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UNITED STATES DEPARTMENT OF COMMERCE
International Trade Administration
Washington, D.C. 20230

C-489-861
Investigation
Public Version
E&C/TRCI: Team

October 19, 2026

ENFORCEMENT AND COMPLIANCE
TRADE REMEDY COUNSELING AND INITIATIONS
COUNTERVAILING DUTY INVESTIGATION
INITIATION CHECKLIST

SUBJECT: Certain Corrugated Die-Cut Cardboard Boxes from the Republic of Türkiye
CASE NUMBER: C-489-861

THE PETITIONERS:

American Pizza Boxes Manufacturers Coalition[1]

United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union
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LEAD COUNSEL TO THE PETITIONERS:

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SCOPE: *See* Attachment I – Scope of the Investigation, to this checklist.

[1] The petitioners are the American Pizza Boxes Manufacturers Coalition (the Coalition) and the United Steel, Paper, and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union. The members of the Coalition are Smurfit Westrock plc and Pratt Industries, Inc. For contact information for the members of the Coalition, *see* Petitioners' letter, "Petitions for the Imposition of Antidumping and Countervailing Duties," dated September 9, 2026 (Petition), at Volume I (page 4).

Filed By: Zaria Shields, Filed Date: 10/22/26 12:12 PM, Submission Status: Approved

APPROXIMATE CASE CALENDAR:

On September 29, 2026, Commerce extended the initiation deadline by 20 days to further examine industry support in accordance with sections 702(c)(1)(B) and 702(c)(4)(D) of the Tariff Act of 1930, as amended (the Act), because it was "not clear from the Petitions whether the industry support criteria have been met…."[2] All other deadlines have been adjusted accordingly.

Event	Date of Action	Day of Week
	Countervailing Duty Investigation	
Petition Filed	September 9, 2026	Wednesday
Initiation Date	October 19, 2026	Monday
ITC Preliminary Determination	October 26, 2026	Monday*
ITA Preliminary Determination†**	December 23, 2026	Wednesday
ITA Final Determination†	March 8, 2027	Monday
ITC Final Determination***	April 22, 2027	Thursday
Publication of Order****	April 29, 2027	Thursday

* Where the deadline falls on a weekend, the appropriate date is the next business day.
† These deadlines may be extended under the governing statute.
** This will take place only in the event of a preliminary affirmative determination from the U.S. International Trade Commission (ITC).
*** This will take place only in the event of a final affirmative determination from the International Trade Administration (ITA).
**** This will take place only in the event of a final affirmative determination from the ITA and the ITC.
Note: The ITC final determination will take place no later than 45 days after a final affirmative ITA determination.
Note: Publication of order will take place approximately seven days after an affirmative ITC final determination.

INDUSTRY SUPPORT:

Does the Petition identify the entire domestic industry, including the names, addresses, and phone numbers of the petitioners and all domestic producers known to the petitioners?

☒	Yes
☐	No

[2] *See Notice of Extension of the Deadline for Determining the Adequacy of the Antidumping and Countervailing Duty Petitions: Certain Corrugated Die-Cut Cardboard Boxes from the People's Republic of China, Malaysia, and the Republic of Türkiye*, 91 FR 62690 (October 2, 2026).

Does the Petition contain information relating to the degree of industry support for the Petition, including:

The total volume or value of U.S. production of the domestic like product for the most recently completed calendar year?

☒	Yes
☐	No

The volume or value of the domestic like product produced by the petitioners and each domestic producer identified for the most recently completed calendar year?

☒	Yes
☐	No

Do the petitioners and those expressing support for the Petition account for more than 50 percent of production of the domestic like product?

☒	Yes
☐	No

If No, do those expressing support account for the majority of those expressing an opinion and at least 25 percent of domestic production?

☐	Yes
☐	No
☒	Not Applicable

Was there opposition to the Petition from any producers or workers engaged in the production of the domestic like product?

☐	Yes
☒	No

Are any of the parties who have expressed opposition to the Petition either importers or domestic producers affiliated with foreign producers?

☐	Yes
☐	No
☒	Not Applicable

For a detailed analysis of industry support, *see* Attachment II, Analysis of Industry Support for the Antidumping and Countervailing Duty Petitions Covering Certain Corrugated Die-Cut

Cardboard Boxes from the People's Republic of China, Malaysia, and the Republic of Türkiye, to this checklist.

INJURY TEST:

Because the Republic of Türkiye (Türkiye) is a "Subsidies Agreement Country" within the meaning of section 701(b) of the Act, section 701(a)(2) of the Act applies to this investigation. Accordingly, the ITC must determine whether imports of the subject merchandise from Türkiye materially injure, or threaten material injury to, a U.S. industry.

INJURY ALLEGATION:

The ITC's notice of institution of antidumping and countervailing duty (CVD) investigations was published in the *Federal Register* on September 14, 2026.[3] The notice indicates that the ITC instituted investigations to determine whether there is a reasonable indication that the domestic industry producing certain corrugated die-cut cardboard boxes (corrugated die-cut boxes) is materially injured, or threatened with material injury, by reason of imports of corrugated die-cut boxes from Türkiye.[4]

For analysis of the injury allegation and information relevant to material injury, threat of material injury, or material retardation, and causation, including information on the volume of imports, the effect of these imports on prices in the U.S. market, and the consequent impact of imports on the domestic industry, *see* Attachment III, Analysis of Allegations and Evidence of Material Injury and Causation for the Antidumping and Countervailing Duty Petitions Covering Certain Corrugated Die-Cut Cardboard Boxes from the People's Republic of China, Malaysia, and the Republic of Türkiye, to this checklist.

PETITION REQUIREMENTS:

Does the Petition contain the following?

☒ a clear and detailed description of the merchandise to be investigated, including the appropriate Harmonized Tariff Schedule of the United States (HTSUS) subheadings (*see* Petition at Volume I at 10-20 and Exhibits I-1 and I-9 through I-14, First General Issues Supplement[5] at 2-7 and Exhibits I-Supp-2 through I-Supp-4, Second General Issues Supplement[6] at 1-16 and Exhibits I-Supp2-2

[3] *See Certain Corrugated Die-Cut Cardboard Boxes From China, Malaysia, and Turkey; Institution of Antidumping and Countervailing Duty Investigations and Scheduling of Preliminary Investigations*, 91 FR 58174 (September 14, 2026).
[4] *Id.*
[5] *See* Petitioners' Letter, "Petitioners' Response to the 1st Supplemental Questionnaire Regarding Common Issues and Injury Volume I of the Petition," dated September 21, 2026 (First General Issues Supplement).
[6] *See* Petitioners' Letter, "Petitioners' Response to the 2nd Supplemental Questionnaire Regarding Common Issues and Injury Volume I of the Petition," dated September 28, 2026 (Second General Issues Supplement).

through I-Supp2-4, and Third General Issues Supplement[7] at 1-5 and Exhibits I-Supp3-1 through I-Supp3-4).

☒ the name of each country in which the merchandise originates or from which the merchandise is exported (*see* Petition at Volume I at 20).

☒ the identity of each known exporter, foreign producer, and importer of the merchandise (*see* Petition at Volume I at 20 and 24 and Exhibits I-15 and I-16; *see also* First General Issues Supplement at 1-2 and Exhibit I-Supp-1).

☒ import volume and value information for the most recent two-year period (*see* Petition at Volume I at 22-23, and Exhibit I-1).

☒ a statement indicating that the Petition was filed simultaneously with the U.S. Department of Commerce (Commerce) and the ITC (*see* cover letter to the Petition at 1-2).

☒ an adequate summary of the proprietary data (*see* public versions of the Petition, First General Issues Supplement and Second General Issues Supplement).

☒ a statement regarding release under administrative protective order (*see* the cover letters to the Petition at 1-3, First General Issues Supplement at 1-2 and Second General Issues Supplement at 1-2).

☒ a certification of the facts contained in the Petition by an official of the petitioning firms and their legal representative (if applicable) (*see* attachments to the cover letters to the Petition, First General Issues Supplement, Second General Issues Supplement, Third General Issues Supplement, First Türkiye CVD Supplement,[8] Second Türkiye CVD Supplement Part I and Second Türkiye CVD Supplement Part II,[9] and Third Türkiye CVD Supplement).[10]

COUNTERVAILING DUTY ALLEGATIONS:

The proposed period of investigation (POI) is January 1, 2025, through December 31, 2025.

[7] *See* Petitioners' Letter, "Petitioners' Response to the 3rd Supplemental Questionnaire Regarding Common Issues and Injury Volume I of the Petition," dated October 6, 2026 (Third General Issues Supplement).
[8] *See* Petitioners' Letter, "Petitioner Response to the 1st Supplemental Questionnaire Regarding Türkiye Volume V of the Petition," dated September 18, 2026 (First Türkiye CVD Supplement).
[9] *See* Petitioners' Letters, "Petitioners' Response to the 2nd Supplemental Questionnaire Regarding Türkiye Vol. V of the Petition," dated September 21, 2026 (Second Türkiye CVD Supplement Part I), and "Petitioners' Part 2 of Response to the 2nd Supplemental Questionnaire Regarding Türkiye Vol. V of the Petition," dated September 22, 2026 (Second Türkiye CVD Supplement Part II).
[10] *See* Petitioners' Letter, "Petitioners' Response to the 3rd Supplemental Questionnaire Regarding the Republic of Türkiye Volume V of the Petition," dated September 24, 2026 (Third Türkiye CVD Supplement).

The petitioners filed the Petition on September 9, 2026. On September 15 and 16, 2026, Commerce sought clarification on certain subsidy issues in the Petition. The petitioners provided additional information in response to Commerce's questionnaires between September 18 and 24, 2026.

CONSULTATIONS:

Pursuant to section 702(b)(4)(A)(ii) of the Act, on September 9, 2026, we invited representatives of the Government of Türkiye (GOT) for consultations with respect to the CVD petition.[11] On September 10, 2026, we also invited representatives of the Government of Russia (GOR) to meet regarding a transnational subsidy allegation in the Petition.[12] On September 16, 2026, the GOT responded to our letter agreeing to have consultations[13] and the GOR responded to our letter agreeing to meet.[14] We met with the GOR regarding the transnational subsidy allegation on September, 23, 2026.[15] The GOR also filed written comments regarding the transnational subsidy program alleged in the Petition.[16] We held consultations with the GOT on September 25, 2026.[17] The GOT filed also filed comments regarding certain subsidy programs alleged in the Petition.[18]

COUNTERVAILING DUTY INVESTIGATION INITIATION STANDARD:

Section 702(b) of the Act states that petitioners must allege the elements necessary for the imposition of a CVD under section 701(a) of the Act; *i.e.*, the existence of countervailable subsidies and material injury, or threat of material injury, by reason of the subsidized imports. Section 702(b)(1) of the Act requires that these allegations be supported by information reasonably available to petitioners.

PROGRAMS ON WHICH COMMERCE IS INITIATING AN INVESTIGATION

Recommendation: For each of the following programs the petitioners alleged the elements of a subsidy, *i.e.*, financial contribution, benefit, and specificity (description and specific provisions summarized below). We find that the petitioners' allegations are supported by adequate and accurate information that was reasonably available to them. We recommend investigating the programs listed below based on the description and support provided from the petitioners.

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[11] *See* Commerce's Letter, "Invitation for Consultations to Discuss the Countervailing Duty Petition," dated September 9, 2026.
[12] *See* Commerce's Letter, "Alleged Transnational Subsidy Programs," dated September 10, 2026.
[13] *See* GOT's letter, "Invitation for Consultations to Discuss the Countervailing Duty Petition," dated September 16, 2026.
[14] *See* GOR's Letter, "Request for Meeting," dated September 16, 2026.
[15] *See* Memorandum, "Meeting with the Government of Russia Regarding Transnational Subsidy Allegation," dated September 28, 2026.
[16] *See* GOR's Letter, "Alleged Transnational Subsidy Programs," dated September 25, 2026.
[17] *See* Memorandum, "Consultations with the Government of Türkiye," dated September 28, 2026.
[18] *See* GOT's Letter, "Consultations Held on September 25, 2026," dated September 25, 2026.

Unless otherwise noted, we recommend initiating on these programs as alleged by petitioner. Any program below for which we recommend initiating on a different basis than that alleged by petitioner, we state our recommendation under each program.

A. Provision of Inputs and Services for Less Than Adequate Remuneration (LTAR)

Unless otherwise noted, for each of the LTAR programs listed below, the petitioners allege that (1) a financial contribution is conferred via the GOT's provision of goods or services, pursuant to section 771(5)(D)(iii) of the Act; (2) it is *de jure* specific under section 771(5A)(D)(i) of the Act because recipients are limited by law to certain enterprises or industries; (3) and it confers a benefit because goods or services are provided for LTAR under section 771(5)(E)(iv) of the Act and under 19 CFR 351.511(a)(1) and (2).

1. Provision of Land in Organized Industrial Zones (OIZs)

Information to support the petitioners' allegation regarding this program can be found in Petition at Volume V (pages 9-12 and Exhibits V-7, V-10, and V-11 through V-25), First Türkiye CVD Supplement (pages 17-23 and Exhibits V-Supp-6 and V-Supp-7), and Third Türkiye CVD Supplement (pages 1-4 and Exhibit V-Supp3-2). The petitioners allege that pursuant to Articles 4, 15, and 18 of Law No. 4562, treasury or other public land located within OIZ boundaries is either transferred free of charge in certain provinces or sold to OIZs at statutory fee-based values, after which the OIZs allocate the land to participants at cost. The petitioners provided information indicating that Turkish corrugated die-cut box producers may have benefitted from this program.

Recommendation: We recommend initiation based on financial contribution, specificity, and benefit as described above. With respect to specificity, we also recommend initiating based on the petitioners' allegation that the program is specific within the meaning of section 771(5A)(D)(iv) of the Act, as it is limited to companies that purchased land within OIZs.

2. Provision of Land Provided Under Law No. 4916

Information to support the petitioners' allegation regarding this program can be found in Petition at Volume V (pages 9-12 and Exhibits V-7, V-10, and V-11 through V-25), First Türkiye CVD Supplement (pages 17-23 and Exhibits V-Supp-6 and V-Supp-7), and Third Türkiye CVD Supplement (pages 1-4 and Exhibit V-Supp3-2). The petitioners allege that Article 3 of Law No. 4916 allows the GOT to provide "immovables" (*i.e.,* real property) that belong to the Treasury to certain entities, including private companies, at less than adequate renumeration for the purpose of developing industry. In addition, the petitioners explain that the GOT continued to administer the Law No. 4916 after its formal repeal in 2009, as shown by a 2013 Ministry of Finance communiqué granting additional time for investors to complete purchases originally made under the repealed provision. The petitioners also note that Commerce previously found this program to be countervailable.[19]

[19] *See* Petition at Volume V at 9; *see also* First Türkiye CVD Supplement at 18 (citing *Common Alloy Aluminum Sheet from the Republic of Turkey: Preliminary Affirmative Countervailing Duty Determination, Preliminary*

Recommendation: We recommend initiation based on financial contribution, specificity, and benefit as described above.

3. Provision of Utilities in OIZs: Electricity for LTAR

Information to support the petitioners' allegation regarding this program can be found in Petition at Volume V (pages 15-18 and Exhibits V-23, V-24, V-28, V-33, and V-34) and First Türkiye CVD Supplement (pages 25-30). The petitioners allege that the GOT, acting through OIZs, provides infrastructure with utilities at a reduced rate including utilities such as water, natural gas, and electricity. The petitioners also provided evidence that the Antalya OIZ, in which at least two known Turkish corrugated die-cut boxes producers are located, provides cheaper electricity to its participants than Türkiye's state-owned distribution utility, TEDAŞ, does. The petitioners also note that Commerce previously initiated on this program.[20]

Recommendation: We recommend initiation based on financial contribution, specificity, and benefit as described above. With respect to specificity, we also recommend initiating based on the petitioners' allegation that the program is specific within the meaning of section 771(5A)(D)(iv) of the Act, as it is limited to companies located in OIZs.

4. Provision of Utilities in OIZs: Natural Gas for LTAR

Information to support the petitioners' allegation regarding this program can be found in Petition at Volume V (pages 18-19 and Exhibits V-35 and V-36) and First Türkiye CVD Supplement (pages 25-30). The petitioners allege that the GOT, acting through OIZs, provides infrastructure with utilities at a reduced rate including utilities such as water, natural gas, and electricity. The petitioners provided evidence that the OIZs advertise cheaper utilities, including natural gas. The petitioners also note that Commerce previously initiated on this program.[21]

Recommendation: We recommend initiation based on financial contribution, specificity, and benefit as described above. With respect to specificity, we also recommend initiating based on the petitioners' allegation that the program is specific within the meaning of section 771(5A)(D)(iv) of the Act, as it is limited to companies located in OIZs.

5. Provision of Utilities in OIZs: Water for LTAR

Information to support the petitioners' allegation regarding this program can be found in Petition at Volume V (pages 20-21 and Exhibit V-28) and First Türkiye CVD Supplement (pages 25-30). The petitioners allege that the GOT, acting through OIZs, provides infrastructure with utilities at a reduced rate including utilities such as water, natural gas, and electricity. The petitioners

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Affirmative Determination of Critical Circumstances in Part, and Alignment of Final Determination with Final Antidumping Duty Determination, 85 FR 49629 (August 14, 2020) (*CAAS from Türkiye Prelim*), and accompanying Preliminary Decision Memorandum (PDM) at 24-25).

[20] *See* Petition at Volume V at 17 (citing Checklist, "Welded Stainless Line and Pressure Pipe from the Republic of Türkiye," dated August 4, 2026 (*Welded Stainless Pipe* Initiation Checklist), at 6-7).

[21] *Id*.

provided evidence that the OIZs advertise cheaper utilities, including water. The petitioners also note that Commerce previously initiated on this program.[22]

Recommendation: We recommend initiation based on financial contribution, specificity, and benefit as described above. With respect to specificity, we also recommend initiating based on the petitioners' allegation that the program is specific within the meaning of section 771(5A)(D)(iv) of the Act, as it is limited to companies located in OIZs.

6. Provision of Utilities in OIZs: Fiber-Optic, WIFI, and Cellular Telecommunications Infrastructure and Connection for LTAR

Information to support the petitioners' allegation regarding this program can be found in Petition at Volume V (pages 22-23 and Exhibits V-24 and V-25), First Türkiye CVD Supplement (pages 31-34 and Exhibit V-Supp-9), and Third Türkiye CVD Supplement (pages 5-7). The petitioners allege that the GOT, acting through OIZs, provides telecommunications to Turkish corrugated die-cut box producers for LTAR and that OIZs exercise exclusive statutory authority over the telecommunications infrastructure within their geographic boundaries. The petitioners stated that the costs of supplying, laying, and terminating the fiber optic cable and installing the active devices are made free of charge by the OIZ administration. In addition, the petitioners provided evidence that the Eskişehir OIZ advertises cheaper costs for fiber-optic, WIFI, and cellular telecommunications infrastructure and connection on its official website and that the GOT explains in its website that such low telecommunication costs are one of the advantages of OIZs.

Recommendation: We recommend initiation based on financial contribution, specificity, and benefit as described above. With respect to specificity, we also recommend initiating based on the petitioners' allegation that the program is specific within the meaning of sections 771(5A)(D)(iv) of the Act, as it is limited to companies located in OIZs.

7. Provision of Utilities in OIZs: Internet and Cellular Connectivity Services for LTAR

Information to support the petitioners' allegation regarding this program can be found in Petition at Volume V (pages 22-23 and Exhibits V-24 and V-25), First Türkiye CVD Supplement (pages 34-35 and Exhibits V-Supp-9 and V-Supp-10), and Third Türkiye CVD Supplement (pages 5-7). As described above, the petitioners allege that the GOT, acting through OIZs, provides telecommunications to Turkish corrugated die-cut boxes producers for LTAR and that OIZs exercise exclusive statutory authority over the telecommunications infrastructure within their geographic boundaries. Additionally, the petitioners allege that where an OIZ acts as the internet access provider within the zone, it sells internet, data-line, and related cellular connectivity services to participants over the infrastructure and that participants are not allowed to purchase those services from any other provider. The petitioners provided evidence that the Eskişehir OIZ has its exclusive access provider, Eskişehir Bilişim İletişim San. ve Tic. A.Ş., and purchasing internet service from anywhere else is not permitted. Further, the petitioners provided evidence that the Eskişehir OIZ advertises that this exclusive access provider's "tariff prices are quite cheap compared to other Internet Service providers serving in similar capacities."

[22] *Id.*

Recommendation: We recommend initiation based on financial contribution, specificity, and benefit as described above. With respect to specificity, we also recommend initiating based on the petitioners' allegation that the program is specific within the meaning of section 771(5A)(D)(iv) of the Act, as it is limited to companies located in OIZs.

8. Regional Investment Incentive Scheme (RIIS): Land Allocation

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume V (pages 60-61 and 63 and Exhibits V-63 and V-84) and First Türkiye CVD Supplement (pages 46- 48 and 52-53). The petitioners allege that the RIIS provides varying levels of support based on an investment's region, sector, and size to reduce regional economic disparities. To qualify, a company must obtain an incentive certificate by satisfying the applicable sectoral and regional criteria. Corrugated die-cut box production falls under "Manufacture of Paper and Paper Products," for which the minimum fixed investment is TRY 10 million in Regions 1 through 5 and TRY 500,000 in Region 6. Available incentives include customs duty exemptions, tax reductions, social security support, land allocation, interest support, and income tax withholding support. Under the land allocation component of RIIS, the petitioners allege that, under Article 16 of the applicable Decree and Article 3 of Law No. 4706, the GOT may allocate land to qualifying regional investments holding investment incentive certificates. The petitioners allege that Turkish corrugated die-cut box producers may have applied for or received land-allocation benefits under this program.

Recommendation: We recommend initiation based on financial contribution and benefit as described above. With respect to specificity, we also recommend initiating within the meaning of section 771(5A)(D)(iv) of the Act, as eligibility is limited by geographic region.

9. Large Scale Investment Incentive Scheme (LSIIS): Land Allocation

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume V (pages 64-67 and Exhibits V-9, V-84, V-90, and V-92), First Türkiye CVD Supplement (pages 55, 56, 59 and 60), and Third Türkiye CVD Supplement (pages 11-13). The petitioners allege that the LSIIS provides customs duty and Value-Added Tax (VAT) exemptions, tax reductions, social security support, land allocation, and income tax withholding support to investments in 12 qualifying categories. Although corrugated die-cut box and paper manufacturing are not expressly included among those categories, the petitioners allege that Turkish corrugated die-cut box producers may benefit through cross-owned upstream paper or chemical producers, whose subsidies may be attributed to the subject merchandise under 19 CFR 351.525(b)(6)(iv).

Under the land allocation component of LSIIS, the petitioners allege that, under Article 16 of Decree 2012/3305, qualifying companies holding an incentive certification under this scheme can be allocated land through this program. The petitioners provided information indicating that Turkish corrugated die-cut boxes producers may have benefitted from this program. The petitioners also note that Commerce previously initiated an investigation into LSIIS.[23]

[23] *See* First Türkiye Supplement at 55 (citing *Preliminary Decision Memorandum accompanying Aluminum*

Recommendation: We recommend initiation based on financial contribution, specificity, and benefit as described above. *See* sections B, C, and D for initiation recommendations regarding custom duty and VAT exemptions, tax reductions, social security support, and income programs.

We do not recommend initiation on VAT exemptions under this program. Commerce previously found that Turkish VAT programs do not confer a meaningful benefit and are not countervailable.[24] Specifically, in *CAAS from Türkiye*, Commerce determined that "VAT exemptions in Turkey do not provide a financial contribution (*i.e.*, Turkey maintains a 'normal' VAT system), because the exemptions have no effect on a company's total tax liabilities."[25] The petitioners have not demonstrated that Türkiye's VAT system is no longer "normal" such that we would have a basis to reconsider our prior determination that Turkish VAT programs are not countervailable.[26] By extension, we find that there is no basis upon which to initiate on any Turkish VAT refund or exemption programs at this time.

10. Strategic Investment Incentive Scheme (SIIS): Land Allocation

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume V (pages 68, 69, 71, and 72 and Exhibits V-23, V-41, V-84, and V-93) and First Türkiye CVD Supplement (pages 69-70 and Exhibits V-Supp-20).

The petitioners allege that the SIIS provides tax, custom duty, social security, land, and interest-related support for investments intended to reduce Türkiye's import dependence. To qualify, an investment must satisfy specified import-volume, import-value, domestic-value-added, and minimum-investment criteria. The petitioners allege that the corrugated die-cut box value chain may qualify because Türkiye is a substantial net importer of containerboard and other paper inputs used to produce corrugated die-cut boxes.

Under the land allocation component of SIIS, the petitioners state that, under Article 16 of Decree 2012/3305, land can be allocated for qualifying strategic investments to assist in reducing Türkiye's import dependence. The petitioners provided information indicating that Turkish corrugated die-cut boxes producers may have benefitted from this program. The petitioners also note that Commerce previously initiated an investigation into this program.[27]

Recommendation: We recommend initiation based on financial contribution and benefit as described above. With respect to specificity, the team recommends initiating within the meaning of sections 771(5A)(A) and (C) of the Act because the GOT seeks to replace imports with domestically-produced goods. *See* sections B, C, and D for initiation recommendations regarding tax, custom duty, social security, land, and interest-related support programs.

Extrusions from the Republic of Turkey, 89 FR 17399 (March 11, 2024) (*Aluminum Extrusions from Türkiye*), and accompanying PDM at 17).

[24] *See Common Alloy Aluminum Sheet from the Republic of Turkey: Final Affirmative Countervailing Duty Determination*, 86 FR 13315 (March 8, 2021) (*CAAS from Türkiye Final*), and accompanying Issues and Decision Memorandum (IDM) at 15.

[25] *See CAAS from Türkiye Final* IDM at 15.

[26] *See* First Türkiye CVD Supplement at 55.

[27] *Id.* at 69 (citing *CAAS from Türkiye Prelim* PDM at 26).

11. Project-based Investment Incentive Scheme (PIIS): Land Allocation

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume V (pages 75-76 and 82) and First Türkiye CVD Supplement (pages 75-76, 87-88, and Exhibits V-Supp-19 and V-Supp-20). The petitioners allege that the Project-Based Investment Incentive Scheme (PIIS) provides tax, duty, social security, financing, wage, energy, infrastructure, capital, cash-back, and land-allocation support for high-value-added and R&D-intensive projects with minimum fixed investments of TRY 500 million. The petitioners allege that large Turkish corrugated die-cut box producers may qualify because their integrated paper and converting operations are sufficiently large to exceed the investment threshold and because corrugated die-cut box manufacturing involves energy-intensive corrugating and drying processes.

Under the land allocation component of PIIS, the petitioners allege that, under Article 80(1)(ç) of Law No. 6745, the GOT provides qualifying projects free use of Turkish Treasury-owned land for up to 49 years. The petitioners also note that Commerce previously initiated an investigation into the project-based investment incentive program, but not specifically the land allocation component of PIIS.[28]

Recommendation: We recommend initiation based on financial contribution, benefit, and specificity as described above. *See* sections B, C, and D for initiation recommendations regarding tax, duty, social security, financing, wage, energy, infrastructure, capital and cash-back programs.

B. <u>Tax Programs</u>

Unless otherwise noted, for each of the tax programs listed below, the petitioners allege that (1) it provides a financial contribution in the form of revenue forgone, pursuant to section 771(5)(D)(ii) of the Act; (2) it is *de jure* specific under section 771(5A)(D)(i) of the Act because recipients are limited by law to certain enterprises or industries; (3) and it confers the benefit in the amount of revenue forgone under 19 CFR 351.509(a)(1) for direct taxes and 19 CFR 351.510(a)(1) for indirect taxes and import charges.

1. Exemption from Property Tax in OIZs

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume V (pages 7-9 and Exhibits V-4 through V-9). The petitioners state that, under Property Tax Law No. 1319, buildings within Organized Industrial Zones, Free Zones, or Technology Development Zones are exempt from property tax. The petitioners state that Turkish corrugated die-cut box producers benefit from this tax exemption program as a number of them are located within these zones. The petitioners also note that Commerce previously found this program to be countervailable.[29]

[28] *Id.* at 87 (citing *CAAS from Türkiye Prelim* PDM at 26).
[29] *See* Petition at Volume V at 7-9 (citing *CAAS from Türkiye Final* IDM at 12).

Recommendation: We recommend initiation based on financial contribution and benefit as described above. With respect to specificity, we also recommend initiating based on the petitioners' allegation that the program is specific within the meaning of section 771(5A)(D)(iv) of the Act, as the exemption from property tax is contingent on geographical location.

2. Exemptions from Land Acquisition Taxes and Transaction Fees in OIZs

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume V (pages 12-14 and Exhibits V-4, V-9, V-23, V-26 through V-32, and V-112), First Türkiye CVD Supplement (pages 24-25), and Third Türkiye CVD Supplement (pages 4-5 and Exhibit V-Supp3-3). The petitioners allege that companies in OIZs are exempt from a standard 20 percent VAT on the purchase of land, buildings, and infrastructure. They also allege that companies in OIZs are exempt from transaction fees such as land registry fees, "land cadastre" fees, parcel application service fees. The petitioners note that Turkish corrugated die-cut box producers such as Ankutsan and Matbaacılık Kutu ve Koli Üretim A.Ş. occupy and operate plants in OIZs; therefore, Turkish corrugated-die cut box producers may have benefitted from this program.

Recommendation: We recommend initiation based on financial contribution, specificity, and benefit as described above. With respect to specificity, we also recommend initiating based on the petitioners' allegation that the program is specific within the meaning of section 771(5A)(D)(iv) of the Act, as it is limited to companies located in OIZs.

As noted above, we do not recommend initiation on VAT exemptions under this program. Commerce previously found that Turkish VAT programs do not confer a meaningful benefit and are not countervailable.[30] The petitioners have not demonstrated that Türkiye's VAT system is no longer "normal" such that we would have a basis to reconsider our prior determination that Turkish VAT programs are not countervailable.[31] By extension, we find that there is no basis upon which to initiate on any Turkish VAT refund or exemption programs at this time.

3. Utilities in OIZs: Wastewater Treatment Fee Exemption

Information to support the petitioners' allegation regarding this program can be found in Petition at Volume V (pages 21-22 and Exhibit V-24), First Türkiye CVD Supplement (pages 25-31), and Third Türkiye CVD Supplement (pages 7-8). The petitioners allege that the GOT, acting through OIZs, provides infrastructure with utilities at a reduced rate including utilities such as water, natural gas, and electricity. The petitioners provided evidence that municipalities may not collect a wastewater fee in OIZs that operate their own wastewater treatment facilities.

Recommendation: We recommend initiation based on financial contribution, specificity, and benefit as described above. With respect to specificity, we also recommend initiating based on the petitioners' allegation that the program is specific within the meaning of section 771(5A)(D)(iv) of the Act, as it is limited to companies located in OIZs.

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[30] *See CAAS from Türkiye Final* IDM at 15.
[31] *See* First Türkiye CVD Supplement at 24-25.

4. Deductions from Taxable Income for Export Revenue

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume V (pages 24-25 and Exhibits V-4, V-23, V-37, and V-38). The petitioners state that under Article 40 of the Income Tax Law 193, as amended by Law 4108, Turkish companies can receive tax deductions from gross income accrued from exporting, construction, maintenance, assembly, and overseas transportation activities. The petitioners also state that Turkish corrugated die-cut box producers are significant exporters and, thus, could be eligible for or used this program. The petitioners also note that Commerce previously initiated on this program.[32]

Recommendation: We recommend initiation based on financial contribution and benefit as described above. With respect to specificity, we recommend initiating based on the allegation that the program is limited by law to export earnings, consistent with sections 771(5A)(A) and (B) of the Act.

5. Banking and Insurance Transaction Tax (BITT): Exemption of Exchange Tax for Foreign Exchange Transactions

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume V (pages 25-27 and Exhibits V-10, V-23, V-37, and V-39). The petitioners allege that the GOT provides the exemption of exchange taxes for certain foreign exchange transactions. The petitioners note that the Presidential Decree No. 1106 increased the BITT rate to 0.1 percent on foreign exchange transactions except for certain transactions, which was then amended to include industrial sales in the Presidential Decree No. 1149. The petitioners state that the GOT increased the BITT rate for foreign exchange transactions to 0.2 percent on December 7, 2019, and that the Presidential Decree No. 1149 appears to have been extended in May 2020. The program, as alleged, exempts exporters who are members of exporter's unions from paying exchange taxes for certain foreign exchange transactions. The petitioners provided information indicating that corrugated die-cut box producers engaged in exportation may have benefitted from this program. The petitioners also note that Commerce previously found this program to be countervailable.[33]

Recommendation: We recommend initiation based on financial contribution and benefit as described above. With respect to specificity, we recommend initiating on this program as export contingent within the meaning of sections 771(5A)(A) and (B) of the Act.

6. BITT: Tax Exemption for Export Loans

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume V (pages 27-28 and Exhibits V-23 and V-40). The petitioners allege that the GOT normally applies a five percent BITT to interest accrued on export loans. The program, as alleged, exempts exporters who are members of exporter's unions from paying the BITT on their export loans pursuant to Article 4 of the Communiqué No. 2017/4. The petitioners provided

[32] *Id.* at 25 (citing *Welded Stainless Pipe* Initiation Checklist at 8).
[33] *Id.* at 26 (citing *e.g.*, *CAAS from Türkiye Final* IDM at 14).

information indicating that corrugated die-cut box producers engaged in exportation may have benefitted from this program. The petitioners also note that Commerce recently initiated on this program.[34]

Recommendation: We recommend initiation based on financial contribution and benefit as described above. With respect to specificity, we recommend initiating on this program as export contingent within the meaning of sections 771(5A)(A) and (B) of the Act.

7. Inward Processing Certificates (Excluding Aspects Regarding "D-1" Certificates)

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume V (pages 28-30 and Exhibits V-23, V-37, V-41, and V-99) and First Türkiye CVD Supplement (page 16 and Exhibit V-Supp-5). The petitioners state that pursuant to the Decree on Inward Processing Regime No. 2005/8391, companies holding D-3 inward processing certificates may be exempt from customs duties and VAT on raw materials and intermediate goods used to produce goods sold in the domestic market. The petitioners provided information indicating that Turkish corrugated die-cut box producers may have benefitted from this program. The petitioners also note that Commerce previously found this program to be countervailable.[35]

Recommendation: We recommend initiation based on financial contribution as described above. With respect to specificity, we recommend initiating based on the petitioners' allegation that the program is specific within the meaning of sections 771(5A)(A) and (B) of the Act because the program eligibility, which is required to obtain a D-3 inward certificate, is contingent on export activities. Additionally, with respect to benefit, we recommend initiation on the basis that the exemption confers a benefit equal to the amount of the import duties exempted on inputs used in the production of domestically sold goods pursuant to 19 CFR 351.510(a).

We do not recommend initiation on VAT exemption under this program. Commerce previously found that Turkish VAT programs do not confer a meaningful benefit and are not countervailable.[36] The petitioners have not demonstrated that Türkiye's VAT system is no longer "normal" such that we would have a basis to reconsider our prior determination that Turkish VAT programs are not countervailable.[37] By extension, we find that there is no basis upon which to initiate on any Turkish VAT refund or exemption programs at this time.

8. Special Consumption Tax Refund

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume V (pages 30-32 and Exhibits V-10 and V-42 through V-47). The petitioners allege that under Special Consumption Tax Law No. 4760, the Turkish government applies

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[34] *Id*. at 28 (citing *Welded Stainless Pipe* Initiation Checklist at 9-10).
[35] *Id.* (citing *e.g.*, *Large Diameter Welded Pipe from the Republic of Turkey: Preliminary Affirmative Countervailing Duty Determination and Alignment of Final Determination with Final Antidumping Duty Determination*, 83 FR 30697 (June 29, 2018) (*LDWP from Türkiye Prelim*), and accompanying PDM at 19-21, unchanged in *Large Diameter Welded Pipe from the Republic of Turkey: Final Affirmative Countervailing Duty Determination*, 84 FR 6367 (February 27, 2019) (*LDWP from Türkiye Final*), and accompanying IDM at 5).
[36] *See CAAS from Türkiye Final* IDM at 15.
[37] *See* Petition at Volume V at 28-29; *see also* First Türkiye CVD Supplement ay 13-17.

elevated special consumption tax rates to certain hazardous chemical goods listed in List (I), Schedule (B), but manufacturers holding an Industrial Registry Certificate may receive a refund of the tax if the taxed good is consumed within 12 months to produce a good not covered by List (I). The petitioners provided information indicating that Turkish corrugated die-cut box producers hold the Industrial Registry Certificate and may have benefitted from this program. The petitioners also note that Commerce previously found this program to be countervailable.[38]

Recommendation: We recommend initiation based on financial contribution, specificity, and benefit as described above.

9. General Investment Incentive Scheme (GIIS): Customs Duty Exemption on Imported Machinery and Equipment

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume V (pages 58-59 and Exhibits V-84, V-86, and V-95) and First Türkiye CVD Supplement (pages 44-45 and Exhibit V-Supp-18). The petitioners allege that GIIS provides customs duty and VAT exemptions, as well as income tax withholding support in Region 6, to investments meeting specified minimum-capacity and fixed-investment thresholds. The petitioners allege that Turkish corrugated die-cut box producers that installed or replaced converting equipment during the AUL may qualify because a single corrugator line exceeds the applicable investment threshold.

The petitioners allege that GIIS certificate holders receive customs duty exemptions on imported machinery and equipment. Because a single corrugator line exceeds the TRY 1 million investment threshold, the petitioners allege that Turkish corrugated die-cut box producers that established operations or purchased new equipment during the AUL likely benefited from this program. The petitioners also note that Commerce previously found this program to be countervailable.[39]

Recommendation: We recommend initiation based on financial contribution as described above. With respect to specificity, we also recommend initiating on the program as regionally specific under section 771(5A)(D)(iv) of the Act, because certain benefits are reserved for investments in designated regions. Additionally, with respect to benefit, consistent with the petitioners' allegation, we recommend initiating under 19 CFR 351.510(a)(1) as exemption confers a benefit equal to the amount of the customs duties the firms would have otherwise paid in the absence of the program and is non-recurring and allocable over AUL under 19 CFR 351.524(b).

We do not recommend initiation on VAT exemption under this program. As noted above, Commerce previously found that Turkish VAT programs do not confer a meaningful benefit and are not countervailable.[40] The petitioners have not demonstrated that Türkiye's VAT system is no longer "normal" such that we would have a basis to reconsider our prior determination that

[38] *See* First Türkiye CVD Supplement at 31 (citing *e.g., CAAS from Türkiye Final* IDM at 14).
[39] *Id*. at 44-45 (citing *Certain Steel Nails from the Republic of Turkey: Final Affirmative Countervailing Duty Determination,* 87 FR 51339 (August 22, 2022) (*Steel Nails from Türkiye Final*), and accompanying IDM at 6 and *Aluminum Extrusions from Türkiye* PDM at 17).
[40] *See CAAS from Türkiye Final* IDM at 15.

Turkish VAT programs are not countervailable.[41] By extension, we find that there is no basis upon which to initiate on any Turkish VAT refund or exemption programs at this time.

10. GIIS: Income Tax Withholding Support

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume V (pages 58 and 59 and Exhibits V-84, V-85, and V-87 through V-89); First Türkiye CVD Supplement (pages 44 and 46); and Third Türkiye CVD Supplement (page 10). The petitioners allege that the GIIS supports investments meeting specified minimum-capacity and fixed-investment thresholds and that the minimum fixed investment is TRY 1 million in Regions 1 and 2 and TRY 500,000 in Regions 3 through 6. The petitioners further allege that the income tax withholding component of GIIS is available only to GIIS certificate holders located in Region 6. The petitioners further allege that GIIS certificate holders located in Region 6 may receive income tax withholding support and identify two corrugated die-cut box producers, Yeşil Ambalaj A.Ş. and Zirve Ambalaj Poşet, that are located in designated areas of Region 6.

Recommendation: We recommend initiation based on financial contribution and benefit as described above. With respect to specificity, we recommend initiating under section 771(5A)(D)(iv) of the Act because eligibility is limited to firms making minimum fixed investments in Region 6.

11. RIIS: Customs Duty Exemptions

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume V (pages 60-61) and First Türkiye CVD Supplement (pages 46-49). The petitioners state that RIIS provides several incentives that include customs duties and VAT exemptions. The petitioners allege that RIIS provides customs duty exemptions to investments meeting minimum investment amount or capacity requirement for the relevant sector and region and that for the manufacture of paper and paper products, the minimum fixed investment is TRY 10 million in Regions 1 through 5 and TRY 500,000 in Region 6. The petitioners further state that the exempted customs duties remain payable to the GOT, with interest, if the recipient fails the final onsite inspection. If the GOT determines that the investment requirements have been satisfied, it issues a completion visa and permanently forgives the customs duties. The petitioners state that Turkish corrugated die-cut box production is geographically dispersed across the designated regions and that most corrugated die-cut box producers are located in OIZs. The petitioners also note that Commerce previously found this program to be countervailable.[42]

Recommendation: We recommend initiation based on financial contribution as described above. For specificity, we recommend initiating within the meaning of section 771(5A)(D)(iv) of the Act because eligibility is limited to firms making minimum investments in certain geographic regions. Additionally, for benefit, we recommend initiating within the meaning of 19 CFR 351.505(e)(1) and (2) because the benefit is conferred as a contingent-liability interest-free loan.

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[41] *See* Petition at Volume V at 58; *see also* First Türkiye CVD Supplement ay 13-17.
[42] *See* Petition at Volume V at 48 (citing *CAAS from Türkiye Prelim* PDM at 17-18).

We do not recommend initiation on VAT exemptions. As noted above, Commerce previously found that Turkish VAT programs do not confer a meaningful benefit and are not countervailable.[43] The petitioners have not demonstrated that Türkiye's VAT system is no longer "normal" such that we would have a basis to reconsider our prior determination that Turkish VAT programs are not countervailable.[44] By extension, we find that there is no basis upon which to initiate on any Turkish VAT refund or exemption programs at this time.

12. RIIS: Corporate Tax Reductions

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume V (page 61-62 and Exhibits V-63 and V-84) and First Türkiye CVD Supplement (pages 49-50). The petitioners allege that, under Article 15 of the applicable Decree, the GOT reduces income or corporate income tax rates for investments qualifying under regional investment certificates, with the reduction varying by region and type of investment. The petitioners further allege that, in Region 6, qualifying investments that create additional employment may receive a cancellation of income tax calculated on the minimum-wage portion of employees' wages for up to 10 years. The petitioners also note that Commerce previously found this program to be countervailable.[45]

Recommendation: We recommend initiation based on financial contribution and benefit as described above. With respect to specificity, we recommend initiating within the meaning of section 771(5A)(D)(iv) of the Act because eligibility is limited to firms making minimum investments in certain geographic regions.

13. RIIS: Social Security Premium Support

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume V (page 62 and Exhibits, V-23, V-63 and V-84) and First Türkiye CVD Supplement (pages 50-52). The petitioners allege that, under Articles 12 and 13 the Ministry uses its budget to pay or compensate the portion of a qualifying employer's social security premium corresponding to the minimum wage that would otherwise be payable to the Social Security Institution. Thus, the support relieves qualifying employers of a portion of their social-security-premium liability. The duration and amount of support vary by region, ranging from two years and 10 percent of the fixed investment amount in Region 1 to 10 years in Region 6. The petitioners allege that Turkish corrugated die-cut box producers may have applied for or received benefits under this program. The petitioners also note that Commerce previously initiated on this program.[46]

Recommendation: We recommend initiation based on financial contribution and benefit as described above. With respect to specificity, we also recommend initiating based on the petitioners' allegation that the program is limited to firms making minimum investments in certain regions, consistent with sections 771(5A)(D)(iv) of the Act.

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[43] *See CAAS from Türkiye Final* IDM at 15.
[44] *See* First Türkiye CVD Supplement at 13-17 and 48.
[45] *Id.* at 51 (citing *CAAS from Türkiye Prelim* PDM at 17 and 19).
[46] *Id.* at 50 (citing, *e.g.*, *CAAS from Türkiye Prelim* PDM at 19 and 26).

14. LSIIS: Customs Duties

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume V (pages 64 and 65 and Exhibits V-9, V-84, V-90, and V-92), First Türkiye CVD Supplement (pages 55-57), and Third Türkiye CVD Supplement (pages 11-13). The petitioners state that, under Article 9 of Decree 2012/3305, qualifying companies are exempted from paying customs duties on various goods, including certain used or renewed machinery and equipment. The petitioners provided information indicating that Turkish corrugated die-cut boxes producers may have benefitted from this program. The petitioners also note that Commerce previously initiated an investigation into the LSIIS.[47]

Recommendation: We recommend initiation based on financial contribution and specificity as described above. With respect to benefit, we recommend initiating pursuant to 19 CFR 351.510(a)(1) because the benefit is equal to the amount of unpaid customs duties.

15. LSIIS: Tax Reductions

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume V (pages 64 through 66 and Exhibits V-9, V-84, V-90, and V-92) First Türkiye CVD Supplement (pages 55 through 58 and Exhibit V-Supp-20), and Third Türkiye CVD Supplement (pages 11 through 13). The petitioners state that, under Article 15 of Decree 2012/3305, investments with a large-scale certification are eligible for tax reduction benefits. The petitioners provided information indicating that Turkish corrugated die-cut boxes producers may have benefitted from this program. The petitioners also note that Commerce previously initiated an investigation into the LSIIS.[48]

Recommendation: We recommend initiation based on financial contribution, specificity, and benefit as described above.

16. LSIIS: Social Security Incentives

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume V (pages 64 through 66 Exhibits V-9, V-84, V-90, and V-92) and First Türkiye CVD Supplement (pages 55, 56, 58 and 59 and Exhibit V-Supp-20), and Third Türkiye CVD Supplement (pages 11-13). The petitioners state that, under Articles 12 and 13 of Decree 2012/3305, investments with a large-scale certification are eligible for social security premium support provided to the recipient in the form of income tax incentives in Region 6. The petitioners provided information indicating that Turkish corrugated die-cut boxes producers may have benefitted from this program. The petitioners also note that Commerce previously initiated an investigation into the LSIIS.[49]

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[47] *Id.* at 56 (citing *CAAS from Türkiye* Initiation Checklist at 14-15).
[48] *Id.* at 57.
[49] *Id.* at 58.

Recommendation: We recommend initiation based on financial contribution, specificity, and benefit as described above. In addition, we also recommend initiating specificity under 771(5A)(D)(iv) because it is limited to enterprises located in designated geographical regions.

17. LSIIS: Income Tax Withholding

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume V (pages 64, 65, 67, and 68 and Exhibits V-9, V-84, V-90, and V-92) and First Türkiye CVD Supplement (pages 55, 56, 61, and 62 and Exhibit V-Supp-20). The petitioners allege that, under Article 14 of Decree 2012/3305, qualifying companies holding an incentive certification under this scheme can receive income tax withholding in Region 6 through this program. The petitioners provided information indicating that Turkish corrugated die-cut boxes producers may have benefitted from this program. The petitioners note Commerce previously initiated an investigation into the LSIIS.[50]

Recommendation: We recommend initiation based on financial contribution, specificity, and benefit as described above. In addition, we also recommend initiating on specificity under 771(5A)(D)(iv) because it is limited to enterprises located in designated geographical regions.

18. SIIS: Customs Duty Exemption

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume V (pages 68-70 and Exhibits V-23, V-41, V-84, and V-93), First Türkiye CVD Supplement (pages 63- 66 and Exhibits V-20), and Third Türkiye CVD Supplement (pages 11-13). The petitioners state that, under Article 9 of Decree 2012/3305, qualifying producers of strategic goods are exempted from paying customs duties on various goods, including certain used or renewed machinery and equipment to assist in reducing Türkiye's import dependence. The petitioners provided information indicating that Turkish corrugated die-cut boxes producers may have benefitted from this program. The petitioners also note that Commerce previously initiated an investigation into this program.[51]

Recommendation: We recommend initiation based on financial contribution as described above. With respect to specificity, we recommend initiating within the meaning of sections 771(5A)(A) and (C) of the Act because the program seeks to replace imports with domestically produced goods. With respect to benefit, the program confers a benefit as a contingent-liability interest-free loan pursuant 19 CFR 351.505(e)(1) because import duties remain payable to the GOT, with interest, if the exempted company fails its final onsite inspection.

19. SIIS: Tax Deductions

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume V (pages 68-71 and Exhibits V-23, V-41, V-84, and V-93) and First Türkiye CVD Supplement (pages 63, 64, 66 and 67 and Exhibits V-Supp-20). The petitioners state, under Article 15(3) of Decree 2012/3305, qualifying producers of strategic investments are

[50] *Id.* at 61.
[51] *Id.* at 65 (citing *CAAS from Türkiye Prelim* PDM at 26).

eligible for tax discounts of up to 90 percent to assist in reducing Turkey's import dependence. The petitioners provided information indicating that Turkish corrugated die-cut boxes producers may have benefitted from this program. The petitioners also note that Commerce previously initiated an investigation into this program.[52]

Recommendation: We recommend initiation based on financial contribution and benefit as described above. With respect to specificity, we recommend initiating within the meaning of sections 771(5A)(A) and (C) of the Act because the program seeks to replace imports with domestically-produced goods.

20. SIIS: Social Security Premium Support

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume V (pages 68-70 and Exhibits V-23, V-41, V-84, and V-93) and First Türkiye CVD Supplement (pages 63, 64, 67 and 68 and Exhibits V-Supp-20). The petitioners state that under Articles 12 and 13 of Decree 2012/3305, an employer's social security premium contribution shall be limited to certain amounts for qualifying producers of strategic goods to assist in reducing Turkey's import dependence. To qualify as a strategic investment, the project must meet requirements concerning its size, the product's import dependence, and the value added by the investment. For strategic investments in Regions 1 through 5, the support is capped at 15 percent of the fixed investment amount; additional support is available in Region 6. The petitioners provided information indicating that Turkish corrugated die-cut boxes producers may have benefitted from this program. The petitioners also note that Commerce previously initiated an investigation into this program.[53]

Recommendation: We recommend initiation based on financial contribution and benefit as described above. With respect to specificity, we recommend initiating within the meaning of sections 771(5A)(A) and (C) of the Act because the program seeks to replace imports with domestically-produced goods.

21. SIIS: Income tax withholding support

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume V (pages 68, 69, 73, and 74 and Exhibits V-23, V-41, V-84, and V-93) and First Türkiye CVD Supplement (pages 63, 64, 73, and 74 and Exhibit V-20). The petitioners state that, under Decree 2012/3305, investments meeting the strategic investment criteria in Article 8 may qualify for an investment certificate and the incentives listed in Article 4(5)(a)-(g), including income tax withholding. Those criteria concern the size of the investment, the product's import dependence, and the value added by the investment. Income tax withholding support is available for qualifying investments in Region 6. The petitioners provided information indicating that Turkish corrugated die-cut boxes producers may have benefitted from this program. The petitioners also note that Commerce previously initiated an investigation into this program.[54]

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[52] *Id.* at 66 (citing *CAAS from Türkiye Prelim* PDM at 26).
[53] *Id.* at 67 (citing *CAAS from Türkiye Prelim* PDM at 26).
[54] *Id.* at 73 and Exhibit V-Supp-20 (citing *CAAS from Türkiye* Initiation Checklist at 15).

Recommendation: We recommend initiation based on financial contribution and benefit as described above. With respect to specificity, we recommend initiating within the meaning of sections 771(5A)(A) and (C) of the Act because the program seeks to replace imports with domestically-produced goods.

22. PIIS: Customs Duty Exemption

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume V (pages 75-77 and Exhibits V-9, V-37, V-94, and V-96) and First Türkiye CVD Supplement (pages 75-76, 78 and 79 and Exhibit V-Supp-19). The petitioners state that project-based investments that are consistent with the GOT's national development plans and annual programs and meet the TRY 500 million minimum fixed-investment threshold, Article 80(1)(c) of Law No. 6745 provides customs duty exemptions. The petitioners provided information indicating that Turkish corrugated die-cut boxes producers may have benefitted from this program. The petitioners also note that Commerce previously initiated an investigation into this program. [55]

Recommendation: We recommend initiation based on financial contribution and specificity as described above. With respect to benefit, the program confers a benefit as a contingent-liability interest-free loan pursuant 19 CFR 351.505(e)(1), while the customs duties remain conditionally payable. Once the GOT releases that obligation, the unpaid duties are treated as a grant under 19 CFR 351.505(e)(2).

23. PIIS: Tax Deductions

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume V (pages 75 and 77 and Exhibits V-9, V-37, V-94, and V-96) and First Türkiye CVD Supplement (pages 75-76, 79 and 80 and Exhibit V-Supp-19). The petitioners state that for project-based investments that are consistent with the GOT's national development plans and annual programs and meet the TRY 500 million minimum fixed-investment threshold, Article 80(1)(a) of the Law on Supporting Investments on Project Basis and Amending Certain Laws and Decree Laws (Law No. 6745) provides a corporate tax exemption up to 100 percent and investment support of up to 200 percent or tax exemption for profits in the first ten years. The petitioners provided information indicating that Turkish corrugated die-cut boxes producers may have benefitted from this program. The petitioners also note that Commerce previously initiated an investigation into this program [56]

Recommendation: We recommend initiation based on financial contribution, specificity, and benefit as described above.

24. PIIS: Social Security Premium Support

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume V (pages 75 and 78 and Exhibits V-9, V-37, V-94, and V-96) and First

[55] *Id.* at 78 (citing *CAAS from Türkiye Prelim* PDM at 26).
[56] *Id.* at 79 (citing *CAAS from Türkiye Prelim* PDM at 26).

Türkiye CVD Supplement (pages 75, 76, 80 and 81 and Exhibit V-Supp-19). The petitioners state that, for qualifying project-based investments, that are consistent with the GOT's national development plans and annual programs and meet the TRY 500 million minimum fixed-investment threshold, Articles 80(1)(d) and (e) of Law No. 6745 provides for the employer's share of social security insurance premiums for up to 10 years, reducing the premium contributions the company otherwise would be required to pay. The petitioners provided information indicating that Turkish corrugated die-cut boxes producers may have benefitted from this program. The petitioners also note that Commerce previously countervailed an investigation into this program.[57]

Recommendation: We recommend initiation based on financial contribution, specificity, and benefit as described above.

25. PIIS: Income Tax Withholding Support

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume V (pages 75-76, 78-79, and Exhibits V-94 and V-96) and First Türkiye CVD Supplement (pages 75-76, 82-83, and Exhibit V-Supp-20). The petitioners state that the Project-Based Investment Incentive Scheme provides several incentives to qualifying projects, including income tax withholding support. Article 80 of Law No. 6745/2016 sets forth the criteria for receiving benefits under the program. The petitioners allege that certain Turkish corrugated die-cut box producers may have applied for or received income tax withholding benefits under this program. The petitioners also note that Commerce previously found this program to be countervailable.[58]

Recommendation: We recommend initiation based on financial contribution, specificity, and benefit as described above.

26. PIIS: Facilitation of Authorization, Permit, and License Procedures

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume V (page 84) and First Türkiye CVD Supplement (pages 90-91) and Exhibit V-Supp-20). The petitioners state that the project-based investment incentive scheme provides several incentives, including the facilitation of authorization, permit, and license procedures, and that Article 80 of Law No. 6745/2016 establishes the criteria for receiving benefits under the program. The petitioners allege that certain Turkish corrugated die-cut box producers may have applied for or received this assistance. The petitioners also note that Commerce has previously found this program to be countervailable.[59]

Recommendation: We recommend initiation based on financial contribution and specificity as described above. With respect to benefit, we recommend initiation under 19 CFR 351.510(a)(1)

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[57] *Id.* at 80 (citing, *e.g.*, *Certain Brake Drums from the Republic of Türkiye: Final Affirmative Countervailing Duty Determination*, 90 FR 26008 (June 18, 2025) (*Brake Drums from Türkiye Final*), and accompanying IDM at 8).
[58] *Id.* at 82 (citing, *e.g.*, *Brake Drums Türkiye Final* IDM at 8).
[59] *Id.* at 90 (citing, *e.g., Brake Drums Türkiye Final* IDM at 8).

because it confers a benefit in the amount of revenue foregone through the facilitation of authorization, permit, and license procedures.

27. Incentives Under Turkey's R&D Law: Corporate Income Tax Deductions

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume V (pages 54-56 and Exhibits V-9, V-23, V-82, and V-83). The petitioners allege that, under Law No. 5746, the GOT provides qualifying companies with full deductibility of R&D and design expenditures from the corporate tax base, including raw material, personnel, general, and depreciation expenses. To qualify, an R&D center must employ at least 50 full-time personnel, or 15 if granted an exemption, and a design center must employ at least 10 full-time personnel, or five if granted an exemption. The activities must be conducted in Türkiye, and the center must be organized as a separate unit within a single campus or physical space. The petitioners allege that Ankutsan, a Turkish corrugated die-cut boxes producer with more than 1,000 employees, may qualify because its Ministry-approved R&D center was established in 2017. The petitioners also note that Commerce has previously initiated on this program.[60]

Recommendation: We recommend initiation based on financial contribution, specificity, and benefit as described above.

28. Incentives Under Turkey's R&D Law: Income Tax Withholding Exemptions

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume V (pages 54-56 and Exhibits V-9, V-23, V-82, and V-83). The petitioners allege that, under Law No. 5746, the GOT provides income tax withholding exemptions equal to 80, 90, or 95 percent of the wages of qualifying R&D, design, and support personnel, depending on their educational qualifications. To qualify, an R&D center must employ at least 50 full-time personnel, or 15 if granted an exemption, and a design center must employ at least 10 full-time personnel, or five if granted an exemption. The activities must be conducted in Türkiye, and the center must be organized as a separate unit within a single campus or physical space. The petitioners allege that Ankutsan, a Turkish corrugated die-cut boxes producer with more than 1,000 employees, may qualify because its Ministry-approved R&D center was established in 2017. The petitioners also note that Commerce has previously initiated on this program.[61]

Recommendation: We recommend initiation based on financial contribution, specificity, and benefit as described above.

29. Incentives Under Turkey's R&D Law: Employer Social Security Premium Support

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume V (pages 54-56 and Exhibits V-9, V-23, V-82, and V-83). The petitioners allege that, under Law No. 5746, the GOT covers one-half of the employer's share of social security premiums for qualifying R&D personnel. To qualify, an R&D center must employ at least 50 full-time personnel, or 15 if granted an exemption, and a design center must employ at

[60] *See* Petition Volume V at 56 and Exhibit V-23 (citing *Welded Stainless Pipe* Initiation Checklist at 15-16).
[61] *Id.*

least 10 full-time personnel, or five if granted an exemption. The activities must be conducted in Türkiye, and the center must be organized as a separate unit within a single campus or physical space. The petitioners allege that Ankutsan, a Turkish corrugated die-cut boxes producer with more than 1,000 employees, may qualify because its Ministry-approved R&D center was established in 2017. The petitioners also note that Commerce has previously initiated on this program.[62]

Recommendation: We recommend initiation based on financial contribution, specificity, and benefit as described above.

30. Incentives Under Turkey's R&D Law: Stamp Tax Exemption

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume V (pages 54-56 and Exhibits V-9, V-23, V-82, and V-83). The petitioners allege that, under Law No. 5746, the GOT provides a stamp tax exemption for documents and agreements executed in connection with R&D, innovation, and design activities. To qualify, an R&D center must employ at least 50 full-time personnel, or 15 if granted an exemption, and a design center must employ at least 10 full-time personnel, or five if granted an exemption. The activities must be conducted in Türkiye, and the center must be organized as a separate unit within a single campus or physical space. The petitioners allege that Ankutsan, a Turkish corrugated die-cut boxes producer with more than 1,000 employees, may qualify because its Ministry-approved R&D center was established in 2017. The petitioners also note that Commerce has previously initiated on this program.[63]

Recommendation: We recommend initiation based on financial contribution, specificity, and benefit as described above.

31. Incentives Under Turkey's R&D Law: Customs Duty Exemption

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume V (pages 54-56 and Exhibits V-9, V-23, V-82, and V-83). The petitioners allege that, under Law No. 5746, the GOT provides a customs duty exemption for goods imported for use in R&D, innovation, and design projects. To qualify, an R&D center must employ at least 50 full-time personnel, or 15 if granted an exemption, and a design center must employ at least 10 full-time personnel, or five if granted an exemption. The activities must be conducted in Türkiye, and the center must be organized as a separate unit within a single campus or physical space. The petitioners allege that Ankutsan, a Turkish corrugated die-cut boxes producer with more than 1,000 employees, may qualify because its Ministry-approved R&D center was established in 2017. The petitioners also note that Commerce has previously initiated on this program.[64]

Recommendation: We recommend initiation based on financial contribution, specificity, and benefit as described above.

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[62] *Id.*
[63] *Id.*
[64] *Id.*

C. Lending Programs

Unless otherwise noted, for each of the loan programs listed below, the petitioners allege that (1) it provides a financial contribution in the form of a direct transfer of funds, pursuant to section 771(5)(D)(i) of the Act; (2) it is export contingent under section 771(5A)(A) and (B) of the Act; (3) and it confers a benefit equal to the difference between what the recipients paid on the loans and the amount that they would have paid on comparable commercial loans under section 771(5)(E)(ii) of the Act.

1. Export Financing: Rediscount Loan Program

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume V (pages 34-36 and Exhibits V-23, V-38, V-50, and V-51). The petitioners allege that the GOT, through the Export Credit Bank of Türkiye, Turk Eximbank (ExIm Bank), provides pre-shipment and post shipment loans to certain exporters. The petitioners provided information indicating that Turkish corrugated die-cut box producers may have benefitted from this program. The petitioners also note that Commerce previously found this program to be countervailable.[65]

Recommendation: We recommend initiation based on financial contribution, specificity, and benefit as described above.

2. Pre-Shipment Export Credit Program

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume V (pages 36-37 and Exhibits V-23 and V-53). The petitioners allege that the GOT, through the ExIm Bank, provides short-term pre-shipment export credits in the form of loans with companies able to receive up to 25 million USD in loans. The petitioners also note that the pre-shipment export credits are specially "available to exporters and manufacturers of export goods to develop their export trades, diversify their range of products and services, and find new markets." The petitioners provided information indicating that Turkish corrugated die-cut boxes producers may have benefitted from this program. The petitioners also note that Commerce previously found this program to be countervailable.[66]

Recommendation: We recommend initiation based on financial contribution, specificity, and benefit as described above.

3. Pre-Export Credit Program

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume V (pages 37-38 and Exhibit V-23). The petitioners allege that the GOT, through the ExIm Bank, provides affordable financial solutions in the form of loans to increase the competitive capacity of exporters and manufacturers producing goods for export in international markets. The petitioners provided information indicating that Turkish corrugated

[65] *Id.* at 34 (citing *Brake Drums from Türkiye Final* IDM at 5).
[66] *Id.* at 36 (citing *Steel Nails from Türkiye Final* IDM at 5).

die-cut boxes producers may have benefitted from this program. The petitioners also note that Commerce previously found this program to be countervailable.[67]

Recommendation: We recommend initiation based on financial contribution, specificity, and benefit as described above.

4. Export Financing: Export-Oriented Working Capital Credit (Also Known as Export-Oriented Business Investment Loans)

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume V (pages 38-39 and Exhibits V-23 and V-38). The petitioners allege that the GOT, through the ExIm Bank, provides preferential medium- to long-term financing to exporters, manufacturers, and manufacturer-exporters with the primary intent to finance the purchases of raw material, intermediate goods, final goods, and final purchasing transactions, as well as electricity, water, natural gas, and personnel costs. The petitioners provided information indicating that Turkish corrugated die-cut boxes producers may have benefitted from this program. The petitioners also note that Commerce previously found this program to be countervailable.[68]

Recommendation: We recommend initiation based on financial contribution, specificity, and benefit as described above.

5. Export-Oriented Investment Credit Program

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume VI (pages 39-40 and Exhibit VI-23). The petitioners allege that the GOT, through the ExIm Bank, provides preferential middle- or long-term financing up to 75 million USD for machinery, equipment, and accessory expenditures for manufacturers, manufacturer-exporters, and exporters. The petitioners provided information indicating that Turkish corrugated die-cut boxes producers may have benefitted from this program. The petitioners also note that Commerce previously initiated an investigation into this program.[69]

Recommendation: We recommend initiation based on financial contribution, specificity, and benefit as described above.

6. Specific Export Credit Program

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume V (pages 40-41 and Exhibit V-1 and V-55). The petitioners allege that the GOT, through the ExIm Bank, provides preferential short- to medium-term export credit that provides financing for export-oriented Turkish manufacturers that would not qualify

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[67] *Id*. at 37 (citing *Prestressed Concrete Steel Wire Strand from the Republic of Turkey: Final Affirmative Countervailing Duty Determination*, 85 FR 80005 (December 11, 2020) (*PC Strand from Türkiye Final*), and accompanying IDM at 16).
[68] *Id.* at 38 (citing *Brake Drums from Türkiye Prelim* PDM at 20-21).
[69] Id. at 41 (citing *Aluminum Foil from Türkiye Final* IDM at 4).

to be financed under Turk Exim bank's other programs. The petitioners allege that this program specially helps companies with financing for longer than the 12-month term that applies to the bank's short-term credit programs. The petitioners provided information indicating that Turkish corrugated die-cut boxes producers may have benefitted from this program. The petitioners also note that Commerce has previously found this program countervailable.[70]

Recommendation: We recommend initiation based on financial contribution, specificity, and benefit as described above.

7. Export Buyer's Credit

Information to support the petitioners' allegation regarding this program can be found on in the Petition at Volume VI (pages 42-43 and Exhibits V-23 and V-57 through V-59). The petitioners allege that the GOT, through the ExIm Bank, facilitates financing for foreign buyers/employers of Turkish exporters/contractors by extending buyer's credit through domestic and foreign banks. The petitioners provided information indicating that Turkish corrugated die-cut boxes producers may have benefitted from this program. The petitioners also note that Commerce has previously found this program countervailable.[71]

Recommendation: We recommend initiation based on financial contribution, specificity, and benefit as described above.

8. Export Credit Guarantees

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume VI (pages 43-44). The petitioners allege that the GOT, through the ExIm Bank, offer letters of guarantee to exporters "in order to enable them to enter new markets and to enhance their business volumes abroad". The petitioners allege that Turkish corrugated die-cut boxes producers may have benefitted from this program due to the export-oriented nature of their production.

Recommendation: We recommend initiation based on financial contribution, specificity and benefit as described above.

9. PIIS: Purchasing Guarantees

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume V (pages 75-76, 82-83) and First Türkiye CVD Supplement (pages 88-89 and Exhibits V-Supp-19 and V-Supp-20). The petitioners state that the project-based investment incentive scheme provides several incentives, including purchasing guarantees, and that Article 80 of Law No. 6745/2016 establishes the criteria for receiving benefits under the program. The petitioners allege that certain Turkish corrugated die-cut boxes" producers may have applied for

[70] *Id.* at 42 (citing *PC Strand from Türkiye Final* IDM at 17).
[71] *Id.* at 43 (citing *PC Strand from Türkiye Final* IDM at 17).

or received purchasing guarantees under this program. The petitioners also note that Commerce previously found PIIS countervailable.[72]

Recommendation: We recommend initiation based on financial contribution, specificity, and benefit as described above.

D. Grant Programs

Unless otherwise noted, for each of the grant programs listed below, the petitioners allege that (1) it provides a financial contribution in the form of a direct transfer of funds, pursuant to section 771(5)(D)(i) of the Act; (2) it is *de jure* specific under section 771(5A)(D)(i) of the Act because recipients are limited by law to certain enterprises or industries; (3) and it confers a benefit equal to the amount of the grant under 19 CFR 351.504(a).

1. Turquality Program

Information to support the petitioners' allegations regarding this program can be found in the Petition at Volume V (pages 46-46 and Exhibits V-23, V-37 and VI-38). The petitioners allege that, Communique No. 2006/4 of the Monetary-Credit and Coordination Council established the Overseas Branding of Turkish Products, Promotion of Turkish Product Image and Supporting Turquality program, which authorized the issuance of grants to support the brand building process for the promotion of Turkish products. The petitioners state that grants cover expenses including international trademark registration, certification and quality marks, salaries of fashion/industrial designers and product development engineers, and promotional activities. The program is intended to improve the international brand image of Turkish companies engaged in exportation. The petitioners allege that Turkish corrugated die-cut boxes producers may have benefitted from this program.

Recommendation: We recommend initiation based on financial contribution and benefit as described above. With respect to specificity, we recommend initiating within the meaning of sections 771(5A)(A) and (B) of the Act because the grants are contingent on export performance.

2. Grants through the Scientific and Technological Research Council of Türkiye (TUBITAK)

Information to support the petitioners' allegations regarding this program can be found on in the Petition at Volume V (pages 46-48 and Exhibits V-9, V-23, and V-61 through V-64). The petitioners allege that the GOT provides grants to companies conducting Research and Development (R&D) projects through the TUBITAK. Specifically, the petitioners state TUBITAK's 1515 Frontier R&D Laboratory Support Program provides grants for up to 75 percent of R&D budget. The petitioners provided public information regarding Ankutsan's R&D efforts, indicating that Turkish producers of corrugated die-cut boxes are heavily engaged in R&D and likely benefitted from this program.

[72] *Id.* (citing *CAAS from Türkiye Prelim* PDM at 26).

Recommendation: We recommend initiation based on financial contribution, specificity, and benefit as described above.

3. Foreign Market Research and Market Entry Support

Information to support the petitioners' allegations regarding this program can be found on in the Petition at Volume V (pages 48-50 and Exhibit VI-38). The petitioners allege that, under this program, the GOT provides funding for multiple avenues of support to exporters with promoting sales. The petitioners also note that the GOT will finance: (1) 70 percent of expenses related to international market research trips; (2) 60 percent of expenses for report and foreign company acquisitions; (3) 75 percent of expenses for acquisitions of foreign companies with advanced technologies; and (4) 80 percent of the expenses associated with subscriptions to e-commerce websites. The petitioners state that Turkish corrugated die-cut boxes producers are significant exporters, therefore, may have benefitted from this program. The petitioners also note that Commerce has previously found this program countervailable.[73]

Recommendation: We recommend initiation based on financial contribution and benefit as described above. With respect to specificity, we recommend initiating pursuant to sections 771(5A)(A) and (B) of the Act because the export loans are contingent on export performance.

4. Support for the Development of International Competitiveness

Information to support the petitioners' allegations regarding this program can be found in the Petition at Volume V (pages 50-51 and Exhibits V-23, V-67 through V-72). The petitioners allege that the GOT offers support under the Support for the Development of International Competitiveness program to companies located in OIZs, or that are members of trade or exporters unions. The petitioners note that specifically this program offers to exporters: 1) up to USD 400,000 for requirement analysis, training, advisory, and promotion activities; 2) up to USD 150,000 for foreign marketing activities; 3) up to USD100,000 for procurement committees' organizations; and 4) up to 75 percent of employment expenses for a maximum of two specialized employees. The petitioners allege that Turkish corrugated die-cut boxes producers may have benefitted from this program. The petitioners also note that Commerce has previously found this program countervailable. [74]

Recommendation: We recommend initiation based on financial contribution and benefit as described above. With respect to specificity, we recommend initiating pursuant to sections 771(5A)(A) and (B) of the Act because the export loans are contingent on export performance.

5. Domestic Fair Support Program

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume V (pages 53-54 and Exhibits V-23 and V-81) and First Türkiye CVD Supplement (pages 42-43). The petitioners allege that, under the Domestic Fair Support Program, the GOT reimburses up to 50 percent of a participating company's expenses, subject to

[73] *Id.* at 40 (citing *PC Strand from Türkiye Final* IDM at 15).
[74] *Id.* at 50 (citing *Brake Drums from Türkiye Final* IDM at Appendix).

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a per-fair cap, and limits eligibility to companies that are members of exporters' associations. The petitioners state that Turkish corrugated die-cut boxes producers frequently participate in trade fairs and that Türkiye hosts qualifying international domestic fairs in the packaging sector. The petitioners further state that Articles 11(3) and (4) establish regional limits on the amount of interest support available. The petitioners also note that Commerce has previously found this program countervailable.[75]

Recommendation: We recommend initiation based on financial contribution and benefit as described above. With respect to specificity, we recommend initiating because the program is contingent upon export performance under sections 771(5A)(A) and (B) of the Act, as recipients must be members of exporters' associations and the program is intended to increase Türkiye's exports.

6. Foreign Fair Support Program

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume V (pages 54 and Exhibits V-78 through V-80) and First Türkiye CVD Supplement (pages 41-42). The petitioners allege that, under the Foreign Fair Support Program, the GOT reimburses up to 50 percent of eligible expenses, including transportation, exhibition-booth fees and rent, and representatives' travel costs, subject to a per-fair or annual cap. Eligibility is limited to producers or manufacturers located in Türkiye that are members of exporters' unions and participate in covered foreign fairs. The petitioners allege that Turkish pizza box and corrugated packaging producers participate in international trade fairs. The petitioners also note that Commerce has previously found this program countervailable.[76]

Recommendation: We recommend initiation based on financial contribution and benefit as described above. With respect to specificity, we recommend initiating because the program is contingent upon export performance under sections 771(5A)(A) and (B) as recipients must be members of exporters' associations to receive benefits.

7. Incentives Under Turkey's R&D Law: Technopreneurship Capital Support

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume V (pages 54-56 and Exhibits V-9, V-23, V-82, and V-83). The petitioners allege that, under Law No. 5746, the GOT provides technopreneurship capital support for qualifying R&D, innovation, and design projects. To qualify, an R&D center must employ at least 50 full-time personnel, or 15 if granted an exemption, and a design center must employ at least 10 full-time personnel, or five if granted an exemption. The activities must be conducted in Türkiye, and the center must be organized as a separate unit within a single campus or physical space. The petitioners allege that Ankutsan, a Turkish corrugated die-cut boxes producer with more than 1,000 employees, may qualify because its Ministry-approved R&D center was established in 2017. The petitioners also note that Commerce has previously found this program countervailable.[77]

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[75] *See* First Türkiye CVD Supplement at 43 (citing, *e.g., Brake Drums from Türkiye Final* IDM at 5-6).
[76] *Id.* at 41 (citing, *e.g., Brake Drums from Türkiye Final* IDM at 5-6).
[77] *Id.*

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Recommendation: We recommend initiation based on financial contribution, specificity, and benefit as described above.

8. Incentives Under Turkey's R&D Law: Fundamental Sciences Employment Support

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume V (pages 54-56 and Exhibits V-9, V-23, V-82, and V-83). The petitioners allege that, under Law No. 5746, the GOT provides fundamental sciences employment support. To qualify, an R&D center must employ at least 50 full-time personnel, or 15 if granted an exemption, and a design center must employ at least 10 full-time personnel, or five if granted an exemption. The activities must be conducted in Türkiye, and the center must be organized as a separate unit within a single campus or physical space. The petitioners allege that Ankutsan, a Turkish corrugated die-cut boxes producer with more than 1,000 employees, may qualify because its Ministry-approved R&D center was established in 2017. The petitioners also note that Commerce has previously found this program countervailable.[78]

Recommendation: We recommend initiation based on financial contribution, specificity, and benefit as described above

9. LSIIS: Insurance Premium Support

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume V (pages 64, 65, and 68 and Exhibits V-9, V-84, V-90, and V-92) and First Türkiye CVD Supplement (pages 55, 56, 62, and 63 and Exhibit V-Supp-20), and Third Türkiye CVD Supplement (pages 11-13). The petitioners state that, for qualifying project-based investments, Article 13 of Decree 2012/3305, qualifying companies holding an incentive certification under this scheme can receive insurance premium support through this program. The petitioners provided information indicating that Turkish corrugated die-cut boxes producers may have benefitted from this program. The petitioners note Commerce previously initiated an investigation into the LSIIS.[79]

Recommendation: We recommend initiation based on financial contribution, specificity, and benefit as described above.

10. RIIS: Interest Rate Support

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume V (pages 60-61, 63-64, and Exhibits V-63 and V-84) and First Türkiye CVD Supplement (pages 46-48 and 53-54). The petitioners state that, under Article 11 of the applicable Decree, the GOT provides interest support for qualifying regional investments holding investment incentive certificates. The amount of support varies by region and loan currency, ranging from three percentage points for Turkish-lira loans and one percentage point for foreign-currency loans in Region 3 to seven and two percentage points, respectively, in Region 6. The petitioners further state that Articles 11(3) and (4) establish regional limits on the amount of

[78] *Id.*
[79] *See* First Türkiye CVD Supplement at 62.

interest support available. The petitioners also note that Commerce previously initiated this program.[80]

Recommendation: We recommend initiation based on financial contribution and benefit as described above. For specificity, we recommend initiating under section 771(5A)(D)(iv) of the Act because the program is limited to firms making minimum investments in certain regions.

11. LSIIS: Interest Rate Support

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume V (pages 64, 65, and 67, and Exhibits V-9, V-84, V-90, and V-92) and First Türkiye CVD Supplement (pages 55, 56, and 61 and Exhibit V-Supp-20), and Third Türkiye CVD Supplement (pages 11-13). The petitioners allege that, under Article 11 of Decree, the GOT provides interest support for qualifying regional investments holding investment incentive certificates. The amount of support varies by region and loan currency, ranging from three percentage points for Turkish-lira loans and one percentage point for foreign-currency loans in Region 3 to seven and two percentage points, respectively, in Region 6. The petitioners provided information indicating that Turkish corrugated die-cut boxes producers may have benefitted from this program.

Recommendation: We recommend initiation based on financial contribution, specificity, and benefit as described above. We also recommend initiating under section 771(5A)(D)(iv) of the Act because the program is limited to enterprises located in designated geographical regions.

12. SIIS: Insurance Premium Support

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume V (pages 68, 69, and 74 and Exhibits V-23, V-41, V-84, and V-93) and First Türkiye CVD Supplement (pages 63, 64, 74, and 75 Exhibit V-20). The petitioners state, under Article 4(5)(a)-(g) of Decree 2012/3305, the GOT provides insurance premium support to qualifying investments in Region 6. To qualify as a strategic investment, a project must meet requirements concerning its size, the product's import dependence, and the value added by the investment, among other criteria, The petitioners provided information indicating that Turkish corrugated die-cut boxes producers may have benefitted from this program. The petitioners also note that Commerce previously initiated an investigation into this program.[81]

Recommendation: We recommend initiation based on financial contribution and benefit as described above. With respect to specificity, we recommend initiating within the meaning of sections 771(5A)(A) and (C) of the Act because the program seeks to replace imports with domestically-produced goods. Further, we recommend initiating under section 771(5A)(D)(iv) of the Act because the program is limited to enterprises located in designated geographical regions.

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[80] *Id.* at 50 (citing *CAAS from Türkiye Prelim* PDM at 19 and 26).
[81] *Id.* at 74 and Exhibit V-Supp-20 (citing *CAAS from Türkiye* Initiation Checklist at 15).

13. PIIS: Cashback Support

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume V (pages 75-76, 78 and Exhibits V-9, V-37, V-94, and V-96) and First Türkiye CVD Supplement (pages 75-76, 78, and Exhibits V-Supp-19 and V-Supp-20). The petitioners state that, for project-based investments, Articles 80(1)(d) and (e) of Law No. 6745 provides cashback sport. The petitioners provided information indicating that Turkish corrugated die-cut boxes producers may have benefitted from this program.

Recommendation: We recommend initiation based on financial contribution, specificity, and benefit as described above.

14. PIIS: Wage Support for Qualified Personnel

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume V (pages 79-80) and First Türkiye CVD Supplement (pages 75-76, 83-84, and Exhibits V-Supp-19 and V-Supp-20). The petitioners allege that, under Article 80(1)(g) of Law, the GOT provides wage support for certain qualified personnel of up to 20 times the monthly gross amount of the minimum wage for a period not exceeding 10 years. The petitioners also note that Commerce previously found this program to be countervailable.[82]

Recommendation: We recommend initiation based on financial contribution, specificity, and benefit as described above.

15. PIIS: Energy Consumption Compensation

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume V (page 80) and First Türkiye CVD Supplement (pages 75-76, 84-85, and Exhibits V-Supp-19 and V-Supp-20). The petitioners allege that, under the project-based investment incentive scheme, the GOT provides qualifying companies compensation of up to 50 percent of energy-consumption expenses related to an investment for a period of up to 10 years. The petitioners also note that Commerce previously found this program to be countervailable.[83]

Recommendation: We recommend initiation based on financial contribution, specificity, and benefit as described above.

16. PIIS: Loan Interest Support

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume V (pages 80-81) and First Türkiye CVD Supplement (pages 75-76, 85-86 and Exhibits V-Supp-19 and V-Supp-20). The petitioners allege that, under Article 80(1)(f) of Law No. 6745, the GOT provides interest or dividend support, or grant support, for up to 10 years for

[82] *Id.* at 83 (citing *CAAS from Türkiye Prelim* PDM at 26).
[83] *Id.* at 84 (citing *CAAS from Türkiye Prelim* PDM at 26).

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investment loans used to finance fixed investment amounts. The petitioners also note that Commerce previously initiated this program.[84]

Recommendation: We recommend initiation based on financial contribution, specificity, and benefit as described above.

17. PIIS: Capital Contributions

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume V (pages 81-82 and Exhibit V-84 and V-94) and First Türkiye CVD Supplement (pages 75-76, 86-87 and Exhibit V-Supp-20). The petitioners allege that, under Article 80 of Law No. 6745/2016, establishes the criteria for receiving benefits under the program. The petitioners allege that certain Turkish corrugated die-cut boxes producers may have applied for or received capital contributions under this program. The petitioners also note that Commerce previously found this program to be countervailable.[85]

Recommendation: We recommend initiation based on financial contribution, specificity, and benefit as described above.

18. PIIS: Infrastructure Support

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume V (pages 82-83) and First Türkiye CVD Supplement (pages 75-76, 88-89, and Exhibits V-Supp-19 and V-Supp-20). The petitioners state that the GOT Guide to State Incentives for Investments in Türkiye identifies infrastructure support as an incentive available under the project-based investment incentive scheme. The petitioners further state that Article 80 of Law No. 6745 establishes the eligibility criteria governing the scheme. The petitioners also note that Commerce previously found this program to be countervailable.[86]

Recommendation: We recommend initiation based on financial contribution, specificity, and benefit as described above.

TRANSNATIONAL SUBSIDY PROGRAMS FROM THE GOVERNMENT OF RUSSIA ON WHICH COMMERCE IS INITIATING AN INVESTIGATION

Unless otherwise noted, for each of the LTAR programs listed below, the petitioners allege that: (1) a financial contribution is conferred via the GOR's provision of goods or services, pursuant to section 771(5)(D)(iii) of the Act; (2) it is *de facto* specific under section 771(5A)(D)(iii)(I) of the Act because the industries consuming these inputs (*i.e.*, the paper and packaging industries) are limited in number whether considered on an enterprise or industry basis; and (3) it confers a benefit because goods or services are provided for LTAR under section 771(5)(E)(iv) of the Act and 19 CFR 351.511(a).

[84] *Id.* at 85 (citing *CAAS from Türkiye Prelim* PDM at 26).
[85] *Id.* at 86 (citing *e.g., Brake Drums from Türkiye Final* IDM at 8).
[86] *Id.* at 88 (citing *CAAS from Türkiye Prelim* PDM at 26).

1. Provision of kraft paper products by the GOR for LTAR
2. Provision of fluting and test liner by the GOR for LTAR

Information to support the petitioners' allegation regarding this program can be found on pages 84- 94 and Exhibits V-41, V-97 through V-121 of Volume V of the Petition; pages 1-22 and Exhibits V-Supp2-1 through V-Supp2-35 and of the Second Türkiye CVD Supplement Part I and pages 1- 15 and Exhibits V-Supp2-36 through V-Supp2-43 of Second Türkiye CVD Supplement Part II.[87]

Petitioners allege that collaboration between the GOT and the Government of Russia (GOR) enables Turkish die-cut box producers to purchase Russian paper inputs for LTAR. They argue that Commerce may therefore investigate whether the GOR either directly or indirectly *(i.e.*, entrusts or directs private entities) to provide a financial contribution that benefits producers of subject merchandise in Türkiye.

The petitioners also allege that the GOT and GOR have pursued cooperation and "deepening economic integration," facilitating the flow of subsidized Russian inputs to Turkish manufacturers and making Türkiye the single largest destination for Russian kraft paper exports.[88] The petitioners provided information that the GOR and GOT held economic cooperation meetings which highlighted Türkiye's export increases as a reason for Russian's focus on Tukey as a "conduit for trade"[89] and that the Russian Export Center, a part of the Russian State Development and Investment Corporation, has designated Türkiye a "priority market" and identified paper and paperboard and kraft paper and paperboard as priority exports and promising exports, respectively.[90] Regarding the GOR support of the overall pulp and paper industry, the petitioners also provide information that the GOR maintains extensive state support and oversight*, inter alia*, through:

- Strategy for the Development of the Forest Complex of the Russian Federation to 2030, approved by Government Order No. 312-r of February 11, 2021;
- Presidential Instructions Pr-562 of March 22, 2023, issued following President Putin's February 10, 2023, meeting with the heads of Segezha Group, Ilim Group, and other forest-industry companies;
- Government Resolution No. 1347 of July 28, 2022, "On State Support of Russian Industrial Organizations for the Purpose of Reimbursing Costs of Transporting Industrial Products"; and
- Designation of Segezha Group and Ilim Group as Systematically Important Enterprises.

The petitioners further allege that the GOR has meaningful control over Russian paper input producers, including Segezha Group PJSC (Segezha Group) and Ilim Group, the dominant

[87] *See* Second Türkiye CVD Supplement Part II. Although originally alleged as the provision of paper inputs, the Petitioners revised their original allegation, disaggregating it into two categories. The first allegation includes the provision of kraft paper products for LTAR. The second allegation includes the provision of fluting and test liner.
[88] *See* Petition Volume V at 91; *see also* Second Türkiye CVD Supplement Part I at 21.
[89] *See* Petition Volume V at 87; *see also* Second Türkiye CVD Supplement Part I at 1.
[90] *See* Second Türkiye CVD Supplement Part I at 2.

Russian paper input producers.[91] According to the petitioners, Segezha Group and Ilim Group are GOR-controlled companies through state-owned bank ownership, extensive state subsidies, and deep intertwining with government officials and policy. The petitioners provide reasonably available information that Segezha Group went through a "GOR orchestrated" debt-for-equity restructuring in which Russian state-owned banks increased their ownership of Segezha Group. The petitioners also allege this restructuring gave the GOR significant control over Segezha Group's financial assets. As further evidence of GOR control of paper input providers, the petitioners also provide reasonably available information that Ilim Group required Russian government approval to repurchase a 50 percent ownership stake from International Paper. The petitioners note that Segezha Group and Ilim Group are both designated Systematically Important Enterprises by the GOR. The petitioners also reference Commerce's revocation of Russian's market economy status in the context of antidumping investigations, to support their allegation that Russian enterprises "operate under pervasive state control,"[92] including "price and output decisions of Russian enterprises."[93]

As additional support, the petitioners provide reasonably available information that the alleged Russian inputs are exported by Segzha Group and Ilim Group to Türkiye.[94] Further, the petitioners provide reasonably available information that these inputs are being provided at prices below comparable world market benchmarks.[95] In addition to alleging that Segezha Group and Ilim Group are state-owned and controlled entities that are providing inputs to Turkish subject merchandise producers, the petitioners also allege that the GOR entrusts and directs oligarchs to act on behalf of the GOR. As support, the petitioners point to the same facts referenced above for GOR control of and relationship with Segezha Group and Ilim Group.

Recommendation: The team recommends initiating based on financial contribution, specificity, and benefit as alleged and described above. The petitioners have offered reasonably available information demonstrating the provision of inputs from GOR-owned paper input producers in cooperation with the GOT to the respondents for LTAR. However, the team does not recommend initiating on the "entrusts or directs" allegation under section 771(5)(B)(iii) of the Act because there is insufficient information indicating that the GOR has a measure in place that entrusts or directs a private entity to provide a financial contribution, that would normally be vested in the government, to Turkish corrugated die-cut box producers.[96]

PROGRAMS ON WHICH COMMERCE IS NOT INITIATING AN INVESTIGATION

Recommendation: For the program below, the team recommends not initiating on the allegation based on the description and support provided from the petitioners. We identify the basis why initiation is not appropriate at this time under each program.

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[91] *See* Second Türkiye CVD Supplement Part I at 17-19.
[92] *See* Petition Volume V at 86.
[93] *Id.* at 89.
[94] *See* Second Türkiye CVD Supplement Part I at 14.
[95] *Id*. at 17.
[96] *See* 771(5)(b)(iii).

1. SIIS: Value Added Tax (VAT) Refund

Information to support the petitioners' allegation regarding this program can be found in the Petition at Volume V (pages 68, 69, and 73, and Exhibits V-23, V-41, V-84, and V-93) and First Türkiye CVD Supplement (pages 63, 64, 72, and 73, and Exhibits V-Supp-20). The petitioners allege that, under Article 10 of Decree 2012/3305, the GOT provides a VAT refund to qualifying producers of strategic goods.

Recommendation: We do not recommend initiation on this program. Commerce previously found that Turkish VAT programs do not confer a meaningful benefit and are not countervailable.[97] Specifically, in *CAAS from Türkiye* , Commerce determined that "VAT exemptions in Turkey do not provide a financial contribution (*i.e*., Turkey maintains a 'normal' VAT system), because the exemptions have no effect on a company's total tax liabilities."[98] The petitioners have not demonstrated that Türkiye's VAT system is no longer "normal" such that we would have a basis to reconsider our prior determination that Turkish VAT programs are not countervailable.[99] By extension, we find that there is no basis upon which to initiate on any Turkish VAT refund or exemption programs at this time.

RECOMMENDATION:

We examined the accuracy and adequacy of the evidence provided in the Petition, as discussed in this checklist and attachments, and recommend determining that the evidence is sufficient to support the initiation of a CVD investigation with regard to Türkiye. We also recommend determining that the Petition was filed by, or on behalf of, the domestic industry.

ATTACHMENTS:

I. Scope of the Investigation
II. Analysis of Industry Support
III. Analysis of Allegations and Evidence of Material Injury and Causation

[97] *See CAAS from Türkiye Final* IDM at 15.
[98] *Id.*
[99] *See* First Türkiye CVD Supplement at 55.

Attachment I

Scope of the Investigation

The merchandise covered by this investigation is certain corrugated die-cut cardboard boxes. Corrugated die-cut cardboard boxes are a type of box or carton for use in the food service industry, including to hold pizza pies. Corrugated die cut cardboard boxes are typically manufactured from corrugated paperboard, which is commonly referred to as corrugated cardboard. Corrugated die-cut cardboard boxes are often shipped or delivered flat in bundles of corrugated cardboard die-cut blanks, which are in a ready-to-assemble state such that they can be easily folded by the end user into a ready-to-use food service box.

The corrugated die-cut cardboard boxes covered by this investigation include corrugated cardboard die-cut blanks, whether finished or unfinished and assembled or unassembled. A finished corrugated die-cut cardboard box, whether assembled or unassembled, is one that has undergone final processing, including, but not limited to, printing, coating, or other finishing operations. An unfinished corrugated die-cut cardboard box, whether assembled or unassembled, is one that has not yet undergone final processing.

Corrugated die-cut cardboard boxes are produced from corrugated cardboard sheets that are made from recycled or virgin paper or paperboard materials, which may be bleached or unbleached. These cardboard sheets are "corrugated" or "fluted," which means that they contain at least two outer layers (*i.e.*, top and bottom) of paper or paperboard and an inside layer of fluted paper or paperboard in between the outer layer, such that the inside layer contains channels or pockets of air which makes the cardboard sheet lightweight while retaining strength and durability. The subject merchandise includes corrugated die-cut cardboard boxes with a nominal flute height or thickness between 1.1 millimeters and 4.4 millimeters (which encompasses B-flute, C-flute, D-flute, and E-flute design, as well as any equivalent types of corrugation or fluting).

Corrugated cardboard die-cut blanks are typically formed from corrugated cardboard sheets that are cut to length, die cut into specific box shapes, and/or scored to allow the box to be folded into shape. Subject corrugated die-cut cardboard boxes are typically assembled by the end user by folding a corrugated cardboard die-cut blank into its final shape and generally consist of a single die-cut blank that forms the walls and lid of the finished box. Subject corrugated die-cut cardboard boxes are not typically glued or otherwise assembled using adhesives into their final shape prior to use. The scope of this investigation covers both corrugated die-cut cardboard boxes and corrugated cardboard die-cut blanks, regardless of whether they are finished or assembled at the time of importation.

As they are intended for food contact, in-scope corrugated die-cut cardboard boxes are produced in accordance with food contact safety requirements and are often compliant with U.S. Food and Drug Administration requirements, such as 21 CFR 176.170.

The subject merchandise includes corrugated die-cut cardboard boxes regardless of shape. When assembled, subject corrugated die-cut cardboard boxes are often rectangular or square in shape

when viewed from above, but they may take on other shapes, such as round, hexagonal, or octagonal. A finished and assembled subject corrugated die-cut cardboard box has a length (*i.e.*, the longest dimension) that is at least five inches and a width that is at least five inches. A finished and assembled subject corrugated die-cut cardboard box has a length and width that is no more than 40 inches. The height (*i.e.*, the shortest dimension) of a finished and assembled subject corrugated die-cut cardboard box is no greater than four inches. The width, length, and height dimensions are to be based on the dimensions of the die-cut shape of an individual corrugated die-cut cardboard box or corrugated cardboard die-cut blank, even if the box or blank is imported in a manner in which it is minimally connected to other boxes or blanks, such as through nicking, perforations, or similar attachments.

The corrugated die-cut cardboard boxes covered by the scope of this investigation include merchandise with or without color or printing, such that they may be decorated with one or more graphical designs or logos, or they may be entered in a blank, unprinted state. A corrugated die-cut cardboard box is subject to this investigation regardless of the color of the paper, paperboard, or cardboard. Any graphical images may be printed directly onto the paper, paperboard, or cardboard or they may be overlaid onto the outer or inner faces of a corrugated die-cut cardboard box. Subject corrugated die-cut cardboard boxes are also covered by the scope regardless of whether or not they are coated or lined, including with any materials to increase grease resistance.

The subject merchandise includes corrugated die-cut cardboard boxes with or without ventilation holes or perforations as well as with or without features for holding condiments or other foods. They may include tabs that allow for easily opening the lid. Subject merchandise generally does not incorporate locking tabs, interlocking side panels, folded retention flaps, “dog-ear” closures, or similar mechanisms designed to secure the lid to the body of the box. Subject corrugated die-cut cardboard boxes are covered by the scope whether or not they are accompanied by other parts or materials. The addition of any non-paper, paperboard, or -cardboard materials, such as liners, inserts, or holders, does not remove the subject corrugated die-cut cardboard box from the scope of this investigation.

The corrugated die-cut cardboard boxes subject to this investigation include those products that have been subjected to further processing in a third country, which includes but is not limited to printing, coating, trimming, cutting, punching, assembling, folding, perforating, and/or additional die-cutting or any other processing that would not otherwise remove the merchandise from the scope of the investigation if performed in the country of manufacture of the in-scope corrugated die-cut cardboard box.

The corrugated die-cut cardboard boxes subject to this investigation are typically classified in the Harmonized Tariff Schedule of the United States (HTSUS) at subheading 4819.10.0020. This HTSUS subheading is provided for convenience and customs purposes only, and the written description of the merchandise subject to the investigation is dispositive.

Attachment II

Analysis of Industry Support for the Antidumping and Countervailing Duty Petitions Covering Certain Corrugated Die-Cut Cardboard Boxes from the People's Republic of China, Malaysia, and the Republic of Türkiye

I. Background

Sections 702(c)(4)(A) and 732(c)(4)(A) of the Tariff Act of 1930, as amended (the Act), state that the administering authority shall determine that a petition has been filed by or on behalf of the industry if the domestic producers or workers who support the petition account for: (1) at least 25 percent of the total production of the domestic like product; and (2) more than 50 percent of the production of the domestic like product produced by that portion of the industry expressing support for, or opposition to, the petition.

Section 771(4)(A) of the Act defines the "industry" as the producers, as a whole, of a domestic like product, or those producers whose collective output of a domestic like product constitutes a major proportion of the total domestic production of the product. Thus, to determine whether a petition has the requisite industry support, the Act directs the U.S. Department of Commerce (Commerce) to look to producers and workers who produce the domestic like product. The U.S. International Trade Commission (ITC), which is responsible for determining whether "the domestic industry" has been injured, must also determine what constitutes a domestic like product in order to define the industry. While both Commerce and the ITC must apply the same statutory definition regarding the domestic like product (section 771(10) of the Act), they do so for different purposes and pursuant to a separate and distinct authority. In addition, Commerce's determination is subject to limitations of time and information. Although this may result in different definitions of the like product, such differences do not render the decision of either agency contrary to law.[1]

Section 771(10) of the Act defines the domestic like product as "a product which is like, or in the absence of like, most similar in characteristics and uses with, the article subject to an investigation under this title." Thus, the reference point from which the domestic like product analysis begins is "the article subject to an investigation," *i.e.*, the class or kind of merchandise to be investigated, which normally will be the scope as defined in the Petitions.[2] While Commerce

[1] *See USEC, Inc. v. United States*, 132 F. Supp. 2d 1, 8 (CIT 2001) (citing *Algoma Steel Corp. Ltd. v. United States*, 688 F. Supp. 639, 644 (CIT 1988), *aff'd* 865 F.2d 240 (Fed. Cir. 1989)).

[2] *See* Petitioners' Letter, "Petitions for the Imposition of Antidumping and Countervailing Duties," dated September 9, 2026 (Petitions). The petitioners filed "Petitioners' Response to the 1st Supplemental Questionnaire Regarding Common Issues and Injury Volume I of the Petition," dated September 21, 2026 (First General Issues Supplement), "Petitioners' Response to the 2nd Supplemental Questionnaire Regarding Common Issues and Injury Volume I of the Petition," dated September 28, 2026 (Second General Issues Supplement), in response to Commerce's requests for additional information regarding the Petitions.

is not bound by the criteria[3] used by the ITC to determine the domestic like product in answering this question, we have reviewed these factors[4] as presented by the petitioners[5] in the Petitions.[6]

II. Analysis of Domestic Like Product

Information relevant to the petitioners' proposed definition of the domestic like product can be found in Volume I of the Petitions at 25-28, First General Issues Supplement at 13-15 and Exhibits I-Supp-3 and I-Supp-4, and Second General Issues Supplement at 18-21.

The petitioners do not offer a definition of domestic like product distinct from the scope of the investigations and argue that certain corrugated die-cut cardboard boxes (corrugated die-cut boxes)[7] constitute a single domestic like product, coextensive with the scope.[8] Further, the petitioners contend that other types of boxes, such as non-paper or non-corrugated containers, A-flute and F-flute corrugated food service boxes, and non-food service containers, are not part of the same domestic like product as corrugated die-cut boxes. The petitioners make the following arguments addressing these criteria:

- The petitioners allege that corrugated die-cut boxes share the same physical characteristics and uses and are broadly interchangeable. In contrast, the petitioners allege that other types of boxes do not share the same physical characteristics and uses as corrugated die-cut boxes, and as such, are not interchangeable with corrugated die-cut boxes.
- The petitioners allege that corrugated die-cut boxes are sold through the same or similar channels of distribution – directly to medium and large restaurant chains or through large food service distributors. In contrast, the petitioners allege that other types of boxes have different customers and end uses, and as such, have different channels of distribution from corrugated die-cut boxes.
- The petitioners allege that customers and producers perceive corrugated die-cut boxes as interchangeable, because corrugated die-cut boxes share the same physical characteristics and uses. In contrast, the petitioners allege that customers and producers perceive other types of boxes as distinct products from corrugated die-cut boxes because of the differences in physical characteristics and uses and lack of interchangeability.

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[3] *See Fujitsu Ltd. v. United States*, 36 F.Supp.2d 394, 397-98 (CIT 1999) (*Fujitsu*); *see also Torrington Co. v. United States*, 747 F.Supp. 744, 748-49 (CIT 1990), *aff'd*, 938 F.2d 1278 (Fed. Cir. 1991); and *Antidumping and Countervailing Duty Handbook*, Fourteenth Edition, ITC Publication 4540 (June 2015) at II-34.

[4] The ITC's traditional six factors are: (1) physical characteristics and uses; (2) interchangeability; (3) channels of distribution; (4) customer and producer perceptions; (5) common manufacturing facilities, processes, and employees; and, where appropriate, (6) price. *See Antidumping and Countervailing Duty Handbook*, Fourteenth Edition, ITC Publication 4540 (June 2015) at II-34.

[5] The petitioners are the American Pizza Boxes Manufacturers Coalition and the United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union (USW) (collectively, the Petitioners). The members of the Coalition are Smurfit Westrock plc (Smurfit Westrock) and Pratt Industries, Inc (Pratt Industries). *See* Petitions at Volume I (page 1).

[6] *See* Petitions at Volume I (pages 25-28); *see also* First General Issues Supplement at 13-15 and Exhibits I-Supp-3 and I-Supp-4; and Second General Issues Supplement at 18-21.

[7] *See* Memorandum, "Product Name Change," dated September 29, 2026.

[8] *See* Attachment I – Scope of the Investigations, to this Checklist.

- The petitioners allege that corrugated die-cut boxes are produced in the same manufacturing facilities, using the same or similar manufacturing process and employees. In contrast, the petitioners allege that other types of boxes are not produced in the same manufacturing facilities and use different manufacturing processes and employees as corrugated die-cut boxes.
- The petitioners allege that corrugated die-cut boxes are sold within a reasonable range of similar prices. The petitioners further allege that while other types of boxes might be priced within that range, the pricing for these other boxes falls along a different continuum than corrugated die-cut boxes.

Commerce's Position:

We analyzed the criteria presented by the petitioners with respect to the ITC's domestic like product factors. Based on our analysis of the information submitted in the Petitions, we have determined that the domestic like product consists of corrugated die-cut boxes, as defined in the scope of the Petitions.[9] Information in the Petitions indicates that corrugated die-cut boxes share the same general physical characteristics and uses, are generally interchangeable, are sold through the same or similar channels of distribution, are perceived by customers and producers as a single product category, are manufactured in common facilities, with the same production processes and production employees, and are priced within a similar range based on performance.[10] With respect to other types of boxes, information in the Petitions indicates that such boxes have different physical characteristics and uses, are not interchangeable with corrugated die-cut boxes, have different channels of distribution, are perceived differently by customers and producers, and are priced differently, and have different manufacturing processes and/or production lines than corrugated die-cut boxes.[11]

Furthermore, unless Commerce finds the petitioners' definition of the domestic like product to be inaccurate, we will adopt the domestic like product definition set forth in the Petitions.[12] We analyzed the information presented by the petitioners and found that there is reason to conclude that corrugated die-cut boxes constitute a single domestic like product. This is consistent with Commerce's broad discretion to define and clarify the scope of an antidumping or countervailing duty investigation in a manner that reflects the intent of the Petitions.[13] Consequently, Commerce's discretion permits interpreting the Petitions in such a way as to best effectuate not only the intent of the Petitions, but the overall purpose of the antidumping and countervailing duty laws as well.[14]

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[9] *See* Attachment I – Scope of the Investigation, to this Checklist.
[10] *See* Petitions at Volume I (pages 25-28); *see also* First General Issues Supplement at 13-15 and Exhibits I-Supp-3 and I-Supp-4; and Second General Issues Supplement at 18-21.
[11] *See* Petitions at Volume I (pages 25-28); *see also* First General Issues Supplement at 13-15 and Exhibits I-Supp-3 and I-Supp-4; and Second General Issues Supplement at 18-21.
[12] *See* Petitions at Volume I (pages 25-28); *see also* First General Issues Supplement at 13-15 and Exhibits I-Supp-3 and I-Supp-4; and Second General Issues Supplement at 18-21.
[13] *See, e.g.*, *Fujitsu*, 36 F.Supp.2d 394 (citing *Kern-Liebers USA, Inc. v. United States*, 19 C.I.T. 393, 396, 881 F.Supp. 618, 621 (1995) (citation omitted)); and *Initiation of Antidumping Duty Investigations: Spring Table Grapes from Chile and Mexico*, 66 FR 26831 (May 15, 2001).
[14] *See Notice of Final Determination of Sales at Less Than Fair Value: Freshwater Crawfish Tail Meat from the People's Republic of China*, 62 FR 41347, 42357 (August 1, 1997).

III. Industry Support Calculation

In determining whether the petitioners have standing (*i.e.*, those domestic workers and producers supporting the Petitions account for: (1) at least 25 percent of the total production of the domestic like product, and (2) more than 50 percent of the production of the domestic like product produced by that portion of the industry expressing support for, or opposition to, the Petitions), in accordance with sections 702(c)(4)(A) and 732(c)(4)(A) of the Act, we conducted the following analysis.

We considered the industry support data contained in the Petitions with reference to the domestic like product as defined in Attachment I, "Scope of the Investigation," to this Checklist, and as discussed above. The petitioners identified themselves and 12 other producers of the domestic like product as the companies constituting the U.S. corrugated die-cut boxes industry.[15] To support their claim, the petitioners provided a declaration from [ ].[16] In the declaration, [ ] states that, based on [ ] "extensive knowledge of the companies that manufacture and sell corrugated die-cut boxes and other food service boxes in the United States… the companies identified in the Petitions represent the known U.S. producers, in addition to the petitioners."[17] In addition, the USW, the petitioning union, identified the U.S. corrugated die-cut boxes production facilities with workers that are represented by the USW.[18]

The petitioners note that there is no industry publication that tracks the annual production of corrugated die-cut boxes in the United States; therefore, the petitioners relied on shipment data as a proxy for production.[19] The petitioners argue that shipments are a reasonable proxy for production, noting that U.S. producers typically manufacture corrugated die-cut boxes to satisfy current demand and maintain limited inventories.[20] For support, the petitioners provided a declaration from Donald Roy, former Senior Director of Foodservice Sales at Smurfit Westrock, who was employed with the company for 50 years and was involved in the corrugated die-cut boxes market since the early 1980s.[21] In the declaration, Mr. Roy states that "{p}roducers do not typically maintain significant inventories…and changes in inventory levels do not materially affect annual shipment volumes…{and} as a result, annual shipments closely approximate annual production" in the corrugated die-cut boxes industry.[22] We note that Commerce has accepted shipments as a proxy for production for purposes of calculating industry support in past cases.[23]

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[15] *See* Petitions at Volume I (page 5 and Exhibit I-6).
[16] *See* First General Issues Supplement at I-Supp-5.
[17] *Id.*
[18] *See* Petitions at Volume I (page 5 and Exhibit I-5).
[19] *See* Petitions at Volume I (page 6) and Exhibit I-9; *see also* First General Issues Supplement at Exhibit I-Supp-6.
[20] *See* Petitions at Volume I (page 6 and Exhibit I-9); *see also* First General Issues Supplement at 8-9 and Exhibit I-Supp-6.
[21] *See* First General Issues Supplement at Exhibit I-Supp-6.
[22] *Id.*
[23] *See, e.g.*, *Mattresses from Bosnia and Herzegovina, Bulgaria, Burma, India, Italy, Kosovo, Mexico, the Philippines, Poland, Slovenia, Spain, and Taiwan: Initiation of Less-Than-Fair-Value Investigations*, 88 FR 57433

To establish industry support, the petitioners provided their own 2025 shipments of the domestic like product.[24] In addition, the petitioners provided a letter of support from the Vice President & General Counsel of Packaging Corporation of America, in which the company provided its 2025 shipments of corrugated die-cut boxes.[25] To estimate the total shipments of the domestic like product for the entire U.S. corrugated die-cut boxes industry, the petitioners relied on publicly available information on U.S. consumption of corrugated die-cut boxes, supplemented and adjusted by Mr. Roy's knowledge and experience, and further adjusted to remove U.S. imports and add export shipments of corrugated die-cut boxes.[26] As reasonably available information, the petitioners estimated export shipments for the remaining U.S. producers using their own ratio of export shipments to total shipments.[27] We made an additional adjustment to the denominator to include the supporters' export shipments, not just the export shipments of all other U.S. producers.[28] The petitioners then compared the shipments for the supporters of the Petitions to the estimated total shipments of corrugated die-cut boxes for the entire industry in 2025.[29] Based on information in the Petitions, as adjusted by Commerce, the supporters of the Petitions account for [ ] percent of total shipments of the domestic like product.[30]

Table 1
Calculation of Industry Support

U.S. Producers of Corrugated Die-Cut Boxes	2025 Shipments of Corrugated Die-Cut Boxes (lbs)	Position
Smurfit Westrock	[ ]	Petitioner
Pratt Industries	[ ]	Petitioner
Packaging Corporation of America	[ ]	Support
Total 2025 Shipments by Supporters of the Petitions	[ ]	
Total 2025 Shipments by the U.S. Corrugated Die-Cut Boxes Industry	[ ]	
Total Industry Support	[ ] %	

(August 23, 2023); *see also Seamless Carbon and Alloy Steel Standard, Line, and Pressure Pipe from the Czech Republic, the Republic of Korea, the Russian Federation, and Ukraine: Initiation of Less-Than-Fair-Value Investigations*, 85 FR 47176, 47177 (August 4, 2020); and *Aluminum Extrusions from the People's Republic of China: Initiation of Antidumping Duty Investigation*, 75 FR 22109, 22111 (April 27, 2010).

[24] *See* Petitions at Volume I (Exhibit I-4); *see also* First General Issues Supplement at 9 and Exhibit I-Supp-7; and Second General Issues Supplement at Exhibit I-Supp2-5.

[25] *See* Petitions at Volume I (page 9 and Exhibit I-8).

[26] *See* Petitions at Volume I (Exhibits I-7 and I-9); *see also* First General Issues Supplement at Exhibits I-Supp-6 and I-Supp-7; and Second General Issues Supplement at 16-17 and Exhibit I-Supp2-5.

[27] *See* Second General Issues Supplement at 16-17 and Exhibit I-Supp2-5.

[28] Specifically, we added supporting producers' exports of [ ] lbs, resulting in total 2025 shipments of [ ] lbs (*i.e.*, [ ] + [ ] = [ ]) for the entire U.S. corrugated die-cut boxes industry. *See* Table 1, Calculation of Industry Support.

[29] *See* Second General Issues Supplement at Exhibit I-Supp2-5

[30] *See* Table 1, Calculation of Industry Support.

IV. Challenges to Industry Support

None.

V. Findings

Commerce relied on information provided by the petitioners, as described above, to establish total 2025 shipments of the domestic like product. Using these data, as demonstrated above, we find that the domestic producers and workers who support the Petitions account for at least 25 percent of total shipments of the domestic like product. Commerce further finds that domestic producers and workers who support the Petitions account for more than 50 percent of the total shipments of the domestic like product produced by that portion of the industry expressing support for, or opposition to, the Petitions.[31] Therefore, we find that there is adequate industry support within the meaning of sections 702(c)(4)(A) and 732(c)(4)(A) of the Act.

Commerce conducted a search of the Internet and has been unable to locate information that contradicts the petitioners' assertions. We find that the petitioners have provided data that are reasonably available. For these reasons, we find that there is adequate industry support for initiating these investigations. Accordingly, Commerce finds that the Petitions have met the requirements of sections 702(c)(4)(A) and 732(c)(4)(A) of the Act.

[31] S*ee Tenaris Bay City, Inc. v. United States*, No. 2025-1382, 2026 LX 545375, at *19 n.5 (Fed. Cir. Sep. 18, 2026).

Attachment III

Analysis of Allegations and Evidence of Material Injury and Causation for the Antidumping and Countervailing Duty Petitions Covering Certain Corrugated Die-Cut Cardboard Boxes from the People's Republic of China, Malaysia, and the Republic of Türkiye

I. Introduction

When making a determination regarding the initiation of antidumping and countervailing duty investigations, the U.S. Department of Commerce (Commerce) examines, on the basis of sources readily available to Commerce, the accuracy and adequacy of the evidence contained in the petitions, and determines whether the petitions allege the elements necessary for the imposition of antidumping and countervailing duties and contain information reasonably available to the petitioner that supports the allegations.[1] This attachment analyzes the sufficiency of the allegations and supporting evidence regarding material injury and causation.[2]

II. Definition of Domestic Industry

The domestic industry is described with reference to producers of the domestic like product, as provided for in section 771(4)(A) of the Act. The Petitions[3] define the domestic industry as all U.S. producers of certain corrugated die-cut cardboard boxes (corrugated die-cut boxes).[4] The petitioners[5] identify the producers of the domestic like product as the producers constituting the domestic industry in the United States.[6] For a discussion of the domestic like product, *see* Attachment II, Analysis of Industry Support for the Antidumping and Countervailing Duty Petitions Covering Certain Corrugated Die-Cut Cardboard Boxes from the People's Republic of China, Malaysia, and the Republic of Türkiye.

III. Evidence of Material Injury, or Threat of Material Injury, and Causation

In making a determination regarding material injury and causation, the U.S. International Trade Commission (ITC) is directed to evaluate the volume of subject imports (section 771(7)(B)(i)(I)

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[1] *See* sections 702(c)(1)(A)(i) and 732(c)(1)(A)(i) of the Tariff Act of 1930, as amended (the Act).
[2] *See* 19 CFR 351.202(b)(10).
[3] *See* Petitioners' Letter, "Petitions for the Imposition of Antidumping and Countervailing Duties," dated September 9, 2026 (Petitions); *see also* Petitioners' Letter, "Petitioners' Response to the 1st Supplemental Questionnaire Regarding Common Issues and Injury Volume I of the Petition," dated September 21, 2026 (First General Issues Supplement); "Petitioners' Response to the 2nd Supplemental Questionnaire Regarding Common Issues and Injury Volume I of the Petition," dated September 28, 2026 (Second General Issues Supplement); and "Petitioners' Response to the 3rd Supplemental Questionnaire Regarding Common Issues and Injury Volume I of the Petition," dated October 6, 2026 (Third General Issues Supplement).
[4] *See* Petitions at Volume I (pages 27-28); *see also* Memorandum, "Product Name Change," dated September 29, 2026.
[5] The petitioners are the American Pizza Boxes Manufacturers Coalition (Coalition) and the United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union (collectively, the petitioners). The members of the Coalition are Smurfit Westrock plc, and Pratt Industries, Inc. *See* Petitions at Volume I (pages 1 and 4).
[6] *See* Petitions at Volume I (page 5).

of the Act), the effect of those imports on the prices of domestically-produced like products (section 771(7)(B)(i)(II) of the Act), and their impact on the domestic operations of U.S. producers of like products (section 771(7)(B)(i)(III) of the Act) and may consider other economic factors (section 771(7)(B)(ii) of the Act). Additionally, section 771(7)(C)(iii) of the Act states that:

> {i}n examining the impact {of imports on domestic producers} …, the {ITC} shall evaluate all relevant economic factors which have a bearing on the state of the industry in the United States, including, but not limited to–
>
> (I) actual and potential decline in output, sales, market share, gross profits, operating profits, net profits, ability to service debt, productivity, return on investments, return on assets, and utilization of capacity,
> (II) factors affecting domestic prices,
> (III) actual and potential negative effects on cash flow, inventories, employment, wages, growth, ability to raise capital, and investment,
> (IV) actual and potential negative effects on the existing development and production efforts of the domestic industry …, and
> (V) in {an antidumping proceeding} …, the magnitude of the margin of dumping.

Information relevant to the petitioners' allegations of material injury, or threat thereof, and causation can be found in Volume I of the Petitions at 24-51 and Exhibits I-1 through I-4, I-10, I-12, and I-16 through I-32, and the First General Issues Supplement at 15 and Exhibit I-Supp-8.

The petitioners allege that the domestic industry has experienced the following types of material injury by reason of U.S. imports from the People's Republic of China (China), Malaysia, and the Republic of Türkiye (Türkiye):

- significant increase in the volume of subject imports;
- reduced market share;
- underselling and price depression and/or suppression;
- lost sales and revenues;
- declines in production, capacity utilization, commercial shipments, and employment variables;
- facility closures;
- negative impact on industry's development efforts and returns on new investments;
- negative impact on financial performance; and
- the magnitude of the alleged dumping margins.

The petitioners also allege that the domestic industry could be threatened with the following types of further injury by reason of U.S. imports from China, Malaysia, and Türkiye:

- substantial existing production capacity of subject producers and increase in new capacity of subject producers;
- continued increase in the volume and market penetration of subject imports;
- continued underselling and price depression and/or suppression;
- countervailable subsidies provided by the Government of Türkiye;
- subject producers have potential for product shifting;
- continued decline in existing development and production efforts; and
- subject producers' significant reliance on sales to U.S market.

The Petitions allege that the material injury, or threat thereof, to the domestic industry were caused by the impact of the allegedly dumped and subsidized imports from China, Malaysia, and Türkiye. The information relevant to the petitioners' allegations, as referenced above, demonstrates the effect of these imports on domestic prices and market share, and the consequent impact on the domestic industry, specifically on the domestic industry's operations and financial performance.

The allegations of causation of material injury, or threat thereof, are based upon the factors indicating current material injury, as well as the factors indicating threat of material injury as noted above. The factors related to causation presented in the Petitions are the types of factors that the ITC is directed to consider for the purpose of evaluating causation under sections 771(7)(C) and 771(7)(F) of the Act.

IV. Cumulation

Section 771(7)(G)(i) of the Act requires the ITC to cumulate imports from all countries for which petitions were filed on the same day if such imports compete with each other and with the domestic like product in the U.S. market. In determining whether cumulation is appropriate, the ITC uses a framework of four factors:[7]

- The degree of fungibility between imports from the subject countries and between the subject imports and the domestic like product;
- The presence of sales or offers for sale of the subject imports and the domestic like product in the same geographic markets;
- Whether the subject imports and the domestic like product are handled in common or similar channels of distribution; and
- Whether the subject imports are present in the U.S. market simultaneously.

The petitioners address each of these factors and argue that a reasonable overlap of competition exists with subject imports and with the domestic like product in the United States, and, as a result, the criteria for cumulation have been satisfied.[8]

[7] *See Certain Cast-Iron Pipe Fittings from Brazil, the Republic of Korea, and Taiwan*, Inv. Nos. 731-TA-278-280 (Final), USITC Pub. 1845 (May 1986); *see also Fundicao Tupy, S.A. v. United States*, 678 F.Supp. 898, 902 (CIT 1988), *aff'd Fundicao Tupy, S.A. v. United States*, 859 F.2d 915 (Fed. Cir. 1988).
[8] *See* Petitions at Volume I (pages 29-33 and Exhibits I-1, I-3, I-4, I-10, I-12, and I-17).

V. Negligibility

Section 771(24)(A)(i) of the Act states that "imports from a country of merchandise corresponding to a domestic like product identified by the Commission are 'negligible' if such imports account for less than 3 percent of the volume of all such merchandise imported into the United States in the most recent 12-month period for which the data are available … ."

The petitioners contend that imports from China, Malaysia, and Türkiye are not negligible.[9] The data provided by the petitioners demonstrate that imports of corrugated die-cut boxes from China, Malaysia, and Türkiye individually exceed the three percent negligibility threshold provided under section 771(24)(A)(i) of the Act.[10]

VI. Conclusion

To assess the accuracy and adequacy of the evidence relating to the allegations regarding material injury, threat of material injury, negligibility, and causation, we examined the information presented in the Petitions and compared it with information that was reasonably available (*e.g.*, import data on the ITC website). We did not locate any information that contradicts the petitioners' assertions.

We analyzed the petitioners' evidence regarding material injury, threat of material injury, negligibility, and causation, and have found that the information in the Petitions and the supplements thereto demonstrates a sufficient showing of material injury, or threat of material injury, to the U.S. industry producing corrugated die-cut boxes. Therefore, we find the overall evidence of injury included in the Petitions to be adequate to initiate the investigations of corrugated die-cut boxes from China, Malaysia, and Türkiye. Ultimately, the ITC will make the final determination with respect to material injury, or threat thereof, negligibility, and causation.

[9] *See* Petitions at Volume I (pages 36-37 and Exhibit I-18); *see also* First General Issues Supplement at 15 and Exhibit I-Supp-8.
[10] *See* Petitions at Volume I (pages 36-37 and Exhibit I-18); *see also* First General Issues Supplement at 15 and Exhibit I-Supp-8.