we preliminarily determine that this program is not countervailable within the meaning of 19 CFR 351.519(a)(4). However, we have a number of concerns about how the RTG confirms that the imported inputs are consumed in production of exports, and that the waste allowances are reasonable. Therefore, we will continue to gather data and analyze the information in the record, and we will verify the manner in which the RTG administers this duty drawback program and the system it uses to monitor and track the consumption and/or re–export of goods imported, making normal allowance for waste.

Programs Preliminarily Determined To Be Not Used

We preliminarily determine that the producers/exporters of BG PET Resin did not apply for or receive benefits, during the POI, under the programs listed below.

A. Import Duty Exemptions on Raw and Essential Materials Under IPA Section 30

B. Corporate Income Tax Exemptions Under IPA Section 31

For purposes of this preliminary determination, we have relied on the RTG and respondent companies' responses to preliminarily determine non–use of the programs listed above. During the course of verification, the Department will examine whether these programs were not used by respondent companies during the POI.

Verification

In accordance with section 782(i) of the Act, we will verify the information submitted prior to making our final determination.

Preliminary Determination

In accordance with section 703(d)(1)(A)(i) of the Act, we have determined individual rates for Thai Shinkong, Bangkok Polyester, and Indopet. Section 705(c)(5)(A)(i) provides that the all others rate will generally be an amount equal to the weighted average countervailable subsidy rates established for exporters or producers individually investigated, excluding any zero or *de minimis* countervailable subsidy rates and any rates determined entirely on the basis of the facts available. In this case, however, the countervailable subsidy rates for all of the individually investigated exporters or producers are *de minimis*. Section 705(c)(5)(A)(ii) provides that, when this is the case, the administering authority may use any reasonable method to establish the all others rate, including averaging the weighted average countervailable subsidy rates determined for the exporters and producers individually examined. Thus, to calculate the all–others rate, we weight–averaged the individual rates of Thai Shinkong, Bangkok Polyester, and Indopet based on each company's respective exports of subject merchandise to the United States during the POI. These rates are summarized in the table below:

Producer/Exporter	Net Subsidy Rate
Thai Shinkong Industry Corporation Ltd	00.09 % ad valorem
Bangkok Polyester Public Company Limited	00.57 % ad valorem
Indopet (Thailand) Limited	00.37 % ad valorem
All Others Rate	00.26 % ad valorem

These countervailable subsidy rates are *de minimis* in accordance with section 703(b)(4)(B) of the Act and 19 CFR 351.106(b). Therefore, we preliminarily determine that countervailable subsidies are not being provided to producers or exporters of BG PET Resin from Thailand. Thus, we will not direct U.S. Customs and Border Protection to suspend liquidation of entries of the subject merchandise from Thailand.

ITC Notification

In accordance with section 703(f) of the Act, we will notify the ITC of our determination. In addition, we are making available to the ITC all non–privileged and non–proprietary information relating to this investigation. We will allow the ITC access to all privileged and business proprietary information in our files, provided the ITC confirms that it will not disclose such information, either publicly or under an administrative protective order, without the written consent of the Assistant Secretary for Import Administration.

In accordance with section 705(b)(3) of the Act, if our final determination is negative, the ITC will make its final determination within 75 days after the Department makes its final determination.

Notification of Parties

In accordance with 19 CFR 351.224(b), the Department will disclose to the parties the calculations for this preliminary determination within five days of its announcement. Unless otherwise notified by the Department, interested parties may submit case briefs within 50 days of the date of publication of the preliminary determination in accordance with 19 CFR 351.309(c)(i). As part of the case brief, parties are encouraged to provide a summary of the arguments not to exceed five pages and a table of statutes, regulations, and cases cited. Rebuttal briefs, which must be limited to issues raised in the case briefs, must be filed within five days after the case brief is filed.

In accordance with 19 CFR 351.310, we will hold a public hearing, if requested, to afford interested parties an opportunity to comment on this preliminary determination. Individuals who wish to request a hearing must submit a written request within 30 days of the publication of this notice in the **Federal Register** to the Assistant Secretary for Import Administration, U.S. Department of Commerce, Room 1870, 14th Street and Constitution Avenue, NW, Washington, DC 20230. Parties will be notified of the schedule for the hearing and parties should confirm by telephone the time, date, and place of the hearing 48 hours before the scheduled time. Requests for a public hearing should contain: (1) party's name, address, and telephone number; (2) the number of participants; and (3) to the extent practicable, an identification of the arguments to be raised at the hearing.

This determination is issued and published pursuant to sections 703(f) and 777(i) of the Act.

Dated: August 23, 2004.

James J. Jochum,

Assistant Secretary for Import Administration.

[FR Doc. E4–1976 Filed 8–27–04; 8:45 am]

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DEPARTMENT OF COMMERCE

International Trade Administration

[C–533–842]

Notice of Preliminary Affirmative Countervailing Duty Determination and Alignment With Final Antidumping Duty Determination: Bottle-Grade Polyethylene Terephthalate (''PET'') Resin From India

AGENCY: Import Administration, International Trade Administration, Department of Commerce.

SUMMARY: The Department of Commerce (the Department) preliminarily determines that countervailable subsidies are being provided to producers and exporters of Bottle-Grade Polyethylene Terephthalate (PET) Resin

(BG PET Resin) from India. For information on the estimated subsidy rates, see the ''Suspension of Liquidation'' section of this notice.

EFFECTIVE DATE: August 30, 2004.

FOR FURTHER INFORMATION CONTACT: Douglas Kirby or Addilyn Chams-Eddine, Office of AD/CVD Enforcement VI, Import Administration, U.S. Department of Commerce, Room 7866, 14th Street and Constitution Avenue, NW., Washington, DC 20230; telephone (202) 482–3782 and (202) 482–0648 respectively.

SUPPLEMENTARY INFORMATION:

Case History

The petition in this investigation was filed on March 24, 2004, by the United States PET Resin Producers Coalition (Petitioner). This investigation was initiated on April 13, 2004. *See Notice of Initiation of Countervailing Duty Investigations: Bottle-Grade Polyethylene Terephthalate (PET) Resin from India (C–533–842) and Thailand (C–549–824)*, 69 FR 21096 (April 20, 2004). On April 28, 2004, we issued a questionnaire to the Government of India (GOI) and requested that the GOI forward the relevant sections of the questionnaire to Indian producers/exporters of BG PET Resin.

On May 21, 2004, petitioner timely requested a 65-day postponement of the preliminary determination for this investigation until August 21, 2004. On June 3, 2004, the Department extended the deadline for the preliminary determination by 67 days to August 23, 2004, since August 21st falls on a Saturday, in accordance with section 703(c)(1)(A) of the Tariff Act of 1930, as amended (the Act). *See Postponement of Preliminary Countervailing Duty Determinations: Bottle-Grade Polyethylene Terephthalate Resin from India and Thailand*, 69 FR 31354 (June 3, 2004).

On June 21, 2004, the GOI submitted its questionnaire response. In its questionnaire response, the GOI identified four Indian companies that produced and exported BG PET Resin to the United States during the period of investigation (POI), and indicated which programs had been used by these companies. These four companies are Reliance Industries, Ltd. (Reliance), Futura Polyesters, Ltd. (Futura), South Asia Petrochem Ltd. (SAPL), and Elque Polyesters Ltd. (Elque). In addition, all of the four companies identified by the GOI submitted questionnaire responses to the Department.

Between July 8, and July 15, 2004, the Department issued supplemental questionnaires to the GOI and the four respondent companies. Between July 27, and August 2, 2004, the GOI and the four respondent companies submitted their responses to the supplemental questionnaires.

Between July 23, and August 3, 2004, the Department issued addenda to the supplemental questionnaires to the four respondent companies. Responses were submitted between August 4, and August 14, 2004.

Scope of the Investigation

The merchandise covered by this investigation is bottle-grade polyethylene terephthalate (PET) resin, defined as having an intrinsic viscosity of at least 0.68 deciliters per gram but not more than 0.86 deciliters per gram. The scope includes bottle-grade PET resin that contains various additives introduced in the manufacturing process. The scope does not include post-consumer recycle (PCR) or post-industrial recycle (PIR) PET resin; however, included in the scope is any bottle-grade PET resin blend of virgin PET bottle-grade resin and recycled PET (RPET). Waste and scrap PET is outside the scope of the investigation. Fiber-grade PET resin, which has an intrinsic viscosity of less than 0.68 deciliters per gram, is also outside the scope of the investigation.

The merchandise subject to this investigation is properly classified under subheading 3907.60.0010 of the Harmonized Tariff Schedule of the United States (HTSUS); however, merchandise classified under HTSUS subheading 3907.60.0050 that otherwise meets the written description of the scope is also subject to this investigation. Although the HTSUS subheadings are provided for convenience and customs purposes, the written description of the merchandise under investigation is dispositive.

Injury Test

Because India is a ''Subsidies Agreement Country'' within the meaning of section 701(b) of the Act, the International Trade Commission (ITC) is required to determine whether imports of the subject merchandise from India materially injure, or threaten material injury, to a U.S. industry. On May 19, 2004, the ITC published its preliminary determination that there is a reasonable indication that an industry in the United States is materially injured by reason of imports from India, Indonesia, Taiwan, and Thailand of subject merchandise. *See Polyethylene Terephthalate (PET) Resin From India, Indonesia, Taiwan, and Thailand*, 69 FR 28948.

Alignment With Final Antidumping Duty Determinations

On July 30, 2004, petitioner submitted a letter requesting alignment of the final determination in this investigation with the final determination in the companion antidumping duty investigation. Therefore, in accordance with section 705(a)(1) of the Act, we are aligning the final determination in this investigation with the final determinations in the antidumping duty investigations of BG PET Resin from India, Thailand, Taiwan, and Indonesia.

Period of Investigation

The period of investigation (POI) for which we are measuring subsidies is April 1, 2003, through March 31, 2004, which corresponds to the most recently completed fiscal year for all of the respondents. *See* 19 CFR 351.204(b)(2).

Subsidies Valuation Information

Benchmarks for Loans and Discount Rate

For those programs requiring the application of a benchmark interest rate, 19 CFR 351.505(a)(1) provides a preference for using an interest rate that the company could have obtained on a comparable loan in the commercial market. Both Futura and SAPL have provided information on rupee-denominated short-term commercial loans outstanding during the POI. Thus, in accordance with 19 CFR 351.505(a)(1), we are using these interest rates as company-specific benchmarks for purposes of calculating benefits arising from the rupee-denominated short term loan programs we find countervailable. SAPL and Futura are the only two producers/exporters of BG PET Resin which reported using these short-term loan programs. SAPL also received short-term loans denominated in U.S. dollars. When loans are denominated in a foreign currency, our practice, in accordance with 19 CFR 351.505, is to use a foreign currency benchmark. *See, e.g., Certain Pasta From Turkey: Final Results of Countervailing Duty Administrative Review*, 66 FR 64398 (December 13, 2001) and accompanying Issues and Decision Memorandum in the section entitled ''Benchmark Interest Rates for Short-term Loans.'' For these loans, we used as our benchmark a national average dollar-denominated short-term interest rate for the United States, as reported in the International Monetary Fund's publication *International Financial Statistics*.

For those programs requiring a rupee-denominated discount rate or the application of a rupee-denominated,

long-term benchmark interest rate, we used, where available, company-specific, weighted-average interest rates on comparable commercial long-term, rupee-denominated loans. We did not use those long-term loans that had unpaid interest or principal payments because we do not consider such loans to be comparable loans under section 771(5)(E)(ii) of the Act and 19 CFR 351.505(a)(2)(i). We note that some respondents did not have rupee-denominated, comparable long-term loans from commercial banks for all required years. Therefore, for those years, we relied on a rupee-denominated, short to medium-term benchmark interest rate that is not company-specific, but still provides a reasonable representation of long-term interest rates, in order to determine whether a benefit was provided to the companies from rupee-denominated, long-term loans received from the GOI. Pursuant to 19 CFR 351.505(a)(3)(ii), we used national average interest rates for those years in which the respondents did not report company-specific interest rates on comparable commercial loans. In the absence of data regarding a national average interest rate for long-term rupee-denominated loans, we based these national average interest rates on information on short-to medium-term, rupee-denominated financing from private creditors in the International Monetary Fund's publication *International Financial Statistics*. We will continue to seek information regarding the most appropriate long-term interest rate for purposes of the final determination.

Allocation Period

Under 19 CFR 351.524(d)(2)(i), we will presume the allocation period for non-recurring subsidies to be the average useful life (AUL) of renewable physical assets for the industry concerned, as listed in the Internal Revenue Service's (IRS) 1977 Class Life Asset Depreciation Range System, as updated by the Department of the Treasury. The presumption will apply unless a party claims and establishes that these tables do not reasonably reflect the AUL of the renewable physical assets for the company or industry under investigation, and the party can establish that the difference between the company-specific or country-wide AUL for the industry under investigation is significant, pursuant to 19 CFR 351.524(d)(2)(ii). For assets used to manufacture products such as BG PET resin, the IRS tables prescribe an AUL of 10 years.

In their questionnaire responses, SAPL, Futura, and Elque rebutted the regulatory presumption by meeting the criteria set forth in CFR 351.524(d)(2)(iii) and calculating company-specific AULs. Futura and Elque divided the aggregate of their respective annual average gross book values of their depreciable productive fixed assets by their aggregated annual charge to accumulated depreciation for a ten-year period in the manner specified by 19 CFR 351.524(d)(2)(iii). Using this method, Elque calculated an AUL of 20 years, and Futura calculated an AUL of 17 years. Based on information submitted by the respondents, we find the presumptions to be rebutted by those two companies and are using the company-specific AULs for Elque and Futura for purposes of allocating any non-recurring subsidies over time. Reliance and SAPL provided information in an attempt to rebut the AUL presumption, but did not comply with the requirements specified by 19 CFR 351.524(d)(2)(iii) for calculating a company-specific AUL. Thus, for SAPL and Reliance we will use the IRS AUL of 10 years to allocate any non-recurring subsidies for purposes of this preliminary determination.

I. Programs Preliminarily Determined To Be Countervailable

A. GOI Programs

1. Duty Entitlement Passbook Scheme (DEPS)

India's DEPS was enacted on April 1, 1997, as a successor to the Passbook Scheme (PBS). As with PBS, the DEPS enables exporting companies to earn import duty exemptions in the form of passbook credits rather than cash. All exporters are eligible to earn DEPS credits on a post-export basis, provided that the GOI has established a standard input/output norm (SION) for the exported product. DEPS credits can be used for any subsequent imports, regardless of whether they are consumed in the production of an export product. DEPS credits are valid for twelve months and are transferable after the foreign exchange is realized from the export sales on which the DEPS credits are earned. With respect to subject merchandise, the GOI has established a SION. Beginning in April 1, 2003, BG PET Resin exporters were eligible to earn credits equal to 17 percent of the free on board (FOB) value of their export shipments until February 9, 2004, when the DEPS rate changed to 13 percent.

The Department has previously determined that the DEPS is countervailable. In *Notice of Final Affirmative Countervailing Duty Determination: Polyethylene Terephthalate Film, Sheet, and Strip from India (PET Film from India)*, 67 FR 34905 (May 16, 2002), and accompanying *Issues and Decision Memorandum*), the Department determined that under the DEPS, a financial contribution, as defined under section 771(5)(D)(ii) of the Act, is provided because (1) the GOI provides credits for the future payment of import duties; and (2), the GOI does not have in place and does not apply a system that is reasonable and effective for the purposes intended to confirm which inputs, and in what amounts, are consumed in the production of the exported products. Therefore, under 19 CFR 351.519(a)(4) and section 771(5)(E) of the Act, the entire amount of import duty exemption earned during the POI constitutes a benefit. Finally, this program can only be used by exporters and, therefore, it is specific under section 771(5A)(B) of the Act. *See* the ''DEPS'' section of the *PET Film from India Issues and Decision Memorandum* on file in the CRU and available online at *http://www.ia.ita.doc.gov*. No new information or evidence of changed circumstances has been presented in this investigation to warrant reconsideration of this finding. Therefore, we continue to find that the DEPS is countervailable.

We have previously determined that this program provides a recurring benefit under19 CFR 351.524(c). *See Final Affirmative Countervailing Duty Determination: Certain Cut-to-Length Carbon-Quality Steel Plate From India, (Carbon Steel Plate From India)*, 64 FR 73131, 73140 (December 29, 1999). Benefits from the DEPS program are conferred as of the date of exportation of the shipment for which the pertinent DEPS credits are earned. *See* comment 4, ''Timing and Calculation of DEPS Benefits'', *Carbon Steel Plate From India*.

Reliance was the only company that reported that it received post-export credits on BG PET resin under the DEPS program during the POI. We calculated the DEPS program rate using the value of the post-export credits that Reliance earned for its export shipments of subject merchandise to the United States during the POI by multiplying the FOB value of each export shipment by the relevant percentage of DEPS credit allowed under the program for exports of subject merchandise. We then subtracted as an allowable offset the actual amount of application fees paid for each license in accordance with section 771(6) of the Act. Finally, we took this sum (the total value of the licenses net of application fees paid)

and divided it by Reliance's total exports of subject merchandise to the United States during the POI. On this basis, we preliminarily determine Reliance's net countervailable subsidy from the DEPS program to be 16.96 percent ad valorem.

2. Export Promotion Capital Goods Scheme (EPCGS)

The EPCGS provides for a reduction or exemption of customs duties and an exemption from excise taxes on imports of capital goods. Under this program, exporters may import capital equipment at reduced rates of duty by undertaking to earn convertible foreign exchange equal to four to five times the value of the capital goods within a period of eight years. For failure to meet the export obligation, a company is subject to payment of all or part of the duty reduction, depending on the extent of the export shortfall, plus penalty interest. In previous investigations, the Department has determined that producers/exporters benefit from the waiver of import duty on imports of capital equipment. Also, a second type of benefit conferred under this program that involves import duty reductions that producers/exporters receive on imports of capital equipment for which producers/exporters have not yet met their export requirements. For those capital equipment imports, producers/exporters have unpaid duties that will have to be paid to the GOI if the export requirements are not met.

When a company has an outstanding liability and the repayment of that liability is contingent upon subsequent events, our practice is to treat any balance on that unpaid liability as an interest-free loan. *See* 19 CFR 351.505(d)(1). *See also PET Film From India; Final Affirmative Countervailing Duty Determination: Certain Hot-Rolled Carbon Steel Flat Products From India (Hot-Rolled Steel from India)*, 66 FR 49635 (September 28, 2001), and accompanying *Issues and Decision Memorandum (Hot-Rolled Steel Decision Memo*). The Department preliminarily determined that the EPCGS program is countervailable because (1) the receipt of benefits under this program is contingent upon export performance in accordance with section 771(5A)(B) of the Act; (2) the GOI provided a financial contribution under section 771(5)(D)(ii) of the Act in the two ways described above; and (3) the program provides benefits under section 771(5)(E) of the Act. *See PET Film From India*.

The criteria to be used by the Department in determining whether to allocate the benefits from a countervailable subsidy program are specified under 19 CFR 351.524. Specifically, recurring benefits are not allocated over time but are attributed to the year of receipt, while non-recurring benefits are normally allocated over time. Normally, tax benefits are considered to be recurring benefits and are expensed in the year of receipt. Since import duties are a type of tax, the benefit provided under this program is a tax benefit, and, thus, normally would be considered a recurring benefit.

However, the Department's regulations recognize that, under certain circumstances, it is more appropriate to allocate over time the benefits of a program normally considered a recurring subsidy, rather than to expense the benefits in the year of receipt. In the Preamble to our regulations, the Department provides an example of when it may be more appropriate to consider the benefits of a tax program to be non-recurring benefits, and, thus, allocate those benefits over time. *See Countervailing Duties; Final Rule*, 63 FR 65348, 65393 (November 25, 1998). We stated in the Preamble to our regulations that, if a government provides an import duty exemption tied to major capital equipment purchases, it may be reasonable to conclude that, because these duty exemptions are tied to capital assets, the benefits from such duty exemptions should be considered non-recurring, even though import duty exemptions are on the list of recurring subsidies.

Because the benefit received from the waiver of import duties under the EPCGS is tied to the capital assets of the respondent companies, and, therefore, is just such a benefit, we determine that it is appropriate to treat the waiver of duties as a non-recurring benefit. We note that our approach on this issue is consistent with that taken in *Hot-Rolled Steel from India*. Reliance is the only respondent that reported using the EPCGS program, and for the preliminary determination of this investigation, non-recurring benefits will be allocated over 10 years, the AUL for Reliance. (*See* ''Subsidies Valuation Section'' above).

In its questionnaire responses, Reliance reported the capital equipment imports they made using EPCGS licenses are granted pursuant to obligations to export BG PET Resin, as well as the application fees they paid to obtain their EPCGS licenses. We preliminarily determine that the application fees paid by Reliance qualify as an ''application fee, deposit, or similar payment paid in order to qualify for, or to receive, the benefit of the countervailable subsidy.'' *See* section 771(6)(A) of the Act. In order to calculate the benefit received from the waiver of Reliance's import duties on their capital equipment imports, we determined the total amount of duties which were waived in each year (net of application fees), *i.e.*, those for which the GOI determined other export obligations had been met. Consistent with our approach in *Hot-Rolled Steel from India*, we determine the year of receipt to be the year in which the GOI formally waived the respondent company's remaining outstanding import duties.

A second type of financial contribution and benefit conferred under this program arises from the import duty reductions that the respondent received on the imports of capital equipment for which the respondent has not yet met its export requirements. For those capital equipment imports, the respondent has unpaid duties that will have to be paid to the GOI if the export requirements are not met. When a company has an outstanding liability and the repayment of that liability is contingent upon subsequent events, our practice is to treat any balance on that unpaid liability as an interest-free loan. *See* 19 CFR 351.505(d)(1). We determine that the amount of contingent liability to be treated as an interest-free loan is the amount of the import duty reduction or exemption for which the respondent applied but, as of the end of the POI, had not been finally waived by the GOI. Accordingly, we determine the benefit to be the interest that the respondent would have paid during the POI had the company borrowed the full amount of the duty reduction at the time of import. We note that this approach is consistent with the methodology employed in *Hot-Rolled Steel from India*.

For purposes of calculating the benefit from this element of EPCGS, we treated the outstanding duties as a long-term interest-free loan. Based on the information provided by Reliance with respect to this program, we determine that Reliance had outstanding contingent liabilities during the POI. Pursuant to19 CFR 351.505(d)(1), the benchmark for measuring the benefit is a long-term interest rate because the event upon which repayment of the duties depends (*i.e.*, the date of expiration of the time period for the respondents to fulfill their export commitments) occurs at a point in time more than one year after the date the capital goods were imported.

To calculate the countervailable subsidy rate for Reliance, we combined, where applicable, the sum of the benefits received on waived duties and

allocated to the POI, and the benefits conferred upon Reliance in the form of contingent-liability loans. We then subtracted as an allowable offset the actual amount of application fees paid for each license in accordance with section 771(6)(A) of the Act. Then, because the licenses were granted specifically for the export of BG PET resin, we divided Reliance's total benefit under the program by its total export sales of BG PET resin during the POI (*see* 19 CFR 351.525). On this basis, we preliminarily determine the net countervailable subsidy from this program to be 11.40 percent ad valorem for Reliance.

3. Export-Oriented Units

Companies designated as Export-Oriented United (EOUs) can receive various types of assistance including: (1) Duty-free import of capital goods and raw materials; (2) reimbursement of Central Sales Tax (CST) paid on materials procured domestically; (3) purchase of materials and other inputs free of Central Excise Duty; and (4) duty drawback on furnace oil procured from domestic oil companies. Elque, Futura, and SAPL have been designated as EOUs.

Since eligibility for the EOU program is contingent upon export performance, we find that the assistance provided under the EOU program is specific within the meaning of section 771(5A)(B) of the Act. We also preliminarily determine that the Duty-Free Import of Capital Goods and Raw Materials program, and the Reimbursement of Central Sales Tax (CST) Paid on Materials Procured Domestically program, provide a financial contribution pursuant to section 771(5)(D)(ii) of the Act through the foregoing of duty and tax payments. These two EOU programs confer benefits in the amounts of exemptions and reimbursements of customs duties and certain sales taxes in accordance with section 771(5)(E) of the Act. (*See* ''Programs for Which Additional Information is Needed'' below for a discussion of the Duty Drawback on Furnace Oil Procured from Domestic Oil Companies plan, and the Purchase of Materials and other Inputs free of Central Excise Duty plan.)

Elque, Futura, and SAPL are designated as EOUs, and they reported receiving benefits under the Duty-Free Import of Capital Goods and Raw Materials program, and the Reimbursement of Central Sales Tax (CST) Paid on Materials Procured Domestically program during the POI.

a. Duty-Free Import of Capital Goods and Raw Materials

Under this program, EOUs are entitled to import capital goods and raw materials duty-free. The GOI provided no information to demonstrate that exemptions on raw materials met the standards for non-countervailability pursuant to 19 CFR 351.519(a)(4). Normally, tax benefits are considered to be recurring benefits and are expensed in the year of receipt. Since import duties are a type of tax, the benefit provided under this program is a tax benefit, and, thus, normally would be considered a recurring benefit. Thus, we are treating the duty exemptions on raw materials as recurring benefits.

However, as discussed in the ''EPCGS'' section above, the Department's regulations recognize that, under certain circumstances, it is more appropriate to allocate over time the benefits of a program normally considered a recurring subsidy, rather than to attribute the benefits to the year of receipt. Because the benefit received from the exemption of import duties on capital goods under this program is granted for the capital goods of the respondent companies, we determine that it is appropriate to treat the exemption of duties on capital goods as a non-recurring benefit.

Therefore, to calculate the countervailable subsidy for Elque, SAPL, and Futura, we summed duty exemptions on raw material inputs received during the POI and the duty exemptions on capital goods allocated to the POI. We then divided each company's total benefits under the program by their total export sales during the POI. On this basis, we preliminarily determine the countervailable subsidy from this program to be 11.20 percent ad valorem for Elque, 18.59 percent ad valorem for SAPL, and 1.03 percent ad valorem for Futura.

b. Reimbursement of Central Sales Tax (CST) Paid on Materials Procured Domestically

Under this program, EOUs are entitled to reimbursements of the CST paid on materials procured domestically. This reimbursement is available on purchases of both raw materials and capital goods. For the reimbursement of CST paid on materials procured domestically, the record shows that EOUs record the CST reimbursement at the point of purchase and receipt of invoice from the domestic supplier. EOU companies then enter the claims in the books of accounts at the point of purchase and, simultaneously, deduct CST from the cost of domestic goods procured. To calculate the benefit for Elque, SAPL, and Futura, we summed the reimbursements of the CST paid on raw materials procured domestically that each company received during the POI. We separately summed the CST reimbursements paid on capital goods for each year and allocated these sums over each company's AUL using the appropriate discount rate. (*See* ''Subsidies Valuation Information'' section above.)

For CST reimbursements on capital goods received during the POI, we first conducted the ''0.5 percent'' test. *See* 19 CFR 351.524(b)(2). Based in the result of this test, we either allocated the total CST reimbursements received during the POI over each company's AUL using the appropriate discount rate (*see* ''Subsidies Valuation Information'' section above), or we attributed the total CST reimbursements received during the POI to POI, as appropriate. *See Id.*

We then summed the benefits on capital goods allocated to the POI with the benefits on raw materials attributed to the POI and divided the companies' total benefits under the program by their respective total export sales during the POI. (Futura provided no information indicating which CST reimbursements were received for raw materials purchases and which for capital goods purchases. Thus, for the purposes of the preliminary determination, we attributed all of Futura's CST reimbursements to the POI.) On this basis, we preliminarily determine the countervailable subsidy from this program to be 0.07 percent ad valorem for SAPL, 0.79 percent ad valorem for Elque, and 0.12 percent ad valorem for Futura.

4. Income Tax Exemption Scheme (Section 80 HHC) In Certain Iron-Metal Castings From India: Final Results of Countervailing Duty

Administrative Review (Iron-Metal Castings from India), 65 FR 31515 (May 18, 2000), the Department determined that deductions of profit derived from exports under section 80HHC of India's Income Tax Act are countervailable. No new information or evidence of changed circumstances has been submitted in this investigation to warrant reconsideration of this finding. Therefore, we continue to find this program countervailable because it is contingent upon export performance and, therefore, is specific in accordance with section 771(5A)(B) of the Act. Pursuant to section 771(5)(D)(ii) of the Act, the GOI provides a financial contribution in the form of tax revenue not collected. Finally, a benefit is

conferred in the amount of tax savings in accordance with section 771(5)(E) of the Act.

Reliance claimed deductions of profits derived from exported goods, under section 80HHC, in computing its total taxable income during the POI. To calculate the benefit Reliance received under this program, we subtracted the total amount of income tax the company actually paid during the POI from the amount of tax the company otherwise would have paid had it not claimed a deduction under section 80 HHC. Since the Department has previously found section 80 HHC to be an ''untied'' export subsidy program, *i.e.*, the benefits provided are attributable to all products exported by the company. *See Certain Iron-Metal Castings From India: Final Results of Countervailing Duty Administrative Review*, 65 FR 31515 (May 18, 2000); *see also e.g., Final Affirmative Countervailing Duty Determination: Certain Pasta from Turkey*, 61 FR 30366, 30370 (June 14, 1996).

To calculate the benefit Reliance received under section 80HHC, we subtracted the total amount of income tax the company actually paid during the POI from the amount of tax the company otherwise would have paid had it not claimed a deduction under section 80HHC. We then divided this difference by total export sales. Thus, the countervailable subsidy is 0.64 percent ad valorem for Reliance.

Elque reported that all of its exports of subject merchandise to the United States during the POI were made through a trading company, and further reported that the trading company claimed Section 80 HHC deductions. In accordance with 19 CFR 351.525(c), we have attributed the trading company's export subsidy benefits from Section 80 HHC to Elque.

To calculate the benefit Elque's trading company received under section 80HHC, we subtracted the total amount of income tax actually paid during the POI from the amount of tax that otherwise would have been paid had a deduction under section 80HHC not been claimed. We then divided this difference by Elque's total export sales. Thus, the countervailable subsidy is 0.02 percent ad valorem for Elque.

5. Pre- and Post-Shipment Export Financing

The Reserve Bank of India (RBI), through commercial banks, provides short-term pre-shipment export financing, or ''packing credits,'' to exporters. Upon presentation of a confirmed export order or letter of credit to a bank, companies may receive pre-shipment loans for working capital purposes. Exporters may also establish pre-shipment credit lines upon which they may draw as needed. Credit line limits are established by commercial banks based upon a company's creditworthiness and past export performance, and may be denominated either in Indian rupees or in foreign currency. Commercial banks extending export credit to Indian companies must, by law, charge interest on this credit at rates capped by the RBI. For post-shipment export financing, exporters are eligible to receive post-shipment short-term credit in the form of discounted trade bills or advances by commercial banks at preferential interest rates to finance the period between the date of shipment of exported merchandise and payment from export customers (''transit period'').

The Department has previously determined that this export financing is countervailable to the extent that the interest rates are set by the GOI and are lower than the rates exporters would have paid on comparable commercial loans. *See Notice of Final Affirmative Countervailing Duty Determination: Polyethylene Terephthalate Film, Sheet, and Strip from India (PET Film from India)*, 67 FR 34905 (May 16, 2002). Specifically, the Department determined that the GOI's issuance of financing at preferential rates constituted a financial contribution pursuant to section 771(5)(D)(i) of the Act. *See* the ''Pre-Shipment and Post-Shipment Export Financing'' section of the *PET Film from India Issues and Decision Memorandum*. The Department further determined that the interest savings under this program conferred a benefit pursuant to section 771(5)(E)(ii) of the Act. In addition, the Department determined this program, which is contingent upon exports, to be specific within the meaning of section 771(5A)(B) of the Act. No new information or evidence of changed circumstances have been presented in this investigation to warrant reconsideration of this finding.

SAPL reported that it had outstanding pre- and post-shipment export loans during the POI. Both SAPL's pre-shipment and post-shipment loans were denominated in rupees and U.S. dollars. Futura also reported that it had outstanding pre-shipment export loans during the POI, denominated in rupees. Reliance and Elque reported that they had no outstanding loans under these programs during the POI.

To calculate the benefit conferred by the pre-shipment and post-shipment loans taken out by SAPL and the pre-shipment loans taken out by Futura, we compared the actual interest paid on the loans with the amount of interest that would have been paid at the benchmark interest rate. We used a rupee-denominated or dollar-denominated benchmark, as appropriate (*see* ''Subsidies Valuation Information'' section above). Where the benchmark interest exceeds the actual interest paid, the difference constitutes the benefit. For pre-shipment loans, we divided the total benefit by the company's total exports. However, for Futura, we used its total exports of BG PET resin during the POI since its pre-shipment financing was limited to the BG Resin division. Post-shipment loans are granted for particular shipments, and thus, are tied to particular markets in accordance with 19 CFR 351.525(b)(2). Therefore, we divided the total benefit from post-export loans by SAPL's exports of subject merchandise to the United States.

We preliminarily determine the countervailable subsidy rate under the pre-shipment export financing program for SAPL to be 0.44 percent ad valorem during the POI, and for Futura to be 0.48 percent ad valorem during the POI. The countervailable subsidy rate under the post-shipment export financing program for SAPL is 0.01 percent ad valorem during the POI.

B. State of Maharashtra (SOM) Programs: Maharashtra Industrial Policy 2001 and Scheme of Incentives 1983

The State of Maharashtra (SOM) grants a package scheme of incentives for privately-owned (*i.e.*, not 100 percent owned by the GOI) manufacturers to invest in certain areas of Maharashtra. One of these incentives consists of either an exemption or deferral of state sales taxes. Through this incentive, companies are exempted from paying state sales taxes on purchases, and collecting sales taxes on sales; or, as an alternative, are allowed to defer submitting sales taxes collected on sales to the SOM for ten to twelve years. After the deferral period expires, the companies are required to submit the deferred sales taxes to the SOM in equal installments over five to six years. The total amount of the sales tax incentive either exempted or deferred is based on the size of the capital investment, and the area in which the capital is invested.

In *PET Film from India*, the Department determined that the program is specific within the meaning of section 771(5A)(D)(iv) of the Act because the benefits are limited to industries located within designated geographical areas within the SOM. The Department also determined that the

SOM program provided a financial contribution under section 771(5)(D)(i) of the Act in the form of uncollected interest on the deferred sales tax, and that the program conferred benefits under section 771(5)(E) of the Act in the amount of interest otherwise due. *See* the ''Sales Tax Incentives'' section of the *PET Film from India Decision Memo*.

The Department initiated on the Maharashtra Industrial Policy 2001. *See* ''Countervailing Duty Investigation Initiation Checklist,'' April 13, 2004, on file in the CRU. The GOI reported that no sales tax exemptions or deferrals were provided under the Package Scheme of Incentives 2001. However, Reliance reported that it received sales tax exemptions and deferrals under the SOM's Scheme of Incentives 1983, with portions of the sales tax deferrals still outstanding during the POI. Because Reliance has reported incentives received under a prior SOM scheme that were still outstanding during the POI, the Department has determined that it is appropriate to analyze incentives received by Reliance during the POI to determine whether they are countervailable subsidies. *See* Memorandum from Dana Mermelstein to Barbara E. Tillman entitled ''Countervailing Duty Investigation of Bottle-Grade Polyethylene Terephthalate (PET) Resin from India: Initiation of Investigation of Maharashtra Sales Tax Incentive Scheme 1983'' on file in the CRU.

First, although the Department initiated on a different scheme for the SOM, Reliance has reported the incentives it received under the SOM's Scheme of Incentives 1983, both in the form of deferrals on sales taxes which were outstanding during the POI, and in the form of exemptions of sales taxes granted during the POI. The Department finds the sales tax incentives and deferrals specific in accordance with section 771(5A)(D)(iv) of the Act because, the 1983 Scheme limited the benefits to industries located within designated geographical areas within the SOM.

Second, for the sales taxes exempted, a benefit exists to the extent that the taxes paid by Reliance as a result of this program are less than the taxes it would have paid in the absence of the program. *See* 19 CFR 351.510(a)(1). Therefore, we preliminarily determine that a benefit and financial contribution were conferred by the exemption of sales taxes on purchases.

Finally, for the sales taxes deferred, the Department treats such deferred taxes as a government-provided loan in the amount of the taxes deferred because the SOM charges no interest during the deferral period. A benefit thus exists to the extent that the appropriate interest charges are not collected. *See* 19 CFR 351.510(a)(2). We therefore preliminarily determine that a benefit was conferred in the amount of the interest that Reliance would have paid during the POI had it borrowed, at the time the collected sales taxes were deferred, the amount of the deferred sales taxes still unpaid at the end of the POI. Pursuant to 19 CFR 351.505(a)(2)(iii), to determine the amount of the benefit conferred, we used a long-term benchmark interest rate (*see* ''Benchmark Interest and Discount Rates section above'') during the years in which sales tax deferrals were received.

To calculate the program rate, we first summed Reliance's benefits received on exempted sales taxes on purchases during the POI. For deferred sales taxes which were still outstanding during the POI, we calculated the benefits conferred in the form of unpaid interest on the deferred sales taxes. We then divided Reliance's total benefit under the program by its total sales during the POI. On this basis, we preliminarily determine the countervailable subsidy from this program to be 0.12 percent ad valorem for Reliance.

C. State of Gujarat (SOG) Program: Sales Tax Incentive Scheme

Under the 1995 Industrial Policy of Gujarat, companies located in specific areas of Gujarat are exempted from payment of sales tax on the purchase of raw materials, consumable stores, packing materials, and processing materials. Other available benefits include exemption or deferment from sales tax and turnover tax on the sale of intermediate products, by-products, and scrap. After the deferral period expires, the companies are required to submit the deferred sales taxes to the SOG in equal installments over six years.

The Department preliminarily determines that this program is specific within the meaning of section 771(5A)(D)(iv) of the Act because the benefits are limited to industries located within designated geographical areas within the SOG. We also preliminarily find that the SOG provided a financial contribution under section 771(5)(D)(ii) of the Act by foregoing the collection of sales tax revenue, and that the Indian companies benefitted under section 771(5)(E) of the Act, in the amount of sales tax exempted or in the amount of interest foregone on sales taxes deferred on purchases noted above.

Reliance is the only company which received benefits from this program during the POI. Reliance reported that it received sales tax exemptions on qualifying purchases made within the SOG during the POI. In addition, Reliance received tax deferrals in earlier years which were still outstanding during the POI.

To calculate the program rate, we first summed Reliance's benefits received on exempted sales taxes on purchases during the POI. For deferred sales taxes which were still outstanding during the POI, we treated the amount of sales taxes deferred as an interest-free loan received in the year in which the deferral was granted, and we calculated the benefits conferred in the form of unpaid interest on the deferred sales taxes. (*See* ''State of Maharashtra Programs'' above). We then divided Reliance's total benefit under the program by its total sales during the POI. On this basis, we preliminarily determine the countervailable subsidy from this program to be 1.12 percent ad valorem for Reliance.

D. State of West Bengal Programs (SWB)

The Department initiated on the New Economic Policy on Industrial Development, a SWB scheme begun in the year 2000. *See* ''Countervailing Duty Investigation Initiation Checklist''. The GOI reported that no BG PET resin company benefitted from this program during the POI. However, the GOI reported that Elque received benefits under the West Bengal Scheme of 1993 (Scheme 1993), and SAPL received benefits under the West Bengal Scheme of 1999 (Scheme 1999). Although the Department initiated on a more recent scheme for the SWB, respondent companies have reported incentives received under the SWB schemes of 1993 and 1999 during the POI. Therefore, the Department has determined that it is appropriate to analyze incentives received by BG PET resin companies during the POI to determine whether they are countervailable subsidies. *See* Memorandum from Dana Mermelstein to Barbara E. Tillman entitled ''Countervailing Duty Investigation of Bottle-Grade Polyethylene Terephthalate (PET) Resin from India: Initiation of Investigations of State of West Bengal Scheme of 1993 and 1999'' on file in the CRU.

Scheme 1993 was introduced on April 1, 1993. Though the program was terminated effective March 31, 1999, assistance is still being provided under the Scheme. The objective of Scheme 1993 was to assist in the growth of medium- and large-scale industries, the tourism industry, the expansion of existing units, and revival of sick units in the SWB through the provision of

incentives. Industrial projects which receive an industrial license, registration certificate, and term loans from a financial institution are eligible to receive benefits under Scheme 1993. The program offers various incentives and tax concessions to entrepreneurs and industrial units to assist them in the construction of new units or expansion of existing units, and the building of infrastructure in the backward areas of West Bengal. The amount of financial assistance an industrial unit is eligible to receive is determined by its location in West Bengal. Under the scheme, West Bengal is divided into four groups: Group A (*i.e.,* Calcutta) is classified as developed, while Groups B through D are categorized as less developed, with Group D deemed the most backward. Industrial units located in the more backward areas receive greater monetary assistance than those units located in the more developed areas.

See e.g., Certain Iron-Metal Castings From India: Preliminary Results and Partial Rescission of Countervailing Duty Administrative Review, 64 FR 61592 (November 12, 1999). Under Scheme 1993, Elque qualified for assistance because one of its manufacturing facilities is located in Group B, and received a grant in multiple disbursements under the State Capital Investment Subsidy program, which was made available under the Scheme 1993 to eligible units in any area in Group B.

Scheme 1999, an amended version of Scheme 1993, has not been previously examined by the Department. Under Scheme 1999, the number of geographical groups was reduced from four to three. Companies located in Group A (called the ''Calcutta Municipal Corporation''), classified as a developed area, receive few, if any, incentives; according to Scheme 1999, ''no subsidy, loan, deferment or remission of tax or incentive will be granted to any unit set up in the area under Group A except to the extent provided for in the Scheme, such as deferments of payments of sales taxes for preferred industries'' (*i.e.,* expansion of information technology units, tourist units). Companies located in Group B can receive assistance in the form of sales tax exemptions on purchases of raw materials, capital grant disbursements, and a subsidy for conversion of piped coal gas. Group C is comprised of the most underdeveloped areas in West Bengal, and companies located there are entitled to more incentives under Scheme 1999 than those located in Groups A and B. Group C receives the same types of incentives as Group B, but at a higher level. For example, for the Exemption of Sales Tax on Purchase of Raw Materials program, companies located in Group C can receive deferrals on payments for substantially longer periods than those in Group B. SAPL is located in Group B, and received an exemption of sales tax on purchases under Scheme 1999, which provided benefits to the company during the POI.

We find that the assistance granted to Elque under Scheme 1993 and the assistance granted to SAPL under Scheme 1999 are specific within the meaning of section 771(5A)(D)(iv) of the Act, because the benefits are limited to companies located in specific regions within SWB. The capital grant which Elque received is a financial contribution in accordance with 771(5)(D)(i) of the Act. The sales tax exemption which SAPL received is revenue foregone, and therefore a financial contribution in accordance with 771(5)(D)(ii) of the Act. Both forms of assistance provide benefits in accordance with 771(5)(E) of the Act.

To calculate the countervailable subsidy for Elque, because the capital grant is a non-recurring subsidy (*see* 19 CFR 351.504), we allocated each of the grant disbursements over Elque's AUL. We used a discount rate from 1995, the year in which Elque was approved for the total capital grant. *See* ''Subsidies Valuation Information'' section above. We summed the benefits allocable to the POI, and divided that sum by Elque's total sales during the POI. To calculate the countervailable subsidy for SAPL, we divided the total sales tax exemptions received by SAPL during the POI by SAPL's total sales. We thus preliminarily determine the countervailable subsidy to be 0.02 percent ad valorem for Elque and 0.02 percent ad valorem for SAPL.

II. Programs Preliminarily Determined To Be Not Used

We preliminarily determine that the producers/exporters of BG PET Resin did not apply for or receive benefits during the POI under the programs listed below.

GOI Programs:

A. Status Certificate Program
B. Market Development Assistance Program
C. Income Tax Exemption Scheme (Sections 10A and 10B)
D. Loan Guarantees from the GOI
E. Special Economic Zones (formerly called ''Export Processing Zones'')

For purposes of this preliminary determination, we have relied on the GOI and respondent companies' responses to preliminarily determine non-use of the programs listed above. During the course of verification, the Department will examine whether these programs were not used by respondent companies during the POI.

III. Program Preliminarily Determined To Be Terminated

GOI Program: Exemption of Export Credit From Interest Taxes

Indian commercial banks were required to pay a tax on all interest accrued from borrowers. The banks passed along this interest tax to borrowers in its entirety. As of April 1, 1993, the GOI exempted from the interest tax all interest accruing to a commercial bank on export-related loans. The Department has previously found this tax exemption to be an export subsidy, and thus countervailable, because only interest accruing on loans and advances made to exporters in the form of export credit was exempt from interest tax. *See e.g., Final Results of Countervailing Duty Administrative Review: Certain Iron-Metal Castings from India,* 61 FR 64676, 64686 (December 6, 1996).

The GOI reported that the tax on interest on any category of loan was eliminated prior to the POI. Specifically, the GOI submitted Section 4(3) of the Interest Tax Act which provides that ''no interest tax shall be charged in respect of any chargeable interest accruing or arising after the 31st day of March, 2000.'' *See* Appendix 8 of the GOI's June 21, 2004, questionnaire response. In addition, the information reported by the responding companies indicates that they are no longer required to pay tax on any interest on any loans. Therefore, in accordance with 19 CFR 351.526(d), we preliminarily determine that this program has been terminated. If, however, we are unable to establish at verification that there are no residual benefits accruing to exporters of BG PET Resin from India from this program, and that the GOI has not implemented a replacement program, we will not find, for purposes of the final determination that this program has been terminated in accordance with 19 CFR 351.526(d).

IV. Programs for Which Additional Information Is Needed

GOI Programs

A. Certain Assistance Under the Export Oriented Unit (EOU) Program

1. Purchase of Materials and Other Inputs Free of Central Excise Duty

Under this element of the EOU program, eligible companies can purchase raw materials and other inputs

free of the central excise duty. As an element of the EOU program, the Central Excise Duty (CED) exemption is limited to exporters, and therefore specific under section 771(5A)(B) of the Act. However, based on the information in the record of this investigation, we are unable to determine whether the Purchase of Materials and other Inputs of Central Excise Duty provides a financial contribution in accordance with section 771(5)(D)(ii) of the Act, or a benefit in accordance with section 771(5)(E)(iv) of the Act. Therefore, for purposes of this preliminary determination, additional information is needed before making a decision with respect to this program. We will seek additional information from the GOI prior to our verification and final determination.

2. Duty Drawback on Furnace Oil Procured From Domestic Oil Companies

Under this element of the EOU program, an EOU procuring oil from domestic oil companies can file a drawback claim on a quarterly basis. As an element of the EOU program, this duty drawback program is limited to exporters and therefore specific under section 771(5A)(B) of the Act. However, based on the information in the record of this investigation, we are unable to determine whether the duty drawback of domestic furnace oil purchases provides a financial contribution in accordance with section 771(5)(D)(ii) of the Act, or a benefit in accordance with section 771(5)(E)(iv) of the Act. Therefore, for purposes of this preliminary determination, additional information is needed before making a decision with respect to this program. We will seek additional information from the GOI prior to our verification and final determination.

Verification

In accordance with section 782(i) of the Act, we will verify the information submitted prior to making our final determination.

Suspension of Liquidation

In accordance with section 703(d)(1)(A)(i) of the Act, we have determined individual rates for Reliance, SAPL, Futura, and Elque. To calculate the ''all others'' rate, we weight-averaged the individual rates of Reliance, SAPL, Futura, and Elque's by each company's respective exports of subject merchandise made to the United States during the POI. These rates are summarized in the table below:

Producer/exporter	Subsidy rate
Reliance Industries Ltd.	30.24 % ad valorem
South Asia Petrochem Ltd.	19.13 % ad valorem
Futura Polyesters Ltd	1.62 % ad valorem
Elque Polyesters Ltd	12.02 % ad valorem
All Others	24.01 % ad valorem

In accordance with section 703(d)(1)(B) of the Act, we are directing U.S. Customs and Border Protection (CBP) to suspend liquidation of all entries of the subject merchandise from India, which are entered or withdrawn from warehouse, for consumption on or after the date of the publication of this notice in the **Federal Register,** and to require a cash deposit or the posting of a bond for such entries of the merchandise in the amounts indicated above. This suspension will remain in effect until further notice.

As provided for in the section 703(b)(4)(B) of the Act, for developing countries, any rate less than 2.0 percent ad valorem in an investigation is de minimis. Therefore, we preliminarily determine that countervailable subsidies are not being provided to Futura. Accordingly, for Futura, we will not direct CBP to suspend liquidation of entries of subject merchandise.

ITC Notification

In accordance with section 703(f) of the Act, we will notify the ITC of our determination. In addition, we are making available to the ITC all non-privileged and non-proprietary information relating to this investigation. We will allow the ITC access to all privileged and business proprietary information in our files, provided the ITC confirms that it will not disclose such information, either publicly or under an administrative protective order, without the written consent of the Assistant Secretary for Import Administration.

In accordance with section 705(b)(2) of the Act, if our final determination is affirmative, the ITC will make its final determination within 45 days after the Department makes its final determination.

Notification of Parties

In accordance with 19 CFR 351.224(b), the Department will disclose to the parties the calculations for this preliminary determination within five days of its announcement. Unless otherwise notified by the Department, interested parties may submit case briefs within 50 days of the date of publication of the preliminary determination in accordance with 19 CFR 351.309(c)(i) of the Department's regulations. As part of the case brief, parties are encouraged to provide a summary of the arguments not to exceed five pages and a table of statutes, regulations, and cases cited. Rebuttal briefs, which must be limited to issues raised in the case briefs, must be filed within five days after the case brief is filed.

In accordance with 19 CFR 351.310, we will hold a public hearing if requested, to afford interested parties an opportunity to comment on this preliminary determination. Individuals who wish to request a hearing must submit a written request within 30 days of the publication of this notice in the **Federal Register** to the Assistant Secretary for Import Administration, U.S. Department of Commerce, Room 1870, 14th Street and Constitution Avenue, NW., Washington, DC 20230. Parties will be notified of the schedule for the hearing and parties should confirm by telephone the time, date, and place of the hearing 48 hours before the scheduled time. Requests for a public hearing should contain: (1) Party's name, address, and telephone number; (2) the number of participants; and, (3) to the extent practicable, an identification of the arguments to be raised at the hearing.

This determination is issued and published pursuant to sections 703(f) and 777(i) of the Act.

Dated: August 23, 2004.

James J. Jochum,

Assistant Secretary for Import Administration.

[FR Doc. E4–1975 Filed 8–27–04; 8:45 am]

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DEPARTMENT OF COMMERCE

National Oceanic and Atmospheric Administration

[I.D. 082304D]

Gulf of Mexico Fishery Management Council; Public Meetings

AGENCY: National Marine Fisheries Service (NMFS), National Oceanic and Atmospheric Administration (NOAA), Commerce.

ACTION: Notice of public meeting.

SUMMARY: The Gulf of Mexico Fishery Management Council will convene public meetings.

DATES: The meetings will be held on September 13–17, 2004.

ADDRESSES: These meetings will be held at the Edgewater Beach Resort, 11212 Front Beach Road, Panama City, FL 34207.

Council address: Gulf of Mexico Fishery Management Council, 3018