



Anti-Subsidy Questionnaire (Exporter)

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="7 June 2025"/>
Contact details:	<input type="text" value="AS0067@traderemedies.gov.uk"/>
Completed on behalf of:	<input type="text" value="Phillips 66 Company"/>

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 annexes. Please note that you will have to provide **Confidential** and **Non-Confidential** versions of the questionnaire and annexes, as well as of any additional documents you append. All documents should be uploaded to the Trade Remedies Service (www.trade-remedies.service.gov.uk) by **7 June 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 originating in 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 asking exporters of US origin HVO to complete this questionnaire (including Annex II) to help us understand the industry and market for this product and assess if a measure is needed. We need to establish whether the alleged dumping has occurred and has caused injury to the UK industry.

If you are an exporter of the goods concerned to the UK but do not produce these goods, please complete Annex I, as well as sections of the questionnaire you are reasonably able to answer. **You should forward the parts of the questionnaire (including Annex II) that are relevant to each of your supplying producer(s) and should instruct such producer(s) to independently complete a response to that part e.g. production and sales.**

You should direct those producer(s) to send their responses directly to the TRA to protect the confidential information from being improperly disclosed. **Furthermore, please provide the Case Team with contact details for the companies that produce the goods concerned that you export.**

The information your company (and producers) provide will help us to reach a fair and proportionate decision.



How do I respond?

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

Please provide all the information requested by 7 June 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. Your company will need to substantiate all claims with relevant data and information. 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 annexes, 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 your organisation, please explain why. If the answer to a question is “zero”, “no” or “none”, please write this.
- 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.
- Please provide all formulas and calculations used within your questionnaire response.
- 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 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).
- Provide all costing figures as actual amounts. Where actual amounts cannot be provided and you have reported standard costing instead, please indicate this in the relevant answer, and explain the variance from actual costs, if any.
- All figures should be reported net of recoverable tax unless otherwise stated.
- 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*)



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.

Providing information from subsidiaries or associated companies

Section A of this questionnaire includes detailed questions about your company structure. Although this questionnaire is intended for your company, our investigation covers all subsidiaries and any other associated companies involved in the import, production, sale, R&D, distribution and/or supply of the like good and/or goods concerned.

Please note, both natural persons (individuals) and legal persons (e.g. companies) are considered to be associated where they meet the definition of 'Related Persons' in [Regulation 128 of the Customs \(Import Duty\) \(EU Exit\) Regulations 2018](#)

- If any of your subsidiaries or associated companies are also an exporting producer of the goods concerned, they should **also** complete the Exporter questionnaire. Please make sure you provide your subsidiaries with access to this questionnaire template.
- If your subsidiaries or associated companies are not producers but are involved in the sales and/or marketing of the goods concerned exported to the UK, they should complete Annex I, as well as sections of the questionnaire they are reasonably able to answer.
- If your subsidiaries or associated companies are producers but are not involved in the sales and/or marketing of the export good to the UK, they should complete the relevant sections of the questionnaire (including Annex II).

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

What happens next

Once you have completed your questionnaire responses including the corresponding annex(es) and any additional documents requested, you must upload 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
- the non-confidential responses will be placed on the public file; and
- the Case Team may contact you to arrange a visit to verify the information contained in your responses.

Verifying the information you supply



The TRA will verify, as far as possible, the information provided to it. As part of this process, we may conduct verification visits. If we need to verify information that you provide by visiting your premises, the Case Team will contact you to arrange this.

Visits can last several days, during which we will want to speak to management and staff to help establish the completeness, relevance and accuracy of the information provided.

Please keep a record of formulas and steps used in your calculations and other related material/documentation as it may be asked for during verification.

Please indicate any dates when you would be unable to host a verification visit.

[Confidential]

Appendix reference: [None](#)

Once verification is complete, the TRA will prepare a report and share a draft with you. the TRA will then ask you to prepare a non-confidential copy of the report for the public record.



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), renewable diesel 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), renewable diesel or green diesel. Synthetic paraffinic kerosene (also known as sustainable aviation fuel (SAF)) is excluded from this description of biodiesel.



Like goods

In addition to seeking information about your company's export sales to the UK of the goods concerned, this questionnaire will also ask about your sales of like goods in your domestic market and to third countries. Any reference to 'like goods' in this questionnaire refers to goods which are like the goods concerned in all respects, or with characteristics closely resembling them.

Please follow the instructions for each question to provide the appropriate information.

Note.

"Goods Concerned" are referred to hereafter as either HVO or Renewable Diesel ["RD"] originating in the US. HVO and RD being interchangeable terms.

"Like Goods" refer to HVO/RD originating other than from the US. Distinguishing where required between P66Co and non-P66Co production.

"Biodiesel", for the purpose of clarity, and as is industry practice, is used interchangeably to mean FAME. FAME, Fatty Acid Methyl Ester a biofuel produced by the process of transesterification and non-descriptive of the production feedstock.

"Biofuel" is the broad term used to refer to any renewable energy source derived from biological materials, including HVO/RD or FAME.

P66Co/P66L, nor the industry, consider or treat FAME as "Like Goods".

HVO is sold by Phillips 66 companies as a "drop in fuel" replacement for diesel. This is required for the purpose of states and businesses achieving their internal GHG reduction targets.

Whilst modern vehicles can readily operate on a low biodiesel blend 5-20%, with few at a 30% blend, higher volume blends require engine modifications. It is acknowledged that some vehicle manufactures are now releasing new engines specifically designed to operate on [B100] 100% biodiesel. These are priced at a premium. Engine modification for HVO/RD use is not required.

P66 sells HVO at high blends. In the:

- US @ 80%-99.9%
- UK @ 99.9%-100%.

as a direct "drop in fuel" replacement to diesel and to facilitate the reduction in GHG emissions required by customers, whether that is mandated or voluntary.



There are many published articles and online explanations on the benefits:

- HVO and FAME, and
- HVO vs FAME.

Some linked here. That of Argent Fuels (a UK biodiesel producer and Claimant in the current case) is of particular interest as it recognises the differences between the biofuels. It is these differences that create a UK voluntary market for HVO/RD that P66L sources and sells into within the UK and Europe.

Links:

1: Zemo papers, in collaboration with the RTFA

a: [Decarbonising Heavy Duty Vehicles and Machinery](#)

b: [Renewable Fuels Guide - Appendix](#)

2: [Can I Use Biodiesel In My Diesel Truck: A Green Fuel Option](#)

3: [HVO vs Biodiesel: Discover the Greener Energy Choice](#)

4: [HVO Fuel vs Biodiesel - Which is better? | Argent Fuels](#)

Appendix reference: None



Product Control Numbers

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

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

Characteristic	Symbol	Description
Type	F	FAME (fatty-acid mono-alkyl esters)
	P	Hydrotreated vegetable oil (HVO) / Paraffinic Diesel Fuel / Gasoil
Cold Filter Plugging Point (CFPP) in degrees centigrade to nearest degree	1	Higher than +9
	2	Higher than or equal to 0 but lower than or equal to +9
	3	Lower than 0 but higher than or equal to -9
	4	Lower than -9 but higher than or equal to -40
	5	Lower than -40
Feedstock	1	biodiesel from feedstocks subject to incentives (singled counted according to UK RTFO categories)
	2	biodiesel from feedstocks subject to incentives (double counted according to UK RTFO categories)
	0	other/special purpose sold without any certificate
Form	R(100)	Pure form
	B(XX)	XX equals percentage of biodiesel blended with mineral diesel (The nearest percentage rounded down to a whole number)

In this questionnaire and the corresponding annexes, you will be asked to construct PCNs representing the different types of products you produce. When giving your PCNs, please do not use any spaces, dashes or other means of separation, and ensure you follow the order of characteristics outlined in the table above.



1. Please provide details of any technical or physical characteristic not included in the PCN structure that may affect the price comparison between products.

No additional technical or physical characteristics beyond what is already included in the PCN structure.

2. Please comment on the suitability of the PCN structure regarding your product range. This may include areas such as:
 - Categorisation of features
 - Number of Products included under “Other” which may exclude a fair comparison
 - Specialised products which may unduly influence the comparison

The PCN structure is more granular than our internal product listing, specifically in terms of CFPP and Feedstocks.

3. Please provide details of any manufacturing process differences which you feel may influence the PCN structure and the price comparison between the goods concerned and the like goods.

n/a



SECTION A: Company structure and operations

A1 Identity and contact details

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

Legal name of company:	Phillips 66 Company
Legal structure (e.g., limited company, limited liability partnership):	Corporation
Year of establishment:	2011
Other operating names:	n/a
Company registration number:	5063907
Place of registration:	Delaware, USA
Name (point of contact):	Teri Cotton Santos
Position:	Chief Compliance Officer
Address:	2331 CityWest Blvd., Houston, Texas 77042
Telephone No:	[Confidential]
Email:	[Confidential]
Website:	Contact Us for Inquiries and Suggestions Phillips 66

2. If you have appointed an external company / party to act on your behalf in this investigation, please provide their details and attach a letter confirming the TRA should contact them directly:

Name:	n/a
Address:	
Telephone No.:	
Email:	
Confirm they have signed authority to act (Yes/No):	
Appendix reference: None	



A2 About your company

1. Describe the role of your company in relation to exports of the goods concerned to the UK market (e.g., producer, producer/exporter or exporter/distributor). Please make it clear whether you are a producer, and if you are not, please provide details of the producers that supply you.

The Company is authorized to engage in any lawful act or activity for which corporations may be organized under the General Corporation Law of the State of Delaware, including but not limited to midstream, chemicals, refining, marketing and specialties, and renewable fuels.

Phillips 66, headquartered in Houston, Texas, was incorporated in Delaware in 2011 in connection with, and in anticipation of, a restructuring of ConocoPhillips that separated its downstream businesses into an independent, publicly traded company named Phillips 66. The two companies were separated by ConocoPhillips distributing to its shareholders all the shares of common stock of Phillips 66 after the market closed on April 30, 2012. Phillips 66 stock trades on the New York Stock Exchange under the "PSX" stock symbol.

Phillips 66 Company is a wholly owned subsidiary of Phillips 66, a public traded entity.

With regards to the HVO exported to the UK, Phillips 66 is a producer/exporter and exporter/distributor. In the POI Diamond Green Diesel supplied HVO/Renewable Diesel that was exported to the UK. For more information about Diamond Green Diesel please see [Diamond Green Diesel | Renewable Fuel for a Low-Carbon World](#). Since the POI P66Co has sold HVO to the UK market via its subsidiary P66L from P66Co US production.

Appendix reference: [None](#)

2. Please provide details of any changes in the legal form of your business over the past 5 years, for example, mergers, acquisitions and/or sales.

Date	Legal form	Explanation of change
		There have been no changes impacting HVO production or sales of HVO domestically or by export. Phillips 66 is a public company listed on the New York Stock Exchange and details of its material changes are set out in publications which can be accessed at Phillips 66 investor news

+Add additional rows as required.



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

U.S. EPA registration requirements for Renewable Fuel Producer
As renewable fuel producer, RREC must be registered under the requirements listed in the U.S. Code of Federal Regulations – Title 40, Chapter I, Subchapter C, Part 80 Subpart M

[eCFR :: 40 CFR 80.1450 -- What are the registration requirements under the RFS program?](#)

Specifically:

40CFR § 80.1450 What are the registration requirements under the RFS program?

...

(b) Producers. Any RIN-generating foreign producer, any non-RIN-generating foreign producer, any domestic renewable fuel producer that generates RINs, or any biointermediate producer that transfers any biointermediate for the production of a renewable fuel for RIN generation, must provide EPA the information specified under 40 CFR 1090.805 if such information has not already been provided under the provisions of this part, and must receive EPA-issued company and facility identification numbers prior to the generation of any RINs for their fuel or for fuel made with their ethanol, or prior to the transfer of any biointermediate to be used in the production of a renewable fuel for which RINs may be generated. Unless otherwise specifically indicated, all the following registration information must be submitted to EPA at least 60 days prior to the intended generation of RINs or the intended transfer of any biointermediate to be used in the production of a renewable fuel for which RINs may be generated. Renewable fuel producers may generate RINs for a renewable fuel under this part after EPA has accepted their registration and they have met all other applicable requirements under this part.

RREC Facility ID -San Francisco Refinery – Rodeo, Facility Reporting ID# 82191

Additionally, Phillips 66 is registered as a Diesel Manufacturer under the requirements in U.S. Code of Federal Regulations – Title 40, Chapter I, Subchapter U, Part 1090 Subpart I

[eCFR :: 40 CFR Part 1090 Subpart I -- Registration](#)

specifically:

40 CFR § 1090.800 General provisions.

(a) Who must register. The following parties must register with EPA prior to engaging in any activity under this part:

- (1) Fuel manufacturers, including:
 - (i) Gasoline manufacturers.
 - (ii) Diesel fuel manufacturers.
 - (iii) ECA marine fuel manufacturers.
 - (iv) Certified butane blenders.
 - (v) Certified pentane blenders.
 - (vi) Transmix processors.



- (2) Oxygenate blenders.
- (3) Oxygenate producers, including DFE producers.
- (4) Certified pentane producers.
- (5) Certified ethanol denaturant producers.
- (6) Distributors, carriers, and pipeline operators that are part of the 500 ppm LM fuel distribution chain under a compliance plan submitted under § 1090.515(g).
- (7) Independent surveyors.
- (8) Auditors.
- (9) Third parties that submit reports on behalf of any regulated party under this part. Such parties must register and associate their registration with the regulated party for whom they are reporting.

Phillips 66 Company ID# 4528

Further, Phillips 66 has registered renewable diesel as required under the requirements listed in the U.S. Code of Federal Regulations – Title 40, Chapter I, Subchapter C, Part 79 Subpart B (Registration of Fuel and Fuel Additives)

[eCFR :: 40 CFR Part 79 Subpart B -- Fuel Registration Procedures](#)

Specifically:

§ 79.10 Application for registration by fuel manufacturer.

Any manufacturer of a designated fuel who wishes to register that fuel shall submit an application for registration including all of the information set forth in [§ 79.11](#). If the manufacturer produces more than one grade or brand of a designated fuel, a manufacturer may include more than one grade or brand in a single application, provided that the application includes all information required for registration of each such grade or brand by this part. Each application shall be signed by the fuel manufacturer and shall be submitted on such forms as the Administrator will supply on request.

FFARS ID: 506330003 Phillips 66 Renewable Diesel

RREC facility has operating and land use permits (copies provided).

An export license is not required to export HVO.

Appendix reference:

- [P66Co-AD-NonC-A2.3 Refinery PTO December 1, 2025](#)
- [P66Co-AD-Conf-A2.3 Final Approval Land Use](#)



4. List all international production standards (BS / EN etc) your company currently conforms to, for the like good.

When selling into the US or UK:
BS EN 15940
ASTM D975 diesel No2

Appendix reference: [None](#)

5. State whether your company is a member of any representative organisations. If so, provide a copy of the relevant documentation.

[See annex.](#)

Appendix reference:

- [P66Co-AD-NonC-A2.5 2024 Trade Association Membership](#)

A3 Organisational structure

Please answer the questions below about the internal structure of your company and any associations with other companies. Both natural persons (individuals) and legal persons (e.g. companies) are associated where they meet the definition of 'related persons' in [Regulation 128 of the Customs \(Import Duty\) \(EU Exit\) Regulations 2018](#).

1. Please complete **Section A – Company structure and operations**, subsection **A3 – Organisational structure** of **Annex II** for your company’s worldwide corporate structure and affiliations.

Please see additional notes in the annex for assistance on how to complete it.

2. Please explain, or demonstrate in a diagram, the legal structure of your company showing the internal hierarchical and organisational structure, all sites/locations and departments which are involved in the production, sale, R&D, supply and distribution of the like goods or goods concerned.

[There is no internal organizational chart available but details of our company structure can be found in our annual report which is publicly available on the P66 website.](#)

However, the following are the operating divisions of Phillips 66 Company relevant to the renewable diesel business:

- [Emerging Energy Division: Responsible for P&L of Renewable Fuels Segment](#)
- [Rodeo Renewable Energy Complex: Responsible for production of Renewable Diesel](#)
- [Commercial Trading Division: Responsible for feedstock sourcing and Renewable Diesel sales](#)

Appendix reference:

- [P66Co-AD-Conf-A3.1 2024 P66 Global Structure Chart](#)



A4 Board members and principal shareholders

1. Please complete **Section A – Company structure and operations**, subsection **A4 – Owners and shareholders** of **Annex II** for:
 - all your company’s shareholders that owned more than 5% of its shares during the POI 1 January 2024 to 31 December 2024
 - the Board of Directors during the period of investigation (POI) 1 January 2024 to 31 December 2024

2. Explain your procedure for appointing the members of the Board of Directors.

1(a) Phillips 66 Company is a wholly owned subsidiary of Phillips 66 throughout 2024 and remains so as of today.

1(b) Vanessa A. Sutherland and Sam A. Farace III have served as members of the Board of Directors of Phillips 66 Company throughout 2024 and continue to hold those positions as of today.

2. At each annual meeting, the stockholders vote to elect the Board of Directors.

Appendix reference: None

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

Please describe what you are submitting and provide appendix references for your attachments in the box below. Earlier copies from the date of establishment of the company until the present should be available upon request during any verification visit.

- [Bylaws \(Articles of Association\)](#),
- [Cert of Incorporation \(Registration\)](#),
- [Cert of Amend to Cert of Incorporation \(Registration\)](#)

Appendix reference:

- [P66Co-AD-NonC-A4.3.3 Cert of Incorporation \(Registration\)](#)
- [P66Co-AD-NonC-A4.3.3 Cert of Amend to Cert of Incorporation \(Registration\)](#)
- [P66Co-AD-Conf-A4.3.3 Bylaws \(Articles of Association\)](#)



A5 Operational links with other companies or persons

- Complete the table below if your company has established long term agreements or relationships with any parties / companies located in the UK, the US or in third countries for the production (e.g., sub-contracting), supply and sale of the like goods, or other licensing, technical patent or compensatory agreements.

If your company has long-term agreements with other companies for the supply of goods destined for internal sale, e.g., captive use, please provide the contract to demonstrate this.

Company name and address	Nature of agreement	Company registration number and place of registration	Appendix Number of contract
n/a			

+Add additional rows as required

A6 Accounting practices

- Give the address where your company's accounting records are kept. If records are maintained in different locations, please indicate which records are kept at which location. If records are digital and do not have a physical location, please mark as N/A.

Records/staff location	What records/staff?
Digital records.	
Finance staff are located at Head Office for the purpose of any visit.	

+Add additional rows as required.

- Please give the financial year convention your company uses for its accounts (e.g., 1 January – 31 December). If any changes have occurred with respect to this period or in your accounting practices over the last four financial years, please describe these changes.

1 January – 31 December.	Appendix reference: None
--------------------------	--------------------------



- 3. For your company and any associated companies involved in the production, marketing or sales of the goods concerned, please attach copies of your annual accounts covering the injury period, 1 January 2021 to 31 December 2024, including the financial statements and audit reports.

Audited Financial Statements for 2021-2024

Appendix reference:
- Dir: P66Co-AD-NonC-6.3 FORM 10-Ks

- 4. If your accounts are unaudited, please attach copies of your unaudited financial statements for the injury period (1 January 2021 to 31 December 2024).

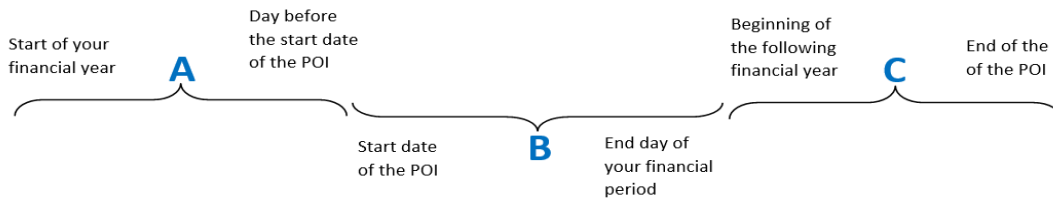
n/a

Appendix reference: None

- 5. Please attach a copy of your company's trial balance (in original and spreadsheet form) covering the POI 1 January 2024 to 31 December 2024. If your financial year is fully aligned with the POI, this is all that is required.

Where your financial period is not aligned with the POI, please provide trial balances (in original and spreadsheet form) to cover the following periods:

- A. the trial balance which starts from the beginning of your financial year and ends on 31 December 2023.
- B. the trial balance which starts from 1 January 2024 to the end of your financial year; and
- C. the trial balance which starts from the beginning of your following financial year and ends on 31 December 2024.



Trial balance for 1 January – 31 December, 2024

Appendix reference:
- P66Co-AD-Conf-A6.5 P66 Trial Balance

- 6. For your company and any associated companies involved in the production, marketing or sales of the goods concerned, please attach copies of relevant management reports (e.g., profit and loss statement) for the profit centre that includes the goods and like goods. Please provide these reports for the (i) POI and (ii) most recently completed financial year.

Management reports for 1 January – 31 December, 2024

Appendix reference:
- P66Co-AD-Conf-A6.6 Renewables & MSO Segment Income Statement



7. If your company is part of a group of companies, please also attach a copy of the consolidated accounts of the group for the most recently completed financial year.

Trial balance for 1 January – 31 December, 2024

Appendix reference:

- P66Co-AD-Conf-A6.5 P66 Trial Balance

8. Please provide a detailed description of your financial accounting system, explaining how sub-ledgers (e.g., costing, debtors, creditors) and other sales or production systems integrate with the general ledger. Please provide a description of how it links to the management accounting system, including any manual interventions. Please also attach:

- your company's chart of accounts
- your company's cost centres

Phillip 66 utilizes SAP S4 HANA as the financial accounting system. The SAP general ledger integrates with subledgers and parallel ledgers through a structured process. The leading ledger is integrated with all subsidiary ledgers and is updated across all company codes, ensuring consistency and real time integration. The G/L supports various reporting dimensions, such as profit centers, allowing for detailed financial analysis. Management reporting is achieved via FRAP (Financial Reporting and Planning) which is integrated with SAP S4 HANA tables allowing for financial analysis using Analysis for Office (AFO) an excel based tool. Third party systems are utilized and interface into the GL via automated jobs. The only manual interventions would be if those automated jobs failed. See attached flow chart for additional details.

Appendix reference:

- Dir: P66Co-AD-Conf-A6.8 Internal accounting structure

9. Have you changed your financial policies and/or accounting system during the injury period? Please explain any changes, including dates and the reasons for those changes along with the financial impact of those changes on the goods concerned or like goods.

No change in financial policies. In 2019 we began our upgrade project to move from SAP R3 to SAP S4. The UK went live in SAP S4 in July 2022. There was no financial impact to the goods concerned or like goods.

Appendix reference: None



A7 Your company’s products

Please complete **Section A – Company structure and operations**, subsection **A7.1 – Your company’s products Annex II**.

1. For the goods concerned, please describe your company’s Company Control Number (CCN) system. Please indicate how your own internal codes correspond to the PCNs provided in the section above on Product Control Numbers.

SAP reporting system has master data for all products and uniquely distinguishes them by material codes.

Phillips 66 HVO/RD Material Codes:

- 1059129 – RD100
- 1061574 – RD99
- 2101559 – RD99 D
- 1083390 – Retail Renewable Diesel – RD99
- 2101673 – RD99 IC PDX BRD
- 1084053 – Retail Renewable Diesel – RD95B5
- 1083953 – RD95 B5 XR
- 1082659 – RD99 XR
- 1083954 – RD95 B5 D XR
- 2100868 – RD80 B20 XR
- 2101121 – RD99 D XR
- 2101193 – RD80 B20 D XR
- 2101651 – RD99 High Flash Marine D UNB

In the material codes above RDXX corresponds to the % of HVO blended as described as the “Form” component of the PCN. Phillips 66 CCN do not differentiate based on feedstock or CFPP. All of these correspond to HVO type = P, so there will be a many to one relationship between CCN and PCN.

Appendix reference: [None](#)

2. If your company does not use the same CCNs across production, sales and invoicing, please explain how they differ.

Our system includes the common regrading records that will change the material code along the value chain between production/purchase and the final sale (example: 1082659 – RD99 XR is produced at RREC and subsequently sold as 1083390 – Retail Renewable Diesel – RD99).

Inventory is stored based upon P66 material codes. Dependent on the circumstances/legal requirements this may not require the origin, feedstock or CFPP to be recorded.

Appendix reference: [None](#)



3. If there are differences in characteristics between your range of goods concerned and your like goods which cause distinguishable differences in price, explain those differences and the effect they have. Attach any evidence you have that is relevant. This could take the form of sales brochures, input costs, research papers or any other relevant documentation.

The main difference is the CFPP and the bio/fossil blend.

Appendix reference: None

4. In relation to the technical, physical and other relevant factors, how are the products you export different from the like goods. Please provide a general explanation here and complete the relevant sections of **Section A – Company structure and operations**, subsection **A7.1 – Your company’s products, Annex II** where possible.

There are no differences.

Appendix reference: None

5. For each type of the like goods sold on your domestic market and the goods concerned destined for consumption on the UK market, please provide a technical description as well as translated sales brochures. Please also provide information on:
- technical characteristics
 - physical characteristics
 - any other important factors.

All the relevant information for the goods concerned sold for consumption on the UK market can be found here: <https://www.phillips66.co.uk/renewable-diesel/>

Appendix reference: None

6. Describe all other goods produced or sold by your company in the UK, providing a name and description. If appropriate, please group them by type/range. Please complete **Section A – Company structure and operations, A7.2 – Other goods, Annex II.**

See Annex

Appendix reference:

- P66L-AD-Conf-A7.1.6 Schedule of Other goods



SECTION B: Sales

Please coordinate the responses to each of the relevant sections in this questionnaire with your associated companies and ensure that the sales information for your associated companies to independent customers reconciles fully with the information given.

B1.1 Sales

1. Please complete **Section B – Sales, subsection B1.1 – Upwards sales reconciliation, Annex II.**

Please see additional notes in the annex for assistance on how to complete it.

B1.2 Captive sales

If your company has sales of the like good / good concerned that are made between associated companies for further processing, transformation, or assembly (captive sales) please complete **Section B – Sales, subsection B2 – Captive sales.**

n/a

Appendix reference: [None](#)



B2 Sales to the UK

B2.1 Overview

1. Please describe your company's channels of distribution to the UK, from the factory gate to the first resale to independent customers.

For sales to the UK, P66Co sells to P66L. Sales to P66L are typically larger parcel sizes (150,000-300,000bbl range) to benefit from freight economics. Vessels would normally discharge at P66Ls storage tank in NL where it breaks bulk before selling smaller parcels to third parties in Europe and the UK, or itself taking the HVO to the UK where it is marketed as HVO100 to Wholesalers, Distributors or Retail customers.

Appendix reference: None

2. If applicable, please provide copies of price lists for the like goods for 1 January 2024 to 31 December 2024.

n/a. There are no price lists.

Appendix reference: None

3. Please provide your terms of sale and pricing to each customer category (e.g., traders, distributors, wholesalers, industrial users, end users, etc.) including associated companies.

[Confidential pricing methodology.]

Appendix reference: None

4. Does delivery price vary between customers? If so, then please explain what these differences may relate to.

See #3 above.

Appendix reference: None

5. Please provide copies of the relevant policy documentation for the duty drawback schemes and export VAT schemes.

Please refer to 19 CFR Part 190

Appendix reference:

- P66Co-AD-NonC-C1.6 19 CFR Part 190



B2.2 UK Sales

In this part, you must provide complete information on sales of the goods concerned made by your company for export to the UK during the POI.

1. Please provide the sales information for your company’s sales to all customers in the UK in **Section B – Sales**, subsection **B2 – Sales to the UK, Annex II**.

Provide all sales and returns of the goods concerned to all customers in the UK on a transaction-by-transaction basis. Please report returns or after invoice discounts as negative (-) sales figures. Report each goods sale on a given invoice with a different PCN (see Section A on Product Control Numbers) or invoice line as a separate transaction.

Please see additional notes in the annex for assistance on how to complete it.

2. If your sales have not been made on a CIF basis, explain below how you have calculated the CIF values included in the ‘CIF value in accounting currency’ column in **Section B – Sales**, subsection **B2 – Sales to the UK, Annex II**.

All sales are on a CIF basis.

Appendix reference: None

3. Select two invoices from two different customers regarding sales to the UK during the POI. Provide a complete set of documents for these sales. For example:
 - purchase order
 - order acceptance
 - commercial invoice
 - applicable discounts or rebates
 - credit/debit notes
 - long or short-term contract of sale
 - inland freight contract
 - bank documents showing proof of payment
 - details of any tax rebates; and
 - documents relating to transport at CIF or DDP.

Invoices, BOL, and bank statement/proof of payment provided.

Appendix reference:

- Dir: P66Co-AD-Conf-B4.1 UK Sales – Sample #1
- P66Co-AD-Conf-B4.1 UK Sales - BOL170-24-01871
- P66Co-AD-Conf-B4.1 UK Sales - Commercial Invoice
- P66Co-AD-Conf-B4.1 UK Sales Contract
- Dir: P66Co-AD-Conf-B4.1 Proof of Payment
- P66Co-AD-Conf-B4.1 10000110-1000 2025-01
- P66Co-AD-Conf-B4.1 10000170-1000 2024-02
- P66Co-AD-Conf-B4.1+2 Proof of Payment Samples



B3 Domestic sales

In this part, you must provide complete information on sales of the like goods made by your company to independent and associated companies on the domestic market during the POI.

1. Please provide the sales information for your company’s sales to all customers in the US in **Section B – Sales**, subsection **B4.2 – Domestic sales, Annex II**. For instructions on filling out and explaining the adjustments for domestic sales, please see **Section C**, subsection **C2 – Adjustments for domestic sales** (below).

Report each goods sale on a given invoice with a different PCN (see Section A on Product Control Numbers) or invoice line as a separate transaction.

If there are any other sales costs, charges or expenses incurred which have not been identified in the table above, add a column for each item (see ‘other factors’). For example, other particular selling expenses incurred.

See Section C for further information on how to record adjustments in this table.

2. Select two invoices from two different customers regarding sales to domestic customers during the POI. Provide a complete set of documents for these sales. For example:
 - purchase order,
 - order acceptance,
 - commercial invoice,
 - applicable discounts or rebates,
 - credit/debit notes,
 - long or short-term contract of sale,
 - ocean freight contract and cost structure (if applicable)
 - inland freight contract and cost structure, and
 - bank documents showing proof of payment.

[Invoices and bank document with proof of payment provided.](#)

Appendix reference:

- Dir: [P66Co-AD-Conf-B4.2 Domestic Sales - Sample #1](#)
- [P66Co-AD-Conf-B4.2 Sample #1 - Commercial Invoice](#)
- [P66Co-AD-Conf-B4.2 Sample #1 – Contract](#)
- [P66Co-AD-Conf-B4.1+2 Proof of Payment Samples](#)



B4 Currency conversions

To compare export sales prices with domestic sales prices, a conversion of currency will be required in Annex II.

1. Please provide details of how you calculated/obtained/sourced the exchange rates used by your company for converting the payment for export sales into your accounting currency in Annex II during the POI.

All export sales are in US dollar. No currency conversion required.

Appendix reference: [None](#)

B5 Sales to third countries

1. Please complete **Section B – Sales**, subsection **B5 – Export sales to third countries**, **Annex II** providing total sales, by destination country, for your like goods which are exported. [Complete](#).



SECTION C: Costs and performance

C1 Turnover

1. Please complete **Section C – Costing Information**, subsection **C1 – Turnover, Annex II** by reporting your total sales after all discounts and excluding taxes, for the injury period.
 - If your company accounts are consolidated with accounts of associated companies, create a copy of the table to report **total group** turnover.
 - The total turnover must reconcile with the turnover in your financial reporting (accounts).

C2 Statement of profit and loss and other comprehensive income

1. Complete **Section C – Costing information, subsection C2 – Income statement, Annex II** with information about all the goods your company produces.

Please see additional notes in the annex for assistance on how to complete it.

2. Please attach copies of your (corporate) income tax statements, any other company tax statements, and the corresponding tax returns for the POI and the preceding three financial years.

See annex. Sch M provided.

Appendix reference:

- [P66Co-AD-Conf-D2.2 US Corporate Income Tax Return2021](#)
- [P66Co-AD-Conf-D2.2 US Corporate Income Tax Return2022](#)
- [P66Co-AD-Conf-D2.2 US Corporate Income Tax Return2023](#)

C3 Production

1. Please provide a description of your company's production facilities. List all facilities involved in the production process, explaining the production activities at the major facilities and whether any stages are subcontracted.

[Phillips 66 Rodeo Renewable Energy Complex – production of renewable diesel, SAF, renewable naphtha](#)
[1380 San Pablo Ave, Rodeo, CA 94572](#)

Appendix reference: [None](#)



- Describe each stage of the production process of the goods concerned as produced and sold by your company. To support this, please attach a complete flowchart of the production cycle.

[Confidential processing data/descriptions/inputs.]

Appendix reference:

- [P66Co-AD-Conf-D3.2 Process Flow](#)

- Describe the main inputs to the production process and whether the supplier is associated or not. Specify whether these input materials or parts were imported, and whether the input value includes import charges and indirect taxes (for both exported and domestic types).

[Confidential processing data/descriptions/inputs.]

Main inputs were purchased from both associated and from independent suppliers, and acquired in the US and internationally (Argentina, Brazil, Canada, Great Britain, Singapore, and several others).

For feedstocks imported from outside of the US, cost includes import charges. There are no indirect environmental taxes or excise taxes due on US-sourced or imported renewable feedstocks.

Appendix reference: [None](#)

- List any products produced by your company in the same facilities as the goods concerned and/or like goods, and comment on your ability to switch production.

[Rodeo Renewable Energy Complex: SAF, Renewable Naphtha](#)

[We currently have the ability to shift ~7 MBCD from renewable diesel to neat SAF. Naphtha is generally considered a byproduct and minimized.](#)

Appendix reference: [None](#)



C4 Upwards cost reconciliation

1. Complete **Section C – Costing information**, subsection **C4 – Upwards cost reconciliation**, Annex II.

Please see additional notes in the annex for assistance on how to complete it.

[Supporting Annexes](#)

Appendix reference:

- [P66Co-AD-Conf-D4 Upwards cost-Total Cost of Crude Production](#)
- [P66Co-AD-Conf-D4 Upwards cost recon total finished goods inventory](#)
- [P66Co-AD-Conf-D4 - Upwards cost reconciliation](#)



C5 Purchases of the good concerned/like good

1. Please complete **Section C – Costing information**, subsection **C5 – Purchases, Annex II** for the good concerned / like good purchased for resale during the POI.

- Show purchases in value exclusive of VAT and net of credit notes and trade discounts (discounts immediately deducted on the invoice) received from suppliers.
- Show purchases in volume net of returns outwards (purchases returned to the supplier).

Please see additional notes in the annex for assistance on how to complete it.

2. Give the name(s) of the country/countries of origin and the name(s) of the supplier(s) of the goods concerned purchased and sold by your company and your associated companies.

Please see Annex II, C5-Purchases

Appendix reference: None

3. Within your company, do you use any integrated processes in the production of the goods concerned? If so, please explain.

We do not have integrated processes/vertical integration in the production of the goods concerned.

Appendix reference: None

C6 Stocks

1. Complete **Section C – Costing information, C6 – Stocks, Annex II.**

Explain the difference between your own production and purchased goods.

Since mid-2024 the majority of P66Co sales of Goods Concerned are from own production. Any shortfall is purchased from third-parties. Annex II clearly identifies relevant volumes and \$ value.

Appendix reference: None

2. Please comment on the level and trend of stocks that you have reported above.

Rodeo Refinery began producing Renewable Diesel in Unit 250 in April of 2021. Rodeo Renewable Energy Complex completed conversion to fully renewable production and increased production capacity in mid-2024; driving the large increase in production from 2023 to 2024.

Appendix reference: None



- Please provide details of the maximum stock capacity you have for the goods concerned/like goods. If the stock areas are at a different facility to your production facility, provide details of location(s) and capacity.

We have 1,192,709.27 barrels (190,871,977.28 litres) of maximum storage capability at our Rodeo Renewable Energy Complex for storage of the goods concerned/like goods spread across 11 on-site storage tanks.

Appendix reference:
- P66Co-AD-Conf-D6.2 RREC Inventory Report

C7 Raw material (RM) and major input purchases

- Please complete **Section C – Costing information**, subsection **C7 – RM and input purchases, Annex II** for the principal RM and major input purchases in used in the production of your goods during the POI by your company

Please see additional notes in the annex for assistance on how to complete it.

- If you purchase materials or inputs from associated suppliers, please provide information about how prices are set, the negotiation process on price setting, and any contracts or evidence of price negotiation.

Price (total landed cost) and availability determines where we purchase inputs, domestically or internationally. We use optimization model to source value-maximizing feedstocks. Contracts vary on what the price covers. We buy most of our feedstock at origin and handle the freight ourselves. On occasion we buy delivered in which case the seller pays for logistics. Duties and expenses are also considered at the time of purchase and factor in my buying decisions.

Appendix reference: None

- For material costs purchased from independent companies, explain the nature of contractual arrangements. State whether the material costs include transportation charges, duties and other expenses normally associated with obtaining the materials used in production.

Price (total landed cost) and availability determines where we purchase inputs, domestically or internationally. We use optimization model to source value-maximizing feedstocks. Prices are individually negotiated based upon supply/demand/quality/volume.

Appendix reference: None



4. What controls do you have in place to verify the recyclability of the feedstocks that you use? State the type of controls in place, the documentation that is held to demonstrate recyclability of the feedstocks. State if this is kept for each batch of fuel produced.

We source ISCC-certified feedstocks, which ensures compliance with sustainability, traceability, and waste/residue origin requirements established under the ISCC scheme. In addition, we require that each volume of feedstock has full EPA traceability to verify origin and support regulatory compliance. As part of our due diligence, we maintain comprehensive chain-of-custody records, including supplier declarations, delivery documentation, and mass balance tracking, to confirm that all feedstocks meet both certification and regulatory standards. We also conduct periodic internal reviews and participate in third-party audits to uphold the integrity of our supply chain and ensure continued compliance with applicable sustainability frameworks.

Appendix reference: None



SECTION D: Subsidies

D1 – General

The TRA has initiated a subsidisation investigation under Schedule 4, paragraph 9 of the *Taxation (Cross-border Trade) Act 2018* and is investigating the alleged subsidies listed in Table 1 below. Please use this section of the questionnaire to provide any information you have on the programmes listed. You can also provide information on any other subsidy programmes that you believe relate to the production and/or sale of the goods concerned.

The applicant alleges that exporters of HVO in the US have benefited from subsidy programmes granted to them by the Federal Government of the US and/or State Governments of the US, as outlined in Table 1 below. 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 state which subsidy programmes you have benefitted from during the POI (1 January 2024 – 31 December 2024) irrespective of whether they were received outside the POI, by entering ‘Yes’ or ‘No’ in the final column of Table 1.

Table 1 - Subsidy programmes

No.	Subsidy name	Subsidy type	Received or benefitted from during the POI? (Yes/No)
	FEDERAL SCHEMES		
1	Biodiesel Mixture Credit (otherwise referred to as the Blender’s Tax Credit BTC))	Tax Credit	Yes
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)	No
3	Biodiesel Credit	Tax Credit	No
4	Second Generation Biofuel Producer Credit	Tax Credit	No



5	USDA Bioenergy Programme for Advanced Biofuels (BPAB)/Advanced Biofuels Payment Program	Grant	No
6	USDA Higher Blends Infrastructure Incentive Programme (HBIIP)	Grant	Yes
7	The Biomass Crop Assistance Program (BCAP)	Reimbursements and matching payments	No
8	Alternative Fuel Infrastructure Tax Credit	Tax credit	No
9	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
10	US Environmental Protection Agency and Department of Energy joint funding for advanced biofuels	Grant funding	No
11	Department of Energy Domestic Biofuel Production Funding	Grant funding	No
	STATE SCHEMES		
12	Missouri Biodiesel Producer Tax Credit	Tax Credit	No
13	Texas Fuel Ethanol, Renewable Methane, Biodiesel and Renewable Diesel Production Incentive Programme	Grant	No
14	Biofuel Blend Tax Exemption	Tax Exemption	No
15	Washington State Biofuels Production Tax Exemption	Tax Reduction/Exemption	No
16	Iowa Biodiesel Producer Tax Refund	Tax Refund	No
17	Kentucky Biodiesel Production Tax Credit	Tax Credit	No
18	North Dakota Biodiesel and Renewable Diesel (HVO) Blender Tax Credit	Tax Credit	No
19	North Dakota Biodiesel and Renewable Diesel (HVO) Sales Equipment Tax Credit	Tax Credit	No
20	North Dakota Biodiesel and Renewable Production and Blending Equipment Tax Credit	Tax Credit	No
21	North Dakota Agriculturally Derived Fuel Production Facility Loan Guarantees and North Dakota Advanced Biofuel Incentives	Loan	No



22	North Dakota Biofuel Loan/PACE Programme	Loan/ Interest Rate Subsidy	No
23	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	No
24	Oregon Production Property Tax Exemption (as part of the Rural Renewable Energy Development RRED Zone)	Tax exemption	No
25	Missouri Qualified Biodiesel Producer Incentive Fund	Grant	No
26	Florida Biofuels Investment Tax Credit	Tax Credit	No
27	Kansas Qualified Biodiesel Fuel Producer Incentive	Grant	No
28	Michigan Incentive Programme for In-State Sale and Production of Biodiesel	Tax Credit	No
29	Montana Biodiesel Blending (and Storage) Tax Credit	Tax Credit	No

+ Add additional rows as required

1. Please use the text box below to give any general comments on the programmes detailed in **Table 1 – Subsidy programmes** above, referencing the programme numbers. This should include your conclusion on whether they were a countervailable subsidy during the POI, with reasons and evidence provided for any you conclude were not.

Program 1 - Section 40A Biodiesel Blenders Tax Credit (BTC). This credit provided \$1.00 per gallon to blenders of biodiesel, renewable diesel and certain types of sustainable aviation fuel (collectively known as biomass-based diesel) with petroleum fuels which is then sold for use as fuel. The BTC was first established in 2004 and maintained through a series of short-term extensions, some retroactive. The BTC could be claimed by entities that were properly permitted with the IRS, that blended both imported and domestically produced biomass-based diesel, and made a qualifying use or sale before the program expired 2024-12-31.

Appendix reference: None



D2 – Grants

Complete **D2 – Grants in Section D – Subsidies of Annex II** for any grants received or benefitted from related to the programmes identified in D1 (Table 1 Subsidy Programmes). Please list all the grants that benefit the POI (1 January 2024 – 31 December 2024) irrespective of whether they were received outside the POI.

Include any additional grants relating to programmes not listed in the table above which may be relevant to the investigation.

Please see additional notes in the annex for assistance on how to complete it.

1. Please outline all laws, regulations, administrative guidelines and other acts, and any subsequent amendments, that are relevant to the operation of each identified grant received.

[Confidential]
Appendix reference: None

D3 – Loans

Complete **D3 – Loans in Section D – Subsidies of Annex II** for any loans received or benefitted from related to programmes identified in D1 (Table 1 Subsidy Programmes). Please list all the loans relating to the POI irrespective of whether they were received outside the POI.

Include any additional loans relating to programmes not listed in the table above which may be relevant to the investigation.

Please see additional notes in the annex for assistance on how to complete it.

1. Please outline all laws, regulations, administrative guidelines and other acts, and any subsequent amendments, that are relevant to the operation of each identified loan received.

n/a
Appendix reference: None

2. Please give a general overview of how your company secures necessary financial resources on the financial market (e.g. loans, issuance of bonds etc.)

n/a
Appendix reference: None



D4 – Loan guarantees

Complete **D4 – Loan guarantees programmes in Section D – Subsidies of Annex II** for any loan guarantees received or benefited from related to programmes identified in D1 (Table 1 Subsidy Programmes). Please list all the loans guarantees benefitting your organisation during the POI irrespective of whether they were received outside the POI.

Include any additional loan guarantees relating to programmes not listed in the table above which may be relevant to the investigation.

Please see additional notes in the annex for assistance on how to complete it.

1. Please outline all laws, regulations, administrative guidelines and other acts, and any subsequent amendments, that are relevant to the operation of each loan guarantee identified.

n/a	Appendix reference: None
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2. Please explain how the guaranteed amount was determined.

n/a	Appendix reference: None
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D5 – Export credits and financing

Complete **D5 – Export credits and financing in Section D – Subsidies of Annex II** for any Export credits and financing received or benefited from related to programmes identified in D1 (Table 1 Subsidy Programmes). Please list all the Export credits and financing applicable to the POI irrespective of whether they were received outside the POI

Include any additional Export credit and financing relating to programmes not listed in the table above which may be relevant to the investigation.

Please see additional notes in the annex for assistance on how to complete it.

1. Please outline all laws, regulations, administrative guidelines and other acts, and any subsequent amendments, that are relevant to the operation of each identified programme.

n/a	Appendix reference: None
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2. Please explain the process your company went through to apply for the export credits or financing.

n/a	Appendix reference: None
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D6 – Preferential tax programmes (listed as tax credits / exemptions / refunds under subsidy type)

Complete **D6 – Preferential tax programmes in Section D – Subsidies of Annex II** preferential tax rates received or benefited from related to programmes identified in D1 (Table 1 Subsidy Programmes). Please list all the Preferential tax programmes applicable to the POI irrespective of whether they were received outside the POI

Include any additional Preferential tax programmes which you benefitted from, and which are not listed in the table above which may be relevant to the investigation.

Please see additional notes in the annex for assistance on how to complete it.

1. Please outline all laws, regulations, administrative guidelines and other acts, and any subsequent amendments, that are relevant to the operation of each identified programme.

Section 40A Biodiesel Blenders Tax Credit (BTC). This credit provided \$1.00 per gallon to blenders of biodiesel, renewable diesel and certain types of sustainable aviation fuel (collectively known as biomass-based diesel) with petroleum fuels. The BTC was first established in 2004 and maintained through a series of short-term extensions, some retroactive. The BTC could be claimed by entities that were properly permitted with the IRS, that blended both imported and domestically produced biomass-based diesel, and made a qualifying use or sale before the program expired 2024-12-31.

[Publication 510 \(03/2023\), Excise Taxes | Internal Revenue Service](#)

[About Form 8864, Biodiesel and Renewable Diesel, or Sustainable Aviation Fuels Credit | Internal Revenue Service](#)

Appendix reference: [None](#)



D7 – Tariff and VAT Exemptions

Complete **D7 – Tariff and VAT Exemptions in Section D – Subsidies of Annex II** for tariff and VAT exemptions received or benefited from related to programmes identified in D1 (Table 1 Subsidy Programmes). Please list all the Tariff and VAT Exemptions applicable to the POI irrespective of whether they were received outside the POI

Include any additional Tariff and VAT Exemptions which you benefitted from, and which are not listed in the table above which may be relevant to the investigation

Please see additional notes in the annex for assistance on how to complete it.

1. Has your company received exemption from payment of/refunds of import duty and import VAT for imported material inputs at any time that were used in the production of the goods during the POI?

n/a

Appendix reference: [None](#)

2. Please provide documents for two items that you have detailed in your answer above, from two different quarters in the POI. The documents should include:
 - copies of import entry documents for inputs used in the manufacturing of the goods under investigation,
 - any applications submitted and/or approval document received from the US Government (or relevant authority) regarding exemptions or refunds on duties or VAT e.g. under subsidy 2 the application approved by the free trade zone board.
 - copies of reports and audits by the authority responsible for administering the duty rebate or duty drawback scheme with respect to the verification of the importation and use of inputs and the remittance or drawback of the related duty paid or payable.

n/a

Appendix reference: [None](#)



SECTION E: Other questions

Please note that all questions in this section are optional. If you choose not to provide information to a question in this section, please state this or write 'N/A' in the respective text box.

1. Please indicate any other factors which might have caused the injury to the UK industry, for example:
 - volume and prices of imports not sold at dumped prices
 - contraction in demand or changes in patterns of consumption
 - restrictive trade practices of, and competition between, third country and UK producers
 - developments in technology; and
 - export performance and the productivity of the UK.

1. Increase in global biofuel production capacity across various products (HVO, SAF, biomethane) all of which have capability of generating credits at a lower all-in cost than biodiesel.
2. Lack of increase in global and UK obligations to keep up with increase in broader biofuel supply. In fact, obligation changes in key demand centres like Sweden and Germany in the build up to and during the period of investigation led to a decrease in overall biofuel product demand.
3. Allowance for non-obligated volumes (SAF until this year and biomethane) to generate road credits without any increase in obligation have affected biofuel compliance product demand as take-up of these novel decarbonization streams increased.
4. UK end consumer willingness to discretionally take HVO100, which generates credits but no obligation, at a higher price point than UCOME and RTFCs to decarbonise. This led to credits being generated from a more expensive form of compliance at the overall detriment of biodiesel demand.

As European Member States implement RED3, overall biofuel demand will increase which should also support biodiesel demand and perhaps take UK production away from local consumption. This, combined with any ADD on US HVO, could increase the overall cost the UK consumer has to bear for biofuel compliance.

Appendix reference: None



2. Please describe how you would expect the implementation and non-implementation of a trade remedy to affect:

- your exports of HVO to the UK
- market price of HVO in the UK

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

- a. The implementation of an ADD would likely remove US HVO from the UK. This would likely lead to higher biofuel compliance costs for the UK end consumer. Discretionary HVO100 volumes will still likely be delivered into the UK but from other production hubs (EU, Singapore, Malaysia and China, if no ADD is placed on the latter). If US HVO is displaced by HVO of a different origin then the purported injury to UK biodiesel production might very well sustain but the cause of the purported injury would shift to a different source which may result in an ADD investigation being launched against other jurisdictions which could ultimately reduce imports of HVO into the UK or increase their cost. As stated above, this would likely lead to higher biofuel compliance costs for the UK end consumer.
- b. An ADD would likely lead to a slowdown in the stellar UK take-up of HVO100 and a corresponding reduction in discretionary Corporate Scope 3 Emission Reduction in the UK. This lower demand environment for HVO might reduce prices but in reality, changes in trade flows would likely divert the molecule to other jurisdictions with a more ambitious decarbonization agenda with little effect on the market price of the goods, as obligations continue to ratchet up globally. The unintended consequences of an ADD is the increase in the overall carbon footprint of the UK and at a higher biofuel compliance cost to the end consumer.

Appendix reference: None



SECTION F: Checklist and appendices

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

Section	Please tick if you have responded to all questions
Section A – Company structure and operations	Yes
Section B – Sales	Yes
Section C – Costs and performance	Additional analysis to be provided.
Section D – Subsidies	Yes
Section E – Other questions	Yes

Please list any appendices that you have referenced throughout and are attaching along with this questionnaire.

Appendix Ref	Doc title	Confidential / non-confidential
A6.3	P66Co-AD-NonC-A6.3 2021 10-K	Non-C
A6.3	P66Co-AD-NonC-A6.3 2022 10-K	Non-C
A6.3	P66Co-AD-NonC-A6.3 2023 10-K	Non-C
A6.3	P66Co-AD-NonC-A6.3 2024 10-K	Non-C
A2.3	P66Co-AD-Conf-A2.3 Refinery PTO December 1, 2025	Non-C
A2.5	P66Co-AD-Conf-A2.5 2024 Trade Association Membership	Non-C
A4.3.3	P66Co-AD-Conf-A4.3.3 Cert of Amend to Cert of Incorporation (Registration)	Non-C
A4.3.3	P66Co-AD-Conf-A4.3.3 Cert of Incorporation (Registration)	Non-C
C1.6	P66Co-AD-Conf-C1.6 19 CFR Part 190	Non-C

+Add additional rows as required.



Annex I:

Questionnaire for associated companies involved in sales or marketing of the goods

Guidance

This annex is an essential part of the questionnaire and is intended for companies which are associated with the exporting producer, and which are **not involved in producing** the goods concerned but **are involved in the sale or export** of the goods to the UK. All the general instructions, deadlines and guidance given in this questionnaire are directly applicable to this annex. Each associated companies involved should complete this annex separately.

It is essential that the Product Control Numbers used are consistent with those used by your associated companies.

The questionnaire is divided into three parts:

Section I – Associated companies' information

Section II – Information relating to purchase prices and stocks

Section III – Information relating to resale prices

Related persons

As a reminder, please refer to the definition of related persons under **A3 – Organisational structure**.



Section I of Annex I: Associated companies' information

S1.1 – Identity and contact details

1. Please describe the activities carried out by your company. In your description explain the range of products sold, markets sold to, functions performed, your relationship with the associated companies and any other relevant factors.

Phillips 66 Limited (P66L) is a indirect subsidiary of Phillips 66 Co.

P66L operates as the Phillips 66 group's main entity in Europe (excluding Germany) and Africa. Its activities:

- i) UK.
 - a. One of five refineries producing hydrocarbon fuels [see xxx], biofuels (via co-processing), coke and hydrocarbon products.
 - b. Selling own produced and third party purchased products to Wholesalers, Distributers and retailers through its Marketing business.
 - c. Operating owned petrol stations through its subsidiary JET Retail (UK) Limited
 - d. Trading fuels within the UK through its Commercial Trading business.
- ii) Europe
 - a. Trading, sourcing, storing and blending fuels (fossil and biofuels) within Europe.
- iii) Trading hydrocarbon fuels, biofuels and crude, globally, directly or through the P66 group companies in the US and Singapore.

Appendix reference:

None



2. Please complete the table below:

Legal name of company:	Phillips 66 Limited
Legal structure (e.g. limited company, sole trader, partnership etc):	Limited company
Year of establishment:	10 Feb 1954
Other operating names:	n/a
Name (point of contact):	Tom Perkins
Position:	Snr Indirect Tax Advisor
Address:	7th Floor, 200-202 Aldersgate Street, London, EC1A 4HD
Telephone No:	[Confidential]
Email:	[Confidential]
Website:	www.phillips66.co.uk

3. If you have appointed someone to act on your behalf in this investigation, please provide their details and attach a letter confirming the TRA should contact them directly:

Name:	n/a
Address:	
Telephone No.:	
Email:	
Confirm they have signed authority to act (Yes/No):	
Appendix reference: None	

S1.2 – About your company

1. Please provide the details of any other operating name you use to sell or market the goods concerned.

Phillips 66 Limited	Appendix reference: None
-------------------------------------	--------------------------



2. Please complete the table below for any shareholder with >5% holding in the company who also has significant interest in any organisation related to the production, marketing, administration, and exporting of the goods concerned in the US.

Name	Shareholding in company	Name of Other Companies in which person holds interest	Activity of other companies
Phillips 66 (UK) Holding Limited	100%		

+Add additional rows as required

3. Please complete **S1.2.2 – Other Goods, Annex I (Associated companies – Exporter)** showing the volume and value of all other products sold or marketed by your company in the UK

Please see additional notes in the annex for assistance on how to complete it.

4. Please explain, or demonstrate in a diagram, the overall internal hierarchical and legal structure of your company. This diagram should show all units involved in the sale and distribution of the goods concerned in the UK and the original market of imports. Clearly state the role of your company.

P66L is the UK trading entity of the P66 Group.
P66L is segmented into three broad business areas.

- Refining: Production and sales of speciality product
-the P66L UK oil refinery is located in Humberside.
- Marketing: Wholesale and Retail sales
-sells finished grade products into the UK and Channel Islands market to wholesale and retail customers.
-the Marketing business stores and sells products from rack and jetty location in Humber, the Thames, Scottish Isles and multiple other locations around the UK.
-It, also, enters into netting arrangements with other oil business to enable customers to collect product from their UK terminals on a reciprocal basis.
- Commercial: trading
-enters into all transactions/trades not wholly within, and wholly outside, the UK and may trade with other oil refiners and importers/exporters within the UK.
-during the POI it leased storage tanks in Sweden (1 terminal), Netherlands (2 terminals), UK (2 terminals).
- at the NL terminals in Amsterdam it stores:
 - finished grade renewable products;
 - renewable feedstocks.



P66L Commercial purchases US HVO from P66Co and has it delivered to its NL storage, Amsterdam. From there it:

- on-sell the product to European countries;
- on-sell the product to UK companies for them to import into the UK; or
- removes the product to the UK, to the two UK HVO storage locations, where it will sell it to UK customers via Marketing, to UK wholesalers, distributors and retail business.

It has, previously, not been required to present this diagrammatically. I schematic has been prepared to aid understanding.

Appendix reference:

- [P66L-AD-Conf-A4.1.a](#)

S1.3 – Accounting practices

1. Please give the financial year convention your company uses for its accounts (e.g. 1 January – 31 December). If any changes have occurred with respect to this period or in your accounting practices over the last four financial years, please describe these changes.

[1 January – 31 December](#)

Appendix reference: [None](#)

2. Please attach a copy of your annual accounts for the injury period, 1 January 2021 to 31 December 2024 including the financial statements and audit report

[See Annexes](#)

Appendix reference:

- [P66L-AD-Conf-S1.3.a 2021,](#)
- [P66L-AD-Conf-S1.3.b 2022](#)
- [P66L-AD-Conf-S1.3.c 2023](#)



3. If your accounts are unaudited, please attach a copy of your unaudited financial statements for your latest financial year.

[Confidential internal data.]

Appendix reference: [None](#)

4. If internal financial statements, management reports, etc. are prepared and maintained for the goods concerned, please provide copies for your most recent financial year and the POI.

Management reports for 1 January – 31 December, 2024

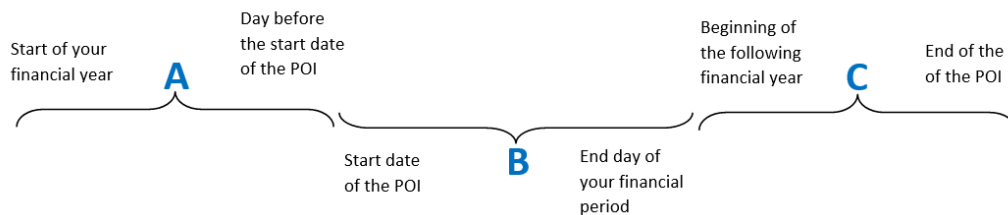
Appendix reference:

- [P66L-AD-Conf-1.3.4 Renewables & MSO Segment Income Statement](#)

5. Please attach a copy of your company’s trial balance (in original and spreadsheet form) covering the POI 1 January 2024 to 31 December 2024. If your financial year is fully aligned with the POI, this is all that is required.

Where your financial period is not aligned with the POI, please provide trial balances (in original and spreadsheet form) to cover the following periods:

- A.** the trial balance which starts from the beginning of your financial year and ends on 31 December 2023;
- B.** the trial balance which starts from 1 January 2024 to the end of your financial year; and
- C.** the trial balance which starts from the beginning of your following financial year and ends on 31 December 2024.



Trial balance for 1 January – 31 December, 2024

Note that the SAP S4 trial balances is produced on the basis of US GAAP. UK audited accounts are produced on a different account standard: IFRS.

Appendix reference:

- [P66L-AD-Conf-A1.3.5 Trial Balance 2024](#)



S1.4 – Employment and turnover

1. Please complete **S1.4.1 – Employment, Annex I (Associated companies – Exporter)**.

Please see additional notes in the annex for assistance on how to complete it.

2. Please complete **S1.4.2 – Turnover, Annex I (Associated companies – Exporter)**.

Please see additional notes in the annex for assistance on how to complete it.



Section II of Annex I: Information relating to purchase prices and stocks

S2.1 – Purchases and stocks

Please complete **S2.1.1 – Purchases in Annex I (Associated companies – Exporter)**.

Please see additional notes in the annex for assistance on how to complete it.

1. Please give a detailed description of how the goods concerned are purchased.

Take into consideration:

- the terms of your contract with the supplier (provide a copy)
- the administrative arrangements involved from the ordering of the goods until their arrival, including customs clearance (if applicable)
- the terms of payment
- transport, insurance, handling, loading and ancillary costs
- warranties
- guarantees
- technical assistance
- after sales service, etc.

See also P66Co responses at B3.4, B3.5, B3.8

Purchases are inter-company settled on the basis of:

- 3 days after invoice receipt;
- 3 days after Completion of discharge, or
- 5 Days after notice of readiness.

Purchases are made CIF.

Appendix reference: [None](#)

2. From the manufacturing of the goods concerned to the point at which your exports reach the UK, please describe the physical movement of the goods throughout the whole process. In your explanation, please include all customs offices involved in the customs clearance of the goods.

[Confidential operational information.]

Appendix reference: [None](#)

3. Please list all locations where your company keeps stocks of the goods concerned.

- P66L HVO stock locations and capacity:
 - NL, Amsterdam, [Confidential operational information.]
- UK, London, [Confidential operational information.]
- UK, Immingham, [Confidential operational information.]

Appendix reference: [None](#)



4. For the goods concerned, report all your company's purchases made during the 12 months before the POI but exported during the POI. Add this to **S2.1.2 – Purchases before POI** in the spreadsheet in **Annex I (Associated companies – Exporter)** provided.

Please see additional notes in the annex for assistance on how to complete it.

5. Report all of the stock purchased by your company. Add this to **S2.1.4 – Stocks** in the spreadsheet in **Annex I (Associated companies – Exporter)** provided.

Please see additional notes in the annex for assistance on how to complete it.



Section III of Annex I: Information relating to resale prices

This information should be provided **only** for the POI, thus please provide all invoices falling within the POI.

S3.1 – General information

1. Describe the physical flows (e.g., inputs and products) and the financial flows (e.g., invoices and payments) involved.

[Confidential operational information.]

Appendix reference: None

2. Include a detailed flow chart demonstrating terms of sale and pricing to each customer category (e.g., traders, distributors, wholesalers, industrial users, end users, etc.) including associated companies.

Sales are made from the fuel terminal on an “ex-rack” basis with the same pricing approach for all customers. [Confidential pricing information.]

See also question 5 below.

Appendix reference: None

3. If the goods concerned are changed in any way between purchase and resale, please provide details.

On occasion, Goods Concerned when stored at the NL warehouse may be blended with Like Goods to ensure on spec (CFPP) delivery to the thirdparty customer. No other changes are made.

Appendix reference: None

4. Describe each step in the sales negotiation process, from the first point of contact with the purchaser through to any after sales price adjustments.

UK Commercial

The same principles are applied by UK Commercial Trading as are used by P66Co Commercial Trading and are set out at B3.3

UK Marketing

[Confidential pricing information.]

The process is the same for all customers.

[Confidential pricing information.]

Appendix reference: None



5. Explain how sales prices are set and whether sales prices differ between or among grades, types or specifications of the goods concerned or among customers, regions or time periods.

P66L only sells a single grade of goods concerned: HVO100
 See also questions 2 & 4 above.

Appendix reference: None

6. Please provide copies of all price lists issued or in use during the POI.

n/a

Appendix reference: None

S3.2 – Sales to independent customers in the UK during the POI

In this part of Section III, you need to provide information on the sales of the goods under consideration made by your company directly to independent customers.

1. Please complete **S3.2 – Sales to ind. customers** in the Excel document in **Annex I (Associated companies – Exporter)** provided. Show all sales of the goods concerned made by your company to independent customers for consumption in the UK on a transaction-by-transaction basis.

Please see additional notes in the annex for assistance on how to complete it.

2. Please explain how you have calculated the CIF values as stated in the CIF value column in the table.

Commercial trading
 Actual prices

UK Marketing
 UK domestic sales are made EXW at the rack.

Appendix reference: None

This listing should use the same Product Control Numbers as reported in the table of PCN codes included in the instruction section. Each product sale on a given invoice with a different PCN should be recorded as a separate transaction.

S3.3 – Sales to associated companies in the UK during the POI

Please communicate with your associated companies for the responses to each of the questions within this section.



Please ensure that the information provided by the associated companies in **Section II** above is easily and fully reconcilable with the information given below.

1. Please complete **S3.3 – Sales to associated companies** in the spreadsheet in **Annex I (Associated companies – Exporter)** provided. Show all sales of the goods concerned made by your company to associated customers for consumption in the UK on a transaction-by-transaction basis.

Please see additional notes in the annex for assistance on how to complete it.

2. Please explain how you have calculated the CIF values as stated in the CIF value column in the table.

n/a

P66L makes 99%+ of its sales to Wholesalers and Distributors, EXW at the rack. It sold [Confidential sales information.] of UK Marketing sales to associated company (Subsidiary, JET Retail (UK) Ltd) in the POI.

Appendix reference: [None](#)



SECTION T: Next steps

Next steps

Please submit this questionnaire through the Trade Remedies Service (www.trade-remedies.service.gov.uk) by **7 June 2025**.

A confidential and non-confidential version of the questionnaire must be submitted. You can find guidance on how to complete confidential and non-confidential versions in our guidance on [how to submit information](#).

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

Appendix reference	Document title

+Add additional rows as required