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DEPARTMENT OF COMMERCE

International Trade Administration

[C-552-842]

Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled Into Modules, from the Socialist Republic of Vietnam: Final Affirmative Countervailing Duty Determination and Final Affirmative Critical Circumstances Determination, in Part

AGENCY: Enforcement and Compliance, International Trade Administration, Department of Commerce.

SUMMARY: The U.S. Department of Commerce (Commerce) determines that countervailable subsidies are being provided to producers and exporters of crystalline silicon photovoltaic cells, whether or not assembled into modules (solar cells) from the Socialist Republic of Vietnam (Vietnam). The period of investigation is January 1, 2023, through December 31, 2023.

DATES: Applicable [Insert date of publication in the *Federal Register*].

FOR FURTHER INFORMATION CONTACT: Amber Hodak, AD/CVD Operations, Office VI, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-8034.

SUPPLEMENTARY INFORMATION:

Background

On October 4, 2024, Commerce published the *Preliminary Determination* in the *Federal Register* and aligned this countervailing duty (CVD) final determination with the final determination in the less-than-fair value investigation of solar cells from Vietnam, in accordance with section 705(a)(1) of the Tariff Act of 1930, as amended (the Act), and 19 CFR

351.210(b)(4).¹ A summary of the events that occurred since Commerce published the *Preliminary Determination*, may be found in the Issues and Decision Memorandum.² The Issues and Decision Memorandum is a public document and is on file electronically via Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS). ACCESS is available to registered users at <https://access.trade.gov>. In addition, a complete version of the Issues and Decision Memorandum can be accessed directly at <https://access.trade.gov/public/FRNoticesListLayout.aspx>.

Scope of the Investigation

The products covered by this investigation are solar cells from Vietnam. For a complete description of the scope of this investigation, *see* Appendix I.

Scope Comments

In the Preliminary Scope Decision Memoranda, we set aside a period of time for parties to raise issues regarding product coverage (*i.e.*, scope) in scope-specific case or other written comments on scope issues.³ Between December 27, 2024, and January 3, 2025, Commerce received a scope case brief and a rebuttal brief from JA Solar USA Inc. and JA Solar Vietnam Company Limited (collectively, JA Solar) and the American Alliance for Solar Manufacturing

¹ See *Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules, from the Socialist Republic of Vietnam: Preliminary Affirmative Countervailing Duty Determination, Preliminary Affirmative Critical Circumstances Determination, In Part, and Alignment of Final Determination with Final Antidumping Duty Determination*, 89 FR 80866 (October 4, 2024) (*Preliminary Determination*), and accompanying Preliminary Decision Memorandum (PDM).

² See Memorandum, "Issues and Decision Memorandum for the Final Affirmative Determination in the Countervailing Duty Investigation of Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules from the Socialist Republic of Vietnam," dated concurrently with this notice (Issues and Decision Memorandum).

³ See Memoranda, "Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules, from Cambodia, Malaysia, and Thailand: Preliminary Scope Decision Memorandum," and "Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules from Vietnam," both dated November 27, 2024 (collectively, Preliminary Scope Decision Memoranda).

Trade Committee (Petitioner), respectively.⁴ For a summary of the product coverage comments and rebuttal responses submitted to the record for this final determination, and accompanying discussion and analysis of all comments timely received, *see* the Final Scope Memorandum.⁵ In the Final Scope Memorandum, Commerce determined that it is modifying the scope language as it appeared in the *Initiation Notice*. *See* Appendix I.

Verification

As provided in section 782(i) of the Act, Commerce conducted verification relied upon in making its final determination in this investigation. Specifically, we conducted on-site verifications of the information reported by the Government of Vietnam (GOV); Boviet Solar Technology Co., Ltd. (Boviet Solar); and JA Solar Vietnam Company Limited (JAVN), and JAVN's cross-owned affiliates, JA Solar PV Vietnam Company Limited, and JA Solar NE Vietnam Company Limited (collectively, JA Solar), using standard verification procedures, including an examination of relevant accounting records, and original source documents provided by the GOV, Boviet Solar, and JA Solar.⁶

Analysis of Subsidy Programs and Comments Received

The subsidy programs under investigation and the issues raised in the case and rebuttal briefs submitted by interested parties in this investigation are discussed in the Issues and Decision Memorandum. For a list of the issues raised by interested parties and addressed in the Issues and Decision Memorandum, *see* Appendix II.

⁴ *See* JA Solar's Letter, "Scope Case Brief," dated December 27, 2024; and Petitioner's Letter "Rebuttal Scope Brief," dated January 3, 2025.

⁵ *See* Memorandum, "Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules, from Cambodia, Malaysia, Thailand, and the Socialist Republic of Vietnam: Final Scope Decision Memorandum," dated concurrently with this notice (Final Scope Decision Memorandum).

⁶ *See* Memoranda, "Verification of the Government of Socialist Republic of Vietnam," "Report on Verification of Boviet Solar Technology Co., Ltd.," and "Report on Verification of JA Solar Vietnam Company Limited and Its Affiliates," each dated February 20, 2025.

Changes Since the *Preliminary Determination*

We have made certain changes to the subsidy calculations for Boviet Solar and JAVN since the *Preliminary Determination*. For a discussion of these changes, *see* the Issues and Decision Memorandum.

Methodology

Commerce conducted this investigation in accordance with section 701 of the Act. For each of the subsidy programs found to be countervailable, Commerce determines that there is a subsidy, *i.e.*, a financial contribution by an “authority” that gives rise to a benefit to the recipient, and that the subsidy is specific.⁷ For a full description of the methodology underlying our final determination, *see* the Issues and Decision Memorandum.

In making this final determination, Commerce relied on facts otherwise available, including with an adverse inference (AFA), pursuant to sections 776(a) and (b) of the Act. For a full discussion of our application of AFA, *see* the Issues and Decision Memorandum section entitled, “Use of Facts Otherwise Available and Application of Adverse Inferences.”

Final Affirmative Determination of Critical Circumstances, in Part

For this final determination, consistent with section 705(a)(2) of the Act, we find that critical circumstances do not exist for JAVN, and we find that critical circumstances exist for the following companies: (1) Boviet Solar; (2) GEP New Energy Viet Nam Company Limited; (3) Vietnam Green Energy Commercial Services Company Ltd.; (4) Shengtian New Energy Vina Co., Ltd; (5) HT Solar Vietnam Limited Company; and (6) all other producers and exporters.⁸

⁷ *See* sections 771(5)(B) and (D) of the Act regarding financial contribution; *see also* section 771(5)(E) of the Act regarding benefit; and section 771(5A) of the Act regarding specificity.

⁸ Commerce preliminarily determined, pursuant to section 703(e)(1) of the Act, critical circumstances did not exist for Boviet Solar and JAVN. However, Commerce preliminarily determined that critical circumstances existed for: (1) GEP New Energy Viet Nam Company Limited; (2) Vietnam Green Energy Commercial Services Company Ltd.; (3) Shengtian New Energy Vina Co., Ltd; (4) HT Solar Vietnam Limited Company; and (5) all other producers and

All-Others Rate

In accordance with section 705(c)(1)(B)(i) of the Act, we calculated an individual estimated countervailable subsidy rate for the two mandatory respondents, Boviet Solar and JAVN. Section 705(c)(5)(A)(i) of the Act states that, for companies not individually investigated, Commerce will determine an all-others rate equal to the weighted-average countervailable subsidy rates established for exporters and/or producers individually investigated, excluding any zero and *de minimis* countervailable subsidy rates, and any rates determined entirely under section 776 of the Act.

At the final determination, we calculated individual estimated countervailable subsidy rates for Boviet Solar and JAVN that are not zero, *de minimis*, or based entirely on facts otherwise available. We, therefore, calculated the all-others rate using a weighted average of the individual estimated subsidy rates calculated for the examined respondents (Boviet Solar and JAVN) using each company's publicly ranged sales value for their exports to the United States of subject merchandise, in accordance with section 705(c)(5)(A)(i) of the Act.⁹

Final Determination

Commerce determines that the following countervailable subsidy rates exist:¹⁰

Company	Subsidy Rate (percent <i>ad valorem</i>)
Boviet Solar Technology Co., Ltd.	230.66
JA Solar Vietnam Company Limited; JA Solar PV Vietnam Company Limited; JA Solar NE Vietnam Company Limited	68.15
GEP New Energy Viet Nam Company Limited	542.64*

exporters that enter subject merchandise under the All Others subsidy rate. See *Preliminary Determination*, 89 FR at 80867.

⁹ At the *Preliminary Determination*, we preliminarily found a *de minimis* rate for Boviet Solar. Therefore, the only rate that was not zero, *de minimis*, or based entirely on facts otherwise available was the rate calculated for JAVN. See *Preliminary Determination*, 89 FR at 80868. For this final determination, we are now revising the all-others rate to calculate the rate based on a weighted average of the final rates for Boviet Solar and JAVN.

¹⁰ As discussed in the *Preliminary Determination* PDM, Commerce has found the following companies to be cross-owned with JA Solar Vietnam Company Limited: JA Solar PV Vietnam Company Limited; JA Solar NE Vietnam Company Limited. See *Preliminary Determination*, 89 FR at 80868.

HT Solar Vietnam Limited Company	542.64*
Shengtian New Energy Vina Co., Ltd	542.64*
Vietnam Green Energy Commercial Services Company Ltd.	542.64*
All Others	124.57

* Rate based on facts available with adverse inferences

Disclosure

Commerce intends to disclose its calculations and analysis performed to interested parties in this final determination within five days of its public announcement, or if there is no public announcement, within five days of the date of this notice in accordance with 19 CFR 351.224(b).

Suspension of Liquidation

We will instruct U.S. Customs and Border Protection (CBP) to start or continue to suspend liquidation of all appropriate entries of subject merchandise, as described in Appendix I of this notice, which were entered, or withdrawn from warehouse, for consumption as described below.

Section 703(e)(2) of the Act provides that, given an affirmative determination of critical circumstances, any suspension of liquidation shall apply to unliquidated entries of merchandise entered, or withdrawn from warehouse for consumption on or after the date the later of: (a) the date which is 90 days before the date on which the suspension of liquidation was first ordered; or (b) the date on which notice of initiation of the investigation was published.

As a result of our *Preliminary Determination*, and pursuant to sections 703(d)(1)(B) and (d)(2) of the Act, we instructed CBP to collect cash deposits and suspend liquidation of entries of solar cells from Vietnam that were entered, or withdrawn from warehouse, for consumption on or after October 4, 2024, the date of the publication of the *Preliminary Determination* in the *Federal Register*, with respect to entries of solar cells from Vietnam produced and/or exported

by JAVN.¹¹ Because we preliminarily determined that critical circumstances existed with respect to imports of subject merchandise produced and/or exported by: (1) GEP New Energy Viet Nam Company Limited; (2) Vietnam Green Energy Commercial Services Company Ltd.; (3) Shengtian New Energy Vina Co., Ltd; (4) HT Solar Vietnam Limited Company; and all other producers and exporters whose imports enter under the all-others subsidy rate, we instructed CBP to collect cash deposits and suspend liquidation of entries of solar cells from Vietnam produced and/or exported by these companies that were entered, or withdrawn from warehouse, for consumption on or after July 6, 2024, which is 90 days prior to the publication of the *Preliminary Determination* in the *Federal Register*. Because the subsidy rate at the *Preliminary Determination* for Boviet Solar was *de minimis*, Commerce directed CBP not to suspend liquidation of entries of the merchandise from this company.¹²

In accordance with section 703(d) of the Act, we instructed CBP to discontinue the suspension of liquidation of all entries of subject merchandise entered, or withdrawn from warehouse, for consumption on or after February 1, 2025, but to continue the suspension of liquidation of all entries of solar cells on or before January 31, 2025.

Provisional measures were not imposed for Boviet Solar following the *Preliminary Determination* because of Commerce's preliminary negative determination with respect to Boviet Solar. However, Commerce's final affirmative critical circumstances determination now applies to Boviet Solar. Accordingly, pursuant to section 703(e)(2)(A) of the Act, Commerce will instruct CBP to suspend liquidation of all appropriate entries from Boviet Solar, which were

¹¹ See *Preliminary Determination*, 89 FR at 80868.

¹² *Id.*

entered, or withdrawn from warehouse, for consumption on or after 90 days prior to the date of publication of this final determination in the *Federal Register*.¹³

If the U.S. International Trade Commission (ITC) issues a final affirmative injury determination, we will issue a CVD order, reinstate the suspension of liquidation under section 706(a) of the Act, and require a cash deposit of estimated countervailing duties for entries of subject merchandise in the amounts indicated above. If the ITC determines that material injury, or threat of material injury, does not exist, this proceeding will be terminated, and all estimated duties deposited, or securities posted, as a result of the suspension of liquidation will be refunded or canceled.

ITC Notification

In accordance with section 705(d) of the Act, we will notify the ITC of our final affirmative determination that countervailable subsidies are being provided to producers and exporters of solar cells from Vietnam. Because the final determination is affirmative, in accordance with section 705(b) of the Act, the ITC will make its final determination as to whether the domestic industry in the United States is materially injured, or threatened with material injury, by reason of imports of solar cells from Vietnam no later than 45 days after our final determination. In addition, we are making available to the ITC all non-privileged and non-proprietary information related to this investigation. We will allow the ITC access to all privileged and business proprietary information in our files, provided the ITC confirms that it will not disclose such information, either publicly or under an administrative protective order (APO), without the written consent of the Assistant Secretary for Enforcement and Compliance.

¹³ *Id.*

If the ITC determines that material injury or threat of material injury does not exist, this proceeding will be terminated and all cash deposits will be refunded. If the ITC determines that such injury does exist, Commerce will issue a CVD order directing CBP to assess, upon further instruction by Commerce, countervailing duties on all imports of the subject merchandise that are entered, or withdrawn from warehouse, for consumption on or after the effective date of the suspension of liquidation, as discussed above in the “Suspension Liquidation” section.

Administrative Protective Order

In the event that ITC issues a final negative injury determination, this notice will serve as the only reminder to parties subject to an APO of their responsibility concerning the destruction of proprietary information disclosed under APO, in accordance with 19 CFR 351.305(a)(3). Timely written notification of the return/destruction of APO materials or conversion to judicial protective order is hereby requested. Failure to comply with the regulations and terms of an APO is violation which is subject to sanction.

Notification to Interested Parties

This determination is issued and published pursuant to sections 705(d) and 777(i)(1) of the Act, and 19 CFR 351.205(c).

Dated: April 18, 2025.

/S/ Christopher Abbott

Christopher Abbott,
Deputy Assistant Secretary
for Policy and Negotiations,
performing the non-exclusive functions and duties
of the Assistant Secretary for Enforcement and Compliance.

Appendix I

Scope of the Investigation

The merchandise covered by this investigation is crystalline silicon photovoltaic cells, and modules, laminates, and panels, consisting of crystalline silicon photovoltaic cells, whether or not partially or fully assembled into other products, including, but not limited to, modules, laminates, panels and building integrated materials.

This investigation covers crystalline silicon photovoltaic cells of thickness equal to or greater than 20 micrometers, having a p/n junction formed by any means, whether or not the cell has undergone other processing, including, but not limited to, cleaning, etching, coating, and/or addition of materials (including, but not limited to, metallization and conductor patterns) to collect and forward the electricity that is generated by the cell.

Merchandise under consideration may be described at the time of importation as parts for final finished products that are assembled after importation, including, but not limited to, modules, laminates, panels, building-integrated modules, building-integrated panels, or other finished goods kits. Such parts that otherwise meet the definition of merchandise under consideration are included in the scope of the investigation.

Excluded from the scope of the investigation are thin film photovoltaic products produced from amorphous silicon (a-Si), cadmium telluride (CdTe), or copper indium gallium selenide (CIGS).

Also excluded from the scope of the investigation are crystalline silicon photovoltaic cells, not exceeding 10,000 mm² in surface area, that are permanently integrated into a consumer good whose function is other than power generation and that consumes the electricity generated by the integrated crystalline silicon photovoltaic cell. Where more than one cell is permanently integrated into a consumer good, the surface area for purposes of this exclusion shall be the total combined surface area of all cells that are integrated into the consumer good.

Additionally, excluded from the scope of the investigation are panels with surface area from 3,450 mm² to 33,782 mm² with one black wire and one red wire (each of type 22 AWG or 24 AWG not more than 206 mm in length when measured from panel extrusion), and not exceeding 2.9 volts, 1.1 amps, and 3.19 watts. For the purposes of this exclusion, no panel shall contain an internal battery or external computer peripheral ports.

Also excluded from the scope of the investigation are:

- 1) Off grid CSPV panels in rigid form with a glass cover, with the following characteristics: (A) a total power output of 100 watts or less per panel; (B) a maximum surface area of 8,000 cm² per panel; (C) do not include a built-in inverter; (D) must include a permanently connected wire that terminates in either an 8 mm male barrel connector, or a two-port rectangular connector with two pins in square housings of different colors; (E) must include visible parallel grid collector metallic wire lines every 1-4 millimeters across each solar cell; and (F) must be in individual retail packaging (for purposes of this provision, retail

packaging typically includes graphics, the product name, its description and/or features, and foam for transport); and

- 2) Off grid CSPV panels without a glass cover, with the following characteristics: (A) a total power output of 100 watts or less per panel; (B) a maximum surface area of 8,000 cm² per panel; (C) do not include a built-in inverter; (D) must include visible parallel grid collector metallic wire lines every 1-4 millimeters across each solar cell; and (E) each panel is (1) permanently integrated into a consumer good; (2) encased in a laminated material without stitching, or (3) has all of the following characteristics: (i) the panel is encased in sewn fabric with visible stitching, (ii) includes a mesh zippered storage pocket, and (iii) includes a permanently attached wire that terminates in a female USB-A connector.

In addition, the following CSPV panels are excluded from the scope of the investigation: off-grid CSPV panels in rigid form with a glass cover, with each of the following physical characteristics, whether or not assembled into a fully completed off-grid hydropanel whose function is conversion of water vapor into liquid water: (A) a total power output of no more than 80 watts per panel; (B) a surface area of less than 5,000 square centimeters (cm²) per panel; (C) do not include a built-in inverter; (D) do not have a frame around the edges of the panel; (E) include a clear glass back panel; and (F) must include a permanently connected wire that terminates in a two port rectangular connector.

Additionally excluded from the scope of this investigation are off-grid small portable crystalline silicon photovoltaic panels, with or without a glass cover, with the following characteristics: (1) a total power output of 200 watts or less per panel; (2) a maximum surface area of 16,000 cm² per panel; (3) no built-in inverter; (4) an integrated handle or a handle attached to the package for ease of carry; (5) one or more integrated kickstands for easy installation or angle adjustment; and (6) a wire of not less than 3 meters either permanently connected or attached to the package that terminates in an 8 mm diameter male barrel connector.

Also excluded from the scope of this investigation are off-grid crystalline silicon photovoltaic panels in rigid form with a glass cover, with each of the following physical characteristics, whether or not assembled into a fully completed off-grid hydropanel whose function is conversion of water vapor into liquid water: (A) a total power output of no more than 180 watts per panel at 155 degrees Celsius; (B) a surface area of less than 16,000 square centimeters (cm²) per panel; (C) include a keep-out area of approximately 1,200 cm² around the edges of the panel that does not contain solar cells; (D) do not include a built-in inverter; (E) do not have a frame around the edges of the panel; (F) include a clear glass back panel; (G) must include a permanently connected wire that terminates in a two-port rounded rectangular, sealed connector; (H) include a thermistor installed into the permanently connected wire before the twoport connector; and (I) include exposed positive and negative terminals at opposite ends of the panel, not enclosed in a junction box.

Further excluded from the scope of the investigation are:

- 1) Off grid rigid CSPV panels with a glass cover, with the following characteristics: (A) a total power output of 200 watts or less per panel, (B) a maximum surface area of 10,500

cm² per panel, (C) do not include a built-in inverter, (D) must include a permanently connected wire that terminates in waterproof connector with a cylindrical positive electrode and a rectangular negative electrode with the positive and negative electrodes having an interlocking structure, (E) must include visible parallel grid collector metallic wire lines every 1–4 millimeters across each solar cell, and (F) must be in individual retail packaging (for purposes of this provision, retail packaging typically includes graphics, the product name, its description and/or features); and

- 2) Off-grid small portable crystalline silicon photovoltaic panels, with or without a glass cover, with the following characteristics: (A) a total power output of 200 watts or less per panel, (B) a maximum surface area of 16,000 cm² per panel, (C) no built-in inverter, (D) an integrated handle or a handle attached to the package for ease of carry, (E) one or more integrated kickstands for easy installation or angle adjustment, and (F) a wire either permanently connected or attached to the package terminates in waterproof connector with a cylindrical positive electrode and a rectangular negative electrode with the positive and negative electrodes having an interlocking structure.

Also excluded from the scope of the investigation are:

- 1) Off grid rigid CSPV panels with a glass cover, with the following characteristics: (A) a total power output of 200 watts or less per panel, (B) a maximum surface area of 10,500 cm² per panel, (C) do not include a built-in inverter, (D) must include a permanently connected wire that terminates in waterproof connector with a cylindrical positive electrode and a rectangular negative electrode with the positive and negative electrodes having an interlocking structure, (E) must include visible parallel grid collector metallic wire lines every 1–4 millimeters across each solar cell, and (F) must be in individual retail packaging (for purposes of this provision, retail packaging typically includes graphics, the product name, its description and/or features); and
- 2) Small off-grid panels with glass cover, with the following characteristics: (A) surface area from 3,450 mm² to 33,782 mm², (B) with one black wire and one red wire (each of type 22AWG or 28 AWG not more than 350 mm in length when measured from panel extrusion), (C) not exceeding 10 volts, (D) not exceeding 1.1 amps, (E) not exceeding 6 watts, and (F) for the purposes of this exclusion, no panel shall contain an internal battery or external computer peripheral ports.

Additionally excluded from the scope of the investigation are:

- 1) Off grid rigid CSPV panels with a glass cover, with the following characteristics: (A) a total power output of 175 watts or less per panel, (B) a maximum surface area of 9,000 cm² per panel, (C) do not include a built-in inverter, (D) must include a permanently connected wire that terminates in waterproof connector with a cylindrical positive electrode and a rectangular negative electrode with the positive and negative electrodes having an interlocking structure; (E) must include visible parallel grid collector metallic wire lines every 1–4 millimeters across each solar cell, and (F) must be in individual

retail packaging (for purposes of this provision, retail packaging typically includes graphics, the product name, its description and/or features); and

- 2) Off grid CSPV panels without a glass cover, with the following characteristics, (A) a total power output of 220 watts or less per panel, (B) a maximum surface area of 16,000 cm² per panel, (C) do not include a built-in inverter, (D) must include visible parallel grid collector metallic wire lines every 1–4 millimeters across each solar cell, and (E) each panel is encased in a laminated material without stitching.

Also excluded from the scope of this investigation are off-grid CSPV panels in rigid form, with or without a glass cover, permanently attached to an aluminum extrusion that is an integral component of an automation device that controls natural light, whether or not assembled into a fully completed automation device that controls natural light, with the following characteristics: 1. a total power output of 20 watts or less per panel; 2. a maximum surface area of 1,000 cm² per panel; 3. does not include a built-in inverter for powering third party devices.

Additionally excluded from the scope of the investigation are off-grid greenhouse shade tracking systems with between 3 and 30 flexible CSPV panels, each permanently affixed to an outer aluminum frame, with (A) no glass cover, (B) no back sheet, (C) no built-in inverter, (D) power output of 220 watts or less per panel, (E) surface area of 10,000 cm squared or less per panel, (F) two clear plastic trusses per panel permanently attached running lengthwise on the same side as the junction boxes, (G) visible parallel grid collector metallic wire lines every 1-4 mm per each cell on same side as junction box, (H) two rectangular plastic junction boxes per panel with at least 16 diodes per panel, and (I) encased in an aluminum frame and laminated without stitching.

Modules, laminates, and panels produced in a third-country from cells produced in a subject country are covered by the investigation; however, modules, laminates, and panels produced in a subject country from cells produced in a third-country are not covered by the investigation.

Also excluded from the scope of this investigation are all products covered by the scope of the antidumping and countervailing duty orders on *Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules, from the People's Republic of China: Amended Final Determination of Sales at Less Than Fair Value, and Antidumping Duty Order*, 77 FR 73018 (December 7, 2012); and *Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules, from the People's Republic of China: Countervailing Duty Order*, 77 FR 73017 (December 7, 2012).

Merchandise covered by the investigation is currently classified in the Harmonized Tariff System of the United States (HTSUS) under subheadings 8541.42.0010 and 8541.43.0010. Imports of the subject merchandise may enter under HTSUS subheadings 8501.71.0000, 8501.72.1000, 8501.72.2000, 8501.72.3000, 8501.72.9000, 8501.80.1000, 8501.80.2000, 8501.80.3000, 8501.80.9000, 8507.20.8010, 8507.20.8031, 8507.20.8041, 8507.20.8061, and 8507.20.8091. These HTSUS subheadings are provided for convenience and customs purposes; the written description of the scope of the investigation is dispositive.

Appendix II

List of Topics Discussed in the Issues and Decision Memorandum

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- II. Background
- III. Determination of Critical Circumstances
- IV. Use of Facts Otherwise Available and Adverse Inferences
- V. Subsidies Valuation Information
- VI. Analysis of Programs
- VII. Discussion of the Issues
 - Comment 1: Whether Commerce has the Legal Authority under the World Trade Organization {WTO} Rules and U.S. Law to Investigation Transnational Subsidies
 - Comment 2: Policy Lending from Chinese Banks for Belt and Road Initiative (BRI) Capacity Cooperation Projects
 - Comment 3: Substantial Evidence for the Cross-Border Provisions of Chinese Polysilicon, Silicon Wafer, Silver Paste, and Solar Glass for Less Than Adequate Remuneration (LTAR)
 - Comment 4: Specificity for the Cross-Border Provision of Chinese Origin Polysilicon, Silicon Wafer, Silver Paste, Solar Glass for LTAR
 - Comment 5: Whether Commerce was Arbitrary and Capricious
 - Comment 6: Whether JAVN's Loans Are Associated with the BRI Capacity Cooperation Projects
 - Comment 7: Whether Commerce Should Revise Its Benchmark for the Cross-Border Provision of Chinese Silicon Wafers for LTAR
 - Comment 8: Whether JAVN's Purchases of Silicon Wafers Can Be Tied to Non-Subject Merchandise
 - Comment 9: Whether Commerce Should Revise Its Benchmark for the Cross-Border Provision of Chinese Silver Paste for LTAR
 - Comment 10: Whether Commerce Should Revise Its Benchmark for the Cross-Border Provision of Chinese Solar Glass for LTAR
 - Comment 11: Whether Commerce Should Exclude Value Added Tax (VAT) and Import Duties from the Benchmark Calculations
 - Comment 12: Whether Commerce Should Revise Its Inland Freight Benchmark
 - Comment 13: Whether Import Duty Exemptions on Imported Raw Materials for Export Processing Enterprises (EPE or EPEs) and Export Processing Zones is Countervailable
 - Comment 14: Whether Total Adverse Facts Available (AFA) Should Be Applied to JAVN
 - Comment 15: Whether AFA Should Be Applied to JAVN in Respect to Import Duty Exemptions on Imported Equipment during the Average Useful Life (AUL) Period
 - Comment 16: Whether AFA Should Be Applied to JAVN and Boviet Solar in respect to Import Duty Exemptions on Imported Raw Materials for EPEs and Export Processing Zones

Comment 17: Critical Circumstances

Comment 18: Whether JAVN was Uncreditworthy

Comment 19: Ministerial Error

Comment 20: Whether to Amend the AFA Calculation

VIII. Recommendation