

Docket No.	Applicant	Instrument
26-079	U.S. Department of Health and Human Services, National Institute of Health.	Nuclear Magnetic Resonance Spectroscopy Cryoprobe and Cryoplatfrom.
26-080	UChicago Argonne LLC	Microscope.
26-081	Lawrence Berkeley National Laboratory	Booster to Accumulator (BTA) Septa Magnet System.
26-085	UChicago Argonne LLC	Pre-figured Mirror Mount System.
26-086	UChicago Argonne LLC	Photoreactor and Accessories.
26-095	Lawrence Berkeley National Laboratory	Dilution Refrigeration System.
26-099	Lawrence Berkeley National Laboratory	X-Ray Diffractometer.
26-100	Lawrence Berkeley National Laboratory	Ultra Low Vibration Cryo-Cooler.
26-102	Lawrence Berkeley National Laboratory	SR BE&C Vacuum Chambers.
26-105	Pacific Northwest National Laboratory	Nu Sapphire.
26-109	UChicago Argonne LLC	CVD Diamond Windows.
26-136	UChicago Argonne LLC	RF Power Amplifier.
26-137	Iowa State University of Science and Technology dba Ames National Laboratory of the U.S. Department of Energy.	Gyrotron and DNP Probe.
26-139	UChicago Argonne LLC	Electron Bean Evaporator.

Dated: September 11, 2026.

Lana Nigro,

Acting Director, Subsidies Enforcement, Enforcement and Compliance.

[FR Doc. 2026-18935 Filed 9-15-26; 8:45 am]

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DEPARTMENT OF COMMERCE

International Trade Administration

[C-533-943]

Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled Into Modules, From India: Final Affirmative Countervailing Duty Determination and the Final Affirmative Critical Circumstances Determination, in Part

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 crystalline silicon photovoltaic cells, whether or not assembled into modules (solar cells) from India. The period of investigation is April 1, 2024, through March 31, 2025.

DATES: Applicable September 16, 2026.

FOR FURTHER INFORMATION CONTACT: Jinny Ahn or Amber Hodak, AD/CVD Operations, Office VI, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482-0339 or (202) 482-8034, respectively.

SUPPLEMENTARY INFORMATION:

Background

On February 26, 2026, Commerce published the *Preliminary Determination* and invited interested

parties to comment.¹ 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 deadline for this countervailing duty (CVD) final determination with the deadline for the final determination in the companion less-than-fair-value investigation of solar cells from India.²

For a complete description of the events that occurred since the *Preliminary Determination*, as well as a full discussion of the issues raised by parties for this final determination, see the Issues and Decision Memorandum.³ 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 solar cells from India. For a complete description of the scope of this investigation, see Appendix I.

¹ See *Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled Into Modules, from India: Preliminary Affirmative Countervailing Duty Determination, Preliminary Affirmative Critical Circumstances Determination, in Part, and Alignment of Final Determination with Final Antidumping Duty Determination*, 91 FR 9555 (February 26, 2026) (*Preliminary Determination*), and accompanying Preliminary Decision Memorandum.

² See *Preliminary Determination*, 91 FR 9555 (February 26, 2026).

³ See Memorandum, "Issues and Decision Memorandum for the Final Affirmative Determination in the Countervailing Duty Investigation of Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled Into Modules from India," dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

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.⁴ 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.⁵ In the Final Scope Memorandum, Commerce determined that it is not modifying the scope language as it appeared in the *Initiation Notice*.⁶ See Appendix I.

Final Affirmative Determination of Critical Circumstances, in Part

In the *Preliminary Determination*, in accordance with section 703(e)(1) of the Act, Commerce found that critical circumstances exist with respect to imports of solar cells from India for Mundra Solar Energy and Mundra Solar PV, but do not exist with respect to all other producers and/or exporters not individually examined. In this final

⁴ See Memorandum, "Less-Than-Fair-Value Investigations of Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules from the Republic of India, the Republic of Indonesia, and the Lao People's Democratic Republic: Scope Comments Decision Memorandum for the Preliminary Determinations," dated April 21, 2026 (Preliminary Scope Memorandum).

⁵ See Memorandum, "Less-Than-Fair-Value Investigations of Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules from the Republic of India, the Republic of Indonesia, and the Lao People's Democratic Republic: Scope Comments Decision Memorandum for the Final Determinations," dated concurrently with this notice (Final Scope Memorandum).

⁶ See *Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled Into Modules, From India, Indonesia, and the Lao People's Democratic Republic: Initiation of Countervailing Duty Investigations*, 90 FR 38745 (August 12, 2025) (*Initiation Notice*).

determination, Commerce continues to find that critical circumstances exist for Mundra Solar Energy and Mundra Solar PV, and that critical circumstances do not exist for all other producers and/or exporters of solar cells from India, pursuant to section 705(a)(2) of the Act and 19 CFR 351.206. For a discussion of Commerce's critical circumstances analysis, *see* the Issues and Decision Memorandum.

Verification

Because the mandatory respondents, Mundra Solar Energy Ltd. (Mundra Solar Energy) and Mundra Solar PV Limited (Mundra Solar PV), did not participate in this investigation, Commerce did not conduct verification.

Analysis of Subsidy Programs and Comments Received

The subsidy programs under investigation, and the issues raised in the case and rebuttal briefs that were submitted by parties in this investigation, are discussed in the Issues and Decision Memorandum. For a list of the issues raised by parties, and to which we responded 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.⁷ For a full description of the methodology underlying our final determination, *see* the Issues and Decision Memorandum. In making this final determination, Commerce relied on facts otherwise available, including with an adverse inference (AFA), pursuant to sections 776(a) and (b) of the Act. For a full discussion of our application of AFA, *see* "Use of Facts Otherwise Available and Application of Adverse Inferences" section in the Issues and Decision Memorandum.

Changes Since the Preliminary Determination

Based on our review of comments received from parties, for this final determination, we made certain changes to the selection of the rates for Mundra Solar Energy and Mundra Solar PV and all other producers/exporters. For a

discussion of these changes, *see* the Issues and Decision Memorandum.

All-Others Rate

Sections 703(d) and 705(c)(5)(A) of the Act provide that 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.

Pursuant to section 705(c)(5)(A)(ii) of the Act, if the individual estimated countervailable subsidy rates established for all exporters and producers individually examined are zero, *de minimis*, or determined entirely under section 776 of the Act, Commerce may use any reasonable method to establish the estimated subsidy rate for all other producers and/or exporters.

In this investigation, Commerce has determined the subsidy rate for the individually examined respondents under section 776 of the Act. This is the only rate available in this proceeding for deriving the all-others rate. Consequently, as a reasonable method, pursuant to sections 703(d) and 705(c)(5)(A)(ii) of the Act, Commerce established the all-others rate by applying the countervailable subsidy rate assigned to Mundra Solar Energy and Mundra Solar PV, the mandatory respondents in this investigation, as determined under section 776 of the Act.⁸ For a full description of the methodology underlying Commerce's analysis, *see* the Issues and Decision Memorandum.

Final Determination

Commerce determines that the following estimated countervailable subsidy rates exist for the period, April 1, 2024, through March 31, 2025:

Company	Subsidy rate (percent <i>ad valorem</i>)
Mundra Solar Energy Limited	* 126.09
Mundra Solar PV Limited	* 126.09
All-Others	126.09

* Rate based on facts available with adverse inferences.

⁸ *See, e.g., Melamine from Germany: Final Affirmative Countervailing Duty Determination*, 89 FR 97586 (December 9, 2024); *see also Overhead Door Counterbalance Torsion Springs from the People's Republic of China: Final Affirmative Countervailing Duty Determination and Final Affirmative Critical Circumstances Determination in Part*, 90 FR 39374 (August 15, 2025).

Disclosure

Commerce normally discloses the calculations and analysis performed to interested parties in this final determination within five days of any public announcement or, if there is no public announcement, within five days of the date of publication of the notice of final determination in the **Federal Register**, in accordance with 19 CFR 351.224(b). However, because Commerce applied AFA to the mandatory respondents, in accordance with section 776 of the Act, there are no calculations to disclose for this final determination.

Continuation of 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 produced and/or exported by all other producers and/or exporters that were entered, or withdrawn from warehouse, for consumption on or after February 26, 2026, the date of the publication of the *Preliminary Determination* in the **Federal Register**.⁹ Additionally, in accordance with section 703(e)(2)(A) of the Act, because we preliminarily determined that critical circumstances existed, we instructed CBP to suspend liquidation of entries of subject merchandise produced and/or exported by Mundra Solar Energy and Mundra Solar PV that were entered, or withdrawn from warehouse for consumption on or after November 28, 2025, which is 90 days before date of the publication of the *Preliminary Determination* in the **Federal Register**.¹⁰ 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 June 26, 2026, the first day provisional measures were no longer in effect, but to continue the suspension of liquidation of all entries of subject merchandise on or before June 25, 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,

⁹ *See Preliminary Determination*, 91 FR 9557.

¹⁰ *Id.*

⁷ *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.

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.

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/or exporters of solar cells from India. Because the 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 solar cells from India. In addition, we are making available to the ITC all non-privileged and non-proprietary information related to this investigation. We will allow the ITC access to all privileged and business proprietary information in our files, provided the ITC confirms that it will not disclose such information, either publicly or under an administrative protective order (APO), without the written consent of the Assistant Secretary for Enforcement and Compliance.

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 "Continuation of Suspension of Liquidation" section.

Administrative Protective Order

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

Notification to Interested Parties

This determination is issued and published pursuant to sections 705(d) and 777(i)(1) of the Act, and 19 CFR 351.205(c).

Dated: September 10, 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 crystalline silicon photovoltaic cells, and modules, laminates, and panels, consisting of crystalline silicon photovoltaic cells, whether or not partially or fully assembled into other products, including, but not limited to, modules, laminates, panels and building integrated materials.

This investigation covers crystalline silicon photovoltaic cells of thickness equal to or greater than 20 micrometers, having a p/n junction formed by any means, whether or not the cell has undergone other processing, including, but not limited to, cleaning, etching, coating, and/or addition of materials (including, but not limited to, metallization and conductor patterns) to collect and forward the electricity that is generated by the cell.

Merchandise under consideration may be described at the time of importation as parts for final finished products that are assembled after importation, including, but not limited to, modules, laminates, panels, building-integrated modules, building integrated panels, or other finished goods kits. Such parts that otherwise meet the definition of merchandise under consideration are included in the scope of the investigation.

Excluded from the scope of the investigation are thin film photovoltaic products produced from amorphous silicon (a-Si), cadmium telluride (CdTe), or copper indium gallium selenide (CIGS).

Also excluded from the scope of the investigation are crystalline silicon photovoltaic cells, not exceeding 10,000 mm² in surface area, that are permanently integrated into a consumer good whose function is other than power generation and that consumes the electricity generated by the integrated crystalline silicon photovoltaic cell. Where more than one cell is permanently integrated into a consumer good, the surface area for purposes of this exclusion shall be the total combined surface area of all cells that are integrated into the consumer good.

Additionally, excluded from the scope of the investigation are panels with surface area from 3,450 mm² to 33,782 mm² with one black wire and one red wire (each of type 22 AWG or 24 AWG not more than 206 mm in length when measured from panel extrusion), and not exceeding 2.9 volts, 1.1 amps, and 3.19 watts. For the purposes of this exclusion, no panel shall contain an internal battery or external computer peripheral ports.

Also excluded from the scope of the investigation are:

(1) Off grid CSPV panels in rigid form with a glass cover, with the following characteristics: (A) a total power output of 100 watts or less per panel; (B) a maximum surface area of 8,000 cm² per panel; (C) do not include a built-in inverter; (D) must include a permanently connected wire that terminates in either an 8 mm male barrel connector, or a two-port rectangular connector with two pins in square housings of different colors; (E) must include visible parallel grid collector metallic wire lines every 1–4 millimeters across each solar cell; and (F) must be in individual retail packaging (for purposes of this provision, retail packaging typically includes graphics, the product name, its description and/or features, and foam for transport); and

(2) Off grid CSPV panels without a glass cover, with the following characteristics: (A) a total power output of 100 watts or less per panel; (B) a maximum surface area of 8,000 cm² per panel; (C) do not include a built-in inverter; (D) must include visible parallel grid collector metallic wire lines every 1–4 millimeters across each solar cell; and (E) each panel is (1) permanently integrated into a consumer good; (2) encased in a laminated material without stitching, or (3) has all of the following characteristics: (i) the panel is encased in sewn fabric with visible stitching, (ii) includes a mesh zippered storage pocket, and (iii) includes a permanently attached wire that terminates in a female USB–A connector.

In addition, the following CSPV panels are excluded from the scope of the investigation: off-grid CSPV panels in rigid form with a glass cover, with each of the following physical characteristics, whether or not assembled into a fully completed off-grid hydropanel whose function is conversion of water vapor into liquid water: (A) a total power output of no more than 80 watts per panel; (B) a surface area of less than 5,000 square centimeters (cm²) per panel; (C) do not include a built-in inverter; (D) do not have a frame around the edges of the panel; (E) include a clear glass back panel; and (F) must include a permanently connected wire that terminates in a twoport rectangular connector.

Additionally excluded from the scope of this investigation are off-grid small portable crystalline silicon photovoltaic panels, with or without a glass cover, with the following characteristics: (1) a total power output of 200 watts or less per panel; (2) a maximum surface area of 16,000 cm² per panel; (3) no built-in inverter; (4) an integrated handle or a handle attached to the package for ease of carry; (5) one or more integrated kickstands for easy installation or angle adjustment; and (6) a wire of not less than 3 meters either permanently connected or attached to the package that terminates in an 8 mm diameter male barrel connector.

Also excluded from the scope of this investigation are off-grid crystalline silicon photovoltaic panels in rigid form with a glass cover, with each of the following physical characteristics, whether or not assembled into a fully completed off-grid hydropanel whose function is conversion of water vapor

into liquid water: (A) a total power output of no more than 180 watts per panel at 155 degrees Celsius; (B) a surface area of less than 16,000 square centimeters (cm²) per panel; (C) include a keep-out area of approximately 1,200 cm² around the edges of the panel that does not contain solar cells; (D) do not include a built-in inverter; (E) do not have a frame around the edges of the panel; (F) include a clear glass back panel; (G) must include a permanently connected wire that terminates in a two-port rounded rectangular, sealed connector; (H) include a thermistor installed into the permanently connected wire before the twoport connector; and (I) include exposed positive and negative terminals at opposite ends of the panel, not enclosed in a junction box.

Further excluded from the scope of the investigation are:

(1) Off grid rigid CSPV panels with a glass cover, with the following characteristics: (A) a total power output of 200 watts or less per panel, (B) a maximum surface area of 10,500 cm² per panel, (C) do not include a built-in inverter, (D) must include a permanently connected wire that terminates in waterproof connector with a cylindrical positive electrode and a rectangular negative electrode with the positive and negative electrodes having an interlocking structure, (E) must include visible parallel grid collector metallic wire lines every 1–4 millimeters across each solar cell, and (F) must be in individual retail packaging (for purposes of this provision, retail packaging typically includes graphics, the product name, its description and/or features); and

(2) Off-grid small portable crystalline silicon photovoltaic panels, with or without a glass cover, with the following characteristics: (A) a total power output of 200 watts or less per panel, (B) a maximum surface area of 16,000 cm² per panel, (C) no built-in inverter, (D) an integrated handle or a handle attached to the package for ease of carry, (E) one or more integrated kickstands for easy installation or angle adjustment, and (F) a wire either permanently connected or attached to the package terminates in waterproof connector with a cylindrical positive electrode and a rectangular negative electrode with the positive and negative electrodes having an interlocking structure.

Also excluded from the scope of the investigation are:

(1) Off grid rigid CSPV panels with a glass cover, with the following characteristics: (A) a total power output of 200 watts or less per panel, (B) a maximum surface area of 10,500 cm² per panel, (C) do not include a built-in inverter, (D) must include a permanently connected wire that terminates in waterproof connector with a cylindrical positive electrode and a rectangular negative electrode with the positive and negative electrodes having an interlocking structure, (E) must include visible parallel grid collector metallic wire lines every 1–4 millimeters across each solar cell, and (F) must be in individual retail packaging (for purposes of this provision, retail packaging typically includes graphics, the product name, its description and/or features); and

(2) Small off-grid panels with glass cover, with the following characteristics: (A) surface

area from 3,450 mm² to 33,782 mm², (B) with one black wire and one red wire (each of type 22AWG or 28 AWG not more than 350 mm in length when measured from panel extrusion), (C) not exceeding 10 volts, (D) not exceeding 1.1 amps, (E) not exceeding 6 watts, and (F) for the purposes of this exclusion, no panel shall contain an internal battery or external computer peripheral ports.

Additionally excluded from the scope of the investigation are:

(1) Off grid rigid CSPV panels with a glass cover, with the following characteristics: (A) a total power output of 175 watts or less per panel, (B) a maximum surface area of 9,000 cm² per panel, (C) do not include a built-in inverter, (D) must include a permanently connected wire that terminates in waterproof connector with a cylindrical positive electrode and a rectangular negative electrode with the positive and negative electrodes having an interlocking structure; (E) must include visible parallel grid collector metallic wire lines every 1–4 millimeters across each solar cell, and (F) must be in individual retail packaging (for purposes of this provision, retail packaging typically includes graphics, the product name, its description and/or features); and

(2) Off grid CSPV panels without a glass cover, with the following characteristics: (A) a total power output of 220 watts or less per panel, (B) a maximum surface area of 16,000 cm² per panel, (C) do not include a built-in inverter, (D) must include visible parallel grid collector metallic wire lines every 1–4 millimeters across each solar cell, and (E) each panel is encased in a laminated material without stitching.

Also excluded from the scope of this investigation are off-grid CSPV panels in rigid form, with or without a glass cover, permanently attached to an aluminum extrusion that is an integral component of an automation device that controls natural light, whether or not assembled into a fully completed automation device that controls natural light, with the following characteristics:

(1) a total power output of 20 watts or less per panel;

(2) a maximum surface area of 1,000 cm² per panel;

(3) does not include a built-in inverter for powering third party devices.

Modules, laminates, and panels produced in a third-country from cells produced in a subject country are covered by the investigation; however, modules, laminates, and panels produced in a subject country from cells produced in a third-country are not covered by the investigation.

Also excluded from the scope of this investigation are all products covered by the scope of the antidumping and countervailing duty orders on *Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules, from the People's Republic of China: Amended Final Determination of Sales at Less Than Fair Value, and Antidumping Order*, 77 FR 73018 (December 7, 2012); and *Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules, from the People's Republic of China: Countervailing Duty Order*, 77 FR 73017 (December 7, 2012).

Also excluded from the scope of this investigation are all products covered by the scope of the antidumping and countervailing duty orders on *Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules from the Socialist Republic of Vietnam: Amended Final Antidumping Duty Determination; Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules from Cambodia, Malaysia, Thailand, and the Socialist Republic of Vietnam: Antidumping duty Orders*, 90 FR 26786 (June 24, 2025); *Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules from the Socialist Republic of Vietnam: Amended Final Antidumping Duty Determination; Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules from Cambodia, Malaysia, Thailand, and the Socialist Republic of Vietnam: Antidumping Duty Orders; Correction*, 90 FR 29843 (July 7, 2025); and *Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules, from Malaysia and Thailand: Amended Final Countervailing Duty Determinations; Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules, from Cambodia, Malaysia, Thailand, and the Socialist Republic of Vietnam: Countervailing Duty Orders*, 90 FR 26791 (June 24, 2025).

Merchandise covered by the investigation is currently classified in the Harmonized Tariff System of the United States (HTSUS) under subheadings 8541.42.0010 and 8541.43.0010. Imports of the subject merchandise may enter under HTSUS subheadings 8501.71.0000, 8501.72.1000, 8501.72.2000, 8501.72.3000, 8501.72.9000, 8501.80.1000, 8501.80.2000, 8501.80.3000, 8501.80.9000, 8507.20.8010, 8507.20.8031, 8507.20.8041, 8507.20.8061, and 8507.20.8091. These HTSUS subheadings are 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 Issues and Decision Memorandum

I. Summary

II. Background

III. Final Affirmative Determination of Critical Circumstances, In Part

IV. Use of Facts Otherwise Available and Application of Adverse Inferences

V. Analysis of Programs

VI. Discussion of the Issues

Comment 1: Whether Commerce has the Legal Authority under the World Trade Organization Rules and U.S. Law to Investigate Transnational Subsidies

Comment 2: Whether Commerce's Decision to Countervail the Cross-Border Provisions of Chinese Polysilicon, Silicon Wafer, Silver Paste, Solar Glass, Aluminum Solar Frames, and Junction Boxes for Less Than Adequate Remuneration is Based on Substantial Evidence and in Accordance with Law

Comment 3: Whether Commerce Incorrectly Applied Adverse Facts Available (AFA) in Determining

Mandatory Respondents Received
Benefits Under Various Programs
Comment 4: Whether Commerce Should
Revise Certain AFA Rates in the Final
Determination
VII. Recommendation
[FR Doc. 2026–18947 Filed 9–15–26; 8:45 am]
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DEPARTMENT OF COMMERCE

International Trade Administration

[C–560–847]

Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled Into Modules From Indonesia: Final Affirmative Countervailing Duty Determination and Final Affirmative Determination of Critical Circumstances, in Part

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 crystalline silicon photovoltaic cells, whether or not assembled into modules (solar cells) from Indonesia during the period of investigation (POI), January 1, 2024, through December 31, 2024.

DATES: Applicable September 16, 2026.

FOR FURTHER INFORMATION CONTACT: Ted Pearson and Gemma Larsen, 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) 482–2631 and (202) 482–8125, respectively.

SUPPLEMENTARY INFORMATION:

Background

On February 26, 2026, Commerce published the *Preliminary Determination* and invited interested parties to comment.¹ 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 deadline for the final determination in this countervailing duty (CVD) investigation with the deadline for the final determination in the companion

less-than-fair-value (LTFV) investigation of solar cells from Indonesia.²

For a complete description of the events that followed the *Preliminary Determination*, as well as a full discussion of the issues raised by parties for this final determination, *see* the Issues and Decision Memorandum.³ 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). ACCESS 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 solar cells 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.⁴ 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.⁵ In the Final Scope Memorandum, Commerce

² *See Preliminary Determination*, 91 FR 9564; *see also Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled Into Modules, From Indonesia: Postponement of Final Determination of Sales at Less Than Fair Value and Extension of Provisional Measures*, 91 FR 27014 (May 13, 2026).

³ *See* Memorandum, “Issues and Decision Memorandum for the Final Affirmative Determination in the Countervailing Duty Investigation of Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules, from Indonesia,” dated concurrently with and hereby adopted by, this notice (Issues and Decision Memorandum).

⁴ *See* Memorandum, “Less-Than-Fair-Value Investigations of Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules from the Republic of India, the Republic of Indonesia, and the Lao People's Democratic Republic: Scope Comments Decision Memorandum for the Preliminary Determinations,” dated April 21, 2026 (Preliminary Scope Memorandum).

⁵ *See* Memorandum, “Less-Than-Fair-Value Investigations of Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules from the Republic of India, the Republic of Indonesia, and the Lao People's Democratic Republic: Scope Comments Decision Memorandum for the Final Determinations,” dated concurrently with this notice (Final Scope Memorandum).

determined that it is not modifying the scope language as it appeared in the *Initiation Notice*.⁶ *See* Appendix I.

Verification

Commerce conducted verification of the information relied upon in making its final determination in this investigation, in accordance with section 782(i) of the Act. Specifically, we conducted on-site verifications of the subsidy information reported by PT Blue Sky Solar Indonesia (Blue Sky), PT REC Solar Energy Indonesia (REC Solar), and the Government of Indonesia (GOI) in April and May of 2026, using standard verification procedures, including an examination of relevant sales and accounting records, and original source documents provided at verification.⁷

Analysis of Subsidy Programs and Comments Received

The subsidy programs under investigation, and the issues raised in the case and rebuttal briefs that were submitted by parties in this investigation, are discussed in the Issues and Decision Memorandum. For a list of the issues raised by parties, and to which we responded in the Issues and Decision Memorandum, *see* Appendix II.

Methodology

Commerce conducted this investigation in accordance with section 701 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.⁸ 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 available, including adverse facts available (AFA), pursuant to sections 776(a) and (b) of the Act. For a full

⁶ *See Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled Into Modules, From India, Indonesia, and the Lao People's Democratic Republic: Initiation of Countervailing Duty Investigations*, 90 FR 38745 (August 12, 2025) (*Initiation Notice*).

⁷ *See* Memorandum, “Verification of the Questionnaire Responses of the Government of Indonesia,” dated May 26, 2026; *see also* Memorandum, “Verification of the Questionnaire Responses of PT Blue Sky Solar Indonesia,” dated May 26, 2026; and Memorandum, “Verification of the Questionnaire Responses of PT REC Solar Energy Indonesia,” dated May 26, 2026.

⁸ *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.

¹ *See Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled Into Modules, From Indonesia: Preliminary Affirmative Countervailing Duty Determination, Preliminary Affirmative Critical Circumstances Determination, In Part, and Alignment of Final Determination With Antidumping Duty Determination*, 91 FR 9564 (February 26, 2026) (*Preliminary Determination*), and accompanying Preliminary Determination Memorandum.