

number, email address, or other personal identifying information in your comment, you should be aware that your entire comment—including your personal identifying information—may be made publicly available at any time. While you may ask us in your comment to withhold your personal identifying information from public review, we cannot guarantee that we will be able to do so.

Sheleen Dumas,

Departmental PRA Compliance Officer, Office of the Under Secretary for Economic Affairs, Commerce Department.

[FR Doc. 2026-02206 Filed 2-2-26; 8:45 am]

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DEPARTMENT OF COMMERCE

International Trade Administration

[A-583-879]

Certain Monomers and Oligomers From Taiwan: Final Affirmative Determination of Sales at Less Than Fair Value and Final Affirmative Critical Circumstances Determination

AGENCY: Enforcement and Compliance, International Trade Administration, Department of Commerce.

SUMMARY: The U.S. Department of Commerce (Commerce) determines that certain monomers and oligomers (monomers and oligomers) from Taiwan are being, or are likely to be, sold in the United States at less than fair value (LTFV) and determines that critical circumstances existed with respect to imports of subject merchandise from Taiwan. The period of investigation (POI) is January 1, 2024, through December 31, 2024.

DATES: Applicable February 3, 2026.

FOR FURTHER INFORMATION CONTACT: Jaron Moore, AD/CVD Operations, Office VIII, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482-3640.

SUPPLEMENTARY INFORMATION:

Background

On September 9, 2025, Commerce published in the **Federal Register** the *Preliminary Determination* and invited interested parties to comment.¹

¹ See *Certain Monomers and Oligomers from Taiwan: Preliminary Affirmative Determination of Sales at Less Than Fair Value and Preliminary Affirmative Determination of Critical Circumstances*, 90 FR 43409 (September 9, 2025) (*Preliminary Determination*), and accompanying Preliminary Decision Memorandum (PDM).

Due to the lapse in appropriations and Federal Government shutdown, on November 14, 2025, Commerce tolled all deadlines in administrative proceedings by 47 days.² Additionally, due to a backlog of documents that were electronically filed via Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS) during the Federal Government shutdown, on November 24, 2025, Commerce tolled all deadlines in administrative proceedings by an additional 21 days, to January 26, 2026.³ Finally, due to the closure of Commerce offices due to inclement weather, the deadline for this final determination was postponed until the next business day,⁴ i.e., January 28, 2026.

A summary of the events that occurred since Commerce published the *Preliminary Determination*, as well as a full discussion of the issues raised by parties for this final determination, see the Issues and Decision Memorandum.⁵ The Issues and Decision Memorandum is a public document and is on file electronically via ACCESS. ACCESS is available to registered users at <http://access.trade.gov>. In addition, a complete version of the Issues and Decision Memorandum can be accessed directly at <https://access.trade.gov/public/FRNoticesListLayout.aspx>.

Scope of the Investigation

The product covered by this investigation is certain monomers and oligomers. For a complete description of the scope of this investigation, see Appendix I.

Scope Comments

No interested party commented on the scope of the investigation as it appeared in the *Preliminary Determination*. Therefore, we made no changes to the scope of the investigation from that published in the *Preliminary Determination*.

Verification

Because the non-responsive companies did not participate in this

² See Memorandum, "Deadlines Affected by the Shutdown of the Federal Government," dated November 14, 2025.

³ See Memorandum, "Tolling of all Case Deadlines," dated November 24, 2025.

⁴ See *Notice of Clarification: Application of "Next Business Day" Rule for Administrative Determination Deadlines Pursuant to the Tariff Act of 1930, As Amended*, 70 FR 24533 (May 10, 2005).

⁵ See Memorandum, "Issues and Decision Memorandum for the Final Affirmative Determination of Sales at Less Than Fair Value in the Investigation of Certain Monomers and Oligomers from Taiwan," dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

investigation, Commerce did not conduct a verification in this investigation.⁶

Analysis of Comments Received

All issues raised in the case and rebuttal briefs submitted by interested parties in this investigation are addressed in the Issues and Decision Memorandum. A list of the issues addressed in the Issues and Decision Memorandum is attached to this notice at Appendix II.

Use of Adverse Facts Available

As discussed in the *Preliminary Determination*, Commerce assigned to mandatory respondents Eternal Materials, Qualipoly, and Synth-Edge an estimated weighted-average dumping margin on the basis of facts available with adverse inferences (AFA), pursuant to sections 776(a) and (b) of the Act because they declined to participate in this investigation and therefore did not act to the best of their ability.⁷ There is no new information on the record that would cause us to revisit our decision to apply AFA in the *Preliminary Determination*. Accordingly, for the reasons explained in the *Preliminary Determination*, and consistent with Commerce's practice, as AFA, we assigned Eternal Materials, Qualipoly, and Synth-Edge a dumping margin based on AFA.⁸

Changes Since the Preliminary Determination

Based on our review of the comments received from parties, we made no changes for the final determination. However, based on review and analysis of the record, we made certain changes to the preliminary dumping margins assigned to Eternal Materials, Qualipoly, Synth-Edge, and for all other producers and/or exporters. Further, based on our review and analysis of the information received regarding critical circumstances, we made certain changes to our analysis of imports for all-other producers and/or exporters. For a discussion of these changes, see the Issues and Decision Memorandum.

Final Affirmative Determination of Critical Circumstances

In the *Preliminary Determination*, Commerce preliminarily determined, in accordance with section 703(e) of the Act and 19 CFR 351.206, that critical

⁶ See *Preliminary Determination*, 90 FR at 43410.

⁷ *Id.*, 90 FR at 43409, and accompanying PDM.

⁸ See, e.g., *Welded Stainless Pressure Pipe from Thailand: Final Determination of Sales at Less Than Fair Value*, 79 FR 31093 (May 30, 2014), and accompanying Issues and Decision Memorandum at Comment 3.

circumstances exist with respect to imports of subject merchandise for Eternal Materials Co., Ltd. (Eternal Materials), Qualipoly Chemical Corporation (Qualipoly), Synth-Edge Advanced Material Co., Ltd. (Synth-Edge), and all other producers and/or exporters.⁹ For this final determination, in accordance with section 705(a)(2) of the Act and 19 CFR 351.206, Commerce continues to find that critical circumstances exist for Eternal Materials, Qualipoly, Synth-Edge, and all other producers and/or exporters. With respect to finding that critical circumstances exist for Eternal Materials, Qualipoly, Synth-Edge, we relied on AFA, pursuant to sections 776(a) and (b) of the Act. For a full description of the methodology and an analysis of the comments received, see the Issues and Decision Memorandum.

All-Others Rate

Section 735(c)(5)(A) of the Act provides that the estimated weighted-average dumping margin for all other producers and exporters not individually examined shall be an amount equal to the weighted average of the estimated weighted-average dumping margins established for exporters and producers individually investigated, excluding any rates that are zero, *de minimis* margins, or determined entirely under section 776 of the Act. We cannot apply the methodology described in section 735(c)(5)(A) of the Act to calculate the all-others rate, as the margins applied in this final determination are determined entirely under section 776 of the Act.

Pursuant to section 735(c)(5)(B) of the Act, if the estimated weighted-average dumping margins established for all exporters and producers individually examined are zero, *de minimis*, or determined based entirely on facts otherwise available, Commerce may use any reasonable method to establish the estimated weighted-average dumping margin for all other producers or exporters. In cases where dumping margins are determined entirely under section 776 of the Act for individually examined entities, Commerce's normal practice under these circumstances is to calculate the all-others rate as a simple average of the alleged dumping margins from the petition.⁸ Therefore, as the all-others rate, we are assigning the simple average of the dumping margins calculated from the information in the petition, which is 130.23 percent.¹⁰ For

a full description of the methodology underlying Commerce's analysis, see the Issues and Decision Memorandum.

Final Determination

Commerce determines that the following estimated weighted-average dumping margins exist:

Producer or exporter	Weighted average dumping margin (percent)
Eternal Materials Co., Ltd.	* 130.23
Qualipoly Chemical Corporation	* 130.23
Synth-Edge Advanced Material Co., Ltd.	* 130.23
All Others	130.23

* Rate is based on facts available with adverse inferences.

Disclosure

Commerce intends to disclose its calculations and analysis performed to interested parties for these preliminary results within five days of any public announcement, or if there is no public announcement, within five days of the date of publication of this notice in accordance with 19 CFR 351.224(b).

Suspension of Liquidation

In accordance with sections 733(d)(1)(B) and (e)(2)(A) of the Act, we instructed U.S. Customs and Border Protection (CBP) to suspend liquidation of all entries of monomers and oligomers from Taiwan, as described in Appendix I of this notice, which were entered or withdrawn from warehouse for consumption on or after June 11, 2025, 90 days prior to the date of publication of the *Preliminary Determination* of this investigation in the **Federal Register** for entries produced and/or exported by Eternal Materials, Qualipoly, Synth-Edge, and all other producers and/or exporters. In accordance with section 733(d) of the Act, we instructed CBP to discontinue the suspension of liquidation of all entries of subject merchandise entered or withdrawn from warehouse, on or after January 7, 2026, the first day provisional measures were no longer in effect, but to continue the suspension of liquidation of all entries of subject merchandise on or before January 6, 2026.

If the U.S. International Trade Commission (ITC) issues a final affirmative injury determination, we will issue an antidumping duty order, reinstate the suspension of liquidation under section 736(a) of the Act, and require a cash deposit of estimated antidumping duties for such entries of

subject merchandise in the amounts indicated above. If the ITC determines that material injury, or threat of material injury, does not exist, this proceeding will be terminated, and all estimated duties deposited or securities posted as a result of the suspension of liquidation will be refunded or canceled.

To determine the cash deposit rates in LTFV investigations, Commerce normally adjusts the estimated weighted-average dumping margins by the amount of export subsidies countervailed in the companion countervailing duty (CVD) investigation when CVD provisional measures are in effect. Accordingly, where Commerce has made a final affirmative determination of countervailable export subsidies, Commerce offsets the estimated weighted average dumping margins in the companion LTFV investigation by the appropriate export subsidy rate. Here, Commerce normally would have adjusted the estimated weighted-average dumping margins that are listed in the table above by the appropriate export subsidy rate determined in the companion CVD investigation to determine the cash deposit rate. However, in the companion CVD investigation there were no countervailable subsidies found.¹¹

ITC Notification

In accordance with section 735(d) of the Act, Commerce will notify the ITC of its final affirmative determination of sales at LTFV. As Commerce's final determination is affirmative, in accordance with section 735(b)(2) of the Act, the ITC will make its final determination as to whether the domestic industry in the United States is materially injured, or threatened with material injury, by reason of imports or sales for importation of monomers and oligomers from Taiwan, no later than 45 days after this final determination. If the ITC determines that such injury does not exist, this proceeding will be terminated, all cash deposits posted will be refunded, and suspension of liquidation will be lifted. If the ITC determines that such injury does exist, Commerce will issue an antidumping duty order directing CBP to assess, upon further instruction by Commerce, antidumping duties on all imports of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after the effective

¹¹ See *Certain Monomers and Oligomers from Taiwan: Final Affirmative Countervailing Duty Determination and Final Affirmative Critical Circumstances Determination*, 91 FR 3114 (January 26, 2026) (*Monomers and Oligomers from Taiwan CVD Final Determination*).

⁹ See *Preliminary Determination*, 90 FR at 43409.

¹⁰ See *Certain Monomers and Oligomers from the Republic of Korea and Taiwan: Initiation of Less-Than-Fair-Value Investigations*, 90 FR 17044 (April 23, 2025).

date of the suspension of liquidation, as discussed above in the “Continuation of Suspension of Liquidation” section above.

To determine the cash deposit rates in LTFV investigations, Commerce normally adjusts the estimated weighted-average dumping margins by the amount of export subsidies countervailed in the companion countervailing duty (CVD) investigation when CVD provisional measures are in effect. Accordingly, where Commerce has made a final affirmative determination of countervailable export subsidies, Commerce offsets the estimated weighted average dumping margins in the companion LTFV investigation by the appropriate export subsidy rate. Here, Commerce normally would have adjusted the estimated weighted-average dumping margins that are listed in the table above by the appropriate export subsidy rate determined in the companion CVD

investigation to determine the cash deposit rate. However, in the companion CVD investigation there were no countervailable subsidies found.¹²

Administrative Protective Order (APO)

In the event that the ITC issues a final negative injury determination, this notice will serve as the only reminder to parties subject to an APO of their responsibility concerning the destruction of proprietary information disclosed under APO, in accordance with 19 CFR 351.305(a)(3). Timely written notification of the return/ destruction of APO materials or conversion to judicial protective order is hereby requested. Failure to comply with the regulations and terms of an APO is a violation which is subject to sanction.

Notification to Interested Parties

This determination is issued and published pursuant to sections 735(d) and 777(i)(1) of the Act, and 19 CFR 351.210(c).

Dated: January 28, 2026.

Christopher Abbott,

Deputy Assistant Secretary for Policy and Negotiations, performing the non-exclusive functions and duties of the Assistant Secretary for Enforcement and Compliance.

Appendix I

Scope of the Investigation

The products subject to this investigation are certain multifunctional acrylate and methacrylate monomers, and acrylated bisphenol-A epoxy based oligomers (collectively, certain monomers and oligomers or CMOs) that are derived from chemical reactions involving the use of acrylic or methacrylic acid. Products within the scope are listed below and have the following Chemical Abstracts Service (CAS) numbers:

CAS No.	Description	Molecular formula
109-16-0	Triethylene glycol dimethacrylate (TEGDMA)	C ₁₄ H ₂₂ O ₆
13048-33-4	1,6-hexanediol diacrylate (HDDA)	C ₁₂ H ₁₈ O ₄
42978-66-5	Tripropylene glycol diacrylate (TPGDA)	C ₁₅ H ₂₄ O ₆
3290-92-4	Trimethylolpropane trimethacrylate (TMPTMA)	C ₁₈ H ₂₆ O ₆
15625-89-5	Trimethylolpropane triacrylate (TMPTA)	C ₁₅ H ₂₀ O ₆
28961-43-5	Ethoxylated trimethylol-propane triacrylate (EOTMPTA)	(C ₂ H ₄ O) _n (C ₂ H ₄ O) _n (C ₂ H ₄ O) _n C ₁₅ H ₂₀ O ₆
57472-68-1	Dipropylene glycol diacrylate (DPGDA)	C ₁₂ H ₁₈ O ₅
55818-57-0	Bisphenol-A-epichlorohydrin copolymer acrylate (EPOXY AC- RYLATE).	(C ₁₅ H ₁₆ O ₂ .C ₃ H ₅ ClO) _x .xC ₃ H ₄ O ₂

The monomers are generally known as multifunctional acrylates (MFAs) or multifunctional methacrylates (MFMA) depending on whether the functional groups are acrylate or methacrylate. The monomers generally contain stabilizers/inhibitors, which include but are not limited to Hydroquinone, Methyl Hydroquinone, and Butylated Hydroxy Toluene. The monomers are either difunctional or trifunctional (having 2 or 3 functional groups/molecule), have viscosities of 9 to 15 centipoise (cPs) at 25 degrees Celsius (if difunctional) or 44 to 110 cPs at 25 degrees Celsius (if trifunctional), have (meth)acrylate equivalent weights (molecular weight per number of functional groups) between 99 and 158 and molecular weights between 226 and 472 grams per mol.

The acrylated bisphenol-A epoxy based oligomer is commonly referred to as epoxy acrylate or acrylated epoxy. In contrast to epoxy resin, the main characteristic of the epoxy acrylate oligomer is that it contains acrylate functional groups which make them curable by free-radical polymerization. The epoxy acrylate has a molecular weight between 508 to 536 grams per mol and a viscosity of 2400 to 3600 cPs at 65 degrees Celsius. The epoxy acrylate generally contains stabilizers/inhibitors, which include but are not limited to Hydroquinone, Methyl

Hydroquinone, and Butylated Hydroxy Toluene.

Certain monomers and oligomers are subject to the scope even if an in-scope monomer or oligomer is blended or mixed with one or more other in-scope monomers or oligomers.

Certain monomers and oligomers in any blend or mixture are also subject to the scope, so long as the blend or mixture contains no less than 20 percent by weight of in-scope CMOs.

The scope includes merchandise matching the above description that has been processed in a third country, including by commingling, diluting, introducing, or removing ingredients, or performing any other processing that would not otherwise remove the merchandise from the scope of the investigation if performed in the subject country.

The scope also includes CMOs that are commingled, mixed or blended with in-scope product from sources not subject to this investigation.

Only the subject component(s) of such blends, mixtures or commingled products described above is covered by the scope of this investigation. Subject merchandise contained in a blended, mixed or commingled product described above will not have undergone a chemical reaction as a

result of being blended, mixed or commingled.

Notwithstanding the above, specifically excluded from the scope are downstream products, including but not limited to, inks, coatings and overprint varnishes. For purposes of this exclusion, the downstream product requires only the application of energy to be cured, e.g., inks or varnish applied to packaging, coatings applied to wood flooring, etc. The energy source required to cure the downstream product to its substrate can be thermal, ultraviolet radiation, visible light, electron beam radiation, or infrared radiation.

This merchandise is currently classifiable under Harmonized Tariff Schedule of the United States (HTSUS) subheadings 2916.12.5050, 2916.14.2050, 3824.99.2900, 3907.29.0000 and 3907.30.0000. Subject merchandise may also be entered under subheadings 2916.12.1000 and 3824.99.9397. The HTSUS subheadings and CAS registry numbers are provided for convenience and customs purposes only; the written description of the scope is dispositive.

Appendix II

List of Topics Discussed in the Issues and Decision Memorandum

I. Summary

¹² Id.

- II. Background
- III. Changes from the *Preliminary Determination*
- IV. Final Determination of Critical Circumstances
- V. Use of Facts Otherwise Available and Application of Adverse Inferences
- VI. Discussion of the Issues
 - Comment 1: Whether Commerce's Application of Adverse Facts Available (AFA) in its Critical Circumstances Determination for the Mandatory Respondents is in Accordance with Law
 - Comment 2: Whether Commerce Should Have Provided an Opportunity to Submit Rebuttal Factual Information
 - Comment 3: Use of Harmonized Tariff System (HTS) Basket Categories in the Critical Circumstances Analysis with Respect to All-Other Producers and/or Exporters
- VII. Recommendation

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DEPARTMENT OF COMMERCE

International Trade Administration

[C-533-872]

Finished Carbon Steel Flanges From India: Preliminary Results and Rescission, in Part, of Countervailing Duty Administrative Review; 2023

AGENCY: Enforcement and Compliance, International Trade Administration, Department of Commerce.

SUMMARY: The U.S. Department of Commerce (Commerce) preliminarily determines that countervailable subsidies were provided to certain producers and/or exporters of finished carbon steel flanges (steel flanges) from India. The period of review (POR) is January 1, 2023, through December 31, 2023. Interested parties are invited to comment on these preliminary results.

DATES: Applicable February 3, 2026.

FOR FURTHER INFORMATION CONTACT: Amber Hodak, AD/CVD Operations, Office VI, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 842-8034.

SUPPLEMENTARY INFORMATION:

Background

On September 20, 2024, Commerce published in the *Federal Register* a notice of initiation of an administrative review of the countervailing duty (CVD) order on steel flanges from India.¹ On

¹ See *Initiation of Antidumping and Countervailing Duty Administrative Reviews*, 89 FR 77079, 77086 (September 20, 2024); see also *Finished Carbon Steel Flanges from India: Countervailing Duty Order*, 82 FR 40138 (August 24, 2017) (*Order*).

October 29, 2024, Commerce selected Norma (India) Ltd. (Norma) and R. N. Gupta & Company Limited (RNG) as mandatory respondents in this review.² On December 9, 2024, Commerce tolled the deadline to issue the preliminary results in this administrative review by 90 days.³ On July 16, 2025, Commerce extended the deadline for the preliminary results by 110 days, until November 19, 2025, in accordance with section 751(a)(3)(A) of the Act and 19 CFR 351.213(h)(2).⁴ Due to the lapse in appropriations and Federal Government shutdown, on November 14, 2025, Commerce tolled all deadlines in this administrative proceedings by 47 days.⁵ Additionally, due to a backlog of documents that were electronically filed via Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS) during the Federal Government shutdown, on November 24, 2025, Commerce tolled all deadlines in administrative proceedings by an additional 21 days, to January 26, 2026.⁶ Finally, due to the closure of Commerce offices due to inclement weather, the deadline for these preliminary results, is postponed until the next business day,⁷ *i.e.*, January 28, 2026.

For a complete description of the events that followed the initiation of this review, see the Preliminary Decision Memorandum.⁸ A list of topics discussed in the Preliminary Decision Memorandum is provided as an appendix to this notice. The Preliminary Decision Memorandum is a public document and is on file electronically via ACCESS. ACCESS is available to registered users at <https://access.trade.gov>. In addition, a complete version of the Preliminary Decision Memorandum can be accessed directly at <https://access.trade.gov/public/FRNoticesListLayout.aspx>.

² See Memorandum, "Respondent Selection," dated October 29, 2024.

³ See Memorandum, "Tolling of Deadlines for Antidumping and Countervailing Duty Proceedings," dated December 9, 2024.

⁴ See Memorandum, "Extension of Deadline for Preliminary Results of Countervailing Duty Administrative Review," dated July 16, 2025.

⁵ See Memorandum, "Deadlines Affected by the Shutdown of the Federal Government," dated November 14, 2025.

⁶ See Memorandum, "Tolling of all Case Deadlines," dated November 24, 2025.

⁷ See *Notice of Clarification: Application of "Next Business Day" Rule for Administrative Determination Deadlines Pursuant to the Tariff Act of 1930, As Amended*, 70 FR 24533 (May 10, 2005).

⁸ See Memorandum, "Decision Memorandum for the Preliminary Results of the Countervailing Duty Administrative Review of Finished Carbon Steel Flanges from India; 2023," dated concurrently with, and hereby adopted by, this notice (Preliminary Decision Memorandum).

Scope of the Order

The product covered by the *Order* is steel flanges from India. For a complete description of the scope of the *Order*, see the Preliminary Decision Memorandum.

Rescission of Administrative Review, in Part

In accordance with 19 CFR 351.213(d)(1), Commerce will rescind an administrative review, in whole or in part, if all parties that requested the review withdraw their requests within 90 days of the date of publication of the notice of initiation of the requested review. Commerce received timely filed withdrawal requests with respect to Balkrishna Steel Forge Pvt. Ltd., Cetus Engineering Private Limited, and Jai Auto Pvt. Ltd., pursuant to 19 CFR 351.213(d)(1). Because the withdrawal requests were timely filed, and no other parties requested a review of these companies, in accordance with 19 CFR 351.213(d)(1), Commerce is rescinding this administrative review with respect to these three companies.

Methodology

Commerce is conducting this administrative review in accordance with section 751(a)(1)(A) of the Act. For each of the subsidy programs found to be countervailable, Commerce preliminarily determines that there is a subsidy, *i.e.*, a financial contribution by an "authority" that give rise to a benefit to the recipient, and that the subsidy is specific.⁹ For a full description of the methodology underlying our conclusions, including our reliance, in part, on facts otherwise available with adverse inferences pursuant to sections 776(a) and (b) of the Act, see the accompanying Preliminary Decision Memorandum.

Companies Not Selected for Individual Review¹⁰

The Act and Commerce's regulations do not address the establishment of a rate to apply companies not selected for individual examination when Commerce limits its examination in an administrative review pursuant to section 777A(e)(2) of the Act. However, Commerce normally determines the rates for non-selected companies in reviews in a manner that is consistent with section 705(c)(5) of the Act, which provides instructions for calculating the all-others rate in an investigation.

⁹ See sections 771(5)(B) and (D) of the Act regarding financial contribution; section 771(5)(E) of the Act regarding benefit; and section 771(5A) of the Act regarding specificity.

¹⁰ See Appendix II for a list of companies not selected for individual examination.