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**BEFORE THE INTERNATIONAL TRADE ADMINISTRATION OF THE
U.S. DEPARTMENT OF COMMERCE
AND THE
U.S. INTERNATIONAL TRADE COMMISSION**

**ANTIDUMPING AND COUNTERVAILING DUTY PETITIONS
ON BEHALF OF WEBB WHEEL PRODUCTS, INC.**

***CERTAIN BRAKE DRUMS FROM THE PEOPLE'S REPUBLIC OF CHINA AND
TÜRKIYE***

**VOLUME V: INFORMATION RELATING TO TÜRKIYE – COUNTERVAILING
DUTIES**

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I THE DEPARTMENT SHOULD IMPOSE COUNTERVAILING DUTIES ON IMPORTS OF CERTAIN BRAKE DRUMS FROM TÜRKIYE

This volume presents information reasonably available to Webb Wheel Products, Inc. (hereinafter, “Petitioner”) that the production of certain brake drums from Türkiye (“Turkey”) is benefiting from countervailable subsidies within the meaning of section 771(5) of the Tariff Act of 1930, as amended (“the Act”), 19 USC § 1677(5). Pursuant to 19 U.S.C. § 1671(a)(1) and (2), the Department of Commerce (the “Department”) is required to impose a countervailing duty (“CVD”) order on imported merchandise from a “Subsidies Agreement” country, where (1) producers/exporters of that merchandise benefit from countervailable subsidies, and (2) the imported merchandise materially injures or threatens to injure an industry in the United States. As a member of the World Trade Organization, Turkey is a “Subsidies Agreement” country under 19 U.S.C. § 1677(8)(A). Petitioner hereby alleges that the Government of Turkey (“GOT”) maintains a system of economic programs and policies that have conferred, and continue to confer, countervailable subsidies to Turkish producers of certain brake drums, which are materially injuring the U.S. brake drum industry.

The following allegations identify subsidies that Petitioner has found through research of reasonably available public information, including many programs that the Department has found countervailable in previous CVD investigations, involving similar products produced in Turkey. Petitioner reserves the right to make further allegations of subsidies with respect to specific producers once the Department selects one or more Turkish producers as mandatory respondents.

II. THE NAME OF THE COUNTRY IN WHICH THE SUBJECT MERCHANDISE IS MANUFACTURED OR PRODUCED

The name of the country in which the subject merchandise is manufactured or produced is Turkey.

III. NAMES AND ADDRESSES OF TURKISH BRAKE DRUM PRODUCERS AND EXPORTERS BELIEVED TO BENEFIT FROM COUNTERAVAILABLE SUBSIDIES

The names, addresses, and other contact information for the known Turkish producers of the cast iron drum brakes are contained in Volume I of this petition. Petitioner believes these companies have benefited from one or more of the countervailable subsidies alleged below. As previously stated, information sufficient to calculate an *ad valorem* subsidy margin is not reasonably available to Petitioner at this time. However, where possible, Petitioner has provided factual information that gives a reasonable indication of the value of the subsidy to producers or exporters of the subject merchandise.

IV. PRODUCT AND INDUSTRY BACKGROUND

A. The Product

As detailed further in Volume I of this Petition, the product covered by this Petition is certain brake drums from the Republic of Turkey.

B. Turkey's Policies Confirm that Subsidies at the State and National Levels of Government Confer Benefits to Turkish Producers of Brake Drums

The national government in Turkey maintains an extensive system of subsidies that provide support to industrial manufacturers and exporters, including those operating in the metals sector. For example, the Department recently found that the GOT conferred substantial assistance to common alloy aluminum sheet manufacturers and exporters in Turkey in the form of preferential

lending, direct tax programs, indirect tax programs and grant programs.¹ Specifically, the Department countervailed nine distinct programs and certain other subsidies,² with respondents' margins ranging from 2.56% to 4.34%.³ The programs that the Department investigated targeted Turkish metal product manufacturers, and also manufacturers located in specific regions.

Additionally, in other recent investigations, including those involving *Steel Concrete Reinforcing Bar from the Republic of Turkey* (“*Steel Rebar*”), the Department has determined that the GOT provides countervailable subsidies to select Turkish industries and exporters.⁴ Additionally in *Steel Rebar*, the Department found that the GOT provided natural gas to steel producers at less than adequate remuneration.⁵ Consistent with the Department's determinations in previous investigations and administrative reviews, this Petition details several subsidy programs, including preferential lending programs, direct tax programs, indirect tax programs and grant programs that all provide countervailable subsidies to select Turkish industries and exporters, including the brake drums industry.

V. EFFORTS TO OBTAIN INFORMATION

Petitioner has conducted extensive research to document the subsidies that the GOT authorities provide to the brake drum industry in Turkey. This research included a review of sources including Turkish producer websites; market and industry research; news sources; Turkish government webpages and reports; and recent Department CVD investigations with

¹ See *Common Alloy Aluminum Sheet from the Republic of Turkey: Final Affirmative Countervailing Duty Determination and Final Affirmative Determination of Critical Circumstances, in Part*, 86 Fed. Reg. 13,315 (Mar. 10, 2021), and accompanying Issues and Decision Memorandum (“IDM”) at 12-14 (Mar. 1, 2021) (“*Common Alloy Aluminum Sheet from Turkey Final IDM*”).

² See *id.* at 12-14.

³ *Id.*

⁴ *Steel Concrete Reinforcing Bar from the Republic of Turkey: Final Affirmative Countervailing Duty Determination*, 82 Fed. Reg. 23,188 (May 22, 2017), and accompanying IDM (May 15, 2017).

⁵ *Id.* at 8-12.

respect to Turkey. The information contained in this Petition is sufficient to satisfy the CVD statutory requirements, pursuant to section 702(b)(1) of the of the Act. However, much of the information that would allow Petitioner to determine with certainty the amount of subsidy received by each of the Turkish brake drum producers is difficult or impossible to obtain.

Additionally, Petitioner has examined all “reasonably available evidence” consistent with 19 U.S.C. § 1671a(b)(1); 19 C.F.R. § 351.202. As the Department is aware, the Department “‘shall’ initiate a CVD investigation ‘whenever an interested party’ files a petition ‘on behalf of an industry’ that ‘alleges the elements necessary for the imposition of the duty imposed by section 1671(a) of this title’ and provides ‘information reasonably available to the petitioner supporting those allegations.’”⁶ The Department “‘examine{s} the accuracy and adequacy of the evidence provided in the petition’ and, ‘on the basis of sources readily available to the {agency}’, decides ‘whether to initiate an investigation.’”⁷ The U.S. Court of International Trade has explained that “‘{a} petition or subsequent subsidy allegation functions ‘like a civil complaint’ and is intended ‘to alert the agency to the possibility of a subsidy.’”⁸ Thus, “‘most subsidy petitions are granted unless the allegations are clearly frivolous, not reasonably supported by the facts alleged or omit important facts which are reasonably available to the petitioner.’”⁹

Pursuant to section 702(b)(1) of the Act, a petitioner only needs to support a subsidy allegation with “information reasonably available” to it.¹⁰ A petitioner is not required under the statute to provide all information necessary for the Department’s final determination with respect to an alleged program. The programs detailed in this Petition have been prepared pursuant to these

⁶ See *Nucor Corp. v. United States*, 600 F. Supp. 3d 1225, 1229 (Ct. Int’l Trade 2022) (citation omitted).

⁷ See *id.*

⁸ See *id.* (citing *RZBC Grp. Shareholding Co. v. United States*, 100 F. Supp. 3d 1288, 1292 (Ct. Int’l Trade 2015)).

⁹ See *id.*

¹⁰ Section 702(b)(1) of the Tariff Act of 1930.

guidelines. Specifically, as noted above, Petitioner has consulted all reasonably available information from public sources, including producer websites; market and industry research; news sources; Turkish government webpages and reports; and recent Department CVD investigations with respect to Turkey.

VI. THE DATE FROM WHICH THE DEPARTMENT SHOULD MEASURE SUBSIDIES

The Department customarily allocates the benefits from nonrecurring subsidies over the average useful life (“AUL”) of renewable physical assets used in the production of subject merchandise. The Department should find that the AUL for this investigation should be 14 years pursuant to 19 CFR § 351.524(d)(2) and the US Internal Revenue Service’s Publication 946, as asset class 33.3, Manufacture of Foundry Products, with a 14-year class life.¹¹

VII. SUBSIDY PROGRAMS

The GOT grants subsidies to its producers of subject merchandise, including:

- provision of production inputs for less than adequate remuneration;
- federal tax programs;
- preferential lending;
- indirect tax programs; and
- grant programs.

The available evidence indicates that these programs constitute countervailable subsidies under section 771 of the Act because they are financial contributions, provide a benefit to Turkish brake drum producers, and are specific. Provided below is a description of the various countervailable subsidies available to Turkish brake drum producers.

¹¹ See **Exhibit V-1** (Dep’t of the Treasury, IRS Pub. 946 at 101 (Mar. 3, 2022), available at <https://www.irs.gov/pub/irs-pdf/p946.pdf>).

A. Provision of Pig Iron for LTAR

The Department has determined previously that the GOT provides ferrous inputs for less than adequate remuneration to Turkish iron and steel producers, which include Turkish producers of certain brake drums.¹² Turkish certain brake drum producers use pig iron as a ferrous input in the production process.¹³ Thus, it is reasonable to assume that while U.S. producers of certain brake drums pay market prices for its pig iron input, Turkish producers have been able to count on continued support from the GOT via subsidies to the Turkish iron and steel industry.

Public information suggests that the GOT provides pig iron to downstream industries, such as the Turkish certain brake drum industry. For example, Iskenderun Iron and Steel Co. Inc (“Isdemir”), a Turkish producer of pig iron,¹⁴ is owned and controlled by the GOT. In a prior investigation, the GOT acknowledged that “{Eregli Iron and Steel Factories TAS. (“Erdemir”)} owns 95 percent of Isdemir” while “OYAK, the Turkish military pension fund, holds 49 percent of the outstanding shares of Erdemir through a wholly-owned holding company, Ataer Holding A.S.”¹⁵ Further, “{t}he law establishing OYAK in 1961 states that the GOT created OYAK as ‘an institution related to the Ministry of National Defense,’” its top management is dominated by members of the Turkish Armed Forces and government officials,¹⁶ its property has by law the

¹² See *Heavy Walled Rectangular Welded Carbon Steel Pipes and Tubes from the Republic of Turkey: Final Affirmative Countervailing Duty Determination*, 81 Fed. Reg. 47,349 (July 21, 2016) (“*Carbon Steel Pipes from Turkey*”), and accompanying IDM at 11 (July 14, 2016)

¹³ As **Exhibits V-2 – V-4** show, in both *Cast Iron Soil Pipe Fittings from China* and *Cast Iron Soil Pipe from China*, the Department calculated subsidy rates for a similar Chinese program based on the mandatory respondent’s reported purchases of pig iron. In addition, in the parallel *Cast Iron Soil Pipe Fittings from China* AD investigation, the Chinese foundries also reported pig iron as a “direct material.” See **Exhibit V-5**. As **Exhibit V-6** (Information on Turkish Producer, EKU) and **V-7** (Information on Turkish Producer, Eker) show, like the producers involved in these Chinese cases, both Turkish subject producers, EKU and Eker, are also foundry operators.

¹⁴ See **Exhibit V-8**.

¹⁵ See *Carbon Steel Pipes from Turkey*, and accompanying IDM at 11.

¹⁶ In *Carbon Steel Pipes from Turkey*, the Department found that “OYAK’s Representative Assembly comprises 50 to 100 members of the Turkish Armed Forces ‘designated by their respective commanders or superiors.’ The Representative Assembly, in turn, elects 20 of the 40 members of OYAK’s General Assembly. Of the General

“same rights and privileges as state property,” it is exempt from corporate and other taxes, and members of the armed forces must by law contribute part of their salaries to OYAK.¹⁷ Indeed, the Department found “the government’s significant involvement in OYAK extends to Erdemir and Isdemir.”¹⁸ These facts remained unchanged during the period of investigation (“POI”), *i.e.*, 2023. That is, the GOT continues to own and control Erdemir and its subsidiary Isdemir via OYAK.¹⁹

The GOT’s provision of pig iron to downstream producers like Turkish producers of certain brake drums confer substantial benefits on these producers. Norway is a well-regarded market economy and a known source of pig iron supply for Turkey.²⁰ During 2023, the per-unit price of Norwegian pig iron imports into Turkey ranged from US\$550–720 *per* metric ton, with a weighted average price of US\$580 *per* metric ton.²¹ In contrast, during the same period, Turkish pig iron was sold only for between US\$390–640 *per* metric ton, with a weighted average price of US\$500 *per* metric ton.²² Tellingly, in October 2023, the price difference between imported pig iron and Turkish domestic pig iron reached a period peak of US\$330 *per* metric ton, with imports priced much higher than the domestic product.²³ The significant price spread between non-distorted Norwegian imports and cheap domestic pig iron proves that the GOT subsidizes and promotes Turkish downstream iron and steel producers by providing a key input at below-

Assembly’s other 20 members, 17 are by statute government officials (e.g., Ministers of Finance and Defense). Members of the General Assembly elect the eight-person Board of Directors.” See *Carbon Steel Pipes from Turkey*, and accompanying IDM at 12.

¹⁷ See *Carbon Steel Pipes from Turkey*, and accompanying IDM at 12.

¹⁸ *Id.*, citing *Certain Oil Country Tubular Goods from the Republic of Turkey: Final Determination in the Countervailing Duty Investigation and Final Affirmative Critical Circumstances Determination*, 79 Fed. Reg. 41,964 (July 18, 2014), and accompanying IDM (July 10, 2014) (“*OCTG from Turkey*”), and *Welded Line Pipe from the Republic of Turkey: Final Affirmative Countervailing Duty Determination*, 80 Fed. Reg. 61,371 (Oct. 13, 2015), and accompanying IDM (Oct. 5, 2015) (“*WLP from Turkey*”).

¹⁹ See **Exhibit V-9**.

²⁰ See **Exhibit V-10** (Evidence of Norwegian Pig Iron Imports).

²¹ **Exhibit V-11** (LTAR UN Comtrade Data) at Turkey Pig Iron Summary tab; Turkey Pig Iron Imports Sources.

²² *Id.* at Turkey Pig Iron Summary tab; Turkey Pig Iron Exports Source.

²³ *Id.* at Pig Iron Summary tab.

the-market prices.

The Department has found that the recipients of benefits conferred under a similar program are limited in number to specific enterprises or industry. In *Carbon Steel Pipes from Turkey*, a prior CVD investigation involving the Turkish iron and steel industry, the Department found that “the GOT provided a list of nine industries that purchased {hot-rolled steel} in Turkey during the POI: steel pipe and profile, rerolling producers, machinery, construction, domestic appliances, *automotive* {(an industry which includes certain brake drum production)}, shipbuilding, agricultural equipment, and pressure purposes.”²⁴ It is reasonable to assume that Turkish industries that purchase pig iron are similarly limited in number and include the automotive industry. Therefore, Petitioner requests that the Department determine the extent that Turkish producers of certain brake drums have benefited under this countervailable program.

1. Financial Contribution

The GOT’s provision of pig iron for LTAR through its state-owned and -controlled iron and steel producers such as Isdemir constitutes a financial contribution in the form of the provision of goods or services within the meaning of Section 771(5)(D)(iii) of the Act.

2. Benefit

The GOT’s provision of pig iron constitutes a benefit by providing a good or service (i.e., pig iron) for LTAR within the meaning of Section 771(5)(E)(iv) of the Act, as proved by the significant price spread between non-distorted Norwegian imports and cheap Turkish domestic pig iron.

3. Specificity

Because the number of industries and enterprises that purchase pig iron is limited in number and certain brake drum producers are among this limited number of end users (i.e.,

²⁴ See *Carbon Steel Pipes from Turkey*, and accompanying IDM at 12.

part of the automotive industry),²⁵ there is a reasonable basis to believe or suspect that the subsidy is also specific under Section 771(5A)(D)(iii)(II) of the Act.

B. Provision of Ferrous Scrap for LTAR

The Department has determined previously that the GOT provides ferrous inputs for less than adequate remuneration to Turkish iron and steel producers, which include Turkish producers of certain brake drums. Turkish certain brake drum producers use ferrous scrap as a ferrous input in the production process.²⁶ Thus, it is reasonable to assume that while U.S. producers of certain brake drums pay market prices for its ferrous scrap, Turkish producers have been able to count on continued support from the GOT via subsidies to the Turkish iron and steel industry.

Public information suggests that the GOT provides ferrous scrap to downstream industries, such as the Turkish certain brake drum industry. For example, Erdemir and Isdemir are both significant iron and steel producers in Turkey, making them likely suppliers of ferrous scrap.²⁷ In a prior investigation, the GOT acknowledged that “{Eregli Iron and Steel Factories TAS. (“Erdemir”)} owns 95 percent of Isdemir” while “OYAK, the Turkish military pension fund, holds 49 percent of the outstanding shares of Erdemir through a wholly-owned holding company, Ataer Holding A.S.”²⁸ Further, “{t}he law establishing OYAK in 1961 states that the GOT created OYAK as ‘an institution related to the Ministry of National Defense,’” its top management is dominated by members of the Turkish Armed Forces and government

²⁵ *Id.*

²⁶ As **Exhibits V-2 – V-4** show, in both *Cast Iron Soil Pipe Fittings from China* and *Cast Iron Soil Pipe from China*, the Department calculated subsidy rates for a similar Chinese program based on the mandatory respondents’ reported purchases of ferrous scrap. In addition, in the parallel *Cast Iron Soil Pipe from China* AD investigation, the Chinese foundries also reported ferrous scrap as a “direct material.” See **Exhibit V-5**. As **Exhibits V-6** and **V-7** show, like the producers involved in these Chinese cases, both Turkish subject producers, ECU and Eker, are also foundry operators.

²⁷ **Exhibit V-8** and **V-9** at 26-30.

²⁸ See *Carbon Steel Pipes from Turkey*, and accompanying IDM at 11.

officials,²⁹ its property has by law the “same rights and privileges as state property,” it is exempt from corporate and other taxes, and members of the armed forces must by law contribute part of their salaries to OYAK.³⁰ Indeed, the Department found “the government’s significant involvement in OYAK extends to Erdemir and Isdemir.”³¹ These facts remained unchanged during the POI, *i.e.*, 2023. That is, the GOT continues to own and control Erdemir and its subsidiary Isdemir via OYAK.³²

The GOT’s provision of ferrous scrap to downstream producers like Turkish producers of certain brake drums confer substantial benefits on these producers. The United States is a known source of ferrous scrap supply for Turkey.³³ During 2023, the per-unit price of US ferrous scrap imports into Turkey ranged from US\$660–1,160 *per* metric ton, with a weighted average price of US\$800 *per* metric ton.³⁴ In contrast, during the same period, Turkish ferrous scrap was sold only for between US\$330–630 *per* metric ton, with a weighted average price of \$370 *per* metric ton.³⁵ Tellingly, in August 2023, the price difference between imported ferrous scrap and Turkish domestic ferrous scrap reached a period peak of US\$820 *per* metric ton, with imports priced much higher than the domestic product.³⁶ The significant price spread between non-distorted US imports and cheap domestic ferrous scrap proves that the GOT subsidizes and promotes Turkish downstream iron and steel producers by providing a key

²⁹ In *Carbon Steel Pipes from Turkey*, the Department found that “OYAK’s Representative Assembly comprises 50 to 100 members of the Turkish Armed Forces ‘designated by their respective commanders or superiors.’ The Representative Assembly, in turn, elects 20 of the 40 members of OYAK’s General Assembly. Of the General Assembly’s other 20 members, 17 are by statute government officials (e.g., Ministers of Finance and Defense). Members of the General Assembly elect the eight-person Board of Directors.” *Carbon Steel Pipes from Turkey*, and accompanying IDM at 12.

³⁰ See *Carbon Steel Pipes from Turkey*, and accompanying IDM at 12.

³¹ *Id.*, citing *OCTG from Turkey* and *WLP from Turkey*.

³² See **Exhibit V-9**.

³³ **Exhibit V-12** (Brian Taylor, “Scrap export market saw several shifts in 2022”, Construction & Demolition Recycling (June 7, 2023)).

³⁴ **Exhibit V-11** (LTAR UN Comtrade Data) at Scrap Summary tab, Turkey Scrap Imports Source tab.

³⁵ *Id.* at Scrap Summary tab, Turkey Scrap Exports Source tab.

³⁶ *Id.* at Scrap Summary tab.

input at below-the-market prices.

The Department has found that the recipients of benefits conferred under a similar program are limited in number to specific enterprises or industry. In *Carbon Steel Pipes from Turkey*, a prior CVD investigation involving the Turkish iron and steel industry, the Department found that “the GOT provided a list of nine industries that purchased {hot-rolled steel} in Turkey during the POI: steel pipe and profile, rerolling producers, machinery, construction, domestic appliances, *automotive* {(an industry which includes certain brake drum production)}, shipbuilding, agricultural equipment, and pressure purposes.”³⁷ It is reasonable to assume that Turkish industries that purchase pig iron are similarly limited in number and include the automotive industry. Therefore, Petitioner requests that the Department determine the extent that Turkish producers of certain brake drums have benefited under this countervailable program.

1. Financial Contribution

The GOT’s provision of ferrous scrap for LTAR through its state-owned and -controlled iron and steel producers such as Erdemir and Isdemir constitutes a financial contribution in the form of the provision of goods or services within the meaning of Section 771(5)(D)(iii) of the Act.

2. Benefit

The GOT’s provision of ferrous scrap constitutes a benefit by providing a good or service (i.e., pig iron) for LTAR within the meaning of Section 771(5)(E)(iv) of the Act, as proved by the significant price spread between non-distorted US imports and cheap Turkish domestic ferrous scrap.

3. Specificity

Because the number of industries and enterprises that purchase ferrous scrap is

³⁷ See *Carbon Steel Pipes from Turkey*, and accompanying IDM at 12.

limited in number and certain brake drum producers are among this limited number of end users (i.e., part of the automotive industry),³⁸ there is a reasonable basis to believe or suspect that the subsidy is also specific under Section 771(5A)(D)(iii)(II) of the Act.

C. Provision of Metallurgic Coke for LTAR

Public information suggests that the GOT also provides metallurgic coke for less than adequate remuneration to Turkish foundry operators, which include Turkish producers of certain brake drums.³⁹ Turkish certain brake drum producers use metallurgic coke in the production process.⁴⁰ Moreover, the GOT provides metallurgic coke to downstream industries, such as the Turkish certain brake drum industry. For example, Turkiye Taskomuru Kurumu/Turkish Hard Coal Enterprises (“TTK”) is “the heavily subsidized state-owned enterprise which has a virtual monopoly in mining, processing and distribution, including importing, of hard coal in Turkey.”⁴¹ TTK’s business line includes metallurgic coke.⁴² Thus, while U.S. producers of certain brake drums pay market prices for its metallurgic coke, Turkish producers have been able to count on continued support from the GOT via subsidies to the Turkish iron and steel industry.

The GOT’s provision of metallurgic coke to downstream producers like Turkish producers of certain brake drums confer substantial benefits on these producers. Germany is a well-regarded market economy and a known source of metallurgic coke supply for Turkey.⁴³

³⁸ See *Carbon Steel Pipes from Turkey*, and accompanying IDM at 12.

³⁹ Exhibits V-6 and V-7.

⁴⁰ As Exhibits V-2 – V-4 show, in both *Cast Iron Soil Pipe Fittings from China* and *Cast Iron Soil Pipe from China*, the Department calculated subsidy rates for a similar Chinese program based on the mandatory respondents’ reported purchases of metallurgic coke. In addition, in the parallel *Cast Iron Soil Pipe from China* AD investigation, the Chinese foundries also reported metallurgic coke as a “direct material.” See Exhibit V-5. As Exhibits V-6 and V-7 show, like the producers involved in these Chinese cases, both Turkish subject producers, EKU and Eker, are also foundry operators.

⁴¹ Exhibit V-13 (“Turkish Hard Coal Enterprises”, Wikipedia”).

⁴² Exhibit V-14 (Energy Diary, “Donmez: We will build a metallurgical coke plant” (Apr. 8, 2023)).

⁴³ Exhibit V-15 (Argus Media, “Turkey coking coal imports continue to recover” (June 4, 2019)).

During 2023, the per-unit price of German metallurgic coke imports into Turkey ranged from US\$800–1,190 *per* metric ton, with a weighted average price of US\$890 *per* metric ton.⁴⁴ In contrast, during the same period, Turkish metallurgic coke was sold only for between US\$200–370 *per* metric ton, with a weighted average price of US\$290 *per* metric ton.⁴⁵ Tellingly, in September 2023, the price difference between imported metallurgic coke and Turkish domestic coke reached a period peak of US\$990 *per* metric ton, with imports priced much higher than the domestic product.⁴⁶ The significant price spread between non-distorted German imports and cheap domestic metallurgic coke proves that the GOT subsidizes and promotes Turkish downstream iron and steel producers by providing a key input at below-the-market prices.

Regarding a similar Chinese program involving metallurgic coke, the Department has found that “the {Government of China} provided a list of 47 industries that consumed coke from 2006-2015, published by the National Bureau of Statistics... {and} note that the ‘Smelting and Pressing of Ferrous Metals’ industry (which includes cast iron soil pipe) uses a large (predominant) amount,” which led to the determination “that the metallurgical coke for LTAR program is specific, in accordance with section 771(5A)(D)(iii)(II) of the Act.”⁴⁷ Thus, it is reasonable to assume that Turkish industries that purchase metallurgic coke are similarly limited in number and Turkish certain brake drum producers are part of an industry that is a predominant user of this program.

1. Financial Contribution

The GOT’s provision of metallurgic coke for LTAR through its state-owned and -

⁴⁴ **Exhibit V-11** (LTAR UN Comtrade Data) at Coke Summary tab; Turkey Coke Imports Source tab.

⁴⁵ *Id.* at Coke Summary tab; Turkey Coke Exports Source tab.

⁴⁶ *Id.* at Coke Summary tab.

⁴⁷ See **Exhibit V-2** at 25, unchanged by **Exhibit V-3**.

controlled coke producers such as TTK constitutes a financial contribution in the form of the provision of goods or services within the meaning of Section 771(5)(D)(iii) of the Act.

2. Benefit

The GOT's provision of metallurgic coke constitutes a benefit by providing a good or service for LTAR within the meaning of Section 771(5)(E)(iv) of the Act, as proved by the significant price spread between non-distorted German imports and cheap Turkish domestic metallurgic coke.

3. Specificity

Since certain brake drum producers are among the limited number of enterprises making up the ferrous foundry industry, which is a predominant user of metallurgic coke, the subsidy under this program is "specific" within the meaning of sections 771(5A)(D)(iii)(I) and 771(5A)(D)(iii)(II) of the Act in this case.

D. Provision of Natural Gas for Less than Adequate Remuneration

As the Department has previously determined, the GOT provides natural gas for LTAR to certain Turkish companies for power generation through Boru Hatlari Ile Petrol Tasima AS ("BOTAŞ"). The Turkish iron and steel industry, which includes Turkish certain brake drum producers, uses natural gas in the production process,⁴⁸ and likely for the purpose of power generation.⁴⁹ It is thus reasonable to assume that subject producers in Turkey purchased natural gas at LTAR from BOTAŞ, including for power generation.

⁴⁸ **Exhibit V-16** at 10, 13 (Turkey Iron and Steel Industry Energy Consumption Report (Dec. 2023)) ("The primary energy sources employed in the 'Iron and Steel Products Manufacturing' sub-sector include coke, electricity, natural gas, and hard coal") ("The primary sources of emissions in the EAF production route include electricity generation . . ."); **Exhibit V-17** (Celik, "*Iron and Steel industry waits for Autoproduction*" (Nov. 24, 2016)) ("The three integrated {steel and iron} facilities operating in Turkey produce a significant part of their electricity needs using the root gas, high furnace gas, steel house gas and *purchased natural gas*, and meet the remaining needs from the national grid").

⁴⁹ *Id.*

Turkey’s market for natural gas is controlled by GOT BOTAŞ, a state-owned entity.⁵⁰ BOTAŞ was established in 1974 and in 1995 was restructured as a State Owned Enterprise and continues in that role today.⁵¹ Indeed, the Department has recently found that BOTAŞ is a “government authority” within the meaning of the statute.⁵² Until 2001, BOTAŞ had monopoly rights, by law, on natural gas import, export, distribution, sales and pricing, pursuant to Decree No. 397.⁵³ That year, Turkey formally abolished BOTAŞ’ de jure control over the natural gas market, promulgating the Natural Gas Market Law (“Law No. 4646”).⁵⁴ Under the plan, BOTAŞ’ monopoly over the Turkish natural gas market should have ceased by 2009.⁵⁵ However, the government’s “market liberalization plan” largely has not materialized. In fact, as International Energy Agency reported,

BOTAŞ, a vertically integrated firm, dominates the natural gas sector. In addition to building and operating Türkiye’s natural gas infrastructure, BOTAŞ accounted for 1.88 Tcf (95%) of Türkiye’s natural gas imports, 1.87 Tcf {52.95 billion standard cubic meters} of total natural gas sales domestically, and about 21 Bcf of natural gas exports in 2022.⁵⁶

In 2022, natural gas consumption in Turkey was estimated to be 60.44 billion standard cubic meters.⁵⁷ Based on this data, BOTAŞ appears to supply almost all of Turkey’s domestic

⁵⁰ BOTAŞ Website Excerpt, attached as **Exhibit V-18**.

⁵¹ *Id.*

⁵² *Steel Concrete Reinforcing Bar From the Republic of Turkey: Preliminary Results of Countervailing Duty Administrative Review and Intent to Rescind the Review in Part*, 83 Fed. Reg. 63,472 (Dec. 10, 2018), and accompanying IDM at 19 (Dec. 3, 2018) (“*Reinforcing Bar from Turkey* Final IDM”).

⁵³ **Exhibit V-38** (Turoge Website Excerpt); International Energy Agency, *Energy Policies of IEA Countries: Turkey 2009 Review* (2009) at 70-71 (provided as Exhibit V-25 in the Petition for the Imposition of the Antidumping and Countervailing Duties: *Steel Concrete Reinforcing Bar from Japan, Taiwan, and the Republic of Turkey* (Sept. 20, 2016)), excerpts attached at **Exhibit V-19**.

⁵⁴ *Id.*

⁵⁵ See M. Oğuzcan Bulbul, *Liberalization of the Turkish Natural Gas Market*, *Rekabet Dergisi* Competition Journal, vol. 11, (Jan. 2010) at 20 (provided as Exhibit V-27 in the Petition for the Imposition of the Antidumping and Countervailing Duties: *Steel Concrete Reinforcing Bar from Japan, Taiwan, and the Republic of Turkey* (Sept. 20, 2016)), excerpts attached at **Exhibit V-19**.

⁵⁶ **Exhibit V-20** at 3 (footnotes omitted) (U.S. Energy Information Administration, *Country Analysis Brief: Türkiye* (July 11, 2023)); see also **Exhibit V-21** (Convert Units Website Excerpt) (providing conversion of trillion cubic feet to billion cubic meter).

⁵⁷ **Exhibit V-22** (Zeynep Beyza Karabay, *Türkiye’s gas consumption estimate for 2022 shows year-on-year 18.8% rise*, AA Energy (Jan. 28, 2022)); **Exhibit V-23** (Semih Ergur, *Increasing Usage of Natural Gas in Turkey and Its*

natural gas consumption. Turkey’s natural gas consumers in 2021 are limited to only a few sectors—power plants comprised 28.6% and the industrial sector constituted 26.7% of gas consumption.⁵⁸

Accordingly, as even BOTAŞ admits, and as the Department has previously found,⁵⁹ BOTAŞ is clearly an extension of the state. In sum, the GOT, through BOTAŞ, effectively owns and controls the natural gas market in Turkey. In doing so, as set forth below, the government provides natural gas to Turkish brake drum producers for less than adequate remuneration.

1. Financial Contribution

As the Department previously determined, the GOT’s provision of natural gas for less than adequate remuneration to a subject producer through BOTAŞ constitutes a countervailable subsidy. Pursuant to section 771(5)(D)(iii) of the Act, the provision of natural gas for less than adequate remuneration is a financial contribution.

2. Benefit

Pursuant to section 771(5)(E)(iv) of the Act, a benefit is conferred when the government provides a good or service for less than adequate remuneration. Because the Department has calculated benefit margins for this program in recent countervailing duty proceedings involving Turkish iron and steel products, ranging between 0.09 percent ad

Effect on Local Economy, Climate Scorecard (June 5, 2022)).

⁵⁸ See **Exhibit V-24** (TSKB Advisory Services, Monthly Energy Bulletin (June 24, 2021)) (“According to the Turkey Natural Gas Distributors’ Association (GAZBIR)’s 2020 Natural Gas Sector Report, residential use accounted for the highest share of natural gas consumption, with a share of 32.3%, with power plants accounting for 28.6% of the total and industry accounting for 26.7% of total natural gas use.”).

⁵⁹ Letter from Republic of Turkey, Ministry of Economy, Directorate General of Exports, to Sec’y Commerce, regarding, “*Response of the Government of Turkey in the Countervailing Duty Investigation on Steel Concrete Reinforcing Bar from the Republic of Turkey* (Jan. 2, 2014) (Public Version) at 13 and Exhibit. 5 (provided as Exhibit V-36 in the Petition for the Imposition of the Antidumping and Countervailing Duties: *Steel Concrete Reinforcing Bar from Japan, Taiwan, and the Republic of Turkey* (Sept. 20, 2016), excerpts attached at **Exhibit V-19**.

valorem⁶⁰ and 3.30 percent ad valorem,⁶¹ it is reasonable to assume that Turkish certain brake drum producers have received similar benefits under this program.

3. Specificity

As demonstrated above, the power industry and industrial users receive natural gas rates that are disproportionately low, in accordance with section 771(5A)(D)(iii)(III) of the Act. These industrial users, including those in the metals industries, and powerplant users are the primary beneficiaries of subsidized natural gas costs. As such, the program is specific to a group of industries within the GOT, which include brake drum producers.

E. Exemption from Property Tax

As the Department has previously found, the GOT's property tax exemption program is countervailable.⁶² Pursuant to Article 4 of the Property Tax Law No. 1319 (July 1, 2017), a permanent property tax exemption is granted for all buildings located in Organized Industrial Zones ("OIZs"), Free Zones, or Technology Development Zones. Article 8 of Property Tax Law No. 1319 establishes the property tax rate of 0.2% for all non-residential buildings.⁶³ Based on information provided by the GOT, there are currently 258 operational OIZs in Turkey, and 18 active Free Zones located close to the EU and Middle Eastern markets.⁶⁴ Turkish certain brake drum producers are located in OIZs and may be located in Free Zones. For example, Eker Bijon

⁶⁰ *Countervailing Duty Investigation of Certain Hot-Rolled Steel Flat Products from the Republic of Turkey: Final Affirmative Determination*, 81 Fed. Reg. 53,433 (Aug. 12, 2016), and accompanying IDM at 12 (Aug. 4, 2016).

⁶¹ *Steel Concrete Reinforcing Bar from the Republic of Turkey: Final Results of Countervailing Duty Administrative Review; 2017*, 85 Fed. Reg. 16,056 (Mar. 20, 2020), and accompanying IDM at 4 (Mar. 13, 2020).

⁶² *Common Alloy Aluminum Sheet from Turkey* Final IDM at 12 and Appendix (finding the exemption from property tax countervailable for purposes of AFA).

⁶³ Petitions for the Imposition of Antidumping and Countervailing Duties, *Common Alloy Aluminum Sheet from Bahrain, Brazil, Croatia, Egypt, Germany, Greece, India, Indonesia, Italy, Korea, Oman, Romania, Serbia, Slovenia, South Africa, Spain, Taiwan, and Turkey*, Vol. XXIII (Mar. 9, 2020) at 10-11, excerpts attached at **Exhibit V-25**.

⁶⁴ **Exhibit V-26** (Presidency of the Republic of Türkiye Investment Office, *Investment Zones*, Website Excerpt); Petitions for the Imposition of Antidumping and Countervailing Duties, *Common Alloy Aluminum Sheet from Bahrain, Brazil, Croatia, Egypt, Germany, Greece, India, Indonesia, Italy, Korea, Oman, Romania, Serbia, Slovenia, South Africa, Spain, Taiwan, and Turkey*, Vol. XXIII (Mar. 9, 2020) at 11, excerpts attached at **Exhibit V-25**; see also **Exhibit V-27** Republic of Türkiye Ministry of Trade, *General Directorate of Free Zones*).

Sanayi ve Ticaret A.S. (“Eker”) is “spread over a total area of 94,000 m² in Konya’s Organized Industrial Zone, operates with 2 modern factories with a production area of 43,000 m².”⁶⁵ EKU Fren ve Döküm Sanayi A.Ş. (“EKU”) is located in an OIZ, which is “Organize Sanayi Bölgesi” in Turkish.⁶⁶ The Department should investigate whether these and additional Turkish certain brake drum producers received benefits under this program during the POI.

1. Financial Contribution

This tax benefit provides a financial contribution in the form of revenue forgone by the GOT that would otherwise be due, pursuant to section 771(5)(D)(ii) of the Act.

2. Benefit

This program provides a benefit to the recipient in the amount of the tax savings from the program, pursuant to 19 C.F.R. § 351.509(a)(1).

3. Specificity

This tax program is *de jure* specific under section 771(5A)(D)(iv) of the Act, because pursuant to the relevant law, as the Department has previously indicated, “it is limited to companies located in OIZs, free zones, industrial zones, technology development zones, and industrial sites.”⁶⁷

F. Deductions from Taxable Income for Export Revenue

As the Department has previously found, the GOT’s deductions from taxable income for export revenue program are countervailable.⁶⁸ Under Article 40 of the Income Tax Law 193, as

⁶⁵ See **Exhibit V-28** (Eker Website Excerpt).

⁶⁶ See **Exhibit V-29** (EKU Website Excerpt).

⁶⁷ *Common Alloy Aluminum Sheet from the Republic of Turkey: Preliminary Affirmative Countervailing Duty Determination, Preliminary Affirmative Determination of Critical Circumstances, in Part, and Alignment of Final Determination with Final Antidumping Duty Determination*, 85 Fed. Reg. 49,629 (Aug. 14, 2020), and accompanying Preliminary Decision Memorandum (“PDM”) at 15 (Aug. 7, 2020) (“*Common Alloy Aluminum Sheet from Turkey* Prelim IDM”).

⁶⁸ *Common Alloy Aluminum Sheet from Turkey* Final IDM at Appendix (finding the program countervailable for purposes of AFA); see, e.g., *Large Diameter Welded Pipe from the Republic of Turkey: Preliminary Affirmative*

amended by Law 4108 of June 1995, Turkish companies can receive tax deductions from gross income accrued from exporting, construction, maintenance, assembly, and overseas transportation activities.⁶⁹ This program is administered by the Ministry of Finance.⁷⁰ The value of this deduction is capped at 0.5% of a company's foreign-exchange earnings, the benefit is recorded as a lump sum deduction on its annual income tax return and may include undocumented expenses. As noted below, Turkish certain brake drum producers are significant exporters and thus could be eligible for or used this program, just like other downstream iron and steel product producers.⁷¹ Accordingly, the Department should initiate an investigation into whether certain brake drum producers applied for or benefitted from this program.

1. Financial Contribution

This tax benefit provides a financial contribution in the form of revenue forgone by the GOT that would otherwise be due, pursuant to section 771(5)(D)(ii) of the Act.

2. Benefit

This program provides a benefit to the recipient in the amount of the tax savings from the program, pursuant to 19 C.F.R. § 351.509(a)(1).

Countervailing Duty Determination and Alignment of Final Determination with Antidumping Duty Determination, 83 Fed. Reg. 30,697 (June 29, 2018), and accompanying PDM at 14 (June 19, 2018) (“*LDWP from Turkey PDM*”), unchanged in *Large Diameter Welded Pipe from the Republic of Turkey: Final Affirmative Countervailing Duty Determination*, 84 Fed. Reg. 6,367 (Feb. 27, 2019), and accompanying IDM at 4, cmt. 3 (Feb. 19, 2019) (“*LDWP from Turkey Final IDM*”); *OCTG from Turkey*, and accompanying IDM at 13-14.

⁶⁹ See Article 40 of Income Tax Law 193 of January 6, 1961, as amended by Law 4108 of June 1995 (Provided as Exhibit CVD-TR-4 in Petitions for the Imposition of Antidumping and Countervailing Duties, *Common Alloy Aluminum Sheet from Bahrain, Brazil, Croatia, Egypt, Germany, Greece, India, Indonesia, Italy, Korea, Oman, Romania, Serbia, Slovenia, South Africa, Spain, Taiwan, and Turkey*, Vol. XXIII (Mar. 9, 2020)), excerpts attached at **Exhibit V-25** see also Petitions for the Imposition of Antidumping and Countervailing Duties, *Common Alloy Aluminum Sheet from Bahrain, Brazil, Croatia, Egypt, Germany, Greece, India, Indonesia, Italy, Korea, Oman, Romania, Serbia, Slovenia, South Africa, Spain, Taiwan, and Turkey*, Vol. XXIII (Mar. 9, 2020) at 7-8, attached at **Exhibit V-25**.

⁷⁰ **Exhibit V-30** at 6 (Letter from Government of Turkey to Sec’y Commerce, regarding, “*Response of the Government of Turkey to Initial Questionnaire in Countervailing Duty Investigation on Common Alloy Aluminum Sheet from the Republic of Turkey* (June 15, 2020) (Public Version)).

⁷¹ **Exhibit V-28** (Eker Website Excerpt) (stating that the company “exports to nearly 117 countries in 7 continents”); **Exhibit V-31** (EKU Website Excerpt, *About Us*) (stating that the company “exports brake drums and brake discs to Europe and America.”).

3. Specificity

This tax program is specific under section 771(5A)(A) and (B) of the Act, because the program is limited by law to export earnings.⁷²

G. Exemption of Exchange Tax for Foreign Exchange Transactions

As the Department has previously found, the GOT provides countervailable subsidies through the exemption of exchange taxes for certain foreign exchange transactions.⁷³ There are three relevant legal measures that provide the GOT with the authority to authorize these exemptions. First, there is Presidential Decree No. 1106, dated May 15, 2019 (“Decree No. 1106”).⁷⁴ This Decree increased the banking and insurance transaction tax (“BITT”) rate to 0.1% on foreign exchange transactions except for the following types of transactions: (1) “{f}oreign exchange sales {between} banks and authorized institutions or {among} each other”; (2) foreign currency sales that are made to the Ministry of Treasury and Finance; and (3) “the payment of foreign currency loans, by the lender banks or banks that act as an intermediary in the use of the foreign currency loans.”⁷⁵ Second, Presidential Decree No. 1149, dated June 17, 2019 (“Decree 1149”), amended the BITT exemption provided in Decree No. 1106 to include “{f}oreign exchange sales to enterprises {that have} an industrial registry certificate”, and “{f}oreign exchange sales to exporters who are members of exporters’ unions.”⁷⁶ Finally, Law No. 7194, dated December 7, 2019, increased the BITT rate on foreign exchange transactions to 0.2

⁷² See, e.g., *LDWP from Turkey* Prelim IDM at 14, unchanged in *LDWP from Turkey* Final IDM at 4; *OCTG from Turkey* Final IDM at 13.

⁷³ *Common Alloy Aluminum Sheet from Turkey* Prelim IDM at 23 (unchanged in final).

⁷⁴ Presidential Decree No. 1106 (May 15, 2019) (provided as Exhibit 15 in Letter from Republic of Turkey, Ministry of Trade, Directorate General of Exports, to Sec’y Commerce, regarding, “*Response of the Government of Turkey to Supplemental Questionnaire in Countervailing Duty Investigation on Common Alloy Aluminum Sheet from the Republic of Turkey*” (July 20, 2020), excerpts attached at **Exhibit V-32**).

⁷⁵ *Id.* at Article 1, p. 6 .

⁷⁶ Presidential Decree No. 1149 (June 17, 2019) at Article 1, p. 9 (provided as Exhibit 15 in Letter from Republic of Turkey, Ministry of Trade, Directorate General of Exports, to Sec’y Commerce, regarding “*Response of the Government of Turkey to Supplemental Questionnaire in Countervailing Duty Investigation on Common Alloy Aluminum Sheet from the Republic of Turkey*” (July 20, 2020), excerpts attached at **Exhibit V-32**).

percent.”⁷⁷ It appears that Decree No. 1106 was extended in May 2020.⁷⁸

In the recent *Common Alloy Aluminum Sheet from Turkey* investigation, one of the mandatory respondents received exemptions under this program.⁷⁹ This program targets Turkish companies’ foreign currency transaction and, as noted above, Turkish certain brake drum producers are significant exporters and thus could be eligible for or used this program.⁸⁰ Therefore, the Department should initiate an investigation into this program to determine whether any of the certain brake drum producers and/or affiliated exporters used this program, like other downstream metal product producers in Turkey.

1. Financial Contribution

This tax benefit provides a financial contribution in the form of revenue forgone by the GOT that would otherwise be due, pursuant to section 771(5)(D)(ii) of the Act.

2. Benefit

This program provides a benefit to the recipient in the amount of the tax savings from the program, pursuant to section 771(5)(E) of the Act and 19 C.F.R. § 351.509(a)(1).

3. Specificity

As the Department has found, this tax program specific under section 771(5A)(D)(i) and (iv) of the Act, because “the program is limited to firms that conduct certain types of foreign exchange transactions that were exempted by law in Decree Nos. 1106 and 1149.”⁸¹

⁷⁷ Law No. 7194 (Dec. 7, 2019) at 11 (provided as Exhibit 15 in Letter from Republic of Turkey, Ministry of Trade, Directorate General of Exports, to Sec’y Commerce, regarding, “*Response of the Government of Turkey to Supplemental Questionnaire in Countervailing Duty Investigation on Common Alloy Aluminum Sheet from the Republic of Turkey* (July 20, 2020), excerpts attached at **Exhibit V-32**.”

⁷⁸ **Exhibit V-33** (Orbitax, *Turkey’s Banking and Insurance Transactions Tax Extended to Forex Sales* (May 28, 2020)).

⁷⁹ *Common Alloy Aluminum Sheet from Turkey* PDM at 23 (unchanged in final).

⁸⁰ **Exhibit V-28** (Eker Website Excerpt, *About Us*) (stating that the company “exports to nearly 117 countries in 7 continents”); **Exhibit V-31** (EKU Website Excerpt, *About Us*) (stating that the company “exports brake drums and brake discs to Europe and America.”)

⁸¹ See, e.g., *LDWP from Turkey* Prelim IDM at 16, unchanged in *LDWP from Turkey* Final IDM at 4; *OCTG from Turkey* Final IDM at 13.

H. Investment Incentive Scheme Program: Regional Investment Incentive Scheme

As the Department has previously found, the GOT's regional investment incentive scheme is countervailable.⁸² Annex 2A of the Council of Ministers' Decree No. 2012/3305 provides several incentives that are available to producers in six regions throughout Turkey and vary based on the region and investment.⁸³ These schemes include: (1) customs duties exemptions; (2) tax discounts; (3) social security premium employer share support; (4) investment land allocation; (5) interest support; (6) income tax stoppage support; and (7) social security premium support.⁸⁴ Annex 2A also sets forth the minimum investment amounts or capacities in each region and sector required to qualify for benefits under this program. "Main metal industry, metal casting industry other than iron – steel" is listed as sector code 27, and "metal goods" is listed as sector 28. The required fixed investments for both sector codes 27 and 28 are as follows: four million TRY (appx. US\$148,293) in Region 1, three million TRY (appx. US\$111,219) in Region 2, two million TRY in Region 3 (appx. US\$74,146), one million TRY (appx. US\$37,073) in Regions 4 and 5, and 500,000 TRY (appx. US\$18,536) in Region 6.⁸⁵ As indicated in the Guide to State Incentives for Investments in Türkiye document from the Presidency of Turkey, investment examples include but are not limited to imported and domestic machinery and equipment and construction costs.⁸⁶

⁸² *Common Alloy Aluminum Sheet from Turkey* Final IDM at 13.

⁸³ Council of Ministers' Decree No. 2012/3305 at Annex 2A (appended) (Provided as Exhibit CVD-TR-21 in Petitions for the Imposition of Antidumping and Countervailing Duties, *Common Alloy Aluminum Sheet from Bahrain, Brazil, Croatia, Egypt, Germany, Greece, India, Indonesia, Italy, Korea, Oman, Romania, Serbia, Slovenia, South Africa, Spain, Taiwan, and Turkey*, Vol. XXIII (Mar. 9, 2020)), excerpts attached at **Exhibit V-25; Exhibit V-34** at 23-24 (The Presidency of the Republic of Türkiye, *Guide to State Incentives for Investments in Türkiye* (Aug. 1, 2023)).

⁸⁴ *Id.*

⁸⁵ Council of Ministers' Decree No. 2012/13305 at Annex 2A (Provided as Exhibit CVD-TR-21 in Petitions for the Imposition of Antidumping and Countervailing Duties, *Common Alloy Aluminum Sheet from Bahrain, Brazil, Croatia, Egypt, Germany, Greece, India, Indonesia, Italy, Korea, Oman, Romania, Serbia, Slovenia, South Africa, Spain, Taiwan, and Turkey*, Vol. XXIII (Mar. 9, 2020)), attached at **Exhibit V-25**.

⁸⁶ **Exhibit V-34** at 9 (providing an example of the support received for sample investments with a total support rate

In fact, Turkish producer EKU “started {a} foundry and machining investment in the last quarter of 2022,” which is “to be completed in 2024” and would “increase {its} production capacity by 200 percent.”⁸⁷ EKU is located in the Kocaeli region,⁸⁸ which is located in region 1.⁸⁹ With such a significant investment linked to capacity expansion, it is likely that EKU would meet the required investment eligibility criteria of four million TRY. Accordingly, Turkish certain brake drum producers are eligible to receive benefits under this program and the Department should initiate an investigation into this program in this case.

1. Financial Contribution

- **Customs Duty Exemptions.** As the Department has noted, the “customs duty exemptions provided by this program constitute a financial contribution in the form of revenue forgone within the meaning of section 771(5)(D)(ii) of the Act in the amount of the customs duty saved.”⁹⁰
- **Tax Reductions and Social Security Incentives.** As the Department has previously found concerning the tax deductions, “these tax reductions constitute a financial contribution in the form of revenue forgone within the meaning of section 771(5)(D)(ii) of the Act in the amount of the taxes saved.”⁹¹ The same would apply to social security incentives.
- **Investment Land Allocation.** This program provides a financial contribution through the provision of a good, other than general infrastructure, within the meaning of section 771(5)(D)(iii) of the Act.

of 59.6%).

⁸⁷ **Exhibit V-6** (Information on Turkish Producer, EKU).

⁸⁸ **Exhibit V-29** (EKU Website Excerpt, *Contact Information*).

⁸⁹ **Exhibit V-34** at 7 (The Presidency of the Republic of Türkiye, *Guide to State Incentives for Investments in Türkiye* (Aug. 1, 2023)).

⁹⁰ *Common Alloy Aluminum Sheet from Turkey* Prelim IDM at 17.

⁹¹ *Id.* at 19.

- **Interest Support.** This program provides a financial contribution in the form of direct transfer of funds to subject producers pursuant to section 771(5)(D)(i) of the Act.

2. Benefit

- **Customs Duty Exemptions.** As the Department previously found, the customs duty exemptions confer two benefits. First, this program confers a benefit “as a contingent-liability interest-free loan pursuant to 19 C.F.R. § 351.505(d)(1)” because “import duties remain payable to the GOT, with interest, if the exempted company fails its final onsite inspection.”⁹² Second, “at the time {that} the GOT certifies that the investment requirements have been met and issues a completion visa,” another benefit arises from this program under 19 CFR 351.505(d)(2) “based on the amount of customs duties foregone by the GOT.”⁹³
- **Tax Reductions and Social Security Incentives.** This program provides a benefit to the recipient in the amount of the tax savings to the company pursuant to section 771(5)(E) of the Act and 19 C.F.R. § 351.509(a)(1).
- **Land Allocation.** Pursuant to 19 C.F.R. § 351.511(a)(1)-(2), this program confers a benefit to the extent that the land is provided for less than adequate remuneration when compared to actual commercial land transactions within Turkey.
- **Interest Support.** Pursuant to 19 C.F.R. § 351.504(a), interest rate subsidies confer a benefit to the recipient equal to the provided amount, i.e., the amount of interest saving.

3. Specificity

This program is specific under section 771(5A)(D)(i) and (iv) of the Act, because pursuant

⁹² *Id.* at 17.

⁹³ *Id.* at 18.

to the relevant law, as the Department has previously indicated, “the program is limited to firms making a minimum investment and to firms located in certain geographic regions.”⁹⁴

I. Project-Based Investment Incentive Program

The GOT introduced a new package of incentives for innovative, technology-oriented, research and development focused, high value-added projects that also help to reduce foreign dependency, in 2016.⁹⁵ Eligible projects must be consistent with “the GOT’s national development plans and annual programs and have a minimum fixed investment of TRY 500 million.”⁹⁶

Turkey’s Guide to State Incentives document lists the incentives as: “Cash-back Support”; “Customs Duty Exemption”; “Corporate Tax Reduction”; “Social Security Premium Support”; “Income Tax Withholding Support”; “Qualified Personnel Support”; “Energy Support”; “Interest Rate Support”; “Capital Contribution Support”; “Land Allocation”; “Infrastructure Support”; “Purchasing Guarantee”; and “Facilitation of Authorization/Permit/License Procedures.”⁹⁷ In the recent investigation on *Common Alloy Aluminum Sheet*, the Department previously initiated an investigation into this program.⁹⁸ As the Department has thus recognized, Turkish metal producers qualify for this program. In fact, Turkish brake drum producer Eker boasts that “it continues to leave its mark in this field with its R&D studies and mass production projects.”⁹⁹ Meanwhile, Turkish producer Eku has established its own R&D department since 2013.¹⁰⁰ As Eku markets on its website,

⁹⁴ *Id.* at 17.

⁹⁵ **Exhibit V-34** at 15 (The Presidency of the Republic of Türkiye, *Guide to State Incentives for Investments in Türkiye* (Aug. 1, 2023)); **Exhibit V-35** (Ekin İnal & Mert Müstecaplıoğlu, *Turkish Government Launches Project-based Incentive Program to Boost Investments*, Norton Rose Fulbright (Mar. 17. 2017)).

⁹⁶ See **Exhibit V-36** at 16 (Countervailing Duty Investigation Initiation Checklist, *Common Alloy Aluminum Sheet from Turkey* (Mar. 30, 2020)); **Exhibit V-34** at 15 (The Presidency of the Republic of Türkiye, *Guide to State Incentives for Investments in Türkiye* (Aug. 1, 2023)).

⁹⁷ **Exhibit V-34** at 15 (The Presidency of the Republic of Türkiye, *Guide to State Incentives for Investments in Türkiye* (Aug. 1, 2023)).

⁹⁸ *Common Alloy Aluminum Sheet from Turkey* Prelim IDM at 26.

⁹⁹ **Exhibit V-29** (Eker Website Excerpt, *About Us*).

¹⁰⁰ **Exhibit V-31** (Eku Website Excerpt, *About Us*).

{i}ncentives for investments and R&D activities accelerate the transition to modern industrialism in parallel with regional development. The {metal casting} sector's opening to export markets also improves its ability to do international business. Technological developments are followed and brought to the country, and the character of labor-intensive production begins to evolve to a technology-intensive position. With the capacity increase, quality improvements, customer satisfaction and just-in-time delivery approach, the Turkish Metal Casting Sector is reaching a level that is appreciated worldwide.¹⁰¹

Consistent with its determination to initiate an investigation into this program for certain alloy aluminum sheet producers, the Department should investigate whether any brake drum producers received benefits under this program.

1. Financial Contribution

This program provides financial contributions in the form of direct transfer of funds pursuant to section 771(5)(D)(i) of the Act and in the form of revenue forgone pursuant to section 771(5)(D)(ii) of the Act. Any provision of land would constitute the provision of a good other than general infrastructure pursuant to 771(5)(D)(iii) of the Act.

2. Benefit

- **Customs Duty Exemptions.** As the Department previously found, the customs duty exemptions confer two benefits. First, this program confers a benefit “as a contingent-liability interest-free loan pursuant to 19 CFR 351.505(d)(1)” because “import duties remain payable to the GOT, with interest, if the exempted company fails its final onsite inspection.”¹⁰² Second, “at the time {that} the GOT certifies that the investment requirements have been met and issues a completion visa,” another benefit arises from this program under 19 CFR 351.505(d)(2) “based on the amount of customs duties foregone by the GOT.”¹⁰³

¹⁰¹ **Exhibit V-6** (Information on Turkish Producer, EKU).

¹⁰² See e.g., *Common Alloy Aluminum Sheet from Turkey* Prelim IDM at 17.

¹⁰³ *Id.* at 18.

- **Tax Reductions and Social Security Incentives.** This program provides a benefit to the recipient in the amount of the tax savings to the company pursuant to section 771(5)(E) of the Act and 19 C.F.R. § 351.509(a)(1).
- **Land Allocation.** Pursuant to 19 C.F.R. § 351.511(a)(1)-(2), this program confers a benefit to the extent that the land is provided for less than adequate remuneration when compared to actual commercial land transactions within Turkey.
- **Interest Support, Qualified Personnel Support, Interest Rate Support and Energy Support.** Pursuant to 19 C.F.R. § 351.504(a), these subsidies confer a benefit to the recipient equal to the amount of assistance provided by the GOT.
- **Infrastructure Support.** The GOT does not define the type of infrastructure support provided, however, this support would confer a benefit as defined pursuant to section 771(5)(E) of the Act.

3. Specificity

This program is *de jure* specific under section 771(5A)(D)(i) because it is limited to only those companies that implement projects consistent with the stated goals of the GOT.

J. Large Scale Investment Incentive Scheme

The GOT offers large scale investment incentives to companies operating in 12 different investment categories.¹⁰⁴ Specifically, Annex 3 of the Council of Ministers' Decree No. 2012/3305 lists the 13 designated industries, and includes “{i}nvestments on Metal Production,”¹⁰⁵ which would include the integrated brake drum producers. In addition, the minimum investment threshold for metal production is lower than the applicable threshold for

¹⁰⁴ **Exhibit V-37** (Republic of Turkey Ministry of Economy, *The Investment Incentive Program of Turkey*).

¹⁰⁵ Council of Ministers' Decree No. 2012/3305 at Annex 3 (Provided as Exhibit CVD-TR-21 in Petitions for the Imposition of Antidumping and Countervailing Duties, *Common Alloy Aluminum Sheet from Bahrain, Brazil, Croatia, Egypt, Germany, Greece, India, Indonesia, Italy, Korea, Oman, Romania, Serbia, Slovenia, South Africa, Spain, Taiwan, and Turkey*, Vol. XXIII (Mar. 9, 2020)), attached at **Exhibit V-25**.

several other supported industries. The program provides several incentives: (1) customs duties exemptions; (2) tax discounts; (3) social security premium employer share support; (4) investment land allocation; (5) income tax stoppage support; and (6) social security premium support.” As metal producers, certain brake drum producers are likely eligible for this program.¹⁰⁶

1. Financial Contribution

This program provides financial contributions in the form of direct transfer of funds pursuant to section 771(5)(D)(i) of the Act and in the form of revenue forgone pursuant to section 771(5)(D)(ii) of the Act. Any provision of land would constitute the provision of a good, other than general infrastructure pursuant to 771(5)(D)(iii) of the Act.

2. Benefit

- **Customs Duty Exemptions.** As the Department previously found, the customs duty exemptions can confer two benefits. First, this program confers a benefit “as a contingent-liability interest-free loan pursuant to 19 CFR § 351.505(d)(1)” because “import duties remain payable to the GOT, with interest, if the exempted company fails its final onsite inspection.”¹⁰⁷ Second, “at the time {that} the GOT certifies that the investment requirements have been met and issues a completion visa,” another benefit arises from this program under 19 CFR § 351.505(d)(2) “based on the amount of customs duties foregone by the GOT.”¹⁰⁸
- **Tax Reductions and Social Security Incentives.** This program provides a benefit to the recipient in the amount of the tax savings to the company pursuant to section

¹⁰⁶ See **Exhibit V-36** at 14 (Countervailing Duty Investigation Initiation Checklist, *Common Alloy Aluminum Sheet from Turkey* (Mar. 30, 2020)).

¹⁰⁷ See e.g., *Common Alloy Aluminum Sheet from Turkey* PDM at 17.

¹⁰⁸ *Id.* at 18.

771(5)I of the Act and 19 C.F.R. § 351.509(a)(1).

- **Land Allocation.** Pursuant to 19 C.F.R. § 351.511(a)(1)-(2), this program confers a benefit to the extent that the land is provided for less than adequate remuneration when compared to actual commercial land transactions within Turkey.
- **Qualified Personnel Support, Interest Rate Support.** Pursuant to 19 C.F.R. § 351.504(a), interest rate subsidies confer a benefit to the recipient equal to the provided amount.

3. Specificity

This program is *de jure* specific under section 771(5A)(D)(i) because it is limited to only 12 industries.

K. Strategic Investment Incentive Scheme

Designed to increase the manufacturing of products with high import dependency in Turkey, Article 8 of the Council of Ministers' Decree No. 2012/3305 authorizes the GOT to provide investment incentives to certain producers of strategic goods.¹⁰⁹ In order to qualify for these incentives, (1) the domestic productive capacity of the product must be less than the imports of the product, (2) the total import value of the product must be equal to at least US\$ 50 million in the past year, except if the product is not produced domestically, (3) the investment must create a minimum value-add of 40%, and (4) the minimum fixed investment amount is above fifty million Turkish Liras. Incentives include, “{c}ustoms {d}uty {e}xemption”, “{c}orporate {t}ax {r}eduction of 50% of investment expenditures,” employers share social security premium support, “{l}and {a}llocation”, and “{i}nterest {r}ate {s}upport of TRY 50 {m}illion or 5% of

¹⁰⁹ Council of Ministers' Decree No. 2012/3305 at Article 8 (Provided as Exhibit CVD-TR-21 in Petitions for the Imposition of Antidumping and Countervailing Duties, *Common Alloy Aluminum Sheet from Bahrain, Brazil, Croatia, Egypt, Germany, Greece, India, Indonesia, Italy, Korea, Oman, Romania, Serbia, Slovenia, South Africa, Spain, Taiwan, and Turkey*, Vol. XXIII (Mar. 9, 2020)), attached at **Exhibit V-25**.

the investment.”¹¹⁰

The Department has initiated an investigation into this program in the recent CVD investigation, *Common Alloy Aluminum Sheet from Turkey*,¹¹¹ and in several other CVD proceedings involving metal products.¹¹² Thus, the Department should initiate an investigation to determine whether Turkish producers of certain brake drums benefitted from this program.

1. Financial Contribution

This program provides financial contributions in the form of direct transfer of funds pursuant to section 771(5)(D)(i) of the Act and in the form of revenue forgone pursuant to section 771(5)(D)(ii) of the Act. Any provision of land would constitute the provision of a good, other than general infrastructure pursuant to 771(5)(D)(iii) of the Act.

2. Benefit

- **Customs Duty Exemptions.** As the Department previously found the customs duty exemptions can confer two benefits. First, this program confers a benefit “as a contingent-liability interest-free loan pursuant to 19 CFR § 351.505(d)(1)” because “import duties remain payable to the GOT, with interest, if the exempted company fails its final onsite inspection.”¹¹³ Second, “at the time {that} the GOT certifies that the investment requirements have been met and issues a completion visa,” another benefit arises from this program under 19 CFR § 351.505(d)(2) “based on the amount of customs duties foregone by the GOT.”¹¹⁴

¹¹⁰ **Exhibit V-34** at 14 (The Presidency of the Republic of Türkiye, *Guide to State Incentives for Investments in Türkiye* (Aug. 1, 2023)); Council of Ministers’ Decree No. 2012/3305 at Article 8 (Provided as Exhibit CVD-TR-21 in Petitions for the Imposition of Antidumping and Countervailing Duties, *Common Alloy Aluminum Sheet from Bahrain, Brazil, Croatia, Egypt, Germany, Greece, India, Indonesia, Italy, Korea, Oman, Romania, Serbia, Slovenia, South Africa, Spain, Taiwan, and Turkey*, Vol. XXIII (Mar. 9, 2020)), attached at **Exhibit V-25**.

¹¹¹ *Common Alloy Aluminum Sheet from Turkey* PDM at 26, see also **Exhibit V-36** at 12-13 (Countervailing Duty Investigation Initiation Checklist, *Common Alloy Aluminum Sheet from Turkey* (Mar. 30, 2020)).

¹¹² See, e.g., *OCTG from Turkey* Final IDM at 31; *Reinforcing Bar from Turkey* Final IDM at 16-19.

¹¹³ See e.g., *Common Alloy Aluminum Sheet from Turkey* PDM at 17.

¹¹⁴ *Id.* at 18.

- **Tax Reductions and Social Security Incentives.** This program provides a benefit to the recipient in the amount of the tax savings to the company pursuant to section 771(5)(E) of the Act and 19 C.F.R. § 351.509(a)(1).
- **Land Allocation.** Pursuant to 19 C.F.R. § 351.511(a)(1)-(2), this program confers a benefit to the extent that the land is provided for less than adequate remuneration when compared to actual commercial land transactions within Turkey.
- **Interest Rate Support.** Pursuant to 19 C.F.R. § 351.504(a) interest rate subsidies confer a benefit to the recipient equal to the provided amount.

3. Specificity

This program is *de jure* specific under section 771(5A)(D)(i) because it is limited to firms that are making a minimum investment.

L. Export Credit Bank of Turkey Programs

Export Credit Bank of Turkey (“ExIm Bank”) is a wholly-government owned bank¹¹⁵ that is the “official export credit agency in Türkiye”¹¹⁶ and “plays an especially important role through its policies in support of exports”¹¹⁷ As noted on ExIm Bank’s webpage:

Turk Eximbank conducts “International Credit and Guarantee” programs aimed at developing economic and political relations between Türkiye and other countries and “Credit Insurance” programs that cover export sector’s exposure against political and commercial risks, as well as “Export Credit” programs, which provide the export sector with low cost financing.¹¹⁸

Additionally, ExIm Bank’s “main objectives” include: “{i}ncreasing the volume of exports;” “{d}iversification of export goods and services;” {d}eveloping new export markets;

¹¹⁵ **Exhibit V-39** at 18 (ExIm Bank 2022 Annual Report) (“The Undersecretariat of Treasury holds all of the Bank’s shares.”).

¹¹⁶ *Id.* at 5.

¹¹⁷ **Exhibit V-40** (ExIm Bank Website Excerpt, *Corporate*).

¹¹⁸ *Id.*

{i}ncreasing the exporters’ share of international trade and providing necessary support for their initiatives; {g}aining competitiveness and bringing assurance to exporters, overseas contractors and investors on the international markets; and {p}romoting and supporting the production and sale of investment goods for export through overseas investments.”¹¹⁹ In order to meet these objectives, ExIm Bank provides “a variety of short, medium- and long-term cash and non-cash credit, insurance and guarantee programs” to certain entities, including “exporters, export-oriented manufacturers, and overseas investors and contractors {.”¹²⁰

As we detail below, the Department has investigated and found countervailable several of ExIm Bank’s programs.¹²¹

1. Export Financing: Rediscount Loan Program

As the Department has previously found, the GOT, through ExIm Bank, provides countervailable loans to certain exporters.¹²² Under the rediscount program, ExIm Bank offers two forms of financing: pre-shipment and post-shipment.

Through the pre-shipment program, ExIm bank finances “exporters during the pre-shipment period at advantageous conditions” by providing export credits to exporters, which can be used in several different foreign currencies.¹²³ Eligible beneficiaries are “{e}xporters, manufacturer-exporters, manufacturers that produce goods for export and foreign exchange earning services.”¹²⁴ The maximum amount of this financing for program limits “are determined

¹¹⁹ *Id.*

¹²⁰ *Id.*

¹²¹ See, e.g., *Common Alloy Aluminum Sheet from Turkey* PDM; *OCTG from Turkey* Final IDM at 14-15; *Oil Country Tubular Goods from the Republic of Turkey: Final Results of Countervailing Duty Administrative Review; 2017*, 84 Fed. Reg. 68,115 (Dec. 13, 2019), and accompanying IDM at 4 (Dec. 9, 2019).

¹²² *Common Alloy Aluminum Sheet from Turkey* PDM at 20; see also *LDWP from Turkey* PDM at 15, unchanged in *LDWP from Turkey* Final IDM at 4.

¹²³ **Exhibit V- 41** (ExIm Bank Website Excerpt, *Rediscount Credit Program*); see also **Exhibit V-42** (ExIm Bank, *Interest and Profit Share Rates* (Sept. 19, 2022)) (providing 2022 interest rates).

¹²⁴ **Exhibit V-41** (ExIm Bank Website Excerpt, *Rediscount Credit Program*).

within the scope of the operational manual. Firm limits are determined on a firm basis as a result of Bank’s analysis.”¹²⁵ The post-shipment rediscount program provides post-shipments discounts to Turkish exporters and manufacturers that export Turkish-origin goods, with a term of up to 360 days.¹²⁶ The maximum amount of this financing is US\$ 350 million per company, and up to US\$ 400 million for foreign stock corporations.”¹²⁷

Turkish certain brake drum producers are significant exporters and likely will have applied for or used this program.¹²⁸ In fact, EKU boasts “{i}n 2023, despite the expectation of recession in developed countries, our sales {to those export markets} continue successfully.”¹²⁹ Accordingly, the Department should initiate an investigation into whether certain brake drum producers applied for or benefitted from this program.

a. Financial Contribution

This program provides financial contributions in the form of direct transfer of funds pursuant to section 771(5)(D)(i) of the Act.

b. Benefit

Pursuant to 771(5)(E)(ii) of the Act and 19 C.F.R. § 351.504(a) this program confers a benefit “equal to the difference between the amount paid by the company for the loans” “and the amount the company would have paid on comparable commercial loans.”¹³⁰

c. Specificity

This program is export specific under section 771(5A)(B) of the Act because it is

¹²⁵ *Id.*

¹²⁶ **Exhibit V-43** (ExIm Bank Website Excerpt, *Post Shipment Rediscount Credit Program*); see also **Exhibit V-42** (ExIm Bank, *Interest and Profit Share Rates* (Sept. 19, 2022)) (providing 2022 interest rates).

¹²⁷ **Exhibit V- 43** (ExIm Bank Website Excerpt, *Post Shipment Rediscount Credit Program*).

¹²⁸ **Exhibit V-28** (Eker Website Excerpt, *About Us*) (stating that the company “exports to nearly 117 countries in 7 continents”); **Exhibit V-31** (EKU Website Excerpt, *About Us*) (stating that the company “exports brake drums and brake discs to Europe and America.”)

¹²⁹ **Exhibit V-6** (Information on Turkish Producer, EKU).

¹³⁰ See, e.g., *Common Alloy Aluminum Sheet from Turkey* PDM at 20.

contingent on export performance.

2. Export Financing: Export-Oriented Working Capital Credit (also known as Export-Oriented Business Investment Loans)

As the Department has previously found, ExIm Bank’s Export Oriented Working Capital Credit Program provides countervailable loans to certain manufacturers and exporters.¹³¹ Specifically, ExIm Bank offers preferential medium- to long-term financing to certain entities including “{e}xporters, manufacturers, manufacturer-exporters,” through Export-Oriented Business Investment Loans. Particularly, loans from this program are for exporters’ and manufacturers’ purchases of “raw material, intermediate goods, final goods, final product purchasing transactions” within 180 days before the credit application, and for “electricity water, natural gas, personnel costs” for a period of 1 month.¹³² The maximum limit for this financing is US\$ 75 million per company, and these loans may be issued in either Euros or in USD.¹³³

As noted above, Turkish certain brake drum producers are significant exporters and likely will have applied for or used this program.¹³⁴ Accordingly, the Department should initiate an investigation into whether certain brake drum producers applied for or benefitted from this program.

a. Financial Contribution

This program provides financial contributions in the form of direct transfer of funds pursuant to section 771(5)(D)(i) of the Act.

¹³¹ *Id.* at 20-21.

¹³² **Exhibit V-44** (ExIm Bank Website Excerpt, *Export-Oriented Working Capital Credit Program*).

¹³³ *Id.*

¹³⁴ **Exhibit V-28** (Eker Website Excerpt, *About Us*) (stating that the company “exports to nearly 117 countries in 7 continents”); **Exhibit V-31** (EKU Website Excerpt, *About Us*) (stating that the company “exports brake drums and brake discs to Europe and America.”)

b. Benefit

Pursuant to 771(5)(E)(ii) of the Act and 19 C.F.R. § 351.504(a), this program confers a benefit “equal to the difference between the amount paid by the company for the loans” “and the amount the company would have paid on comparable commercial loans.”¹³⁵

c. Specificity

This program is export specific under section 771(5A)(B) of the Act because it is contingent on export performance.

M. Specific Export Credit Program

ExIm Bank provides preferential loans under its Export-Oriented Investment Credit Program. Specifically, ExIm Bank provides financing for machinery, equipment, and accessory expenditures, “which need a middle- or long-term financing because of their sustainability or long-term usage properties on the basis of the amount.” Qualifying entities are listed as the following: “Manufacturers, manufacturer-exporters, firms operating foreign exchange earning services and exporters from Türkiye and companies with current operating licenses regarding to produce or purchase-sale in free trade zones in Türkiye.”¹³⁶ The financing limit is \$75 million and can be issued in either Euros or USD.¹³⁷ These loans cannot be used to finance land, buildings, vehicles, used goods, or on construction expenditures.”¹³⁸

In the recent *Common Alloy Aluminum Sheet from Turkey* investigation, the Department initiated an investigation into this program,¹³⁹ but found that it did not confer a measurable benefit during the POI.¹⁴⁰ To the extent that any Turkish certain brake drum producer purchased any of

¹³⁵ See, e.g., *Common Alloy Aluminum Sheet from Turkey* PDM at 21.

¹³⁶ **Exhibit V-45** (ExIm Bank Website Excerpt, *Export-Oriented Investment Credit Program*).

¹³⁷ *Id.*

¹³⁸ *Id.*

¹³⁹ See e.g., *Common Alloy Aluminum Sheet from Turkey* PDM at 26 (unchanged in final).

¹⁴⁰ *Id.*

the qualifying items for manufacturing, they likely benefitted from this program given the industry's export-oriented nature.

1. Financial Contribution

This program provides financial contributions in the form of direct transfer of funds pursuant to section 771(5)(D)(i) of the Act.

2. Benefit

Pursuant to 771(5)(E)(ii) of the Act and 19 C.F.R. § 351.505, this program confers a benefit equal to the difference between the amount paid by the company for the loan and the amount the company would have paid comparable commercial loans.¹⁴¹

3. Specificity

This program is export specific under section 771(5A)(A) and (B) of the Act because it is contingent on export performance.

N. Export Buyers Credit

ExIm Bank's provision of preferential financing under its Export Buyers Credit program is countervailable. Specifically, the purpose of the program "is to provide financing to the foreign buyers/employers of Turkish exporters/contractors."¹⁴² Under this program, beneficiaries are granted a 2-year repayment period for "the export of durable & nondurable consumer goods" and up to 10 years for the "export of capital goods & projects."¹⁴³ Beneficiaries are provided with four options under this scheme: international project loans, buyer's credits through domestic banks, buyer's credits through foreign banks, and buyer's credits through sovereign guarantee. Of relevance to brake drum producers are the credits through domestic and foreign banks. To facilitate the program through domestic and foreign banks, ExIm Bank serves as the intermediary

¹⁴¹ See, e.g., *id* at 20.

¹⁴² **Exhibit V-46** (ExIm Bank Website Excerpt, *Buyer's Credits*).

¹⁴³ *Id.*

and “extend buyer’s credit through foreign branches, subsidiaries and correspondent banks of domestic banks”¹⁴⁴ and through “credit lines granted to the reputable foreign banks after a thorough analysis.”¹⁴⁵

In the recent *Common Alloy Aluminum Sheet from Turkey* investigation, the Department initiated an investigation into this program.¹⁴⁶ Turkish certain brake drum producers likely benefitted from this program given their export-oriented nature.

1. Financial Contribution

This program provides financial contributions in the form of direct transfer of funds pursuant to section 771(5)(D)(i) of the Act.

2. Benefit

Pursuant to 771(5)(E)(ii) of the Act and 19 C.F.R. § 351.505, this program confers a benefit “equal to the difference between the amount paid by the company for the loan” “and the amount the company would have paid on comparable commercial loans.”¹⁴⁷

3. Specificity

This program is export specific under section 771(5A)(A) and (B) of the Act because it is contingent on export performance.

O. Research and Development (“R&D”) Incentives Under Turkey’s R&D Law

As the Department has previously found, the GOT provides certain companies countervailable subsidies under its R&D law.¹⁴⁸ Turkish Law No. 5746 on Supporting Research,

¹⁴⁴ **Exhibit V-47** (ExIm Bank Website Excerpt, *Buyer’s Credits Through Domestic Banks*).

¹⁴⁵ **Exhibit V-48** (ExIm Bank Website Excerpt, *Buyer’s Credits Through Foreign Banks*).

¹⁴⁶ **Exhibit V-36** at 19-20 (Countervailing Duty Investigation Initiation Checklist, *Common Alloy Aluminum Sheet from Turkey* (Mar. 30, 2020)).

¹⁴⁷ *See, e.g., Common Alloy Aluminum Sheet from Turkey Prelim IDM at 20.*

¹⁴⁸ *See, e.g., id.* at 22 (unchanged in final); *Certain Quartz Surface from the Republic of Turkey: Preliminary Affirmative Countervailing Duty Determination, Preliminary Affirmative Critical Circumstances Determination, and Alignment of Final Determination with Final Antidumping Duty Determination*, 84 Fed. Reg. 54,841 (Oct. 11, 2019), and accompanying PDM at 17-19 (Oct. 7, 2019) (“*Quartz from Turkey PDM*”), unchanged in *Certain Quartz Surface from the Republic of Turkey: Final Affirmative Countervailing Duty Determination and Final Affirmative*

Development and Design Activities, as amended, sets forth a number of incentives available for R&D investment projects.¹⁴⁹ Specifically, the GOT provides companies that establish an R&D center, or carry out R&D projects, with a range of assistance including: (1) corporate income tax deductions for R&D and design expenses, (2) income tax exemptions for the salaries of R&D and support personnel; (3) contributions for employers social security premiums for R&D and support personnel; (4) stamp duty exemptions for all documentation on R&D and innovation facilities; (5) capital support for technology and innovation; (6) customs duty exemptions for imported goods used for R&D, and (7) insurance premium support.¹⁵⁰ In 2021, this program was extended to 2028.¹⁵¹ Certain brake drum producers likely benefitted from this program on their qualifying R&D activities.¹⁵² The Department has recently found that certain common alloy aluminum sheet producers used this program, and so it is known that Turkish metals producers, which include those in the certain brake drum industry, have qualified for and used this program. Consistent with the Department’s previous determination, the Department should initiate an investigation into this program to determine whether Turkish certain brake drum producers applied for and/or benefitted from these R&D incentives.

1. Financial Contribution

The tax incentives under this program constitute a financial contribution in the form of

Determination of Critical Circumstances, in Part, 85 Fed. Reg. 25,400 (May 1, 2020), and accompanying IDM (Apr. 27, 2020).

¹⁴⁹ Law on Supporting Research, Development and Design Activities No. 5746 (Feb. 28, 2008) (provided as Exhibit 35 in Letter from Republic of Turkey, Ministry of Trade, Directorate General of Exports, to Sec’y Commerce, regarding, “*Response of the Government of Turkey to Initial Questionnaire in Countervailing Duty Investigation on Common Alloy Aluminum Sheet from the Republic of Turkey* (June 15, 2020) (Public Version)), excerpts attached as **Exhibit V-30**.

¹⁵⁰ *Id.* at Article 3

¹⁵¹ **Exhibit V-49** (Ekin İnal & Mert Müstecaplıoğlu, *Turkey has extended R&D and design centers incentive program*, Norton Rose Fulbright (Mar. 29, 2021)).

¹⁵² **Exhibit V-28** (Eker Website Excerpt, *About Us*) (stating that the company “continues to leave its mark in this field with its R&D studies and mass production projects.”); **Exhibit V-31** (EKU Website Excerpt, *About Us*) (stating that the company established its own R&D Department in 2013).

revenue forgone pursuant to section 771(5)(D)(ii) of the Act. The capital contribution incentives provide financial contributions in the form of direct transfer of funds pursuant to section 771(5)(D)(i) of the Act.

2. Benefit

The tax incentives under this program confer a benefit in the amount of the tax saving pursuant to section 771(5)(E) of the Act and 19 C.F.R. § 351.509(a). Any customs duty exemptions confer a benefit in the amount of customs duty savings pursuant to 19 C.F.R. § 351.510(a). And pursuant to section 771(5)(E)(ii) of the Act and 19 C.F.R. § 351.504(a) any capital contribution confers a benefit equal to the capital contribution received by the company.¹⁵³

3. Specificity

As the Department has previously found, this program is specific pursuant to section 771(5A)(D)(i) of the Act because it is “limited to enterprises that maintain technology center businesses, R&D centers, and design centers as specified in Article 1(2) of Law No. 5746.”¹⁵⁴

P. Turquality Program

As the Department has previously found, the GOT provides countervailable benefits to certain companies “during the brand building process both at home and abroad” in order to “enhance branding efforts of companies and to create a positive public opinion for Turkish products.”¹⁵⁵ The Overseas Branding of Turkish Products, Promotion of Turkish Product Image and Supporting Turquality® program is authorized pursuant to Communiqué No. 2006/4 of the

¹⁵³ See, e.g., *Common Alloy Aluminum Sheet from Turkey* PDM at 22.

¹⁵⁴ *Id.* at 22 (unchanged in final).

¹⁵⁵ *Common Alloy Aluminum Sheet from Turkey* PDM at 23 (citing Letter from Government of Turkey to Sec’y Commerce, regarding, “*Response of the Government of Turkey to Initial Questionnaire in Countervailing Duty Investigation on Common Alloy Aluminum Sheet from the Republic of Turkey*” (June 15, 2020) (Public Version) at 248, 254, excerpts attached at **Exhibit V-30**).

Monetary-Credit and Coordination Council, dated May 11, 2006.¹⁵⁶ Under this program, the GOT offers financing and reimbursements for expenses including “international trademark registration, certification and quality marks, salaries of fashion/industrial designers and product development engineers, and promotional activities.”¹⁵⁷ As GOT provided during the *Common Alloy Aluminum Sheet from Turkey* investigation, the eligibility are also evaluated “according to their potential to create an international and positive brand image as a whole.”¹⁵⁸

In *Common Alloy Aluminum Sheet from Turkey*, one of the mandatory respondents reported receiving funds from this program.¹⁵⁹ Metal product producers like certain brake drum producers also likely benefited from this program, for example through receiving funding for certification and quality marks. In fact, ECU listed “2015 Entered the Turquality Brand Support Program” as one of the companies’ “important milestone.”¹⁶⁰ Accordingly, the Department should initiate an investigation in to whether any Turkish certain brake drum producers benefitted from this program during the POI and AUL period.

1. Financial Contribution

The grants under this program would provide financial contributions in the form of direct transfer of funds pursuant to section 771(5)(D)(i) of the Act.

2. Benefit

Pursuant to section 771(5)(D)(i) of the Act and 19 C.F.R. § 351.504(a) the grant program

¹⁵⁶ *Common Alloy Aluminum Sheet from Turkey* Prelim IDM at 23; Communiqué No. 2006/4 of the Monetary-Credit and Coordination Council (May 11, 2006) (provided as Exhibit 39 in Letter from Republic of Turkey, Ministry of Trade, Directorate General of Exports, to Sec’y Commerce, regarding, “*Response of the Government of Turkey to Initial Questionnaire in Countervailing Duty Investigation on Common Alloy Aluminum Sheet from the Republic of Turkey* (June 15, 2020) (Public Version)), excerpts attached at **Exhibit V-30**.

¹⁵⁷ *Common Alloy Aluminum Sheet from Turkey* PDM at 23.

¹⁵⁸ *Id.* at 23 (citing Letter from Government of Turkey to Sec’y Commerce, regarding, “*Response of the Government of Turkey to Initial Questionnaire in Countervailing Duty Investigation on Common Alloy Aluminum Sheet from the Republic of Turkey* (June 15, 2020) (Public Version) at 254, attached at **Exhibit V-30**).

¹⁵⁹ *See id.* at 23-24.

¹⁶⁰ **Exhibit V-6** (Information on Turkish Producer, ECU).

confers a benefit equal to the amount of the grant received by the company.¹⁶¹

3. Specificity

As the Department has previously found, this program is specific pursuant to section 771(5A)(B) of the Act because it is contingent on export performance.¹⁶²

Q. Foreign Fair Support Program

As the Department has previously found, the GOT's foreign fair support program is countervailable.¹⁶³ According to the GOT's 2023 Incentive's Guide, the GOT reimburses companies for “{u}p to 75% of the participation cost” for domestic and international fairs.¹⁶⁴ In the recent CVD investigation of *Common Alloy Aluminum Sheet from Turkey*, the Department initiated an investigation into this program.¹⁶⁵ As Turkish certain brake drum producers are exporters,¹⁶⁶ it is likely that they have participated in trade fairs outside of Turkey, and thus could have qualified for and benefitted from this program. In fact, ECU markets that the company attended the “Automechanika Frankfurt 2022, the world's leading trade fair for the automotive industry.”¹⁶⁷ The Department should initiate an investigation to determine whether certain brake drum producers benefited from this program.

1. Financial Contribution

This program provides financial contributions in the form of direct transfer of funds

¹⁶¹ See, e.g., *Common Alloy Aluminum Sheet from Turkey* PDM at 23-24.

¹⁶² *Id.* at 24 (unchanged in final) (“As the GOT stated that applicants for funds under this program are evaluated according to their potential to create a positive international brand image, and because Assan reported that its application was reviewed by the “Exporters’ Association Union,” we also preliminarily determine that the program is contingent upon export performance and is specific pursuant to section 771(5A)(B) of the Act.”).

¹⁶³ *Quartz from Turkey* PDM at 10-11.

¹⁶⁴ **Exhibit V-34** at 29 (The Presidency of the Republic of Türkiye, *Guide to State Incentives for Investments in Türkiye* (Aug. 1, 2023)).

¹⁶⁵ **Exhibit V-36** at 22-23 (Countervailing Duty Investigation Initiation Checklist, *Common Alloy Aluminum Sheet from Turkey* (Mar. 30, 2020)).

¹⁶⁶ **Exhibit V-28** (Eker Website Excerpt, *About Us*) (stating that the company “exports to nearly 117 countries in 7 continents”); **Exhibit V-31** (EKU Website Excerpt, *About Us*) (stating that the company “exports brake drums and brake discs to Europe and America.”)

¹⁶⁷ **Exhibit V-6** (Information on Turkish Producer, ECU).

pursuant to section 771(5)(D)(i) of the Act.

2. Benefit

Pursuant to 19 C.F.R. § 351.504(a), this program confers a benefit equal to amount of reimbursement provided to the company.¹⁶⁸

3. Specificity

This program is export specific under section 771(5A)(A) and (B) of the Act because it is contingent on export performance.

R. Scientific and Technological Research Council of Turkey Grants

According to the GOT's 2023 Guide to State Incentives for Investments in Turkey, the GOT provides grants for certain R&D projects through the GOT's Scientific and Technological Research Council of Turkey ("TUBITAK").¹⁶⁹ Specifically, TUBITAK provides grants to support research, technology development, and innovation activities of Turkish companies. The TUBITAK "1515 Support Program has been commissioned to make Türkiye a global attraction center in certain scientific and technological areas."¹⁷⁰ The 1515 Frontier R&D Laboratory Support Program extends up to 75% of R&D budget, which cannot exceed TRY 10 million, for companies with "at least TRY 15 {m}illion of R&D expenditures in any year within the last three years."¹⁷¹

In the recent CVD investigation of *Common Alloy Aluminum Sheet from Turkey*, the Department initiated an investigation into this program.¹⁷² Turkish certain brake drum producers

¹⁶⁸ See, e.g., **Exhibit V-36** at 22 (Countervailing Duty Investigation Initiation Checklist, *Common Alloy Aluminum Sheet from Turkey* (Mar. 30, 2020)).

¹⁶⁹ **Exhibit V-34** at 25 (The Presidency of the Republic of Türkiye, *Guide to State Incentives for Investments in Türkiye* (Aug. 1, 2023)).

¹⁷⁰ *Id.*

¹⁷¹ *Id.*; see also **Exhibit V-36** at 22 (Countervailing Duty Investigation Initiation Checklist, *Common Alloy Aluminum Sheet from Turkey* (Mar. 30, 2020)).

¹⁷² **Exhibit V-36** at 23 (Countervailing Duty Investigation Initiation Checklist, *Common Alloy Aluminum Sheet from Turkey* (Mar. 30, 2020)).

have R&D centers.¹⁷³ Thus, it is likely that they would have qualified for and benefitted from this program. The Department should initiate an investigation to determine whether certain brake drum producers benefitted from this program.

1. Financial Contribution

This program provides financial contributions in the form of direct transfer of funds pursuant to section 771(5)(D)(i) of the Act.

2. Benefit

Pursuant to 19 C.F.R. § 351.504(a), this program confers a benefit equal to amount of reimbursement provided to the company.

3. Specificity

This program is *de jure* specific under section 771(5A)(D)(i) of the, or *de facto* specific Act because the beneficiaries of this program are limited in number.

S. Inward Processing Certificates (Excluding Aspects Regarding “D-1” Certificates)

As the Department has previously found, the GOT’s Inward Processing D-3 certificates are countervailable.¹⁷⁴ The Inward Processing Certificate (“IPC”) program is administered by the Ministry of Economy and its implementation by the Ministry of Customs and Trade.¹⁷⁵ Pursuant to the Ministry of Economy’s Decree on Inward Processing Regime No. 2005/8391, companies can receive one of two IPCs for the exemption from customs duties on raw materials and intermediate goods upon importation: D-1 and D-3 certificates.¹⁷⁶ The Department has

¹⁷³ **Exhibit V-28** (Eker Website Excerpt, *About Us*) (stating that the company “continues to leave its mark in this field with its R&D studies and mass production projects.”); **Exhibit V-31** (EKU Website Excerpt, *About Us*) (stating that the company established its own R&D Department in 2013).

¹⁷⁴ *LDWP from Turkey* PDM at 19-21, unchanged in *LDWP from Turkey* Final IDM at 5.

¹⁷⁵ Letter from the Republic of Turkey, Ministry of Economy, Directorate General of Exports to Sec’y Commerce, regarding, “*Response of the Government of Turkey in Countervailing Duty Investigation on Large Diameter Welded Pipe from the Republic of Turkey* (Apr. 23, 2018) at 87 (Public Version), excerpts attached at **Exhibit V-50**.

¹⁷⁶ *Id.* at Exhibit 24; *see, e.g., Exhibit V-36* at 8 (Countervailing Duty Investigation Initiation Checklist, *Common Alloy Aluminum Sheet from Turkey* (Mar. 30, 2020)).

previously found that the D-1 certificates are not countervailable,¹⁷⁷ and as noted above, has found that D-3 certificates are countervailable. D-3 certificates can be used to receive customs duties used for imported goods used in the production of goods sold in the domestic market.¹⁷⁸ As the Department has previously recognized, while the D-3 certificates are not contingent on export performance, “receipt of D-3 certificates is contingent upon the firm holding an {IPC}, and that in granting IPCs, the GOT solicits information regarding the export activities of the applying firms.”¹⁷⁹

In the recent CVD investigation of *Common Alloy Aluminum Sheet from Turkey*, the Department initiated an investigation into the D-3 certificates,¹⁸⁰ but found that the program was not used during the POI.¹⁸¹ Ferrous scraps are one of the raw materials used to produce brake drums. Although the exact sources of scraps for Turkish certain brake drum producers are unknown, Turkey regularly imports ferrous scraps.¹⁸² Thus, it is likely that certain brake drum producers in Turkey could have qualified for this program and the Department should investigate whether any brake drum producers received benefits under this program during the POI.

1. Financial Contribution

This program provides financial contributions in the form of revenue forgone pursuant to section 771(5)(D)(ii) of the Act.¹⁸³

¹⁷⁷ **Exhibit V-36** at 8 (Countervailing Duty Investigation Initiation Checklist, *Common Alloy Aluminum Sheet from Turkey* (Mar. 30, 2020)).

¹⁷⁸ Letter from the Republic of Turkey, Ministry of Economy, Directorate General of Exports to Sec’y Commerce, regarding, “*Response of the Government of Turkey in Countervailing Duty Investigation on Large Diameter Welded Pipe from the Republic of Turkey* (Apr. 23, 2018) at Exhibit 24 (Public Version), excerpts attached at **Exhibit V-50**; see, e.g., **Exhibit V-36** at 8 (Countervailing Duty Investigation Initiation Checklist, *Common Alloy Aluminum Sheet from Turkey* (Mar. 30, 2020)).

¹⁷⁹ *LDWP from Turkey* PDM at 20.

¹⁸⁰ **Exhibit V-36** at 8 (Countervailing Duty Investigation Initiation Checklist, *Common Alloy Aluminum Sheet from Turkey* (Mar. 30, 2020)).

¹⁸¹ *Common Alloy Aluminum Sheet from Turkey* PDM at 26 (unchanged in the final).

¹⁸² **Exhibit V-51** (Halina Yermolenko, *Turkiye sharply increased the import of the billet in the first quarter*, GMK (May 9, 2023)).

¹⁸³ *LDWP from Turkey* PDM at 20 (unchanged in the final).

2. Benefit

This program provides a benefit in the form “of the tax savings to the company pursuant to section 771(5)(E) of the Act.”¹⁸⁴

3. Specificity

As the Department has previously found, this program is export specific under section 771(5A)(B) IPC eligibility, which is required to obtain a D-3 certificate, is contingent on export activities.¹⁸⁵

T. Tax and Fee Incentives for Renewable Energy

The GOT provides several incentives to promote renewable energy production through the exemption or reduction of taxes, as well as license and usage fees, typically required in the energy sector. First, renewable energy generation plants are exempt from customs duties for imported machinery and equipment for both domestically-purchased and imported machinery and equipment with an investment incentive certificate, regardless of the region of the investment.¹⁸⁶ Second, power generation plants using local natural resources or renewable energy resources are exempted from annual license fees for eight years from the date of completion.¹⁸⁷ The annual license fee is calculated by multiplying the total electricity generated in kilowatt hours by 0.003 Turkish lira (TRY).¹⁸⁸ Finally, pursuant to Provisional Article 4 of the Electricity Market Law No. 6446, ratified March 14, 2013, renewable energy generation plants are granted a 50 percent discount for transmission system usage fees for the first five years of operation.¹⁸⁹ Transmission system usage fees contain three distinct components that vary across

¹⁸⁴ *Id.*

¹⁸⁵ *LDWP from Turkey* PDM at 20 (unchanged in the final).

¹⁸⁶ See **Exhibit V-52** at 21-22 (*Guide to Investing in Turkish Renewable Energy Sector*, Presidency of the Republic of Turkey, Investment Office).

¹⁸⁷ See *id.* at 19.

¹⁸⁸ *Id.*

¹⁸⁹ See *id.* at 20; see also **Exhibit V-53** (Electricity Market Law No. 6446 at Provisional Article 4).

fourteen different zones in Turkey: (1) system usage fee for total installed power; (2) usage fee for actual energy inflow (calculated based upon MW/hour); and (3) system operation fee (calculated based on MW/hour).¹⁹⁰

EKU takes “zero emission, carbon footprint and renewable energy issues” seriously and the company is “continuing its renewable energy investment efforts for self-consumption” and plans to “realize this by 2025.”¹⁹¹ Thus, Turkish certain brake drums producers likely have benefited from this program. Accordingly, the Department should initiate an investigation of this program.

1. Financial Contribution

The GOT foregoes revenue that otherwise would be due through the exemption of customs duties, and license fees, and the reduction of transmission system usage fees, providing a financial contribution within the meaning of section 771(5)(D)(ii) of the Act.

2. Benefit

The exemption of customs duties confers a benefit upon recipients equal to the amount of the tax savings in accordance with 19 C.F.R. § 351.510(a), while the exemption from the license fee and the reduction in the transmission system usage fee result in direct tax benefits under 19 C.F.R. § 351.509(a).

¹⁹⁰ **Exhibit V-52** at 20-21 (*Guide to Investing in Turkish Renewable Energy Sector*, Presidency of the Republic of Turkey, Investment Office).

¹⁹¹ **Exhibit V-6** (Information on Turkish Producer, EKU).

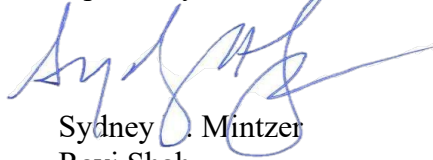
3. Specificity

The GOT only grants these incentives to renewable energy projects and, thus, this program is *de jure* specific pursuant to section 771(5A)(D)(i) of the Act.

VIII. CONCLUSION

As detailed above, Turkish brake drum producers and exporters are benefiting from countervailable subsidies, which are causing material injury to the brake drum industry in the United States. Petitioner therefore requests that the Department initiate a CVD investigation on imports of brake drums from Turkey, that the Department make affirmative determinations of countervailable subsidies, and that the U.S. International Trade Commission make an affirmative determination of material injury by reason of such unfairly traded imports.

Respectfully Submitted,



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Exhibit List

Exhibit No.	Description	BPI/Public
V-1	Dep't of the Treasury, IRS Pub. 946 at 101 (Mar. 3, 2022), available at https://www.irs.gov/pub/irs-pdf/p946.pdf	Public
V-2	Memorandum from Scot Fullerton, Director, AD/CVD Operations, Office VI, to Christian Marsh, Deputy Ass't Sec'y for Enforcement and Compliance, regarding " <i>Decision Memorandum for the Preliminary Affirmative Determination in the Countervailing Duty Investigation of Cast Iron Soil Pipe from the People's Republic of China</i> " (June 25, 2018)	Public
V-3	Memorandum from James Maeder, Associate Deputy Ass't Sec'y for AD/CVD Operations, to Gary Taverman, Deputy Ass't Sec'y for AD/CVD Operations, regarding " <i>Issues & Decision Memorandum for the Final Affirmative Determination in the Countervailing Duty Investigation of Cast Iron Soil Pipe from the People's Republic of China</i> " (Feb. 22, 2019)	Public
V-4	Memorandum from Wendy Frankel, Director, U.S. Customs and Border Protection Liaison Unit for AD/CVD Enforcement and Compliance, to Gary Taverman, Deputy Ass't Sec'y for AD/CVD Operations, regarding, " <i>Issues and Decision Memorandum for the Final Affirmative Determination of the Countervailing Duty Investigation of Cast Iron Soil Pipe Fittings from the People's Republic of China</i> " (July 5, 2018)	Public
V-5	Surrogate Values for the Final Determination in <i>Cast Iron Soil Pipe Fittings from the People's Republic of China</i>	Public
V-6	Information on Turkish Producer, EKU	Public
V-7	Information on Turkish Producer, Eker	Public
V-8	Information on Turkish Producer, Isdemir	Public
V-9	Information Detailing Ownership Structure of Erdemir, Isdemir and OYAK	Public
V-10	Evidence of Norwegian Pig Iron Imports	Public
V-11	LTAR UN Comtrade Data	Public
V-12	Brian Taylor, <i>Scrap export market saw several shifts in 2022, Construction & Demolition Recycling</i> (June 7, 2023)	Public
V-13	" <i>Turkish Hard Coal Enterprises</i> ", Wikipedia	Public
V-14	Energy Diary, <i>Donmez: We will build a metallurgical coke plant</i> (Apr. 8, 2023)	Public
V-15	Argus Media, <i>Turkey coking coal imports continue to recover</i> (June 4, 2019)	Public
V-16	Turkey Iron and Steel Industry Energy Consumption Report (Dec. 2023)	Public
V-17	Celik, <i>Iron and Steel industry waits for Autoproduction</i> (Nov. 24, 2016)	Public
V-18	BOTAŞ Website Excerpt	Public

Exhibit No.	Description	BPI/Public
V-19	Excerpts of Petition for the Imposition of the Antidumping and Countervailing Duties: <i>Steel Concrete Reinforcing Bar from Japan, Taiwan, and the Republic of Turkey</i> (Sept. 20, 2016)	Public
V-20	U.S. Energy Information Administration, <i>Country Analysis Brief: Türkiye</i> (July 11, 2023)	Public
V-21	Convert Units Website Excerpt	Public
V-22	Zeynep Beyza Karabay, <i>Türkiye's gas consumption estimate for 2022 shows year-on-year 18.8% rise</i> , AA Energy (Jan. 28, 2022)	Public
V-23	Semih Ergur, <i>Increasing Usage of Natural Gas in Turkey and Its Effect on Local Economy</i> , Climate Scorecard (June 5, 2022)	Public
V-24	TSKB Advisory Services, Monthly Energy Bulletin (June 24, 2021)	Public
V-25	Excerpts of Petitions for the Imposition of Antidumping and Countervailing Duties, <i>Common Alloy Aluminum Sheet from Bahrain, Brazil, Croatia, Egypt, Germany, Greece, India, Indonesia, Italy, Korea, Oman, Romania, Serbia, Slovenia, South Africa, Spain, Taiwan, and Turkey</i> , Vol. XXIII (Mar. 9, 2020)	Public
V-26	Presidency of the Republic of Türkiye Investment Office, <i>Investment Zones</i> , Website Excerpt	Public
V-27	Republic of Türkiye Ministry of Trade, <i>General Directorate of Free Zones</i>	Public
V-28	Eker Website Excerpt, <i>About Us</i>	Public
V-29	EKU Website Excerpt, <i>Contact Information</i>	Public
V-30	Letter from Government of Turkey to Sec'y Commerce, regarding, "Response of the Government of Turkey to Initial Questionnaire in Countervailing Duty Investigation on Common Alloy Aluminum Sheet from the Republic of Turkey" (June 15, 2020)	Public
V-31	EKU Website Excerpt, <i>About US</i>	Public
V-32	Excerpts from Letter from Republic of Turkey, Ministry of Trade, Directorate General of Exports, to Sec'y Commerce, regarding, "Response of the Government of Turkey to Supplemental Questionnaire in Countervailing Duty Investigation on Common Alloy Aluminum Sheet from the Republic of Turkey" (July 20, 2020)	Public
V-33	Orbitax, <i>Turkey's Banking and Insurance Transactions Tax Extended to Forex Sales</i> (May 28, 2020)	Public
V-34	The Presidency of the Republic of Turkey, <i>Guide to State Incentives for Investments in Türkiye</i> (Aug. 1, 2023)	Public
V-35	Ekin İnal & Mert Müstecaplıoğlu, <i>Turkish Government Launches Project-based Incentive Program to Boost Investments</i> , Norton Rose Fulbright (Mar. 17, 2017)	Public
V-36	Countervailing Duty Investigation Initiation Checklist, <i>Common Alloy Aluminum Sheet from Turkey</i> (Mar. 30, 2020)	Public
V-37	Republic of Turkey Ministry of Economy, <i>The Investment Incentive Program of Turkey</i>	Public
V-38	Turoge Website Excerpt	Public

Exhibit No.	Description	BPI/Public
V-39	ExIm Bank 2022 Annual Report	Public
V-40	ExIm Bank Website Excerpt, <i>Corporate</i>	Public
V-41	ExIm Bank Website Excerpt, <i>Rediscount Credit Program</i>	Public
V-42	ExIm Bank, <i>Interest and Profit Share Rates (Sept. 19, 2022)</i>	Public
V-43	ExIm Bank Website Excerpt, <i>Post Shipment Rediscount Credit Program</i>	Public
V-44	ExIm Bank Website Excerpt, <i>Export-Oriented Working Capital Credit Program</i>	Public
V-45	ExIm Bank Website Excerpt, <i>Export-Oriented Investment Credit Program</i>	Public
V-46	ExIm Bank Website Excerpt, <i>Buyer's Credits</i>	Public
V-47	ExIm Bank Website Excerpt, <i>Buyer's Credits Through Domestic Banks</i>	Public
V-48	ExIm Bank Website Excerpt, <i>Buyer's Credits Through Foreign Banks</i>	Public
V-49	Ekin İnal & Mert Müstecaplıoğlu, <i>Turkey has extended R&D and design centers incentive program</i> , Norton Rose Fulbright (Mar. 29, 2021)	Public
V-50	Excerpts from Letter from the Republic of Turkey, Ministry of Economy, Directorate General of Exports to Sec'y Commerce, regarding, “ <i>Response of the Government of Turkey in Countervailing Duty Investigation on Large Diameter Welded Pipe from the Republic of Turkey (Apr. 23, 2018) (Public Version)</i> ”	Public
V-51	Halina Yermolenko, <i>Turkiye sharply increased the import of the billet in the first quarter</i> , GMK (May 9, 2023)	Public
V-52	<i>Guide to Investing in Turkish Renewable Energy Sector</i> , Presidency of the Republic of Turkey, Investment Office	Public
V-53	Electricity Market Law No. 6446	Public