

HTSUS subheadings: 9404.21.0010, 9404.21.0013, 9404.29.1005, 9404.29.1013, 9404.29.9085, and 9404.29.9087. Products subject to this Order may also enter under HTSUS subheadings: 9404.21.0095, 9404.29.1095, 9404.29.9095, 9401.41.0000, 9401.49.0000, and 9401.99.9081. Although the HTSUS subheadings are provided for convenience and customs purposes, the written description of the merchandise subject to this Order is dispositive. For a complete description of the scope of the Order, see the Issues and Decision Memorandum.

Analysis of Comments Received

All issues raised by the parties in their case and rebuttal briefs, to which we responded in the Issues and Decision Memorandum, are listed in the appendix to this notice. 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 at <https://access.trade.gov/public/FRNoticesListLayout.aspx>.

Bona Fide Sales Analysis

In the *Preliminary Results*, Commerce found that the sole mandatory respondent Saffron did not have a *bona fide* sale of a mattress during the POR.⁴ Based on an analysis of the information on the administrative record, Commerce continues to find that Saffron did not have a *bona fide* sale during the POR. Commerce reached this conclusion based on its consideration of the totality of circumstances, including, but not limited to: (a) the atypical nature of both the price and quantity of the sale; (b) the expenses incurred arising from the transaction; (c) the profitability of the resold subject merchandise; and (d) the likelihood that the sale is atypical due to the business nature of the U.S. customer. Consequently, we are rescinding this administrative review.

Assessment Rates

Because Commerce is rescinding this administrative review, we have not calculated a dumping margin for Saffron. Saffron's entries will be liquidated at 37.48 percent, the company-specific rate established in the

less than fair value (LTFV) investigation.⁵

Cash Deposit Requirements

Because we are rescinding this administrative review, Saffron remains subject to the antidumping duty rate for its merchandise entered (*i.e.* 37.48 percent), which is the company-specific rate established in the LTFV investigation.⁶ These cash deposit requirements, when imposed, shall remain in effect until further notice.

Notification to Importers

This notice serves as a final reminder to importers of their responsibility under 19 CFR 351.402(f)(2) to file a certificate regarding the reimbursement of antidumping duties prior to liquidation of the relevant entries during this POR. Failure to comply with this requirement could result in Commerce's presumption that reimbursement of antidumping duties has occurred and the subsequent assessment of double antidumping duties.

Administrative Protective Order

This notice also serves as a final reminder to parties subject to administrative protective order (APO) of their responsibility concerning the return or destruction of proprietary information disclosed under APO in accordance with 19 CFR 351.305(a)(3), which continues to govern business proprietary information in this segment of the proceeding. Timely written notification of the return or destruction of APO materials or conversion to judicial protective order is hereby requested. Failure to comply with the regulations and the terms of an APO is a sanctionable violation.

Notification to Interested Parties

We are issuing and publishing this notice in accordance with sections 751(a)(1) and 777(i)(1) of the Act, and 19 CFR 351.213(d)(3).

Dated: December 1, 2023.

Abdelali Elouaradia,

Deputy Assistant Secretary for Enforcement and Compliance.

Appendix

List of Topics Discussed in the Issues and Decision Memorandum

- I. Summary
- II. Background
- III. Scope of the Order
- IV. Discussion of the Issues

⁵ See *Mattresses from Thailand: Final Affirmative Determination of Sales at Less Than Fair Value*, 86 FR 15928, 15929 (March 25, 2021); and *Order*, 86 FR at 26462.

⁶ *Id.*

Comment 1: Whether Saffron Had a *Bona Fide* Sale During the POR

Comment 2: Whether Commerce Must Conduct Verification if it Reverses its Decision to Rescind the Administrative Review

Comment 3: Whether Commerce Should Apply Facts Available to Calculate Saffron's Dumping Margin if It Reverses Its Decision to Rescind the Administrative Review

Comment 4: Whether Commerce Should Apply the Transactions Disregarded and Major Input Rules if It Reverses Its Decision to Rescind the Administrative Review

V. Recommendation

[FR Doc. 2023-26897 Filed 12-6-23; 8:45 am]

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DEPARTMENT OF COMMERCE

International Trade Administration

[C-122-858]

Certain Softwood Lumber Products From Canada: Notice of Reinstatement of Exclusion From the Countervailing Duty Order

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

SUMMARY: On November 20, 2023, the U.S. Court of International Trade (CIT) issued an order in *Committee Overseeing Action for Lumber International Trade Investigations or Negotiations v. United States, et. al.*, Consol. Ct. No. 19-00122 (Slip Op. 23-163), reinstating the exclusion of Les Produits Forestiers D&G Ltée (D&G), Marcel Lauzon Inc. (MLI), North American Forest Products Ltd. (NAFP) (located in New Brunswick), and Scierie Alexandre Lemay & Fils Inc. (Lemay), and their cross-owned companies, from the countervailing duty (CVD) order on certain softwood lumber products (softwood lumber) from Canada. In accordance with the CIT's order, Commerce is issuing this notice excluding from the CVD order D&G, MLI, NAFP, and Lemay, and their cross-owned companies. Commerce will also direct U.S. Customs and Border Protection (CBP) to discontinue suspension of liquidation and the collection of cash deposits for all shipments of softwood lumber produced and exported by D&G, Lemay, MLI, and NAFP, entered, or withdrawn from warehouse, for consumption on or after August 28, 2021, to liquidate all suspended entries of shipments of softwood lumber produced and exported by D&G, Lemay, MLI, and NAFP without regard to countervailing duties; and to refund all cash deposits

⁴ See *Preliminary Results*, 88 FR at 37010.

of estimated countervailing duties collected on all such shipments.

DATES: Applicable August 28, 2021.

FOR FURTHER INFORMATION CONTACT: Kristen Johnson, AD/CVD Operations, Office III, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482- 4793.

SUPPLEMENTARY INFORMATION:

Background

On January 3, 2018, Commerce published the CVD order on softwood lumber from Canada.¹ On July 5, 2019, Commerce published its *Final Results of Expedited Review* for the *Order*.² In the *Final Results of Expedited Review*, Commerce found that five companies subject to the review had *de minimis* subsidy rates, and therefore, were excluded from the *Order*.³ The five companies are D&G, Lemay, MLI, NAFF, and Roland Boulanger & Cie Ltée (Roland).⁴

The Committee Overseeing Action for Lumber International Trade Investigations or Negotiations appealed Commerce's *Final Results of Expedited Review*. On November 19, 2020, the CIT remanded the *Final Results of Expedited Review* to Commerce for reconsideration of the statutory basis upon which Commerce promulgated its CVD expedited review regulations at 19 CFR 351.214(k) to determine individual subsidy rates for companies not individually examined in an investigation.⁵

In its *Final Remand*, issued in February 2021, Commerce determined that section 103(a) of the Uruguay Round of Agreements Act, as well as the other legal authorities presented to the CIT, cannot be the basis for the promulgation of the CVD expedited review regulations under 19 CFR 351.214(k) and, thus, Commerce lacks the statutory authority to conduct CVD expedited reviews.⁶ The CIT sustained

Commerce's *Final Remand*.⁷ Consequently, Commerce reinstated the excluded companies in the *Order* prospectively, effective August 28, 2021, and imposed a 14.19 percent *ad valorem* cash deposit requirement based on the all-others rate from the investigation.⁸ The Canadian parties appealed the CIT's decision.⁹

On April 25, 2023, the U.S. Court of Appeals for the Federal Circuit (Federal Circuit) reversed the CIT's August 18, 2021 decision and held that Commerce has the statutory authority to adopt the CVD expedited review process, and remanded for further proceedings necessitated by its holding that such statutory authority exists.¹⁰

On October 6, 2023, D&G, Lemay, MLI, and NAFF filed a motion with the CIT requesting reinstatement of their exclusion from the *Order* during the pendency of this litigation.¹¹ On November 20, 2023, the CIT granted the motion, finding that there was an equitable basis for reversing the actions of its August 18, 2021 decision, and ordered the reinstatement of exclusion from the *Order*, effective August 28, 2021, for D&G, Lemay, MLI, and NAFF.¹² The CIT also ordered Commerce to instruct CBP to discontinue the suspension of liquidation and the collection of cash deposits of estimated countervailing duties on all shipments of softwood lumber produced and exported by D&G, Lemay, MLI, and NAFF, entered or withdrawn from warehouse, for consumption on or after August 28, 2021, and to instruct CBP to liquidate, without regard to countervailing duties, all suspended entries of shipments of softwood lumber produced and

Lumber International Trade Investigations or Negotiations, et al. v. United States, et al., Court No. 19-00122, Slip Op. 20-167 (CIT 2020), dated February 17, 2021 (*Final Remand*), available at <https://access.trade.gov/resources/remands/20-167.pdf>.

⁷ See *Committee Overseeing Action for Lumber International Trade Investigations or Negotiations, et al. v. United States, et al.*, Court No. 19-00122, Slip Op. 21-104 (CIT 2021).

⁸ See *Certain Softwood Lumber Products from Canada: Notice of Court Decision Not in Harmony with the Results of Countervailing Duty Expedited Review; Notice of Amended Final Results*, 86 FR 48396 (August 30, 2021) (*Amended Final Results of Expedited Review*).

⁹ The Canadian parties are D&G, Lemay, MLI, NAFF, Fontaine Inc., Mobilier Rustique (Beauce) Inc., Government of Canada, Government of New Brunswick, and Government of Québec.

¹⁰ See *Committee Overseeing Action for Lumber International Trade Investigations or Negotiations v. United States*, 66 F.4th 968 (Fed. Cir. 2023).

¹¹ See *Committee Overseeing Action for Lumber International Trade Investigations or Negotiations v. United States*, Consol. Ct. No. 19-00122 (Slip Op. 23-163) (CIT Nov. 20, 2023), citing motion filed by D&G, Lemay, MLI, and NAFF.

¹² *Id.*

exported by D&G, Lemay, MLI, and NAFF.¹³

Reinstatement of Exclusion From the Order

Because of the CIT's order, Commerce is reinstating the exclusion from the *Order* of D&G, Lemay, MLI, and NAFF, effective August 28, 2021. Commerce's practice with respect to the exclusion of companies from a CVD order is to exclude the subject merchandise both produced and exported by those companies.¹⁴ As a result, we will instruct CBP to discontinue the suspension of liquidation and the collection of cash deposits of estimated countervailing duties on all shipments of softwood lumber produced and exported by D&G, Lemay, MLI, and NAFF, entered, or withdrawn from warehouse, for consumption on or after August 28, 2021. In addition, we will instruct CBP to liquidate, without regard to countervailing duties, all suspended entries of shipments of softwood lumber produced and exported by D&G, Lemay, MLI, and NAFF, and to refund all cash deposits of estimated countervailing duties collected on all such shipments. Subject merchandise that D&G, Lemay, MLI, and NAFF export but do not produce, as well as merchandise D&G, Lemay, MLI, and NAFF produce but is exported by another company remain subject to the *Order*.

Notification to Interested Parties

This notice is issued and published in accordance with section 516A(c) of the Tariff Act of 1930, as amended.

Dated: November 30, 2023.

Abdelali Elouaradia,

Deputy Assistant Secretary for Enforcement and Compliance.

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DEPARTMENT OF COMMERCE

International Trade Administration

[A-475-834]

Certain Carbon and Alloy Steel Cut-To-Length Plate From Italy: Final Results of Antidumping Duty Administrative Review; 2021-2022

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

¹³ *Id.*

¹⁴ See, e.g., *Certain Corrosion-Resistant Steel Products from India, Italy, Republic of Korea and the People's Republic of China: Countervailing Duty Order*, 81 FR 48387 (July 25, 2016).