



OTTAWA, May 10, 2018

STATEMENT OF REASONS

**Concerning the final determinations with respect to the dumping and subsidizing of
CERTAIN COPPER PIPE FITTINGS ORIGINATING IN OR EXPORTED FROM
THE SOCIALIST REPUBLIC OF VIETNAM**

DECISION

On April 25, 2018, pursuant to paragraph 41(1)(a) of the *Special Import Measures Act* (SIMA), the Canada Border Services Agency made final determinations of dumping and subsidizing respecting certain copper pipe fittings originating in or exported from the Socialist Republic of Vietnam.

*Cet Énoncé des motifs est également disponible en français.
This Statement of Reasons is also available in French.*

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SUMMARY OF EVENTS

[1] On September 11, 2017, the Canada Border Services Agency (CBSA) received a written complaint from Cello Products Inc. of Cambridge, Ontario, (hereinafter, “the complainant”), alleging that imports of certain copper pipe fittings originating in or exported from the Socialist Republic of Vietnam (Vietnam) are being dumped and subsidized. The complainant alleged that the dumping and subsidizing have caused injury and are threatening to cause injury to the Canadian industry producing like goods.

[2] On September 29, 2017, pursuant to paragraph 32(1)(a) of the *Special Import Measures Act* (SIMA), the CBSA informed the complainant that the complaint was properly documented. The CBSA also notified the Government of Vietnam (GOV) that a properly documented complaint had been received. The GOV was also provided with the non-confidential version of the subsidy complaint and were invited for consultations pursuant to Article 13.1 of the *WTO Agreement on Subsidies and Countervailing Measures*, prior to the initiation of the subsidy investigation.

[3] On October 5, 2017, the Trade Remedies Authority of Vietnam (TRAV) provided a written submission requesting an extension to initiate investigations respecting the alleged injurious dumping and subsidizing of certain copper pipe fittings originating in or exported from Vietnam. The CBSA considered the representations and informed TRAV that the CBSA could not extend the deadline for the decision on whether to initiate investigations because the conditions necessary to permit such an extension, contained in subsection 31(6) of SIMA, had not been met.

[4] On October 26, 2017, consultations were held between the Government of Canada and the GOV in Ottawa. During the consultations, the GOV made representations with respect to the evidence presented in the non-confidential version of the subsidy complaint. The CBSA considered the representations made by the GOV in its analysis.

[5] The complainant provided evidence to support the allegations that certain copper pipe fittings from Vietnam have been dumped and subsidized. The evidence also disclosed a reasonable indication that the dumping and subsidizing have caused injury and are threatening to cause injury to the Canadian industry producing like goods.

[6] On October 27, 2017, pursuant to subsection 31(1) of SIMA, the CBSA initiated investigations respecting the dumping and subsidizing of certain copper pipe fittings from Vietnam.

[7] Upon receiving notice of the initiation of the investigations, the Canadian International Trade Tribunal (CITT) commenced a preliminary injury inquiry, pursuant to subsection 34(2) of SIMA, into whether the evidence discloses a reasonable indication that the alleged dumping and subsidizing of the above-mentioned goods have caused injury or retardation or are threatening to cause injury to the Canadian industry producing the like goods.

[8] On December 27, 2017, pursuant to subsection 37.1(1) of SIMA, the CITT made a preliminary determination that there is evidence that discloses a reasonable indication that the alleged dumping and subsidizing of certain copper pipe fittings from Vietnam have caused injury to the domestic industry.

[9] On January 25, 2018, as a result of the CBSA's preliminary investigations and pursuant to subsection 38(1) of SIMA, the CBSA made preliminary determinations of dumping and subsidizing of certain copper pipe fittings originating in or exported from Vietnam.

[10] On January 25, 2018, pursuant to subsection 8(1) of SIMA, provisional duties were imposed on imports of dumped and subsidized goods that are of the same description as any goods to which the preliminary determinations apply, and that are released during the period commencing on the day the preliminary determinations were made and ending on the earlier of the day on which the CBSA causes the investigations in respect of any goods to be terminated pursuant to subsection 41(1) of SIMA or the day the CITT makes an order or finding pursuant to subsection 43(1) of SIMA.

[11] On April 23, 2018, the CITT initiated a full inquiry pursuant to section 42 of SIMA to determine whether the dumping and subsidizing of the above-mentioned goods have caused injury or retardation or are threatening to cause injury to the Canadian industry.

[12] Based on the available evidence, the CBSA is satisfied that certain copper pipe fittings originating in or exported from Vietnam have been dumped and subsidized. Therefore, on April 25, 2018, the CBSA made final determinations of dumping and subsidizing pursuant to paragraph 41(1)(a) of SIMA in respect of those goods.

[13] The CITT's inquiry into the question of injury to the Canadian industry is continuing, and it will issue its decision by May 25, 2018. Provisional duties will continue to be imposed on the subject goods from Vietnam until the CITT renders its decision.

PERIOD OF INVESTIGATION

[14] The Period of Investigation (POI) for the dumping investigation is September 1, 2016 to August 31, 2017.

[15] The POI for the subsidy investigation is January 1, 2016 to August 31, 2017.

PROFITABILITY ANALYSIS PERIOD

[16] The Profitability Analysis Period (PAP) for the dumping investigation is September 1, 2016 to August 31, 2017.

INTERESTED PARTIES

Complainant

[17] The complainant, Cello Products Inc. (Cello), is a privately owned Canadian company that was founded in 1946. Cello manufactures and sells a wide variety of wrought copper and cast brass solder fittings. Cello produces fittings ranging in use from underground water and gas services to water distribution and air conditioning systems as well as drainage, waste and vent piping for use in residential, commercial, industrial and institutional applications. Cello's production facilities are located in Cambridge, Ontario.

[18] The complainant accounts for all of the production of like goods in Canada.

[19] The contact information for the complainant is as follows:

Cello Products Inc.
210 Avenue Road
Cambridge, Ontario N1R 8H5

Importers

[20] The CBSA identified 18 potential importers of the subject goods based on both information provided by the complainant and CBSA import entry documentation. The CBSA sent an Importer Request for Information (RFI) to all potential importers of the goods. The CBSA received four responses to the Importer RFI.

Exporters

[21] The CBSA identified one potential exporter located in Vietnam and five potential exporters/vendors, located outside of Vietnam, of the subject goods from CBSA import documentation and from information submitted in the complaint. The potential exporter located in Vietnam was asked to respond to the CBSA's Dumping Request for Information (RFI) and to the CBSA's Subsidy RFI. All other potential exporters/vendors located outside Vietnam were requested to respond to only the Dumping RFI.

[22] One exporter/producer, a related material input supplier and a related trading company provided a joint response to the Dumping RFI that was incomplete for purposes of the preliminary determination. Deficiencies were communicated to these companies and these companies subsequently withdrew from the investigation (see “Investigation Process”). See “Dumping Investigation” for results of the Dumping Investigation.

[23] One exporter/producer provided a substantially complete response to the Subsidy RFI, but was subsequently considered to be incomplete in the final phase of the investigation due to their withdrawal from the investigation (see “Investigation Process”). See “Subsidy Investigation” for results of the Subsidy Investigation.

Government

[24] For the purposes of these investigations, “Government of Vietnam (GOV)” refer to all levels of government, i.e., federal, central, provincial/state, regional, municipal, city, township, village, local, legislative, administrative or judicial, singular, collective, elected or appointed. It also includes any person, agency, enterprise, or institution acting for, on behalf of, or under the authority of, or under the authority of any law passed by, the government of that country or that provincial, state or municipal or other local or regional government.

[25] The CBSA sent a Government Subsidy RFI to the GOV.

[26] The GOV provided a substantially complete response to the Government Subsidy RFI, but was subsequently considered to be incomplete in the final phase of the investigation.

PRODUCT INFORMATION

Definition

[27] For the purpose of these investigations, the subject goods are defined as:

Pressure pipe fittings and drainage, waste and vent pipe fittings, made of cast copper alloy, wrought (or “wrot”) copper alloy or wrought copper for use in heating, plumbing, air conditioning and refrigeration applications originating in or exported from the Socialist Republic of Vietnam, restricted to the products enumerated in the attached Appendix 1.

Additional Product Information¹

[28] Certain copper pipe fittings are available in a large number of sizes and configurations. Common examples of certain copper pipe fittings include: Tees, Elbows, Bushings, Fitting Reducer, and Adapters.

[29] Certain copper pipe fittings sold in Canada are manufactured to a variety of standards including:

- ASME/ANSI Std. B16.22 – 2013 (Wrought Copper and Copper Alloy Solder Joint Pressure Fittings);
- ASME/ANSI Std. B16.18 – 2012 (Cast Copper Alloy Solder Joint Pressure Fittings);
- ASME/ANSI Std. B16.29 – 2012 (Wrought Copper and Wrought Copper Alloy Solder Joint Drainage Fittings – DWV);
- ASME/ANSI Std. B16.23 – 2016 (Cast Copper Alloy Solder Joint Drainage Fittings);
- ASME/ANSI Std. B16.24 – 2016 (Cast Copper Alloy Pipe Flanges, Flanged Fittings, and Valves: Classes 150, 300, 600, 900, 1500, and 2500);
- ASME/ANSI Std. B16.50 – 2013 (Wrought Copper and Copper Alloy Braze – Joint Pressure Fittings);
- MSS SP-104 – 2012 (Wrought Copper LW Solder Joint Pressure Fittings);
- MSS SP-106 – 2012 (Cast Copper Alloy Flanges and Flanged Fittings Class 125, 150, 300).

Production Process²

[30] Certain copper pipe fittings may be either cast brass, produced from copper alloy ingots and recycled cast brass scrap, or wrought copper, produced from extruded copper tube or hollow shapes. There is a variety of tapping, threading and reaming equipment that can be used to manufacture either cast or wrought adapters, elbows and tees. Versatile equipment like computer numerical control (CNC) lathes are used to machine both cast and wrought fittings. Both product lines end up being inspected and packaged on the same equipment.

Cast Fittings

[31] Cast fittings are commonly produced using the green-sand casting process. Each fitting has a wooden, plastic or aluminum pattern, which is close to the same size and shape as the finished casting.

¹ Exhibit 2 (NC), Certain Copper Pipe Fittings Complaint para 5-7.

² Exhibit 2 (NC), Certain Copper Pipe Fittings Complaint, para 10-16.

[32] A sand core for each fitting is made, using an aluminum or steel core box. Sand cores are made from resin-coated sand that is hardened to shape by heating in gas-fired core machines. There are other methods of making sand cores, including sand mixed with air-cured materials, which form solid sand cores without heat. The sand core forms the inside shape and surface of the fitting when the liquid brass is poured into the mould.

[33] A mould is made by filling a form flask with conditioned sand, binder and water to give it strength, and by pressing the pattern into it. This leaves a hollow impression that forms the outside of the casting. The sand core is set into this hollow impression once the pattern is removed and the mould is closed. Molten brass at the proper temperature is then poured into the mould through a hollow sprue that leads to runners and gates and finally into the space between the outside surface of the core and the inside surface of the conditioned sand mould.

[34] The metal is allowed to cool and solidify, forming the raw casting. The resultant raw casting is removed from the mould by vibration and is cleaned and conditioned in preparation for machining. The cutaway sprue, runners and gates are then returned to the furnace for re-melting.

[35] Castings are machined on special-purpose reaming machines, turret lathes or CNC lathes. All cast fittings have at least one end reamed to allow a copper tube to be joined to it using one of the joining methods described above. The other end or ends (tees) are either reamed, tapped (internally threaded) or has a male thread cut onto it.

Wrought Fittings

[36] Wrought tees are produced from lengths of heat-treated (fully annealed or softened) wrought copper tubing that is cut into short slug lengths. After the tubing is cut, the resulting tee slugs are compressed in a hydraulic press, forming the tee branch. Another machine then decaps the branches and sizes the three ends to make a finished product that is ready for cleaning and packaging.

[37] Straight couplings (e.g. $\frac{3}{4}$ " x $\frac{3}{4}$ ") are in a finished state after they have been cut from the copper tubing. Reducing couplings and bushings are produced from straight-cut slugs. A specialty machine expands one end of the straight-cut slug to produce a finished fitting. Alternatively, one end is either hit down or spun down to a smaller size to form a reducing coupling or bushing.

[38] Elbows are produced from lengths of heat-treated copper tubing, using special bending equipment which bends the elbows to the proper degree (commonly 45° or 90°) and a saw cuts the elbows. Another machine then swedges (expands) the ends to create uniform cup dimensions. The ends of the elbows are then "faced" to provide a square soldering cup.

[39] Female and male wrought copper adapters can be made from machining hollow octagons or hexagons on CNC lathes or by hitting heavy wall tubing or solid copper rods on hydraulic presses.

Product Use³

[40] Certain copper pipe fittings are used to connect copper pipes, tubes or other certain copper pipe fittings to one another. The methods of joining certain copper pipe fittings include soldering, silver brazing and epoxy or similar gluing techniques. The connection is made by fitting two pieces together and heating the ends of the tubing and fittings, filling the gap between the two with melted solder or brazing material that solidifies while cooling, resulting in a strong leak-proof intermetallic connection. The threaded fittings can also be used to connect copper tubing to other metal systems.

[41] Certain copper pipe fittings that are commonly referred to as “pressure pipe fittings” may be used to convey liquids (e.g. potable water), gases and air under pressure in residential, industrial, commercial and institutional buildings.

[42] Certain copper pipe fittings that are commonly referred to as “drainage, waste and vent fittings (DWV)” are used primarily to convey waste from buildings to sewers and for venting purposes under low-pressure conditions.

[43] In addition, certain copper pipe fittings are also used in a variety of air conditioning and refrigeration (ACR) applications. Certain copper pipe fittings used in air conditioning applications are typically identified by reference to their outside diameters, whereas the same certain copper pipe fittings used in non-ACR applications such as plumbing and heating are typically identified by reference to their inside or “nominal” diameters. Apart from the reference to diameter, a particular certain copper pipe fittings for an ACR application is the same as a certain copper pipe fittings for a non-air conditioning application. It is common practice to label certain copper pipe fittings by reference to both their inside (nominal) and outside diameters.

Classification of Imports

[44] The subject goods are normally imported under the following tariff classification numbers:

7412.10.00.11	7412.20.00.11	7412.20.00.90
7412.10.00.19	7412.20.00.12	
7412.10.00.90	7412.20.00.19	

³ Exhibit 2 (NC), Certain Copper Pipe fittings Complaint, para 8-9.

[45] The listing of tariff classification numbers is for convenience of reference only. The tariff classification numbers include non-subject goods. Also, subject goods may fall under tariff classification numbers that are not listed. Refer to the product definition for authoritative details regarding the subject goods.

LIKE GOODS AND CLASS OF GOODS

[46] Subsection 2(1) of SIMA defines “like goods”, in relation to any other goods, as goods that are identical in all respects to the other goods, or in the absence of any identical goods, goods the uses and other characteristics of which closely resemble those of the other goods.

[47] In considering the issue of like goods, the CITT typically looks at a number of factors, including the physical characteristics of the goods, their market characteristics and whether the domestic goods fulfill the same customer needs as the subject goods.

[48] After considering questions of use, physical characteristics and all other relevant factors, the CBSA initiated its investigations under the premise that domestically produced certain copper pipe fittings are like goods to the subject goods. Further, the CBSA was of the opinion that subject goods and like goods constitute only one class of goods.

[49] The Canadian International Trade Tribunal (CITT) has previously recognized certain copper pipe fittings as a single class of goods in NQ-2006-002.

[50] In its preliminary injury inquiry for this investigation, the CITT further reviewed the matter of like goods and classes of goods. On January 12, 2018, it issued its preliminary injury inquiry determination and reasons indicating that “*The Tribunal sees no reason to depart from its previous approaches to these issues, especially given that no other submissions regarding like goods or classes of goods were made.*”⁴

THE CANADIAN INDUSTRY

[51] As previously stated, the complainant accounts for all of the known domestic production of like goods.

⁴ Canadian International Trade Tribunal; Certain Copper Pipe Fittings Dumping and Subsidizing Determination and Reasons (January 12, 2018), PI-2017-003, paragraph 19.

IMPORTS INTO CANADA

[52] The following table presents the CBSA's analysis of imports of certain copper pipe fittings for purposes of the final determinations:

**Imports of certain copper pipe fittings
(% of Volume)**

Country	Dumping POI (September 1, 2016, to August 31, 2017)	Subsidy POI (January 1, 2016, to August 31, 2017)
Vietnam	33.3%	33.1%
All Other Countries	66.7%	66.9%
Total Imports	100%	100%

INVESTIGATION PROCESS

[53] Regarding the dumping investigation, information was requested from all known and potential exporters, producers, vendors and importers, concerning shipments of certain copper pipe fittings released into Canada during the POI.

[54] Regarding the subsidy investigation, information related to potential actionable subsidies was requested from the only known and potential exporter in Vietnam. Information was also requested from the GOV concerning financial contributions made to exporters or producers of certain copper pipe fittings released into Canada during the subsidy POI.

[55] Several parties (i.e., importer, exporter and government) requested an extension to respond to their respective RFIs. The CBSA reviewed each request; however did not grant extensions to any of the parties because the reasons for making the requests did not constitute unforeseen circumstances or unusual burdens. Where an extension request was denied, the CBSA informed the parties that it could not guarantee that submissions received after the RFI response deadline would be taken into consideration for purposes of the preliminary phase of the investigations.

[56] After reviewing the RFI responses, deficiency letters and supplemental RFIs (SRFIs) were sent to several responding parties to complete missing information, to clarify information and to request additional information.

[57] During the final phase of the investigations, counsel representing the exporter and affiliated companies provided notification of the companies' withdrawal from the investigations.⁵ As such, the CBSA did not receive sufficient information during the final phase of the investigations.

[58] No case briefs or reply submissions were provided to the CBSA.

[59] Under Article 15 of the World Trade Organization (WTO) Anti-dumping Agreement, developed countries are to give regard to the special situation of developing country members when considering the application of anti-dumping measures under the Agreement. Possible constructive remedies provided for under the Agreement are to be explored before applying anti-dumping duty where they would affect the essential interests of developing country members. As Vietnam is listed as a least developed country, other low income country or lower middle income country or territory on the Development Assistance Committee List of Official Development Assistance Recipients,⁶ the CBSA recognizes Vietnam as a developing country for purposes of actions taken pursuant to SIMA.

[60] Accordingly, the obligation under Article 15 of the WTO Anti-dumping Agreement was met by providing the opportunity for exporters to submit price undertakings. In this particular investigation, the CBSA did not receive any undertaking proposals from exporters in Vietnam.

[61] The results of the CBSA's dumping investigation is provided in the "Dumping Investigation" section of this document. The results of CBSA's subsidy investigation is provided in the "Subsidy Investigation" section of this document.

DUMPING INVESTIGATION

[62] The following presents the final results of the investigation into the dumping of certain copper pipe fittings originating in or exported from Vietnam.

[63] At the initiation of the investigation, all known and potential exporters were sent a Dumping RFI in order to solicit information required for purposes of determining normal values and export prices of subject goods in accordance with the provisions of SIMA. As such, all known exporters were given the opportunity to participate in the investigation. In the RFI, the exporters were notified that failure to submit all required information and documentation, including non-confidential versions, or failure to permit verification of any information, may result in the normal values of the subject goods exported by their company being based on the facts available. It was further stated that such a determination on the basis of facts available could be less favorable than if complete, verifiable information was made available.

⁵ Exhibit 64 (NC), Withdrawal from the investigations – Hailiang (Vietnam) Metal Products Co., Ltd.

⁶ http://www.oecd.org/dac/financing-sustainable-development/development-finance-standards/DAC_List_ODA_Recipients2018to2020_flows_En.pdf

[64] No exporter in Vietnam provided a complete response to the Dumping RFI.

Normal Value

[65] Normal values are generally determined based on the domestic selling prices of like goods in the country of export, in accordance with section 15 of SIMA, or on the aggregate of the cost of production of the goods, a reasonable amount for administrative, selling and all other costs, plus a reasonable amount for profits, in accordance with paragraph 19(b) of SIMA.

[66] Where, in the opinion of the CBSA, sufficient information has not been furnished or is not available, normal values are determined pursuant to a Ministerial Specification in accordance with subsection 29(1) of SIMA.

Export Price

[67] The export price of goods sold to importers in Canada is generally determined in accordance with section 24 of SIMA based on the lesser of the adjusted exporter's sale price for the goods or the adjusted importer's purchase price. These prices are adjusted where necessary by deducting the costs, charges, expenses, duties and taxes resulting from the exportation of the goods as provided for in subparagraphs 24(a)(i) to 24(a)(iii) of SIMA.

[68] Where there are sales between associated persons or a compensatory arrangement exists, the export price may be determined based on the importer's resale price of the imported goods in Canada to non-associated purchasers, less deductions for all costs incurred in preparing, shipping and exporting the goods to Canada that are additional to those incurred on the sales of like goods for use in the country of export, all costs that are incurred in reselling the goods (including duties and taxes) or associated with the assembly of the goods in Canada and an amount representative of the average industry profit in Canada, pursuant to paragraphs 25(1)(c) and 25(1)(d) of SIMA. In any cases not provided for under paragraphs 25(1)(c) and 25(1)(d) of SIMA, the export price is determined in such a manner as the Minister specifies, pursuant to paragraph 25(1)(e).

[69] Where, in the opinion of the CBSA, sufficient information has not been furnished or is not available, export prices are determined pursuant to a Ministerial Specification under subsection 29(1) of SIMA.

Margin of Dumping

[70] The margin of dumping by exporter is equal to the amount by which the total normal value exceeds the total export price of the goods, expressed as a percentage of the total export price. All subject goods imported into Canada during the POI are included in the margin of dumping of the goods. Where the total normal value of the goods does not exceed the total export price of the goods, the margin of dumping is zero (0%).

[71] During the final phase of the investigation, the CBSA did not receive sufficient information from any exporters to determine normal values. Accordingly, the CBSA has determined the margin of dumping for all exporters of subject goods pursuant to a Ministerial Specification based on the methodology as described below under All Exporters – Vietnam.

All Exporters – Vietnam

[72] Exporters of subject goods originating in or exported from Vietnam did not provide a complete response to the Dumping RFI, therefore, normal values were determined pursuant to a Ministerial Specification under subsection 29(1) of SIMA, which is based on a comparative analysis of the facts available.

[73] In establishing the methodology for determining the normal values and export prices under the Ministerial Specification, the CBSA analyzed all the information on the administrative record, including the complaint filed by the domestic industry, the CBSA's estimates at the initiation of the investigation and information submitted by exporters of certain copper pipe fittings from Vietnam and customs importation documentation.

[74] Since no exporter in Vietnam provided sufficient information to determine normal values, the CBSA decided that normal values estimated at initiation, using a constructed normal value methodology based on costing information provided in the complaint and adjusted by the CBSA, provided the best information available to establish the methodology for estimating normal values.

[75] The CBSA considered the highest amount by which the normal value estimated by the CBSA at the initiation of the investigation exceeded the export price as an appropriate basis for determining normal values. This methodology limits the advantage that an exporter may gain from not providing necessary information requested in a dumping investigation.

[76] The export prices were based on a review of customs entry documents of certain copper pipe fittings. This is considered the best available information on which to base export prices because it reflects actual import data which is more comprehensive than what was available in the complaint.

[77] The transactions were examined to ensure that no anomalies were considered, such as very low volume and value, effects of seasonality and other business factors. No such anomalies were identified.

[78] Based on the above methodology, the subject goods exported to Canada from Vietnam by all exporters were found to be dumped by a margin of dumping of 159%, expressed as a percentage of the export price.

Summary of Results – Dumping

[79] A summary of the results of the dumping investigation respecting all subject goods released into Canada during the POI are as follows:

Summary of Results - Dumping POI (September 1, 2016 to August 31, 2017)

Country of Origin or Export	Margin of Dumping*
Vietnam	
All Exporters - Vietnam	159%

*Expressed as a percentage of the export price

[80] Under paragraph 41(1)(a) of SIMA, the CBSA is required to terminate an investigation in respect of the goods of an exporter if it is satisfied that the goods have not been dumped or the margin of dumping of the goods of that exporter is insignificant, meaning a margin of dumping that is less than 2% of the export price of the goods.

[81] As can be seen from the table above, the goods under investigation have been dumped and the margin of dumping determined in respect of the goods of all exporters is greater than the threshold of 2% and is therefore not considered insignificant. As a result, the legislative requirement is satisfied for making a final determination of dumping respecting certain copper pipe fittings originating in or exported from Vietnam.

SUBSIDY INVESTIGATION

[82] In accordance with section 2 of SIMA, a subsidy exists if there is a financial contribution by a government of a country other than Canada that confers a benefit on persons engaged in the production, manufacture, growth, processing, purchase, distribution, transportation, sale, export or import of goods. A subsidy also exists in respect of any form of income or price support within the meaning of Article XVI of the *General Agreement on Tariffs and Trade*, 1994, being part of Annex 1A to the World Trade Organization Agreement that confers a benefit.

[83] Pursuant to subsection 2(1.6) of SIMA, there is a financial contribution by a government of a country other than Canada where:

- (a) practices of the government involve the direct transfer of funds or liabilities or the contingent transfer of funds or liabilities;
- (b) amounts that would otherwise be owing and due to the government are exempted or deducted or amounts that are owing and due to the government are forgiven or not collected;
- (c) the government provides goods or services, other than general governmental infrastructure, or purchases goods; or
- (d) the government permits or directs a non-governmental body to do anything referred to in any of paragraphs (a) to (c) where the right or obligation to do the thing is normally vested in the government and the manner in which the non-governmental body does the thing does not differ in a meaningful way from the manner in which the government would do it.

[84] Where subsidies exist they may be subject to countervailing measures if they are specific in nature. According to subsection 2(7.2) of SIMA, a subsidy is considered to be specific when it is limited, in a legislative, regulatory or administrative instrument, or other public document, to a particular enterprise within the jurisdiction of the authority that is granting the subsidy; or is a prohibited subsidy.

[85] A “prohibited subsidy” is either an export subsidy or a subsidy or portion of a subsidy that is contingent, in whole or in part, on the use of goods that are produced or that originate in the country of export. An export subsidy is a subsidy or portion of a subsidy contingent, in whole or in part, on export performance. An “enterprise” is defined as including a group of enterprises, an industry and a group of industries. These terms are all defined in section 2 of SIMA.

[86] Notwithstanding that a subsidy is not specific in law, under subsection 2(7.3) of SIMA a subsidy may also be considered specific having regard as to whether:

- (a) there is exclusive use of the subsidy by a limited number of enterprises;
- (b) there is predominant use of the subsidy by a particular enterprise;
- (c) disproportionately large amounts of the subsidy are granted to a limited number of enterprises; and
- (d) the manner in which discretion is exercised by the granting authority indicates that the subsidy is not generally available.

[87] For purposes of a subsidy investigation, the CBSA refers to a subsidy that has been found to be specific as an “actionable subsidy,” meaning that it is subject to countervailing measures if the persons engaged in the production, manufacture, growth, processing, purchase, distribution, transportation, sale, export or import of goods under investigation have benefited from the subsidy.

[88] Financial contributions provided by SOEs may also be considered to be provided by the government for purposes of this investigation. A SOE may be considered to constitute “government” for the purposes of subsection 2(1.6) of SIMA if it possesses, exercises, or is vested with governmental authority. Without limiting the generality of the foregoing, the CBSA may consider the following factors as indicative of whether the SOE meets this standard: 1) the SOE is granted or vested with authority by statute; 2) the SOE is performing a government function; 3) the SOE is meaningfully controlled by the government; or some combination thereof.

[89] The following presents the results of the investigation into the subsidizing of certain copper pipe fittings from Vietnam.

[90] At the initiation of the investigation, the CBSA sent Subsidy RFIs to the Government of Vietnam (GOV), as well as to the known exporter in Vietnam of certain copper pipe fittings. Information was also requested from the GOV, concerning financial contributions made to exporters of certain copper pipe fittings released into Canada during the subsidy POI. The GOV was also requested to forward the RFIs to all subordinate levels of government that had jurisdiction over the exporters.

[91] The GOV and the exporter were also notified that failure to submit all required information and documentation, including non-confidential versions, failure to comply with all instructions contained in the RFI, failure to permit verification of any information or failure to provide documentation requested during the verification visits may result in the amount of subsidy and the assessment of countervailing duties on subject goods being based on facts available to the CBSA. Further, they were notified that a determination on the basis of facts available could be less favorable than if complete, verifiable information was made available.

[92] At the time of the preliminary determination, the GOV provided a substantially complete response to the CBSA’s Government Subsidy RFI.⁷ During the final phase of the investigation the GOV provided an incomplete response to the CBSA’s supplemental RFI. The GOV requested an extension to submit a response and a partial extension was granted; however, a complete response was not received by the due date or by the close of the record.

[93] At initiation of the subsidy investigation, the CBSA requested information on 19 potential subsidy programs that could potentially confer benefits to producers/exporters of certain copper pipe fittings in Vietnam.

⁷ Exhibits 043 (NC) and 042 (Pro) - Response to Subsidy Request for Information – Government of Vietnam.

[94] The following two subsidy programs were identified by the GOV to have conferred benefits to producers/exporters of certain copper pipe fittings during the POI:

- Program 5: Exemption of Import Tax on Equipment and Machinery Imported to Create Fixed Assets
- Program 9: Tax Exemptions and Reductions for Investment in Disadvantaged Regions

[95] Based on information provided by the government⁸, the complainant⁹, and research conducted by the CBSA¹⁰, the following nine programs are considered actionable and are available to producers/exporters of certain copper pipe fittings:

- Program 1: Land-Use Levy Exemption/Reduction
- Program 2: Land Rent Exemption/Reduction
- Program 3: Tax Exemptions and Reductions for Encouraged Sectors
- Program 4: Enterprise Income Tax Exemption/Reduction for Business Expansion and Intensive Investment Projects
- Program 6: Tax Preferences for Investors Producing and/or Dealing in Export Goods
- Program 10: Establishments Dealing with Exporter Goods
- Program 11: Preferential Income Tax Rates for Enterprises within Economic Zones or Industrial Parks
- Program 12: Tax Exemptions and Reductions for Foreign-Invested Enterprises
- Program 16: Grants to Firms that Employ More than 50 Employees
- Program 18: Accelerated Depreciation of Fixed Assets
- Program 19: Program Incentives on Non-agricultural land use tax

[96] Upon further analysis of the information available during the final phase of the investigation, the CBSA had sufficient information to remove the following six subsidy programs from the certain copper pipe fittings subsidy investigation:

- Program 7: Export/Investment Support Loans at Preferential Rates
- Program 8: Tax Preferences for Encouraged Industries
- Program 13: Excessive Duty Exemptions for Imported Raw Materials for Exported Goods
- Program 14: Import Duty Exemption on Equipment and Machinery Imported to Create Fixed Assets
- Program 15: Preferential Lending under the Vietnam Development Bank Export Loan Program
- Program 17: Assistance to Enterprises Facing Difficulties due to Objective Reasons

[97] Refer to **Appendix 3** for further information about the subsidy programs investigated.

⁸ Exhibits 043 (NC) and 042 (Pro) - Response to Subsidy Request for Information – Government of Vietnam.

⁹ Exhibit 2 (NC), Certain Copper Pipe Fittings Complaint, para. 44-75; Appendices 11-17, 23.

¹⁰ Exhibit 3 (NC), CBSA Research on Subsidy.

[98] During the final phase of the investigation, the CBSA did not receive sufficient information from any exporter to determine an amount of subsidy. Accordingly, the CBSA has determined the amount of subsidy for all exporters of subject goods pursuant to a Ministerial Specification based on the methodology as described below under All Exporters – Vietnam.

All Exporters - Vietnam

[99] Exporters of subject goods originating in or exported from Vietnam did not provide a complete response to the Subsidy RFI, therefore, amounts of subsidy were determined pursuant to a Ministerial Specification under subsection 30.4(2) of SIMA, which is based on a comparative analysis of the facts available.

[100] In establishing the methodology for the amount of subsidy, the CBSA analyzed all the information on the administrative record, including the complaint filed by the domestic industry, the CBSA's estimates at the initiation and the preliminary determination of the investigation and information submitted by exporters of certain copper pipe fittings from Vietnam and the GOV.

[101] Since no exporter in Vietnam provided complete information to use for the all others rate, the CBSA decided that the amount of subsidy will be determined based on the methodology used at the preliminary determination, taking into account information provided by the GOV, whenever sufficient. As explained earlier, for purpose of the final determination the CBSA removed six programs from the certain copper pipe fittings investigation.

[102] At the time of the preliminary determination, the CBSA had sufficient information to estimate the amount of subsidy for the sole exporter, Hailiang (Vietnam) Metal Products Co. Ltd. (Hailiang VN). The amount of subsidy for Hailiang VN was used to estimate the all others rate for purposes of provisional duty collection for potential new exporters of certain copper pipe fittings from Vietnam.

[103] As no exporters of subject goods from Vietnam provided a complete response to the Subsidy RFI, the CBSA determined an amount of subsidy for all exporters pursuant to a Ministerial Specification on the basis of the following methodology:

1. the amount of subsidy for each of the two programs, identified by the GOV at the final determination to have conferred benefits to any exporter located in Vietnam, plus;
2. the simple average of the amount of subsidy for the two programs listed in (1), applied to each of the remaining 11 potentially actionable subsidy programs that were determined to be available to exporters located in Vietnam.

[104] Using the above methodology, for the final determination, the amount of subsidy for all exporters in Vietnam is 30.6%, expressed as a percentage of the export price.

Summary of Results – Subsidy

[105] A summary of the results of the subsidy investigation respecting all subject goods released into Canada during the POI follows:

Country of Origin or Export	Amount of Subsidy*
Vietnam	
All Exporters	30.6%

*Expressed as a percentage of the export price.

[106] Under paragraph 41(1)(b) of SIMA, the CBSA is required to terminate an investigation in respect of the goods of an exporter if the CBSA is satisfied that the goods have not been subsidized or the amount of subsidy on the goods of that exporter is insignificant.

[107] Pursuant to subsection 2(1) of SIMA, an amount of subsidy of less than 1% of the export price of the goods is defined as insignificant.

[108] However, according to section 41.2 of SIMA, the President is required to take into account Article 27.10 of the WTO Agreement on Subsidies and Countervailing Measures (ASCM) when conducting a subsidy investigation. This provision stipulates that a countervailing duty investigation involving a product from a developing country should be terminated where the authorities determine that the overall level of subsidies granted upon the product in question does not exceed 2% of its value calculated on a per unit basis.

[109] Neither the ASCM nor SIMA defines or provides any guidance regarding the determination of a “developing country” for purposes of Article 27.10 of the ASCM. As an administrative alternative, the CBSA refers to the Development Assistance Committee List of Official Development Assistance Recipients¹¹ and regards a country as developing if it is listed as a least developed country, other low income country or lower middle income country or territory. As Vietnam is included in these lists, the CBSA extends developing country status to Vietnam for purposes of this investigation.

¹¹ http://www.oecd.org/dac/financing-sustainable-development/development-finance-standards/DAC_List_ODA_Recipients2018to2020_flows_En.pdf.

[110] As can be seen from the above table, all of the goods under investigation have been subsidized and the amount of subsidy determined for those goods for the exporter is greater than the threshold of 2% and are therefore not considered insignificant. As a result, the legislative requirement is satisfied for making a final determination of subsidy respecting certain copper pipe fittings from Vietnam, pursuant to paragraph 41(1)(a) of SIMA.

DECISIONS

[111] On April 25, 2018, pursuant to paragraph 41(1)(a) of SIMA, the CBSA made final determinations of dumping and subsidizing respecting certain copper pipe fittings originating or exported from Vietnam.

FUTURE ACTION

[112] The provisional period began on January 25, 2018, and will end on the date the CITT issues its finding. The CITT is expected to issue its decision by May 25, 2018. Provisional duties will continue to apply until this date on imports of subject goods from Vietnam. For further details on the application of provisional duties, refer to the *Statement of Reasons* issued for the preliminary determinations, which is available through the CBSA's website at: www.cbsa-asfc.gc.ca/sima-lmsi/menu-eng.html.

[113] If the CITT finds that the dumped and subsidized goods have not caused injury and do not threaten to cause injury, all proceedings will be terminated. In this situation, all provisional duties paid or security posted by importers will be returned.

[114] If the CITT finds that the dumped and subsidized goods have caused injury, the anti-dumping and/or countervailing duties payable on subject goods released by the CBSA during the provisional period will be finalized pursuant to section 55 of SIMA. Imports released by the CBSA after the date of the CITT's finding will be subject to anti-dumping duty equal to the margin of dumping and countervailing duty equal to the amount of subsidy.

[115] The importer in Canada shall pay all applicable duties. If the importers of such goods do not indicate the required SIMA code or do not correctly describe the goods in the customs documents, an administrative monetary penalty could be imposed. The provisions of the *Customs Act* apply with respect to the payment, collection or refund of any duty collected under SIMA.¹² As a result, failure to pay duty within the prescribed time will result in the application of interest.

¹² *Customs Act*, L.R.C. 1985.

RETROACTIVE DUTY ON MASSIVE IMPORTATIONS

[116] Under certain circumstances, anti-dumping and/or countervailing duty can be imposed retroactively on subject goods imported into Canada. When the CITT conducts its inquiry on material injury to the Canadian industry, it may consider if dumped and/or subsidized goods that were imported close to or after the initiation of the investigation constitute massive importations over a relatively short period of time and have caused injury to the Canadian industry. Should the CITT issue a finding that there were recent massive importations of dumped and/or subsidized goods that caused injury, imports of subject goods released by the CBSA in the 90 days preceding the day of the preliminary determination could be subject to anti-dumping and/or countervailing duty.

[117] In respect of importations of subsidized goods that have caused injury, this provision is only applicable where the CBSA has determined that the whole or any part of the subsidy on the goods is a prohibited subsidy. In such a case, the amount of countervailing duty applied on a retroactive basis will equal the amount of subsidy on the goods that is a prohibited subsidy. An export subsidy is a prohibited subsidy according to subsection 2(1) of SIMA.

PUBLICATION

[118] A notice of these final determinations of dumping and subsidizing will be published in the *Canada Gazette* pursuant to paragraph 41(3)(a) of SIMA.

INFORMATION

[119] This *Statement of Reasons* has been provided to persons directly interested in these proceedings. It is also posted on the CBSA's website at the address below. For further information, please contact the officers identified as follows:

Mail: SIMA Registry and Disclosure Unit
Trade and Anti-dumping Programs Directorate
Canada Border Services Agency
100 Metcalfe Street, 11th floor
Ottawa, Ontario K1A 0L8
Canada

Telephone: Nalong Manivong 613-954-7268
Ben Bigio 613-952-8665

E-mail: simaregistry@cbsa-asfc.gc.ca

Web site: www.cbsa-asfc.gc.ca/sima-lmsi



MAY 07 2018

Doug Band
Director General
Trade and Anti-dumping Programs Directorate

ATTACHMENTS

Appendix 1: List of Goods Subject to the Investigations
Appendix 2: Summary of Margin of Dumping and Amount of Subsidy
Appendix 3: Summary of Findings for Subsidy Programs

APPENDIX 1 – LIST OF GOODS SUBJECT TO THE INVESTIGATIONS

The following information is to be taken into consideration in identifying certain copper pipe fittings being investigated by the Canada Border Services Agency (CBSA):

1. The subject goods are identified in terms of imperial measurement, i.e. inches. The CBSA is also investigating subject goods that encompass the metric equivalents of the imperial measurement. The term metric equivalent refers to those fittings that are soft converted equivalents of the imperial sized fittings and does not include fittings made specifically in metric dimensions.
2. The subject goods are identified either as a wrought product or as a cast product. Where a subject good contains an asterisk ("*"), the CBSA is investigating both the wrought product and the cast product.
3. The subject goods are identified in terms of nominal size. Plumbing and heating fittings are marked according to nominal sizes that correspond to the inside diameters, while fittings for air conditioning and refrigeration are based on actual outer diameter sizes. The CBSA is also investigating subject goods that are described in terms of their outside diameter size. To determine the nominal size of a fitting that is measured in terms of its outside diameter size, always subtract 1/8 inch from the outside diameter size.
4. The subject goods are identified using abbreviated terms provided by the complainant. The following is a list of the terms:

C	Copper Tube Cupped End or Sweat End	LT	Long Turn
M	Male NPT Thread	MJ	Mechanical Joint
FE	Female NPT Thread	DWV	Drainage, Waste, Vent
SJ	Slip Joint End	TY	90° Drainage Tee
FTG	Fitting End (Street End)	Y	45° Drainage Tee

Subject Copper Pipe Fittings	Cast & Wrot	Subject Copper Pipe Fittings	Cast & Wrot
3 X 4 CLOSET FLANGE	*	1 X 5/8 CXC WROT COUPLING	*
4 X 4 CLOSET FLANGE	*	1 X 3/4 CXC WROT COUPLING	*
3 X 1-1/2 FITXC CAST DWV BUSH	*	1-1/4 CXC WROT P COUPLING	*
4 X 1-1/2 CXC CAST DWV CPLGS	*	1-1/4 X 1/2 CXC WROT COUPLINGS	*
4 X 3 CXC CAST DWV COUPLING	*	1-1/4 X 3/4 CXC WROT COUPLING	*
1-1/4 CXCXC 45 Y'S	*	1-1/4 X 1 CXC WROT COUPLING	*
1-1/2 CXCXC 45 DWV Y'S	*	3/8 X 1/8 FTGXC WROT BUSHING	*
1-1/2CX 1-1/4CX 1-1/4C 45 Y'S	*	3/8 X 1/4 FITXC WROT BUSHING	*
1-1/2CX 1-1/4CX 1-1/2C 45 Y'S	*	1/2 X 1/4 FITXC WROT BUSHING	*
1-1/2CX 1-1/2CX 1-1/4C 45 Y'S	*	1/2 X 3/8 FITXC WROT BUSHING	*
2 CXCXC 45 DWV Y'S	*	5/8 X 1/4 WROT P BUSHING	*
2CX 1-1/4CX 1-1/4C 45 Y'S	*	5/8 X 3/8 FITXC WROT BUSHING	*
2CX 1-1/4CX 1-1/2C 45 Y'S	*	5/8 X 1/2 FITXC WROT BUSHING	*
2CX 1-1/4CX 2C 45 Y'S	*	3/4 X 1/4 FITXC WROT BUSHING	*
2CX 1-1/2CX 1-1/4C 45 Y'S	*	3/4 X 3/8 FITXC WROT BUSHING	*
2CX 1-1/2CX 1-1/2C 45 Y'S	*	3/4 X 1/2 FITXC WROT BUSHING	*
2CX 1-1/2CX 2C 45 Y'S	*	3/4 X 5/8 FITXC WROT BUSHING	*
2CX 2CX 1-1/4C 45 Y'S	*	1 X 3/8 FITXC WROT BUSHING	*
2CX 2CX 1-1/2C 45 Y'S	*	1 X 1/2 FITXC WROT BUSHING	*
3 CXCXC 45 DWV Y'S	*	1 X 5/8 FITXC WROT BUSHING	*
3C X 2C X 2C DWV 45 Y'S	*	1 X 3/4 FITXC WROT BUSHING	*
3CX 3CX 1-1/4C 45 Y'S	*	1-1/4 X 1/2 FITXC WROT BUSHING	*
3CX 3CX 1-1/2C 45 Y'S	*	1-1/4 X 3/4 FITXC WROT BUSHING	*
3CX 3CX 2C 45 Y'S	*	1-1/4 X 1 FITXC WROT BUSHING	*
4 CXCXC 45 Y'S	*	1-1/2 X 1/2 FITXC WROT BUSHING	*
4CX 4CX 2C 45 Y'S	*	1-1/2 X 3/4 FITXC WROT BUSHING	*
4CX 4CX 3C 45 Y'S	*	1-1/2 X 1 FITXC WROT BUSHING	*
1-1/4 DWV TY'S	*	1-1/2 X 1-1/4 FITXC WROT P BUSH	*
1-1/2 DWV TY'S	*	2 X 1/2 FITXC WROT BUSHING	*
1-1/2 X 1-1/4 X 1-1/4 DWV TY'S	*	2 X 3/4 FITXC WROT BUSHING	*
1-1/2 X 1-1/4 X 1-1/2 DWV TY'S	*	2 X 1 FITXC WROT BUSHING	*
1-1/2 X 1-1/2 X 1-1/4 DWV TY'S	*	2 X 1-1/4 FITXC WROT P BUSHING	*
3 FTG X C X C DWV TY'S	*	2 X 1-1/2 FITXC WROT P BUSHING	*
3 X 3 X 1-1/4 FITXCXC DWV TY'S	*	1-1/2 CXC WROT P COUPLING	*
3 X 3 X 1-1/2 FITXCXC DWV TY	*	2-1/2 X 1 FITXC WROT BUSHING	*
3 X 3 X 2 FITXCXC DWV TYS	*	2-1/2 X 1-1/4 FITXC WROT BUSH	*
2 DWV TY'S	*	2-1/2 X 1-1/2 FITXC WROT BUSH	*
2 X 1-1/4 X 1-1/4 DWV TY'S	*	2-1/2 X 2 FITXC WROT BUSHING	*
2 X 1-1/4 X 1-1/2 DWV TY'S	*	1-1/2 X 1/2 CXC WROT COUPLING	*
2 X 1-1/4 X 2 DWV TY'S	*	1-1/2 X 3/4 CXC WROT COUPLING	*
2 X 1-1/2 X 1-1/4 DWV TY'S	*	1-1/2 X 1 CXC WROT COUPLING	*
2 X 1-1/2 X 1-1/2 DWV TY'S	*	1-1/2 X 1-1/4 CXC WROT P CPLG	*
2 X 1-1/2 X 2 DWV TY'S	*	3 X 1/2 FITXC WROT P BUSHING	*

Subject Copper Pipe Fittings	Cast & Wrot	Subject Copper Pipe Fittings	Cast & Wrot
2 X 2 X 1-1/4 DWV TY'S	*	3 X 3/4 FITXC WROT P BUSHING	*
2 X 2 X 1-1/2 DWV TY'S	*	3 X 1 FITXC WROT P BUSHING	*
1-1/2 CXCXFE CAST DWV TY	*	3 X 1-1/4 FITXC WROT P BUSHING	*
2 CXCXFE CAST DWV TY		3 X 1-1/2 FITXC WROT P BUSHING	*
2 X 1-1/2 X 1-1/2 CCF DWV TYS		3 X 2 FITXC WROT P BUSHING	*
3 DWV TY'S	*	3 X 2-1/2 FITXC WROT BUSHING	*
3 X 1-1/2 X 1-1/4 DWV TY'S	*	3-1/2 X 2 FITXC WROT P BUSHING	*
3 X 2 X 1-1/2 CXCXC DWV TY'S	*	3-1/2 X 2-1/2 FITXC WROT BUSH	*
3 X 3 X 1-1/4 DWV TY'S	*	3-1/2 X 3 FITXC WROT BUSHING	*
3 X 3 X 1-1/2 DWV TY'S	*	4 X 1-1/4 FITXC WROT BUSHING	*
3 X 3 X 2 DWV TY'S	*	4 X 1-1/2 FITXC WROT BUSHING	*
4 DWV TY'S	*	4 X 2 FITXC WROT P BUSHING	*
4 X 4 X 1-1/2 DWV TY'S	*	4 X 2-1/2 FITXC WROT BUSHING	*
4 X 4 X 2 DWV TY'S	*	4 X 3 FITXC WROT P BUSHING	*
4 X 4 X 3 DWV TY'S	*	4 X 3-1/2 FITXC WROT BUSHING	*
1-1/4 CXFE CAST DWV ADAPTER	*	2 CXC WROT P COUPLING	*
1-1/2 FITXFE CAST DWV ADAPTER	*	2 X 1/2 CXC WROT COUPLING	*
1-1/2 CXFE CAST DWV ADAPTER	*	2 X 3/4 CXC WROT COUPLING	*
1-1/2 X 1-1/4 CXFE CAST ADAPT	*	2 X 1 CXC WROT COUPLING	*
3 FITXFE CAST DWV ADAPTER	*	2 X 1-1/4 CXC WROT P COUPLING	*
2 CXFE CAST DWV ADAPTER	*	2 X 1-1/2 CXC WROT P COUPLING	*
3 CXFE CAST DWV ADAPTER	*	2-1/2 CXC WROT P COUPLING	*
4 CXFE CAST DWV ADAPTER	*	2-1/2 X 3/4 CXC WROT COUPLING	*
1-1/4 CXM CAST DWV ADAPTER	*	2-1/2 X 1 CXC WROT P CPLGS	*
1-1/4X1-1/2 CXM CAST DWV ADAPT	*	2-1/2 X 1-1/4 CXC WROT CPLG	*
1-1/2 FTGXM CAST DWV ADAPTER	*	2-1/2 X 1-1/2 CXC WROT CPLG	*
1-1/2 CXM CAST DWV ADAPTER	*	2-1/2 X 2 CXC WROT COUPLING	*
1-1/2X1-1/4 CXM CAST DWV ADAPT	*	3 CXC WROT P COUPLING	*
2 CXM CAST DWV ADAPTER	*	3 X 3/4 CXC WROT P COUPLING	*
2 X 1-1/2 CXM CAST DWV ADAPT	*	3 X 1 CXC WROT P COUPLING	*
3 CXM CAST DWV ADAPTER	*	3 X 1-1/4 CXC WROT P COUPLING	*
4 CXM CAST DWV ADAPTER	*	3 X 1-1/2 CXC WROT P COUPLING	*
1-1/4 X 2 CXSP CAST FERRULES	*	3 X 2 CXC WROT P COUPLING	*
1-1/2 X 2 CXSP CAST FERRULES	*	3 X 2-1/2 CXC WROT P COUPLING	*
1-1/2 X 3 CXSP CAST FERRULE	*	3-1/2 CXC WROT P COUPLING	*
2 CXSP CAST FERRULES	*	3-1/2 X 3 CXC WROT COUPLING	*
2 X 3 CXSP CAST FERRULE	*	4 CXC WROT P COUPLING	*
2 X 4 CXSP CAST FERRULES	*	4 X 1-1/2 CXC WROT P COUPLING	*
3 CXSP CAST FERRULES	*	4 X 2 CXC WROT P COUPLING	*
3 X 4 CXSP CAST FERRULES	*	4 X 2-1/2 CXC WROT COUPLING	*
4 CXSP CAST FERRULES	*	4 X 3 CXC WROT P COUPLING	*
3 X 4 CXSP CAST ECC FERRULES	*	4 X 3-1/2 CXC WROT COUPLING	*
1-1/4 X 2 CXMJ CAST ADAPTER	*	5 CXC WROT PRESS COUPLING	*

Subject Gopper Pipe Fittings	Cast & Wrot	Subject Gopper Pipe Fittings	Cast & Wrot
1-1/4 X 3 CXMJ DWV ADAPTER	*	6 CXC WROT PRESS COUPLING	*
1-1/2 X 2 CXMJ CAST ADAPTER	*	6 X 2-1/2 WROT COUPLINGS	*
1-1/2 X 3 CXMJ CAST ADAPTER	*	1-1/4 X 3/4 CXC WROT ECC CPLG	*
1-1/2 X 4 CXMJ CAST ADAPTER	*	1-1/4 X 1 CXC WROT ECC CPLG	*
2 X 3 CXMJ CAST ADAPTER	*	1/8 CXC WROT CPLGS NO STOP	*
2 X 4 CXMJ CAST ADAPTER	*	1/4 CXC NSTOP WROT CPLGS	*
3 CXMJ CAST ADAPTER	*	3/8 CXC WROT CPLGS NO STOP	*
3 X 4 CXMJ CAST ADAPTER	*	1/2 CXC WROT CPLGS NO STOP	*
4 CXMJ CAST ADAPTER	*	5/8 CXC WROT CPLGS NO STOP	*
6 C X M J CAST DWV ADAPTER	*	3/4 CXC WROT CPLGS NO STOP	*
1-1/4 CXC 11-1/4 CAST ELBOW	*	1 CXC WROT CPLGS NO STOP	*
1-1/2 CXC 11-1/4 CAST ELBOW	*	1-1/4 CXC WROT CPLGS NO STOP	*
2 CXC 11-1/4 CAST ELBOW	*	1-1/2 CXC WROT CPLGS NO STOP	*
3 CXC 11-1/4 CAST ELBOW	*	2 CXC WROT CPLGS NO STOP	*
4 C X C 11-1/4 CAST ELBOW	*	2-1/2 CXC WROT CPLG NO STOP	*
1-1/4 CXC 22-1/2 CAST ELBOW	*	3 CXC WROT CPLGS NO STOP	*
1-1/2 CXC 22-1/2 CAST ELBOW	*	4 CXC WROT CPLGS NO STOP	*
2 CXC 22-1/2 CAST ELBOW	*	5 CXC WROT CPLGS NO STOP	*
3 CXC 22-1/2 CAST ELBOW	*	6 CXC WROT CPLGS NO STOP	*
4 CXC 22-1/2 CAST ELBOW	*	1/2 X 3 CXC REPAIR COUPLING	
3 FITXC 45 CAST DWV ELBOW	*	1/2 X 6 C X C REPAIR COUPLING	
4 FITXC 45 CAST DWV ELBOW	*	3/4 X 3 C X C REPAIR COUPLING	
2 CXM CAST DWV 45 ELBOW	*	1/8 CXC P RING COUPLING	*
1-1/4 CXC 45 CAST DWV ELBOW	*	1/4 CXC RING COUPLINGS	*
1-1/2 CXC 45 CAST DWV ELBOW	*	3/8 CXC P RING COUPLING	*
2 CXC 45 CAST DWV ELBOW	*	1/2 CXC RING COUPLINGS	*
3 CXC 45 CAST DWV ELBOW	*	5/8 CXC P RING COUPLING	*
4 CXC 45 CAST DWV ELBOW	*	3/4 CXC RING COUPLINGS	*
1-1/4 CXC 60 CAST ELBOW	*	1 CXC P RING COUPLING	*
1-1/2 CXC 60 CAST ELBOW	*	1-1/4 CXC P RING COUPLING	*
2 CXC 60 CAST ELBOW	*	1-1/2 CXC P RING COUPLING	*
3 CXC 60 CAST ELBOW	*	2 CXC P RING COUPLING	*
1-1/4 CXC 90 CAST DWV ELBOW	*	2-1/2 CXC RING COUPLINGS	*
1-1/4 FITXC 90 CAST DWV ELBOW	*	3 CXC P RING COUPLING	*
1-1/2 FITXC 90 CAST DWV ELBOW	*	4 CXC P RING COUPLING	*
2 FITXC 90 CAST DWV ELBOW	*	1/2 X 3-1/4 FTGXC SLIDE CPLG	
1-1/2 CXC 90 CAST DWV ELBOW	*	3/4 X 5 FTGXC SLIDE COUPLING	
1-1/2 X 1-1/4 CXC DWV 90 ELBOW	*	1/4 C X FE WROT ADAPTERS	*
3 CAST DWV FTGXC 90 ELBOW	*	3/8 C X FE WROT ADAPTERS	*
4 FITXC 90 CAST DWV ELBOW	*	3/8 X 1/4 CXFE WROT ADAPTERS	*
2 CXC 90 CAST DWV ELBOW	*	3/8 X 1/2 CXFE WROT ADAPTERS	*
2X 1-1/4 CXC 90 CAST DWV ELBOW	*	1/2 C X FE WROT ADAPTERS	*
2 X 1-1/2 CXC 90 CAST DWV ELB	*	1/2 X 1/4 CXFE WROT ADAPTER	*

Subject Copper Pipe Fittings	Cast & Wrot	Subject Copper Pipe Fittings	Cast & Wrot
1-1/2 CXFE 90 CAST DWV ELBOW	*	1/2 X 3/8 CXFE WROT ADAPTER	*
2 CXFE 90 CAST DWV ELBOW	*	1/2 X 3/4 CXFE WROT ADAPTER	*
1-1/2 CXM 90 CAST DWV ELBOW		1/2 X 1 CXFE WROT ADAPTER	*
2 CXM 90 CAST DWV ELBOW		5/8 X 1/2 CXFE WROT ADAPTER	*
3 CXC 90 CAST DWV ELBOW		5/8 X 3/4 CXFE WROT ADAPTER	*
4 CXC 90 CAST DWV ELBOW		3/4 C X FE WROT ADAPTERS	*
1-1/2 TUBE END CLEANOUTS	*	3/4 X 1/2 CXFE WROT ADAPTER	*
3 TUBE END CLEANOUTS	*	3/4 X 1 CXFE WROT ADAPTER	*
3 FTG CLEANOUT - FLUSH TYPE	*	3/4 X 1-1/4 CXFE WROT ADAPTER	*
4 FTG CLEANOUT - FLUSH TYPE	*	3/4 X 1-1/2 CXFE WROT ADAPTER	*
1-1/4 FTG CLEANOUT - FULL PLUG	*	1 C X FE WROT ADAPTER	*
1-1/2 FTG CLEANOUT - FULL PLUG	*	1 X 1/2 CXFE WROT ADAPTER	*
2 FTG CLEANOUT - FULL PLUG	*	1 X 3/4 CXFE WROT ADAPTER	*
3 FTG CLEANOUT - FULL PLUG	*	1 X 1-1/4 CXFE WROT ADAPTER	*
4 FTG CLEANOUT - FULL PLUG	*	1 X 1-1/2 CXFE WROT ADAPTER	*
1-1/4 FITXSJ CAST ADAPTER	*	1-1/4 C X FE WROT ADAPTER	*
4 ACT(3S)X1-1/2C-30 ROOF ADAPT	*	1-1/4 C X 3/4 FEMALE WROT ADAP	*
4 ACT(3S) X 2C-30 ROOF ADAPTER	*	1-1/4 X 1 CXFE WROT ADAPTERS	*
4 SOIL(5A)X 1-1/2 C ROOF ADAPT	*	1-1/4 X 1-1/2 CXFE WROT ADAPTR	*
2 C X SJ DWV COUPLING	*	1-1/4 X 2 CXFE WROT PRESS ADAP	*
3/4 CXC CAST COUPLINGS	*	1/4 FITXFE WROT ADAPTER	*
1-1/4 CXC CAST P COUPLINGS	*	3/8 FITXFE WROT ADAPTER	*
1/2 CXCXFE CAST TEE		3/8 X 1/4 FTG X FE WROT ADAPT	*
1/2 X 1/2 X 1/4 CXCXFE C TEE		1/2 FITXFE WROT ADAPTER	*
1/2C X 1/2C X 3/8FE CAST TEE		1/2 X 1/4 FTGXFE WROT ADAPTER	*
1/2 X 1/2 X 3/4 CXCXFE CAST TEE		1/2 X 3/8 FITT X FE ADAPTER	*
3/4 CXCXFE CAST TEE		1/2 FTG X 3/4 FE WROT ADAPTER	*
3/4C X 1/2C X 1/2FE CAST TEE		3/4 FITXFE WROT ADAPTER	*
3/4 X 1/2 X 3/4 CXCXFE CAST TEE		3/4 FTG X 1/2 FEMALE WROT ADAP	*
3/4 X 3/4 X 3/8 CCFE CAST TEE		1 FITXFE WROT ADAPTER	*
3/4C X 3/4C X 1/2FE CAST TEE		1 FTG X 3/4 FEMALE WROT ADAPTE	*
3/4 X 3/4 X 1 CXCXFE CAST TEE		1-1/4 FITXFE WROT ADAPTER	*
1 CXCXFE CAST TEE		1-1/2 FITXFE WROT ADAPTER	*
1 X 1 X 1/2 CXCXFE CAST TEE		2 FITXFE WROT ADAPTERS	*
1 X 1 X 3/4 CXCXFE CAST TEE		1-1/2 C X FE WROT ADAPTER	*
1-1/4 CXCXFE CAST TEE		2-1/2 FITXFE WROT ADAPTER	*
1-1/4 X 1-1/4 X 1/2 CCFE TEE		1-1/2 C X 1 FEMALE ADAPTER	*
1-1/4 X 1-1/4 X 3/4 CCFE TEE		1-1/2 X 1-1/4 CXFE WROT ADAPT	*
1-1/4X1-1/4X1 CCFE TEE		1-1/2 X 2 CXFE WROT ADAPTER	*
1-1/2 CXCXFE CAST TEE		3 FITXFE WROT ADAPTER	*
1-1/2X1-1/2X1/2 CCFE TEE		3/4 CXC WROT UNION	*
1-1/2 X 1-1/2 X 3/4 CCFE TEE		1 CXC WROT UNION	*
1-1/2 X 1-1/2 X 1 CCFE TEE		2 C X FE WROT ADAPTER	*

Subject Copper Pipe Fittings	Cast & Wrot	Subject Copper Pipe Fittings	Cast & Wrot
1/2 CXFEXFE CAST TEE		1-1/4 CXC WROT UNION	*
1/2C X 3/4F X 1/2F CAST TEE		2 X 1 C X FE WROT ADAPTER	*
3/4 C X FE X FE CAST TEE		2 X 1-1/4 CXFE WROT ADAPTER	*
3/4 C X 3/4 FE X 1/2 FE TEE		2 X 1-1/2 CXFE WROT ADAPTER	*
2 CXCXFE CAST TEE		1-1/2 C X C WROT UNION	*
2 X 2 X 1/2 CXCXFE CAST TEE		1/2 C X FE WROT UNION	*
2 X 2 X 3/4 CXCXFE CAST TEE		3/4 C X FE WROT UNION	*
2 X 2 X 1 CXCXFE CAST TEE		1 C X FE WROT UNION	*
5 X 4 FITXC CAST BUSHING	*	2 CXC WROT UNIONS	*
6 X 2 FITXC CAST BUSHING	*	1-1/4 C X FE WROT UNION	*
6 X 3 FITXC CAST BUSHING	*	1-1/2 C X FE WROT UNION	*
6 X 4 FITXC CAST BUSHING	*	2 C X FE WROT UNION	*
6 X 5 FTGXC CAST P BUSHING	*	1/2 C X M WROT UNION	*
3/8 C X FE X C CAST TEE		3/4 C X M WROT UNIONS	*
1/2 CXFEXC CAST TEE		1 C X M WROT UNION	*
1/2C X 1/2FE X 3/4C CAST TEE		1-1/4 C X M WROT UNION	*
1/2C X 3/4FE X 1/2C CAST TEE		1-1/2 C X M WROT UNION	*
3/4 CXFEXC CAST TEE		2 C X M WROT UNION	*
3/4 X 1/2 X 1/2 CXFEXC TEE		2-1/2 C X FE WROT ADAPTER	*
3/4C X 1/2FE X 3/4C CAST TEE		3 C X FE WROT ADAPTERS	*
3/4C X 3/4FE X 1/2C CAST TEE		1/2 CXC WROT CROSSOVER CPLG	*
1 CXFEXC CAST TEE		3/4 CXC WROT CROSSOVER CPLG	*
1C X 1/2F X 1C CAST TEE		1/4 CXM WROT ADAPTER	*
1 X 3/4 X 1 CXFXC CAST TEE		1/4 X 3/8 CXM WROT ADAPT	*
1-1/4 CXFEXC CAST TEE		1/4 X 1/2 CXM WROT ADAPTER	*
1-1/4 X 1/2 X 1-1/4 CXFEXC TEE		3/8 CXM WROT ADAPTER	*
1-1/4 X 3/4 X 1-1/4 CXFEXC TEE		3/8 X 1/4 CXM WROT ADAPTER	*
1-1/2 C X FE X C CAST TEE		3/8 X 1/2 CXM WROT ADAPTER	*
1-1/2X1/2X1-1/2 CXFXC CAST TEE		1/2 CXM WROT ADAPTER	*
1-1/2X3/4X1-1/2 CXFEXC TEE		1/2 X 1/4 CXM WROT ADAPTER	*
1/2 FEXFEXC CAST TEE		1/2 X 3/8 CXM WROT ADAPTER	*
3/4 FEXFEXC CAST TEE		1/2 X 3/4 CXM WROT ADAPTER	*
3/4FE X 1/2FE X 1/2C CAST TEE		1/2 X 1 CXM WROT ADAPTER	*
3/4FE X 1/2FE X 3/4C CAST TEE		5/8 X 1/2 CXM WROT ADAPTER	*
3/4FE X 3/4FE X 1/2C CAST TEE		5/8 X 3/4 CXM WROT ADAPTER	*
2 C X FE X C CAST TEE		3/4 CXM WROT ADAPTER	*
2 X 1/2 X 2 CXFEXC TEE		3/4 C X 3/8 WROT MALE ADAPTER	*
2 X 3/4 X 2 CXFXC CAST TEE		3/4 X 1/2 CXM WROT ADAPTER	*
4 CXC CAST P COUPLINGS	*	3/4 X 1 CXM WROT ADAPTER	*
5 X 3 CXC CAST COUPLING	*	3/4 X 1-1/4 CXM WROT ADAPTER	*
5 X 4 CXC CAST COUPLING	*	3/4 X 1-1/2 CXM WROT ADAPTER	*
6 X 2 CXC CAST PRESS COUPLING	*	1 CXM WROT ADAPTER	*
6 X 3 CXC CAST P COUPLINGS	*	1 X 1/2 CXM WROT ADAPTER	*

Subject Copper Pipe Fittings	Cast & Wrot	Subject Copper Pipe Fittings	Cast & Wrot
6 X 4 CXC CAST P COUPLINGS	*	1 X 3/4 CXM WROT ADAPTER	*
6 X 5 CXC CAST COUPLING	*	1 X 1-1/4 CXM WROT ADAPTER	*
3/4 X 1/2 CXC CAST ECC COUPL	*	1 X 1-1/2 CXM WROT ADAPTER	*
1 X 1/2 CAST ECC COUPLING	*	1 X 2 CXMALE PRESSURE ADAPTER	*
1 X 3/4 CXC CAST ECC COUPLING	*	1-1/4 CXM WROT ADAPTER	*
1-1/4 X 1/2 CAST ECC COUPLING	*	1-1/4 X 3/4 CXM WROT ADAPTER	*
1-1/2 X 1 CXC CAST ECC COUPLIN	*	1-1/4 X 1 CXM WROT ADAPTER	*
1-1/2 X 1-1/4 CXC ECC CPLGS	*	1-1/4 X 1-1/2 CXM WROT ADAPT	*
2 X 1-1/4 CXC CAST ECC CPLGS	*	1-1/4 X 2 CXMALE PRESSURE ADAP	*
2 X 1-1/2 CXC CAST ECC CPLGS	*	1/4 FITXM WROT ADAPTER	*
3 X 2 CXC CAST ECC COUPLING	*	3/8 FITXM WROT ADAPTERS	*
1/2 CXFE CAST ADAPTER	*	1/2 FITXM WROT ADAPTER	*
1/2 X 3/8 CXFE CAST ADAPTER	*	1/2 X 3/8 FITXM WROT ADAPTER	*
1/2 X 3/4 CXFE CAST ADAPTER	*	1/2 X 3/4 FITXM WROT ADAPTER	*
3/4 CXFE CAST ADAPTER	*	3/4 FITXM WROT ADAPTER	*
3/4 X 1/2 CXFE CAST ADAPTER	*	3/4 X 1/2 FITTXM WROT ADAPTER	*
3/4 X 1 CXFE CAST ADAPTER	*	1 FITXM WROT ADAPTER	*
3/4 X 1-1/4 CXFE CAST ADAPTER	*	1 X 3/4 FITTXM WROT ADAPTER	*
3/4 X 1-1/2 CXFE CAST ADAPTER	*	1-1/4 FITXM WROT ADAPTER	*
1 C X FE CAST ADAPTER	*	1-1/2 FITXM WROT ADAPTER	*
1 X 1/2 CXFE CAST ADAPTER	*	2 FITXM WROT ADAPTER	*
1 X 3/4 C X FE CAST ADAPTER	*	1-1/2 CXM WROT ADAPTER	*
1 X 1-1/4 CXFE CAST ADAPTER	*	2-1/2 FITXM WROT ADAPTER	*
1-1/4 CXFE CAST P ADAPTER	*	1-1/2 X 1 CXM WROT ADAPTER	*
1-1/4 X 1/2 CXFE CAST ADAPTERS	*	1-1/2 X 1-1/4 CXM WROT ADAPT	*
1-1/4 X 3/4 CXFE CAST ADAPTER	*	1-1/2 X 2 CXM WROT ADAPTER	*
1-1/4 X 1 CXFE CAST P ADAPTER	*	3 FTG X M WROT ADAPTER	*
3/4 X 1/2 FITXFE CAST ADAPTER	*	2 CXM WROT ADAPTER	*
1 FTGXFE CAST ADAPTER	*	2 X 1-1/4 CXM WROT ADAPTER	*
1-1/2 CXFE CAST P ADAPTER	*	2 X 1-1/2 CXM WROT ADAPTER	*
1-1/2 X 3/4 CXFE CAST P ADAPT	*	2 X 2-1/2 C X M WROT ADAPTER	*
1-1/2 X 1 CXFE CAST ADAPTER	*	2-1/2 CXM WROT ADAPTER	*
1-1/2 X 2 CXFE CAST ADAPTER	*	2-1/2 X 2 CXM WROT ADAPTER	*
2 CXFE CAST P ADAPTER	*	3 CXM WROT ADAPTER	*
2-1/2 CXFE CAST UNION	*	4 CXM WROT ADAPTER	*
2-1/2 CXC CAST UNION	*	1/2 X 3/4 C X HOSE ADAPTER	*
2 CXM CAST UNION	*	1/4 CXC WROT 45 ELBOW	*
2-1/2 C X M CAST UNION	*	3/8 CXC WROT 45 ELBOW	*
3 CXC CAST UNION	*	1/2 CXC WROT 45 ELBOW	*
2-1/2 C X FE CAST ADAPTER	*	5/8 CXC WROT P 45 ELBOW	*
3 CXFE CAST P ADAPTER	*	3/4 CXC WROT 45 ELBOW	*
1/2 CXCXCXC CAST CROSSES	*	1 CXC WROT 45 ELBOW	*
3/4 CXCXCXC CAST CROSSES	*	1-1/4 CXC WROT P 45 ELBOW	*

Subject Copper Pipe Fittings	Cast & Wrot	Subject Copper Pipe Fittings	Cast & Wrot
1 CXCXCXC CAST CROSSES	*	1/4 FTG X C WROT 45 ELBOW	*
1-1/2 CXCXCXC CAST CROSSES	*	3/8 FITXC WROT 45 ELBOW	*
2 CXCXCXC CAST CROSS	*	1/2 FITXC WROT 45 ELBOW	*
3/4 CXC CAST CROSSOVER CPLG	*	5/8 FITXC WROT 45 ELBOW	*
1/2 CXM CAST ADAPTER	*	3/4 FITXC WROT 45 ELBOW	*
1/2 X 3/4 CXM CAST ADAPTER	*	1 FITXC WROT 45 ELBOW	*
1/2 CAST COMP FLANGE - 125#		1-1/4 FITXC WROT P 45 ELBOW	*
3/4 CAST COMP FLANGE - 125#		1-1/2 FITXC WROT P 45 ELBOW	*
1 CAST COMP FLANGE - 125#		2 FITXC WROT P 45 ELBOW	*
1-1/4 CAST COMP FLANGE - 125#		1-1/2 CXC WROT P 45 ELBOW	*
1-1/2 CAST COMP FLANGE - 125#		2-1/2 FITXC WROT 45 ELBOW	*
2 CAST COMP FLANGE - 125#		2 CXC WROT P 45 ELBOW	*
2-1/2 CAST COMP FLANGE - 125#		2-1/2 CXC WROT P 45 ELBOW	*
3 CAST COMP FLANGE - 125#		3 CXC WROT P 45 ELBOW	*
3-1/2 COMP FLANGE #125		4 CXC WROT P 45 ELBOW	*
4 CAST COMP FLANGE - 125#		1/4 CXC WROT 90 ELBOW	*
5 CAST COMP FLANGE - 125#		3/8 CXC WROT 90 ELBOW	*
6 CAST COMP FLANGE - 125#		1/2 CXC WROT 90 ELBOW	*
8 CAST COMP FLANGE - 125#		5/8 CXC WROT 90 ELBOWS	*
1/2 CAST COMP FLANGE - 150#		3/4 CXC WROT 90 ELBOW	*
3/4 CAST COMP FLANGE - 150#		3/4 X 1/2 CXC WROT 90 ELBOW	*
1 CAST COMP FLANGE - 150#		1 CXC WROT 90 ELBOW	*
1-1/4 CAST COMP FLANGE - 150#		1 X 1/2 CXC WROT 90 ELBOW	*
1-1/2 CAST COMP FLANGE - 150#		1 X 3/4 CXC WROT 90 ELBOW	*
2 CAST COMP FLANGE - 150#		1-1/4 CXC WROT P 90 ELBOW	*
2-1/2 CAST COMP FLANGE - 150#		1-1/4 X 1 CXC WROT 90 ELBOW	*
3 CAST COMP FLANGE - 150#		1/4 FITXC WROT 90 ELBOW	*
3-1/2 CAST COMP FLANGE #150		3/8 FITXC WROT 90 ELBOW	*
4 X 9 CAST COMP FLANGE - 150#		1/2 FITXC WROT 90 ELBOW	*
5 CAST COMP FLANGE - 150#		5/8 FITXC WROT 90 ELBOW	*
6 CAST COMP FLANGE -150#		3/4 FITXC WROT 90 ELBOW	*
8 CAST COMP FLANGE - 150#		1 FITXC WROT 90 ELBOW	*
3/4 CXM CAST ADAPTER	*	1-1/4 FITXC WROT 90 ELBOW	*
3/4 X 1/2 CXM CAST ADAPTER	*	1/2 FTGXFTG WROT 90 ELBOW	*
3/4 X 1-1/4 CXM CAST ADAPTER	*	3/4 FTG X FTG WROT 90 ELBOWS	*
1/2 COMP FLANGES - 300#		1-1/2 FITXC WROT 90 ELBOW	*
1 X 5 COMP FLANGES - 300#		2 FITXC WROT 90 ELBOW	*
1-1/4 COMP FLANGES - 300#		1-1/2 CXC WROT P 90 ELBOW	*
1-1/2 X 6-1/2 COMP FLANGE-300#		2-1/2 FITXC WROT 90 ELBOW	*
2 COMP FLANGE - 300#		1-1/2CX 1-1/4C WROT P 90 ELBOW	*
2-1/2 CAST COMP FLANGE - 300#		2 CXC WROT P 90 ELBOW	*
3 X 8-1/4 COMP FLANGE - 300#		2-1/2 CXC WROT 90 ELBOW	*
4 COMP FLANGE - 300#		3 CXC WROT P 90 ELBOW	*

Subject Copper Pipe Fittings	Cast & Wrot	Subject Copper Pipe Fittings	Cast & Wrot
1 CXM CAST ADAPTER	*	4 CXC WROT P 90 ELBOW	*
1 X 1/2 CXM CAST ADAPTER	*	1/2 CXC WROT 90 VENT ELBOW	*
1 X 1-1/4 CXM CAST ADAPTER	*	3/4 CXC WROT 90 VENT ELBOW	*
1 X 1-1/2 CXM CAST ADAPTER	*	1 CXC WROT 90 VENT ELBOW	*
1-1/2 BLIND COMPANION FLANGE		1/4 CXC (LT) WROT 90 ELBOWS	
2 X 6 BLIND COMPANION FLANGE		3/8 CXC (LT) WROT 90 ELBOW	
3 X 7-1/2 BLIND COMP FLANGE		1/2 CXC (LT) WROT 90 ELBOW	
13-1/2 X 8 BLIND COMPANION FLG		5/8 CXC LT 90 ELBOW	
8 COMP FLANGE 125# SILVER BRZD		3/4 CXC (LT) WROT 90 ELBOW	
3 COMP FLANGE 150# SILVER BRZD		1 CXC (LT) WROT 90 ELBOW	
8 COMP FLANGE 150# SILVER BRZD		1-1/4 CXC (LT) WROT 90 ELBOW	
1-1/4 CXM CAST P ADAPTER	*	1/4 CXFIT LT 90 ELBOW	
1-1/4 X 1/2 CXM CAST ADAPTER	*	3/8 C X FTG LT 90 ELBOWS	
1-1/4 X 1 CXM CAST ADAPT	*	1/2 C X FTG LT 90 ELBOWS	
1-1/2 CXM CAST P ADAPTER	*	5/8 CXFTG LT 90 ELBOW	
1-1/2 X 3/4 CXM CAST ADAPTER	*	3/4 CXFTG LT 90 ELBOW	
2 CXM CAST P ADAPTER	*	1 CXFTG LT 90 ELBOW	
2 X 1-1/2 C X M CAST P ADAPT	*	1-1/4 CXFTG LT 90 ELBOW	
2-1/2 CXM CAST ADAPTER	*	1-1/2 CXFTG LT 90 ELBOW	
3 CXM CAST P ADAPTER	*	2 CXFTG LT 90 ELBOW	
1/2 C X 1M X 1/2 FE BOILER CPLG		1-1/2 CXC (LT) WROT 90 ELBOWS	
4 CXM CAST ADAPTER	*	2 CXC (LT) WROT 90 ELBOW	
1/2 X 1 X 1/2 CXMXFE CAST BOIL		3/4 X 1/8 FE X 3/4 W BASE TEE	*
1/2 C X M CAST 45 ELBOWS		1/2 X 1/4 FTGX C FL BUSHING	*
3/4 C X M CAST 45 ELBOWS		1/2 X 3/8 FITXC FLUSH BUSHING	*
1-1/4 C X M CAST 45 ELBOWS		5/8 X 3/8 FTGX C FL BUSHING	*
4 CXC CAST 45 ELBOW		3/4 X 1/2 FITXC FLUSH BUSHING	*
6 CXC CAST P 45 ELBOW		1 X 1/2 FITXC FL BUSHING	*
1/2 C X C 90 ELBOW CAST		1 X 3/4 FITXC FLUSH BUSHING	*
1-1/4 CXC CAST P 90 ELBOW		1-1/4 X 3/4 FITXC W FL BUSHING	*
1-1/4 X 1/2 CXC CAST 90 ELBOW		1-1/4 X 1 FITXC FLUSH BUSHING	*
1-1/4 X 3/4 CAST 90 ELBOWS		1-1/2 X 1 FTGX C FL BUSHING	*
1-1/4 X 1 CAST 90 ELBOWS		1-1/2 X 1-1/4 FL BUSH FITXC	*
1-1/2 X 1/2 CAST 90 ELBOWS		2 X 1-1/2 FITXC FLUSH BUSHING	*
1-1/2 X 3/4 CXC 90 CAST ELBOW		1 X 1/2 FLUSH FEMALE BUSHING	*
1-1/2 X 1 CXC 90 CAST ELBOW		1-1/4 X 3/4 FLUSH FEMALE BUSHI	*
1/2 CXFE CAST 90 ELBOW		1-1/4 X 1 FITXFE FLUSH FE BUSH	*
1/2 X 3/4 CXFE CAST 90 ELBOW		1-1/2 X 1 FTGXFE FLUSH FE BUSH	*
1/2 X 1 CXFE CAST 90 ELBOW		1/2 CXM FLUSH VALVE WROT ADAPT	*
3/4 CXFE CAST 90 ELBOW		3/4 CXM FLUSH VALVE WROT ADAPT	*
3/4 X 1/2 CXFE CAST 90 ELBOW		1/8 CXCXC WROT TEE	*
3/4 X 1 CXFE CAST 90 ELBOW		1/4 CXCXC WROT TEE	*

Subject Copper Pipe Fittings	Cast & Wrot	Subject Copper Pipe Fittings	Cast & Wrot
1 CXFE CAST 90 ELBOW		3/8 CXCXC WROT TEE	*
1 X 1/2 C X FE 90 ELL CAST		1/2 CXCXC WROT TEE	*
1 X 3/4 CXFE CAST 90 ELBOW		1/2 X 1/2 X 3/4 CXCXC WROT TEE	*
1-1/4 CXFE CAST P 90 ELBOW		3/4 CXCXC WROT TEE	*
1-1/4 X 3/4 CXFE CAST 90 ELBOW		3/4 X 1/2 X 1/2 CXCXC WROT TEE	*
1-1/4 X 1 CXFE CAST 90 ELBOW		3/4 X 1/2 X 3/4 CXCXC WROT TEE	*
1-1/2 CXFE CAST P 90 ELBOW		3/4 X 3/4 X 1/4 WROT P TEE	*
1-1/2 X 1 C X FE CP 90 ELBOWS		3/4C X 3/4C X 3/8C WROT P TEE	*
2 CXFE CAST P 90 ELBOW		3/4 X 3/4 X 1/2 CXCXC WROT TEE	*
3 C X FE CAST 90 ELBOW		1 CXCXC WROT TEE	*
1/2 CXM CAST 90 ELBOW		1 X 1/2 X 1/2 CXCXC WROT TEE	*
1/2 X 3/8 CXM CAST 90 ELBOW		1 X 1/2 X 3/4 CXCXC WROT TEE	*
1/2 X 3/4 CXM CAST 90 ELBOW		1 X 1/2 X 1 CXCXC WROT TEE	*
3/4 CXM CAST 90 ELBOW		1 X 3/4 X 1/2 CXCXC WROT TEE	*
3/4 X 1/2 CXM CAST 90 ELBOW		1 X 3/4 X 3/4 CXCXC WROT TEE	*
3/4 C X 1 M 90 CAST ELBOWS		1 X 3/4 X 1 CXCXC WROT TEE	*
1 CXM CAST 90 ELBOWS		1 X 1 X 3/8 CXCXC WROT TEE	*
1 X 3/4 CXM CAST 90 ELBOW		1 X 1 X 1/2 CXCXC WROT TEE	*
1-1/4 CXM CAST P 90 ELBOW		1 X 1 X 3/4 CXCXC WROT TEE	*
1-1/4 X 1 CXM CAST 90 ELBOWS		1-1/4 CXCXC WROT TEE	*
1-1/2 CXM CAST P 90 ELBOW		1-1/4 X 1/2 X 1/2 WROT TEE	*
2 CXM CAST 90 ELBOW		1-1/4 X 1/2 X 3/4 WROT TEE	*
6 CXC CAST 90 ELBOW		1-1/4 X 1/2 X 1 WROT TEE	*
1/2C X 1/8FE X 1/2C BASE TEE	*	1-1/4 X 1/2 X 1-1/4 WROT TEE	*
1/2C X 1/8FE X 3/4C BASE TEE	*	1-1/4 X 3/4 X 1/2 WROT TEE	*
3/4C X 1/8FE X 3/4C BASE TEE	*	1-1/4 X 3/4 X 3/4 WROT TEE	*
1C X 1/8FE X 1 C BASE TEE	*	1-1/4 X 3/4 X 1 WROT TEE	*
1-1/4C X 1/8FEX1-1/4C BASE TEE	*	1-1/4 X 3/4 X 1-1/4 WROT TEE	*
1 X 1/2 FITXFE FL BUSHING	*	1-1/4 X 1 X 1/2 WROT TEE	*
1-1/4 X 1 FITXFE FLUSH ADAPTER	*	1-1/4 X 1 X 3/4 WROT TEE	*
1 1/2 FITT X 1 FE C FLUSH BUSH	*	1-1/4 X 1 X 1 WROT TEE	*
3/4 CXFTGXC CAST TEE	*	1-1/4 X 1 X 1-1/4 WROT TEE	*
2 X 2 X 3 CXCXC CAST TEE	*	1-1/4 X 1-1/4 X 1/2 WROT TEE	*
2-1/2 X 1/2 X 2-1/2 CAST TEE	*	1-1/4 X 1-1/4 X 3/4 WROT TEE	*
2-1/2 X 1-1/2 X 1-1/2 CAST TEE	*	1-1/4C X 1-1/4C X 1C WROT TEE	*
5 CXCXC CAST TEE	*	1-1/2 CXCXC WROT TEE	*
5 X 5 X 3 CXCXC CAST TEE	*	1-1/2 X 1/2 X 1/2 WROT TEE	*
6 CXCXC CAST TEE	*	1-1/2 X 1/2 X 3/4 WROT TEE	*
1-1/4 CXC WROT DWV COUPLING	*	1-1/2 X 1/2 X 1 CXCXC WROT TEE	*
1-1/2X1-1/4 FITXC W DWV BUSH	*	1-1/2 X 1/2 X 1-1/4 WROT TEES	*
2 X 1-1/4 FITXC WROT DWV BUSH	*	1-1/2 X 1/2 X 1-1/2 WROT TEE	*
2 X 1-1/2 FITXC W DWV BUSH	*	1-1/2 X 3/4 X 1/2 WROT TEE	*
1-1/2 CXC WROT DWV COUPLING	*	1-1/2 X 3/4 X 3/4 WROT TEE	*

Subject Copper Pipe Fittings	Cast & Wrot	Subject Copper Pipe Fittings	Cast & Wrot
1-1/2X 1-1/4 CXC WROT DWV CPLG	*	1-1/2 X 3/4 X 1 WROT TEE	*
3 X 1-1/4 FITXC WROT DWV BUSH	*	1-1/2 X 3/4 X 1-1/4 WROT TEE	*
3 X 1-1/2 FITXC WROT DWV BUSH	*	1-1/2 X 3/4 X 1-1/2 WROT TEE	*
3 X 2 FITXC WROT DWV BUSH	*	1-1/2 X 1 X 1/2 WROT TEE	*
4 X 2 FTGXC DWV BUSHINGS	*	1-1/2 X 1 X 3/4 WROT TEE	*
4 X 3 FTGXC WROT DWV BUSHING	*	1-1/2 X 1 X 1 WROT TEE	*
2 CXC WROT DWV COUPLING	*	1-1/2 X 1 X 1-1/4 WROT TEE	*
2 X 1-1/4 CXC WROT DWV CPLG	*	1-1/2 X 1 X 1-1/2 WROT TEE	*
2 X 1-1/2 CXC WROT DWV CPLG	*	1-1/2 X 1-1/4 X 1/2 WROT TEE	*
3 CXC WROT DWV COUPLING	*	1-1/2 X 1-1/4 X 3/4 WROT TEE	*
3 X 1-1/4 CXC WROT DWV CPLG	*	1-1/2 X 1-1/4 X 1 WROT TEE	*
3 X 1-1/2 CXC WROT DWV CPLG	*	1-1/2 X 1-1/4 X 1-1/4 WROT TEE	*
3 X 2 CXC WROT DWV COUPLING	*	1-1/2 X 1-1/4 X 1-1/2 WROT TEE	*
4 CXC WROT DWV COUPLING	*	1-1/2 X 1-1/2 X 1/2 WROT TEE	*
4 X 1-1/2 CXC WROT DWV CPLGS	*	1-1/2 X 1-1/2 X 3/4 WROT TEE	*
4 X 2 CXC WROT DWV COUPLING	*	1-1/2 X 1-1/2 X 1 WROT TEE	*
4 X 3 CXC WROT DWV COUPLING	*	1-1/2 X 1-1/2 X 1-1/4 WROT TEE	*
6 CXC WROT DWV COUPLING	*	2 CXCXC WROT TEE	*
1-1/4 CXC W DWV CPLGS NO STOP	*	2 X 1/2 X 2 WROT TEE	*
1-1/2 CXC W DWV CPLGS NO STOP	*	2 X 3/4 X 2 WROT TEE	*
2 CXC WROT DWV CPLGS NO STOP	*	2 X 1 X 3/4 WROT TEE	*
3 CXC WROT DWV CPLGS NO STOP	*	2 X 1 X 1 WROT TEE	*
4 CXC WROT DWV CPLGS NO STOP	*	2C X 1C X 1-1/4C WROT TEE	*
1-1/4 CXM WROT DWV TRAP BUSHIN	*	2 X 1 X 1-1/2 WROT PRESS TEE	*
1-1/2 CXM WROT DWV TRAP BUSH	*	2 X 1 X 2 WROT TEE	*
2 CXM WROT DWV TRAP BUSHING	*	2 X 1-1/4 X 1/2 WROT TEE	*
1-1/4 CXFE WROT DWV ADAPTER	*	2 X 1-1/4 X 3/4 WROT TEE	*
1-1/4 X 1-1/2 CXFE WRT DWV ADA	*	2 X 1-1/4 X 1 WROT TEE	*
1-1/4 FTGXFEMALE DWV ADAPTER	*	2 X 1-1/4 X 1-1/4 WROT TEE	*
1-1/2 FTGXFEMALE WROT DWV ADAPTER	*	2 X 1-1/4 X 1-1/2 WROT TEE	*
2 FTGXFEMALE DWV ADAPTER	*	2 X 1-1/4 X 2 WROT TEE	*
1-1/2 CXFE WROT DWV ADAPTER	*	2 X 1-1/2 X 1/2 WROT TEE	*
1-1/2 X 1-1/4 CXFE WROT ADAPT	*	2 X 1-1/2 X 3/4 WROT TEE	*
1-1/2 X 2 CXFE WROT DWV ADAPTE	*	2 X 1-1/2 X 1 WROT TEE	*
3 FITXFE WROT DWV ADAPTER	*	2 X 1-1/2 X 1-1/4 WROT TEE	*
2 C X FE WROT DWV ADAPTER	*	2 X 1-1/2 X 1-1/2 WROT TEE	*
2 X 1-1/2 CXFE WROT DWV ADAPT	*	2 X 1-1/2 X 2 WROT TEE	*
3 C X FE DWV ADAPTER	*	2 X 2 X 1/2 WROT TEE	*
1-1/2 MALE X 1-1/2 OD DWV ADAP	*	2 X 2 X 3/4 WROT TEE	*
1-1/4 CXM WROT DWV ADAPTER	*	2 X 2 X 1 WROT TEE	*
1-1/4X1-1/2 CXM WROT DWV ADAPT	*	2 X 2 X 1-1/4 WROT TEE	*
1-1/2 FTGXM WROT DWV ADAPTER	*	2 X 2 X 1-1/2 WROT TEE	*
2 FTGXM WROT DWV ADAPTER	*	2-1/2 CXCXC WROT TEE	*

Subject Copper Pipe Fittings	Cast & Wrot	Subject Copper Pipe Fittings	Cast & Wrot
1-1/2 CXM WROT DWV ADAPTER	*	2-1/2 X 1/2 X 2-1/2 WROT TEE	*
1-1/2 X 1-1/4 CXM DWV WROT ADA	*	2-1/2 X 3/4 X 1-1/2 WROT TEE	*
1-1/2 X 2 CXM WROT DWV ADAPTER	*	2-1/2 X 3/4 X 2-1/2 WROT TEE	*
2 CXM WROT DWV ADAPTER	*	2-1/2 X 1 X 1-1/4 WROT TEE	*
2 X 1-1/2 CXM WROT DWV ADAPTER	*	2-1/2 X 1 X 1-1/2 WROT TEE	*
3 CXM WROT DWV ADAPTER	*	2-1/2 X 1 X 2 WROT TEE	*
4 CXM WROT DWV ADAPTER	*	2-1/2 X 1 X 2-1/2 WROT TEE	*
1-1/4 CXM DWV FL TRAP ADAPTER	*	2-1/2 X 1-1/4 X 1-1/4 CXCXC TEE	*
1-1/2 CXM DWV FL TRAP ADAPTER	*	2-1/2 X 1-1/4 X 1-1/2 WROT TEE	*
2 CXM DWV FL TRAP ADAPTER	*	2-1/2 X 1-1/4 X 2 WROT TEE	*
1-1/2 CXMALE DWV SCULLY BUSHIN	*	2-1/2 X 1-1/4 X 2-1/2 WROT TEE	*
2 CXMALE DWV SCULLY BUSHING	*	2-1/2 X 1-1/2 X 1 WROT TEE	*
2 C X MJ WROT DWV ADAPTER	*	2-1/2 X 1-1/2 X 1-1/4 WROT TEE	*
1-1/4 WROT DWV CXFTG 45 ELBOW	*	2-1/2 X 1-1/2 X 1-1/2 WROT TEE	*
1-1/2 FTGXC WROT DWV 45 ELBOW	*	2-1/2 X 1-1/2 X 2 WROT TEE	*
2 FTGXC WROT DWV 45 ELBOW	*	2-1/2 X 1-1/2 X 2-1/2 WROT TEE	*
3 C X FTG WROT DWV 45 ELBOW	*	2-1/2 X 2 X 1/2 WROT TEE	*
1-1/4 CXC 45 WROT DWV ELBOW	*	2-1/2 X 2 X 3/4 WROT TEE	*
1-1/2 CXC 45 WROT DWV ELBOW	*	2-1/2 X 2 X 1 WROT TEE	*
2 CXC 45 WROT DWV ELBOW	*	2-1/2 X 2 X 1-1/4 WROT TEE	*
3 CXC 45 WROT DWV ELBOW	*	2-1/2 X 2 X 1-1/2 WROT TEE	*
1-1/4 CXC 90 WROT DWV ELBOW	*	2-1/2 X 2 X 2 WROT TEE	*
1-1/4 FITXC 90 WROT DWV ELBOW	*	2-1/2 X 2 X 2-1/2 WROT TEE	*
1-1/2 FITXC 90 WROT DWV ELBOW	*	2-1/2 X 2-1/2 X 1/2 WROT TEE	*
2 FITXC 90 WROT DWV ELBOW	*	2-1/2 X 2-1/2 X 3/4 WROT TEE	*
1-1/2 CXC 90 WROT DWV ELBOW	*	2-1/2 X 2-1/2 X 1 WROT TEE	*
2 CXC 90 WROT DWV ELBOW	*	2-1/2 X 2-1/2 X 1-1/4 WROT TEE	*
3 CXC 90 WROT DWV ELBOW	*	2-1/2 X 2-1/2 X 1-1/2 WROT TEE	*
1-1/2 CXC 90 LT WROT DWV ELBOW	*	2-1/2 X 2-1/2 X 2 WROT TEE	*
2 CXC 90 LT WROT DWV ELBOW	*	3 CXCXC WROT TEE	*
1-1/4 WROT TUBE END CLEANOUTS	*	3 X 3/4 X 3 WROT TEE	*
1-1/2 WROT TUBE END CLEANOUTS	*	3 X 1 X 3 WROT TEE	*
2 WROT TUBE END CLEANOUTS	*	3 X 1-1/4 X 3 WROT TEE	*
3 WROT TUBE END CLEANOUTS	*	3 X 1-1/2 X 1-1/4 WROT TEE	*
1-1/4 FLUSH FTG CLEANOUT	*	3 X 1-1/2 X 1-1/2 WROT TEE	*
1-1/2 FTG CLEANOUT-FLUSH TYPE	*	3 X 1-1/2 X 2-1/2 WROT TEE	*
1-1/2 X 1 FTG CLEANOUT - FLUSH	*	3 X 1-1/2 X 3 WROT TEE	*
2 FTG CLEANOUT-FLUSH TYPE	*	3 X 2 X 1/2 CXCXC WROT TEE	*
1-1/4 FTG CLEANOUT FULL PLUG	*	3 X 2 X 1 WROT TEE	*
1-1/2 FTG CLEANOUT FULL PLUG	*	3 X 2 X 1-1/4 WROT TEE	*
2 FTG CLEANOUT FULL PLUG	*	3 X 2 X 1-1/2 WROT TEE	*
1-1/4 FE X SJ WROT DWV ADAPTER	*	3 X 2 X 2 WROT TEE	*
1-1/2 FE X SJ WROT DWV ADAPTER	*	3 X 2 X 2-1/2 WROT TEE	*

Subject Copper Pipe Fittings	Cast & Wrot	Subject Copper Pipe Fittings	Cast & Wrot
1-1/2 X 1-1/4 FE X SJ DWV ADAPT	*	3 X 2 X 3 WROT TEE	*
1-1/4 FTG X SJ WROT ADAPTER	*	3 X 2-1/2 X 3/4 WROT TEE	*
1-1/2 FTG X SJ WROT ADAPTER	*	3 X 2-1/2 X 1 WROT TEE	*
1-1/2 X 1-1/4 FTG X SJ ADAPTER	*	3 X 2-1/2 X 1-1/4 WROT TEE	*
1-1/4 M X SJ DWV ADAPTER	*	3 X 2-1/2 X 1-1/2 WROT TEE	*
1-1/2 M X SJ DWV WROT ADAPTER	*	3 X 2-1/2 X 2 WROT TEE	*
1-1/2 X 1-1/4 M X SJ DWV ADAPT	*	3 X 2-1/2 X 2-1/2 WROT TEE	*
1-1/4 C X SJ WROT ADAPTER	*	3 X 2-1/2 X 3 WROT TEE	*
1-1/4 X 1-1/2 CXSJ WROT CPLG	*	3 X 3 X 1/2 WROT TEE	*
1-1/2 C X SJ WROT ADAPTER	*	3 X 3 X 3/4 WROT TEE	*
1-1/2 X 1-1/4 CXSJ WROT ADAPTE	*	3 X 3 X 1 WROT TEE	*
2 C X SJ WROT ADAPTER	*	3 X 3 X 1-1/4 WROT TEE	*
1/8 CXC WROT PRESS COUPLINGS	*	3 X 3 X 1-1/2 WROT TEE	*
1/4 CXC WROT PRESS COUPLINGS	*	3 X 3 X 2 WROT TEE	*
1/4 X 1/8 CXC WROT COUPLING	*	3 X 3 X 2-1/2 WROT TEE	*
3/8 CXC WROT PRESS COUPLING	*	4 CXCXC WROT TEE	*
3/8 X 1/4 CXC WROT COUPLING	*	4 X 1-1/2 X 3 WROT TEE	*
1/2 CXC WROT COUPLING	*	4 X 2 X 2 WROT TEE	*
1/2 X 1/8 CXC WROT COUPLING	*	4 X 2 X 3 WROT TEE	*
1/2 X 1/4 CXC WROT COUPLING	*	4 X 2-1/2 X 2-1/2 WROT TEE	*
1/2 X 3/8 CXC WROT COUPLING	*	4 X 2-1/2 X 3 WROT TEE	*
5/8 CXC WROT COUPLING	*	4 X 3 X 2 WROT TEE	*
5/8 X 1/4 CXC WROT COUPLING	*	4 X 3 X 2-1/2 WROT TEE	*
5/8 X 3/8 CXC WROT CPLGS	*	4 X 3 X 3 WROT TEE	*
5/8 X 1/2 CXC WROT COUPLING	*	4 X 4 X 1/2 WROT TEE	*
3/4 CXC WROT COUPLING	*	4 X 4 X 3/4 WROT TEE	*
3/4 X 1/4 CXC WROT COUPLING	*	4 X 4 X 1 WROT TEE	*
3/4 X 3/8 CXC WROT COUPLING	*	4 X 4 X 1-1/4 WROT TEE	*
3/4 X 1/2 CXC WROT COUPLING	*	4 X 4 X 1-1/2 WROT TEE	*
3/4 X 5/8 CXC WROT COUPLING	*	4 X 4 X 2 WROT TEE	*
1 CXC WROT COUPLING	*	4 X 4 X 2-1/2 WROT TEE	*
1 X 3/8 CXC WROT COUPLINGS	*	4 X 4 X 3 WROT TEE	*
1 X 1/2 CXC WROT COUPLING	*	5 X 5 X 2 CXCXC WROT TEE	*

APPENDIX 2 – SUMMARY OF MARGIN OF DUMPING AND AMOUNT OF SUBSIDY

Country of Origin or Export	Margin of Dumping*	Amount of Subsidy*	Amount of Subsidy per Pound
Vietnam			
All Exporters	159%	30.6%	VDN 34,636.50

*As a percentage of export price.

Note: The margin of dumping reported in this table was determined by the CBSA for the purposes of the final determinations. This margin may not reflect the amount of anti-dumping duty to be levied on future importations of dumped goods.

In the event of an injury finding by the CITT, the anti-dumping duty for future exports of subject goods will be determined on the basis of the margin of dumping of those specific goods. The margin of dumping is equal to the difference between the normal value and the export price of the goods. Where sufficient information is not provided or is not otherwise available to determine the normal value, the normal value will be determined by advancing the export price by 159%, pursuant to a Ministerial Specification.

For subject goods originating in or exported from Vietnam, the countervailing duty for future exports will be based on the specific amount of subsidy, per pound, converted into Canadian dollars.

Please consult the [SIMA Self-Assessment Guide](#) for more detailed information explaining how to determine the amount of SIMA duties owing.

Normally, normal values will not be applied retroactively. However, normal values may be applied retroactively in cases where the parties have not advised the CBSA in a timely manner of substantial changes that affect values for SIMA purposes. Therefore, where substantial changes occur in prices, market conditions, costs associated with production and sales of the goods, the onus is on the concerned parties to advise the CBSA.

APPENDIX 3 – SUMMARY OF FINDINGS FOR SUBSIDY PROGRAMS

This Appendix consists of descriptions of the subsidy programs which were identified by the Government of Vietnam (GOV) to have conferred benefits to producers/exporters of certain copper pipe fittings during the course of the Period of Investigation (POI), other actionable subsidy programs available to producers/exporters of certain copper pipe fittings, and other subsidy programs investigated by the Canada Border Services Agency (CBSA).

The CBSA has used the information provided in the response submitted by the GOV to the Government Subsidy Request for Information.

Subsidy Programs Identified by the Government of Vietnam

Program 5: Exemption of Import Tax on Equipment and Machinery Imported to Create Fixed Assets

General Information

This program is made available pursuant to the Law No. 107/2016/QH13 dated April 6, 2016, on export and import duties (Law No. 107) and Decree No. 134/2016/ND-CP dated September 1, 2016, on guidelines for the law on export and import duties (Decree No. 134). Law No. 107 replaced the Law on Export and Import Tax No. 45/2005/QH11 dated June 14, 2005, on detailing a number of articles of the law on export and import duties (Law No. 45). Decree 134 replaced Decree No. 87/2010/ND-CP dated August 13, 2010, guiding the implementation of a number of articles of the Law on Export Tax and Import Tax (Decree No. 87). Duty exemption is stipulated in Article 16 of Law No. 45 and Law No. 107 and specified in Article 12 of Decree No. 87 and Article 5 to 29 of Decree No. 134. This program was provided by the GOV.

Financial Contribution

This program is a financial contribution pursuant to paragraph 2(1.6)(b) of SIMA, in that amounts that would otherwise be owing and due to the government are reduced and/or exempted, and confers a benefit to the recipient equal to the amount of the reduction/exemption.

Specificity

This program may be considered specific pursuant to subsection 2(7.2) of SIMA because it is limited to investment projects specified in Appendix 1 and Appendix 2 of Decree No. 118/2015/ND-CP dated November 12, 2015, guiding the implementation of a number of articles of the law on investment.

Program 9: Tax Exemptions and Reductions for Investment in Disadvantaged Regions

General Information

Corporate income tax and tax benefits are governed by Law No. 14/2008/QH12 dated June 3, 2008, on Enterprise Income Tax 2008 (Tax Law 2008); Law No. 32/2013/QH13 dated June 19, 2013, on amending and supplementing a number of articles of Law on Enterprise Income Tax 2008 (Income Tax 2008 Amending); Law No. 71/2014/QH13 dated December 8, 2014, on amending and supplementing a number of articles of the laws on taxes (Tax Law No. 71); Decree No. 218/2013/ND-CP dated December 26, 2013, on detailing and guiding the implementation of law on corporate income tax (Decree No. 218) and Decree 12/2015/ND-CP dated February 12, 2015, on elaboration of the law on amendments to tax laws (Decree No. 12). Income tax rate preference is provided in Article 15 of Decree No. 218 and tax exemptions and reductions is provided in Article 16 of Decree No. 218. This program was provided by the GOV.

Article 20.2 of Decree 218 allows the continuation of the application of corporate income tax preferences granted before the Decree's effective date as of February 15, 2014, if those preferences are more advantaged than those granted under Decree 218.

Financial Contribution

This program is a financial contribution pursuant to paragraph 2(1.6)(b) of SIMA, in that amounts that would otherwise be owing and due to the government are reduced and/or exempted, and confers a benefit to the recipient equal to the amount of the reduction/exemption.

Specificity

The program may be considered specific pursuant to subsection 2(7.2) of SIMA because it is limited to investment projects within certain eligible sectors and geographic areas as specified in Article 15 and Article 16 of Decree No. 218.

Other Potentially Actionable Subsidy Programs

Information from the following programs was requested in the CBSA's Government Subsidy Request for Information. The GOV provided information on these programs. Based on the information available, these programs are actionable and are available to producers/exporters of certain copper pipe fittings.

Program 1: Land-Use Levy Exemption/Reduction

General Information

Land used for production and business purposes is governed by Law No. 13/2003/QH11 dated March 31, 2004, on Law on Land (Law No. 13); Decree No. 198/2004/ND-CP dated December 3, 2004, on the collection of land use levies (Decree No. 198); and Decree No. 44/2008/ND-CP dated April 9, 2008, on amending and supplementing a number of articles of Decree No. 198 (Decree No. 44). The land use levy exemption was stipulated in Article 12 of the Decree No. 198 and Article 1 of Decree No. 44. The reduction of land use levy was stipulated in Article 13 of Decree No. 198 and Article 1 of Decree No. 44. This program was provided by the GOV.

This program was terminated on July 1, 2014, as the effective date of the Law No. 45/2013/QH13 dated June 21, 2013, on Land (Law No. 45), replaced Law No. 13. Although, this program was terminated on July 1, 2014, companies that were eligible for the program could have benefited from the subsidy while it was in effect. Depending on the size of the benefits, the benefits could potentially be amortized over the following subsequent years.

Financial Contribution

This program is a financial contribution pursuant to paragraph 2(1.6)(b) of SIMA, in that amounts that would otherwise be owing and due to the government are reduced and/or exempted, and confers a benefit to the recipient equal to the amount of the reduction/exemption.

Specificity

The list of domains in which investment is encouraged; the list of geographical areas with exceptionally difficult socio-economic conditions and geographical areas with difficult socio-economic conditions comply with Law No. 59/2005/QH11 dated November 29, 2005, on Investment Law and Decree No. 108/2006/ND-CP dated September 22, 2016, on guiding the implementation of the Investment Law.

Program 2: Land Rent Exemption/Reduction

General Information

Land used for production and business purposes is governed by Law No. 45/2013/QH13 dated June 21, 2013, on Land (Law No. 45); Decree No. 46/2014/ND-CP dated May 15, 2014, on regulating the collection of land rents and water surface rents (Decree No. 46); Circular No. 77/2014/TT-BTC dated June 16, 2014, guiding Decree No. 46/2014/ND-CP; and Circular No. 333/2016/TT-BTC dated December 26, 2016, amending and supplementing a number of articles of Circular No. 77/2014/TT-BTC. Land rent exemption and reduction in land rent is provided in Articles 19 and 20 of Decree No. 46. This program was provided by the GOV.

Financial Contribution

This program is a financial contribution pursuant to paragraph 2(1.6)(b) of SIMA, in that amounts that would otherwise be owing and due to the government are reduced and/or exempted, and confers a benefit to the recipient equal to the amount of the reduction/exemption.

Specificity

The program may be considered specific pursuant to subsection 2(7.2) of SIMA because it is limited to the List of domains entitled to investment incentives and the List of regions entitled to investment incentives as specified in Article 110 of the Law on Land 2013; Section II, Chapter II of Decree No. 46; and Appendix II of Decree 118/2015/ND-CP.

Program 3: Tax Exemptions and Reductions for Encouraged Sectors

General Information

Corporate income tax and tax benefits are governed by Law No. 14/2008/QH12 dated June 3, 2008, on Enterprise Income Tax 2008 (Tax Law 2008); Law No. 32/2013/QH13 dated June 19, 2013, on amending and supplementing a number of articles of Law on Enterprise Income Tax 2008 (Income Tax 2008 Amending); Law No. 71/2014/QH13 dated December 8, 2014, on amending and supplementing a number of articles of the laws on taxes (Tax Law No. 71); Decree No. 218/2013/ND-CP dated December 26, 2013, on detailing and guiding the implementation of law on corporate income tax (Decree No. 218) and Decree No. 12/2015/ND-CP dated February 12, 2015, on elaboration of the law on amendments to tax laws (Decree No. 12). Income tax rate preference is provided in Article 15 of Decree No. 218 and tax exemptions and reductions is provided in Article 16 of Decree No. 218. This program was provided by the GOV.

Article 20.2 of Decree No. 218 allows the continuation of the application of corporate income tax preferences granted before the Decree's effective date as of February 15, 2014, if those preferences are more advantaged than those granted under Decree 218.

Financial Contribution

This program is a financial contribution pursuant to paragraph 2(1.6)(b) of SIMA, in that amounts that would otherwise be owing and due to the government are reduced and/or exempted, and confers a benefit to the recipient equal to the amount of the reduction/exemption.

Specificity

The program may be considered specific pursuant to subsection 2(7.2) of SIMA because it is limited to investment projects within certain eligible sectors and geographic areas as specified in Article 15 and Article 16 of Decree No. 218.

Program 4: Enterprise Income Tax Exemption/Reduction for Business Expansion and Intensive Investment Projects

General Information

Corporate income tax and tax benefits are governed by Law No. 14/2008/QH12 dated June 3, 2008, on Enterprise Income Tax 2008 (Law No. 14); Law No. 32/2013/QH13 dated June 19, 2013, on amending and supplementing a number of articles of Law on Enterprise Income Tax 2008 (Income Tax 2008 Amending); Law No. 71/2014/QH13 dated December 8, 2014, on amending and supplementing a number of articles of the laws on taxes (Law No. 71); Decree No. 218/2013/ND-CP dated December 26, 2013, on detailing and guiding the implementation of law on corporate income tax (Decree No. 218) and Decree No. 12/2015/ND-CP dated February 12, 2015, on elaboration of the law on amendments to tax laws (Decree No. 12). Tax exemptions and reductions is provided in Article 16.5 of Decree No. 218. This program was provided by the GOV.

Article 20.2 of Decree 218 allows the continuation of the application of corporate income tax preferences granted before the Decree's effective date as of February 15, 2014, if those preferences are more advantaged than those granted under Decree 218.

Financial Contribution

This program is a financial contribution pursuant to paragraph 2(1.6)(b) of SIMA, in that amounts that would otherwise be owing and due to the government are reduced and/or exempted, and confers a benefit to the recipient equal to the amount of the reduction/exemption.

Specificity

The program may be considered specific pursuant to subsection 2(7.2) of SIMA because it is limited to investment projects within certain eligible sectors and geographic areas are specified in the Annexes of Decree 118/2015/ND-CP dated November 12, 2015, detailing and guiding implementation a number of articles of Law on Investment.

Program 6: Tax Preferences for Investors Producing and/or Dealing in Export Goods

General Information

This program is made available pursuant to Decree No. 51/1999/ND-CP dated July 8, 1999, detailing the implementation of Law No. 3/1998/QH10 on domestic investment promotion (Decree No. 51). Article 27 provides that investors that produce and/or deal in export goods are entitled to additional enterprise income tax preferences of a 20% to 50% reduction of the payable income tax amount on the additional income amount arising from export in a fiscal year. This program was provided by the GOV.

Decree No. 51 was replaced by Decree No 108/2006/ND-CP dated September 22, 2006, detailing and guiding the implementation of a number of articles of the Investment Law (Decree No. 108). Decree No. 108 does not contain preferences for investors producing and/or dealing in export goods and therefore, this program has been terminated since October 25, 2006.

Article 29(1) to (4) of Decree No. 108 provides that business establishments currently enjoying income tax preferences under Decree No. 51 which is issued before effective date of this decree to continue to enjoy the investment preferences in which they are previously entitled so.

Financial Contribution

This program is a financial contribution pursuant to paragraph 2(1.6)(b) of SIMA, in that amounts that would otherwise be owing and due to the government are reduced and/or exempted, and confers a benefit to the recipient equal to the amount of the reduction/exemption.

Specificity

The program may be considered specific pursuant to paragraph 2(7.2)(b) of SIMA as it is contingent upon export performance and, therefore, constitutes a prohibited subsidy as defined in subsection 2(1) of SIMA.

Program 10: Establishments Dealing with Exporter Goods

General Information

This program is made available pursuant to Decree No. 164/2003/ND-CP dated December 22, 2003, on detailing the implementation of the Law on Enterprise Income Tax (Decree No. 164). Article 39 of Decree No. 164 provides that business establishments dealing in export goods defined in Section III, List A of the Appendix to this decree shall enjoy certain income tax preferences. This program was provided by the GOV.

The list of sectors and regions eligible for preferences specified in Decree No. 164 was repealed and replaced with the list attached to Decree No. 108/2006/ND-CP dated September 22, 2006, detailing and guiding the implementation of a number of articles of the Investment Law (Decree No. 108).

Decree No. 164 is replaced by Decree No. 24/2007/ND-CP dated February 14, 2007 detailing the implementation of the Law on Enterprise Income Tax (Decree No. 24). Article 46.3 of Decree No. 24 provides that business establishments currently enjoying income tax preferences under Decree No. 164 which is issued before effective date of this decree continue to enjoy the relief until the end of the duration of the preferences.

This program was terminated on October 25, 2006 with the implementation of Decree No. 108 and Decree No. 24, except for situations provided for in Article 46.3.

Financial Contribution

This program is a financial contribution pursuant to paragraph 2(1.6)(b) of SIMA, in that amounts that would otherwise be owing and due to the government are reduced and/or exempted, and confers a benefit to the recipient equal to the amount of the reduction/exemption.

Specificity

The program may be considered specific pursuant to subsection 2(7.2) of SIMA because it is limited to investment projects within certain eligible sectors as specified in Section III, List A of the Appendix to Decree No. 164.

Program 11: Preferential Income Tax Rates for Enterprises within Economic Zones or Industrial Parks

General Information

Corporate income tax and tax benefits are governed by Law No. 14/2008/QH12 dated June 3, 2008, on Enterprise Income Tax 2008 (Law No. 14); Law No. 32/2013/QH13 dated June 19, 2013, on amending and supplementing a number of articles of Law on Enterprise Income Tax 2008 (Income Tax 2008 Amending); Law No. 71/2014/QH13 dated December 8, 2014, on amending and supplementing a number of articles of the laws on taxes (Law No. 71); Decree No. 218/2013/ND-CP dated December 26, 2013, on detailing and guiding the implementation of law on corporate income tax (Decree No. 218) and Decree No. 12/2015/ND-CP dated February 12, 2015, on elaboration of the law on amendments to tax laws (Decree No. 12). Income tax rate preference is provided in Article 15 of Decree No. 218 and tax exemptions and reductions is provided in Article 16 of Decree No. 218. This program was provided by the GOV.

Article 20.2 of Decree 218 allows the continuation of the application of corporate income tax preferences granted before the Decree's effective date as of February 15, 2014, if those preferences are more advantaged than those granted under Decree 218.

According to Article 15 of Law No. 67/2014/QH13 dated November 26, 2014, on the Law on Investment (Law No. 67), corporate income tax preferences apply to: (1) Economic zone, high-tech zone established by Decision of the Prime Minister in area with difficult socio-economic conditions; (2) Industrial, processing zone established by Decision of the Prime Minister in areas with special difficult socio-economic conditions specified in Attachment II to Decree No. 118/2015/ND-CP dated November 12, 2015, on guidelines for some articles of the law on Investment (Decree No. 118).

Financial Contribution

This program is a financial contribution pursuant to paragraph 2(1.6)(b) of SIMA, in that amounts that would otherwise be owing and due to the government are reduced and/or exempted, and confers a benefit to the recipient equal to the amount of the reduction/exemption.

Specificity

The program may be considered specific pursuant to subsection 2(7.2) of SIMA because it is limited to investment projects within certain eligible geographic areas as specified in Article 15 of Law No. 67.

Program 12: Tax Exemptions and Reductions for Foreign-Invested Enterprises

General Information

This program aims to encourage foreign-invested enterprises to invest in encouraged regions and sectors. This program was made available pursuant to Decree No. 24/2000/ND-CP dated July 31, 2000, detailing the implementation of the Law on Foreign Investment in Vietnam (Decree No. 24) and Decree No. 164/2003/ND-CP dated December 22, 2003, on detailing the implementation of the Law on Enterprise Income Tax (Decree No. 164). This program was provided by the GOV.

Article 57 of Decree No. 24 provided for tax exemption on equipment and machinery imported to create fixed assets. Preferential tax rates, exemption and reductions was provided for in Articles 46 to 48 of Decree No. 24 and Articles 35 to 39 of Decree 164.

According to the GOV response, this program was limited to foreign-invested enterprises; however, it has expired with the implementation of Decree 108/2006/ND-CP dated September 22, 2006, detailing and guiding the implementation of a number of articles of the Law on Investment and Decree No. 149/2005/ND-CP dated December 8, 2005, detailing the implementation of the Law on Import Tax and Export Tax, which replaced both Decree No. 24 and Decree No. 164.

Article 29(1) to (4) of Decree No. 108 provides that business establishments currently enjoying income tax preferences under Decree No. 51, which is issued before the effective date of this decree, may continue to enjoy the investment preferences in which they are previously entitled.

Financial Contribution

This program is a financial contribution pursuant to paragraph 2(1.6)(b) of SIMA, in that amounts that would otherwise be owing and due to the government are reduced and/or exempted, and confers a benefit to the recipient equal to the amount of the reduction/exemption.

Specificity

The program may be considered specific pursuant to subsection 2(7.2) of SIMA because it is limited to foreign-invested enterprises.

Program 16: Grants to Firms that Employ More than 50 Employees

General Information

This program is made available pursuant to Decree No. 51/1999/ND-CP dated July 8, 1999, detailing the implementation of Law No. 3/1998/QH10 on Domestic Investment Promotion (Amended) (Decree No. 51). Article 15 of Decree No. 51 provides the eligibility criteria for investment preferences. Articles 16 to 27 provides for various types of preferences for eligible investments. This program was provided by the GOV.

The last date that a company could apply for or claim benefits under this program was July 1, 2006, the date which Law No. 59/2005/QH11 dated November 29, 2005, on the Law on Investment (Law No. 59) came into effect. Articles 27 to 31 of Law No. 59 provides for the domains and sectors entitled to investment preference, including “labour intensive industries”. Articles 32 to 44 provides for investment preferences and supports.

Financial Contribution

This program is a financial contribution pursuant to paragraph 2(1.6)(a) of SIMA as a direct transfer of funds from the government and confers a benefit to the recipient equal to the amount of the grant.

Specificity

The program may be considered specific pursuant to subsection 2(7.2) of SIMA because it is limited to particular enterprises with a certain size.

Program 18: Accelerated Depreciation of Fixed Assets

General Information

Accelerated depreciation of fixed assets is specified in Circular 45/2013/TT-BTC dated April 25, 2013, on guiding the regime of management, use and depreciation of fixed assets (Circular 45). According to Article 1, Circular No. 45 applies to enterprises established and operating in Vietnam under regulations of law. Enterprises are permitted to choose their preferred method of depreciation, period of depreciation of fixed assets according to Circular No. 45 and must notify the tax authority before implementation. This program was provided by the GOV.

Article 35 of Law No. 59/2005/QH11 dated November 29, 2005, on the Law on Investment (Law No. 59) provides for investment projects in investment incentive sectors and geographical areas and business projects with high economic efficiency to adopt accelerated depreciation of fixed assets.

Financial Contribution

This program is a financial contribution pursuant to paragraph 2(1.6)(b) of SIMA, in that amounts that would otherwise be owing and due to the government are reduced and/or exempted, and confers a benefit to the recipient equal to the amount of the reduction/exemption.

Specificity

The program may be considered specific pursuant to subsection 2(7.2) of SIMA because it is limited to particular enterprises with fixed assets and specialized technological capabilities.

Program 19: Program Incentives on Non-agricultural land use tax

General Information

Non-agricultural land use tax is regulated by Law No. 48/2010/QH12 dated June 17, 2010, on non-agricultural land use tax (Law No. 48); Decree 53/2011/ND-CP dated July 1, 2011, guiding the implementation of this Law No. 48; and Circular No. 153/2011/TT-BTC dated November 11, 2011, guiding on non-agricultural land use tax (Circular No. 153). Articles 9 and 10 of Law No. 48 provide for tax exemption and reduction for non-agricultural land use. This program was provided by the GOV.

Appendix 1 of Decree No. 118/2015/ND-CP dated November 12, 2015, guiding the implementation of the Law on Investment (Decree No. 118), defines domains eligible for investment promotion and domains eligible for special investment preferences. Appendix 2 of Decree No. 118 defines areas with extreme socio-economic difficulties, areas with socio-economic difficulties eligible for investment preferences.

Financial Contribution

This program is a financial contribution pursuant to paragraph 2(1.6)(b) of SIMA, in that amounts that would otherwise be owing and due to the government are reduced and/or exempted, and confers a benefit to the recipient equal to the amount of the reduction/exemption.

Specificity

The program may be considered specific pursuant to subsection 2(7.2) of SIMA because it is limited to investment projects within certain eligible sectors and geographical areas as specified in Appendix 1 and Appendix 2 of Decree No. 118.

Other Subsidy Programs Investigated

As previously mentioned in the “Subsidy Investigation” section of the *Statement of Reasons*, based on information provided by the GOV in its response to the CBSA’s Government Subsidy Request for Information (RFI) and subsequent supplemental RFIs, the following programs will be removed from the investigation.

Program 7: Export/Investment Support Loans at Preferential Rates

General Information

Investment credit and export credit is made available pursuant to Decree No. 75/2011/ND-CP dated August 30, 2011, on state investment credit and export credit (Decree No. 75) and Decree No. 151/2006/ND-CP dated December 20, 2006, on state investment credit and export credit (Decree No. 151). This program was provided by the GOV.

Also, for the purposes of the preliminary determination, the program may be considered specific pursuant to subsection 2(7.2) of SIMA. Investment credit is stipulated in Chapter II and Appendix I of Decree No. 75 and in Chapter II and List of Eligible Projects for Investment Credit of Decree No. 151. Export credit is stipulated in Chapter III and Appendix II of Decree No. 75 and in Chapter III and List of Eligible projects for export credit of Decree No. 151.

Production of certain copper pipe fittings is not included in the list of projects eligible for investment credit or export credit support. As such, this program will be removed from the certain copper pipe fittings investigation.

Financial Contribution

This program is a financial contribution pursuant to paragraph 2(1.6)(b) of SIMA, in that amounts that would otherwise be owing and due to the government are reduced and/or exempted, and confers a benefit to the recipient equal to the amount of the reduction/exemption.

Specificity

The program may be considered specific pursuant to paragraph 2(7.2)(b) of SIMA as it is contingent upon export performance and, therefore, constitutes a prohibited subsidy as defined in subsection 2(1) of SIMA.

Program 8: Tax Preferences for Encouraged Industries

General Information

Corporate income tax and tax benefits are governed by Law No. 14/2008/QH12 dated June 3, 2008, on Enterprise Income Tax 2008 (Tax Law 2008); Law No. 32/2013/QH13 dated June 19, 2013, on amending and supplementing a number of articles of Law on Enterprise Income Tax 2008 (Income Tax 2008 Amending); Law No. 71/2014/QH13 dated December 8, 2014, on amending and supplementing a number of articles of the laws on taxes (Tax Law No. 71); Decree No. 218/2013/ND-CP dated December 26, 2013, on detailing and guiding the implementation of law on corporate income tax (Decree No. 218) and Decree 12/2015/ND-CP dated February 12, 2015, on elaboration of the law on amendments to tax laws (Decree No. 12). This program was provided by the GOV.

Tax preferences for encouraged industries are specified in Article 15 of Law on Investment 2014, including corporate income tax preference (Program 5); import tax preferences (Program 3) and non-agricultural land tax preference (Program 19). As such, this program will be removed from the certain copper pipe fittings investigation.

Financial Contribution

This program is a financial contribution pursuant to paragraph 2(1.6)(b) of SIMA, in that amounts that would otherwise be owing and due to the government are reduced and/or exempted, and confers a benefit to the recipient equal to the amount of the reduction/exemption.

Specificity

The program may be considered specific pursuant to subsection 2(7.2) of SIMA because it is limited to investment projects within certain eligible sectors and geographical areas as specified in Annexes of Decree 118/2015/ND-CP dated November 12, 2015, detailing and guiding implementation a number of articles of Law on Investment and Article 15 and Article 16 of Decree No. 218.

Program 13: Excessive Duty Exemptions for Imported Raw Materials for Exported Goods

General Information

Goods imported and exported through Vietnam's borders is governed by Law No. 107/2016/QH13 dated April 6, 2016, on export and import duties (Law No. 107). Tax exemption, reduction and refund is provided in Articles 16 to 18 of Law No. 107. Article 16.6 provides for the exemption of imported raw materials, supplies, components serving processing of exports; finished products imported to be fixed on processed products; outward processing products. Article 16.7 provides tax exemption for materials, supplies, components imported for manufacture of export products. This program was provided by the GOV.

Based on information available, imports of raw materials, specifically copper tube and semi-finished fittings are subject to an import duty of 0%. Therefore, this program is not applicable to producers of certain copper pipe fittings. As such, this program will be removed from the certain copper pipe fittings investigation.

Financial Contribution

This program is a financial contribution pursuant to paragraph 2(1.6)(b) of SIMA, in that amounts that would otherwise be owing and due to the government are reduced and/or exempted, and confers a benefit to the recipient equal to the amount of the reduction/exemption.

Specificity

The program may be considered specific pursuant to paragraph 2(7.2)(b) of SIMA as it is contingent upon export performance and, therefore, constitutes a prohibited subsidy as defined in subsection 2(1) of SIMA.

Program 14: Import Duty Exemption on Equipment and Machinery Imported to Create Fixed Assets

Based on information available, Program 14 is a duplicate of Program 5: Exemption of Import Tax on Equipment and Machinery Imported to Create Fixed Assets.

Program 15: Preferential Lending under the Vietnam Development Bank Export Loan Program

General Information

Investment credit and export credit is made available pursuant to Decree No. 75/2011/ND-CP dated August 30, 2011, on state investment credit and export credit (Decree No. 75) and Decree No. 151/2006/ND-CP dated December 20, 2006, on state investment credit and export credit. State export credit operation is carried out by the Viet Nam Development Bank as stipulated in Clause 1 of Article 35 of Decree No. 75. This program was provided by the GOV.

Production of certain copper pipe fittings is not included in the list of projects eligible for export credit support. Also, the export credit program provided for in Decree No. 75 ended on May 15, 2017, as stipulated in Decree No. 32/2017/ND-CP dated March 31, 2017, on state investment credit (Decree No. 32). As such, this program will be removed from the certain copper pipe fittings investigation.

Financial Contribution

This program is a financial contribution pursuant to paragraph 2(1.6)(b) of SIMA, in that amounts that would otherwise be owing and due to the government are reduced and/or exempted, and confers a benefit to the recipient equal to the amount of the reduction/exemption.

Specificity

The program may be considered specific pursuant to paragraph 2(7.2)(b) of SIMA as it is contingent upon export performance and, therefore, constitutes a prohibited subsidy as defined in subsection 2(1) of SIMA.