

Anti-Subsidy Questionnaire for Interested parties and Contributors

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:	23 May 2025
Contact details:	AS0067@traderemedies.gov.uk
Completed on behalf of:	Neste Oyj

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

x Non-confidential – will be made publicly available

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

Table of Contents

Introduction	3
About us, this case and this questionnaire.....	3
The Goods.....	7
SECTION A: About the case	9
A1General information.....	9
A2Information about this investigation.....	10
SECTION B: Next steps	14
Next steps.....	14

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 Trade Remedies Authority (TRA) is responsible for investigating whether HVO from the US is causing injury to producers in the UK because the goods have benefited from a subsidy from a foreign authority.

A subsidy exists if there is either; 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 within the meaning of Article XVI of the General Agreement on Tariffs and Trade 1994 (part of Annex 1A to the WTO Agreement) received from a foreign authority which confers a benefit on the recipient.

Not all subsidies are countervailable (meaning they can be offset through a trade remedy). A subsidy is countervailable if it is specific to certain companies or industries (rather than general) and when it is granted either directly or indirectly for the manufacture, production, export or transport of goods. These subsidies may promote unfair trade in goods that harm UK industry.

Why should I take part?

We are asking contributors and interested parties to complete this questionnaire 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 imports of subsidised goods has occurred and has caused injury to the UK industry.

The information your company provides will help us to reach a fair and proportionate decision.

Please refer to our online guidance to understand more about how we carry out a subsidy investigation and the [differences between interested parties and contributors](#).

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 send a notice asking for clarification or supplementary information where necessary. Make sure you provide the sources for any information or data you don't own and clearly state any restrictions on sharing it.

Where can I find more information?

Our [trade remedies guidance](#) provides more 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. For general information about trade remedies processes, please see our [online guidance](#).

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.

Preparing confidential and non-confidential copies

You will need to submit one confidential version and one non-confidential version of your questionnaire 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.

How to complete this questionnaire

All statements should be substantiated with relevant data, information and the sources of these. You may be asked to attach supporting documents in appendices to supplement your responses. To help us verify your information, please retain all your supporting documents, including any calculations made when developing your responses.

Please also note the following points:

- Do not leave any questions blank. If the question is not relevant to your organisation, please explain why. If the answer to a question is “zero”, “no” or “none”, please write this.
- 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 UK format DD/MM/YYYY (e.g. 23/05/2023).
- 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 tax unless otherwise stated.
- Please refer to the case number, AS0067, in any correspondence with the TRA.

What happens next

Once you have completed your questionnaire responses, you must upload confidential and non-confidential versions along with any additional documents you're providing through our [Trade Remedies Service](#). Following this:

- you will receive an email confirming the documents have been uploaded successfully;
- the Case Team will contact you if further information is required; and
- the non-confidential responses will be placed on the public file.

For further information please refer to our guidance on how we carry out a subsidy investigation.

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.

SECTION A: About the case

A1 General information

1. Please complete the table below. Make sure the point of contact you name has the authority to provide this information.

Name (point of contact):	Redacted - contains personal information
Address:	Redacted - contains personal information
Telephone No:	Redacted - contains personal information
Email:	Redacted - contains personal information
Website:	www.neste.com

If you are representing a company, please also fill in the information below:

Company registration number:	1852302-9
Place of registration:	Espoo, Finland
Legal name of organisation:	Neste Oyj
Legal structure (e.g. limited company, sole trader, partnership etc):	Public limited company
Position in the organisation:	Redacted - contains personal information
Year of establishment:	2004
Other operating names:	Neste Corporation
Countries you operate in:	Neste operates globally

2. Please explain your interest in this investigation.

We are a contributor	
	Appendix reference: n/a

A2 Information about this investigation

For each question, please provide any information you have which you feel is relevant to the case. If you have no information, say so in your answer.

In this case, it has been alleged that imports of HVO from the US have benefited from one or more subsidies and that this is causing injury to UK industry. A list of the alleged subsidies is provided below.

Table 1 - Subsidy programmes

No.	Subsidy name	Subsidy type	Do you have any information regarding this scheme (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)	Yes
3	Biodiesel Credit	Tax Credit	No
4	Second Generation Biofuel Producer Credit	Tax Credit	Yes
5	USDA Bioenergy Programme for Advanced Biofuels (BPAB)/Advanced Biofuels Payment Program	Grant	No
6	USDA Higher Blends Infrastructure Incentive Programme (HBIIP)	Grant	No
7	The Biomass Crop Assistance Program (BCAP)	Reimbursements and matching payments	No
8	Alternative Fuel Infrastructure Tax Credit	Tax credit	No

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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	Yes
STATE SCHEMES			
12	Missouri Biodiesel Producer Tax Credit	Tax Credit	Yes
13	Texas Fuel Ethanol, Renewable Methane, Biodiesel and Renewable Diesel Production Incentive Programme	Grant	No
14	Texas Biofuel Blend Tax Exemption	Tax Exemption	Yes
15	Washington State Biofuels Production Tax Exemption	Tax Reduction/ Exemption	No
16	Iowa Biodiesel Producer Tax Refund	Tax Refund	Yes
17	Kentucky Biodiesel Production Tax Credit	Tax Credit	Yes
18	North Dakota Biodiesel and Renewable Diesel (HVO) Blender Tax Credit	Tax Credit	Yes
19	North Dakota Biodiesel and Renewable Diesel (HVO) Sales Equipment Tax Credit	Tax Credit	Yes
20	North Dakota Biodiesel and Renewable Production and Blending Equipment Tax Credit	Tax Credit	Yes
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	Yes
24	Oregon Production Property Tax Exemption (as part of the Rural	Tax exemption	Yes

	Renewable Energy Development (RRED Zone)		
25	Missouri Qualified Biodiesel Producer Incentive Fund	Grant	No
26	Florida Biofuels Investment Tax Credit	Tax Credit	Yes
27	Kansas Qualified Biodiesel Fuel Producer Incentive	Grant	Yes
28	Michigan Incentive Programme for In-State Sale and Production of Biodiesel	Tax Credit	Yes
29	Montana Biodiesel Blending (and Storage) Tax Credit	Tax Credit	Yes

APPENDIX

1. Please provide any information regarding the alleged subsidisation of HVO from the US (the goods concerned) between 1 January 2024 to 31 December 2024.

<ol style="list-style-type: none"> 1) Subsidy No. 4 - Expired - only for lignocellulosic feedstock. 2) Subsidy No. 11 - Some HVO producers have received grants; however, the financial incentives were insignificant. 3) Subsidy No. 12 - Only applies to FAME. 4) Subsidy No. 14 - Only applies to fuel sold in Texas. 5) Subsidy No. 16 - Only applies to FAME. 6) Subsidy No. 17 - HVO eligible 1USD/gal produced in state tax credit on the income tax, market cap of 10 million USD. No HVO producers in Kentucky. 7) Subsidy No. 18 - A licensed fuel supplier who blends biodiesel or renewable diesel with diesel fuel may claim an income tax credit of \$0.05 per gallon for fuel containing at least 5% biodiesel or renewable diesel. 8) Subsidy No. 19 - Focus on infrastructure development to sell FAME & HVO. The tax credit is insignificant due to its limited eligibility and a low cumulative cap of \$50,000 over five years. 9) Subsidy No. 20 - corporate income tax credit for costs to retrofit or build facilities for producing or blending diesel fuel containing at least 2% FAME or HVO. Not likely claimed by any of the exporters, as their in-land location makes logistics to the European market expensive. 10) Subsidy No. 23 - This program offers financial support (grants or loans) for building or expanding alternative fuel projects, such as production facilities or feedstock development. However, no grants to HVO producers were identified under this program at this time. 11) Subsidy No. 24 - Offers a significant financial incentive for HVO, however there are no HVO producers in Oregon. 12) Subsidy No. 26 - Expired. 13) Subsidy No. 27 - Expired. A qualified Kansas biodiesel producer is eligible for a production incentive of \$0.30 per gallon of biodiesel sold.

14) Subsidy No. 28 - Not an active program and only applies to FAME. A bill was introduced in 2023 and now again in 2025 but has not passed into legislation. 15) Subsidy No. 29 - Expired. Only applies to FAME.	
	Appendix reference: Commercially sensitive information not susceptible to a meaningful summary.

2. Provide any information you have about injury, or potential injury, to UK producers of biodiesel whether HVO and/or FAME. You can refer to our [guidance on how we assess injury](#) for a definition of injury.

	Appendix reference: Commercially sensitive information not susceptible to a meaningful summary.

3. Provide any information you have on the cause(s) of the injury (as identified in question 2) to UK producers of biodiesel whether HVO and/or FAME?

	Appendix reference: Commercially sensitive information not susceptible to a meaningful summary.

4. Please provide any information about the possible economic effects on the UK if a countervailing measure was to be introduced on the goods concerned.

	Appendix reference: Commercially sensitive information not susceptible to a meaningful summary.

5. If you have any other information which may be helpful to this investigation, please provide it below.

	Appendix reference: Commercially sensitive information not susceptible to a meaningful summary.

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6. If applicable, please provide details of the commodity code(s) (e.g. HS code/UKGT code) you have used to export/import HVO to/from the US in the box below:

HTS code for HVO in the US is 2710194590	
	Appendix reference: n/a

SECTION B: Next steps

Next steps

Please submit this questionnaire through the Trade Remedies Service (www.trade-remedies.service.gov.uk) by **23 May 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
Commercially sensitive information not susceptible to a meaningful summary.	

+Add additional rows as required