

Commerce to issue the preliminary determination in a countervailing duty investigation within 65 days after the date on which Commerce initiated the investigation. However, section 703(c)(1) of the Act permits Commerce to postpone the preliminary determination until no later than 130 days after the date on which Commerce initiated the investigation if: (A) the petitioner² makes a timely request for a postponement; or (B) Commerce concludes that the parties concerned are cooperating, that the investigation is extraordinarily complicated, and that additional time is necessary to make a preliminary determination. Under 19 CFR 351.205(e), the petitioner must submit a request for postponement 25 days or more before the scheduled date of the preliminary determination and must state the reasons for the request. Commerce will grant the request unless it finds compelling reasons to deny the request.

On October 2, 2026, the petitioner submitted a timely request that Commerce postpone the preliminary CVD determination.³ The petitioner stated that it requests postponement because the questionnaire response deadlines for the respondent and the Government of India fall within two weeks of the current preliminary determination deadline, precluding Commerce from incorporating rebuttal factual information or arguments into its determination.⁴ Furthermore, additional time will be necessary for Commerce to analyze the questionnaire responses and issue supplemental questionnaires prior to the preliminary determination.⁵

In accordance with 19 CFR 351.205(e), the petitioner has stated the reasons for requesting a postponement of the preliminary determination, and Commerce finds no compelling reason to deny the request. Therefore, in accordance with section 703(c)(1)(A) of the Act, Commerce is postponing the deadline for the preliminary determination to no later than 130 days after the date on which this investigation was initiated, *i.e.*, January 4, 2027.⁶ Pursuant to section 705(a)(1) of

the Act and 19 CFR 351.210(b)(1), the deadline for the final determination of this investigation will continue to be 75 days after the date of the preliminary determination.

This notice is issued and published pursuant to section 703(c)(2) of the Act and 19 CFR 351.205(f)(1).

Dated: October 13, 2026.

Scot Fullerton,

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

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DEPARTMENT OF COMMERCE

International Trade Administration

[C–570–224]

Truck Bed Covers From the People's Republic of China: 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 truck bed covers from the People's Republic of China (China) during the period of investigation (POI), January 1, 2025, through December 31, 2025.

DATES: Applicable October 19, 2026.

FOR FURTHER INFORMATION CONTACT: Suresh Maniam and Mei Bradford, 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) 482–0197, respectively.

SUPPLEMENTARY INFORMATION:

Background

On July 31, 2026, Commerce published in the **Federal Register** the *Preliminary Determination* of the countervailing duty investigation of truck bed covers from China and invited comments from interested parties.¹

For a complete description of the events that followed the *Preliminary Determination* and a full discussion of the issues raised by parties for this final determination, *see* the Issues and

Decision Memorandum.² 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 truck bed covers from China. For a complete description of the scope of this investigation, *see* Appendix I.

Scope Comments

During the course of this investigation, Commerce received a scope comment from an interested party. Commerce issued a Preliminary Scope Determination to address the comment and set aside a period of time for interested parties to address scope issues in scope-specific case and rebuttal briefs.³ Comments regarding the Preliminary Scope Determination are due after the deadline for this final determination.⁴ As such, Commerce has not modified the scope language as it appeared in the *Initiation Notice* for the final determination.

Verification

Consistent with section 782(i) of the Tariff Act of 1930, as amended (the Act), Commerce conducted on-site verifications of the subsidy information reported by Changzhou Sunwood International Trading Co., Ltd. (Sunwood) and Hangzhou Golden Sun Auto Parts Co., Ltd. (Golden Sun) in September 2026. We used standard verification procedures, including an examination of relevant sales, accounting records and original source documents provided by the respondents.⁵

² See Memorandum, “Issues and Decision Memorandum for the Final 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 (Issues and Decision Memorandum).

³ See Memorandum, “Less-Than-Fair-Value and Countervailing Duty Investigations of Truck Bed Covers from the People's Republic of China: Preliminary Scope Determination Memorandum,” dated September 23, 2026 (Preliminary Scope Determination).

⁴ *Id.*

⁵ See Memorandum, “Verification of Hangzhou Golden Sun Auto Parts Co., Ltd.'s Questionnaire Responses,” dated September 17, 2026; *see also* Memorandum, “Verification of Changzhou

² The petitioner is The Chemours Company.

³ See Petitioner's Letter, “Petitioner's Request to Extend the Preliminary Determination,” dated October 2, 2026.

⁴ *Id.*

⁵ *Id.*

⁶ Postponing the preliminary determination to 130 days after initiation would place the deadline on Saturday, January 2, 2027. Commerce's practice dictates that where a deadline falls on a weekend or federal holiday, the appropriate deadline is the next business day. *See Notice of Clarification: Application of “Next Business Day” Rule for Administrative Determination Deadlines Pursuant*

to the Tariff Act of 1930, As Amended, 70 FR 24533 (May 10, 2005).

¹ See *Truck Bed Covers from China: Preliminary Affirmative Countervailing Duty Determination*, 91 FR 48367 (July 31, 2026) (*Preliminary Determination*), and accompanying Preliminary Decision Memorandum (PDM).

Analysis of Subsidy Programs and Comments Received

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

Changes Since the Preliminary Determination

We made certain changes to the countervailable subsidy rate determinations for Golden Sun and Sunwood, for all other producers and/or exporters, and for the adverse facts available rate (AFA) rate for companies that did not respond to our quantity and value questionnaire. For a discussion of these changes, *see* the Issues and Decision Memorandum.

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.⁶ 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 with an adverse inference, 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.

All-Others Rate

Pursuant to section 705(c)(5)(A)(i) of the Act, Commerce will determine an all-others rate equal to the weighted average countervailable subsidy rates established for those exporters and/or producers individually examined, excluding any rates that are zero, *de minimis*, or based entirely under section 776 of the Act. If the rates established for all exporters and producers individually investigated are zero, *de*

minimis, or determined entirely under facts available, Commerce may use any reasonable method to establish an all-others rate.⁷

In this investigation, Commerce calculated an individual estimated countervailable subsidy rates for Golden Sun and Sunwood that are not zero, *de minimis*, or based entirely on the facts otherwise available. Therefore, Commerce calculated the all-others rate using the weighted average of the individual estimated subsidy rates calculated for the examined respondents, *i.e.*, Golden Sun and Sunwood.⁸

Final Determination

Commerce determines that the following estimated countervailable subsidy rates exist:

Company	Subsidy rate (percent <i>ad valorem</i>)
Changzhou Sunwood International Trading Co., Ltd ..	77.17
Hangzhou Golden Sun Auto Parts Co., Ltd ..	11.60
Century Distribution Systems (Shenzhen) Ltd ..	* 142.11
Foshan Baitai Auto Accessories Co ..	* 142.11
Shenzhen Haishang Wanyun Supply Chain Management Co., Ltd ..	* 142.11
Shenzhen Longhua Supply Chain Co., Ltd ..	* 142.11
Shenzhen Maichuang International ..	* 142.11
Shenzhen Qianhai Yahee E-Commerce Co., Ltd ..	* 142.11
All Others ..	43.43

* Rate is based on facts available with adverse inferences.

Disclosure

Commerce intends to disclose its calculations 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 July 31, 2026, the date of publication of the *Preliminary Determination* in the **Federal Register**, for entries produced and/or exported by Golden Sun, Sunwood, and all other producers and exporters.

If the U.S. International Trade Commission (ITC) issues a final affirmative injury determination, we will issue a countervailing duty order 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 truck bed covers from China. As Commerce’s 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 truck bed covers from China. In addition, we are making available to the ITC all non-privileged and non-proprietary information in our files, provided the ITC confirms that it will not disclose such information, either publicly or under 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 discussed above in the “Continuation of Suspension of Liquidation” section.

Sunwood International Trading Co., Ltd.’s Questionnaire Responses,” dated September 21, 2026.

⁶ 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.

⁷ See sections 705(c)(5)(A)(i) and (ii) of the Act.

⁸ See Memorandum, “Calculation of Final Subsidy Rate for All Others,” dated concurrently with this notice.

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 13, 2026.

Scot Fullerton,

Acting Deputy Assistant Secretary for Antidumping and Countervailing Duty Operations.

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 Issues and Decision Memorandum

- I. Summary
- II. Background
- III. Changes Since the *Preliminary Determination*
- IV. Use of Facts Otherwise Available and Application of Adverse Inferences
- V. Subsidies Valuation Information
- VI. Interest Rates and Benchmarks
- VII. Analysis of Programs
- VIII. Discussion of the Issues
 - Comment 1: Appropriate Harmonized System (HS) Code to Construct Benchmarks for Golden Sun's Purchases of Aluminum Extrusions
 - Comment 2: Appropriate HS Code to Construct Benchmarks for Golden Sun's Purchases of Polypropylene
 - Comment 3: Appropriate HS Code to Construct Benchmarks for Golden Sun's Purchases of Sheet Molding Compound
 - Comment 4: Appropriate HS Code to Construct Benchmarks for Sunwood's Purchases of Aluminum Extrusions
 - Comment 5: Whether to Apply AFA to the Provision of Land for LTAR Program
 - Comment 6: Whether to Apply AFA to the Small and Low Profit Enterprise Tax Program
 - Comment 7: Whether Value-Added Tax Should be Removed from Golden Sun's Purchases of Electricity

Comment 8: Calculation of Golden Sun's Loan Benefits

IX. Recommendation

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DEPARTMENT OF COMMERCE

International Trade Administration

[A–122–857]

Certain Softwood Lumber Products From Canada: Final Results of Antidumping Duty Administrative Review, Partial Rescission of Administrative Review, and Final Determination of No Shipments; 2024

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

SUMMARY: The U.S. Department of Commerce (Commerce) determines that producers and/or exporters subject to this administrative review sold subject merchandise at less than normal value during the period of review (POR), January 1, 2024, through December 31, 2024.

DATES: Applicable October 19, 2026.

FOR FURTHER INFORMATION CONTACT: Joshua Jacobson, Thomas Martin, or Dylan Hill, AD/CVD Operations, Office IV, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482–0266, (202) 482–3936, or (202) 482–1197, respectively.

SUPPLEMENTARY INFORMATION:

Background

Commerce published the *Preliminary Results* of the 2024 administrative review of the antidumping duty (AD) order on certain softwood lumber from Canada on April 14, 2026, and invited parties to comment.¹ This administrative review covers three mandatory respondents: Canfor,²

¹ See *Certain Softwood Lumber From Canada: Preliminary Results and Intent To Rescind*, in *Part, of Antidumping Duty Administrative Review; 2024*, 91 FR 19099 (April 14, 2026) (*Preliminary Results*), and accompanying Preliminary Decision Memorandum (PDM).

² As described in the *Preliminary Results* PDM at 7, we have treated Canfor Corporation, Canadian Forest Products Ltd., Canfor Wood Products Marketing Ltd., Canfor Fox Creek Ltd. and Canfor Whitecourt Ltd. (collectively, Canfor) as a single entity.