt property allowed over time within the zone is set by a local resolution with the zone’s designation. Counties, cities in rural counties, or a combination of contiguous rural counties can request the Oregon Business Development Department to designate them as a RRED Zone, encompassing all rural territory of the jurisdiction.

Appendix reference: N/A

3. Please answer the following questions regarding eligibility for receiving benefits provided under each programme:
 - a. Please specify whether eligibility for the programme is at all conditional on a company’s export performance. If so, please provide details of the criteria that apply.

Eligibility is not contingent on export performance.

Appendix reference: N/A

- b. Please specify whether eligibility for the programme is at all conditional on a company’s use of domestic goods over imported goods, and if so please provide details.

Eligibility is not contingent on use of domestic over imported goods.

Appendix reference: N/A

- c. Please specify whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions. If so, please specify the companies or industries and the designated regions.

In order to receive a property tax exemption, a recipient must be within a geographic area defined as rural with a RRED Zone designation.

Appendix reference: N/A

- d. Please specify whether eligibility for the programme is limited to any individual or groups of companies and/or industries. If so, please detail the relevant companies and/or industries and the laws that govern this criterion.

Eligibility for the exemption is limited to firms involved in the production of biofuels or electricity from renewable energy resources in rural communities. No biofuels producers have used this exemption. See Oregon Statute 285C.362 (**Exhibit OR-2**).

Appendix reference: **Exhibit OR-2**

C4 Subsidies received under the programmes

1. Please complete **Annex C4 – Programme beneficiaries** identifying **all** companies that accrued or received a subsidy (or subsidies) under the programmes during 1 January 2024 to 31 December 2024. This may include benefits from programmes that were in place well before the POI. Please add additional rows as required.

Please ensure the columns under ‘Programme information’ are populated using the exact information in **Table 1**, ensuring any programme(s) detailed in Section C1 are included.

2. Please identify and provide copies of any contractual agreements between the US Government and any companies that receive benefits under the programme (e.g. loan contracts, grant contracts, etc.).

N/A. The United States federal government is not aware of the existence of any such agreements.

Appendix reference: N/A

3. For **each** programme beneficiary listed in **Annex C4 – Programme beneficiaries**, please answer the following questions:

- a. Please explain the subsidy (or subsidies) provided to the beneficiary. Include an explanation of whether the subsidy was one-off or recurring, including the years it recurred and whether the subsidy varied between years. Please also explain how the amount stated in **Annex C4** has been estimated, including the methodology and assumptions used (if relevant).

RRED Zone designation is a 5 to 10 year property tax exemption negotiated by local governments in the State of Oregon. See **Exhibit OR-3** for program beneficiaries. No biofuels producers have used this exemption.

Appendix reference: **Exhibit OR-3**

- b. Please indicate what functions the company performs and specify whether the nature of any such functions could be recognised as being equivalent to those of a Foreign Authority.

Although the United States does not record the functions of private sector companies in the ordinary course, the United States has no reason to believe that any HVO producers could be recognized as being equivalent to those of a Foreign Authority.

Appendix reference: N/A

- c. Please state whether any of the company's functions are undertaken on behalf of the US Government and specify whether the company is required to support the US Government policies.

No companies engaged in the production of HVO undertake functions on behalf of the U.S. government nor are they required to support U.S. government policies.

Appendix reference: N/A

- d. If the company has been trusted, vested or tasked with any responsibility normally associated with a Foreign Authority please specify the nature and function of this responsibility and provide copies of the relevant legal instruments or regulations.

No companies engaged in HVO production have been vested with responsibility associated with a Foreign Authority.

Appendix reference: N/A

- e. Please indicate whether the company has the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of the Foreign Authority.

No companies engaged in HVO production have the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of a Foreign Authority.

Appendix reference: N/A

4. For **each** by GSE identified in **Annex C4**, if any, please answer the following questions:

- a. Please indicate any payments and/or injections of funds provided by the US Government to the GSE (e.g. grants, awards, purchase of shares, injection of capital funds etc.). Please detail the date, amount and the reason(s) for the provision.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- b. Please identify and provide details on whether the GSE has any financial liabilities with any financial institutions in which the US Government holds an interest.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

- c. Please detail how each GSE funds its operations.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

d. Please explain how and to whom the GSE distributes its profits.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

e. Please explain how the performance of the GSE is measured, specifying which authority in the US Government inspects or reviews its performance (e.g. output and quality performance, employee performance, financial performance etc.) Include an explanation of what action, if any, is taken by such authorities if its performance targets are not met.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

f. Please provide details of any official the US Government reporting methods and/or procedures that the GSE must comply with.

No companies engaged in HVO production are GSEs.

Appendix reference: N/A

Additional United States Comments:

In addition to the comments provided in the United States' questionnaire response, the United States also provides additional comments on the specific programs alleged below by the petitioner and being investigated by the TRA. Specifically, the United States notes that no benefits were provided on the majority of alleged programs subject to this investigation. If the United Kingdom were to determine that there are benefits provided under the remaining alleged programs, any calculations should be limited based on the considerations detailed by the United States below:

A. Alleged Programs Which Provided No Benefits to HVO Producers

U.S. Free Trade Zones

As explained in the U.S. questionnaire response, U.S. Free Trade Zone designation is broadly available to companies located in all regions of the country and in all industries. Therefore, the program is not specific. Even if TRA were to determine that U.S. FTZ designation is specific and provides a benefit, no companies have received authority to conduct HVO production within U.S. FTZs, and therefore would not have received any benefits during the POI. TRA should therefore conclude that this program did not provide a countervailable subsidy.

Second Generation Biofuel Producer Tax Credit

The Second Generation Biofuel Producer Tax Credit is only available for producers of “second generation biofuel,” which is defined as liquid fuel that: (1) is produced in the United States and used as fuel in the United States, and (2) is derived by or from qualified feedstocks. Since “qualified feedstock” is limited to lignocellulosic or hemicellulosic matter that is available on a renewable or recurring basis, and any cultivated algae, cyanobacteria, or lemna, it does not encompass HVO. Therefore, HVO would not be generally eligible to receive this credit. TRA should therefore conclude that this program did not provide a countervailable subsidy.

USDA Higher Blends Infrastructure Incentive Programme (HBIIP)

As the United States notes in its questionnaire response, none of the recipients of HBIIP grants are producers of HVO and the program is unrelated to the production of HVO. Specifically, eligible applicants include: (1) transportation fueling facilities including: fueling stations, convenience stores, hypermarket fueling stations; (2) fleet facilities (including rail and marine), and similar entities with capital investments; and (3) fuel distribution facilities, such as terminal operations, depots and midstream partners, and similarly equivalent operations, and home heating oil distribution facilities. Therefore, the program relates to transportation facilities and retail sale of HVO, not production of HVO. TRA should therefore conclude that this program did not provide a countervailable subsidy.

The Biomass Crop Assistance Program (BCAP)

As the United States makes clear in its questionnaire response, Congress has not appropriated funding for this program since fiscal year 2017 and therefore no funding for this program was provided during the POI. TRA should therefore conclude that this program did not provide a countervailable subsidy.

Alternative Fuel Refueling Property Credit

The Alternative Fuel Refueling Property Credit is a property tax credit that is only available to certain qualifying property. As the United States notes in its questionnaire response, qualified alternative fuel vehicle refueling property generally includes any depreciable property (not including a building and its structural components), the original use of which begins with the taxpayer, and that is: (1) for the storage or dispensing of a clean-burning fuel into the fuel tank of a motor vehicle propelled by such fuel, but only if the storage or dispensing of the fuel is at the point where such fuel is delivered into the fuel tank of the motor vehicle, or (2) for the recharging of motor vehicles propelled by electricity, but only if the property is located at the point where the motor vehicles are recharged. As such, the Alternative Fuel Refueling Property Credit would not benefit the production of HVO for export to the United Kingdom. TRA should therefore conclude that this credit did not provide a countervailable subsidy.

Missouri Biodiesel Producer Tax Credit

Under 135.778 of the Revised Statutes of Missouri (Exhibit MO-1 to the United States' questionnaire response), biodiesel fuel is defined as "renewable, biodegradable, mono alkyl ester combustible liquid fuel that is derived from agricultural and other plant oils or animal fats." As the United States makes clear in its arguments concerning whether HVO and FAME are like products, HVO is not a mono alkyl ester, whereas FAME and traditional biodiesel are. As such, Missouri Biodiesel Producer Tax Credit is not available to HVO producers. TRA should therefore conclude that this credit did not provide a countervailable subsidy.

Texas Fuel Ethanol, Renewable Methane, Biodiesel and Renewable Diesel Production Incentive Programme

As the U.S. questionnaire response makes clear, while the Texas Fuel Ethanol, Renewable Methane, Biodiesel and Renewable Diesel Production Incentive Program is established in law, it is not operational due to legislative inconsistencies. These inconsistencies must be corrected through the legislative process before the program can be utilized. Until the statute is remedied, the program will continue to be unfunded and unused. Since the program is effectively non-operational and did not provide any funding during the POI, TRA should conclude that this program did not provide a countervailable subsidy.

Washington State Biofuels Production Tax Exemption

As the United States makes clear in its questionnaire response, the Washington State property and leasehold tax exemption for biofuels has long since expired, as applicants were required to submit applications for the exemption by December 31, 2015. Accordingly, there were no benefits provided under this exemption during the POI.

The Business & Occupancy (B&O) tax rate reduction is available to manufacturers of wood biomass fuel. HVO is a fuel made from fats and oils, such as soybean oil or canola oil, and is processed to be chemically the same as petroleum diesel. As such, HVO producers would not be eligible for the B&O tax rate reduction. TRA should therefore conclude that these tax programs did not provide a countervailable subsidy.

North Dakota Biodiesel and Renewable Diesel Sales Equipment Tax Credit, Biodiesel and Renewable Diesel Production & Blending Equipment Tax Credits

As indicated in the United States' questionnaire response, two of the three North Dakota tax credits, the Biodiesel and Renewable Diesel Sales Equipment Tax Credit, and the Biodiesel and Renewable Diesel Production & Blending Equipment Tax Credit, provided no benefits, and had no applicants or recipients during the POI. TRA should therefore conclude that these programs did not provide a countervailable subsidy.

North Dakota Agriculturally Derived Fuel Production Facility Loan Guarantees

The only applicable producer that received a loan under this program is not registered with the U.S. Environmental Protection Agency as a producer of HVO. This program therefore provided no benefit to HVO producers during the POI, and TRA should therefore conclude that these tax programs did not provide a countervailable subsidy.

North Dakota Biofuel Loan Program

As stated in the United States' questionnaire response, the North Dakota Partnership in Assisting Community Expansion (PACE) did not provide any benefit to HVO producers and no PACE loans were made for HVO projects during the POI. Accordingly, this program has provided no benefit to any producers of HVO during the POI. TRA should therefore conclude that this alleged program did not provide a countervailable subsidy.

California Alternative Fuel and Vehicle Incentives

The California Energy Commission's Clean Transportation Program (previously known as the Alternative and Renewable Fuel and Vehicle Technology Program provides grant funding to zero-emission projects with a focus on zero-emission vehicle infrastructure. As the United States highlights in its questionnaire response, none of the beneficiaries of this program during the POI were producers of HVO. Because this program did not benefit HVO producers, TRA should therefore conclude that this alleged program did not provide a countervailable subsidy to producers of HVO.

Oregon Production Property Tax Exemption

As the United States highlights in its questionnaire response, while biofuels producers are eligible for this Oregon state property tax exemption, the only users of the exemption to date have been solar companies. Since no HVO producers have benefited from this program, TRA should conclude that this alleged program did not provide a countervailable subsidy.

B. Alleged Programs Which Did Not Provide a Benefit To Renewable Diesel Producers, But For Which Any Calculations of Benefits Should Be Limited

Texas Biofuel Blend Tax Exemption

Because the Texas Biofuel Blend Tax Exemption is based on the sale to a purchaser of diesel from a terminal rack, TRA should conclude that this alleged program conferred no benefits on an HVO producer. As the United States notes in our questionnaire response, “the exemption is provided to the ultimate customer who purchases the fuel/blend from the retail location.” Therefore, it is not possible to affirmatively determine that any actual producers of HVO actually receive benefits under this alleged program. There is no evidence nor data on the record to demonstrate that HVO *producers* benefited from this program. As such, TRA should therefore conclude that this alleged program is not providing a countervailable subsidy.

Should TRA look at the aggregate tax exemption derived by producers of HVO from this alleged program, any calculation should determine that tax exemptions to HVO production derived from this alleged program need to be reduced from the aggregate figure to account for the different products which can be blended with diesel. In this case, the exemption is based on the water, fuel ethanol, renewable diesel, biodiesel, or mixtures thereof that are blended together with taxable diesel fuel when the finished product sold or used is clearly identified on the retail pump, storage tank, and sales invoice as a combination of diesel fuel and water, fuel ethanol, renewable diesel, biodiesel, or mixtures thereof.

C. Alleged Programs For Which Any Calculations of Benefits Should Be Limited

Biodiesel Mixture Excise Tax Credit

TRA has identified the “Biodiesel Mixture Credit” as a potential subsidy of investigation. As an initial matter, the United States notes that we understand this to refer to certain credits and payments related to renewable diesel under sections 34, 38, 40A, 6426(a)(1) and (c), and 6427(e)(1), which were previously commonly known as the Renewable Diesel Credit and Renewable Diesel Mixture Credit before expiring on December 31, 2024.

These tax credits are widely available to imported renewable diesel. Accordingly, in evaluating any aggregate value provided by this alleged program in its subsidy investigation, the value of the tax credit provided to imports would need to be subtracted in any calculation.

Further, this tax credit has since expired and is no longer in operation. While a replacement tax credit (the clean fuel production tax credit) has been enacted, it went into effect for fuel produced after December 31, 2024. Therefore, TRA should conclude that the tax credit is not a countervailable subsidy.

USDA Bioenergy Programme for Advanced Biofuels (BPAB)

The United States would note that of the four companies receiving payments under the program, only one of those, Altair Paramount LLC, is registered as a producer of HVO.

Iowa Biodiesel Producer Tax Refund

The United States would note that while there were 194 million gallons of biodiesel production that received the Iowa State Biodiesel Production Tax Credit this provided only \$4,290,000 in aggregate tax credit redemptions, or \$.022 per gallon of production. However, this tax credit is available to both production of FAME and HVO, and therefore any calculation would need to be reduced to account for the proportion of tax credits received for the production of FAME, which the United States has made clear differs from HVO.

Kentucky Biodiesel Production and Blending Tax Credit

As noted in the United States' questionnaire response, during the POI, this aggregate tax credit was subject to a maximum value of \$10,000,000, which was applicable to all biodiesel producers, blenders, renewable diesel producers, and renewable chemical producers. While the United States is prohibited by statute from providing figures, the \$10,000,000 acts as a maximum and should the TRA should only look at the portion of this maximum amount that went to HVO producers.

While the United States is unable to provide data on the amount of tax credits claimed, these tax credits are available to businesses operating in Kentucky. As such, any calculation involving this tax credit must be narrowly applied only to HVO producers in Kentucky and exports from Kentucky to the United Kingdom.

North Dakota Biodiesel and Renewable Diesel Blender Tax Credit

For the North Dakota Biodiesel and Renewable Diesel Blender Tax Credit, any credit is only provided for each gallon blended by a North Dakota licensed fuel supplier. As such, any calculation involving this tax credit should be limited to only North Dakota beneficiaries, North Dakota production, and exports from North Dakota to the United Kingdom. The United States has no evidence that any benefits were provided by this tax credit. Furthermore, no such evidence has been put on the record to date, to the best of the United States' knowledge.

SECTION D: Next steps and declaration

Next steps

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

The questionnaire, spreadsheet annex and any appendices should be submitted through the Trade Remedies Service (www.trade-remedies.service.gov.uk) by **23 May 2025**. The checklist in Section F of this questionnaire may help ensure your submission is complete.

A confidential and non-confidential version of the questionnaire and spreadsheet annex must be submitted. You can find guidance on how to complete confidential and non-confidential versions in our guidance on [how to submit information](#).

Declaration

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

Government representative: *Amanda Lee*

Government body: *Office of the US. Trade Representative*

6/6/2025
Date

Amanda Lee
Signature of authorised official

Amanda Lee
Senior Associate General Counsel

Name and title of authorised official

SECTION F: Checklist and appendices

This section is an aid to ensuring all sections of this questionnaire are completed.

Section	Please tick if you have responded to all questions
Section A – General information	X
Section B – Government involvement in the HVO sector	X
Section C – Subsidies	X
Section D – Next steps and declaration	X

+Add additional rows as required

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

U.S. Exhibit List for UK HVO Investigation

Exhibit Number	Associated Question	Exhibit Description
USA-1	A2.3 Biodiesel Mixture Credit - C2.1	Energy Policy Act of 2005
USA-2	A2.3	Energy Independence and Security Act of 2007
USA-3	A2.3	Changes to Renewable Fuel Standard Program 75 FR 14755 (2010-03-26)
USA-4(a)	A2.3	EIA Summary of Biofuels
USA-4(b)	A2.2, A2.3	DOE summary of Renewable Diesel
USA-5	A2.3	Final Rule - RFS Renewable Identification Number (RIN) Quality Assurance Program - 79 FR 42078
USA-6(a)	A2.3	EPA Statutes for Renewable Fuel Standard Program
USA-6(b)	A2.3	EPA- Overview of Renewable Fuel Standard Program
USA-7	A2.3	EPA - Summary of the Clean Air Act
USA-8	A2.3	EPA - Summary of the Energy Policy Act
USA-9	A2.3	EPA Final Renewable Fuels Standards Rule for 2023, 2024, and 2025
USA-10	A2.4	EPA – Renewable Fuel Annual Standards

USA-11	A3.2	Data on Feedstock Imports into the United States
USA-12	B1.10	WTO Import Licensing Notification
USA-13	B3.1	Corporate Income Tax Rate - 26 U.S.C. § 11(b)
USA-14	Biodiesel Mixture Credit - C4.1 Second Generation Biofuel Producer Credit – C4.1 Alternative Fuel Refueling Property Credit – C4.1	26 USC 6103
USA-15	Foreign Trade Zone – C2.1, C3.1	19 U.S.C. §§ 81a-81u
USA-16	Foreign Trade Zone – C2.1	15 CFR Part 400
USA-17	Subsidy Program 2 – Foreign Trade Zone – C2.1	Customs and Border Protection FTZ Regulations, 19 CFR Part 146
USA-18	B3.3	Tariff Rates for HVO
USA-19	B3.4	19 U.S.C. § 1313
USA-20	B3.4	19 CFR 90.2
USA-21	Biodiesel Mixture Credit – C2.1, C2.2, C2.3 Second Generation Biofuel Producer Credit – C2.1	26 U.S.C. §§ 34, 38, 40, 40A, 6426(a)(1) and (c), and 6427(e)(1)
USA-23	BPAB – C2.1	7 U.S.C. §8105
USA-24	BPAB – C2.1, C3.1, C3.2	Preview of 7 CFR Part 4288 Full regulations available at: https://www.ecfr.gov/current/title-7/subtitle-B/chapter-XLII/part-4288
USA-25	BPAB – C4.2, C4.3	Annex C4 – BPAB Program Beneficiaries
USA-26	HBIIP – C2.1, C2.2, C3.2	Notice of Funding Opportunity for the Higher Blends Infrastructure Incentive Program (HBIIP) for Fiscal Years 2023 and 2024 (June 28, 2023)

USA-27	HBIIP – C2.1	Commodity Credit Corporation Charter Act
USA-28	BCAP – C2.1	7 U.S.C. § 8111
USA-29	BCAP – C3.1, C3.2	FSA 1-BCAP Handbook and Form
USA-33	B1.9	Preview of 29 CFR 1910 Full regulations available at: https://www.ecfr.gov/current/title-29/subtitle-B/chapter-XVII/part-1910 .
USA-34	Second Generation Biofuel Producer Credit – C2.1	IRS Form 6478
USA-35	Second Generation Biofuel Producer Credit – B3.2, C2.1	IRS Form 3800 and Instructions (2024)
USA-36	HBIIP – C2.1	Notice of Funding Opportunity for the Higher Blends Infrastructure Incentive Program (HBIIP) for Fiscal Year 2022
USA-37	HBIIP – C2.1	Notice of Funding Opportunity for the Higher Blends Infrastructure Incentive Program (HBIIP) for Fiscal Year 2020
USA-38	B3.2, C2.1	IRS Form 8864 and Instructions
USA-39	B3.2, C2.1	IRS Form 720, Schedule C
USA-40	B3.2, C.2.1	IRS Form 8849
USA-41	B3.2, C2.1	IRS Form 4136
USA-42	BCAP – C2.1, C3.1, C3.3	7 CFR 1450
USA-43	Alternative Fuel Refueling Property Credit – C2.1	26 U.S.C. § 30c
USA-44	Alternative Fuel Refueling Property Credit – C2.1	IRS Form 8911
MO-1	Missouri State Biodiesel Producer Tax Credit – C2.1	135.778, RSMo
MO-2	Missouri State Biodiesel Producer Tax Credit – C2.1	Missouri Revised Statutes Chapter 143 – Income Tax
MO-3	Missouri State Biodiesel Producer Tax Credit – C4.1, C4.3	RSMo Section 32.057

MO-4	Missouri State Biodiesel Producer Tax Credit – C4.1, C4.3	IRS Publication 1075
MO-5	Missouri State Biodiesel Producer Tax Credit – C3.1, C3.2	Missouri Department of Revenue, Form 5875
MO-6	Missouri State Biodiesel Producer Tax Credit – C3.3	40 CFR 79
TX-1	Texas Biofuel Blend Tax Exemption – C2.1	Texas Tax Code Section 162
TX-2	Texas Biofuel Blend Tax Exemption – C3.1, C3.2	34 Texas Administrative Code § 3.443
WA-1	Washington State Biofuels Production Tax Exemption – C2.1	RCW 82.04.260
WA-2	Washington State Biofuels Production Tax Exemption – C2.1, C3.1	RCW 84.36.640
WA-3	Washington State Biofuels Production Tax Exemption – C4.3	RCW 84.08.210
WA-4	Washington State Biofuels Production Tax Exemption– C2.1	Overview of Business & Occupation Tax
WA-5	Washington State Biofuels Production Tax Exemption– C2.1	B&O Tax Industry Classification
IA-1	Iowa Tax Credit – C2.1	2011 Iowa Acts Chapter 113 (Motor Fuels — Regulation, Dispensing, and Tax Credits and Refunds Act)
IA-2	Iowa Tax Credit – C2.1	Iowa Code 423.4
IA-3	Iowa Tax Credit – C4.3	Iowa Code 422.20
IA-4	Iowa Tax Credit – C3.1, C3.2	Iowa Department of Revenue Form 843
IA-5	Iowa Tax Credit – C3.3	Iowa Code 214A.2
KY-1	Kentucky Biodiesel Production Tax Credit – C2.1, C3.2	KRS 141.422 to 141.424, 141.425, and 103 KAR 15.140
KY-3	Kentucky Biodiesel Production Tax Credit– C3.1	Relevant KY Tax Schedules (BIO, ITC 2022, TCS)
KY-4	Kentucky Biodiesel Production Tax Credit – C4.3	KRS §131.190

ND-1	North Dakota Programs – C.2.1	North Dakota Century Code Chapter 57-38
ND-2	North Dakota Programs - C.3.1	North Dakota Century Code Chapter 57-43.2
ND-3	North Dakota Programs – C.4.1	Annex 4 – North Dakota Tax Program Beneficiaries
ND-4	North Dakota Loan Programs – C.2.1	North Dakota Century Code Chapter 6-09
ND-5	Subsidy Program 18&19 – C.4.1	Annex 4 – North Dakota Loan Program Beneficiaries
ND-6	North Dakota Agriculturally Derived Fuel Production Facility Loan Guarantee – C.2.1	Bank of North Dakota Value-added Guarantee Loan Website Website
ND-7	PACE – C.2.1	Biofuels PACE Program Website
ND-8	PACE – C.3.1	Bank of North Dakota Loan Participation Application
CA-1	C.4.3	Annex 4 – CA Clean Transportation Program Program Beneficiaries
CA-2	C.2.1	Assembly Bill No. 118 (Nunez, 2007)
OR-1	RRED-C.2.1	Description of Rural Renewable Energy Development (RRED) Zone
OR-2	RRED-C.3.3(d)	ORS 285C.362285C.362
OR-3	RRED-C.4.3(a)	Annex 4 - RRED Program Beneficiaries