



Anti-Subsidy Questionnaire (Exporter)

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

Period of Investigation (POI):	1 January 2024 to 31 December 2024
Injury period:	1 January 2021 to 31 December 2024
Deadline for response:	7 June 2025
Contact details:	AS0067@traderemedies.gov.uk
Completed on behalf of:	Diamond Green Diesel LLC

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 **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 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 **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. 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.

Considering summer holidays, the team would have a preference for a verification visit as of [sensitive – period].

Appendix reference:

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.

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.

The price comparison between HVO and FAME is not possible due to various technical and physical characteristics of the products:

- **FAME:** Consists of fatty acid methyl esters. Its chemical structure is different from fossil diesel.
 - **Density:** Generally higher than fossil diesel (e.g., 860-900 kg/m³).
 - **Cold Flow Properties (included in the PCN structure):** More susceptible to gelling or waxing in cold temperatures, leading to potential issues like clogged filters. Different grades are available for various climates.
 - **Storage Stability:** Can absorb atmospheric water, leading to sludge buildup, microbial growth (diesel bug), and reduced stability over time. It has a shorter shelf life (around 6 months for pure FAME).
 - **Engine Compatibility:** Can be blended with fossil diesel up to 7% (B7) without engine modifications in Europe.
 - **Oxygen Content:** Contains oxygen, which contributes to cleaner combustion but can sometimes lead to slightly higher NOx emissions.
 - **Cetane Number:** Generally above 40.
- **HVO:** Is a synthetic paraffinic hydrocarbon, chemically identical to fossil diesel. It is "FAME-free" and "fossil-free."
 - **Density:** Similar to fossil diesel.
 - **Cold Flow Properties:** Excellent cold-weather performance with very low cloud and pour points (often below -40°C), making it highly resistant to gelling.
 - **Storage Stability:** Highly stable and resistant to water absorption and microbial growth. It has a significantly longer shelf life, up to 10 years if stored correctly.
 - **Engine Compatibility:** A true "drop-in" replacement for conventional diesel fuel. It can be used in existing diesel engines without any modifications and meets European Standard EN15940.
 - **Oxygen Content:** Practically oxygen-free.
 - **Cetane Number:** Significantly higher than both FAME and fossil diesel (often 85+), leading to more complete combustion and better engine performance.
 - **Impurities:** Virtually free from aromatics, sulphur, and metals.

Environmental Impact:

- **HVO:** Generally offers a greater reduction in net CO₂ emissions (up to 90% or more) and significantly reduces particulate matter (PM) and nitrogen oxide (NO_x) emissions compared to fossil diesel. Studies suggest HVO contributes less to life cycle GHG emissions than FAME biodiesel.
- **FAME:** Also reduces emissions, particularly particulate matter, carbon monoxide, and hydrocarbons due to its oxygen content. However, some studies have linked FAME use to a small increase in NO_x emissions.

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 Green Attributes of HVO sold in the US versus the UK can vary drastically, even when the fuels are physically identical. This distinction is critical because Green Attributes are the primary drivers of the premium for any renewable fuel over its conventional counterpart, making their consideration essential for accurate price comparisons. [commercially sensitive information]

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.

The differences in the manufacturing process of HVO and FAME preclude comparison between these products:

- **FAME (Biodiesel):** Produced through a process called **transesterification**. This involves reacting vegetable oils or animal fats (triglycerides) with a short-chain alcohol (typically methanol) in the presence of a catalyst (usually a strong base like sodium hydroxide or potassium hydroxide). This reaction produces FAME and glycerol as a by-product.
- **HVO (Renewable Diesel):** Produced through **hydrotreatment (hydrogenation and hydrocracking)**. This process involves treating the feedstocks with hydrogen at high temperatures and pressures in the presence of a catalyst. This removes oxygen, sulfur, nitrogen, and aromatics, converting the triglycerides into straight-chain hydrocarbons (paraffins) that are chemically identical to conventional diesel fuel.

Consequently, FAME production process requires less advanced infrastructure and is cheaper to produce. Production of HVO is typically more expensive to produce due to the hydrotreatment process and specialized infrastructure.

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:	Diamond Green Diesel LLC
Legal structure (e.g., limited company, limited liability partnership):	Limited liability company
Year of establishment:	2009
Other operating names:	This company was originally formed under the name "Diamond Green Fuels LLC." It changed its name to "Diamond Green Diesel LLC" on November 23, 2009
Company registration number:	4738865
Place of registration:	[commercially sensitive information]
Name (point of contact):	[sensitive – contains personal information]
Position:	[sensitive – contains personal information]
Address:	[sensitive – contains personal information]
Telephone No:	[sensitive – contains personal information]
Email:	[sensitive – contains personal information]
Website:	https://www.diamondgreendiesel.com/

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:	[sensitive – contains personal information] Hogan Lovells International LLP
Address:	9 Rue Belliard, B-1040 Bruxelles, Belgium
Telephone No.:	[sensitive – contains personal information]
Email:	[sensitive – contains personal information]
Confirm they have signed authority to act (Yes/No):	Yes
Appendix reference: A1 - 2	

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.

Diamond Green Diesel LLC (“DGD”) is a producer of HVO and exports it to the UK market (among others).

Appendix reference:

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
N/A	N/A	There have been no changes to DGD’s legal form of business over the past five years.

+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.

[commercially sensitive information]

Appendix reference: A2-3

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

ASTM D975 [commercially sensitive information]

Appendix reference:

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

DGD is a member of Clean Fuels Alliance America (“CFA”), formerly the National Biodiesel Board. CFA represents industry members who produce biodiesel, renewable diesel, and sustainable aviation fuels.

Appendix reference: A2-5

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.

DGD is a limited liability company formed and existing in [commercially sensitive information]
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Appendix reference: A3-2
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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.

[commercially sensitive information]

Appendix reference: See A3-2
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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.

See appendices referenced.

Appendix reference: A4-3 (a) – (d)

A5 Operational links with other companies or persons

1. 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
[commercially sensitive information]			

+Add additional rows as required

A6 Accounting practices

1. 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 address	What records are held?
	[commercially sensitive information]

+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 [commercially sensitive information]
Appendix reference:

- 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.

See appendices referenced.
Appendix reference: A6-3(a) – (d)

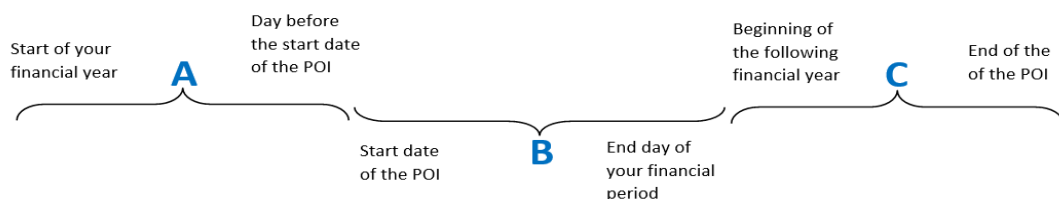
- If your accounts are unaudited, please attach copies of your unaudited financial statements for the injury period (1 January 2021 to 31 December 2024).

N/A – see audited financial statements under Question A6-3.
Appendix reference:

- 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:

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



See appendices referenced.

Appendix reference: A6-5(a) – (b)

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.

The audited financial statements [commercially sensitive information]

Appendix reference: A6-3(d)

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.

See audited financial statements under Question A6-6.

Appendix reference:

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

DGD utilizes [commercially sensitive information]

Appendix reference: A6-8(a) – (b)

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, DGD's financial policies and accounting systems have not changed between 2021 and 2024.

Appendix reference:

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.

R99/Renewable Diesel [commercially sensitive information]

Appendix reference:

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

R99/Renewable Diesel

Appendix reference:

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 Green Attributes of HVO sold in the US versus the UK can vary drastically, even when the fuels are physically identical. This distinction is critical because Green Attributes are the primary drivers of the premium for any renewable fuel over its conventional counterpart, making their consideration essential for accurate price comparisons. [commercially sensitive information]

Appendix reference:

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.

The HVO produced by DGD is physically very similar to other forms of HVO produced outside of the US, as they are produced from similar feedstocks using the same hydrotreating technology. Each producer has the ability to alter the cold flow properties of the HVO by adjusting the severity of the reaction during the process.

DGD’s HVO compared to FAME is different in every manner. The only similarity in that it is produced from the same lipids/fats/triglycerides feedstocks. The differences preclude considering HVO and FAME as “like products”. Therefore, imports of HVO cannot cause injury to producers of FAME. DGD will be presenting an advocacy paper on this point.

Product differentiation:

- a. The production method and chemical composition have stark differences:
 - i. FAME is produced using the transesterification process, which converts triglycerides into fatty acid alkyl esters by reacting them with alcohols and catalyst. Methanol is commonly used as the reactant and creates fatty acid methyl esters.

- ii. HVO is produced at DGD using the HEFA (Hydrotreated Esters and Fatty Acids) process, by hydro processing triglycerides into hydrotreated vegetable oils.
- iii. HVO is different from FAME as HVO is viewed as a “drop-in” fuel for diesel engines, whereas Biodiesel must be blended with traditional fuels to mitigate against fuel quality concerns.
 - 1. HVO does not contain an oxygen molecule in the fuel, which may lead to deterioration of the oil quality due to fuel instability.
 - 2. FAME esters have tendency to form sludge and engine deposits, and to plug diesel particulate filters
- b. HVO and FAME have drastically different physical properties, with all key differences favouring HVO as a superior, cleaner fuel. HVO provides greater flexibility for obligated parties and refiners, allowing them to optimize product quality and blend strategies, ultimately making them more competitive at the rack. This enhanced competitiveness often translates to lower rack prices, directly benefiting consumers.

As a result of HVO’s “drop in fuel” characteristics, it can be used as a blend-stock or sold directly at the rack in its pure form. This flexibility allows markers to meet the varying requirements of its customers providing the fuel as a blend or in its pure form.

In addition to meeting the varying fuel demands of UK consumer, HVO is also a qualified fuel under the RTFC program. This gives obligated parties further flexibility on how they meet their annual obligation. Due to the physical nature and blend limit of FAME into the conventional diesel pool, obligated parties would be required to blend all year round, this is both inefficient and more importantly can lead to fuel quality issues in the winter due to the poor cold flow performance of FAME. The inherent limitations of FAME further underscore the advantages of HVO as the preferred renewable diesel solution:

- i. Cold flow properties – Various motoring organization report breakdowns as a result of fuel quality, in the winter months this will largely be attributable to Filter Blocking likely as a result of poor cold weather performance of FAME blends. HVO has significantly lower cloud/cfpp (-15>-20) properties that UCOME (+5 < -3)
- ii. Cetane properties – HVO (mid 90s) has a much higher Cetane qualities that FAME (mid 40s). A higher cetane number means faster ignition, leading to smoother combustion, improved engine performance, and reduced emissions. On the other hand, lower cetane numbers can result in longer ignition delays, causing rough engine operation, increased fuel consumption, and higher emissions.
- iii. The handling and storage of FAME is far more complex than HVO, leading to additional costs and operational challenges. One of the primary concerns is the presence of organic matter in FAME, which serves as a food source for algae, creating multiple issues:

1. Filter Clogging: The slimy nature of algae can clog filters, reducing filtration efficiency and requiring more frequent maintenance.
2. Corrosion and Fuel System Damage: Algae produce acidic byproducts, which can corrode metal components such as fuel tanks, fuel lines, and injectors, increasing the risk of leaks and malfunctions.
3. Environmental Concerns: Algae growth in fuel tanks contributes to air pollution, releasing carbon dioxide and other pollutants when the fuel is burned. Additionally, in marine applications, algae-contaminated fuel poses a threat to marine life.
4. In contrast, HVO is significantly more stable, easier to store, and does not face these contamination risks, making it the superior choice for fuel storage and handling.

Appendix reference:

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.

HVO is produced via the same isomerization refining process. This is fundamentally different to Co-processed renewable diesel and Bio-diesel/FAME/UCOME.

HVO is considered drop-in fuel and is 100% substitutable with conventional ULSD in the market place. Per the EN590 specification, FAME is only available as a fuel blend with conventional ULSD at a maximum permissible blend of 7%.

HVO cold flow properties (Cloud, Cold Filter Plugging Point (CFPP), Freeze Point) are readily manufactured to be inline or lower than EN590 ULSD specifications. This ensures that during the colder winter months, cold weather performance is maintained and no filter plugging or engine operating issues are likely.

Appendix reference:

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.**

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.**

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.

[commercially sensitive information]

Appendix reference:

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

[commercially sensitive information]

Appendix reference:

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.

[commercially sensitive information]

Appendix reference:

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

[commercially sensitive information]

Appendix reference:

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

Policy documentation is attached as Appendix B2.1-5. U.S. regulations applicable to Duty Drawback are found at 19 USC 1313.

Appendix reference: B2-1-5

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**.

[commercially sensitive information]

Appendix reference:

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.

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 of payment.

See appendix referenced.

Appendix reference: B4.2.2
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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.

The currency of accounting documents, invoice values, and the payments are in USD, so there were no currency conversions.

Appendix reference:

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.

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.

2024 tax returns have not been filed. See appendices referenced for 2022 and 2023 tax returns.
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Appendix reference: C2-2 (a) – (d)

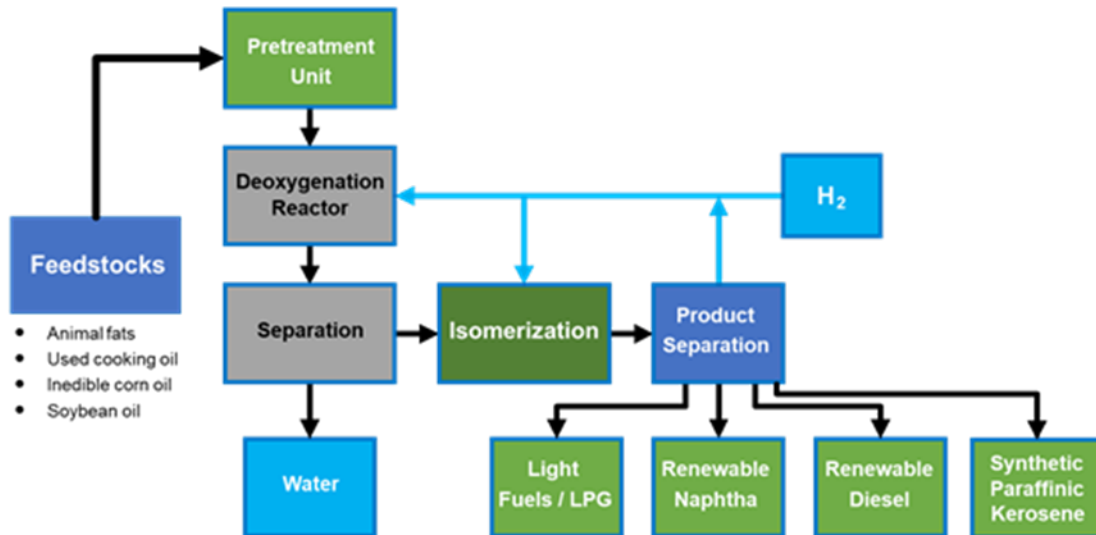
C3 Production

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.

[commercially sensitive information]

Appendix reference:

2. 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.



[commercially sensitive information]

Appendix reference:

- 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).

Main inputs into the production process are listed in the table below:
[commercially sensitive information]

Appendix reference:

- 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.

[commercially sensitive information]

Appendix reference:

C4 Upwards cost reconciliation

- 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.

C5 Purchases of the good concerned/like good

- 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.

[commercially sensitive information]

Appendix reference:

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

[commercially sensitive information]

Appendix reference:

C6 Stocks

1. Complete **Section C – Costing information, C6 – Stocks, Annex II**. Explain the difference between your own production and purchased goods.

[commercially sensitive information]

Appendix reference:

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

[commercially sensitive information]

Appendix reference:

3. 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.

[commercially sensitive information]

Appendix reference:

C7 Raw material (RM) and major input purchases

1. 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.

2. 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.

[commercially sensitive information]
Appendix reference:

3. 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.

[commercially sensitive information]
Appendix reference:

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.

[commercially sensitive information]
Appendix reference:

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	[commercially sensitive information]
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)	[commercially sensitive information]

3	Biodiesel Credit	Tax Credit	[commercially sensitive information]
4	Second Generation Biofuel Producer Credit	Tax Credit	[commercially sensitive information]
5	USDA Bioenergy Programme for Advanced Biofuels (BPAB)/Advanced Biofuels Payment Program	Grant	[commercially sensitive information]
6	USDA Higher Blends Infrastructure Incentive Programme (HBIIP)	Grant	[commercially sensitive information]
7	The Biomass Crop Assistance Program (BCAP)	Reimbursements and matching payments	[commercially sensitive information]
8	Alternative Fuel Infrastructure Tax Credit	Tax credit	[commercially sensitive information]
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	[commercially sensitive information]
10	US Environmental Protection Agency and Department of Energy joint funding for advanced biofuels	Grant funding	[commercially sensitive information]
11	Department of Energy Domestic Biofuel Production Funding	Grant funding	[commercially sensitive information]
	STATE SCHEMES		
12	Missouri Biodiesel Producer Tax Credit	Tax Credit	[commercially sensitive information]
13	Texas Fuel Ethanol, Renewable Methane, Biodiesel and Renewable Diesel Production Incentive Programme	Grant	[commercially sensitive information]
14	Biofuel Blend Tax Exemption	Tax Exemption	[commercially sensitive information]
15	Washington State Biofuels Production Tax Exemption	Tax Reduction/Exemption	[commercially sensitive information]
16	Iowa Biodiesel Producer Tax Refund	Tax Refund	[commercially sensitive information]

17	Kentucky Biodiesel Production Tax Credit	Tax Credit	[commercially sensitive information]
18	North Dakota Biodiesel and Renewable Diesel (HVO) Blender Tax Credit	Tax Credit	[commercially sensitive information]
19	North Dakota Biodiesel and Renewable Diesel (HVO) Sales Equipment Tax Credit	Tax Credit	[commercially sensitive information]
20	North Dakota Biodiesel and Renewable Production and Blending Equipment Tax Credit	Tax Credit	[commercially sensitive information]
21	North Dakota Agriculturally Derived Fuel Production Facility Loan Guarantees and North Dakota Advanced Biofuel Incentives	Loan	[commercially sensitive information]
22	North Dakota Biofuel Loan/PACE Programme	Loan/ Interest Rate Subsidy	[commercially sensitive information]
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	[commercially sensitive information]
24	Oregon Production Property Tax Exemption (as part of the Rural Renewable Energy Development RRED Zone)	Tax exemption	[commercially sensitive information]
25	Missouri Qualified Biodiesel Producer Incentive Fund	Grant	[commercially sensitive information]
26	Florida Biofuels Investment Tax Credit	Tax Credit	[commercially sensitive information]
27	Kansas Qualified Biodiesel Fuel Producer Incentive	Grant	[commercially sensitive information]
28	Michigan Incentive Programme for In-State Sale and Production of Biodiesel	Tax Credit	[commercially sensitive information]
29	Montana Biodiesel Blending (and Storage) Tax Credit	Tax Credit	[commercially sensitive information]

+ 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.

1) Biodiesel Mixture Credit

Until December 31, 2024, this program provided a tax credit commonly called the “Blender’s Tax Credit” (BTC) for blenders that produced and sold a qualifying fuel mixture, containing biodiesel or renewable diesel and at least 0.1% petroleum diesel fuel, that was produced and sold or used as a fuel in the blender’s trade or business. This credit was equal to \$1.00 per gallon for biodiesel (including agri-biodiesel) and \$1.00 per gallon for renewable diesel.

The transition from Section **40A BTC** (Biodiesel Blenders Tax Credit) to **45Z PTC** (Clean Fuel Production Credit) represents a significant shift in U.S. federal tax incentives for biofuels, primarily driven by the **Inflation Reduction Act (IRA) of 2022**.

- **40A BTC:** This was a blender's tax credit. It provided a \$1.00 per gallon credit to entities that blended biodiesel, renewable diesel.
- **45Z PTC:** This is a production tax credit. This is a carbon intensity (CI) based credit. The amount of the credit is now determined by the lifecycle greenhouse gas (GHG) emissions of the fuel. Lower carbon intensity means a higher credit. The 45Z credit also includes prevailing wage and apprenticeship requirements for facilities that qualify for the full credit amount.

Credit Values (\$/gal)		
	40A BTC - POI	45Z PTC - 2025
Soy Bean Oil	\$ 1.00	\$ 0.20
Canola	\$ 1.00	\$ -
Distillers Corn Oil	\$ 1.00	\$ 0.70
Domestic UCO	\$ 1.00	\$ 0.60
ISCC Foreign UCO	\$ 1.00	\$ -
Tallow	\$ 1.00	\$ 0.60

[commercially sensitive information]

14) Biofuel Blend Tax Exemption

The Biofuel Blend Tax Exemption is not a countervailable subsidy. It follows from Section 21 of The Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019, that a subsidy is established only if a benefit is conferred on the exporting producer. In the case of the Biofuel Blend Tax Exemption, any benefit conferred is on the purchaser of the goods, not the exporting producer.

This position on the Biofuel Blend Tax Exemption has been consistently upheld in the context of other investigations. Previously, the European Commission determined that the tax exemption scheme was not countervailable, as it provided benefits solely to consumers, not to biofuel producers. The Commission noted: “According to the Texas Code, motor fuels including diesel fuel are subject to a state

excise tax. The state tax paid on diesel fuel is required by law to be added to the selling price in each subsequent sale so that the tax is ultimately paid by the person using or consuming the fuel. Biodiesel is treated as a separate product under Texas state law. It is not a taxable product. This implies that producers of biodiesel do not have to collect any tax from the purchaser on behalf of and remit to the State Taxing Authority. It was concluded that biodiesel producers do not derive a benefit from the Texas ethanol and biodiesel blend tax exemption and that, to the extent that Texas law decides not to tax a particular product would benefit anyone in the state, such benefit accrues to the end consumer. In these circumstances, this scheme is considered not to be countervailable.”¹

Additionally, the Biofuel Blend Tax Exemption was not investigated by the Trade Remedies Authority in the context of the TS005 – Biodiesel from United States and Canada investigations.

There have been no material changes to the functioning of the Biofuel Blend Tax Exemption since these determinations were made. Consequently, DGD requests the removal of the Biofuel Blend Tax Exemption from the list of Subsidy programmes in Section D1, as it continues to not be a countervailable subsidy.

Appendix reference:

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.

[commercially sensitive information]

Appendix reference:

¹ Commission Regulation (EC) No 194/2009 of 11 March 2009 imposing a provisional countervailing duty on imports of biodiesel originating in the United States of America, para. 134)

D3 – Loans

Complete **D3 – Loans in Section D – Subsidies of Annex II** for any loans received or benefited 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.

[commercially sensitive information]	Appendix reference:
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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.)

[commercially sensitive information]	Appendix reference:
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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.

[commercially sensitive information]	Appendix reference:
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2. Please explain how the guaranteed amount was determined.

[commercially sensitive information]

Appendix reference:

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.

[commercially sensitive information]

Appendix reference:

2. Please explain the process your company went through to apply for the export credits or financing.

[commercially sensitive information]

Appendix reference:

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.

1) Biodiesel Mixture Credit

The biodiesel and renewable diesel credits are authorized by sections 38, 40A, 6426, and 6427 of the Internal Revenue Code. The biodiesel credit was enacted as part of the American Jobs Creation Act of 2004. The renewable diesel credit was enacted and the biodiesel credit was extended as part of the Energy Policy Act of 2005. The Emergency Economic Stabilization Act of 2008 increased the credits for biodiesel and renewable diesel from \$0.50 per gallon to \$1.00 per gallon and extended the credits through 31 December 2009. The Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 extended the biodiesel and renewable diesel credits through 2011. The American Taxpayer Relief Act of 2012 retroactively extended the credits for calendar year 2012 and through 2013. The Tax Increase Prevention Act of 2014 retroactively extended the credits for calendar year 2014. The credits were again extended, both retroactively and for one year forward, in the Protecting Americans from Tax Hikes Act of 2015, and retroactively for 2017 by the Bipartisan Budget Act of 2018. The credits were extended through 31 December 2022 by the Further Consolidated Appropriations Act, and through 31 December 2024 by the Inflation Reduction Act of 2022.

2) Biofuel Blend Tax Exemption

TX Tax Code Section 162.204(a)(9) & Rule 3.443.

Appendix reference:

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?

[commercially sensitive information]

Appendix reference:

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.

[commercially sensitive information]

Appendix reference: D7-2(a) – (b)

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.

[commercially sensitive information / data restricted by copyright]

Appendix reference:

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.

The UK has significantly benefited from the importation of HVO from the US.

Should the UK impose import tariffs on US-produced HVO, the resulting decrease in availability would lead to higher HVO prices. This cost would be directly borne by UK consumers, while simultaneously benefiting non-UK producers. Furthermore, the price-driven adoption of HVO would diminish, leading to an overall reduction in renewable fuel consumption. If the UK government aims to achieve ambitious biofuel targets, then increasing HVO prices is an undesirable outcome, particularly in an environment of growing obligations.

Appendix reference:

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	✓
Section B – Sales	✓
Section C – Costs and performance	✓
Section D – Subsidies	✓
Section E – Other questions	✓

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

Appendix reference	Document title
[commercially sensitive information]	[commercially sensitive information]

+Add additional rows as required.