

cellulose percentage of 90 percent by weight or higher on an oven dry basis, as calculated by: α cellulose percentage = $(100 - S10) + 0.5 * (S10 - S18)$ where S10 and S18 values are determined by International Organization for Standardization (ISO) 692:1982, and having a brightness level of 90 percent or higher, as measured by ISO 2470–1:2016. High purity dissolving pulp may be derived from any virgin or recycled cellulose fiber source (including, but not limited to, those sourced from hardwoods, softwoods, woody crops, agricultural crops/byproducts/residue, and agricultural/industrial/other waste). High purity dissolving pulp may be produced from a chemical pulping process including without limitation a kraft (sulfate) pulping and/or sulfite pulping process.

High purity dissolving pulp can be shipped in any form, including, but not limited to, a liquid slurry or in any dried form such as flakes, powder, granules, pellets, shreds, rolls and sheets.

The scope includes merchandise matching the above description that has been finished, packaged, or otherwise processed in a third country, including but not limited to processes such as commingling, blending, diluting, repackaging, or any other process that would not otherwise remove the merchandise from the scope of the investigation if performed in the subject country. The scope also includes high purity dissolving pulp that is commingled or blended with high purity dissolving pulp from sources not subject to this investigation. Only the subject component of such commingled or blended products is covered by the scope of this investigation.

Excluded from the scope is high purity dissolving pulp with an intrinsic viscosity under 455 milliliters per gram (mL/g), as measured by ISO 5351:2010.

Also excluded from the scope is cotton linters pulp that consists of at least 90 percent by weight, on an oven-dried basis, of cotton linters fibers.

High purity dissolving pulp products are classified under subheadings 4702.00.0020 and 4702.00.0040 of the Harmonized Tariff Schedule of the United States (HTSUS). High purity dissolving pulp products may also enter under subheadings 4706.30.0000 or 4706.92.0100. Reference to the HTSUS classifications is provided for convenience and customs purposes, and 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 To Continue To Apply Partial Adverse Facts Available (AFA) to Bracell's Packing Expenses
- Comment 2: Whether To Deduct International Economic Emergency Powers Act (IEEPA) Tariffs From U.S. Price

Comment 3: Whether To Revise the Calculation of Inventory Carrying Costs Incurred in the United States

Comment 4: Whether Commerce Should Treat Certain Indirect Selling Expenses as Direct Selling Expenses

Comment 5: Whether To Continue To Allocate Certain Costs to the Merchandise Under Consideration

Comment 6: Whether To Incorporate All Minor Corrections From the Sales and Cost Verifications in the Calculations for the Final Determination

V. Recommendation

[FR Doc. 2026–21139 Filed 10–15–26; 8:45 am]

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DEPARTMENT OF COMMERCE

International Trade Administration

[C–351–867]

High Purity Dissolving Pulp From Brazil: Final Affirmative Countervailing Duty Determination

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

SUMMARY: The U.S. Department of Commerce (Commerce) determines that countervailable subsidies are being provided to producers and exporters of high purity dissolving pulp (HPDP) from Brazil during the period of investigation, January 1, 2024, through December 31, 2024.

DATES: Applicable October 16, 2026.

FOR FURTHER INFORMATION CONTACT:

Sarah Keith or Gorden Struck, AD/CVD Operations, Office II, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482–0264 or (202) 482–8151, respectively.

SUPPLEMENTARY INFORMATION:

Background

On March 25, 2026, Commerce published the *Preliminary Determination* in the **Federal Register** 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

¹ See *High Purity Dissolving Pulp from Brazil: Preliminary Affirmative Countervailing Duty Determination and Alignment of Final Determination with Final Antidumping Duty Determination*, 91 FR 14524 (March 25, 2026) (*Preliminary Determination*), and accompanying Preliminary Decision Memorandum (PDM).

less-than-fair-value investigation of HPDP from Brazil.² On September 11, 2026, Commerce issued a post-preliminary determination regarding certain subsidy programs.³

For a complete description of the events that occurred since Commerce published 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.⁴ 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 <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>.

Scope of the Investigation

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

Scope Comments

We received no comments from interested parties on the scope of the investigation as it appeared in the *Preliminary Determination*.⁵ Therefore, Commerce made no changes to the scope of the investigation.

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 the Government of Brazil (GOB) as well as Bracell Bahia Specialty Cellulose S.A. and its cross-owned companies (collectively, Bracell) in May and June 2026 using standard verification procedures, including an examination of

² See *Preliminary Determination*; see also *Certain High Purity Dissolving Pulp from Brazil: Preliminary Affirmative Determination of Sales at Less Than Fair Value, Postponement of Final Determination, and Extension of Provisional Measures*, 91 FR 31418 (May 27, 2026).

³ See Memorandum, “Post-Preliminary Analysis Memorandum for the Countervailing Duty Investigation of High Purity Dissolving Pulp from Brazil,” dated September 11, 2026.

⁴ See Memorandum, “Issues and Decision Memorandum for the Final Affirmative Determination in the Countervailing Duty Investigation of High Purity Dissolving Pulp from Brazil,” dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

⁵ See *Preliminary Determination*, 91 FR at 14524.

relevant sales and accounting records, and original source documents provided by Bracell.⁶

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, in part, on facts available, including adverse facts available (AFA), pursuant to sections 776(a) and (b) of the Act. For a full discussion of our application of AFA, see the section “Use of Facts Otherwise Available and Application of Adverse Inferences” in the accompanying Issues and Decision Memorandum.

Changes Since the Preliminary Determination

Based on our review and analysis of the information received during verification, our post-preliminary analysis, and our analysis of comments received from parties, we made certain changes to our subsidy rate calculations for Bracell and for all other producers/exporters from the Preliminary Determination. For a discussion of these changes, see the Issues and Decision Memorandum.

All-Others Rate

Pursuant to section 705(c)(5)(A)(i) of the Act, Commerce will determine an all-others rate for companies not individually examined equal to the

weighted-average countervailable subsidy rates established for exporters and producers 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 an individual estimated countervailable subsidy rate for Bracell, the only individually examined exporter/producer in this investigation. Because the only individual calculated rate is not zero, *de minimis*, or based entirely on facts otherwise available, the estimated weighted-average rate calculated for Bracell is the rate assigned to all other producers and exporters, pursuant to section 705(c)(5)(A)(i) of the Act.

Final Determination

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

Company	Subsidy rate (percent <i>ad valorem</i>)
Bracell Bahia Specialty Cel- lulose S.A. ⁸	9.37
All Others	9.37

Disclosure

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

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, as described in the scope of the investigation section, that were entered, or withdrawn from warehouse, for consumption on or after March 25, 2026, the date of publication of the Preliminary Determination in the Federal Register. In accordance with section 703(d) of the Act, we instructed CBP to discontinue the suspension of liquidation of all entries of HPDP

entered or withdrawn from warehouse on or after July 23, 2026, the first day provisional measures were no longer in effect, but to continue the suspension of liquidation of all entries of HPDP on or before July 22, 2026.

If the U.S. International Trade Commission (ITC) issues a final affirmative injury determination, we will issue a countervailing duty order, reinstate the suspension of liquidation under section 706(a) of the Act, and require a cash deposit of estimated countervailing duties for such entries of subject merchandise in the amounts indicated above. Pursuant to section 705(c)(2) of the Act, if the ITC determines that material injury, or threat of material injury, does not exist, this proceeding will be terminated, and all estimated duties deposited or securities posted as a result of the suspension of liquidation will be refunded or 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 exporters of HPDP from Brazil. Because the final determination is affirmative, in accordance with section 705(b) 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 of HPDP from Brazil no later than 45 days after this final determination. In addition, we are making available to the ITC all non-privileged and nonproprietary 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 countervailing duty 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

⁶ See Memorandum, “Verification of the Questionnaire Responses of Bracell Specialty Cellulose S.A.,” dated July 8, 2026 ; see also Memorandum, “Verification of the Questionnaire Responses of Government of Brazil,” dated July 9, 2026 .

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.

⁸ Commerce has found the following companies to be cross-owned with Bracell Bahia Specialty Cellulose S.A.: Bracell Bahia Florestal Ltda, Bracell SP Celulose Limitada, and Bracell SP Florestal Ltda. See Issues and Decision Memorandum.

discussed above in the “Continuation of Suspension of Liquidation” section.

Administrative Protective Order

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 a violation which is subject to sanction.

Notification to Interested Parties

This determination is issued and published pursuant to sections 705(d) and 777(i) of the Act, and 19 CFR 351.210(c).

Dated: October 9, 2026.

Scot Fullerton,

Acting Deputy Assistant Secretary, for Antidumping and Countervailing Duty Operations.

Appendix I

Scope of the Investigation

The merchandise subject to this investigation is high purity dissolving pulp, which is a dissolving pulp with an alpha cellulose percentage of 90 percent by weight or higher on an oven dry basis, as calculated by: $\alpha \text{ cellulose percentage} = (100 - S10) + 0.5 * (S10 - S18)$ where S10 and S18 values are determined by International Organization for Standardization (ISO) 692:1982, and having a brightness level of 90 percent or higher, as measured by ISO 2470-1:2016. High purity dissolving pulp may be derived from any virgin or recycled cellulose fiber source (including, but not limited to, those sourced from hardwoods, softwoods, woody crops, agricultural crops/byproducts/residue, and agricultural/industrial/other waste). High purity dissolving pulp may be produced from a chemical pulping process including without limitation a kraft (sulfate) pulping and/or sulfite pulping process.

High purity dissolving pulp can be shipped in any form, including, but not limited to, a liquid slurry or in any dried form such as flakes, powder, granules, pellets, shreds, rolls and sheets.

The scope includes merchandise matching the above description that has been finished, packaged, or otherwise processed in a third country, including but not limited to processes such as commingling, blending, diluting, repackaging, or any other process that would not otherwise remove the merchandise from the scope of the investigation if performed in the subject country. The scope also includes high purity dissolving pulp that is commingled or blended with high purity dissolving pulp from sources not subject to this investigation. Only the subject component of such commingled or blended products is covered by the scope of this investigation.

Excluded from the scope is high purity dissolving pulp with an intrinsic viscosity under 455 milliliters per gram (mL/g), as measured by ISO 5351:2010.

Also excluded from the scope is cotton linters pulp that consists of at least 90 percent by weight, on an oven-dried basis, of cotton linters fibers.

High purity dissolving pulp products are classified under subheadings 4702.00.0020 and 4702.00.0040, of the Harmonized Tariff Schedule of the United States (HTSUS). High purity dissolving pulp products may also enter under subheadings 4706.30.0000 or 4706.92.0100. Reference to the HTSUS classifications are provided for convenience and customs purposes, and 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 and Post-Preliminary Determination*
- IV. Use of Facts Otherwise Available and Application of Adverse Inferences
- V. Subsidies Valuation Information
- VI. Interest Rate and Benchmarks
- VII. Analysis of Programs
- VIII. Discussion of Issues
 - Comment 1: Whether Commerce Should Apply Adverse Facts Available to the Government of Brazil
 - Comment 2: Whether Commerce Should Find Certain VAT Programs Countervailable
 - Comment 3: Whether Commerce Should Find the Certain Programs Confer a Time-Value-of-Money Benefit
 - Comment 4: Whether Commerce Should Find the Preferential Loans via Financing Instruments for Agribusiness (CPR Loans) Countervailable
 - Comment 5: Whether Commerce Should Alter its Calculation of the Benefit Attributed to Bracell's CPR Loans
 - Comment 6: Whether Commerce Should Find the GOB's Provision of Port Use for Less Than Adequate Remuneration to be Countervailable
 - Comment 7: Whether Commerce's Regulation Concerning “Significant” Ministerial Errors is Arbitrary and Inconsistent With the Statutory Scheme
 - Comment 8: Whether Commerce Should Address Ministerial Errors in the Final Determination
 - Comment 9: Whether Commerce Used Incorrect Sales Denominators When Calculating Bracell's Subsidy Rate
 - Comment 10: Whether Commerce Used Improper Discount Rates and Loan Benchmarks When Calculating Bracell's Subsidy Rates
 - Comment 11: Whether Commerce Should Account for Minor Corrections Presented at Verification
- IX. Recommendation

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DEPARTMENT OF COMMERCE

International Trade Administration

[A–403–808]

High Purity Dissolving Pulp From Norway: Final Affirmative Determination of Sales at Less Than Fair Value

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

SUMMARY: The U.S. Department of Commerce (Commerce) determines that high purity dissolving pulp from Norway is being, or is likely to be, sold in the United States at less than fair value (LTFV). The period of investigation is July 1, 2024, through June 30, 2025.

DATES: Applicable October 16, 2026.

FOR FURTHER INFORMATION CONTACT: Braeden Lowe, 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) 482–9124.

SUPPLEMENTARY INFORMATION:

Background

On May 27, 2026, Commerce published in the **Federal Register** its preliminary affirmative determination in the LTFV investigation of high purity dissolving pulp from Norway and postponed the final determination until 135 days after the date of publication of the *Preliminary Determination*.¹ Accordingly, the deadline for this final determination is now October 9, 2026. We invited interested parties to comment on the *Preliminary Determination*.²

A summary of the events that occurred since Commerce published the *Preliminary Determination*, as well as a full discussion of the issue raised by parties for this final determination, may be found in the Issues and Decision Memorandum.³ The Issues and Decision Memorandum is a public document and is made available to the public via Enforcement and Compliance's Antidumping and Countervailing Duty

¹ See *High Purity Dissolving Pulp from Norway: Preliminary Affirmative Determination of Sales at Less-Than-Fair-Value, Postponement of Final Determination, and Extension of Provisional Measures*, 91 FR 31413 (May 27, 2026) (*Preliminary Determination*).

² *Id.*, 91 FR at 31414.

³ See Memorandum, “Issues and Decision Memorandum for the Final Affirmative Determination in the Less Than Fair Value Investigation of High Purity Dissolving Pulp from Norway,” dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).