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 subheadings 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. Changes Since the *Preliminary Determination*
IV. Discussion of the Issues
Comment 1: Whether Commerce Should Alter Its Particular Market Situation Adjustment
Comment 2: Whether Commerce Should Adjust Its Constructed Value Profit and Selling Expense Ratios
Comment 3: Whether Commerce Should Apply Partial Facts Available to WCT's Unreported Billing Adjustments
Comment 4: Whether Commerce Should Revise WCT's Cost Adjustment
Comment 5: Whether Commerce Should Revise Its WTU's General and Administrative Expense Ratio Adjustment
Comment 6: Whether WCT and WTU Should Be Treated as the Same Manufacturer
Comment 7: Whether Commerce Should Correct Its Adjustment for WCT's Unreconciled Costs
Comment 8: Whether Commerce Should Continue to Rely on Japan, and all Japanese Sales, for SIM/JWI's Comparison Market
Comment 9: Whether SIM and JWI Should Be Treated as the Same Manufacturer
Comment 10: Whether SIM/JWI's Comparison Market Gross Unit Price in U.S. Dollars Should Be Used in the Margin Calculations
V. Recommendation

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DEPARTMENT OF COMMERCE

International Trade Administration

[A–570–211]

Hardwood and Decorative Plywood From the People's Republic of China: Final Determination of Sales at Less Than Fair Value and Final Affirmative Determination of Critical Circumstances

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

SUMMARY: The U.S. Department of Commerce (Commerce) determines that hardwood and decorative plywood (plywood) from the People's Republic of China (China) is, or is likely to be, sold in the United States at less than fair value (LTFV). The period of investigation is October 1, 2024, through March 31, 2025. The final dumping margins of sales at LTFV are listed below in the ''Final Determination'' section of this notice.

DATES: Applicable July 21, 2026.

FOR FURTHER INFORMATION CONTACT: Preston Cox, AD/CVD Operations, Office VI, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (240) 956–8630.

SUPPLEMENTARY INFORMATION:

Background

On March 2, 2026, Commerce published the preliminary determination of this LTFV investigation and invited interested parties to comment.[1] No interested party submitted comments. Thus, Commerce made no changes from the *Preliminary Determination,* which is herein adopted as the final determination of this investigation. Additionally, because the final determination remains unchanged from the *Preliminary Determination,* no decision memorandum accompanies this notice.

Scope of the Investigation

The products covered by this investigation is plywood from China. For a complete description of the scope of this investigation, *see* Appendix.

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.[2] 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.[3] In the Final Scope Memorandum, Commerce determined that it not is modifying the scope language as it appeared in the *Initiation Notice*.[4] *See* Appendix I.

Verification

Because Commerce found that the mandatory respondents are not eligible for a separate rate and are, therefore, part of the China-wide entity, and

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[1] *See Hardwood and Decorative Plywood from the People's Republic of China: Preliminary Affirmative Determination of Sales at Less Than Fair Value and Preliminary Affirmative Determination of Critical Circumstances,* 91 FR 10073 (March 2, 2026) (*Preliminary Determination*), and accompanying Preliminary Decision Memorandum (PDM).

[2] *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).

[3] *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).

[4] *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*).

because Commerce found that the China-wide entity has been uncooperative, Commerce did not conduct verification.

China-Wide Entity and Use of Adverse Facts Available (AFA)

As discussed in the *Preliminary Determination,* pursuant to sections 776(a) and (b) of the Tariff Act of 1930, as amended (the Act), Commerce relied upon facts otherwise available with adverse inferences with respect to the China-wide entity. The China-wide entity includes Linyi Evergreen Wood Co., Ltd. (Evergreen) and Xuzhou Shelter Import and Export Co., Ltd. (Xuzhou Shelter), the companies selected for individual examination, because they failed to respond to Commerce's antidumping duty (AD) questionnaire, as well as nine other producers/exporters [5] who failed to respond to Commerce's quantity and value (Q&V) questionnaire and/or failed to submit a separate rate application, as instructed in the *Initiation Notice.*[6] There is no new information on the record that would cause us to revisit our decision in the *Preliminary Determination.* Accordingly, for the final determination, we continue to find that the application of AFA pursuant to sections 776(a) and (b) of the Act is warranted with respect to the China-wide entity and the non-responsive companies.

Final Affirmative Determination of Critical Circumstances

As discussed in the *Preliminary Determination,* in accordance with section 733(e) of the Act and 19 CFR 351.206, Commerce determined that critical circumstances exist with respect to imports of plywood from China for the companies not individually examined and eligible for a separate rate (*i.e.,* Linyi Hanbo Import Co., Ltd., Shanghai Brightwood Trading Co., Ltd., Lianyungang Yuantai International Trade Co., Ltd., and Linyi Vata Imp. & Exp. Co., Ltd.) and the China-wide entity. There is no new information on the record that would cause us to revisit our decision in the *Preliminary Determination.* Accordingly, for the final determination, we continue to find that critical circumstances exist with respect to imports of plywood from China for these entities.

Combination Rates

In the *Initiation Notice,*[7] Commerce stated that it would calculate producer/exporter combination rates for the respondents that are eligible for a separate rate in this investigation. Policy Bulletin 05.1 describes this practice.[8]

Separate Rates

As discussed in the *Preliminary Determination,* we preliminarily granted a separate rate to certain companies that we did not select for individual examination.[9] However, because we preliminarily found that the mandatory respondents are ineligible for an individually calculated separate rate and are part of the China-wide entity subject to a rate based entirely under section 776 of the Act, we preliminarily applied to the non-selected respondents eligible for a separate rate the margin calculated using the U.S. price in the petition and the surrogate value of birch logs imported into Malaysia, based on information provided by the petitioner, *i.e.,* 187.27 percent.[10] There is no new information on the record that would cause us to revisit our decision in the *Preliminary Determination.* Accordingly, for the final determination, we continue to find that the mandatory respondents are ineligible for an individually calculated separate rate and are part of the China-wide entity subject to a rate based entirely under section 776 of the Act. We also continue to find that respondents eligible for a separate rate are subject to the rate of 187.27 percent.

Final Determination

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

Producer	Exporter	Estimated weighted-average dumping margin (percent)	Cash deposit rate (adjusted for subsidy offsets) (percent)
Linyi Xinshancheng Board Factory	Linyi Hanbo Import Co., Ltd	187.27	185.96
Feixian Yukang Board Factory	Linyi Hanbo Import Co., Ltd	187.27	185.96
Feixian Jialun Board Factory	Shanghai Brightwood Trading Co., Ltd	187.27	185.96
Feixian Shuxin Board Factory	Shanghai Brightwood Trading Co., Ltd	187.27	185.96
Feixian Dongining Board Factory	Shanghai Brightwood Trading Co., Ltd	187.27	185.96
Linyi Jillklm Wood Industry Co., Ltd	Shanghai Brightwood Trading Co., Ltd	187.27	185.96
Linyi Linhai Wood Industry Co., Ltd	Shanghai Brightwood Trading Co., Ltd	187.27	185.96
Linyi Lanshan District Caihai Board Factory	Shanghai Brightwood Trading Co., Ltd	187.27	185.96
Feixian Haokai Wood Industry Co., Ltd	Shanghai Brightwood Trading Co., Ltd	187.27	185.96
Feixian Chenhui Board Factory	Shanghai Brightwood Trading Co., Ltd	187.27	185.96
Xuzhou Dingfeng Wood Industry Co., Ltd	Shanghai Brightwood Trading Co., Ltd	187.27	185.96
Fengxian Shuangxingyuan Wood Industry Co., Ltd.	Shanghai Brightwood Trading Co., Ltd	187.27	185.96
Shandong Yimeijia New Materials Co., Ltd	Lianyungang Yuantai International Trade Co., Ltd	187.27	185.96
Feixian Jialun Board Factory	Lianyungang Yuantai International Trade Co., Ltd	187.27	185.96
Linyi Dongfang Fuchao Wood Industry Co., Ltd.	Lianyungang Yuantai International Trade Co., Ltd	187.27	185.96

[5] The companies that failed to respond to our Q&V questionnaire are: Celtic Co., Ltd., Hangzhou Zen Bamboo and Hardwood Prod. Ltd., Jiangsu High Hope Arser Co., Ltd., Larkcop International Co. Ltd., Linyi Dongstar Import & Export Co., Ltd., Linyi Jiahe Wood Industry Co., Ltd., Panlinks Company Limited, Xuzhou Tianshan Wood Co., Ltd., and Yishui Win-Win Wood Co., Ltd.

[6] *See Initiation Notice,* 90 FR at 25212 (''Commerce requires that respondents from China and Vietnam submit a response to both the Q&V questionnaire and the separate rate application by the respective deadlines in order to receive consideration for separate-rate status''); *see also Preliminary Determination,* 91 FR at 10074, and PDM at 1–2.

[7] *See Initiation Notice,* 90 FR at 25217.

[8] *See* Enforcement and Compliance's Policy Bulletin No. 05.1, regarding, ''Separate-Rates Practice and Application of Combination Rates in Antidumping Investigations involving Non-Market Economy Countries,'' (April 5, 2005) (Policy Bulletin 05.1), available on Commerce's website at *https://www.trade.gov/enforcement-and-compliance-policy-bulletins-0.*

[9] *See* Preliminary Determination, 91 FR at 10074–75, and PDM at 8–12.

[10] *See Initiation Notice,* 90 FR at 25217.

[11] The China-Wide Entity includes Linyi Evergreen and Xuzhou Shelter.

Producer	Exporter	Estimated weighted-average dumping margin (percent)	Cash deposit rate (adjusted for subsidy offsets) (percent)
Linyi Xinshancheng Wood Co., Ltd	Linyi Vata Imp. & Exp. Co., Ltd	187.27	185.96
China-Wide Entity [11]		* 187.27	185.96

* Rate based on facts available with adverse inferences.

Disclosure

Because we have not modified our calculation of the margins in the *Preliminary Determination,* we are adopting the *Preliminary Determination* as the final determination. Consequently, there are no new calculations to disclose in accordance with 19 CFR 351.224(b) for the final determination of this investigation.

Suspension of Liquidation

In accordance with section 735(c)(1)(B) of the Act, we will instruct U.S. Customs and Border Protection (CBP) to continue to suspend liquidation of all appropriate entries of subject merchandise, as described in the appendix to this notice, which were entered, or withdrawn from warehouse, for consumption on or after March 2, 2026, the date of publication of the *Preliminary Determination* in the **Federal Register**. Because Commerce found that critical circumstances exist with respect companies not individually examined but eligible for a separate rate, as well as the China-wide entity, pursuant to section 735(c)(4)(B) of the Act, suspension of liquidation will continue with respect to all applicable entries of subject merchandise from these entities, as described in the appendix to this notice, which were entered, or withdrawn from warehouse, for consumption on or after December 2, 2025, which is 90 days before the date of publication of the *Preliminary Determination* in the **Federal Register**.

If the U.S. International Trade Commission (ITC) issues a final affirmative injury determination, we will issue an AD order, reinstate the suspension of liquidation under section 736(a) of the Act, and require a cash deposit of estimated antidumping duties for entries of subject merchandise in the amounts indicated above, effective on the date of publication of the ITC's affirmative final determination in the **Federal Register**. 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.

Pursuant to section 735(c)(1)(B)(ii) of the Act and 19 CFR 351.210(d), upon resumption of suspension of liquidation, Commerce will also instruct CBP to require a cash deposit for estimated antidumping duties for appropriate entries as follows: (1) for the producer/exporter combinations listed in the table above, the applicable cash deposit rate is listed in the table for that combination; (2) for all combinations of Chinese producers/exporters of subject merchandise that have not established eligibility for a separate rate, the cash deposit rate will be equal to the cash deposit rate listed for the China-wide entity in the table above; and (3) for all third-country exporters of the subject merchandise that are not listed in the table above, the cash deposit rate is the cash deposit rate applicable to the Chinese producer/exporter combination or the China-wide entity that supplied that third-country exporter. These suspension of liquidation instructions will remain in effect until further notice.

To determine the cash deposit rate, Commerce normally adjusts the estimated weighted-average dumping margin by the amount of domestic pass-through and export subsidies countervailed in a companion countervailing duty (CVD) proceeding, when CVD provisional measures are in effect. Accordingly, where Commerce has made a final affirmative determination for domestic pass-through or export subsides, Commerce offsets the estimated weighted-average dumping margin by the appropriate CVD rate. Commerce has continued to adjust the cash deposit rate for export subsidies found in the companion CVD investigation by the appropriate export subsidy rate; however, the suspension of liquidation of provisional measures in the companion CVD case has been discontinued.[12] Therefore, we are not instructing CBP to collect cash deposits based on the estimated weighted-average dumping margin adjusted for export subsidies at this time.[13] If the ITC makes a final affirmative determination of injury due to both dumping and subsidies, then the cash deposit rate will be revised effective on the date of publication of the ITC's final affirmative determination in the **Federal Register** to be the company-specific estimated weighted-average dumping margin adjusted for export subsidies.

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. Because 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 (or the likelihood of sales) for importation, of active anode material no later than 45 days after this final determination. If the ITC determines that material injury or threat of material injury does not exist, this proceeding will be terminated, all cash deposits will be refunded or canceled, and suspension of liquidation will be lifted. If the ITC determines that such injury does exist, Commerce will issue an AD order directing CBP to assess, upon further instructions by Commerce, antidumping 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.

[12] *See* section 703(d) of the Act, which states that the provisional measures may not be in effect for more than four months, which in the companion CVD case is 120 days after the publication of the preliminary determination, or May 21, 2026 (*i.e.,* the last day provisional measures are in effect).

[13] *See Hardwood and Decorative Plywood from the People's Republic of China: Preliminary Affirmative Countervailing Duty Determination, Preliminary Affirmative Critical Circumstances Determination, and Alignment of Final Determination With Final Antidumping Duty Determination,* 91 FR 2727 (January 22, 2026); *see also* section 703(d) of the Act, which states that the provisional measures may not be in effect for more than four months, which in the companion CVD case is 120 days after the publication of the preliminary determination, or May 21, 2026.

Administrative Protective Order (APO)

This notice serves as the only reminder to parties subject to an APO of their responsibility concerning the disposition 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 sanctionable violation.

Notification to Interested Parties

This determination and this notice are issued and published in accordance with sections 735(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

Scope of the Investigation

The merchandise covered by this 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 elliottii (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/m3 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 the 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 the 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.

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DEPARTMENT OF COMMERCE

International Trade Administration

[A–552–851]

Hardwood and Decorative Plywood from the Socialist Republic of Vietnam: Final Affirmative Determination of Sales at Less Than Fair Value and Final Negative Determination of Critical Circumstances

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

SUMMARY: The U.S. Department of Commerce (Commerce) determines that hardwood and decorative plywood (plywood) from the Socialist Republic of Vietnam (Vietnam) is being, or is likely to be, sold in the United States at less than fair value (LTFV). The period of investigation (POI) is October 1, 2024, through March 31, 2025.

DATES: Applicable July 21, 2026.

FOR FURTHER INFORMATION CONTACT: Kabir Archuletta and Robert Shore, AD/CVD Operations, Office V, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482–2593 and (202) 482–3261, respectively.

SUPPLEMENTARY INFORMATION:

Background

On March 2, 2026, Commerce published in the **Federal Register** its preliminary affirmative determination in the LFTV investigation of plywood from Vietnam, in which Commerce also postponed the final determination until July 15, 2026.[1] In May 2026, Commerce issued a post-preliminary analysis in which we computed a post-preliminary dumping margin for Nhat Duy Production and Trading Co., Ltd./Trieu Thai Son Co., Ltd. (collectively, Trieu Thai) based on additional information submitted in its supplemental questionnaire responses.[2] We invited interested parties to comment on the

[1] *See Hardwood and Decorative Plywood from the Socialist Republic of China: Preliminary Affirmative Determination of Sales at Less Than Fair Value, Preliminary Negative Determination of Critical Circumstances, and Postponement of Final Determination and Extension of Provisional Measures,* 91 FR 10059 (March 2, 2026) (*Preliminary Determination*), and accompanying Preliminary Decision Memorandum (PDM).

[2] *See* Memorandum, ''Post-Preliminary Analysis for the Affirmative Determination in the Less-Than-Fair-Value Investigation of Hardwood and Decorative Plywood from the Socialist Republic of Vietnam,'' dated May 13, 2026.