

## DEPARTMENT OF COMMERCE

## International Trade Administration

[C–560–845]

**Hardwood and Decorative Plywood From Indonesia: Final Affirmative Countervailing Duty Determination**

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

**SUMMARY:** The U.S. Department of Commerce (Commerce) determines that countervailable subsidies are being provided to producers and exporters of hardwood and decorative plywood (plywood) from Indonesia. The period of investigation (POI) is January 1, 2024, through December 31, 2024.

**DATES:** Applicable July 21, 2026.

**FOR FURTHER INFORMATION CONTACT:** Benito Ballesteros or Samuel Evans, AD/CVD Operations, Office IX, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482–2420 or (202) 482–2420, respectively.

**SUPPLEMENTARY INFORMATION:****Background**

On January 22, 2026, Commerce published the *Preliminary Determination* in the **Federal Register** and invited interested parties to comment.<sup>1</sup> In accordance with section 705(a)(1) of the Tariff Act of 1930, as amended (the Act), and 19 CFR 351.210(b)(4), Commerce aligned the final countervailing duty (CVD) determination with the final determination in the less-than-fair-value investigation of plywood from Indonesia.<sup>2</sup> On April 29, 2026, we issued a post-preliminary determination regarding certain subsidy programs.<sup>3</sup>

For a complete discussion of the events that followed the *Preliminary Determination*, see the Issues and Decision Memorandum.<sup>4</sup> The Issues and Decision Memorandum is a public

document and is on file electronically via Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS), which is available to registered users at <https://access.trade.gov>. In addition, a complete version of the Issues and Decision Memorandum can be accessed directly at <https://access.trade.gov/frnotices>.

**Scope of the Investigation**

The product covered by this investigation is plywood from Indonesia. For a complete description of the scope of this investigation, see Appendix I.

**Scope Comments**

In the Preliminary Scope Memorandum, we set aside a period of time for parties to raise issues regarding product coverage (*i.e.*, scope) in scope-specific case briefs or other written comments.<sup>5</sup> We received scope case and rebuttal briefs from multiple interested parties. For a summary of the product coverage comments and rebuttal responses submitted to the record for this final determination, and accompanying discussion and analysis of all comments timely received, see the Final Scope Memorandum.<sup>6</sup> In the Final Scope Memorandum, Commerce determined that it not is modifying the scope language as it appeared in the *Initiation Notice*.<sup>7</sup> See Appendix I.

**Verification**

As provided in section 782(i) of the Act, in March 2026, Commerce verified the information reported by the Government of Indonesia, PT. Sengon Indah Mas (Sengon) and PT. Wijaya Cahaya Timber Tbk. (WCT) for use in our final determination. We used standard verification procedures, including an examination of relevant accounting records and original source documents provided at verification.<sup>8</sup>

<sup>5</sup> See Memorandum, “Hardwood and Decorative Plywood from Indonesia, the People’s Republic of China, and the Socialist Republic of Vietnam: Preliminary Scope Decision Memorandum,” dated February 24, 2026 (Preliminary Scope Memorandum).

<sup>6</sup> See Memorandum, “Hardwood and Decorative Plywood from Indonesia, the People’s Republic of China, and the Socialist Republic of Vietnam: Final Scope Decision Memorandum,” dated concurrently with this notice (Final Scope Memorandum).

<sup>7</sup> See *Hardwood and Decorative Plywood from the People’s Republic of China, Indonesia, the Socialist Republic of Vietnam: Initiation of Countervailing Duty Investigations*, 90 FR 25225, (June 16, 2025) (*Initiation Notice*).

<sup>8</sup> See Memoranda, “Verification of the Questionnaire Responses of the Government of Indonesia,” dated April 22, 2026; “Verification of the Questionnaire Responses of PT. Wijaya Cahaya Timber Tbk. and Affiliates,” dated May 21, 2026;

**Analysis of Subsidy Programs and Comments Received**

The subsidy programs under investigation and the issues raised in the case and rebuttal briefs submitted by interested parties in this investigation are discussed in the Issues and Decision Memorandum. For a list of the issues raised by interested parties and addressed in the Issues and Decision Memorandum, see Appendix II.

**Methodology**

Commerce conducted this investigation in accordance with section 701 of the Act. For each of the subsidy programs found to be countervailable, Commerce determines that there is a subsidy, *i.e.*, a financial contribution by an “authority” that gives rise to a benefit to the recipient, and that the subsidy is specific.<sup>9</sup> For a full description of the methodology underlying our final determination, see the Issues and Decision Memorandum. In making this final determination, Commerce relied, in part, on facts otherwise available, including with an adverse inference, pursuant to sections 776(a) and (b) of the Act. For further discussion of our application of adverse facts available, see the Issues and Decision Memorandum.

**Changes Since the Preliminary Determination**

Based on our review and analysis of the information examined at verification and comments received from interested parties, we made changes to our subsidy rate calculations for Sengon and WCT. For a discussion of these changes, see the Issues and Decision Memorandum.

**All-Others Rate**

Section 705(c)(5)(A)(i) of the Act states that, for companies not individually investigated, Commerce will determine an all-others rate equal to the weighted-average countervailable subsidy rates established for exporters and/or producers individually investigated, excluding any zero and *de minimis* countervailable subsidy rates, and any rates determined entirely under section 776 of the Act.

In this investigation, we continue to calculate individual total net countervailable subsidy rates for Sengon and WCT that are not zero, *de minimis*, or based entirely on facts otherwise available. Therefore, we continue to calculate the all-others rate using a

and “Verification of the Questionnaire Responses of PT. Sengon Indah Mas,” dated May 22, 2026.

<sup>9</sup> See sections 771(5)(B) and (D) of the Act regarding financial contribution; see also section 771(5)(E) of the Act regarding benefit; and section 771(5A) of the Act regarding specificity.

<sup>1</sup> See *Hardwood and Decorative Plywood from Indonesia: Preliminary Affirmative Countervailing Duty Determination and Alignment of Final Determination with Final Antidumping Duty Determination*, 91 FR 2730 (January 22, 2026) (*Preliminary Determination*), and accompanying Preliminary Decision Memorandum.

<sup>2</sup> *Id.*, 91 FR at 2731.

<sup>3</sup> See Memorandum, “Post-Preliminary Analysis,” dated April 29, 2026.

<sup>4</sup> See Memorandum, “Issues and Decision Memorandum for the Final Affirmative Determination of the Countervailing Duty Investigation of Hard Empty Capsules from the People’s Republic of China,” dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

weighted average of the individual estimated subsidy rates calculated for the examined respondents using each company's publicly-ranged sales value for its exports to the United States of subject merchandise,<sup>10</sup> in accordance with section 705(c)(5)(A)(i) of the Act.

### Final Determination

Commerce determines that the following estimated countervailable subsidy rates exist for the period January 1, 2024, through December 31, 2024:

| Company                                              | Subsidy rate<br>(percent<br><i>ad valorem</i> ) |
|------------------------------------------------------|-------------------------------------------------|
| PT. Mustika Buana Sejahtera                          | * 128.66                                        |
| PT. Sengon Indah Mas <sup>11</sup> ..                | 4.22                                            |
| PT. Wijaya Cahaya Timber<br>Tbk. <sup>12</sup> ..... | 58.39                                           |
| All Others .....                                     | 40.87                                           |

\*Rate is based on facts available with adverse inferences.

### Disclosure

Commerce intends to disclose its calculations performed to interested parties in this final determination within five days of its public announcement or, if there is no public announcement, within five days of the date of the publication of this notice in

<sup>10</sup> With two respondents under examination, Commerce normally calculates: (A) a weighted-average of the estimated subsidy rates calculated for the examined respondents; (B) a simple average of the estimated subsidy rates calculated for the examined respondents; and (C) a weighted-average of the estimated subsidy rates calculated for the examined respondents using each company's publicly-ranged U.S. sale quantities for the merchandise under consideration. Commerce then compares (B) and (C) to (A) and selects the rate closest to (A) as the most appropriate rate for all other producers and exporters. See, e.g., *Ball Bearings and Parts Thereof from France, Germany, Italy, Japan, and the United Kingdom: Final Results of Antidumping Administrative Reviews, Final Results of Changed-Circumstances Review, and Revocation of an Order in Part*, 75 FR 53661, 53663 (September 1, 2010); see also *Forged Steel Fluid End Blocks from Italy: Preliminary Affirmative Countervailing Duty Determination, and Alignment of Final Determination with Final Antidumping Duty Determination*, 85 FR 31460, 31461 (May 26, 2020), unchanged in *Forged Steel Fluid End Blocks from Italy: Final Affirmative Countervailing Duty Determination*, 85 80022, 80023 (December 11, 2020).

<sup>11</sup> As discussed in the Issues and Decision Memorandum, Commerce has found Sengon to be cross owned with PT. Java Wood Industri.

<sup>12</sup> As discussed in the Issues and Decision Memorandum, Commerce has found the following companies to be cross-owned with WCT: PT Wijaya Triutama Plywood Industri; PT Fortuna Anugrah Sumber Terpadu; PT Semangat Maju Sentosa; PT Mandiri Sejahtera Jaya Abadi; PT Maju Aman Selalu; and Company A. Because WCT claimed business proprietary treatment for the name of Company A, we cannot disclose it here. For further information, see WCT's Letter, WCT Response to Certain Portions of Supplemental Questionnaires," dated September 5, 2025, at 4.

the **Federal Register**, in accordance with 19 CFR 351.224(b).

### Suspension of Liquidation

As a result of our *Preliminary Determination*, and pursuant to sections 703(d)(1)(B) and (d)(2) of the Act, we instructed U.S. Customs and Border Protection (CBP) to collect cash deposits and suspend liquidation of entries of subject merchandise from Indonesia that were entered, or withdrawn from warehouse, for consumption, on or after January 22, 2026, the date of the publication of the *Preliminary Determination* in the **Federal Register**.<sup>13</sup> In accordance with section 703(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 May 22, 2026, but to continue the suspension of liquidation of all entries of subject merchandise on or before May 21, 2026.

If the U.S. International Trade Commission (ITC) issues a final affirmative injury determination, we will issue a CVD order, reinstate the suspension of liquidation under section 706(a) of the Act, and require a cash deposit of estimated countervailing duties for entries of subject merchandise in the amounts indicated above. Pursuant to section 705(c)(2) of the Act, 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 cancelled.

### ITC Notification

In accordance with section 705(d) of the Act, Commerce will notify the ITC of its final affirmative determination that countervailable subsidies are being provided to producers and exporters of plywood from Indonesia. As Commerce's final determination is affirmative, in accordance with section 705(b) of the Act, the ITC will determine, within 45 days, whether the domestic industry in the United States is materially injured, or threatened with material injury, by reason of imports of plywood from Indonesia. In addition, we are making available to the ITC all non-privileged and non-proprietary information in our files, provided the ITC confirms that it will not disclose such information, either publicly or under administrative protective order (APO), without the written consent of the Assistant Secretary for Enforcement and Compliance.

<sup>13</sup> See *Preliminary Determination*, 91 FR at 2730.

If the ITC determines that material injury or threat of material injury does not exist, this proceeding will be terminated, and all cash deposits will be refunded. If the ITC determines that such injury does exist, Commerce will issue a CVD order directing CBP to assess, upon further instruction by Commerce, countervailing duties on all imports of the subject merchandise that are entered, or withdrawn from warehouse, for consumption on or after the effective date of the suspension of liquidation, as discussed above in the "Suspension of Liquidation" section.

### Administrative Protective Order

This notice will serve as the final 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 or 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 in accordance with sections 705(d) and 777(i) of the Act, and 19 CFR 351.210(c).

Dated: July 15, 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 merchandise covered by the investigation is hardwood and decorative plywood, and certain veneered panels as described below. For purposes of this investigation, hardwood and decorative plywood is defined as a generally flat, multilayered plywood or other veneered panel, consisting of two or more layers or plies of wood veneers in combination with a core or without a core. The veneers and, if present, the core are glued or otherwise bonded together. A hardwood and decorative plywood panel must have at least either the face or back veneer composed of one or more species of hardwood, softwood, or bamboo, regardless of any surface coverings. Hardwood and decorative plywood may include products that meet the American National Standard for Hardwood and Decorative Plywood, ANSI/HPVA HP-1–2024 (including any revisions to that standard).

For purposes of the investigation a "veneer" is a slice of wood regardless of thickness which is cut, sliced or sawed from a log, bolt, or flitch. The face and back

veneers are the outermost veneer of wood irrespective of additional surface coatings or covers as described below. The core of hardwood and decorative plywood (for those products that include a core) consists of the layer or layers of one or more material(s) that are situated between the face and back veneers. The core may be composed of a range of materials, including but not limited to hardwood, softwood, particleboard, or medium density fiberboard (MDF).

All hardwood and decorative plywood is included within the scope of the investigation regardless of whether or not the face and/or back veneers are surface coated or covered and whether or not such surface coating(s) or covers obscures the grain, textures, or markings of the wood. Examples of surface coatings and covers include, but are not limited to: ultra violet light cured polyurethanes; oil or oil-modified or water-based polyurethanes; wax; epoxy-ester finishes; moisture-cured urethanes; paints; stains; paper; aluminum; high pressure laminate; MDF; medium density overlay (MDO); and phenolic film. Additionally, the face veneer of hardwood and decorative plywood may be sanded; smoothed or given a “distressed” appearance through such methods as hand-scraping or wire brushing.

All hardwood and decorative plywood is included within the scope even if it is trimmed; cut to size; notched; punched; drilled; or has undergone other forms of minor processing. All hardwood and decorative plywood is included within the scope of the investigation, without regard to dimension (overall thickness, thickness of face veneer, thickness of back veneer, thickness of core, thickness of inner veneers, width, or length). However, the most common panel sizes of hardwood and decorative plywood are 1219 x 1829 mm (48 x 72 inches), 1219 x 2438 mm (48 x 96 inches), and 1219 x 3048 mm (48 x 120 inches). Subject merchandise also includes hardwood and decorative plywood that has been further processed in a third country, including but not limited to trimming, cutting, notching, punching, drilling, or any other processing that would not otherwise remove the merchandise from the scope of the investigation if performed in the country of manufacture of the in-scope product.

The scope of the investigation excludes the following items: (1) structural plywood (also known as “industrial plywood” or “industrial panels”) that (a) is certified, manufactured, and stamped to meet U.S. Products Standard PS 1–09, PS 2–09, PS–1–22, PS 2–10, or PS 2–18 for Structural Plywood (including any revisions to that standard or any substantially equivalent international standard intended for structural plywood), including, but not limited to, the “bond performance” requirements and the performance criteria detailed in U.S. Products Standard PS 1–09, PS 2–09, PS–1–22, PS 2–10, or PS 2–18 for Structural Plywood (including any revisions to that standard or any substantially equivalent international standard intended for structural plywood), and (b) where the relevant standard identifies core species requirements, has a core made entirely of one or more of the following wood species:

*Pseudotsuga menziesii* (Douglas Fir), *Larix occidentalis* (Western Larch), *Tsuga heterophylla* (Western Hemlock), *Abies balsamea* (Balsam Pine/Balsam Fir), *Abies magnifica* (California Red Fir), *Abies grandis* (Grand Fir), *Abies procera* (Noble Fir), *Abies amabilis* (Pacific Silver Fir), *Abies concolor* (White Fir), *Abies lasiocarpa* (Subalpine Fir), *Picea glauca* (White Spruce), *Picea engelmannii* (Engelmann Spruce), *Picea mariana* (Black Spruce), *Picea rubens* (Red Spruce), *Picea sitchensis* (Sitka Spruce), *Pinus banksiana* (Jack Pine), *Pinus taeda* (Loblolly Southern Pine), *Pinus palustris* (Longleaf Southern Pine), *Pinus echinata* (Shortleaf Southern Pine), *Pinus elliotii* (Slash Southern Pine), *Pinus serotina* (Pond Pine), *Pinus resinosa* (Red Pine), *Pinus virginiana* (Virginia Pine), *Pinus monticola* (Western White Pine), *Picea mariana* (Black Spruce), *Picea rubens* (Red Spruce), *Picea sitchensis* (Sitka Spruce), *Pinus contorta* (Lodgepole Pine), *Pinus strobus* (Eastern White Pine), and *Pinus lambertiana* (Sugar Pine); (2) products which have a face and back veneer of cork; (3) hardwood plywood subject to the antidumping and countervailing duty orders on hardwood plywood from China. *See Certain Hardwood Plywood Products from the People's Republic of China: Amended Final Determination of Sales at Less Than Fair Value, and Antidumping Duty Order*, 83 FR 504 (January 4, 2018); and *Certain Hardwood Plywood Products from the People's Republic of China: Countervailing Duty Order*, 83 FR 513 (January 4, 2018); (4) multilayered wood flooring, as described in the antidumping duty and countervailing duty orders on multilayered wood flooring from China. *See Multilayered Wood Flooring from the People's Republic of China: Amended Final Determination of Sales at Less Than Fair Value and Antidumping Duty Order*, 76 FR 76690 (December 8, 2011); and *Multilayered Wood Flooring from the People's Republic of China: Countervailing Duty Order*, 76 FR 76693 (December 8, 2011), as amended by *Multilayered Wood Flooring from the People's Republic of China: Amended Antidumping and Countervailing Orders*, 77 FR 5484 (February 3, 2012); (5) multilayered wood flooring with a face veneer of bamboo or composed entirely of bamboo; (6) plywood which has a shape or design other than a flat panel, with the exception of any minor processing described above; (7) products made entirely from bamboo and adhesives (also known as “solid bamboo”); and (8) Phenolic Film Faced Plyform (PFF), also known as Phenolic Surface Film Plywood (PSF), defined as a panel with an “Exterior” or “Exposure 1” bond classification as is defined by The Engineered Wood Association, having an opaque phenolic film layer with a weight equal to or greater than 90g/m<sup>3</sup> permanently bonded on both the face and back veneers and an opaque, moisture resistant coating applied to the edges.

Also excluded from the scope of the investigation are wooden furniture goods that, at the time of importation, are fully assembled and are ready for their intended uses. Also excluded from the scope of the investigation is “ready to assemble” (RTA) furniture. RTA furniture is defined as (A)

furniture packaged for sale for ultimate purchase by an end-user that, at the time of importation, includes (1) all wooden components (in finished form) required to assemble a finished unit of furniture, (2) all accessory parts (e.g., screws, washers, dowels, nails, handles, knobs, adhesive glues) required to assemble a finished unit of furniture, and (3) instructions providing guidance on the assembly of a finished unit of furniture; (B) unassembled bathroom vanity cabinets, having a space for one or more sinks, that are imported with all unassembled hardwood and hardwood plywood components that have been cut-to-final dimensional component shape/size, painted or stained prior to importation, and stacked within a singled shipping package, except for furniture feet which may be packed and shipped separately; or (C) unassembled bathroom vanity linen closets that are imported with all unassembled hardwood and hardwood plywood components that have been cut-to-final dimensional shape/size, painted or stained prior to importation, and stacked within a single shipping package, except for furniture feet which may be packed and shipped separately.

Also excluded from the scope of the investigation are kitchen cabinets that, at the time of importation, are fully assembled and are ready for their intended uses. Also excluded from the scope of the investigation are RTA kitchen cabinets. RTA kitchen cabinets are defined as kitchen cabinets packaged for sale for ultimate purchase by an end-user that, at the time of importation, includes: (1) all wooden components (in finished form) required to assemble a finished unit of cabinetry; (2) all accessory parts (e.g., screws, washers, dowels, nails, handles, knobs, hooks, adhesive glues) required to assemble a finished unit of cabinetry; and (3) instructions providing guidance on the assembly of a finished unit of cabinetry. Excluded from the scope of the investigation are finished table tops, which are table tops imported in finished form with pre-cut or drilled openings to attach the underframe or legs. The table tops are ready for use at the time of import and require no further finishing or processing. Excluded from the scope of the investigation are finished countertops that are imported in finished form and require no further finishing or manufacturing. Also excluded from the scope of the investigation are laminated veneer lumber (“LVL”) door and window components with (1) a maximum width of 44 millimeters, a thickness from 30 millimeters to 72 millimeters, and a length of less than 2413 millimeters, (2) water boiling point exterior adhesive, (3) a modulus of elasticity of 1,500,000 pounds per square inch or higher, (4) finger-jointed or lap-jointed core veneer with all layers oriented so that the grain is running parallel or with no more than 3 dispersed layers of veneer oriented with the grain running perpendicular to the other layers; and (5) top layer machined with a curved edge and one or more profile channels throughout.

Also excluded from the scope of this investigation are certain door stiles and rails made of LVL that have a width not to exceed

50 millimeters, a thickness not to exceed 50 millimeters, and a length of less than 2,450 millimeters.

Also excluded from the scope of this investigation are finished two-ply products that are made of one ply of wood veneer and one ply of a non-wood veneer material and the two-ply product cannot be glued or otherwise adhered to additional plies or that are made of two plies of wood veneer and have undergone staining, cutting, notching, punching, drilling, or other processing on the surface of the veneer such that the two-ply product cannot be glued or otherwise adhered to additional plies.

Imports of hardwood and decorative plywood are primarily entered under the following HTSUS numbers: 4412.10.0500; 4412.31.0520; 4412.31.0540; 4412.31.0560; 4412.31.0620; 4412.31.0640; 4412.31.0660; 4412.31.2510; 4412.31.2520; 4412.31.2610; 4412.31.2620; 4412.31.4040; 4412.31.4050; 4412.31.4060; 4412.31.4070; 4412.31.4080; 4412.31.4140; 4412.31.4150; 4412.31.4155; 4412.31.4160; 4412.31.4165; 4412.31.4180; 4412.31.4200; 4412.31.4500; 4412.31.4850; 4412.31.4860; 4412.31.4863; 4412.31.4865; 4412.31.4866; 4412.31.4869; 4412.31.4875; 4412.31.4880; 4412.31.5130; 4412.31.5135; 4412.31.5150; 4412.31.5155; 4412.31.5160; 4412.31.5165; 4412.31.5170; 4412.31.5175; 4412.31.5235; 4412.31.5255; 4412.31.5260; 4412.31.5262; 4412.31.5264; 4412.31.5265; 4412.31.5266; 4412.31.5268; 4412.31.5270; 4412.31.5275; 4412.31.6000; 4412.31.6100; 4412.31.9100; 4412.31.9200; 4412.32.0520; 4412.32.0540; 4412.32.0560; 4412.32.0570; 4412.32.0620; 4412.32.0640; 4412.32.0670; 4412.32.2510; 4412.32.2520; 4412.32.2530; 4412.32.2610; 4412.32.2630; 4412.32.3130; 4412.32.3135; 4412.32.3140; 4412.32.3150; 4412.32.3155; 4412.32.3160; 4412.32.3165; 4412.32.3170; 4412.32.3175; 4412.32.3185; 4412.32.3235; 4412.32.3255; 4412.32.3265; 4412.32.3275; 4412.32.3285; 4412.32.5600; 4412.32.5700; 4412.33.0620; 4412.33.0640; 4412.33.0670; 4412.33.2630; 4412.33.3235; 4412.33.3255; 4412.33.3265; 4412.33.3275; 4412.33.3285; 4412.33.5700; 4412.34.2600; 4412.34.3235; 4412.34.3255; 4412.34.3265; 4412.34.3275; 4412.34.3285; 4412.34.5700; 4412.39.4051; 4412.39.4052; 4412.39.4059; 4412.39.4061; 4412.39.4062; 4412.39.4069; 4412.39.5050; 4412.41.0000; 4412.42.0000; 4412.51.1030; 4412.51.1050; 4412.51.3111; 4412.51.3121; 4412.51.3141; 4412.51.3161; 4412.51.3175; 4412.51.4100; 4412.52.1030; 4412.52.1050; 4412.52.3121; 4412.52.3161; 4412.52.3175; 4412.52.4100; 4412.91.0600; 4412.91.1020; 4412.91.1030; 4412.91.1040; 4412.91.3110; 4412.91.3120; 4412.91.3130; 4412.91.3140; 4412.91.3150; 4412.91.3160; 4412.91.3170; 4412.91.4100; 4412.92.0700; 4412.92.1120; 4412.92.1130; 4412.92.1140; 4412.92.3120; 4412.92.3150; 4412.92.3160; 4412.92.3170; 4412.92.4200; 4412.94.1020; 4412.94.1030; 4412.94.1040; 4412.94.1050; 4412.94.3110; 4412.94.3111; 4412.94.3120; 4412.94.3121; 4412.94.3130; 4412.94.3131; 4412.94.3140; 4412.94.3141; 4412.94.3150; 4412.94.3160; 4412.94.3161; 4412.94.3170; 4412.94.3171; 4412.94.3175; 4412.94.4100; 4412.99.0600; 4412.99.1020; 4412.99.1030; 4412.99.1040; 4412.99.3110; 4412.99.3120; 4412.99.3130; 4412.99.3140; 4412.99.3150; 4412.99.3160; 4412.99.3170; 4412.99.4100; 4412.99.5100; 4412.99.5115; 4412.99.5701; and 4412.99.5710.

Imports of hardwood and decorative plywood may also enter under HTSUS subheadings 4412.10.9000; 4412.94.5100; 4412.94.9500; 4412.99.6000; 4412.99.7000; 4412.99.8000; 4412.99.9000; 4412.99.9500; 9403.90.7005; 9403.90.7010; and 9403.90.7080. The HTSUS codes are provided for the convenience of the U.S. government and customs purposes, and do not define the scope of the investigation. The written description of the merchandise under investigation is dispositive.

## Appendix II

### List of Topics Discussed in the Issues and Decision Memorandum

- I. Summary
- II. Background
- III. Use of Facts Available and Adverse Inferences
- IV. Upstream Subsidy Allegation
- V. Subsidies Valuation
- VI. Analysis of Programs
- VII. Discussion of the Issues
  - Comment 1: Whether Transnational Subsidies Are Countervailable
  - Comment 2: Whether to Apply Facts Available to Find that Transnational Subsidies Provide a Financial Contribution and Are Specific
  - Comment 3: Whether to Adjust the Logs Benchmark
  - Comment 4: Whether to Adjust the Veneers Benchmark
  - Comment 5: Whether to Adjust the Coating Chemicals Benchmark
  - Comment 6: Whether to Include all Import Duties and Taxes in the Benchmark Calculations
  - Comment 7: Whether to Adjust the Ocean Freight Benchmark
  - Comment 8: Whether to Adjust Sengon's Sales Denominator
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  - Comment 10: Whether to Conduct an Upstream Subsidy Investigation
- VIII. Recommendation

[FR Doc. 2026–14609 Filed 7–20–26; 8:45 am]

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## DEPARTMENT OF COMMERCE

### International Trade Administration

[A–427–828]

### Certain Carbon and Alloy Steel Cut-to-Length Plate From France: Preliminary Results of Antidumping Duty Administrative Review; 2024–2025

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

**SUMMARY:** The U.S. Department of Commerce (Commerce) preliminarily determines that Dillinger France S.A. (Dillinger) did not make sales of subject merchandise at less than normal value (NV) during the period of review (POR),

May 1, 2024 through April 30, 2025. Interested parties are invited to comment on these preliminary results of review.

**DATES:** Applicable July 21, 2026.

**FOR FURTHER INFORMATION CONTACT:** Christopher Doyle, AD/CVD Operations, Office IX, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482–5882.

### SUPPLEMENTARY INFORMATION:

#### Background

On June 25, 2025, based on timely requests for review, in accordance with 19 CFR 351.221(c)(1)(i), we initiated an administrative review of the antidumping duty order on certain carbon and alloy steel cut-to-length plate (CTL plate) from France.<sup>1</sup> This review covers one producer/exporter of the subject merchandise, Dillinger.

Due to the lapse in appropriations and Federal Government shutdown, on November 14, 2025, Commerce tolled all deadlines in administrative proceedings by 47 days,<sup>2</sup> and, 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.<sup>3</sup> In March 2026, we extended the preliminary results of this review.<sup>4</sup> Further, in May 2026, we extended the preliminary results of this review to no later than July 15, 2026.<sup>5</sup>

For a complete description of the events that followed the initiation of this review, *see* the Preliminary Decision Memorandum.<sup>6</sup> A list of the

<sup>1</sup> *See Initiation of Antidumping and Countervailing Duty Administrative Reviews*, 90 FR 26967 (June 25, 2025); *see also Certain Carbon and Alloy Steel Cut-To-Length Plate from Austria, Belgium, France, the Federal Republic of Germany, Italy, Japan, the Republic of Korea, and Taiwan: Amended Final Affirmative Antidumping Determinations for France, the Federal Republic of Germany, the Republic of Korea and Taiwan, and Antidumping Duty Orders*, 82 FR 24096 (May 25, 2017) (*Order*).

<sup>2</sup> *See* Memorandum, “Deadlines Affected by the Shutdown of the Federal Government,” dated November 14, 2025.

<sup>3</sup> *See* Memorandum, “Tolling of all Case Deadlines,” dated November 24, 2025.

<sup>4</sup> *See* Memorandum, “Extension of Deadline for Preliminary Results of 2024–2025 Antidumping Administrative Review,” dated March 18, 2026.

<sup>5</sup> *See* Memorandum, “Extension of Deadline for Preliminary Results of 2024–2025 Antidumping Administrative Review,” dated May 12, 2026.

<sup>6</sup> *See* Memorandum, “Decision Memorandum for the Preliminary Results of the Administrative

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