

because the measurements are within a reasonable range compared to the nominal measurements for an adult mattress listed in the scope of the order: August 1, 2025.

A-570-106 and C-570-107: Wooden Cabinets and Vanities and Components Thereof From China

Requestor: RST Brands, LLC. Flow Wall cabinets are covered by the scope of the AD/CVD orders on wooden cabinets and vanities and components thereof from China because the product specifications and the materials used in production are outlined in the scope of the AD/CVD orders. Also, these Flow Wall cabinets rely on brackets and rails to hold the cabinets in place, which is a method of permanent installation: August 25, 2025.

Thailand

A-549-848: Truck and Bus Tires From Thailand

Requestor: Yokohama TWS North America, Inc. (Yokohama TWS). The scope of the AD/CVD orders on truck and bus tires from Thailand applies to all tires with a 'TR' or 'HC' suffix in their size designations and have, at the time of importation, the symbol 'DOT' on the sidewall, certifying that the tire conforms to applicable motor vehicle safety standards. The scope also notes that if the tires lack one of the above suffix markings, the tires must fit trucks or buses. Yokohama's TR-900 Series Truck Tires do include a sidewall "TR" marking; however, the marking does not refer to a size designation; rather, it designates the tread pattern. The TR-900 tires do not include a "DOT" symbol on the sidewall at the time of importation. Lastly, Yokohama TWS does not import any TR-900 tires with a size designation suitable for use as a truck or bus tire. Therefore, Yokohama's TR-900 series tires are outside the scope of the orders: July 22, 2025.

Preliminary Determinations

Mexico

A-201-859: Mattresses From Mexico

Requestor: Bob Barker Company Inc. Mattresses assembled in Mexico using U.S.-origin mattress cores and imported by Bob Barker Company Inc. are preliminarily determined to not be covered by the scope of the AD order on mattresses from Mexico because the U.S.-origin mattress cores are not substantially transformed when used to produce covered mattresses in Mexico and have a country of origin of the United States: September 26, 2025.

China

A-570-967 and C-570-968: Aluminum Extrusions From China

Requestor: HTM MBS LLC. Wall standoffs and components thereof imported by HTM MBS LLC are preliminarily determined to be covered by the scope of the AD/CVD orders on aluminum extrusions from China because they consist of extruded aluminum components and do not meet the requirements for the finished merchandise or finished goods kit scope exclusions: August 22, 2025.

Notification to Interested Parties

Interested parties are invited to comment on the completeness of this list of completed scope inquiries. Any comments should be submitted to the Deputy Assistant Secretary for AD/CVD Operations, Enforcement and Compliance, International Trade Administration, via email to CommerceCLU@trade.gov.

This notice is published in accordance with 19 CFR 351.225(o).

Dated: January 21, 2026.

Scot Fullerton,

Acting Deputy Assistant Secretary for Antidumping and Countervailing Duty Operations.

[FR Doc. 2026-01455 Filed 1-23-26; 8:45 am]

BILLING CODE 3510-DS-P

DEPARTMENT OF COMMERCE

International Trade Administration

[C-583-880]

Certain Monomers and Oligomers From Taiwan: Final Affirmative Countervailing Duty Determination and Final Affirmative Critical Circumstances 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 certain monomers and oligomers (monomers and oligomers) from Taiwan during the period of investigation (POI), January 1, 2024, through December 31, 2024.

DATES: Applicable January 26, 2026.

FOR FURTHER INFORMATION CONTACT: Suresh Maniam, AD/CVD Operations, Office I, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482-0176.

SUPPLEMENTARY INFORMATION:

Background

On August 29, 2025, Commerce published in the **Federal Register** the *Preliminary Determination* and invited interested comments from interested parties.¹ On September 22, 2025, Commerce published in the **Federal Register** the *Preliminary Critical*

¹ See *Certain Monomers and Oligomers from Taiwan: Preliminary Affirmative Countervailing Duty Determination*, 90 FR 42184 (August 29, 2025) (*Preliminary Determination*), and accompanying Preliminary Decision Memorandum (PDM).

Circumstances Determination and invited interested parties to comment.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 January 15, 2026.

For a complete description of the events that occurred since Commerce published the *Preliminary Determination* and the *Preliminary Critical Circumstances Determination*, as well as a full discussion of the issues raised by parties for this final determination, see the Issues and Decision Memorandum.⁵ The Issues and Decision Memorandum is a public document and is on file electronically via ACCESS. ACCESS is available to registered users at <http://access.trade.gov>. In addition, a complete version of the Issues and 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 monomers and oligomers from Taiwan. For a complete description of the scope of this investigation, see Appendix I.

Scope Comments

No interested party commented on the scope of the investigation as it appeared in the *Preliminary Determination*. Therefore, no changes were made to the scope of the investigation.

² See *Certain Monomers and Oligomers from Taiwan: Preliminary Affirmative Critical Circumstances Determination in Countervailing Duty Investigation*, 90 FR 45370 (September 22, 2025) (*Preliminary Critical Circumstances Determination*).

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 in the Countervailing Duty Investigation of Certain Monomers and Oligomers from Taiwan," dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

Analysis of Subsidy Programs and Comments Received

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

Changes Since the Preliminary Determination and Preliminary Critical Circumstances Determination

We made certain changes to the countervailable subsidy rate determinations for Eternal Materials Co., Ltd. (Eternal Materials), Qualipoly Chemical Corporation (Qualipoly), and for all other producers and/or exporters. Further, based on our review and analysis of the information received regarding critical circumstances, we made certain changes to our massive imports analysis for all-other producers and/or exporters. For a discussion of these changes, see the Issues and Decision Memorandum and AFA Memorandum.⁶

Methodology

Commerce conducted this investigation in accordance with section 701 of the Tariff Act of 1930, as amended (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.⁷ For a full description of the methodology underlying our final determination, see the Issues and Decision Memorandum.

In making this final determination, Commerce relied on facts available, including with an adverse inference, pursuant to sections 776(a) and (b) of the Act. For a full discussion of our application of AFA, see the section “Use of Facts Otherwise Available and Application of Adverse Inferences” in the accompanying Issues and Decision Memorandum.

Final Affirmative Determination of Critical Circumstances

In the *Preliminary Critical Circumstances Determination*,

⁶ See Memorandum, “Countervailing Duty Investigation of Certain Monomers and Oligomers from Taiwan: Selection of Adverse Facts Available Rates,” dated concurrently with this memorandum (AFA Memorandum).

⁷ See sections 771(5)(B) and (D) of the Act regarding financial contribution; see also section 771(5)(E) of the Act regarding benefit; and section 771(5A) of the Act regarding specificity.

Commerce preliminarily determined, in accordance with section 703(e) of the Act and 19 CFR 351.206, that critical circumstances exist with respect to imports of subject merchandise for Eternal Materials, Qualipoly, and all other producers and/or exporters.⁸ For this final determination, in accordance with section 705(a)(2) of the Act and 19 CFR 351.206, Commerce continues to find that critical circumstances exist for Eternal Materials, Qualipoly, and all other producers and/or exporters. With respect to finding that critical circumstances exist for Eternal Materials and Qualipoly, we relied on AFA, pursuant to sections 776(a) and (b) of the Act. For a full description of the methodology and an analysis of the comments received, see the Issues and Decision Memorandum.

All-Others Rate

Pursuant to section 705(c)(5)(A)(i) of the Act, Commerce will determine an all-others rate equal to the weighted average countervailable subsidy rates established for those exporters and/or producers individually investigated, excluding any zero and *de minimis* countervailable subsidy rates, and any rates based entirely under section 776 of the Act. However, pursuant to section 705(c)(5)(A)(ii) of the Act, if the individual estimated countervailable subsidy rates established for all producers and/or exporters individually examined are zero, *de minimis*, or determined based entirely on facts otherwise available, Commerce may use any reasonable method to establish the estimated subsidy rate for all other producers and/or exporters. In this investigation, the estimated subsidy rate for the individually examined respondents is based entirely on facts otherwise available, pursuant to section 776 of the Act. This is the only rate available in this proceeding for deriving the all-others rate. Consequently, the subsidy rate calculated for the individually examined respondents is also assigned as the subsidy rate for all other producers and/or exporters.

Final Determination

Commerce determines that the following estimated countervailable subsidy rates exist:

Company	Subsidy rate (percent <i>ad valorem</i>)
Eternal Materials Co., Ltd	* 103.43
Qualipoly Chemical Corporation	* 103.43

⁸ See *Preliminary Critical Circumstances Determination*.

Company	Subsidy rate (percent <i>ad valorem</i>)
All Others	103.43

*Rate is based on facts available with adverse inferences.

Disclosure

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

Continuation of Suspension of Liquidation

As a result of our *Preliminary Determination*, and in accordance with sections 703(d)(1)(B) and (d)(2)(A) of the Act, we instructed U.S. Customs and Border Protection (CBP) to collect cash deposits and suspend liquidation of entries of subject merchandise from Taiwan that were entered, or withdrawn from warehouse, for consumption on or after August 29, 2025, the date of publication of the *Preliminary Determination* in the **Federal Register**.⁹ Subsequently, as a result of our *Preliminary Critical Circumstances Determination*, and in accordance with section 703(e)(2)(A) of the Act, we instructed CBP to suspend liquidation of entries of subject merchandise, as described in the scope of the investigation section, that were entered, or withdrawn from warehouse, for consumption on or after May 31, 2025, which is 90 days prior to the date of the publication of the *Preliminary Determination* in the **Federal Register** for entries produced and/or exported by Eternal Materials, Qualipoly, and all other producers and/or exporters.¹⁰ In accordance with section 703(d) of the Act, we instructed CBP to discontinue the suspension of liquidation of all entries of subject merchandise entered or withdrawn from warehouse, on or after December 27, 2025, the first day provisional measures were no longer in effect, but to continue the suspension of liquidation of all entries of subject merchandise on or before December 26, 2025.

If the U.S. International Trade Commission (ITC) issues a final affirmative injury determination, we will issue a countervailing duty order, reinstate the suspension of liquidation

⁹ See *Preliminary Determination*.

¹⁰ See *Preliminary Critical Circumstances Determination*.

under section 706(a) of the Act, and require a cash deposit of estimated countervailing duties for such entries of subject merchandise in the amounts indicated above. Pursuant to section 705(c)(2) of the Act, if the ITC determines that material injury, or threat of material injury, does not exist, this proceeding will be terminated, and all estimated duties deposited or securities posted as a result of the suspension of liquidation will be refunded or canceled.

ITC Notification

In accordance with section 705(d) of the Act, Commerce will notify the ITC of its final affirmative determination that countervailable subsidies are being provided to producers and exporters of monomers and oligomers from Taiwan. As Commerce’s final determination is affirmative, in accordance with section 705(b) of the Act, the ITC will determine, within 45 days, whether the domestic industry in the United States is materially injured, or threatened with material injury, by reason of imports of monomers and oligomers from Taiwan. In addition, we are making available to the ITC all non-privileged and non-proprietary information in our files,

provided the ITC confirms that it will not disclose such information, either publicly or under administrative protective order (APO), without the written consent of the Assistant Secretary for Enforcement and Compliance.

If the ITC determines that material injury or threat of material injury does not exist, this proceeding will be terminated and all cash deposits will be refunded. If the ITC determines that such injury does exist, Commerce will issue a countervailing duty order directing CBP to assess, upon further instruction by Commerce, countervailing duties on all imports of the subject merchandise that are entered, or withdrawn from warehouse, for consumption on or after the effective date of the suspension of liquidation, as discussed above in the “Continuation of Suspension of Liquidation” section.

Administrative Protective Order

In the event that the ITC issues a final negative injury determination, this notice will serve as the only reminder to parties subject to an APO of their responsibility concerning the destruction of proprietary information disclosed under APO, in accordance with 19 CFR 351.305(a)(3). Timely

written notification of the return/ destruction of APO materials or conversion to judicial protective order is hereby requested. Failure to comply with the regulations and terms of an APO is a violation which is subject to sanction.

Notification to Interested Parties

This determination is issued and published pursuant to sections 705(d) and 777(i) of the Act, and 19 CFR 351.210(c).

Dated: January 15, 2026.

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 products subject to this investigation are certain multifunctional acrylate and methacrylate monomers, and acrylated bisphenol-A epoxy based oligomers (collectively, certain monomers and oligomers or CMOs) that are derived from chemical reactions involving the use of acrylic or methacrylic acid. Products within the scope are listed below and have the following Chemical Abstracts Service (CAS) numbers:

CAS No.	Description	Molecular formula
109–16–0	Triethylene glycol dimethacrylate (TEGDMA)	C ₁₄ H ₂₂ O ₆ .
13048–33–4	1,6-hexanediol diacrylate (HDDA)	C ₁₂ H ₁₈ O ₄ .
42978–66–5	Tripropylene glycol diacrylate (TPGDA)	C ₁₅ H ₂₄ O ₆ .
3290–92–4	Trimethylolpropane trimethacrylate (TMPTMA)	C ₁₈ H ₂₆ O ₆ .
15625–89–5	Trimethylolpropane triacrylate (TMPTA)	C ₁₅ H ₂₀ O ₆ .
28961–43–5	Ethoxylated trimethylol-propane triacrylate (EOTMPTA)	(C ₂ H ₄ O) _n (C ₂ H ₄ O) _n (C ₂ H ₄ O) _n C ₁₅ H ₂₀ O ₆ .
57472–68–1	Dipropylene glycol diacrylate (DPGDA)	C ₁₂ H ₁₈ O ₅ .
55818–57–0	Bisphenol-A-epichlorohydrin copolymer acrylate (EPOXY ACRYLATE).	(C ₁₅ H ₁₆ O ₂ .C ₃ H ₅ ClO) _x .xC ₃ H ₄ O ₂ .

The monomers are generally known as multifunctional acrylates (MFAs) or multifunctional methacrylates (MFMA) depending on whether the functional groups are acrylate or methacrylate. The monomers generally contain stabilizers/inhibitors, which include but are not limited to Hydroquinone, Methyl Hydroquinone, and Butylated Hydroxy Toluene. The monomers are either difunctional or trifunctional (having 2 or 3 functional groups/molecule), have viscosities of 9 to 15 centipoise (cPs) at 25 degrees Celsius (if difunctional) or 44 to 110 cPs at 25 degrees Celsius (if trifunctional), have (meth)acrylate equivalent weights (molecular weight per number of functional groups) between 99 and 158 and molecular weights between 226 and 472 grams per mol.

The acrylated bisphenol-A epoxy based oligomer is commonly referred to as epoxy acrylate or acrylated epoxy. In contrast to epoxy resin, the main characteristic of the epoxy acrylate oligomer is that it contains acrylate functional groups which make them

curable by free-radical polymerization. The epoxy acrylate has a molecular weight between 508 to 536 grams per mol and a viscosity of 2400 to 3600 cPs at 65 degrees Celsius. The epoxy acrylate generally contains stabilizers/inhibitors, which include but are not limited to Hydroquinone, Methyl Hydroquinone, and Butylated Hydroxy Toluene.

Certain monomers and oligomers are subject to the scope even if an in-scope monomer or oligomer is blended or mixed with one or more other in-scope monomers or oligomers.

Certain monomers and oligomers in any blend or mixture are also subject to the scope, so long as the blend or mixture contains no less than 20 percent by weight of in-scope CMOs.

The scope includes merchandise matching the above description that has been processed in a third country, including by commingling, diluting, introducing, or removing ingredients, or performing any other processing that would not otherwise

remove the merchandise from the scope of the investigation if performed in the subject country.

The scope also includes CMOs that are commingled, mixed or blended with in-scope product from sources not subject to this investigation.

Only the subject component(s) of such blends, mixtures or commingled products described above is covered by the scope of this investigation. Subject merchandise contained in a blended, mixed or commingled product described above will not have undergone a chemical reaction as a result of being blended, mixed or commingled.

Notwithstanding the above, specifically excluded from the scope are downstream products, including but not limited to, inks, coatings and overprint varnishes. For purposes of this exclusion, the downstream product requires only the application of energy to be cured, e.g., inks or varnish applied to packaging, coatings applied to wood flooring, etc. The energy source

required to cure the downstream product to its substrate can be thermal, ultraviolet radiation, visible light, electron beam radiation, or infrared radiation.

This merchandise is currently classifiable under Harmonized Tariff Schedule of the United States (HTSUS) subheadings 2916.12.5050, 2916.14.2050, 3824.99.2900, 3907.29.0000 and 3907.30.0000. Subject merchandise may also be entered under subheadings 2916.12.1000 and 3824.99.9397. The HTSUS subheadings and CAS registry numbers are provided for convenience and customs purposes only; the written description of the scope is dispositive.

Appendix II

List of Topics Discussed in the Issues and Decision Memorandum

- I. Summary
- II. Background
- III. Changes Since the *Preliminary Determination and Preliminary Critical Circumstances Determination*
- IV. Final Determination of Critical Circumstances
- V. Use of Facts Otherwise Available and Application of Adverse Inferences
- VI. Analysis of Programs
- VII. Discussion of the Issues
 - Comment 1: The Appropriate Adverse Facts Available Rate to Apply to Transnational Subsidy Programs
 - Comment 2: Whether Commerce Properly Found the Existence of Critical Circumstances
- VIII. Recommendation

[FR Doc. 2026–01452 Filed 1–23–26; 8:45 am]

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DEPARTMENT OF COMMERCE

International Trade Administration

[A–570–196, C–570–197]

Slag Pots From the People’s Republic of China: Antidumping Duty Order and Countervailing Duty Order

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) and countervailing duty (CVD) orders on slag pots from the People’s Republic of China (China).

DATES: Applicable January 26, 2026.

FOR FURTHER INFORMATION CONTACT: George McMahan (AD) or Samuel Brummitt (CVD), AD/CVD Operations, Offices VI and III, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482–1167 or (202) 482–7851, respectively.

SUPPLEMENTARY INFORMATION:

Background

In accordance with sections 705(d) and 735(d) of the Tariff Act of 1930, as amended (the Act), on August 28, 2025, Commerce published its affirmative final determination of sales at less than fair value (LTFV) of slag pots from China,¹ and its affirmative final determination that countervailable subsidies are being provided to producers and exporters of slag pots from China.² On November 25, 2025, pursuant to sections 705(d) and 735(d) of the Act, the ITC notified Commerce of its final affirmative determinations that an industry in the United States is materially injured by reason of dumped imports of slag pots from China, and subsidized imports of slag pots from China, within the meaning of sections 705(b)(1)(A)(i) and 735(b)(1)(A)(i) of the Act.³

Scope of the Orders

The product covered by these orders are slag pots from China. For a complete description of the scope of the orders, see the appendix to this notice.

AD Order

On November 25, 2025, in accordance with section 735(d) of the Act, the ITC notified Commerce of its final determination that an industry in the United States is materially injured within the meaning of section 735(b)(1)(A)(i) of the Act by reason of imports of slag pots from China that are sold in the United States at LTFV.⁴ Therefore, in accordance with sections 735(c)(2) and 736 of the Act, Commerce is issuing this AD order. Because the ITC determined that imports of slag pots from China are materially injuring a U.S. industry, unliquidated entries of such merchandise from China, entered or withdrawn from warehouse for consumption are subject to the assessment of antidumping duties.

Therefore, in accordance with section 736(a)(1) of the Act, Commerce will direct U.S. Customs and Border Protection (CBP) to assess, upon further instruction by Commerce, antidumping duties equal to the amount by which the normal value of the merchandise

¹ See *Slag Pots from the People’s Republic of China: Final Affirmative Determination of Sales at Less Than Fair Value*, 90 FR 41990 (August 28, 2025) (*LTFV Final Determination*).

² See *Slag Pots from the People’s Republic of China: Final Affirmative Countervailing Duty Determination*, 90 FR 41986 (August 28, 2025) (*Final CVD Determination*).

³ See ITC’s Letter, “Notification of ITC Final Determinations,” dated November 25, 2025 (ITC Notification Letter).

⁴ *Id.*

exceeds the export price (or constructed export price) of the merchandise on all relevant entries of slag pots from China. Antidumping duties will be assessed on unliquidated entries of slag pots from China entered, or withdrawn from warehouse, for consumption on or after June 17, 2025, the date of publication of the *LTFV Preliminary Determination* but will not include entries occurring after the expiration of the provisional measures period and before the publication of the ITC’s final injury determination under section 705(b) of the Act, as further described in the “Provisional Measures—AD” section of this notice.⁵

Continuation of Suspension of Liquidation and Cash Deposits—AD

Commerce intends to instruct CBP to continue to suspend liquidation on all relevant entries of slag pots from China, in accordance with section 736 of the Act. These instructions suspending liquidations will remain in effect until further notice.

Commerce also intends to instruct CBP to require cash deposits equal to the estimated weighted-average dumping margin indicated in the table below, adjusted by the relevant subsidy offsets. Accordingly, effective on the date of publication in the **Federal Register** of the notice of the ITC’s final affirmative injury determination, CBP must require, at the same time as importers would normally deposit estimated customs duties on subject merchandise, a cash deposit equal to the rates listed in the *LTFV Final Determination*.⁶

Provisional Measures—AD

Section 733(d) of the Act states that suspension of liquidation pursuant to an affirmative preliminary determination may not remain in effect for more than four months, except where exporters representing a significant proportion of export of the subject merchandise request that Commerce extend the four-month period to no more than six months. In the underlying investigation, Commerce published the *LTFV Preliminary Determination* on June 17, 2025.⁷ Therefore, the four-month period beginning on the date of publication ended on October 14, 2025. Pursuant to section 737(b) of the Act, the collection of cash deposits will begin on the date

⁵ See *Slag Pots from the People’s Republic of China: Preliminary Affirmative Determination of Sales at Less Than Fair Value*, 90 FR 25584 (June 17, 2025) (*LTFV Preliminary Determination*).

⁶ See *LTFV Final Determination*, 90 FR at 41991.

⁷ See *LTFV Preliminary Determination*.