UNITED STATES – CUSTOMS BOND DIRECTIVE FOR MERCHANDISE SUBJECT TO ANTI-DUMPING/COUNTERVAILING DUTIES

(WT/DS345)

SECOND WRITTEN SUBMISSION OF THE UNITED STATES

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I. INTRODUCTION

1. India's legal claims in this dispute are premised on two basic requests. First, it has asked the Panel to conclude that the single provision in the WTO agreements that specifically addresses "security" for "payment" of an "antidumping duty" in fact has no meaning or legal relevance in analyzing a security requirement for payment of an antidumping duty. Second, India asks the Panel to find that various provisions of the WTO agreements that *do not* specifically address security for payment of antidumping duties themselves prohibit or otherwise limit the amount of security that a Member may require. To reach these conclusions, India would have the Panel render the Ad Note to Article VI of the *General Agreement on Tariffs and Trade 1994* ("GATT 1994") inutile, treat "security" as a "duty", and read "margin of dumping" as anything but the margin of dumping established in an assessment review. These arguments simply do not accord with the text of the agreements, read in accordance with customary rules of interpretation of public international law.

2. With respect to security for payment of antidumping and countervailing duties, the text of the WTO agreements is clear: the Ad Note to GATT 1994 Article VI provides that a Member may require "reasonable security" for "payment" of such duties. The question therefore is whether the security required pursuant to the enhanced bond directive is "reasonable". The amount of security that is "reasonable" depends on the amount of potential unsecured liability and the risk of default. With respect to the amount of potential unsecured liability, in excess of $2.5 billion in shrimp from countries now subject to the antidumping duty orders entered the United States in 2003. All other factors being equal, it was likely that any unsecured liability would be significant. With respect to the risk of default, U.S. Customs and Border Patrol ("CBP") had experienced "exceptional increases" in unpaid antidumping duties in previous cases involving agriculture/aquaculture merchandise and had concluded that the characteristics of the shrimp industry were sufficiently similar that there was a significant risk of default with respect to shrimp. Finally, CBP provides for importer-specific risk assessment as the basis for additional bond amounts, and importers of Indian shrimp have requested and obtained individualized bond amounts through that process. Taken together, these factors support the conclusion that the security required is "reasonable."

II. LEGAL ARGUMENT

A. The Additional Bond Amount Constitutes "Reasonable Security" Within the Meaning of the Ad Note to GATT 1994 Articles VI:2 and VI:3.

1. The Ad Note Permits "Reasonable Security."

3. A central question before this Panel is whether any provisions of the *Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994* ("AD Agreement"), SCM Agreement, or the GATT 1994 govern a security requirement for the payment of an antidumping or countervailing duty assessed after an order has been imposed, such as that contemplated by the enhanced bond directive. As the United States has

demonstrated in its previous submissions, the Ad Note to Article VI is the sole provision that specifically limits security requirements of this type.

4. The Ad Note to paragraphs 2 and 3 of Article VI of the GATT 1994 states:

> As in many other cases in customs administration, a contracting party may require reasonable security (bond or cash deposit) for the payment of anti-dumping or countervailing duty pending final determination of the facts in any case of suspected dumping or subsidization.

Under the Ad Note, a Member may require that an importer provide "reasonable security" for "the payment of antidumping or countervailing duty."

5. As the United States has explained in previous submissions, the "final determination of the facts" in the Ad Note refers to the determination of the facts with respect to the "*payment* of anti-dumping or countervailing duty."[1] In the context of a retrospective duty assessment system, the "determination of the final liability for payment of anti-dumping duties," referenced in Article 9.3.1, must be made in order for the facts with respect to payment to be determined. Thus, the "final determination of the facts" in the Ad Note follows an assessment review as described in Article 9.3.1.[2]

6. This interpretation is consistent with the immediate context in which the phrase appears. The Ad Note refers to "security for payment" and "other cases in customs administration" – in other cases in customs administration, security for payment of duties is required upon entry when the actual amount of liability is not known, and this security is required until the duties are finally assessed and paid. It is also consistent with GATT 1994 Article VI:2 and 3, the provisions to which the Ad Note is appended, and the AD Agreement. GATT 1994 Article VI:2 and 3 address "levy[ing]" antidumping and countervailing duties. In the AD Agreement and SCM Agreement, the term "levy" refers to "the definitive or final legal assessment or collection of a duty or tax."[3] The "final determination" referenced in the Ad Note thus pertains to security

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[1]Emphasis added. *See, e.g., First Written Submission of the United States*, May 22, 2007, paras. 23-24 ("U.S. First Submission").

[2]India incorrectly asserts that this interpretation is inconsistent with the use of the singular form, "final determination," in the Ad Note, claiming that it implies multiple final determinations. *First Oral Statement of India*, June 6, 2007, para. 30 ("India First Oral Statement"). However, in the U.S. system of duty assessment, each set of entries is covered by only one assessment review – thus, while there may be multiple determinations over the life of an antidumping duty order, for each entry, there is only one final determination of the facts with respect to payment.

[3]AD Agreement, Article 4.2, n.12; *Agreement on Subsidies and Countervailing Measures* ("SCM Agreement"), Article 19.4, n.5.

pending final legal assessment of duties – an event that in a retrospective duty assessment system does not normally occur until after the completion of the assessment review.

7. The context provided by the AD Agreement also supports this interpretation of the Ad Note. AD Agreement Article 9.2 allows Members to collect antidumping duties "in the appropriate amounts in each case." Article 9.3 states that "[t]he amount of the antidumping duty shall not exceed the margin of dumping as established under Article 2." The "margin of dumping" established following the assessment review described in Article 9.3.1 is a margin of dumping "as established under Article 2" – meaning, a margin of dumping calculated in accordance with the general requirements of Article 2.[4] India is thus incorrect in asserting that this means a "margin of dumping" from the investigation proceeding.[5] The cash deposit and bond secure payment of this amount of duty and ensure that the United States is able to collect duties in that amount, in accordance with Article 9.2. Article 9.3.1 additionally makes clear that "final" liability for payment of antidumping duties occurs at the end of an assessment period – the terminology used therein coincides with the reference to the "final" determination of the facts with respect to "payment" in the Ad Note, further supporting the view that the Ad Note addresses security pending completion of assessment.

8. Finally, it should be noted that, as the United States explained in its Responses to Panel Questions, this interpretation is consistent with the manner in which the United States administered its antidumping law at the time the Ad Note was negotiated.[6] The Antidumping Act, 1921, established a retrospective duty assessment system, whereby assessment or appraisement of antidumping duties was withheld pending the determination of whether and to what extent dumping had occurred on individual transactions subject to an antidumping "finding."[7] The Antidumping Act, 1921, also included provisions for security pending final assessment, which prior to enactment of the Trade Agreements Act of 1979 was usually required in the form of "a bond equal to the estimated value of the merchandise."[8]

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[4]*See Argentina – Poultry*, para. 7.357 (with respect to the phrase "under Article 2 ", stating that: "In our view, this means simply that, when ensuring that the amount of the duty does not exceed the margin of dumping, a Member should have reference to the methodology set out in Article 2.").

[5]*India's Responses to the Panel's Questions Following the First Substantive Meeting of the Panel with the Parties*, June 22, 2007, para. 5 ("India Responses to Panel Questions").

[6]*Answers of the United States to the Panel's Questions to the Parties in Connection with the First Substantive Meeting*, June 22, 2007, para. 15 ("U.S. Responses to Panel Questions").

[7]*See* Antidumping Act, 1921, 46 Stat. 201(b), 202, and 209; S. Rep. No. 96-249, at 75-81 (1979) (Exh. US-15).

[8]Antidumping Act, 1921, 46 Stat. 208; S. Rep. No. 96-249, at 77 (1979) (Exh. US-15).

2. The Panel Should Reject India's Claim that the Ad Note Does Not Apply to the Bond Directive.

9. In an effort to demonstrate that a provision other than the Ad Note, and a standard other than "reasonable security", applies for purposes of determining whether the additional bond amounts required pursuant to the enhanced bond directive are inconsistent with U.S. WTO obligations, India offers a reading of both the Ad Note and the AD and SCM Agreements that is at odds with their plain language and irreconcilable with the context in which the relevant language appears.

a. India's Interpretation of the Ad Note Is Flawed.

10. First, with respect to the Ad Note, India argues that dumping cannot be "suspected" after an antidumping duty order is imposed following the completion of the investigation, and thus no case of suspected dumping can exist at that time.[9] This interpretation does not, however, does not conform to the ordinary meaning of the term "suspected" or the context in which the term appears. In the Ad Note, "suspected" dumping refers to dumping that is "imagined to be possible or likely."[10] The immediate context provides that security in such a case may be required for "payment" "pending final determination of the facts."[11] In a retrospective system of duty assessment, whether and in what amount duties are owed on a given entry is not known until completion of assessment,[12] and thus dumping – in the context of payment – is "suspected" during the intervening time. Dumping (if any) with respect to a given set of entries is not "known" until assessment of those entries is completed.

11. India attempts to rely on the phrase "existence of dumping," which is nowhere used in the Ad Note, to support its assertion that the Ad Note does not govern security after issuance of an antidumping duty order in an investigation.[13] However, as the United States has explained, while the "existence of dumping" is confirmed at the conclusion of the investigation, whether a given entry has been dumped, and thus whether duties are owed, is not determined until completion of the assessment review. The "final determination of the facts" is used in the Ad

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[9] *E.g.*, India First Oral Statement, para. 29.

[10] *The New Shorter Oxford English Dictionary*, p. 3162.

[11] Suspected dumping does not, as India suggests, mean to "[i]magine something evil, wrong, or undesireable ... on little or no evidence ...". India Responses to Panel Questions, para. 26.

[12] Normally this occurs following an assessment review. If neither the exporter/producer nor a domestic interested party requests an assessment review, entries are assessed duties equal to the cash deposit at time of entry once the time for requesting such a review expires.

[13] India Responses to Panel Questions, para. 30.

Note in connection with the "payment of anti-dumping or countervailing duty," which in a retrospective system is not established at the conclusion of the investigation.[14]

12. To read the Ad Note and the AD Agreement as India suggests would lead to an absurd result: it would mean that "security for payment of antidumping and countervailing duty" must be released after completion of an investigation (the moment when it has been established that it is likely that some duties will be owed) – and before the amount of duties owed is finally established and those duties have in fact been paid. The United States is not aware of any customs authority that administers security requirements in this manner.

b. India's Interpretation of the AD Agreement Is Flawed.

13. Furthermore, India offers an interpretation of the Ad Note in relation to the AD Agreement and SCM Agreement that is inconsistent with the terms of those agreements and fails to give the Ad Note any meaning or legal effect, contrary to the relationship between the GATT 1994 and other WTO agreements contemplated by the *Marrakesh Agreement Establishing the World Trade Organization* ("WTO Agreement").

14. As a threshold matter, the GATT 1994, including the Ad Note to Article VI, is an "integral part" of the WTO Agreement.[15] As past panels and the Appellate Body have noted, Article VI is "part of the same treaty" as the AD Agreement, and "should not be interpreted in a way that would deprive it or the Antidumping Agreement of meaning."[16] A panel "should give meaning and legal effect to all the relevant provisions," including the Ad Note to Article VI. Instead of "reading Article VI in conjunction with the Antidumping Agreement," as the Appellate Body in *US – 1916 Act* suggested, India, through a misreading of Articles 7 and 9 of the AD Agreement, attempts to read Article VI and the Ad Note out of the covered agreements entirely, depriving both provisions of any meaning.

15. India's analysis of AD Agreement Article 9 in connection with the U.S. cash deposit requirement illustrates the basic flaws in its approach.[17] First, to argue that Article 9, and not the Ad Note, is the relevant provision applicable to cash deposit requirements, it asserts that the term

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[14]Contrary to India's suggestion, India Responses to Panel Questions, para. 28, in this context, there is only one "final determination of the facts" with respect to a given entry in an AD/CV proceeding: the final determination of liability in the assessment review, and the payment of that liability.

[15]WTO Agreement, Art. II:2.

[16]*US – 1916 Act (EC) (Panel)*, para. 6.97.

[17]India Responses to Panel Questions, paras. 2-3.

"cash deposit" is the same as the term "duty"[18] – a position that cannot be reconciled with the text of the AD Agreement or the Ad Note, or the ordinary meaning of either of the terms in question.

16. A "cash deposit" is security for a duty owed, but is not itself a duty. In both the GATT 1994 and the AD Agreement, the term "cash deposit" is used throughout to refer to a form of "security," not a "duty". The Ad Note, for example, provides for "reasonable security (cash deposit or bond)" – it does not characterize cash deposits as "duties".[19] Article 7.2 of the AD Agreement likewise distinguishes a "cash deposit" as a form of "security" from "duties" in stating that "provisional measures may take the form of a provisional duty *or, preferably, a security – by cash deposit* or bond ... ."[20] Indeed, insofar as it indicates a preference for requiring payment of cash deposits rather than duties, Article 7.2 suggests that there is in fact a "substantive difference" between a cash deposit requirement and a duty.[21]

17. The sole support India offers for its reading of the GATT 1994 and the AD Agreement in this regard is a single reference by the Appellate Body in *US – Zeroing (Japan)* to cash deposits in its description of an administering authority's right to "collect duties, in the form of a cash deposit."[22] India concedes that this statement was not made in the context of any finding with respect to cash deposit requirements – and indeed, the Appellate Body report contains no analysis of the question of whether cash deposits are in fact duties.[23] A single clause in one sentence in an Appellate Body report, in a different context and unsupported by any relevant analysis, cannot justify a conclusion that plainly contradicts the text of the GATT 1994 and the AD Agreement.

18. Moreover, in an attempt to support its assertion that, rather than permitting "reasonable" security, the GATT 1994 and AD Agreement prohibit any security in excess of the margin of

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[18]India First Oral Statement, para. 5 ("[T]he U.S. already takes cash deposits up to the permitted level of the dumping margin...pursuant to the express right to collect duties provided in Article 9.2 of the Antidumping Agreement and Article 19.3 of the Subsidies Agreement.").

[19]GATT 1994 Article VI:1-2, Ad Note.

[20]AD Agreement, Article 7.2 (Emphasis added). Likewise, SCM Agreement Article 17.2 provides that provisional measures may take the form of "provisional duties *guaranteed by* cash deposits or bonds." *See also* SCM Agreement Article 20.3 and 20.4 (describing cash deposit and bond as *guaranteeing* the amount of the provisional duty).

[21]See AD Agreement, Article 7.2; see India Responses to Panel Questions, para. 2-3 (asserting that there is no "substantive difference" between a cash deposit and a duty).

[22]India Responses to Panel Questions, para. 3 (citing Appellate Body Report, *US – Zeroing (Japan)*, para. 156).

[23]See *US – Zeroing (Japan) (AB)*, para. 156 and *passim*; India Responses to Panel Questions, para. 3.

dumping determined in the investigation or most recent administrative review, India misinterprets the term "margin of dumping" in Article 9.3 to refer, alternately, to the margin of dumping established in the investigation or to the margin established for a previous set of entries in a prior administrative review.[24] This reading of Article 9.3, however, is both illogical and inconsistent with the text of that provision and previous reports of the Appellate Body examining that text. Inexplicably, India ignores the one margin of dumping that is based on actual analysis of the particular entries in question and which is used to establish the "final liability" for payment of antidumping duties, referenced in Article 9.3.1: the margin of dumping established in the assessment review. It is this margin (which, contrary to what India asserts, is a margin "as established under Article 2" that is the "margin of dumping" referenced in Article 9.3,[25] and it is payment of duties resulting from this margin that the cash deposit and bond are intended to secure.

19. Contrary to India's claim, the Appellate Body's findings in *US – Zeroing (EC)* are fully consistent with this reading of AD Agreement Article 9.[26] As the Appellate Body stated, "the margin of dumping established for an exporter or foreign producer operates as a ceiling for the total amount of anti-dumping duties that can be levied on the entries of the subject product (from that exporter) covered by the duty assessment proceeding."[27] The "margin of dumping established for an exporter or producer" referenced in that section of the Appellate Body's report is the margin of dumping established in an *assessment* proceeding, not the margin of dumping established in an investigation.[28] Furthermore, as the Appellate Body explained:

> Although Article 9.3 sets out a requirement regarding the amount of the assessed antidumping duties, it does not prescribe a specific methodology according to which the duties should be assessed.[29]

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[24]India Responses to Panel Questions, para. 5 (asserting that a Member may not "collect ... antidumping duties ... in excess of the margin of dumping after an Antidumping Duty Order following an original investigation or an administrative review.").

[25]See paragraph 7, supra. India misstates the US position when it asserts, without citation, that the United States admits that the amount of the enhanced, continuous bond demanded by the United States does not correspond to a dumping margin established under Article 2 of the Antidumping Agreement." India Responses to Panel Questions, para. 54. The bond is security for duties owed based on the margin determined in the assessment review. The amount of security required reflects the collection risk associated with this amount of duty.

[26]India Responses to Panel Questions, para. 7.

[27]*US – Zeroing (EC) (AB)*, para. 130.

[28]*See e.g.*, *US – Zeroing (EC) (AB)*, para. 128 (explaining that the discussion that follows relates to U.S. argument regarding "duty assessment proceedings").

[29]*US – Zeroing (EC) (AB)*, para. 131.

Article 9.3 specifies the amount of "assessed" antidumping duties – an amount determined through the administrative review. The margin of dumping it describes is thus the margin of dumping established in that review. Article 9.3 does not prescribe the specific methodology by which duties should be assessed, nor the amount of security that a Member may require pending final assessment.

20. Notably, while India appears to acknowledge that "additional amounts will have to be paid if the dumping margin determined in the administrative review is found to exceed the margin determined in the final determination,"[30] it fails to explain how that "payment" is to be secured. If as India claims, the United States is not permitted to require security for this duty at the time of entry, it will not be able to ensure payment for that amount of duty when it is finally assessed.

21. Finally, India attempts to rely on Article 7 of the AD Agreement as a basis to read the Ad Note out of the GATT 1994 entirely, asserting that the Ad Note is confined to "provisional measures" and superseded by Article 7.[31] However, nothing in the text of the Ad Note suggests that it is limited to "provisional measures" and nothing in the text of Article 7 supports the conclusion that it is intended to address security requirements after the imposition of an order. Neither Article 7 nor the concept of "provisional measures" existed at the time the Ad Note was negotiated.[32] Article 7 contains rules with respect to provisional measures – measures (including security) taken prior to a final determination in an investigation. Article 7 does not, however, address security requirements imposed after a final determination has been made, and there is no basis to conclude that it places limitations on those requirements beyond the limitations established in the Ad Note.

22. If India's arguments were accepted, Members would not be permitted to maintain security requirements pending final determination of liability. To preclude a Member with a retrospective system from requiring the posting of security prior to the determination of final liability would create a disparity between retrospective and prospective systems.[33] The nature of prospective systems is that the duties billed at importation are treated as final. Thus, no security

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[30]India Responses to Panel Questions, para. 53

[31]*E.g., First Written Submission of India*, March 22, 2007, para. 92 ("India First Submission").

[32]See U.S. First Submission, para. 31.

[33]Thus, India is incorrect in asserting that the ability to maintain security requirements "would introduce between the prospective and retrospective systems ... a serious anomaly". To the contrary, an anomaly would arise only if such security was prohibited. India First Oral Statement, para. 7.

need be required.[34] If an importer refuses to pay the antidumping duties owed, the Member maintaining a prospective system may deny entry to the merchandise in question. Members with prospective systems therefore are not required to bear the risk of unsecured liability in the way that Members with retrospective systems would if India's interpretation were accepted. Nothing in the GATT 1994 or AD Agreement suggests that one system is favored over another, and the Appellate Body has confirmed that this is the case.[35] Members with retrospective systems should not be penalized for deferring determination of final liability to the end of the review period.

3. The Additional Bond Amount Constitutes "Reasonable" Security.

23. Finally, the evidence demonstrates that the additional bond amount satisfies the requirements of the Ad Note: it constitutes "reasonable security" for the payment of antidumping or countervailing duty.

24. As a threshold matter, it is important to recall that the United States imposed the additional bond requirement after it identified a serious and growing problem: when the assessment rate resulting from the administrative review exceeded the cash deposit rate at the time of entry, many importers were not paying the duties lawfully owed.[36] This liability was unsecured by cash deposit, bond, or other security. As a result, the United States has been unable to collect over $600 million in antidumping duties lawfully owed to it.

25. The additional security required by the United States pursuant to the directive is "reasonable": it reflects an assessment of the multiple factors typically considered in establishing security requirements, including the amount of potential liability in the event of default and the likelihood of default.[37] For shrimp, the amount of potential additional liability was significant, as was the risk of default. In excess of $2.5 billion worth of shrimp imports had entered the United States from countries subject to antidumping duty orders during calendar year 2003. This quantity of shrimp far exceeded that of imports subject to previous antidumping duty

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[34] The European Communities, which has elsewhere characterized its system as a prospective system of duty assessment, has stated that the Ad Note permits "reasonable security" pending "final assessment under either Article 9.3.1 or 9.3.2 of the Anti-dumping Agreement", suggesting that there may be circumstances in which a Member maintaining a prospective system would require security pursuant to the Ad Note. *Third Party Oral Statement of the European Communities*, June 7, 2007, para. 12.

[35] *US – Zeroing (Japan) (AB)*, para. 163 ("The *Anti-Dumping Agreement* is neutral as between different systems for levy and collection of anti-dumping duties.").

[36] The problems the United States has experienced collecting duties are illustrated in Exh. US-7 and described in the U.S. First Submission, paras. 13-15.

[37] See U.S. First Submission, paras. 27-29.

orders that had resulted in significant unpaid duties.[38] Because antidumping duties are assessed on an *ad valorem* basis, the sheer quantity of shrimp imports alone increased the likelihood that, all other things being equal, the potential unsecured liability for shrimp would be substantial. With respect to the likelihood that rates would increase, no party to this proceeding disputes the fact that rates do increase. The historical data analyzed by CBP suggests that they often do, and significantly.[39] Even if the likelihood that rates for shrimp would increase was no greater than the historical norm, the fact that shrimp imports were so substantial in value supported CBP's decision to require greater security for shrimp, as it suggested significantly greater unsecured liability in the event of an increase.

26. As for the risk of default, CBP determined that importers of agriculture/aquaculture merchandise subject to antidumping or countervailing duty liability faced an elevated risk of default, due in part to low capitalization and high turnover rates in the industry as a whole.[40] CBP provides importers subject to the enhanced bond directive with individualized risk assessments, if they so request.[41] In that event, the bond amount reflects an individualized assessment of risk of default. Only if the importer has a history of noncompliance or does not request an individual bond determination will CBP use a bond amount prescribed by the formulas.[42] Importers have requested and received individual bond amounts – often substantially lower than those prescribed by the formula – through this process.[43] All of these factors support the conclusion that the bond amounts required of importers under CBP's additional bond directive constitute "reasonable" security.

27. Finally, as the United States explained in its Responses to Panel Questions, the Ad Note contains a limit on the amount of security that may be required ("reasonable security"), but does not limit a Member to one form of security. The text and context support the conclusion that, consistent with how the Appellate Body has construed the term "or" elsewhere in the

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[38]See Exh. US-7.

[39]*See* U.S. Responses to Panel Questions, para. 33 and Exh. US-10.

[40]*See e.g.*, CBP, Proactive Approach to Revenue Protection for Antidumping Duty (June 23, 2004), at 68 (Exh. IND-8).

[41]Monetary Guidelines for Setting Bond Amounts for Importations Subject to Enhanced Bonding Requirements, 71 Fed. Reg. 62,276, 62,277 (October 24, 2006) ("October 2006 Notice") (Exh. IND-6).

[42]October 2006 Notice, p. 62,277(Exh. IND-6).

[43]See U.S. Responses to Panel Questions, para. 38 and Exh. US-12. With respect to the alleged "burdensomeness" of the process, India First Oral Statement, para. 13, the October 2006 Notice does not contain complex procedures, but rather provides that importers need to make a "request". October 2006 Notice, p. 62,277 (Exh. IND-6).

Agreements, the "or" in "cash deposit or bond" is not, as India asserts, exclusive.[44] In response to the Panel's question, India simply asserts that a "single security" is required for a "single estimated potential liability".[45] However, India offers no explanation for why the number of tools a customs authority may use to secure liability is limited by the estimate of the amount of liability being secured, or why the use of a cash deposit and a bond would result in "two estimates of potential liability." India's interpretation thus should be rejected.

B. The Additional Bond Directive Is Not Inconsistent with AD Agreement Article 18.1 or SCM Agreement Article 32.1.

1. The Directive Is Not "Specific Action Against Dumping" or a "Subsidy".

28. India has failed to demonstrate that the additional bond directive is "specific action against dumping" or a "subsidy" – it is neither "specific" to dumping or a subsidy nor "against" dumping or a subsidy. Rather, as the United States explained in its submissions, the directive is a reasonable means of ensuring payment of duties ultimately assessed.[46] Having identified a serious collection problem, CBP took action to secure unsecured liability, as it would in any case in which such liability exists that presents a risk to the revenue, whether or not the "constituent elements of dumping or a subsidy are present."[47] Only because the vast majority of unpaid duty bills related to antidumping duties did the directive address those duties in particular. The design of the directive, including the criteria for applying it to particular orders and establishing a bond amount based on individual risk, all pertain to securing against risk of uncollected duties, not the "constituent elements of dumping".[48] Thus, while the directive may be "related to" dumping – as the Appellate Body in *US – Offset Act (Byrd Amendment)* described various measures not inconsistent with Article 18.1[49] – it is not "specific" to it.

29. With regard to India's claim that the directive is action "against" dumping, neither previous Appellate Body reports examining that term nor the evidence in this proceeding supports this conclusion. The bond is security for the final assessed duty, which itself may be an

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[44]India Responses to Panel Questions, para. 8. *See also* U.S. Responses to Panel Questions, paras. 23-25.

[45]India Responses to Panel Questions, para. 8.

[46]*See e.g.,* U.S. First Submission, paras. 27-29.

[47]*US – Offset Act (Byrd Amendment) (AB)*, paras. 224-236.

[48]*Compare US – 1916 Act (AB),* para. 129-131 (discussing pricing language contained in the 1916 Act as consistent with "the definition of 'dumping' set out in Article VI:1 of the GATT 1994, as elaborated in Article 2 of the Antidumping Agreement," and concluding that the "constituent elements of dumping" are built into the "essential elements" of the Act).

[49]*US – Offset Act (Byrd Amendment) (AB)*, para. 262.

action against dumping, but the security as such simply allows the United States to obtain payment of duties lawfully owed to it. As the Appellate Body noted in *US – Offset Act (Byrd Amendment)*, "a measure cannot be against dumping or a subsidy simply because it facilitates or induces the exercise of rights that are WTO-consistent."[50] The GATT 1994 and the AD Agreement do not prohibit the United States from obtaining payment for the antidumping duties in question, and the bond requirement facilitates its ability to do so.

30. As for India's claim that the directive was "against" dumping because it adversely affected imports from countries subject to the antidumping order, the evidence demonstrates otherwise.[51] Data on imports from the top fifteen countries that export shrimp to the United States reveals no appreciable difference in import trends for importers subject to the directive and other importers in the periods before and after the directive was issued.[52] Aside from seasonal fluctuations, imports from most countries subject to the AD order appear to have remained steady or increased.[53] India asserts that "the impact of the bond directive was magnified in the case of" Brazil, China, and India "because they suffered higher antidumping duty rates than the other three countries subject to antidumping duties."[54] Even if the evidence supported this claim – and a review of the data for these three countries shows no consistent trend[55] – India fails to explain how the effects of the bond directive can, as the U.S. Government Accountability Office ("GAO") put it, "readily be isolated from other changes occurring at the same time, such as the imposition of AD duties."[56] In theory, higher duties themselves may also result in a greater impact on trade, yet India fails to show how the directive itself adversely affected imports. Again, the data does not show any consistent impact, whether arising from duties or otherwise.

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[50]*US – Offset Act (Byrd Amendment) (AB)*, para. 248.

[51]India First Submission at para. 62.

[52]Exh. US-11.

[53]Exh. US-11.

[54]India Responses to Panel Questions, para. 12.

[55]See Exh. US-12. China's imports declined significantly beginning in February 2004, well before July (when the directive was issued), then rebounded and declined again between November and December 2005, again before the order was imposed and before additional bonds were required (February 2005). Brazil's imports declined in May 2004, increased in the month of July, then declined again. India's imports declined significantly beginning in February 2004, increased in July, then fluctuated in a range similar to that exhibited in 2001-2004 for the remainder of 2005 and 2006.

[56]GAO, *Customs' Revised Bonding Policy Reduces Risk of Uncollected Duties, but Concerns about uneven Implementation and Effects Remain,* GAO-07-50, October 2006, p. 24 (cited in U.S. First Submission, para. 46).

31. With regard to costs to importers, the mere fact that additional security is required and results in additional costs does not support the conclusion that the security requirement itself is designed to "counteract" dumping. All security requirements, including cash deposits and other reasonable security for the payment of antidumping and countervailing duties, may result in some added cost. If accepted, India's argument would mean that any measure that increases the cost of importing for importers subject to antidumping and countervailing duties is an action "against" dumping. This interpretation is not supported by the analysis of the Appellate Body in *US – Offset Act*. Increasing the cost of importing alone does not necessarily create, as the Appellate Body put it in *US – Offset Act*, an "incentive not to engage in the practice of exporting dumped or subsidized products or to terminate such practices"[57] – indeed, import data for shrimp suggest that no such incentive exists.

2. The Directive Is "In Accordance with the Provisions of GATT 1994".

32. Even if considered "specific" action "against" dumping or subsidy, the security requirements in question are permitted by the Ad Note and thus are "in accordance with the provisions of GATT 1994, as interpreted by the Anti-dumping Agreement."[58] Again without any textual support or analysis, India refers to a single sentence in the Appellate Body report in *US – 1916 Act* to assert that security requirements contemplated by the Ad Note are "not permitted" responses to dumping or subsidy.[59]

33. The statement quoted by India does not, however, support the proposition for which it is cited. The Appellate Body report in question contains no analysis of the Ad Note, or security requirements generally, and to the extent it discusses Article VI and the AD Agreement, it is fully consistent with the U.S. reading of Article 18.1 and SCM Agreement Article 32.1. For example, the Appellate Body stated that "'the provisions of GATT 1994' referred to in Article 18.1 are in fact the provisions of Article VI of the GATT 1994 concerning dumping," and then proceeded to analyze whether the measure in question "falls within the scope of application of Article VI of the GATT 1994."[60] The Ad Note to Article VI is a provision of Article VI "concerning dumping," and the security requirements at issue fall within its scope. As explained above, the AD Agreement does not contain additional limits on security requirements such as those contemplated by the Ad Note. Thus, if a security requirement is consistent with the Ad Note, it is "in accordance with the provisions of GATT 1994, as interpreted by" the AD Agreement.

34. To suggest, as India does, that Article 18.1 and SCM Article 32.1 mean that measures permitted by Article VI are no longer permitted unless specifically provided for in the AD

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[57] *US – Offset Act (Byrd Amendment) (AB)*, para. 256.

[58] AD Agreement, Article 18.1.

[59] India Responses to Panel Questions, paras. 21-23.

[60] *US – 1916 Act (AB)*, paras. 125, 127.

Agreement or SCM Agreement,[61] is at odds with the text of both provisions and, as noted previously, the relationship between the covered agreements set forth in the WTO Agreement. Were India's reading correct, there would be no need for Article 18.1 or SCM Article 32.1 to refer to the GATT 1994 at all – yet both provisions do refer to GATT 1994. India's assertion that, even if the security requirement is "reasonable security" within the meaning of the Ad Note, it "would remain inconsistent with Article 18.1,"[62] in effect reads the qualifying phrase out of the text entirely. This reading of the text is not consistent with its terms, and contradicts the principle contained in the WTO Agreement that each of the texts, including GATT 1994, shall be integral to it. Moreover, India's interpretation incorrectly presumes that, unless a measure is specifically permitted by the AD Agreement, it is prohibited. The AD Agreement, however, contains rules regarding certain aspects of antidumping and countervailing duty measures. As the Appellate Body has observed, the covered agreements are not exhaustive, and if an action is not expressly prohibited, taking that action does not breach the WTO agreement in question.[63] To read Article 18.1 and SCM Agreement Article 32.1 as broadly as India suggests would impermissibly extend the disciplines of the AD Agreement and SCM Agreement beyond their terms.

C. The Additional Bond Directive Does not Breach GATT Article I, GATT Article II, GATT Article XI, or GATT Article XIII.

35. As the United States explained in its First Written Submission and First Oral Statement, the additional bond requirement is not inconsistent with GATT Articles I, II, XI, or XIII:

> *GATT Article I*. Contrary to India's assertions, the additional bond directive does not improperly discriminate between products originating in India and products originating in other countries.[64] The directive has been applied to all importers of shrimp subject to the AD orders, and the U.S. action of increasing bond amounts merely addressed the particular risks associated with these imports.
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> *GATT Article II*. As explained above, the additional bond directive does not constitute a "duty" (antidumping or otherwise) or an "other charge." CBP does not charge for the bonds, nor does it even require that security take the form of the additional bond. The implication of India's argument that such bonds are "other charges" is that Members may

[61]See India First Oral Statement, para. 30-31.

[62]India Responses to Panel Questions, para. 20.

[63]*US – German Steel (AB)*, paras. 64-65 (finding that the SCM Agreement does not contain de minimis standard for sunset reviews, and observing that "In this case, the lack of any indication, in the text of Article 21.3, that a *de minimis* standard must be applied in sunset reviews serves, at least at first blush, as an indication that no such requirement exists"); *see also Japan – Alcohol (AB)*, p. 18 (noting that omission in Article III "must have some meaning").

[64]India First Submission, para. 107.

not require bonds as a means to secure importers' obligations unless the bonds are specifically included in a Member's Schedule. Yet many Members do maintain such requirements, and several provisions of the WTO agreements contemplate the use of bonds,[65] suggesting that they are intended to be a device generally available to Members to secure their obligations. Finally, India's assertion that the bond results in a "contingent tariff liability" is incorrect. The bond is security for liability resulting from the antidumping duty order; it does not itself result in tariff liability, "contingent" or otherwise.[66]

GATT Article XI. As was the case with the bond measure at issue in *Dominican Republic – Cigarettes*, the bond directive does not prevent importers from importing shrimp into the United States. Indeed, import data demonstrates that significant quantities of shrimp subject to the AD orders continue to be imported into the United States, and there is no evidence that the bond directive has had any appreciable impact on imports.[67] India's argument that a "limiting effect" of the type referenced in *India – Autos* exists simply when a measure may result in costs to importers proves too much: it would render any bond requirement inconsistent with Article XI.[68] As the United States explained in its First Written Submission, the directive does not mandate an increased bond amount – as noted previously, importers can obtain individual bond determinations and, depending on their ability to pay and history of compliance with U.S. customs laws and regulations, may not be required to obtain a higher bond. Virtually all importers that have made a request have received individualized bond amounts pursuant to this process that are lower than those contemplated by the formula.[69] Furthermore, even importers that have not demonstrated an ability to pay or have not complied with U.S. customs laws in the past are allowed to import even without participating in the process outlined in the directive or providing additional bond amounts. Importers have a range of mechanisms available to them to import into the United States without being subject to the additional bond directive, including single entry bonds, cash deposits or security other than a continuous entry bond.

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[65]GATT 1994 Article VI, Ad Note; see also *Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade,* Article 13.

[66]India First Oral Statement, para. 55.

[67]Exh. US-11. Exports of Indian shrimp have not "declined steeply," as India claims in its Oral Statement. India First Oral Statement, para. 52. The data shows no appreciable difference in shipment volumes in the years prior to the issuance of the directive versus the period thereafter.

[68]India First Oral Statement, para. 51.

[69]Exh. US-11.

GATT Article XIII. Contrary to India's assertion,[70] the title of Article XIII is "Non-discriminatory Administration of Quantitative Restrictions." Thus by its terms Article XIII governs "quantitative restrictions." Article XIII has in the past been applied to analyze tariff-rate quotas, safeguards, and other measures that contain *quantitative* restrictions on trade; measures that do not restrict trade in this manner are not covered by it. The enhanced bond directive is not a "quantitative restriction." Furthermore, India's interpretation of "restriction" in the context of Article XIII fails for the same reason as it does with respect to Article XI: it suggests that any bond requirement is a "restriction" and thus implicated under Articles XI and XIII.

D. The Additional Bond Directive Is Not Inconsistent with GATT 1994 Article X:3(a).

36. With regard to GATT 1994 Article X, India has failed to establish a breach. As the United States explained in its previous submissions, Article X does not govern the substance of a measure, but instead is concerned with the "publication and administration" of the measure. India continues to cite aspects of the measure's substance – including the formula used to establish bond amounts absent an individual risk analysis[71] – in support of its claim that Article X was breached.

37. With respect to the application of the directive, CBP did not apply the directive in a nonuniform, partial, or unreasonable fashion. It required the bond of shrimp importers because, using the criteria in the directive, CBP determined that the risk of substantial unsecured liability was high in the case of shrimp. The fact that CBP opted to apply the directive to importers of covered merchandise subject to new orders, rather than preexisting orders, does not render its application "nonuniform, partial or unreasonable," as India claims.[72] CBP considered that applying the new directive to a new order would facilitate its ability to monitor and administer the new bond requirement at its inception. Article X does not prohibit a Member from implementing a new measure in this fashion.

38. Even under India's theory that Article X applies, the evidence demonstrates that CBP administers the bond directive in a "uniform, impartial and reasonable" manner. The directive contains various criteria for identifying importers of merchandise with elevated default risk, and CBP applies these criteria uniformly. CBP faced in excess of $2 billion in imports of shrimp newly subject to an antidumping order. It had experienced $225 million in defaults on importers in industries that, like shrimp, were characterized by low capitalization rates and relatively low barriers to entry and exit, had very little history of paying customs duties prior to imposition of the order, and were highly leveraged. All of these factors suggested that, as with other

[70]India First Oral Statement, para. 53.

[71]India First Oral Statement, para. 49.

[72]India First Oral Statement, para. 49.

agriculture/aquaculture merchandise, there was a significant risk of default associated with importers of shrimp.

39. Finally, contrary to India's suggestion, the October 2006 Notice makes the procedures for requesting an individual bond amount clear, and does not impose significant costs on importers to do so.[73] The procedures for requesting an individual bond amount are set forth in the Notice, which itself was published in the *Federal Register*. The Notice simply requires that an importer respond to CBP's notice by requesting an individual bond amount.[74]

E. India's "As Such" Claims

1. India's Claims With Respect To Customs Laws and Regulations under WTO Agreement Article XVI:4, AD Agreement Article 18.4, and SCM Agreement Article 32.5 Are Not Within the Panel's Terms of Reference and Are Without Basis in the Text

40. As the United States has demonstrated, India's claims with respect to certain customs laws and regulations are not within the Panel's terms of reference, nor are they consistent with any reasonable reading of the provisions of the agreements in question.

41. Contrary to India's assertion that "it is a Member's panel request (and not its request for consultations) that governs a panel's terms of reference," it is well established that a Member cannot advance claims with respect to a measure included in its panel request, if it failed to include that measure in its request for consultations.[75] In determining whether the consultation requirement has been met, panels are limited to evaluating the request for consultations, not what may or may not have taken place during consultations.[76] While the Appellate Body report in *Brazil – Aircraft* notes that the DSU does not require "precise and exact identity between the specific measures that were the subject of consultations and the specific measures identified in the request for the establishment of the panel",[77] where a Member has provided no indication in its consultation request of the measures at issue, it is well established that the Member may not advance claims with respect to that measure, having failed to request consultations. Nowhere in India's consultation request is there a single reference to the statute and regulations it now seeks to challenge. India is not "focusing the scope of the matter," as it now asserts, but rather is

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[73]India First Oral Statement, para. 49.

[74]October 2006 Notice, p. 62,278 (Exh. IND-6).

[75]*Mexico – HFCS (Article 21.5) (AB)*, at para. 58 (noting that "as a general matter, consultations are a prerequisite to panel proceedings").

[76]*US – Cotton Subsidies (AB)*, at para. 287 ("We believe that the Panel should have limited its analysis to the request for consultations.").

[77]*Brazil - Aircraft (AB)*, para. 132.

impermissibly *expanding* the matter before the Panel to include measures that were not included in its request for consultations.

42. With respect to the substance of India's claims, in its answers to Panel questions, India contradicts itself when it describes how the laws and regulations purport to breach U.S. obligations under WTO Agreement Article XVI, AD Agreement Article 18.4 and SCM Agreement Article 32.5. In one portion of its submission, India argues that the laws and regulations are "rules and norms of general and prospective application that *require* U.S. Customs to undertake impermissible specific actions against dumping,"[78] but elsewhere it proceeds to argue that its claims are based on "the *discretion* conferred by the Amended Bond Directive and 19 U.S.C. 1623 and 19 C.F.R. 113.13 to take impermissible specific actions against dumping."[79]

43. To the extent that India's claims are based on a "requirement" to act in a WTO-inconsistent manner, these claims do not accord with the facts: nothing in the laws and regulations identified by India requires the United States to act inconsistently with its obligations, and India has failed to provide any explanation of how the text of these provisions operate to do so.

44. To the extent India's claims are based on the existence of "discretion" to act in a WTO-inconsistent manner, as the United States has noted in previous submissions, the proposition India advances – that a Member breaches Article XVI:4 merely by maintaining a law that provides it with the *discretion* to act in a WTO-inconsistent manner – is contrary to the text of the WTO Agreement and the conclusion drawn in numerous prior panel and Appellate Body reports, and would substantially undermine the rights of Members.[80] In its Oral Statement, for example, India again misreads the panel report in *US – Section 301* to argue that the statute and regulations may themselves be found inconsistent with U.S. obligations if an administrative act "authorized" by the statute and regulations is found inconsistent with U.S. obligations.[81] The panel in *US – Section 301* did not make such a finding – indeed, it recognized the import of the "mandatory/discretionary" distinction that India now claims is inapplicable and applied it in that case.[82]

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[78]India Responses to Panel Questions, para. 42 (emphasis added).

[79]India Responses to Panel Questions, para. 43 (emphasis added).

[80]See U.S. First Submission, paras. 52-60; U.S. First Oral Statement, paras. 24-25.

[81]India First Oral Statement, para. 18.

[82] *US – Section 301*, para. 7.54; *see also Korea – Commercial Vessels*, paras. 7.111, 7.120-121, 7.222-223, 7.330 (finding that KEXIM, APRG, and PSL programs were not "as such" prohibited subsidies, but that the programs "as applied" – specifically, certain advance payment refund guarantees and PSL guarantees – conferred prohibited subsidies.)

45. Furthermore, setting aside the fact that nothing in the cited agreements suggests such an analysis is relevant to demonstrating WTO-inconsistency, India fails to explain which aspects of the text of 19 U.S.C. 1623 and 19 C.F.R. 113.13 it refers to when it describes the purported "statutory purpose and standards" that allegedly "guide the discretion of U.S. Customs" and render these provisions WTO-inconsistent. Instead, it cites to a CBP press release discussing the fact that CBP "must collect the duties of whatever nature owed"[83] – India's suggestion that CBP's obligation to collect duties lawfully owed is somehow inconsistent with the WTO Agreement simply underlines the incongruity of its claim.

46. Finally, India asserts that the fact that the bonding requirements are "necessary to secure compliance" with WTO-consistent laws and regulations is somehow evidence that these laws and regulations are themselves WTO-inconsistent.[84] The United States would simply note that this is a *non sequitur*: whether a measure is "necessary to secure compliance" with laws or regulations says nothing about whether those laws or regulations are WTO-consistent.

2. India Fails to Provide Any Support for its "As Such" Challenge to the Additional Bond Directive Under the Ad Note to GATT 1994 Article VI, AD Agreement Articles 1, 7, 9.1, 9.2, 9.3, and 18, SCM Agreement Articles 10, 17, 19.2, 19.3, 19.4, 32.1, and 32.5, and GATT 1994 Articles I, II, and XI.

47. In addition to arguing that the bond directive as applied to shrimp does not constitute "reasonable" security within the meaning of the Ad Note, India further asserts that the bond directive "as such" is inconsistent with the Ad Note to Article VI and various other provisions of the AD and SCM Agreements and the GATT 1994. However, as explained in the U.S. First Submission, India offers absolutely no legal theory as to how the directive "as such" is inconsistent with the Ad Note, and the only evidence it offers in support of its claim relates to the single instance in which the directive has been applied – frozen warmwater shrimp subject to the antidumping orders issued by USDOC in February 2005.[85]

48. With respect to India's "as such" claims under AD Agreement Articles 1 and 18.1 and SCM Agreement Articles 10 and 32.1, India's argument likewise falls short. India does not explain how the directive "as such" is an action against dumping or subsidization. It claims that the directive "requires" importers of merchandise subject to an antidumping order to furnish an enhanced continuous bond, but again, the facts demonstrate that the only instance in which such a bond has been required is with respect to frozen warmwater shrimp subject to the antidumping

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[83]India First Oral Statement, paras. 19-20.

[84]India First Oral Statement, paras. 20-21.

[85]India First Submission, paras. 97, 99-100 (discussing default history of shrimp importers in support of claim that directive "as such" is not "reasonable" security as provided in the Ad Note to Article VI). U.S. First Submission, para. 33.

orders issued by USDOC in February 2005. India has offered no argument regarding how the directive "as such" breaches SCM Agreement Articles 17, 19.2, 19.3, and 19.4 or AD Agreement Articles 7, 9.1, 9.2, and 9.3.

49. Finally, India provides no legal theory, evidence, or even argumentation in support of its "as such" claims under GATT 1994 Articles I, II, and XI. As with the rest of its "as such" claims, India has failed to meet its burden as the complaining party to demonstrate that the measure in question "as such" breaches U.S. obligations, and thus these claims should be rejected.]

F. The Additional Bond Directive Would Be Justified by GATT Article XX(d).

50. GATT Article XX(d) and the chapeau of Article XX provide that:

> Subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination between countries where the same conditions prevail, or a disguised restriction on international trade, nothing in this Agreement shall be construed to prevent the adoption or enforcement by any contracting party of measures:
>
> ...
>
> (d) necessary to secure compliance with laws or regulations which are not inconsistent with the provisions of this Agreement, including those relating to customs enforcement, the enforcement of monopolies operated under paragraph 4 of Article II and Article XVII, the protection of patents, trade marks and copyrights, and the prevention of deceptive practices[.]

51. As the United States explained in its First Submission, the directive is "necessary to secure compliance" with U.S. antidumping and countervailing duty assessment laws, in particular 19 U.S.C. 1673e(a)(1) governing the assessment of antidumping duties, and general customs laws and regulations requiring the payment of duties owed to the U.S. Treasury.[86] As evidenced by, among other things, the criteria the directive uses to determine bond amounts, the directive and its application to shrimp secures compliance with this obligation and general customs laws and regulations requiring payment of duties owed to the U.S. Treasury. The directive secures an otherwise unsecured liability in the form of additional antidumping duties owed upon assessment that exceed cash deposits, and thus permits collection of revenue that in the past has been subject to unprecedented default.

[86] *See* U.S. First Submission, paras. 83-97.

52. India fails to identify any reasonable alternatives to the additional bond directive that would address the particular concern faced by CBP. As possible WTO-consistent alternatives, India cites U.S. civil remedies or alternately proposes requiring "commercial importers across the board to demonstrate higher levels of financial soundness before being permitted to undertake imports."[87] Civil recovery proceedings are not a reasonable alternative to address the problem faced by CBP: like cash deposits, CBP has used civil recovery to try to recover duties when an importer defaults, yet notwithstanding these efforts, uncollected duties have continued to accrue. Civil recovery produces no remedy if the importer cannot be reached or has no attachable assets by the time the proceeding has concluded. Thus, these measures do not constitute reasonably available alternatives that "would preserve for" the United States "its right to achieve ... the objective pursued."[88] Finally, India's suggestion – that CBP require all importers to demonstrate higher levels of financial soundness – would imply that CBP can require greater security in all cases, but cannot target particular areas – such as collection of antidumping duties – with respect to which a specific problem has been found to exist.

53. The additional bond directive meets the requirements of the chapeau to Article XX. It has not been applied in a manner that would constitute a "disguised restriction on international trade" or "a means of arbitrary or unjustifiable discrimination between countries where the same conditions prevail." It has been administered uniformly, and does not discriminate. As explained in previous submissions and above, shrimp was not, as India suggests, "singled out";[89] rather the bond requirements were applied to shrimp because the particular characteristics of the industry suggested increased risk of default and, should defaults occur, the consequences to the revenue would have been substantial due to the large quantities of shrimp being imported. Nor is the requirement a "disguised restriction on trade" – contrary to India's assertion, it was not adopted for the purpose of "provid[ing] a level playing field' to domestic industry,"[90] but rather was designed to address a serious problem with defaults. It was not "arbitrary or unjustifiable discrimination"[91] – all countries subject to the shrimp order were equally subject to the additional bond requirement, and the directive was applied neutrally to each.

III. CONCLUSION

54. Based on the foregoing, the United States respectfully requests that the Panel reject I: India's claims in their entirety.

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[87]India First Oral Statement, para. 57.

[88]*US - Gambling (AB)*, para. 308.

[89]India First Oral Statement, para. 58.

[90]India First Oral Statement, para. 58.

[91]India First Oral Statement, para. 58.

LIST OF U.S. EXHIBITS

United States – Customs Bond Directive for Merchandise Subject to Anti-dumping/Countervailing Duties (WT/DS345)

U.S. Exhibit	Description
15	Antidumping Act, 1921 Trade Agreements Act of 1979, H.R. 4537, S. Rep. No. 96-249, pages 75-81 (1979)