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**UNITED STATES - COUNTERVAILING AND
ANTI-DUMPING MEASURES ON CERTAIN
PRODUCTS FROM CHINA**

Report of the Appellate Body
WT/DS449/AB/R*

*Adopted by the Dispute Settlement Body
on 22 July 2014*

China, *Appellant/Appellee*
United States, *Other Appellant/Appellee*
Australia, *Third Participant*
Canada, *Third Participant*
European Union, *Third Participant*
India, *Third Participant*
Japan, *Third Participant*
Russia, *Third Participant*
Turkey, *Third Participant*
Viet Nam, *Third Participant*

Appellate Body Division:
Bhatia, Presiding Member
Chang, Member
Zhang, Member

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* The correction notified in WT/DS449/AB//R/Corr.1 has been made in this report.

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<i>US – Anti-Dumping and Countervailing Duties (China)</i>	Appellate Body Report, <i>United States – Definitive Anti-Dumping and Countervailing Duties on Certain Products from China</i> , WT/DS379/AB/R, adopted 25 March 2011, DSR 2011:V, p. 2869

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<i>US – Anti-Dumping and Countervailing Duties (China)</i>	Panel Report, <i>United States – Definitive Anti-Dumping and Countervailing Duties on Certain Products from China</i> , WT/DS379/R, adopted 25 March 2011, as modified by Appellate Body Report WT/DS379/AB/R, DSR 2011:VI, p. 3143
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<i>US – Large Civil Aircraft (2nd complaint)</i>	Appellate Body Report, <i>United States – Measures Affecting Trade in Large Civil Aircraft (Second Complaint)</i> , WT/DS353/AB/R, adopted 23 March 2012, DSR 2012:I, p. 7

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<i>US – Offset Act (Byrd Amendment)</i>	Appellate Body Report, <i>United States – Continued Dumping and Subsidy Offset Act of 2000</i> , WT/DS217/AB/R, WT/DS234/AB/R, adopted 27 January 2003, DSR 2003:I, p. 375
<i>US – Oil Country Tubular Goods Sunset Reviews</i>	Appellate Body Report, <i>United States – Sunset Reviews of Anti-Dumping Measures on Oil Country Tubular Goods from Argentina</i> , WT/DS268/AB/R, adopted 17 December 2004, DSR 2004:VII, p. 3257
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<i>US – Wool Shirts and Blouses</i>	Appellate Body Report, <i>United States – Measure Affecting Imports of Woven Wool Shirts and Blouses from India</i> , WT/DS33/AB/R, adopted 23 May 1997, and Corr.1, DSR 1997:I, p. 323
<i>US – Zeroing (EC)</i>	Appellate Body Report, <i>United States – Laws, Regulations and Methodology for Calculating Dumping Margins ("Zeroing")</i> , WT/DS294/AB/R, adopted 9 May 2006, and Corr.1, DSR 2006:II, p. 417
<i>US – Zeroing (Japan) (Article 21.5 – Japan)</i>	Appellate Body Report, <i>United States – Measures Relating to Zeroing and Sunset Reviews – Recourse to Article 21.5 of the DSU by Japan</i> , WT/DS322/AB/RW, adopted 31 August 2009, DSR 2009:VIII, p. 3441

PANEL EXHIBITS CITED IN THIS REPORT

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CHI-1	United States Public Law No. 112-99, An act to apply the countervailing duty provisions of the Tariff Act of 1930 to nonmarket economy countries, and for other purposes, 126 Stat. 265 (13 March 2012)
CHI-2	United States Court of Appeals for the Federal Circuit, <i>Georgetown Steel Corporation v. United States</i> , 801 F.2d 1308 (Fed. Cir. 1986)
CHI-3	United States Court of International Trade, <i>GPX International Tire Corporation v. United States</i> , 645 F. Supp. 2d 1231 (CIT 18 September 2009)
CHI-6	United States Court of Appeals for the Federal Circuit, <i>GPX International Tire Corporation v. United States</i> , 666 F.3d 732 (Fed. Cir. 2011)
CHI-7	United States Court of Appeals for the Federal Circuit, <i>GPX International Tire Corporation v. United States</i> , 678 F.3d 1308 (Fed. Cir. 2012)
CHI-14	USDOC, <i>Countervailing Duties: Final Rule</i> , <i>United States Federal Register</i> , Vol. 63, No. 227 (25 November 1998), pp. 65348-65360
CHI-15	Memorandum dated 18 September 2002 from Richard W. Moreland, Deputy Assistant Secretary, Group I Import Administration, to Faryar Shirzad, Assistant Secretary for Import Administration, "Issues and Decision Memorandum for the Final Determination in the Countervailing Duty Investigation of Sulfanilic Acid from Hungary"
CHI-83	Legal Opinion of Richard H. Fallon, Jr, Professor of Law, Harvard University
CHI-124	Supplemental Legal Opinion of Richard H. Fallon, Jr, Professor of Law, Harvard University
USA-2	<i>United States Code</i> , Title 19, Chapter 4, Section 1671
USA-7	USDOC, <i>Carbon Steel Wire Rod From Czechoslovakia: Final Negative Countervailing Duty Determination</i> , <i>United States Federal Register</i> , Vol. 49, No. 89 (7 May 1984), pp. 19370-19374
USA-10	USDOC, <i>Carbon Steel Wire Rod From Poland: Final Negative Countervailing Duty Determination</i> , <i>United States Federal Register</i> , Vol. 49, No. 89 (7 May 1984), pp. 19374-19378
USA-21	General Issues Appendix, appended to the Final Affirmative Countervailing Duty Determination: Certain Steel Products From Austria, <i>United States Federal Register</i> , Vol. 58, No. 130 (9 July 1993), pp. 37225-37261
USA-23	USDOC, <i>Notice of Initiation of Countervailing Duty Investigations: Coated Free Sheet Paper From the People's Republic of China, Indonesia, and the Republic of Korea</i> , <i>United States Federal Register</i> , Vol. 71, No. 227 (27 November 2006), pp. 68549-68549

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Exhibit No.	Description
USA-25	USDOC, Coated Free Sheet Paper from the People's Republic of China: Amended Affirmative Preliminary Countervailing Duty Determination, <i>United States Federal Register</i> , Vol. 72, No. 67 (9 April 2007), pp. 17484-17486
USA-26	Memorandum dated 29 March 2007 from Shauna Lee-Alaia, et al., Office of Policy, Import Administration, to David M. Spooner, Assistant Secretary for Import Administration, "Countervailing Duty Investigation of Coated Free Sheet Paper from the Peoples' Republic of China – Whether the Analytical Elements of the <i>Georgetown Steel</i> Opinion are Applicable to China's Present-Day Economy"
USA-27	USDOC, Coated Free Sheet Paper from the People's Republic of China: Final Affirmative Countervailing Duty Determination, <i>United States Federal Register</i> , Vol. 72, No. 206 (25 October 2007), pp. 60645-60648
USA-28	United States Court of International Trade, Government of the People's Republic of China v. United States, 483 F. Supp. 2d 1274 (CIT 2007)
USA-41	United States Federal Rules of Appellate Procedure (1 December 2010), Rule 41(b)
USA-43	United States Court of Appeals for the Federal Circuit, GPX International Tire Corporation v. United States, Corrected Petition for Rehearing <i>En Banc</i> of Defendant-Appellant, United States (Fed. Cir. 2011-1107/1108/1109 5 March 2012)
USA-85	Supreme Court of the United States, Ed Plaut v. Spendthrift Farm, Inc., 514 U.S. 211 (1995)
USA-93	United States Court of International Trade, GPX International Tire Corporation v. United States, 587 F. Supp. 2d 1278 (CIT 2008)
USA-94	USDOC, Rescission of Initiation of Countervailing Duty Investigation and Dismissal of Petition: Chrome-Plated Lug Nuts and Wheel Locks From the People's Republic of China, <i>United States Federal Register</i> , Vol. 57, No. 59 (26 March 1992), pp. 10459-10460
USA-95	Final Negative Countervailing Duty Determinations: Oscillating and Ceiling Fans From the People's Republic of China, <i>United States Federal Register</i> , Vol. 57, No. 109 (5 June 1992), pp. 24018-24022
USA-96	Omnibus Trade and Competitiveness Act of 1988, Pubic Law No. 100-418, 102 Stat. 1107 (23 August 1988)
USA-115	Legal Opinion of John C. Jeffries, Jr, Professor of Law, University of Virginia, in response to Legal Opinion of Richard H. Fallon, Jr, Professor of Law, Harvard University
USA-119	Table setting out the Administrative Notice to the Government of China and to Chinese Producers/Exporters Regarding Application of U.S. CVD Laws to China
USA-125	USDOC, Drawn Stainless Steel Sinks From the People's Republic of China: Initiation of Countervailing Duty Investigation, C-570-984, <i>United States Federal Register</i> , Vol. 77, No. 59 (27 March 2012), pp. 18211-18215

Report of the Appellate Body

ABBREVIATIONS USED IN THIS REPORT

Abbreviation	Description
Anti-Dumping Agreement	Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994
CAFC	United States Court of Appeals for the Federal Circuit
CFS	Coated free sheet
<i>CFS Paper</i>	United States Court of International Trade, Government of the People's Republic of China v. United States, 483 F. Supp. 2d 1274 (CIT 2007)
CIT	United States Court of International Trade
CVD	Countervailing duty
DSB	Dispute Settlement Body
DSU	Understanding on Rules and Procedures Governing the Settlement of Disputes
GATT 1994	General Agreement on Tariffs and Trade 1994
<i>Georgetown Steel</i>	United States Court of Appeals for the Federal Circuit, Georgetown Steel Corporation v. United States, 801 F.2d 1308 (Fed. Cir. 1986) (Panel Exhibit CHI-2)
<i>GPX</i>	GPX International Tire Corporation
<i>GPX I</i>	United States Court of International Trade, GPX International Tire Corporation v. United States, 587 F. Supp. 2d 1278 (CIT 2008) (Panel Exhibit USA-93)
<i>GPX II</i>	United States Court of International Trade, GPX International Tire Corporation v. United States, 645 F. Supp. 2d 1231 (CIT 2009) (Panel Exhibit CHI-3)
<i>GPX V</i>	United States Court of Appeals for the Federal Circuit, GPX International Tire Corporation v. United States, 666 F.3d 732 (Fed. Cir. 2011) (Panel Exhibit CHI-6)
<i>GPX VI</i>	United States Court of Appeals for the Federal Circuit, GPX International Tire Corporation v. United States, 678 F.3d 1308 (Fed. Cir. 2012) (Panel Exhibit CHI-7)
NME	Non-market economy
Panel Report	Panel Report, <i>United States – Countervailing and Anti-Dumping Measures on Certain Products from China</i> , WT/DS449/R, 27 March 2014
PL 112-99	United States Public Law No. 112-99, An act to apply the countervailing duty provisions of the Tariff Act of 1930 to nonmarket economy countries, and for other purposes, 126 Stat. 265 (13 March 2012) (Panel Exhibit CHI-1)
Preliminary Ruling	Preliminary Ruling of the Panel dated 7 May 2013, contained in document WT/DS449/4
SCM Agreement	Agreement on Subsidies and Countervailing Measures

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US - Countervailing and Anti-Dumping Measures

Abbreviation	Description
<i>Sulfanilic Acid</i>	Memorandum dated 18 September 2002 from Richard W. Moreland, Deputy Assistant Secretary, Group I Import Administration, to Faryar Shirzad, Assistant Secretary for Import Administration, "Issues and Decision Memorandum for the Final Determination in the Countervailing Duty Investigation of Sulfanilic Acid from Hungary" (Panel Exhibit CHI-15)
US Tariff Act	United States Tariff Act of 1930, <i>United States Code</i> , Title 19, Chapter 4
USDOC	United States Department of Commerce
Vienna Convention	Vienna Convention on the Law of Treaties, Done at Vienna, 23 May 1969, UN Treaty Series, Vol. 1155, p. 331
<i>Wireking</i>	United States Court of Appeals for the Federal Circuit, Guangdong Wireking Housewares & Hardware Co., Ltd. v. United States, 2013-1404 (Fed. Cir. 2014)
Working Procedures	Working Procedures for Appellate Review, WT/AB/WP/6, 16 August 2010
WTO	World Trade Organization
WTO Agreement	Marrakesh Agreement Establishing the WTO