

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 investigation 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 investigation 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 this investigation 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 this investigation are finished countertops that are imported in finished form and require no further finishing or manufacturing.

Also excluded from the scope of the investigation 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 this investigation 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 this investigation 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 codes are provided for the convenience of the U.S. government and customs purposes, and do not define the

scope of the investigation. The written description of the merchandise under investigation is dispositive.

Appendix II

List of Topics Discussed in the Preliminary Decision Memorandum

- I. Summary
- II. Background
- III. Injury Test
- IV. Analysis of China's Financial System
- V. Diversification of China's Economy
- VI. Use of Facts Available and Adverse Inferences
- VII. Critical Circumstances
- VIII. Recommendation

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DEPARTMENT OF COMMERCE

International Trade Administration

[C-560-845]

Hardwood and Decorative Plywood From Indonesia: Preliminary Affirmative Countervailing Duty Determination and Alignment of Final Determination With Final Antidumping Duty Determination

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

SUMMARY: The U.S. Department of Commerce (Commerce) preliminarily determines that countervailable subsidies are being provided to producers and exporters of hardwood and decorative plywood (plywood) from Indonesia. The period of investigation is January 1, 2024, through December 31, 2024. Interested parties are invited to comment on this preliminary determination.

DATES: Applicable January 22, 2026.

FOR FURTHER INFORMATION CONTACT:

Benito Ballesteros or Samuel Evans, AD/CVD Operations, Office IX, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482-7425 or (202) 482-2420, respectively.

SUPPLEMENTARY INFORMATION:

Background

This preliminary determination is made in accordance with section 703(b) of the Tariff Act of 1930, as amended (the Act). Commerce published the notice of initiation of this investigation on June 16, 2025.¹ On July 22, 2025,

¹ See *Hardwood and Decorative Plywood from the People's Republic of China, Indonesia, the Socialist Republic of Vietnam: Initiation of Countervailing*

Commerce postponed the preliminary determination of this investigation.²

Due to the lapse in appropriations and Federal Government shutdown, on November 14, 2025, Commerce tolled all deadlines in administrative proceeding by 47 days.³ Additionally, due to a backlog of documents that were electronically filed via Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS) during the Federal Government shutdown, on November 24, 2025, Commerce tolled all deadlines in administrative proceedings by an additional 21 days.⁴ Accordingly, the deadline for this preliminary determination is now December 29, 2025.⁵

For a complete description of the events that followed the initiation of this investigation, *see* the Preliminary Decision Memorandum.⁶ A list of topics discussed in the Preliminary Decision Memorandum is included as Appendix II to this notice. The Preliminary 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 Preliminary Decision Memorandum can be accessed directly at <https://access.trade.gov/public/FRNoticesListLayout.aspx>.

Scope of the Investigation

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

Duty Investigations, 90 FR 25225 (June 16, 2025) (*Initiation Notice*).

² See *Hardwood and Decorative Plywood from the People's Republic of China, Indonesia, and the Socialist Republic of Vietnam: Postponement of Preliminary Determinations in the Countervailing Duty Investigations*, 90 FR 34415 (July 22, 2025).

³ See Memorandum, "Deadlines Affected by the Shutdown of the Federal Government," dated November 14, 2025.

⁴ See Memorandum, "Tolling of all Case Deadlines," dated November 24, 2025.

⁵ December 26, 2025 is a federal holiday. Commerce's practice is that when 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).

⁶ See Memorandum, "Decision Memorandum for the Preliminary Affirmative Determination in the Countervailing Duty Investigation of Hardwood and Decorative Plywood from Indonesia," dated concurrently with, and hereby adopted by, this notice (Preliminary Decision Memorandum).

Scope Comments

In accordance with the preamble to Commerce's regulations,⁷ the *Initiation Notice* set aside a period of time for parties to raise issues regarding product coverage, (*i.e.*, scope).⁸ Certain interested parties commented on the scope of the investigation as it appeared in the *Initiation Notice*. Commerce intends to issue its preliminary decision regarding comments concerning the scope of the less-than-fair-value (LTFV) and countervailing duty (CVD) investigations in the preliminary determination of the companion LTFV investigation.

Methodology

Commerce is conducting this investigation in accordance with section 701 of the Act. For each of the subsidy programs found countervailable, Commerce preliminarily 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.⁹

Commerce notes that, in making these findings, it relied, in part, on facts available and, because it finds that one or more respondents did not act to the best of their ability to respond to Commerce's requests for information, it drew an adverse inference where appropriate in selecting from among the facts otherwise available.¹⁰ For further information, *see* the "Use of Facts Otherwise Available and Adverse Inferences" section in the Preliminary Decision Memorandum.

Alignment

As noted in the Preliminary Decision Memorandum, in accordance with section 705(a)(1) of the Act and 19 CFR 351.210(b)(4), Commerce is aligning the final countervailing duty (CVD) determination in this investigation with the final determination in the companion AD investigation of plywood from Indonesia based on a request made by the petitioner.¹¹ Consequently, the final CVD determination will be issued on the same date as the final AD determination, which is currently

⁷ See *Antidumping Duties; Countervailing Duties, Final Rule*, 62 FR 27296, 27323 (May 19, 1997).

⁸ See *Initiation Notice*.

⁹ See sections 771(5)(B) and (D) of the Act regarding financial contribution; section 771(5)(E) of the Act regarding benefit; and section 771(5)(A) of the Act regarding specificity.

¹⁰ See sections 776(a) and (b) of the Act.

¹¹ See Petitioner's Letter, "Request to Align Countervailing Duty Investigation Final Determinations with Antidumping Duty Investigation Final Determinations," dated December 5, 2025.

scheduled to be issued no later than May 11, 2026, unless postponed.

All-Others Rate

Sections 703(d) and 705(c)(5)(A) of the Act provide that in the preliminary determination, 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. In this investigation, Commerce calculated individual estimated countervailable subsidy rates for PT. Wijaya Cahaya Timber Tbk. (WCT) and PT. Sengon Indah Mas that are not zero, *de minimis*, or based entirely on facts otherwise available. Commerce calculated the all-others rate using a weighted average of the individual estimated subsidy rates calculated for the examined respondents using each company's public ranged sales values for the merchandise under consideration.¹²

Preliminary Determination

Commerce preliminarily determines that the following estimated countervailable subsidy rates exist:

Company	Subsidy rate (percent <i>ad valorem</i>)
PT. Mustika Buana Sejahtera	* 128.66
PT. Sengon Indah Mas ¹³	2.40
PT. Wijaya Cahaya Timber Tbk. ¹⁴	62.68
All Others	43.18

* Rate is based on facts available with adverse inferences.

¹² With two respondents under examination, Commerce normally calculates: (A) a weighted-average of the estimated subsidy rates calculated for the examined respondents; (B) a simple average of the estimated subsidy rates calculated for the examined respondents; and (C) a weighted-average of the estimated subsidy rates calculated for the examined respondents using each company's publicly-ranged U.S. sale values for the merchandise under consideration. Commerce then compares (B) and (C) to (A) and selects the rate closest to (A) as the most appropriate rate for all other producers and exporters. *See, e.g.*, *Ball Bearings and Parts Thereof from France, Germany, Italy, Japan, and the United Kingdom: Final Results of Antidumping Duty Administrative Reviews, Final Results of Changed-Circumstances Review, and Revocation of an Order in Part*, 75 FR 53661, 53662 (September 1, 2010), and accompanying Issues and Decision Memorandum at Comment 1. As complete public ranged sales data were available, Commerce based the all-others rate on the public ranged sales data of the mandatory respondents. For a complete analysis of the data, *see* Memorandum, "Calculation of the Subsidy Rate for All Other Companies," dated concurrently with, and hereby adopted by, this notice.

Suspension of Liquidation

In accordance with section 703(d)(1)(B) and (d)(2) of the Act, Commerce will direct U.S. Customs and Border Protection (CBP) to suspend liquidation of entries of subject merchandise as described in the scope of the investigation section entered, or withdrawn from warehouse, for consumption on or after the date of publication of this notice in the **Federal Register**. Further, pursuant to 19 CFR 351.205(d), Commerce will instruct CBP to require a cash deposit equal to the rates indicated above.

Disclosure

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

Consistent with 19 CFR 351.224(e), Commerce will analyze and, if appropriate, correct any timely allegations of significant ministerial errors by amending the preliminary determination. However, consistent with 19 CFR 351.224(d), Commerce will not consider incomplete allegations that do not address the significance standard under 19 CFR 351.224(g) following the preliminary determination. Instead, Commerce will address such allegations in the final determination together with issues raised in the case briefs or other written comments.

Verification

As provided in section 782(i)(1) of the Act, Commerce intends to verify the information relied upon in making its final determination.

Public Comment

Case briefs or other written comments, excluding scope comments, may be submitted to the Assistant Secretary for Enforcement and Compliance no later than seven days after the date on which the last verification report is issued in this

¹³ As discussed in the Preliminary Decision Memorandum, Commerce has found PT. Sengon Indah Mas to be cross owned with PT. Java Wood Industri.

¹⁴ As discussed in the Preliminary Decision Memorandum, Commerce has found the following companies to be cross-owned with WCT: PT Wijaya Triutama Plywood Industri, PT Fortuna Anugrah Sumber Terpadu, PT Semangat Maju Sentosa, PT Mandiri Sejahtera Jaya Abadi, PT Maju Aman Selalu, and Company A. Because WCT claimed business proprietary treatment for the name of Company A, we cannot disclose it here. For further information, see WCT's Letter, WCT Response to Certain Portions of Supplemental Questionnaires, dated September 5, 2025, at 4.

investigation. A timeline for the submission of case briefs and written comments will be notified to interested parties at a later date. Rebuttal briefs, limited to issues raised in the case briefs, may be filed not later than five days after the date for filing case briefs.¹⁵ Interested parties who submit case briefs or rebuttal briefs in this proceeding must submit: (1) a table of contents listing each issue; and (2) a table of authorities.¹⁶

As provided under 19 CFR 351.309(c)(2)(iii) and (d)(2)(iii), we request that interested parties provide at the beginning of their briefs a public, executive summary for each issue raised in their briefs.¹⁷ Further, we request that interested parties limit their executive summary of each issue to no more than 450 words, not including citations. We intend to use the executive summaries as the basis of the comment summaries included in the issues and decision memorandum that will accompany the final determination in this investigation. We request that interested parties include footnotes for relevant citations in the executive summary of each issue. Note that Commerce has amended certain of its requirements pertaining to the service of documents in 19 CFR 351.303(f).¹⁸

Pursuant to 19 CFR 351.310(c), interested parties who wish to request a hearing, limited to issues raised in the case and rebuttal briefs, must submit a written request to the Assistant Secretary for Enforcement and Compliance, U.S. Department of Commerce within 30 days after the date of publication of this notice. Requests should contain the party's name, address, and telephone number, the number of participants, whether any participant is a foreign national, and a list of the issues to be discussed. If a request for a hearing is made, Commerce intends to hold the hearing at a time and date to be determined. Parties should confirm by telephone the date, time, and location of the hearing two days before the scheduled date.

U.S. International Trade Commission Notification

In accordance with section 703(f) of the Act, Commerce will notify the U.S. International Trade Commission (ITC) of

¹⁵ See 19 CFR 351.309(d); see also *Administrative Protective Order, Service, and Other Procedures in Antidumping and Countervailing Duty Proceedings*, 88 FR 67069, 67077 (September 29, 2023) (APO and Service Final Rule).

¹⁶ See 19 CFR 351.309(c)(2) and (d)(2).

¹⁷ We use the term "issue" here to describe an argument that Commerce would normally address in a comment of the Issues and Decision Memorandum.

¹⁸ See APO and Service Final Rule.

its determination. If the final determination is affirmative, the ITC will determine before the later of 120 days after the date of this preliminary determination or 45 days after the final determination whether imports of plywood from Indonesia are materially injuring, or threaten material injury to, the U.S. industry.

Notification to Interested Parties

This determination is issued and published pursuant to sections 703(f) and 777(i) of the Act and 19 CFR 351.205(c).

Dated: December 29, 2025.

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 I

Scope of the Investigation

The merchandise covered by the investigation is hardwood and decorative plywood, and certain veneered panels as described below. For purposes of this investigation, 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 investigation 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 investigation 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 investigation, 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 × 1829 mm (48 × 72 inches), 1219 × 2438 mm (48 × 96 inches), and 1219 × 3048 mm (48 × 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 investigation if performed in the country of manufacture of the in-scope product.

The scope of the investigation excludes the following items: (1) structural plywood (also known as “industrial plywood” or “industrial panels”) that (a) is certified, manufactured, and stamped to meet U.S. Products Standard PS 1–09, PS 2–09, PS–1–22, PS 2–10, or PS 2–18 for Structural Plywood (including any revisions to that standard or any substantially equivalent international standard intended for structural plywood), including, but not limited to, the “bond performance” requirements and the performance criteria detailed in U.S. Products Standard PS 1–09, PS 2–09, PS–1–22, PS 2–10, or PS 2–18 for Structural Plywood (including any revisions to that standard or any substantially equivalent international standard intended for structural plywood), and (b) where the relevant standard identifies core species requirements, has a core made entirely of one or more of the following wood species: *Pseudotsuga menziesii* (Douglas Fir), *Larix occidentalis* (Western Larch), *Tsuga heterophylla* (Western Hemlock), *Abies balsamea* (Balsam Pine/Balsam Fir), *Abies magnifica* (California Red Fir), *Abies grandis* (Grand Fir), *Abies procera* (Noble Fir), *Abies amabilis* (Pacific Silver Fir), *Abies concolor* (White Fir), *Abies lasiocarpa* (Subalpine Fir), *Picea glauca* (White Spruce), *Picea engelmannii* (Engelmann Spruce), *Picea mariana* (Black Spruce), *Picea rubens* (Red Spruce), *Picea sitchensis* (Sitka Spruce), *Pinus banksiana* (Jack Pine), *Pinus taeda* (Loblolly Southern Pine), *Pinus palustris* (Longleaf Southern Pine), *Pinus echinata* (Shortleaf Southern Pine), *Pinus elliottii* (Slash Southern Pine), *Pinus serotina* (Pond Pine), *Pinus resinosa* (Red Pine), *Pinus virginiana* (Virginia Pine), *Pinus monticola* (Western White Pine), *Picea mariana* (Black Spruce), *Picea rubens* (Red Spruce), *Picea sitchensis* (Sitka Spruce), *Pinus contorta* (Lodgepole Pine), *Pinus strobus* (Eastern

White Pine), and *Pinus lambertiana* (Sugar Pine); (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 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/m² permanently bonded on both the face and back veneers and an opaque, moisture resistant coating applied to the edges.

Also excluded from the scope of the investigation 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 investigation 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 investigation 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 investigation 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 the investigation 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 the investigation are finished countertops that are imported in finished form and require no further finishing or manufacturing. Also excluded from the scope of the investigation 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 this investigation 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 this investigation 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 codes are provided for the convenience of the U.S. government and customs purposes, and do not define the scope of the investigation. The written description of the merchandise under investigation is dispositive.

Appendix II

List of Topics Discussed in the Preliminary Decision Memorandum

- I. Summary
- II. Background
- III. New Subsidy Allegations
- IV. Injury Test
- V. Application of Facts Available and

Adverse Inferences
 VI. Subsidies Valuation
 VII. Benchmarks and Interest Rates
 VIII. Analysis of Programs
 IX. Recommendation
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DEPARTMENT OF COMMERCE

International Trade Administration

[C-570-208]

Polypropylene Corrugated Boxes 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 polypropylene corrugated boxes (corrugated boxes) from the People's Republic of China (China). The period of investigation is January 1, 2024, through December 31, 2024.

DATES: Applicable January 22, 2026.

FOR FURTHER INFORMATION CONTACT: Rachel Accorsi or Shane Subler, AD/CVD Operations, Office VIII, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482-3149 or (202) 482-6241, respectively.

SUPPLEMENTARY INFORMATION:

Background

On August 20, 2025, Commerce published in the **Federal Register** the *Preliminary Determination* in this investigation and invited interested parties to comment.¹ In the *Preliminary Determination*, and 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 final countervailing duty (CVD) determination with the final determination in the companion less-than-fair-value (LTFV) investigation of corrugated boxes from China.² On September 19, 2025, Commerce received a timely letter in lieu of a case brief from

¹ See *Polypropylene Corrugated Boxes from the People's Republic of China: Preliminary Affirmative Countervailing Duty Determination, and Alignment of Final Determination With Final Antidumping Duty Determination*, 90 FR 40564 (August 20, 2025) (*Preliminary Determination*), and accompanying Preliminary Decision Memorandum (PDM).

² See *Preliminary Determination*, 90 FR at 40565.

the petitioners³ stating that Commerce should make no changes to the *Preliminary Determination*.⁴ Based on our review, we made changes to the selected non-responsive company rate based on facts available with adverse inferences (AFA).⁵

Due to the lapse in appropriations and Federal Government shutdown, on November 14, 2025, Commerce tolled all deadlines in administrative proceedings by 47 days.⁶ Additionally, due to a backlog of documents that were electronically filled via Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS) during the Federal Government shutdown, on November 24, 2025, Commerce tolled all deadlines in administrative proceedings by an additional 21 days.⁷ Accordingly, the deadline for this final determination is now January 15, 2026.

Scope of the Investigation

The product covered by this investigation is corrugated boxes from China. For a complete description of the scope of this investigation, see the appendix to this notice.

Scope Comments

We received no comments from interested parties on the scope of the investigation as it appeared in the *Preliminary Determination*.⁸ Therefore, we made no changes to the scope of the investigation.

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.⁹ In making this final determination, Commerce relied on facts available, including with an

³ The petitioners are CoolSeal USA Inc., Inteplast Group Corporation, SeaCa Plastic Packaging, and Technology Container Corp.

⁴ See Petitioners' Letter, "Petitioners' Letter in Lieu of Case Brief," dated September 19, 2025.

⁵ See Memorandum, "Information Accompanying the **Federal Register** Notice for the Final Affirmative Countervailing Duty Determination," dated concurrently with this notice.

⁶ See Memorandum, "Deadlines Affected by the Shutdown of the Federal Government," dated November 14, 2025.

⁷ See Memorandum, "Tolling of All Case Deadlines," dated November 24, 2025.

⁸ See *Preliminary Determination*, 90 FR at 40566.

⁹ See sections 771(5)(B) and (D) of the Act regarding financial contribution; section 771(5)(E) of the Act regarding benefit; and section 771(5)(A) of the Act regarding specificity.