

**UNITED STATES – COUNTERVAILING MEASURES ON
 SUPERCALENDERED PAPER FROM CANADA**

Report of the Appellate Body
 WT/DS505/AB/R and Add.1*

*Adopted by the Dispute Settlement Body
 on 5 March 2020*

United States, *Appellant*
 Canada, *Appellee*

Brazil, *Third Participant*
 China, *Third Participant*
 European Union, *Third Participant*
 India, *Third Participant*
 Japan, *Third Participant*
 Korea, *Third Participant*
 Mexico, *Third Participant*
 Turkey, *Third Participant*

Appellate Body Division:

Bhatia, Presiding Member
 Graham, Member
 Zhao, Member

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* The Notice of Appeal and the executive summaries of written submissions contained in this Addendum are attached as they were received from the participants and third participants. The content has not been revised or edited by the Appellate Body, except that paragraph and footnote numbers that did not start at 1 in the original may have been renumbered to do so, and the text may have been formatted in order to adhere to WTO style. The executive summaries do not serve as substitutes for the submissions of the participants and third participants in the Appellate Body's examination of the appeal.

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Cambridge University Press
978-1-009-15034-7 — Dispute Settlement Reports 2020
World Trade Organization
Excerpt
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ABBREVIATIONS USED IN THIS REPORT

Abbreviation	Description
AFA	adverse facts available
BCI	business confidential information
Canada's panel request	Request for the Establishment of a Panel by Canada, WT/DS505/2
Catalyst	Catalyst Paper Corporation
CVD	countervailing duty
DSB	Dispute Settlement Body
DSU	Understanding on Rules and Procedures Governing the Settlement of Disputes
Fibrex	Fibrex General Partnership
GATT 1994	General Agreement on Tariffs and Trade 1994
Irving	Irving Paper Ltd.
NAFTA	North American Free Trade Agreement
NSPI	Nova Scotia Power Incorporated
OFA	other forms of assistance
Panel Report	Panel Report, <i>United States – Countervailing Measures on Supercalendered Paper from Canada</i>
PHP	Port Hawkesbury Paper LP
PPGTP	Federal Pulp and Paper Green Transformation Programme
PWCC	Pacific West Commercial Corporation
Resolute	Resolute FP Canada Inc.
SCM Agreement	Agreement on Subsidies and Countervailing Measures
USDOC	United States Department of Commerce
Working Procedures	Working Procedures for Appellate Review
WTO	World Trade Organization

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PANEL EXHIBITS CITED IN THIS REPORT

Exhibit Number	Short Title (if applicable)	Description
Panel Exhibit CAN-37	Supercalendered Paper from Canada 2015, I&D Memo	USDOC, Issues and Decision Memorandum for the Final Determination in the Countervailing Duty Investigation of Supercalendered Paper from Canada (13 October 2015)
Panel Exhibit CAN-47 (BCI)	Supercalendered Paper from Canada 2015, Verification Report (Resolute)	USDOC, Memorandum dated 27 August 2015 for the Verification of the Questionnaire Responses of Resolute FP Canada Inc. in the Countervailing Duty Investigation of Supercalendered Paper from Canada
Panel Exhibit CAN-76	USDOC NAFTA Brief	USDOC, Rule 57(2) Brief (NAFTA) in Supercalendered Paper from Canada: Final Affirmative Countervailing Duty Determination (5 July 2016)
Panel Exhibit CAN-116		USDOC, Issues and Decision Memorandum for the Final Determination in the Countervailing Duty Investigation of Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules, from the People's Republic of China (9 October 2012)
Panel Exhibit CAN-118	Shrimp from China 2013, I&D Memo	USDOC, Issues and Decision Memorandum for the Final Determination in the Countervailing Duty Investigation of Certain Frozen Warmwater Shrimp from the People's Republic of China (12 August 2013)
Panel Exhibit CAN-121	Solar Cells from China 2014, I&D Memo	USDOC, Issues and Decision Memorandum for the Final Determination in the Countervailing Duty Investigation of Certain Crystalline Silicon Photovoltaic Products from the People's Republic of China (15 December 2014)
Panel Exhibit CAN-125	PET Resin from China 2016, I&D Memo	USDOC, Issues and Decision Memorandum for the Final Determination in the Countervailing Duty Investigation of Certain Polyethylene Terephthalate Resin from the People's Republic of China (4 March 2016)
Panel Exhibit CAN-148	Stainless Pressure Pipe from India 2016, Final Calculation Memo	USDOC, Countervailing Duty Investigation of Welded Stainless Pressure Pipe from India: Final Calculation Memorandum for Steamline Industries Limited (22 September 2016)

US - Supercalendered Paper

Exhibit Number	Short Title (if applicable)	Description
Panel Exhibit CAN-152		USDOC, Issues and Decision Memorandum for the Final Affirmative Determination in the Countervailing Duty Investigation of Welded Stainless Pressure Pipe from India (22 September 2016)
Panel Exhibit CAN-163	Truck and Bus Tires from China 2016, I&D Memo	USDOC, Issues and Decision Memorandum for the Final Determination in the Countervailing Duty Investigation of Truck and Bus Tires from the People's Republic of China; and Final Affirmative Determination of Critical Circumstances, in Part (19 January 2016)
Panel Exhibit CAN-210	PET Resin from China 2016, Verification Report (Dragon)	USDOC, Countervailing Duty Investigation of Polyethylene Terephthalate Resin from the People's Republic of China: Verification Report of Dragon Special Resin Co., Ltd., Xiang Lu Petrochemicals Co., Ltd., Xianglu Petrochemicals Co., Ltd., and Xiamen Xianglu Chemical Fiber Company Limited (19 January 2016)
Panel Exhibit CAN-215		USDOC, Verification of Zhanjiang Guolian Aquatic Products Co., Ltd., Zhanjiang Guolian Feed Co., Ltd., Zhanjiang Guolian Aquatic Fry Technology Co., Ltd., and Zhanjiang Guotong Aquatic Co., Ltd. in Countervailing Duty Investigation: Certain Warmwater Shrimp from the People's Republic of China (1 July 2013)
Panel Exhibit USA-8	Solar Cells from China 2015, I&D Memo	USDOC, Issues and Decision Memorandum for the Final Results of the Countervailing Duty Administrative Review: Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules, from China (7 July 2015)
Panel Exhibit USA-19		USDOC, Issues and Decision Memorandum for the Final Determination in the Countervailing Duty Investigation of Large Residential Washers from the Republic of Korea (18 December 2012)

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USDOC CVD PROCEEDINGS CITED IN THIS REPORT

Short Title	Relevant CVD Proceeding
Solar Cells from China 2012	Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules, from the People's Republic of China (C-570-980)
Shrimp from China 2013	Certain Frozen Warmwater Shrimp from the People's Republic of China (C-570-989)
Solar Cells from China 2014	Crystalline Silicon Photovoltaic Products from the People's Republic of China (C-570-011)
Solar Cells from China 2015	Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules, from the People's Republic of China (C-570-980)
Supercalendered Paper from Canada 2015	Supercalendered Paper from Canada (C-122-854)
PET Resin from China 2016	Certain Polyethylene Terephthalate Resin from the People's Republic of China (C-570-025)
Stainless Pressure Pipe from India 2016	Welded Stainless Pressure Pipe from India (C-533-868)
Truck and Bus Tires from China 2016	Truck and Bus Tires from the People's Republic of China (C-570-041)
Stainless Steel Sheet and Strip from China 2017	Stainless Steel Sheet and Strip from the People's Republic of China (C-570-043)

CASES CITED IN THIS REPORT

Short Title	Full Case Title and Citation
<i>Argentina – Import Measures</i>	Appellate Body Reports, <i>Argentina – Measures Affecting the Importation of Goods</i> , WT/DS438/AB/R / WT/DS444/AB/R / WT/DS445/AB/R, adopted 26 January 2015, DSR 2015:II, p. 579
<i>Canada – Wheat Exports and Grain Imports</i>	Appellate Body Report, <i>Canada – Measures Relating to Exports of Wheat and Treatment of Imported Grain</i> , WT/DS276/AB/R, adopted 27 September 2004, DSR 2004:VI, p. 2739
<i>EC – Bed Linen (Article 21.5 – India)</i>	Appellate Body Report, <i>European Communities – Anti-Dumping Duties on Imports of Cotton-Type Bed Linen from India – Recourse to Article 21.5 of the DSU by India</i> , WT/DS141/AB/RW, adopted 24 April 2003, DSR 2003:III, p. 965
<i>EC – Countervailing Measures on DRAM Chips</i>	Panel Report, <i>European Communities – Countervailing Measures on Dynamic Random Access Memory Chips from Korea</i> , WT/DS299/R, adopted 3 August 2005, DSR 2005:XVIII, p. 8671
<i>EC – Hormones</i>	Appellate Body Report, <i>European Communities – Measures Concerning Meat and Meat Products (Hormones)</i> , WT/DS26/AB/R, WT/DS48/AB/R, adopted 13 February 1998, DSR 1998:I, p. 135
<i>EC – Tube or Pipe Fittings</i>	Appellate Body Report, <i>European Communities – Anti-Dumping Duties on Malleable Cast Iron Tube or Pipe Fittings from Brazil</i> , WT/DS219/AB/R, adopted 18 August 2003, DSR 2003:VI, p. 2613
<i>EC and certain member States – Large Civil Aircraft</i>	Appellate Body Report, <i>European Communities and Certain Member States – Measures Affecting Trade in Large Civil Aircraft</i> , WT/DS316/AB/R, adopted 1 June 2011, DSR 2011:I, p. 7
<i>Egypt – Steel Rebar</i>	Panel Report, <i>Egypt – Definitive Anti-Dumping Measures on Steel Rebar from Turkey</i> , WT/DS211/R, adopted 1 October 2002, DSR 2002:VII, p. 2667
<i>Guatemala – Cement I</i>	Appellate Body Report, <i>Guatemala – Anti-Dumping Investigation Regarding Portland Cement from Mexico</i> , WT/DS60/AB/R, adopted 25 November 1998, DSR 1998:IX, p. 3767
<i>Mexico – Anti-Dumping Measures on Rice</i>	Appellate Body Report, <i>Mexico – Definitive Anti-Dumping Measures on Beef and Rice, Complaint with Respect to Rice</i> , WT/DS295/AB/R, adopted 20 December 2005, DSR 2005:XXII, p. 10853

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Short Title	Full Case Title and Citation
<i>Mexico – Corn Syrup (Article 21.5 – US)</i>	Appellate Body Report, <i>Mexico – Anti-Dumping Investigation of High Fructose Corn Syrup (HFCS) from the United States – Recourse to Article 21.5 of the DSU by the United States</i> , WT/DS132/AB/RW, adopted 21 November 2001, DSR 2001:XIII, p. 6675
<i>US – Anti-Dumping Methodologies (China)</i>	Appellate Body Report, <i>United States – Certain Methodologies and Their Application to Anti-Dumping Proceedings Involving China</i> , WT/DS471/AB/R and Add.1, adopted 22 May 2017, DSR 2017:III, p. 1423
<i>US – Carbon Steel</i>	Appellate Body Report, <i>United States – Countervailing Duties on Certain Corrosion-Resistant Carbon Steel Flat Products from Germany</i> , WT/DS213/AB/R and Corr.1, adopted 19 December 2002, DSR 2002:IX, p. 3779
<i>US – Carbon Steel (India)</i>	Appellate Body Report, <i>United States – Countervailing Measures on Certain Hot-Rolled Carbon Steel Flat Products from India</i> , WT/DS436/AB/R, adopted 19 December 2014, DSR 2014:V, p. 1727
<i>US – Continued Zeroing</i>	Appellate Body Report, <i>United States – Continued Existence and Application of Zeroing Methodology</i> , WT/DS350/AB/R, adopted 19 February 2009, DSR 2009:III, p. 1291
<i>US – Corrosion-Resistant Steel Sunset Review</i>	Appellate Body Report, <i>United States – Sunset Review of Anti-Dumping Duties on Corrosion-Resistant Carbon Steel Flat Products from Japan</i> , WT/DS244/AB/R, adopted 9 January 2004, DSR 2004:1, p. 3
<i>US – Countervailing Measures (China)</i>	Appellate Body Report, <i>United States – Countervailing Duty Measures on Certain Products from China</i> , WT/DS437/AB/R, adopted 16 January 2015, DSR 2015:1, p. 7
<i>US – Orange Juice (Brazil)</i>	Panel Report, <i>United States – Anti-Dumping Administrative Reviews and Other Measures Related to Imports of Certain Orange Juice from Brazil</i> , WT/DS382/R, adopted 17 June 2011, DSR 2011:VII, p. 3753
<i>US – Shrimp (Article 21.5 – Malaysia)</i>	Appellate Body Report, <i>United States – Import Prohibition of Certain Shrimp and Shrimp Products – Recourse to Article 21.5 of the DSU by Malaysia</i> , WT/DSS8/AB/RW, adopted 21 November 2001, DSR 2001:XIII, p. 6481
<i>US – Softwood Lumber IV (Article 21.5 – Canada)</i>	Appellate Body Report, <i>United States – Final Countervailing Duty Determination with Respect to Certain Softwood Lumber from Canada – Recourse by Canada to Article 21.5 of the DSU</i> , WT/DS257/AB/RW, adopted 20 December 2005, DSR 2005:XXIII, p. 11357
<i>US – Supercalendered Paper</i>	Panel Report, <i>United States – Countervailing Measures on Supercalendered Paper from Canada</i> , WT/DS505/R and Add.1, circulated to WTO Members 5 July 2018