

Memorandum. A list of the topics discussed in the Issues and Decision Memorandum is attached as an appendix to this notice. 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 <http://access.trade.gov>. In addition, a complete version of the Issues and Decision Memorandum can be accessed directly at <https://access.trade.gov/frnotices>.

Final Results of Sunset Review

Pursuant to sections 751(c)(1) and 752(b) of the Act, Commerce determines that revocation of the *Order* would be likely to lead to continuation or recurrence of countervailable subsidies at the following net countervailable subsidy rates:

Manufacturer/producer/ exporter	Net countervailable subsidy (percent)
Chongqing Kohler Engines Ltd	2.84
Chongqing Zongshen General Power Machine Co	18.13
All Others	10.46

Notification Regarding Administrative Protective Order (APO)

This notice serves as the only reminder to parties subject to APO of their responsibility concerning the return or destruction of proprietary information disclosed under APO in accordance with 19 CFR 351.305. Timely written notification of return or destruction of APO materials, or conversion to judicial protective orders 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

We are issuing and publishing these final results in accordance with sections 751(c), 752(b), and 777(i)(1) of the Act, and 19 CFR 351.221(c)(5)(ii).

Dated: July 29, 2026.

Scot Fullerton,

Acting Deputy Assistant Secretary for Antidumping and Countervailing Duty Operations.

Appendix

List of Topics Discussed in the Issues and Decision Memorandum

- I. Summary
- II. Background
- III. Scope of the *Order*
- IV. History of the *Order*

V. Legal Framework

VI. Discussion of the Issues

1. Likelihood of Continuation or Recurrence of a Countervailable Subsidy
2. Net Countervailable Subsidy Rates Likely to Prevail
3. Nature of the Subsidies

VII. Final Results of Sunset Review

VIII. Recommendation

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DEPARTMENT OF COMMERCE

International Trade Administration

[C–570–224]

Truck Bed Covers From China: Preliminary Affirmative Countervailing Duty Determination

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

SUMMARY: The U.S. Department of Commerce (Commerce) preliminarily determines that countervailable subsidies are being provided to producers and exporters of truck bed covers from the People's Republic of China (China). The period of investigation (POI) is January 1, 2025, through December 31, 2025. Interested parties are invited to comment on this preliminary determination.

DATES: Applicable July 31, 2026.

FOR FURTHER INFORMATION CONTACT: Suresh Maniam and Dusten Hom, AD/CVD Operations, Office I, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482–0176 and (202) 482–5075, respectively.

SUPPLEMENTARY INFORMATION:

Background

This preliminary determination is made in accordance with section 703(b) of the Tariff Act of 1930, as amended (the Act). On March 20, 2026, Commerce published the notice of initiation of this countervailing duty investigation in the **Federal Register**.¹ On May 6, 2026, Commerce postponed the preliminary determination until July 27, 2026.²

For a complete description of the events that followed the initiation of

this investigation, *see* the Preliminary Decision Memorandum.³ A list of topics discussed in the Preliminary Decision Memorandum is included as Appendix II to this notice. The Preliminary Decision Memorandum is a public document and is on file electronically via Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System, which is available to registered users at <https://access.trade.gov>. In addition, a complete version of the Preliminary Decision Memorandum can be accessed at <https://access.trade.gov/frnotices>.

Scope of the Investigation

The product covered by this investigation is truck bed covers from China. For a complete description of the scope of this investigation, *see* Appendix I.

Scope Comments

In accordance with the *Preamble* to Commerce's regulations,⁴ the *Initiation Notice* set aside a period of time for parties to raise issues regarding product coverage (*i.e.*, scope).⁵ Certain interested parties commented on the scope of the investigation as it appeared in the *Initiation Notice*. Commerce intends to issue its preliminary decision regarding comments concerning the scope of the less-than-fair-value (LTFV) and CVD investigations on or before the preliminary determination in the companion LTFV investigation.

Methodology

Commerce is conducting this investigation in accordance with section 701 of the Act. For each of the subsidy programs found countervailable, Commerce preliminarily 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.⁶

Commerce notes that, in making these findings, it relied on facts available and, because it finds that one or more respondents did not act to the best of their ability to respond to Commerce's requests for information, it drew an adverse inference where appropriate in

³ *See* Memorandum, "Decision Memorandum for the Preliminary Affirmative Determination in the Countervailing Duty Investigation of Truck Bed Covers from the People's Republic of China," dated concurrently with, and hereby adopted by, this notice (Preliminary Decision Memorandum).

⁴ *See* Antidumping Duties; Countervailing Duties, Final Rule, 62 FR 27296, 27323 (May 19, 1997) (*Preamble*).

⁵ *See* Initiation Notice.

⁶ *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.

¹ *See* Truck Bed Covers from the People's Republic of China: Initiation of Countervailing Duty Investigation, 91 FR 13573 (January 26, 2026) (*Initiation Notice*).

² *See* Truck Bed Covers from the People's Republic of China: Postponement of Preliminary Determination in the Countervailing Duty Investigation, 91 FR 24511 (May 6, 2026).

selecting from among the facts otherwise available.⁷ For further information, *see* the “Use of Facts Otherwise Available and Adverse Inferences” section in the Preliminary Decision Memorandum.

All-Others Rate

Sections 703(d) and 705(c)(5)(A) of the Act provide that in the preliminary determination, Commerce shall determine an estimated all-others rate for companies not individually

examined. This rate shall be an amount equal to the weighted average of the estimated subsidy rates established for those companies individually examined, excluding any zero and *de minimis* rates and any rates based entirely under section 776 of the Act.

In this investigation, Commerce calculated individual estimated countervailable subsidy rates for the mandatory respondents that are not zero, *de minimis*, or based entirely on

facts otherwise available. Commerce calculated the all-others rate using a weighted average of the individual estimated subsidy rates calculated for the examined respondents using each company’s publicly-ranged values for the merchandise under consideration.⁸

Preliminary Determination

Commerce preliminarily determines that the following estimated countervailable subsidy rates exist:

Company	Subsidy rate (percent <i>ad valorem</i>)
Changzhou Sunwood International Trading Co., Ltd	30.38
Hangzhou Golden Sun Auto Parts Co., Ltd	8.72
Century Distribution Systems (Shenzhen) Ltd	* 100.95
Foshan Baitai Auto Accessories Co	* 100.95
Shenzhen Haishang Wanyun Supply Chain Management Co., Ltd	* 100.95
Shenzhen Longhua Supply Chain Co., Ltd	* 100.95
Shenzhen Maichuang International	* 100.95
Shenzhen Qianhai Yahee E-Commerce Co., Ltd	* 100.95
All Others	20.25

* Rate is based on facts available with adverse inferences.

Suspension of Liquidation

In accordance with section 703(d)(2) of the Act, Commerce will direct U.S. Customs and Border Protection (CBP) to suspend liquidation of entries of subject merchandise as described in the scope of the investigation section entered, or withdrawn from warehouse, for consumption on or after the date of publication of this notice in the **Federal Register**. Further, pursuant to section 703(d)(1)(B) of the Act and 19 CFR 351.107(e), Commerce will CBP to require a cash deposit equal to the estimated company-specific countervailable subsidy rate or the estimated all-others rate, as follows: (1) the cash deposit rate for the respondents listed above will be equal to the company-specific estimated individual countervailable subsidy rates determined in this preliminary determination; (2) if both the producer and exporter of the subject merchandise have company-specific estimated subsidy rates determined in this preliminary determination, and their rates differ, then the applicable cash deposit rate will be the higher of these two rates; (3) if either the producer or the exporter, but not both, of the subject merchandise have a company-specific

estimated subsidy rate determined in this preliminary determination, the applicable cash deposit rate will be that company’s company-specific rate; and (4) the cash deposit rate for all other producers and exporters will be equal to the estimated all-others subsidy rate.

Disclosure

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

Consistent with 19 CFR 351.224(e), Commerce will analyze and, if appropriate, correct any timely allegations of significant ministerial errors by amending the preliminary determination. However, consistent with 19 CFR 351.224(d), Commerce will not consider incomplete allegations that do not address the significance standard under 19 CFR 351.224(g) following the preliminary determination. Instead, Commerce will address such allegations in the final determination together with issues raised in the case briefs or other written comments.

publicly-ranged U.S. sale values 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 Duty Administrative Reviews, Final Results of Changed-Circumstances Review, and*

Verification

As provided in section 782(i)(1) of the Act, Commerce intends to verify the information relied upon in making its final determination.

Public Comment

All interested parties will have the opportunity to submit scope case and rebuttal briefs on the preliminary decision regarding the scope of the LTFV and CVD investigations. The deadlines to submit scope case and rebuttal briefs will be provided in the preliminary scope decision memorandum to be issued with the LTFV investigation preliminary determination. For all scope case and rebuttal briefs, parties must file identical documents simultaneously on the records of the ongoing LTFV and CVD truck bed covers investigations. No new factual information or business proprietary information may be included in either scope case or rebuttal briefs.

Non-scope related case briefs or other written comments may be submitted to the Assistant Secretary for Enforcement and Compliance no later than seven days after the date on which the last verification report is issued in this

⁷ See sections 776(a) and (b) of the Act.

⁸ 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

Revocation of an Order in Part, 75 FR 53661, 53662 (September 1, 2010), and accompanying Issues and Decision Memorandum at Comment 1. As complete publicly ranged sales data were available, Commerce based the all-others rate on the publicly ranged sales data of the mandatory respondents. For a complete analysis of the data, *see* the Calculation of Subsidy Rate for All Others Memorandum.

investigation. Rebuttal briefs, limited to issues raised in the case briefs, may be filed not later than five days after the date for filing case briefs.⁹ Interested parties who submit case or rebuttal briefs in this proceeding must submit: (1) a table of contents listing each issue; and (2) a table of authorities.¹⁰

As provided under 19 CFR 351.309(c)(2)(iii) and (d)(2)(iii), we request that interested parties provide at the beginning of their briefs a public, executive summary for each issue raised in their briefs.¹¹ Further, we request that interested parties limit their executive summary of each issue to no more than 450 words, not including citations. We intend to use the public executive summaries as the basis of the comment summaries included in the issues and decision memorandum that will accompany the final determination in this investigation. We request that interested parties include footnotes for relevant citations in the public executive summary of each issue. Note that Commerce has amended certain of its requirements pertaining to the service of documents in 19 CFR 351.303(f).¹²

Pursuant to 19 CFR 351.310(c), interested parties who wish to request a hearing, limited to issues raised in the case and rebuttal briefs, must submit a written request to the Assistant Secretary for Enforcement and Compliance, U.S. Department of Commerce within 30 days after the date of publication of this notice. Requests should contain: (1) the party's name, address, and telephone number; (2) the number of participants and whether any participant is a foreign national; and (3) a list of the issues to be discussed. If a request for a hearing is made, Commerce intends to hold the hearing at a time and date to be determined. Parties should confirm by telephone the date, time, and location of the hearing two days before the scheduled date.

U.S. International Trade Commission (ITC) Notification

In accordance with section 703(f) of the Act, Commerce will notify the ITC of its determination. If the final determination is affirmative, the ITC will determine, before the later of 120 days after the date of this preliminary

determination or 45 days after the final determination, whether imports of truck bed covers from China are materially injuring the U.S. industry.

Notification to Interested Parties

This determination is issued and published pursuant to sections 703(f) and 777(i) of the Act, and 19 CFR 351.205(c).

Dated: July 27, 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 scope of the investigation covers truck bed covers, which are protective shields made of aluminum, steel, fiberglass, carbon fiber, plastic, and/or water-resistant fabric that are sized to span the open-top area of a pickup truck. When fully assembled and installed, truck bed covers have a width between 45 and 75 inches (actual) and a length between 55 and 100 inches (actual), and can be used to secure the cargo area of a pickup truck and/or repel water.

Truck bed covers typically encompass four general configurations—*i.e.*, folding, roll-up, one-piece, and retractable. Folding truck bed covers consist of two or more interconnected, hinged panels which may be made from a rigid material or a soft material with a rigid frame. Roll-up truck bed covers can be made of soft material with rigid crossbars, or rigid material such as slats, which allow the cover to roll forward for access to the truck bed, and which can be secured with straps, buckles, or other fasteners. One-piece truck bed covers are rigid covers that open from the tailgate end of the truck bed using a hinge or pivot, typically with the assistance of struts for opening and closing. Retractable truck bed covers are made of interconnected rigid slats or one-piece aluminum-reinforced polycarbonate that retract into a recessed canister to allow access to the truck bed. Retractable truck bed covers may be manually operated or electrically powered with a motor, and electric models may include additional features such as fob keys, Bluetooth connectivity, or LED lights.

The scope of the investigation includes not only the cover material (*i.e.*, the protective shield made of aluminum, steel, fiberglass, carbon fiber, plastic, and/or water-resistant fabric), but also any accompanying hardware for the mounting or storage of the truck bed cover (*e.g.*, rails, canisters, latches, straps, clasps, clamps, nuts, bolts, washers, screws, hitch pins, weather strips/seals/gaskets) or other parts (*e.g.*, locks, struts, drain tubes, motors), provided that such hardware or other parts are entered with and invoiced with the cover material. Truck bed covers are included within the scope whether or not they are accompanied with such hardware or other parts. Moreover, any hardware for the mounting or storage of the truck bed cover (*e.g.*, rails, canisters, latches, straps, clasps, clamps, nuts, bolts, washers, screws, hitch

pins, weather strips/seals/gaskets) or other parts (*e.g.*, locks, struts, drain tubes, motors) are covered within the scope if such items are separately entered as a truck bed cover mounting or installation kit.

Excluded from the scope are truck caps (also known as camper shells, toppers, or canopies), which are enclosures that can be mounted on truck bed rails to extend the height of a truck bed by at least 12 inches (actual), thus creating a fully-enclosed, lockable storage area for cargo.

Also excluded from the scope of the investigation are any products already covered by the scope of any extant antidumping and/or countervailing duty orders, including *Aluminum Extrusions from the People's Republic of China: Antidumping Duty Order*, 76 FR 30650 (May 26, 2011), and *Aluminum Extrusions from the People's Republic of China: Countervailing Duty Order*, 76 FR 30653 (May 26, 2011).

The products subject to the investigation are currently classifiable under subheading 8708.29.5160 of the Harmonized Tariff Schedule of the United States (HTSUS). Although the HTSUS subheading is provided for convenience and customs purposes, the written description of the scope of the investigation is dispositive.

Appendix II

List of Topics Discussed in the Preliminary Decision Memorandum

- I. Summary
- II. Background
- III. Injury Test
- IV. Diversification of China's Economy
- V. Analysis of China's Financial System
- VI. Use of Facts Available and Adverse Inferences
- VII. Subsidies Valuation Information
- VIII. Interest Rates and Benchmarks
- IX. Analysis of Programs
- X. Recommendation

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DEPARTMENT OF COMMERCE

International Trade Administration

[A–570–124]

Certain Vertical Shaft Engines Between 99cc and Up To 225cc, and Parts Thereof (Small Vertical Engines) From the People's Republic of China: Final Results of the Expedited First Sunset Review of the Antidumping Duty Order

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

SUMMARY: The U.S. Department of Commerce (Commerce) finds that revocation of the antidumping duty (AD) order on certain vertical shaft engines between 99cc and up to 225cc, and parts thereof (small vertical shaft engines) from the People's Republic of China (China) would be likely to lead to the continuation or recurrence of

⁹ See 19 CFR 351.309(d); see also *Administrative Protective Order, Service, and Other Procedures in Antidumping and Countervailing Duty Proceedings*, 88 FR 67069, 67077 (September 29, 2023) (*APO and Service Final Rule*).

¹⁰ See 19 CFR 351.309(c)(2) and (d)(2).

¹¹ We use the term “issue” here to describe an argument that Commerce would normally address in a comment of the Issues and Decision Memorandum.

¹² See *APO and Service Final Rule*.