sections 776(a) and (b) of the Act, *see* the Issues and Decision Memorandum.

Final Results of Review

We find the following net countervailable subsidy rates exist for the period January 1, 2023, through December 31, 2023:

Company	Subsidy Rate (percent *ad valorem*)
Borusan Birleşik Boru Fabrikalari Sanayi ve Ticaret A.Ş.[7]	0.80

Disclosure

Commerce intends to disclose the calculations and analyses performed in connection with these final results of review to interested parties within five days after the public announcement of the final results or, if there is not public announcement, within five days of the date of publication of this notice of final results in the **Federal Register**, in accordance with 19 CFR 351.224(b).

Assessment

Pursuant to 19 CFR 351.212(b)(2), Commerce has determined, and U.S. Customs and Border Protection (CBP) shall assess, countervailing duties on all appropriate entries covered by this review, for the above-listed companies at the applicable *ad valorem* rates. Commerce intends to issue assessment instructions to CBP no earlier than 35 days after publication of the final results of this review in the **Federal Register**. If a timely summons is filed at the U.S. Court of International Trade, the assessment instructions will direct CBP not to liquidate relevant entries until the time for parties to file a request for a statutory injunction has expired (*i.e.,* within 90 days of publication).

Cash Deposit Requirements

In accordance with section 751(a)(1) of the Act, Commerce also intends to instruct CBP to collect cash deposits of estimated countervailing duties in the amounts shown for the companies listed above for shipments of subject merchandise entered, or withdrawn from warehouse, for consumption on or after the date of publication of these final results of this administrative review. For all non-reviewed firms, we will instruct CBP to continue to collect cash deposits of estimated countervailing duties at the all-others rate or the most recent company-specific rate applicable to the company, as appropriate. These cash deposit requirements, when imposed, shall remain in effect until further notice.

[7] Commerce finds the following companies to be cross-owned with Borusan: BMB Holding A.Ş. and Borusan Holding.

Administrative Protective Order

This notice also serves as a final reminder to parties subject to an administrative protective order (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

Commerce is issuing these final results and publishing this notice in accordance with sections 751(a)(1) and 777(i)(1) of the Act and 19 CFR 351.221(b)(5).

Dated: July 30, 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

List of Topics Discussed in the Issues and Decision Memorandum

I. Summary
II. Background
III. Scope of the *Order*
IV. Subsidies Valuation
V. Analysis of Programs
VI. Discussion of the Issues
Comment 1: Whether Banking and Insurance Transaction Tax (BITT) Exemptions on Foreign Exchange Transactions Are Countervailable
Comment 2: Whether the BITT Exemption for Foreign Exchange Transactions or Export Loans Were Provided by a Government Authority and Benefit Was Thereby Conferred
Comment 3: Whether Commerce Should Find BITT—Tax Exemption for Export Loans and BITT—Tax Exemption on Insurance Premiums the Same and Non-Countervailable
Comment 4: Whether Commerce Made A Ministerial Error When Calculating the Benchmark Used in Its Hot-Rolled Steel for Less Than Adequate Remuneration Calculations
Comment 5: Whether Commerce Mistakenly Countervailed Foreign Exchange Transactions for Which Borusan Received No Financial Contribution or Benefit
Comment 6: Whether Commerce's Inflation Adjustments Are Unlawful and Should Be Removed from the CVD Rate Calculations
Comment 7: Whether Commerce's Investigation of Currency Manipulation is Unlawful
Comment 8: Whether Commerce's Liquidation Instructions Account for Borusan's Name Change That Took Place During the POR
VII. Recommendation

[FR Doc. 2026–16002 Filed 8–5–26; 8:45 am]

BILLING CODE 3510–DS–P

DEPARTMENT OF COMMERCE

International Trade Administration

[C–122–858]

Certain Softwood Lumber Products From Canada: Notice of Amended Final Results of Countervailing Duty Expedited Review; Notice of Reinstatement of Countervailing Duty Order

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

SUMMARY: On July 21, 2026, the U.S. Court of International Trade (CIT) issued its final judgment in *Committee Overseeing Action for Lumber International Trade Investigations or Negotiations, et al.* v. *United States, et al.,* Consol. Court No. 19–00122 (Slip Op. 26–77) (CIT 2026) sustaining the U.S. Department of Commerce's (Commerce) final results of remand redetermination (remand redetermination), concerning the countervailing duty (CVD) order on certain softwood lumber products (softwood lumber) from Canada. In particular, the CIT sustained Commerce's remand redetermination calculating a 1.05 percent *ad valorem* subsidy rate for Les Produits Forestiers D&G Ltée (D&G) and its cross-owned company Les Produits Forestiers Portbec Ltée (Portbec). Because D&G/Portbec's rate is now above *de minimis,* subject merchandise produced and exported by D&G/Portbec is included within the CVD order on softwood lumber from Canada.

DATES: Applicable August 6, 2026.

FOR FURTHER INFORMATION CONTACT: Kristen Johnson, AD/CVD Operations, Office III, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482–4793.

SUPPLEMENTARY INFORMATION:

Background

On January 3, 2018, Commerce published the CVD *Order* on softwood lumber from Canada.[1] On July 5, 2019,

[1] *See Certain Softwood Lumber Products from Canada: Amended Final Affirmative Countervailing* Continued

Commerce published its *Expedited Review Final* for the *Order* covering the period January 1, 2015, through December 31, 2015.[2] In the *Expedited Review Final,* Commerce calculated a *de minimis* subsidy rate of 0.21 percent *ad valorem* for D&G/Portbec.[3]

The Committee Overseeing Action for Lumber International Trade Investigations or Negotiations (the COALITION) appealed Commerce's *Expedited Review Final,* challenging Commerce's statutory authority to promulgate its expedited review regulations at 19 CFR 351.214(k) to determine individual subsidy rates for companies not individually examined in an investigation. On November 19, 2020, the CIT remanded Commerce's *Expedited Review Final* for reconsideration of the statutory basis upon which Commerce conducted the expedited review.[4] On February 22, 2021, Commerce issued its *First Remand Redetermination,*[5] in which Commerce found that it did not have the statutory authority to promulgate the CVD expedited review regulations at 19 CFR 351.214(k), and to conduct CVD expedited reviews. On August 18, 2021, the CIT affirmed Commerce's remand and vacated the expedited review regulation at 19 CFR 351.214(k), as well as the *Expedited Review Final.*[6] Accordingly, the CIT declined to consider the remaining challenges to the *Expedited Review Final* raised by several of the expedited review companies and the COALITION.

On April 25, 2023, the U.S. Court of Appeals for the Federal Circuit reversed the CIT's decision and held that Commerce has the statutory authority to adopt the CVD expedited review process, and remanded for further proceedings necessitated by its holding that such statutory authority exists.[7]

On April 24, 2024, the CIT sustained several of Commerce's determinations in the *Expedited Review Final,* but remanded certain issues to Commerce including its decision not to attribute subsidies to D&G/Portbec received by their unaffiliated lumber suppliers.[8] Accordingly, on September 10, 2024, Commerce issued its *Second Remand Redetermination* in which the subsidy rate for D&G/Portbec was recalculated by treating them as trading companies, pursuant to 19 CFR 351.525(c), with respect to their purchases of lumber from unaffiliated Canadian suppliers that was either further processed (or remanufactured) and sold to the United States, or resold without further processing to the United States.[9]

On January 21, 2025, the CIT sustained Commerce's determination to treat D&G/Portbec as trading companies, but remanded the revised subsidy rate calculation for D&G/Portbec.[10] Additionally, at this time, D&G/Portbec argued that Commerce should seek additional information from Portbec concerning its purchases of lumber from unaffiliated Canadian suppliers delivered in the United States.[11] On April 21, 2025, Commerce issued its *Third Remand Redetermination* disagreeing with D&G/Portbec that the subsidy calculation should not include lumber purchases Portbec made in the United States and that the record should be reopened to solicit the value of these purchases. With respect to the subsidy rate calculation for D&G/Portbec, Commerce reconsidered the calculation from the *Second Remand Redetermination* and found that the original calculation inappropriately weighted D&G/Portbec's purchases and sales. Therefore, Commerce applied an approach that considered each company's relative share of purchases of lumber from unaffiliated Canadian suppliers and each company's relative share of total sales to calculate the subsidy rate attributable to D&G and Portbec, under the trading company regulation, 19 CFR 351.525(c). Commerce, thus, calculated an overall subsidy rate of 1.75 percent *ad valorem,* which is above *de minimis,* for D&G/Portbec.[12]

In its December 18, 2025, order and opinion, the CIT remanded Commerce *Third Remand Redetermination* for it to reconsider the documentation that D&G/Portbec proffered with regard to the lumber which the companies claimed was purchased from importers after importation into the United States during 2015.[13]

On April 17, 2026, Commerce issued its *Fourth Remand Redetermination* in which it considered documentation provided by D&G/Portbec regarding lumber that was purchased from unaffiliated lumber suppliers in the United States after it was imported (*i.e.,* resales).[14] As a result, Commerce calculated a revised subsidy rate of 1.05 percent *ad valorem,* which is above *de minimis.* On July 21, 2026, the CIT issued its final judgment sustaining Commerce's *Expedited Review Final,* as amended by the second, third and fourth redeterminations on remand.[15]

Amended Final Results and Reinstatement to the Order

Because the court has issued a final judgment, Commerce is amending its *Expedited Review Final* with respect to the countervailable subsidy rate assigned to D&G/Portbec. As a result of the CIT's final judgment issued on July 21, 2026, D&G/Portbec's rate of 1.05 percent *ad valorem* is now above *de minimis,* and subject merchandise produced and exported by D&G/Portbec is included in the *Order,* effective on the date of publication of this notice.

Cash Deposit Requirements

Commerce will instruct U.S. Customs and Border Protection to collect cash

Duty Determination and Countervailing Duty Order, 83 FR 347 (January 3, 2018) (*Order*).

[2] *See Certain Softwood Lumber Products from Canada: Final Results of Countervailing Duty Expedited Review,* 84 FR 32121 (July 5, 2019) (*Expedited Review Final*), and accompanying Issues and Decision Memorandum.

[3] *Id.,* 84 FR at 32122. Commerce finds the following companies to be cross-owned with D&G/Portbec: Le Groupe Gesco-Star Ltée and Les Produits Forestiers Startrees Ltée. *Id.*

[4] *See Committee Overseeing Action for Lumber International Trade Investigations or Negotiations, et al.* v. *United States, et al.,* 483 F.Supp.3d 1253 (CIT 2020).

[5] *See Final Results of Redetermination Pursuant to Court Remand, Committee Overseeing Action for Lumber International Trade Investigations or Negotiations, et al.* v. *United States, et al.,* Court No. 19–00122, Slip Op. 20–167 (CIT 2020), dated February 22, 2021 (*First Remand Redetermination*). Commerce's final remand redeterminations are available at *https://access.trade.gov/FinalRemandRedetermination.*

[6] *See Committee Overseeing Action for Lumber International Trade Investigations or Negotiations* v. *United States,* 535 F.Supp.3d 1336 (CIT 2021).

[7] *See Committee Overseeing Action for Lumber International Trade Investigations or Negotiations* v. *United States,*

66 F.4th 968 (Fed. Cir. 2023).

[8] *See Committee Overseeing Action for Lumber International Trade Investigations or Negotiations* v. *United States,* Consol. Court No. 19–00122, Slip Op. 24–50 (CIT April 22, 2024).

[9] *See Final Results of Redetermination Pursuant to Court Remand, Committee Overseeing Action for Lumber International Trade Investigations or Negotiations* v. *United States,* Consol. Court No. 19–00122, Slip Op. 24–50 (CIT 2024), dated September 10, 2024 (*Second Remand Redetermination*).

[10] *See Committee Overseeing Action for Lumber International Trade Investigations or Negotiations* v. *United States,* Consol. Court No. 19–00122, Slip Op. 25–8 (CIT January 21, 2025).

[11] *See Final Results of Redetermination Pursuant to Court Remand, Committee Overseeing Action for Lumber International Trade Investigations or Negotiations* v. *United States,* Consol. Court No. 19–00122, Slip Op. 25–8 (CIT 2025), dated April 21, 2025 (*Third Remand Redetermination*) at 5.

[12] *Id.* at 14–15.

[13] *See Committee Overseeing Action for Lumber International Trade Investigations or Negotiations, et al.* v. *United States, et al.,* Consol. Court No. 19–00122 (Slip Op. 25–158) (CIT 2025).

[14] *See Final Results of Redetermination Pursuant to Court Remand, Committee Overseeing Action for Lumber International Trade Investigations or Negotiations* v. *United States,* Consol. Court No. 19–00122, Slip Op. 25–158 (CIT 2025), dated April 17, 2026 (*Fourth Remand Redetermination*).

[15] *See Committee Overseeing Action for Lumber International Trade Investigations or Negotiations, et al.* v. *United States, et al.,* Consol. Court No. 19–00122 (Slip Op. 26–77) (CIT 2026).

deposits of estimated countervailing duties for D&G/Portbec, at the rate shown above, on shipments of subject merchandise entered, or withdrawn from warehouse, for consumption on or after the date of publication of the amended final results of this expedited review. These cash deposit requirements, when imposed, shall remain in effect until further notice.

Notification to Interested Parties

This notice is issued and published in accordance with section 777(i)(1) of the Tariff Act of 1930, as amended.

Dated: July 30, 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.

[FR Doc. 2026–16003 Filed 8–5–26; 8:45 am]

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DEPARTMENT OF COMMERCE

International Trade Administration

[A–520–804]

Certain Steel Nails From the United Arab Emirates: Preliminary Results and Partial Rescission of Antidumping Duty Administrative Review; 2024–2025

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

SUMMARY: The U.S. Department of Commerce (Commerce) preliminarily finds that sales of certain steel nails (steel nails) from the United Arab Emirates (UAE) were made at less than normal value (NV). The period of review (POR) is May 1, 2024, through April 30, 2025.

Additionally, Commerce is rescinding this administrative review, in part, with respect to 18 companies that had no entries of the subject merchandise during the POR. We invite interested parties to comment on these preliminary results.

DATES: Applicable August 6, 2026.

FOR FURTHER INFORMATION CONTACT: Olivia Woolverton or Connor Field, 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) 482–7452 or (202) 482–3997, respectively.

SUPPLEMENTARY INFORMATION:

Background

On May 10, 2012, Commerce published the antidumping duty (AD) order on steel nails from the UAE.[1] On June 5, 2025, Commerce initiated an administrative review of the *Order,* in accordance with section 751(a) of the Tariff Act of 1930, as amended (the Act), with respect to 20 producers/exporters of the subject merchandise.[2] Commerce selected one mandatory respondent for individual examination, Rich Well Steel Industries LLC (Rich Well).[3]

Due to the lapse in appropriations and Federal Government shutdown, on November 14, 2025, Commerce tolled all deadlines in administrative proceedings by 47 days.[4] Additionally, due to a backlog of documents that were electronically filed via Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS) during the Federal Government shutdown, on November 24, 2025, Commerce tolled all deadlines in administrative proceedings by an additional 21 days.[5] On March 11, 2026, Commerce extended the deadline for the preliminary results of this review to July 31, 2026.[6]

For a complete description of the events following the initiation of this administrative review, *see* the Preliminary Decision Memorandum.[7] A list of the topics discussed in the Preliminary Decision Memorandum is attached as an appendix to this notice. The Preliminary Decision Memorandum is a public document and is on file electronically via ACCESS, which is available to registered users at *https://access.trade.gov*. In addition, a complete version of the Preliminary Decision Memorandum can be accessed directly at *https://access.trade.gov/frnotices*.

[1] *See Certain Steel Nails from the United Arab Emirates: Amended Final Determination of Sales at Less Than Fair Value and Antidumping Duty Order*, 77 FR 27421 (May 10, 2012) (*Order*).

[2] *See Initiation of Antidumping and Countervailing Duty Administrative Reviews,* 90 FR 26967, 26976–77 (June 25, 2025) (*Initiation Notice*).

[3] *See* Memorandum, ''Respondent Selection,'' dated August 8, 2025.

[4] *See* Memorandum, ''Deadlines Affected by the Shutdown of the Federal Government,'' dated November 14, 2025.

[5] *See* Memorandum, ''Tolling of all Case Deadlines,'' dated November 24, 2025.

[6] *See* Memorandum, ''Extension of Deadline for Preliminary Results of Antidumping Duty Administrative Review,'' dated March 11, 2026.

[7] *See* Memorandum, ''Decision Memorandum for the Preliminary Results of the Administrative Review of the Antidumping Duty Order on Certain Steel Nails from the United Arab Emirates; 2024–2025,'' dated concurrently with, and hereby adopted by, this notice (Preliminary Decision Memorandum).

Scope of the Order

The products covered by the *Order* are steel nails from the UAE. For a complete description of the scope of the *Order, see* the Preliminary Decision Memorandum.

Rescission of Administrative Review, In Part

Pursuant to 19 CFR 351.213(d)(3), it is Commerce's practice to rescind an administrative review of an antidumping duty order where it concludes that there were no suspended entries of subject merchandise during the POR.[8] Normally, upon completion of an administrative review, the suspended entries are liquidated at the antidumping duty assessment rate for the review period.[9] Therefore, for an administrative review to be conducted, there must be a reviewable, suspended entry that Commerce can instruct U.S. Customs and Border Protection (CBP) to liquidate at the assessment rate calculated for the POR.[10] Commerce notified all interested parties of its intent to rescind the instant review regarding the companies listed in Appendix II because there were no reviewable, suspended entries of subject merchandise from these companies during the POR, and we invited interested parties to comment.[11] No party commented on this memorandum. In the absence of any suspended entries of subject merchandise from these companies during the POR, we are rescinding this administrative review for the companies listed in Appendix II, in accordance with 19 CFR 351.213(d)(3).

[8] *See, e.g., Certain Carbon and Alloy Steel Cut-to Length Plate from the Federal Republic of Germany: Recission of Antidumping Administrative Review; 2020–2021,* 88 FR 4154 (January 24, 2023).

[9] *See* 19 CFR 351.212(b)(1).

[10] *See, e.g., Shanghai Sunbeauty Trading Co.* v. *United States,* 380 F.Supp.3d 1328, 1337 (CIT 2019), at 12 (referring to section 751(a) of the Act, the U.S. Court of International Trade held that ''{w}hile the statute does not explicitly require that an entry be suspended as a prerequisite for establishing entitlement to a review, it does explicitly state the determined rate will be used as the liquidation rate for the reviewed entries. This result can only obtain if the liquidation of entries has been suspended''; *see also Certain Frozen Fish Fillets from the Socialist Republic of Vietnam: Final Results of Antidumping Duty Administrative Review and Final Determination of No Shipments; 2018–2019,* 86 FR 36102, and accompanying Issues and Decision Memorandum at Comment 4; and *Solid Fertilizer Grade Ammonium Nitrate from the Russian Federation: Notice of Rescission of Antidumping Duty Administrative Review,* 77 FR 65532 (October 29, 2012) (noting that ''for an administrative review to be conducted, there must be a reviewable, suspended entry to be liquidated at the newly calculated assessment rate'').

[11] *See* Memorandum, ''Notice of Intent to Rescind Review, In Part,'' dated February 26, 2026.