

Timken Notice

In its decision in *Timken*,⁵ as clarified by *Diamond Sawblades*,⁶ the Federal Circuit held that, pursuant to sections 516A(c) and (e) of the Tariff Act of 1930, as amended (the Act), Commerce must publish a notice of court decision that is not “in harmony” with a Commerce determination and must suspend liquidation of entries pending a “conclusive” court decision. The CIT’s October 9, 2025, judgment constitutes a final decision of the CIT that is not in harmony with Commerce’s *Final CMI Determination*. Thus, this notice is published in fulfillment of the publication requirements of *Timken*.

Amended Final Determination

Commerce will instruct U.S. Customs and Border Protection (CBP) that, pending any appeals, the cash deposit rate will be zero percent for refractory bricks with any added alumina. In the event that the CIT’s final judgment is upheld on appeal, Commerce will instruct CBP to liquidate entries of refractory bricks with added alumina without regard to antidumping and countervailing duties and to lift suspension of liquidation of such entries.

Notification to Interested Parties

This notice is issued and published in accordance with sections 516A(c) and (e) and 777(i)(1) of the Act.

Dated: December 19, 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.

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DEPARTMENT OF COMMERCE

International Trade Administration

[A-428-850]

Thermal Paper From Germany: Notice of Court Decision Not in Harmony With the Final Determination of Antidumping Investigation; Notice of Amended Final Determination; Notice of Amended Order, In Part

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

⁵ See *Timken Co. v. United States*, 893 F.2d 337 (Fed. Cir. 1990) (*Timken*).

⁶ See *Diamond Sawblades Manufacturers Coalition v. United States*, 626 F.3d 1374 (Fed. Cir. 2010) (*Diamond Sawblades*).

SUMMARY: On November 20, 2025, the U.S. Court of International Trade (CIT) issued its final judgment in *Matra Americas, LLC et al v. United States*, Slip Op. 25-145, Consol. Court No. 21-00632, sustaining the U.S. Department of Commerce (Commerce)’s final remand redetermination pertaining to the antidumping duty (AD) investigation of thermal paper from Germany covering the period of investigation October 1, 2019, through September 30, 2020. Commerce is notifying the public that the CIT’s final judgment is not in harmony with Commerce’s final determination in that investigation, and that Commerce is amending the final determination and the resulting AD order with respect to the dumping margin assigned to Koehler Paper SE (Koehler) and all other producers and/or exporters.

DATES: Applicable December 1, 2025.

FOR FURTHER INFORMATION CONTACT: Anne Entz, 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) 482-3845.

SUPPLEMENTARY INFORMATION:

Background

On September 30, 2021, Commerce published its *Final Determination* in the AD investigation of thermal paper from Germany. Commerce: (1) applied the Cohen’s *d* test as part of its differential pricing analysis;¹ (2) accepted Koehler’s reporting of the static sensitivity product characteristic in its sales and cost databases for all but one product in the final determination;² and (3) recalculated Koehler’s reported financial expense ratio to include the interest expenses accrued on Koehler’s unpaid antidumping duties from the revoked *LWTP Order*.³ Commerce subsequently published the AD order on thermal paper from Germany.⁴

Certain parties appealed Commerce’s *Final Determination*. On February 8, 2024, the CIT remanded the *Final Determination* to Commerce to

¹ See *Thermal Paper from Germany: Final Affirmative Determination of Sales at Less Than Fair Value and Final Affirmative Determination of Critical Circumstances, in Part*, 86 FR 54152 (September 30, 2021) (*Final Determination*), and accompanying Issues and Decision Memorandum at Comment 1.

² *Id.* at Comments 3 and 4.

³ *Id.* at Comment 5; see also *Antidumping Duty Orders: Lightweight Thermal Paper from Germany and the People’s Republic of China*, 73 FR 70959 (November 24, 2008) (*LWTP Order*).

⁴ See *Thermal Paper from Germany, Japan, the Republic of Korea, and Spain: Antidumping Duty Orders*, 86 FR 66284 (November 22, 2021) (*Order*).

reconsider or explain: (1) its application of the Cohen’s *d* test to Koehler’s U.S. sales; (2) the coding of the static sensitivity product characteristic; and (3) the decision not to treat Koehler’s accrued interest expenses related to unpaid antidumping duties as part of indirect selling expenses.⁵

In its final remand redetermination, issued in August 2025, Commerce: (1) reconsidered its application of the Cohen’s *d* test as part of its differential pricing analysis; (2) reopened the record to provide Koehler with an opportunity to remedy its reporting of the static sensitivity product characteristic; and (3) provided further explanation of the inclusion of Koehler’s accrued interest expenses related to unpaid antidumping duties as part of the financial expense ratio in the calculation of the cost of production, instead of as U.S. indirect selling expenses.⁶ The CIT sustained Commerce’s final redetermination.⁷

Timken Notice

In its decision in *Timken*,⁸ as clarified by *Diamond Sawblades*,⁹ the U.S. Court of Appeals for the Federal Circuit held that, pursuant to section 516A(c) and (e) of the Tariff Act of 1930, as amended (the Act), Commerce must publish a notice of court decision that is not “in harmony” with a Commerce determination and must suspend liquidation of entries pending a “conclusive” court decision. The CIT’s November 20, 2025, judgment constitutes a final decision of the CIT that is not in harmony with Commerce’s *Final Determination*. Thus, this notice is published in fulfillment of the publication requirements of *Timken*.

Amended Final Determination

Because there is now a final court judgment, Commerce is amending its *Final Determination* as follows:

⁵ See *Matra Americas, LLC et al. v. United States*, 681 F. Supp. 3d 1339, 1382 (CIT 2024) (*Remand Order*).

⁶ See *Final Results of Redetermination Pursuant to Court Remand*, *Matra Americas, LLC v. United States*, 681 F. Supp. 3d 1339 (CIT 2024), dated August 28, 2025 (*Final Remand*), available at <https://access.trade.gov/public/FinalRemandRedetermination.aspx>.

⁷ See *Matra Americas, LLC et al. v. United States*, Slip Op. 25-145, Consol. Court No. 21-00632 (CIT 2025).

⁸ See *Timken Co. v. United States*, 893 F. 2d 337 (Fed. Cir. 1990) (*Timken*).

⁹ See *Diamond Sawblades Manufacturers Coalition v. United States*, 626 F.3d 1374 (Fed. Cir. 2010) (*Diamond Sawblades*).

Exporter/producer	Weighted-average dumping margin (percent)
Koehler Paper SE; Koehler Kehl GmbH	6.27
All Others	6.27

Amended AD Order

Pursuant to section 735(c)(2) of the Act, Commerce shall “issue an antidumping duty order under section 736” of the Act when the final determination is affirmative. As a result of this amended final determination, Commerce is hereby amending the *Order* to revise the weighted-average dumping margin assigned to Koehler and all other producers and/or exporters of subject merchandise, as noted above.

Cash Deposit Requirements

Because Koehler has a superseding cash deposit rate, *i.e.*, there have been final results published in a subsequent administrative review, this notice will not affect the current cash deposit rate for Koehler. For the rate applicable to all other exporters and/or producers, Commerce will issue revised cash deposit instructions to U.S. Customs and Border Protection.

Notification to Interested Parties

This notice is issued and published in accordance with sections 516A(c) and (e) and 777(i)(1) of the Act.

Dated: December 15, 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.
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DEPARTMENT OF COMMERCE

International Trade Administration

[C-533-935]

Hard Empty Capsules From India: 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 hard empty capsules (capsules) from India. The period of investigation (POI) is April 1, 2023, through March 31, 2024.

DATES: Applicable December 29, 2025.

FOR FURTHER INFORMATION CONTACT:

Katherine Smith or Gorden Struck, AD/CVD Operations, Office II, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482-0557 or (202) 482-8151, respectively.

SUPPLEMENTARY INFORMATION:

Background

On March 31, 2025, Commerce published *Preliminary Determination* in the **Federal Register** 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 less-than-fair-value investigation of capsules from India.²

Due to the lapse in appropriations and Federal Government shutdown, on November 14, 2025, Commerce tolled all deadlines in administrative proceedings 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 final determination is now December 18, 2025.

For a complete description of the events that followed the *Preliminary Determination*, see the Issues and Decision Memorandum.⁵ The Issues and Decision Memorandum is a public document and is made available to the public via ACCESS. ACCESS is available to registered users at <https://access.trade.gov>. In addition, a complete

¹ See *Hard Empty Capsules from India: Preliminary Affirmative Countervailing Duty Determination and Alignment of Final Determination With Final Antidumping Duty Determination*, 90 FR 14237 (March 31, 2025) (*Preliminary Determination*), and accompanying Preliminary Decision Memorandum (PDM).

² See *Preliminary Determination*, 90 FR 14238.

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 See Memorandum, “Issues and Decision Memorandum for the Final Affirmative Determination of the Countervailing Duty Investigation of Hard Empty Capsules from India,” dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

version of the Issues and Decision Memorandum can be accessed directly at <https://access.trade.gov/public/FRNoticesListLayout.aspx>.

Scope of the Investigation

The products covered by this investigation are hard empty capsules from India. For a complete description of the scope of the investigation, see Appendix I.

Scope Comments

In the Preliminary Scope Memorandum, we set aside a period of time for parties to raise issues regarding product coverage (*i.e.*, scope) in scope-specific case briefs or other written comments.⁶ We received scope case and rebuttal briefs from multiple interested parties. For a summary of the product coverage comments and rebuttal responses submitted to the record for this final determination, and accompanying discussion and analysis of all comments timely received, see the Final Scope Memorandum.⁷ In the Final Scope Memorandum, Commerce determined that it is modifying the scope language as it appeared in the *Initiation Notice*.⁸ See Appendix I.

Verification

As provided in section 782(i) of the Act, in July and August 2025, Commerce conducted verification of the subsidy information reported by ACG Associated Capsules Private Limited (ACPL) and its affiliates, ACG Pam Pharma Technologies Private Limited (ACG PAM) and ACG Universal Capsules Private Limited (AUCPL) (collectively, ACG).⁹

Analysis of Subsidy Programs and Comments Received

The subsidy programs under investigation, and the issues raised in

⁶ See Memorandum, “Less-Than-Fair-Value Investigations of Hard Empty Capsules from Brazil, the People’s Republic of China, India, and the Socialist Republic of Vietnam and Countervailing Duty Investigations from Brazil, the People’s Republic of China, India, and the Socialist Republic of Vietnam: Preliminary Scope Decision Memorandum,” dated March 24, 2025 (Preliminary Scope Memorandum).

⁷ See Memorandum, “Less-Than-Fair-Value and Countervailing Duty Investigations of Hard Empty Capsules from Brazil, the People’s Republic of China, India, and the Socialist Republic of Vietnam: Final Scope Decision Memorandum,” dated concurrently with this notice (Final Scope Memorandum).

⁸ See *Hard Empty Capsules from Brazil, the People’s Republic of China, India, and the Socialist Republic of Vietnam: Initiation of Countervailing Duty Investigations*, 89 FR 91680 (November 20, 2024) (*Initiation Notice*).

⁹ See Memorandum, “Verification of the Questionnaire Responses of ACG Associated Capsules Private Limited,” dated August 21, 2025 (ACG Verification Report).