## DEPARTMENT OF COMMERCE

### International Trade Administration

**[C–570–212, C–560–845, C–552–852]**

# Hardwood and Decorative Plywood From the People's Republic of China, Indonesia, and the Socialist Republic of Vietnam: Countervailing Duty Orders

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

**SUMMARY:** Based on affirmative final determinations by the U.S. Department of Commerce (Commerce) and the U.S. International Trade Commission (ITC), Commerce is issuing countervailing duty (CVD) orders on hardwood and decorative plywood from the People's Republic of China (China), Indonesia, and the Socialist Republic of Vietnam (Vietnam).

**DATES:** Applicable November 17, 2026.

**FOR FURTHER INFORMATION CONTACT:** Rebecca Janz (China), Samuel Evans (Indonesia), and Katherine Smith (Vietnam), AD/CVD Operations, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482–2972, (202) 482–2420, or (202) 482–0557, respectively.

**SUPPLEMENTARY INFORMATION:**

## Background

On July 21, 2026, Commerce published in the **Federal Register** its affirmative final determinations in the CVD investigations of hardwood and decorative plywood from China, Indonesia, and Vietnam in accordance with sections 705(d) and 777(i) of the Tariff Act of 1930, as amended (the Act).[1]

The scope of the investigations in Commerce's final determinations covered hardwood and decorative plywood and certain veneered panels.[2] As discussed below, the ITC found three domestic like products: hardwood and decorative plywood, stamped and certified softwood structural plywood, and softwood structural plywood downfall. On September 4, 2026, the ITC notified Commerce of its final determinations, pursuant to section 705(d) of the Act, that an industry in the United States is materially injured within the meaning of section 705(b)(1)(A)(i) of the Act by reason of subsidized imports of subject merchandise from China, Indonesia, and Vietnam.[3] Additionally, the ITC found that imports of stamped and certified softwood structural plywood and of softwood structural plywood downfall are negligible and, therefore, terminated the CVD investigations for these products.[4]

On September 17, 2026, Commerce released draft revised scope language for comment by parties.[5] On September 23, 2026, we received comments from the Coalition for Fair Trade in Hardwood Plywood (the petitioner) and certain importers and exporters of the merchandise under investigation.[6] Based on these comments, we released a second version of the draft revised scope language, which included a certification program, for comment on October 8, 2026.[7] On October 14, 2026, we received comments on the second draft scope language from the petitioner and certain importers and exporters of the merchandise under investigation.[8]

## Scope of the Orders

The products covered by these orders are hardwood and decorative plywood from China, Indonesia, and Vietnam. For a complete description of the scope of the orders, *see* the appendix to this notice.

## Scope Comments

As stated above, subsequent to the *ITC Final Determination,* we released draft revised scope language and received comments on these drafts from the petitioner and certain importers and exporters of the merchandise under investigation.[9] For a summary of the scope comments submitted by interested parties, and accompanying discussion and analysis of all comments timely received, *see* the Order Scope Memorandum, issued concurrently with these orders.[10] We note that several parties commented on whether to implement a certification program for certain modifications made to the scope based on the *ITC Final Determination.* Commerce intends address those comments in a changed circumstances review under section 751(b) of the Act and 19 CFR 351.216 at a later date.

## CVD Orders

On September 4, 2026, in accordance with sections 705(b)(1)(A)(i) and 705(d) of the Act, the ITC notified Commerce of its final determinations that an industry in the United States is materially injured by reason of subsidized imports of hardwood and decorative plywood from China, Indonesia, and Vietnam.[11] As a result, and in accordance with sections 705(c)(2) and 706 of the Act, Commerce is issuing these CVD orders. As noted above, in its determinations, the ITC found three domestic like products: hardwood and decorative plywood, stamped and certified softwood structural plywood, and softwood structural plywood downfall. The ITC found that imports of stamped and certified softwood structural plywood and of softwood structural plywood downfall are negligible. The ITC made an affirmative determination with respect to hardwood and decorative plywood from China, Indonesia, and Vietnam. Because the ITC made distinct and different injury determinations for separate domestic like products, Commerce will instruct U.S. Customs and Border Protection (CBP) to assess

[1] *See Hardwood and Decorative Plywood from the People's Republic of China: Final Affirmative Countervailing Duty Determination and Final Affirmative Critical Circumstances Determination,* 91 FR 45766 (July 21, 2026); *see also Hardwood and Decorative Plywood from Indonesia: Final Affirmative Countervailing Duty Determination,* 91 FR 45788 (July 21, 2026); and *Hardwood and Decorative Plywood from the Socialist Republic of Vietnam: Final Affirmative Countervailing Duty Determination and Final Affirmative Critical Circumstances Determination, in Part,* 91 FR 45770 (July 21, 2026).

[2] *Id.*

[3] *See* ITC's Letter, Investigation Nos. 701–TA–764–766 and 731–TA–1747–1749 (Final), dated September 4, 2026 (ITC Letter); *see also Hardwood and Decorative Plywood from China, Indonesia, and Vietnam; Determinations,* 91 FR 57383 (September 9, 2026) (*ITC Final Determinations*); and *Hardwood and Decorative Plywood from China, Indonesia, and Vietnam,* Inv. Nos. 701–TA–764–766 and 731–TA–1747–1749 (Final), USITC Pub. 5784 (September 2026) (ITC Final Publication).

[4] *See* ITC Final Publication at 1.

[5] *See* Memorandum, ''Comments on the Scope of the Orders,'' dated September 17, 2026.

[6] *See* Petitioner's Letter, ''Comments on Proposed Scope Revisions,'' dated September 23, 2026; *see also* M&G Respondent's Letter, ''Comments on the Scope of the Orders,'' dated September 23, 2026. The M&G Respondents are Affiliated Resources, LLC; Argo Fine Imports LLC; Buckeye Pacific, LLC; Cabinetworks Group; Canusa Wood Products Limited; Far East American, Inc.; MBCI dba Masterbrand Cabinets LLC; Marine Lumber Company; McCorry & Company Limited; Northwest Hardwoods, Inc.; Principal Trading LLC; Richmond International Forest Products, LLC; TaracaPacific Inc.; Viking Forest Products LLC; and PT Wijaya Cahaya Timber Tbk (collectively, First Party Scope Comments).

[7] *See* Memoranda, ''Second Request for Comments on the Scope of the Orders,'' dated October 8, 2026, and ''Request for Comments on Certification,'' dated October 9, 2026.

[8] *See* Petitioner's Letter, ''Comments on Second Proposed Scope Revisions and Comments on Certification,'' dated October 14, 2026; *see also* M&G Respondents' Letter, ''Comments on the Scope of the Orders and Proposed Certification Language,'' dated October 14, 2026 (collectively, Second Party Scope Comments).

[9] *See* First Party Scope Comments; *see also* Second Party Scope Comments.

[10] *See* Memorandum, ''Scope of the Orders Decision Memorandum,'' dated concurrently with this notice.

[11] *See* ITC Letter.

countervailing duties on entries of hardwood and decorative plywood (subject merchandise) from China, Indonesia, and Vietnam, and not on entries of stamped and certified softwood structural plywood or softwood structural plywood downfall from China, Indonesia, and Vietnam.

*Hardwood and Decorative Plywood*

The ITC describes hardwood and decorative plywood as a plywood product in which at least either the face or back veneer is composed of one or more species of hardwood and/or softwood. Because the ITC determined that imports of hardwood and decorative plywood from China, Indonesia, and Vietnam are materially injuring a U.S. industry,[12] Commerce will direct CBP that all unliquidated entries of hardwood and decorative plywood from China, Indonesia, and Vietnam entered, or withdrawn from warehouse, are subject to the assessment of countervailing duties pursuant to section 706 of the Act. Specifically, as a result of the *ITC Final Determinations,* in accordance with section 706(a) of the Act, Commerce will direct CBP to assess, upon further instruction by Commerce, countervailing duties for all relevant entries of hardwood and decorative plywood from China, Indonesia, and Vietnam. Countervailing duties will be assessed on unliquidated entries of hardwood and decorative plywood from China, Indonesia, and Vietnam entered, or withdrawn from warehouse, for consumption on or after January 22, 2026, the date of publication of the *Preliminary Determinations,* but will not include entries occurring after the expiration of the provisional measures period and before the publication of the *ITC Final Determinations,* under section 705(b) of the Act, as further described in the ''Provisional Measures'' section of this notice.[13]

*Stamped and Certified Softwood Structural Plywood*

The ITC describes stamped and certified softwood structural plywood as all stamped and certified softwood structural plywood regardless of core composition.[14] Because the ITC determined that all imports of stamped and certified softwood structural plywood from China, Indonesia, and Vietnam are negligible, Commerce will direct CBP to terminate the suspension of liquidation for entries of stamped and certified softwood structural plywood from China, Indonesia, and Vietnam that were not previously excluded from the scope of the investigations. Specifically, Commerce will instruct CBP to terminate the suspension of liquidation of entries of stamped and certified softwood structural plywood that is certified, manufactured, and stamped to meet U.S. Products Standard PS–1–22 or PS 2–18 for Structural Plywood (including any revisions to those standards, or to a foreign structural plywood standard that Commerce has determined, in a scope ruling or other proceeding, to be substantially equivalent to PS–1–22 or PS 2–18) from China, Indonesia, and Vietnam entered, or withdrawn from warehouse, on or after January 22, 2026 (the date of the *Preliminary Determination*), and refund all cash deposits with respect to those entries pursuant to section 705(c)(2) of the Act.

*Softwood Structural Plywood Downfall*

The ITC describes softwood structural plywood downfall as plywood that was intended to be stamped and certified softwood structural plywood but did not obtain certification due to manufacturing defects.[15] Because the ITC determined that imports of softwood structural plywood downfall from China, Indonesia, and Vietnam are negligible, Commerce will direct CBP to terminate the suspension of liquidation for entries of softwood structural plywood downfall from China, Indonesia, and Vietnam. Specifically, Commerce will instruct CBP to terminate the suspension of liquidation of entries of plywood panels manufactured at a facility certified to produce structural plywood to PS 1–22 or PS 2–18 standards (or a Commerce-determined equivalent foreign standard), where the specific panels at issue were produced as part of a production run intended to meet such standards but did not receive the certifying agency's stamp or mark because they failed to meet the applicable bond performance, veneer grade, or other qualifying criteria of that standard from China, Indonesia, and Vietnam entered, or withdrawn from warehouse, on or after January 22, 2026 (the date of the *Preliminary Determination*), and to refund all cash deposits with respect to these entries pursuant to section 705(c)(2) of the Act.

**Critical Circumstances**

In addition, the ITC found that critical circumstances do not exist with respect to imports of merchandise subject to this investigation from China and Vietnam. As a result, we have instructed CBP to lift the suspension of liquidation and to refund all cash deposits for estimated countervailing duties with respect to entries of merchandise suspended by reason of our affirmative critical circumstances determinations that were entered, or withdrawn from warehouse, for consumption on or after October 24, 2025, (*i.e.,* 90 days prior to the date of publication of the affirmative *China Preliminary Determination* and *Vietnam Preliminary Determination*), but before January 22, 2026 (*i.e.,* the date of publication of the *China Preliminary Determination* and *Vietnam Preliminary Determination*).

**Suspension of Liquidation and Cash Deposits**

In accordance with section 706 of the Act, Commerce will instruct CBP to reinstitute the suspension of liquidation of all relevant entries of subject merchandise from China, Indonesia, and Vietnam, effective the date of publication of the *ITC Final Determinations* in the **Federal Register**, and to assess, upon further instruction by Commerce, pursuant to section 706(a)(1) of the Act, countervailing duties for each entry of subject merchandise in an amount based on the net countervailable subsidy rates for the subject merchandise. On or after the date of publication of the *ITC's Final Determinations* in the **Federal Register**, CBP must require, at the same time as importers would normally deposit estimated duties on this merchandise, a cash deposit equal to the rates noted below. The all-others rate applies to all producers or exporters not specifically listed, as appropriate. These instructions suspending liquidation and requiring cash deposits will remain in effect until further notice.

**Estimated Countervailable Subsidy Rates**

The estimated countervailable duty subsidy rates are as follows; the all-

[12] *Id.*

[13] *See Hardwood and Decorative Plywood from the People's Republic of China: Preliminary Affirmative Countervailing Duty Determination, Preliminary Affirmative Critical Circumstances Determination, and Alignment of Final Determination with Final Antidumping Duty Determination,* 91 FR 2727 (January 22, 2026) (*China Preliminary Determination*); *see also Hardwood and Decorative Plywood from Indonesia: Preliminary Affirmative Countervailing Duty Determination and Alignment of Final Determination with Final Antidumping Duty Determination,* 91 FR 2730 (January 22, 2026); and *Hardwood and Decorative Plywood from the Socialist Republic of Vietnam: Preliminary Affirmative Countervailing Duty Determination, Preliminary Negative Determination of Critical Circumstances, and Alignment of Final Determination with Final Antidumping Duty Determination,* 91 FR 2741 (January 22, 2026) (*Vietnam Preliminary Determination*) (collectively, *Preliminary Determinations*).

[14] *See* ITC Final Publication at 18 n.47.

[15] *Id.* at 22.

others rate applies to all producers or exporters not specifically listed below:

CHINA

| Company | Subsidy rate (percent *ad valorem*) |
|---|---|
| Xuzhou Shelter Import and Export Co., Ltd | *88.96 |
| Linyi Evergreen Wood Co., Ltd | *88.96 |
| Bergey (Tianjin) International | *88.96 |
| Larkcop International Co., Ltd | *88.96 |
| Linyi Dongstar Import & Export Co., Ltd | *88.96 |
| Linyi Jiahe Wood Industry Co. Ltd | *88.96 |
| Linyi Ocean International Trading Co | *88.96 |
| Xuzhou Edlon Wood Products Co., Ltd | *88.96 |
| Xuzhou New Defu Wood International | *88.96 |
| Xuzhou Tianshan Wood Co., Ltd | *88.96 |
| Yishui Win-Win Wood Co., Ltd | *88.96 |
| All Others | *88.96 |

*Rate is based on facts available with adverse inferences.

INDONESIA

| Company | Subsidy rate (percent *ad valorem*) |
|---|---|
| PT. Mustika Buana Sejahtera | *128.66 |
| PT. Sengon Indah Mas | 4.22 |
| PT. Wijaya Cahaya Timber Tbk | 58.39 |
| All Others | 40.87 |

*Rate is based on facts available with adverse inferences.

VIETNAM

| Company | Subsidy rate (percent *ad valorem*) |
|---|---|
| Junma Phu Tho Co., Ltd | *165.39 |
| Trieu Thai Son Co., Ltd; Nhat Duy Production and Trading Co., Ltd | 47.68 |
| All Others | 47.68 |

*Rate is based on facts available with adverse inferences.

**Provisional Measures**

Section 703(d) of the Act states that instructions issued pursuant to an affirmative preliminary determination may not remain in effect for more than four months. Commerce published the *Preliminary Determinations* on January 22, 2026.[16] Therefore, entries of hardwood and decorative plywood from China, Indonesia, and Vietnam made on or after May 21, 2026, and prior to the date of publication of the *ITC Final Determinations,* are not subject to the assessment of countervailing duties due to Commerce's discontinuation of the suspension of liquidation.

In accordance with section 703(d) of the Act, we instructed CBP to terminate the suspension of liquidation and to liquidate, without regard to countervailing duties, unliquidated entries of hardwood and decorative plywood from China, Indonesia, and Vietnam entered, or withdrawn from warehouse, for consumption after May 21, 2026, the final day on which the provisional measures were in effect, through the day preceding the date of publication of the *ITC's Final Determinations* in the **Federal Register**. Suspension of liquidation and the collection of cash deposits will resume on the date of publication of the *ITC's Final Determinations* in the **Federal Register**.

**Establishment of the Annual Inquiry Service Lists**

On September 20, 2021, Commerce published the final rule titled ''*Regulations to Improve Administration and Enforcement of Antidumping and Countervailing Duty Laws*'' in the **Federal Register**.[17] On September 27, 2021, Commerce also published the notice titled ''*Scope Ruling Application; Annual Inquiry Service List; and Informational Sessions*'' in the **Federal Register**.[18] The *Final Rule* and *Procedural Guidance* provide that Commerce will maintain an annual inquiry service list for each order or suspended investigation, and any interested party submitting a scope ruling application or request for circumvention inquiry shall serve a copy of the application or request on the persons on the annual inquiry service list for that order, as well as any companion order covering the same merchandise from the same country of origin.[19]

In accordance with the *Procedural Guidance,* for orders published in the **Federal Register** after November 4, 2021, Commerce will create an annual inquiry service list segment in Commerce's online e-filing and document management system, Antidumping and Countervailing Duty Electronic Service System (ACCESS), available *at https://access.trade.gov,* within five business days of publication of the notice of the order. Each annual inquiry service list will be saved in ACCESS, under each case number, and under a specific segment type called ''AISL-Annual Inquiry Service List.''[20]

Interested parties who wish to be added to the annual inquiry service list for an order must submit an entry of appearance to the annual inquiry service list segment for the order in ACCESS within 30 days after the date of publication of the order. For ease of administration, Commerce requests that law firms with more than one attorney representing interested parties in an order designate a lead attorney to be included on the annual inquiry service list. Commerce will finalize the annual inquiry service list within five business days thereafter. As mentioned in the *Procedural Guidance,* the new annual inquiry service list will be in place until the following year, when the *Opportunity Notice* for the anniversary month of the order is published.

Commerce may update an annual inquiry service list at any time as needed based on interested parties' amendments to their entries of appearance to remove or otherwise modify their list of members and representatives, or to update contact information. Any changes or announcements pertaining to these procedures will be posted to the ACCESS website at *https://access.trade.gov.*

**Special Instructions for Petitioners and Foreign Governments**

In the *Final Rule,* Commerce stated that, ''after an initial request and placement on the annual inquiry service list, both petitioners and foreign governments will automatically be placed on the annual inquiry service list in the years that follow.'' [21] Accordingly, as stated above, the petitioner and the Governments of China, Indonesia, and Vietnam should submit their initial entry of appearance after publication of this notice in order to appear in the first annual inquiry

[16] *See Preliminary Determinations.*

[17] *See Regulations to Improve Administration and Enforcement of Antidumping and Countervailing Duty Laws,* 86 FR 52300 (September 20, 2021) (*Final Rule*).

[18] *See Scope Ruling Application; Annual Inquiry Service List; and Informational Sessions,* 86 FR 53205 (September 27, 2021) (*Procedural Guidance*).

[19] *Id.*

[20] This segment will be combined with the ACCESS Segment Specific Information (SSI) field, which will display the month in which the notice of the order or suspended investigation was published in the **Federal Register**, also known as the anniversary month. For example, for an order under case number A–000–000 that published in the **Federal Register** in January, the relevant segment and SSI combination will appear in ACCESS as ''AISL-January Anniversary.'' Note that there will be only one annual inquiry service list segment per case number, and the anniversary month will be pre-populated in ACCESS.

[21] *See Final Rule,* 86 FR at 52335.

service list. Pursuant to 19 CFR 351.225(n)(3), the petitioner and the Governments of China, Indonesia, and Vietnam will not need to resubmit their entries of appearance each year to continue to be included on the annual inquiry service list. However, the petitioner and the Governments of China, Indonesia, and Vietnam are responsible for making amendments to their entries of appearance during the annual update to the annual inquiry service list in accordance with the procedures described above.

**Notification to Interested Parties**

This notice constitutes the CVD orders with respect to hardwood and decorative plywood from China, Indonesia, and Vietnam pursuant to section 706(a) of the Act. Interested parties can find a list of antidumping and CVD orders currently in effect at *https://www.trade.gov/data-visualization/adcvd-proceedings.*

These orders are issued and published in accordance with section 706(a) of the Act and 19 CFR 351.211(b).

Dated: November 12, 2026.

**Steven Presing,**

*Executive Director for AD/CVD Policy and Negotiations.*

## Appendix

**Scope of the Orders**

The merchandise covered by these orders is hardwood and decorative plywood, and certain veneered panels as described below. For purposes of these orders, hardwood and decorative plywood is defined as a generally flat, multilayered plywood or other veneered panel, consisting of two or more layers or plies of wood veneers in combination with a core or without a core. The veneers and, if present, the core are glued or otherwise bonded together. A hardwood and decorative plywood panel must have at least either the face or back veneer composed of one or more species of hardwood, softwood, or bamboo, regardless of any surface coverings. Hardwood and decorative plywood may include products that meet the American National Standard for Hardwood and Decorative Plywood, ANSI/HPVA HP–1–2024 (including any revisions to that standard).

For purposes of the orders a ''veneer'' is a slice of wood regardless of thickness which is cut, sliced or sawed from a log, bolt, or flitch. The face and back veneers are the outermost veneer of wood irrespective of additional surface coatings or covers as described below. The core of hardwood and decorative plywood (for those products that include a core) consists of the layer or layers of one or more material(s) that are situated between the face and back veneers. The core may be composed of a range of materials, including but not limited to hardwood, softwood, particleboard, or medium density fiberboard (MDF).

All hardwood and decorative plywood is included within the scope of the orders regardless of whether or not the face and/or back veneers are surface coated or covered and whether or not such surface coating(s) or covers obscures the grain, textures, or markings of the wood. Examples of surface coatings and covers include, but are not limited to: ultra violet light cured polyurethanes; oil or oil-modified or water-based polyurethanes; wax; epoxy-ester finishes; moisture-cured urethanes; paints; stains; paper; aluminum; high pressure laminate; MDF; medium density overlay (MDO); and phenolic film. Additionally, the face veneer of hardwood and decorative plywood may be sanded; smoothed or given a ''distressed'' appearance through such methods as hand-scraping or wire brushing.

All hardwood and decorative plywood is included within the scope even if it is trimmed; cut-to-size; notched; punched; drilled; or has undergone other forms of minor processing. All hardwood and decorative plywood is included within the scope of the orders, without regard to dimension (overall thickness, thickness of face veneer, thickness of back veneer, thickness of core, thickness of inner veneers, width, or length). However, the most common panel sizes of hardwood and decorative plywood are 1219 x 1829 mm (48 x 72 inches), 1219 x 2438 mm (48 x 96 inches), and 1219 x 3048 mm (48 x 120 inches). Subject merchandise also includes hardwood and decorative plywood that has been further processed in a third country, including but not limited to trimming, cutting, notching, punching, drilling, or any other processing that would not otherwise remove the merchandise from the scope of the orders if performed in the country of manufacture of the in-scope product.

The scope of the orders excludes the following items: (1) structural plywood (also known as ''industrial plywood'' or ''industrial panels'') that is certified, manufactured, and stamped to meet U.S. Products Standard PS–1–22 or PS 2–18 for Structural Plywood (including any revisions to those standards, or to a foreign structural plywood standard that Commerce has determined, in a scope ruling or other proceeding, to be substantially equivalent to PS–1–22 or PS 2–18); (2) products which have a face and back veneer of cork; (3) hardwood plywood subject to the antidumping and countervailing duty orders on hardwood plywood from China. See Certain Hardwood Plywood Products from the People's Republic of China: Amended Final Determination of Sales at Less Than Fair Value, and Antidumping Duty Order, 83 FR 504 (January 4, 2018); and Certain Hardwood Plywood Products from the People's Republic of China: Countervailing Duty Order, 83 FR 513 (January 4, 2018); (4) multilayered wood flooring, as described in the antidumping duty and countervailing duty orders on multilayered wood flooring from China. See Multilayered Wood Flooring from the People's Republic of China: Amended Final Determination of Sales at Less Than Fair Value and Antidumping Duty Order, 76 FR 76690 (December 8, 2011); and Multilayered Wood Flooring from the People's Republic of China: Countervailing Duty Order, 76 FR 76693 (December 8, 2011), as amended by Multilayered Wood Flooring from the People's Republic of China: Amended Antidumping and Countervailing Duty Orders, 77 FR 5484 (February 3, 2012); (5) multilayered wood flooring with a face veneer of bamboo or composed entirely of bamboo; (6) plywood which has a shape or design other than a flat panel, with the exception of any minor processing described above; (7) products made entirely from bamboo and adhesives (also known as ''solid bamboo''); and (8) Phenolic Film Faced Plyform (PFF), also known as Phenolic Surface Film Plywood (PSF), defined as a panel with an ''Exterior'' or ''Exposure 1'' bond classification as is defined by The Engineered Wood Association, having an opaque phenolic film layer with a weight equal to or greater than 90g/m3 permanently bonded on both the face and back veneers and an opaque, moisture resistant coating applied to the edges. Structural plywood qualifying for part (1) of the above exclusion must bear the certifying agency's stamp or mark, applied in accordance with the requirements of the applicable standard, identifying the certification agency, applicable standard or grade designation, and the mill number or other facility-identifying code assigned by the certifying agency to the producing facility.

Also excluded from the scope of the orders are softwood structural plywood ''downfall'' panels, defined as plywood panels manufactured at a facility certified to produce structural plywood to PS 1–22 or PS 2–18 standards (or a Commerce-determined equivalent foreign standard), where the specific panels at issue were produced as part of a production run intended to meet such standards but did not receive the certifying agency's stamp or mark because they failed to meet the applicable bond performance, veneer grade, or other qualifying criteria of that standard.

Also excluded from the scope of the orders are wooden furniture goods that, at the time of importation, are fully assembled and are ready for their intended uses. Also excluded from the scope of the orders is ''ready to assemble'' (RTA) furniture. RTA furniture is defined as (A) furniture packaged for sale for ultimate purchase by an end-user that, at the time of importation, includes (1) all wooden components (in finished form) required to assemble a finished unit of furniture, (2) all accessory parts (*e.g.,* screws, washers, dowels, nails, handles, knobs, adhesive glues) required to assemble a finished unit of furniture, and (3) instructions providing guidance on the assembly of a finished unit of furniture; (B) unassembled bathroom vanity cabinets, having a space for one or more sinks, that are imported with all unassembled hardwood and hardwood plywood components that have been cut-to-final dimensional component shape/size, painted or stained prior to importation, and stacked within a singled shipping package, except for furniture feet which may be packed and shipped separately; or (C) unassembled bathroom vanity linen closets that are imported with all unassembled hardwood and hardwood plywood

components that have been cut-to-final dimensional shape/size, painted or stained prior to importation, and stacked within a single shipping package, except for furniture feet which may be packed and shipped separately.

Also excluded from the scope of the orders are kitchen cabinets that, at the time of importation, are fully assembled and are ready for their intended uses. Also excluded from the scope of the orders are RTA kitchen cabinets. RTA kitchen cabinets are defined as kitchen cabinets packaged for sale for ultimate purchase by an end-user that, at the time of importation, includes: (1) all wooden components (in finished form) required to assemble a finished unit of cabinetry; (2) all accessory parts (*e.g.,* screws, washers, dowels, nails, handles, knobs, hooks, adhesive glues) required to assemble a finished unit of cabinetry; and (3) instructions providing guidance on the assembly of a finished unit of cabinetry. Excluded from the scope of these orders are finished table tops, which are table tops imported in finished form with pre-cut or drilled openings to attach the underframe or legs. The table tops are ready for use at the time of import and require no further finishing or processing. Excluded from the scope of these orders are finished countertops that are imported in finished form and require no further finishing or manufacturing.

Also excluded from the scope of the orders are laminated veneer lumber (LVL) door and window components with (1) a maximum width of 44 millimeters, a thickness from 30 millimeters to 72 millimeters, and a length of less than 2413 millimeters, (2) water boiling point exterior adhesive, (3) a modulus of elasticity of 1,500,000 pounds per square inch or higher, (4) finger-jointed or lap-jointed core veneer with all layers oriented so that the grain is running parallel or with no more than 3 dispersed layers of veneer oriented with the grain running perpendicular to the other layers; and (5) top layer machined with a curved edge and one or more profile channels throughout.

Also excluded from the scope of these orders are certain door stiles and rails made of LVL that have a width not to exceed 50 millimeters, a thickness not to exceed 50 millimeters, and a length of less than 2,450 millimeters.

Also excluded from the scope of these orders are finished two-ply products that are made of one ply of wood veneer and one ply of a non-wood veneer material and the two-ply product cannot be glued or otherwise adhered to additional plies or that are made of two plies of wood veneer and have undergone staining, cutting, notching, punching, drilling, or other processing on the surface of the veneer such that the two-ply product cannot be glued or otherwise adhered to additional plies.

Imports of hardwood and decorative plywood are primarily entered under the following HTSUS numbers: 4412.10.0500; 4412.31.0520; 4412.31.0540; 4412.31.0560; 4412.31.0620; 4412.31.0640; 4412.31.0660; 4412.31.2510; 4412.31.2520; 4412.31.2610; 4412.31.2620; 4412.31.4040; 4412.31.4050; 4412.31.4060; 4412.31.4070; 4412.31.4080; 4412.31.4140; 4412.31.4150; 4412.31.4155; 4412.31.4160; 4412.31.4165; 4412.31.4180; 4412.31.4200; 4412.31.4500; 4412.31.4850; 4412.31.4860; 4412.31.4863; 4412.31.4865; 4412.31.4866; 4412.31.4869; 4412.31.4875; 4412.31.4880; 4412.31.5130; 4412.31.5135; 4412.31.5150; 4412.31.5155; 4412.31.5160; 4412.31.5165; 4412.31.5170; 4412.31.5175; 4412.31.5235; 4412.31.5255; 4412.31.5260; 4412.31.5262; 4412.31.5264; 4412.31.5265; 4412.31.5266; 4412.31.5268; 4412.31.5270; 4412.31.5275; 4412.31.6000; 4412.31.6100; 4412.31.9100; 4412.31.9200; 4412.32.0520; 4412.32.0540; 4412.32.0560; 4412.32.0570; 4412.32.0620; 4412.32.0640; 4412.32.0670; 4412.32.2510; 4412.32.2520; 4412.32.2530; 4412.32.2610; 4412.32.2630; 4412.32.3130; 4412.32.3135; 4412.32.3140; 4412.32.3150; 4412.32.3155; 4412.32.3160; 4412.32.3165; 4412.32.3170; 4412.32.3175; 4412.32.3185; 4412.32.3235; 4412.32.3255; 4412.32.3265; 4412.32.3275; 4412.32.3285; 4412.32.5600; 4412.32.5700; 4412.33.0620; 4412.33.0640; 4412.33.0670; 4412.33.2630; 4412.33.3235; 4412.33.3255; 4412.33.3265; 4412.33.3275; 4412.33.3285; 4412.33.5700; 4412.34.2600; 4412.34.3235; 4412.34.3255; 4412.34.3265; 4412.34.3275; 4412.34.3285; 4412.34.5700; 4412.39.4051; 4412.39.4052; 4412.39.4059; 4412.39.4061; 4412.39.4062; 4412.39.4069; 4412.39.5050; 4412.41.0000; 4412.42.0000; 4412.51.1030; 4412.51.1050; 4412.51.3111; 4412.51.3121; 4412.51.3141; 4412.51.3161; 4412.51.3175; 4412.51.4100; 4412.52.1030; 4412.52.1050; 4412.52.3121; 4412.52.3161; 4412.52.3175; 4412.52.4100; 4412.91.0600; 4412.91.1020; 4412.91.1030; 4412.91.1040; 4412.91.3110; 4412.91.3120; 4412.91.3130; 4412.91.3140; 4412.91.3150; 4412.91.3160; 4412.91.3170; 4412.91.4100; 4412.92.0700; 4412.92.1120; 4412.92.1130; 4412.92.1140; 4412.92.3120; 4412.92.3150; 4412.92.3160; 4412.92.3170; 4412.92.4200; 4412.94.1020; 4412.94.1030; 4412.94.1040; 4412.94.1050; 4412.94.3110; 4412.94.3111; 4412.94.3120; 4412.94.3121; 4412.94.3130; 4412.94.3131; 4412.94.3140; 4412.94.3141; 4412.94.3150; 4412.94.3160; 4412.94.3161; 4412.94.3170; 4412.94.3171; 4412.94.3175; 4412.94.4100; 4412.99.0600; 4412.99.1020; 4412.99.1030; 4412.99.1040; 4412.99.3110; 4412.99.3120; 4412.99.3130; 4412.99.3140; 4412.99.3150; 4412.99.3160; 4412.99.3170; 4412.99.4100; 4412.99.5100; 4412.99.5115; 4412.99.5701; and 4412.99.5710.

Imports of hardwood and decorative plywood may also enter under HTSUS subheadings 4412.10.9000; 4412.94.5100; 4412.94.9500; 4412.99.6000; 4412.99.7000; 4412.99.8000; 4412.99.9000; 4412.99.9500; 9403.90.7005; 9403.90.7010; and 9403.90.7080.

The HTSUS subheadings are provided for the convenience of the U.S. government and customs purposes, and do not define the scope of the orders. The written description of the merchandise is dispositive.

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## DEPARTMENT OF COMMERCE

### International Trade Administration

**[A–570–211, A–560–844, A–552–851]**

## Hardwood and Decorative Plywood From the People's Republic of China, Indonesia, and the Socialist Republic of Vietnam: Antidumping Duty Orders

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

**SUMMARY:** Based on affirmative final determinations by the U.S. Department of Commerce (Commerce) and the U.S. International Trade Commission (ITC), Commerce is issuing antidumping duty (AD) orders on hardwood and decorative plywood from the People's Republic of China (China), Indonesia, and the Socialist Republic of Vietnam (Vietnam).

**DATES:** Applicable November 17, 2026.

**FOR FURTHER INFORMATION CONTACT:** Preston Cox at (240) 956–8630 (China), Joy Zhang at (202) 482–1168 (Indonesia), and Bobby Shore at (202) 482–3261 (Vietnam), AD/CVD Operations, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230.

**SUPPLEMENTARY INFORMATION:**

### Background

On July 21, 2026, Commerce published in the **Federal Register** its affirmative final determinations in the less-than-fair-value (LTFV) investigations of hardwood and decorative plywood from China, Indonesia, and Vietnam in accordance with sections 735(d) and 777(i) of the Tariff Act of 1930, as amended (the Act).[1]

The scope of the investigation in Commerce's final determination covered hardwood and decorative plywood and certain veneered panels.[2] As discussed below, the ITC found three domestic like products: hardwood and decorative plywood, stamped and certified

[1] *See Hardwood and Decorative Plywood from the People's Republic of China: Final Determination of Sales at Less Than Fair Value and Final Affirmative Determination of Critical Circumstances,* 91 FR 45778 (July 21, 2026), and accompanying Issues and Decision Memorandum (IDM); *see also Hardwood and Decorative Plywood From Indonesia: Final Affirmative Determination of Sales at Less Than Fair Value,* 91 FR 45774 (July 21, 2026), and accompanying IDM; and *Hardwood and Decorative Plywood from the Socialist Republic of Vietnam: Final Affirmative Determination of Sales at Less Than Fair Value and Final Negative Determination of Critical Circumstances,* 91 FR 45782 (July 21, 2026), and accompanying IDM.

[2] *Id.*