

inquiry service list segment for each order and suspended investigation. Interested parties who wished to be added to the annual inquiry service list for an order submitted an entry of appearance to the annual inquiry service list segment for the order in ACCESS and, on November 4, 2021, Commerce finalized the initial annual inquiry service lists for each order and suspended investigation. Each annual inquiry service list has been saved as a public service list in ACCESS, under each case number, and under a specific segment type called “AISL-Annual Inquiry Service List.”¹²

As mentioned in the *Procedural Guidance*, beginning in January 2022, Commerce will update these annual inquiry service lists on an annual basis when the *Opportunity Notice* for the anniversary month of the order or suspended investigation is published in the **Federal Register**.¹³ Accordingly, Commerce will update the annual inquiry service lists for the above-listed AD and CVD proceedings. All interested parties wishing to appear on the updated annual inquiry service list must take one of the two following actions: (1) new interested parties who did not previously submit an entry of appearance must submit a new entry of appearance at this time; (2) interested parties who were included in the preceding annual inquiry service list must submit an amended entry of appearance to be included in the next year’s annual inquiry service list. For these interested parties, Commerce will change the entry of appearance status from “Active” to “Needs Amendment” for the annual inquiry service lists corresponding to the above-listed proceedings. This will allow those interested parties to make any necessary amendments and resubmit their entries of appearance. If no amendments need to be made, the interested party should indicate in the area on the ACCESS form requesting an explanation for the amendment that it is resubmitting its entry of appearance for inclusion in the annual inquiry service list for the following year. As mentioned in the

¹² This segment has been combined with the ACCESS Segment Specific Information (SSI) field which will display the month in which the notice of the order or suspended investigation was published in the **Federal Register**, also known as the anniversary month. For example, for an order under case number A-000-000 that was published in the **Federal Register** in January, the relevant segment and SSI combination will appear in ACCESS as “AISL-January Anniversary.” Note that there will be only one annual inquiry service list segment per case number, and the anniversary month will be pre-populated in ACCESS.

¹³ See *Procedural Guidance*, 86 FR at 53206.

Final Rule,¹⁴ once the petitioners and foreign governments have submitted an entry of appearance for the first time, they will automatically be added to the updated annual inquiry service list each year.

Interested parties have 30 days after the date of this notice to submit new or amended entries of appearance. Commerce will then finalize the annual inquiry service lists five business days thereafter. For ease of administration, please note that Commerce requests that law firms with more than one attorney representing interested parties in a proceeding designate a lead attorney to be included on the annual inquiry service list.

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

Special Instructions for Petitioners and Foreign Governments

In the *Final Rule*, Commerce stated that, “after an initial request and placement on the annual inquiry service list, both petitioners and foreign governments will automatically be placed on the annual inquiry service list in the years that follow.”¹⁵ Accordingly, as stated above and pursuant to 19 CFR 351.225(n)(3), the petitioners and foreign governments will not need to resubmit their entries of appearance each year to continue to be included on the annual inquiry service list. However, the petitioners and foreign governments are responsible for making amendments to their entries of appearance during the annual update to the annual inquiry service list in accordance with the procedures described above.

Notification to Interested Parties

This notice is not required by statute but is published as a service to the international trading community.

Dated: February 24, 2026.

Scot Fullerton,

Acting Deputy Assistant Secretary for Antidumping and Countervailing Duty Operations.

[FR Doc. 2026-04059 Filed 2-27-26; 8:45 am]

BILLING CODE 3510-DS-P

¹⁴ See *Final Rule*, 86 FR at 52335.

¹⁵ Id.

DEPARTMENT OF COMMERCE

International Trade Administration

[A-552-851]

Hardwood and Decorative Plywood From the Socialist Republic of Vietnam: Preliminary Affirmative Determination of Sales at Less Than Fair Value, Preliminary Negative Determination of Critical Circumstances, and Postponement of Final Determination and Extension of Provisional Measures

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

SUMMARY: The U.S. Department of Commerce (Commerce) preliminarily determines that hardwood and decorative plywood from the Socialist Republic of Vietnam (Vietnam) is being, or is likely to be, sold in the United States at less than fair value (LTFV). The period of investigation (POI) is October 1, 2024, through March 31, 2025. Interested parties are invited to comment on this preliminary determination.

DATES: Applicable March 2, 2026.

FOR FURTHER INFORMATION CONTACT: Robert Shore or Samuel Frost, AD/CVD Operations, Office V, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482-3261 or (202) 482-8180, respectively.

SUPPLEMENTARY INFORMATION:

Background

This preliminary determination is made in accordance with section 733(b) of the Tariff Act of 1930, as amended (the Act). Commerce published the notice of initiation of this investigation in the **Federal Register** on June 16, 2025.¹ On September 30, 2025, Commerce postponed the preliminary determination of this investigation by 50 days.²

Due to the lapse in appropriations and Federal Government shutdown, on November 14, 2025, Commerce tolled all deadlines in administrative

¹ See *Hardwood and Decorative Plywood from the People’s Republic of China, Indonesia, and the Socialist Republic of Vietnam: Initiation of Less-Than-Fair-Value Investigations*, 90 FR 25212 (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 Less-Than-Fair-Value Investigations*, 90 FR 51649 (November 18, 2025).

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 preliminary determination is now February 24, 2026.

For a complete description of the events that followed the initiation of this investigation, see the Preliminary Decision Memorandum.⁵ A list of topics included 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 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 products covered by this investigation is hardwood and decorative plywood from Vietnam. For a complete description of the scope of this investigation, see Appendix I.

Scope Comments

In accordance with the *Preamble* to Commerce's regulations,⁶ in the *Initiation Notice*, Commerce set aside a period of time for parties to raise issues regarding product coverage (*i.e.*, scope).⁷ Certain interested parties commented on the scope of the investigation as it appeared in the *Initiation Notice*. For a summary of the product coverage comments and rebuttal responses submitted on the record of this investigation, and accompanying discussion and analysis of all comments timely received, see the Preliminary

Scope Decision Memorandum.⁸ As discussed in the Preliminary Scope Decision Memorandum, Commerce did not preliminarily modify the scope language as it appeared in the *Initiation Notice*. In the Preliminary Scope Decision Memorandum, Commerce established the deadline for parties to submit scope case and rebuttal briefs.

Methodology

Commerce is conducting this investigation in accordance with section 731 of the Act. Commerce determined the preliminary dumping margin for Junma Phu Tho Co., Ltd. (Junma) based on total facts available under section 776(a)(2) of the Act because we preliminarily find that Junma's accounting system is unreliable and, thus, the data recorded in the accounting system are unverifiable.

With respect to Trieu Thai Son Co., Ltd. (Trieu Thai), Commerce has calculated export prices in accordance with section 772(a) of the Act. Because Vietnam is a non-market economy (NME), within the meaning of section 771(18) of the Act, Commerce relied on a normal value (NV) that was calculated under section 773(c) of the Act.⁹ However, because we have significant questions as to the accuracy of the Trieu Thai's reported factors of production data, we based NV for Trieu Thai on the NV calculated in the petition as partial facts available, pursuant to section 776(a)(1) of the Act.¹⁰ For a full description of the methodology underlying Commerce's preliminary determination, see the Preliminary Decision Memorandum.

Commerce intends to seek additional information from both respondents after the preliminary determination and will consider this information in the final determination.

Combination Rates

In the *Initiation Notice*,¹¹ Commerce stated that it would calculate producer/exporter combination rates for the respondents that are eligible for a

separate rate in this investigation. Policy Bulletin 05.1 describes this practice.¹²

Preliminary Negative Determination of Critical Circumstances

In accordance with section 733(e) of the Act and 19 CFR 351.206, Commerce preliminarily determines that critical circumstances do not exist with respect to imports of hardwood and decorative plywood from Vietnam. For a full description of the methodology and results of Commerce's analysis, see the Preliminary Decision Memorandum.

Separate Rates

We have preliminarily granted a separate rate to certain companies that we did not select for individual examination.¹³ In calculating the rate for non-individually examined separate rate respondents in an NME LTFV investigation, Commerce normally looks to section 735(c)(5)(A) of the Act, which pertains to the calculation of the all-others rate in a market economy LTFV investigation, for guidance. Pursuant to section 735(c)(5)(A) of the Act, normally this rate shall be an amount equal to the weighted average of the estimated weighted-average dumping margins established for those companies individually examined, excluding zero and *de minimis* dumping margins, and any dumping margins based entirely under section 776 of the Act. Commerce calculated an individual estimated weighted-average dumping margin for Trieu Thai that is not zero, *de minimis*, or based entirely on facts otherwise available. Thus, the weighted-average dumping margin calculated for Trieu Thai is the margin assigned to the non-examined separate rate companies in this investigation. Additionally, we assigned the margin for Trieu Thai to the Vietnam-wide entity. See the table below in the "Preliminary Determination" section of this notice.

Preliminary Determination

Commerce preliminarily determines that the following estimated weighted-average dumping margins exist:

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, "Decision Memorandum for the Preliminary Affirmative Determination in the Less-Than-Fair-Value Investigation of Hardwood and Decorative Plywood from the Socialist Republic of Vietnam," dated concurrently with, and hereby adopted by, this notice (Preliminary Decision Memorandum).

⁶ See *Antidumping Duties; Countervailing Duties, Final Rule*, 62 FR 27296, 27323 (May 19, 1997) (*Preamble*).

⁷ See *Initiation Notice*, 90 FR at 25213.

⁸ See Memorandum, "Hardwood and Decorative Plywood from Indonesia, the People's Republic of China, and the Socialist Republic of Vietnam: Preliminary Scope Decision Memorandum," dated concurrently with this preliminary determination (Preliminary Scope Decision Memorandum).

⁹ See Checklist, "Antidumping Duty Investigation Initiation Checklists: Hardwood and Decorative Plywood from the Socialist Republic of Vietnam," dated June 11, 2025.

¹⁰ *Id.*

¹¹ See *Initiation Notice*, 90 FR at 25217.

¹² See Enforcement and Compliance's Policy Bulletin No. 05.1, regarding, "Separate-Rates Practice and Application of Combination Rates in Antidumping Investigations Involving Non-Market Economy Countries," (April 5, 2005) (Policy Bulletin 05.1), available on Commerce's website at <https://enforcement.trade.gov/policy/bull05-1.pdf>.

¹³ See Preliminary Decision Memorandum.

¹⁴ We are preliminarily collapsing Trieu Thai and its affiliate Nhat Duy Production and Trading Co., Ltd. for purposes of this investigation. For further details, see Preliminary Decision Memorandum.

Producer	Exporter	Weighted-average dumping margin (percent)	Cash deposit rate (adjusted for subsidy offsets) (percent)
Junma Phu Tho Co., Ltd	Junma Phu Tho Co., Ltd	196.14	194.80
Nhat Duy Production and Trading Co., Ltd./Trieu Thai Son Co., Ltd.	Nhat Duy Production and Trading Co., Ltd./Trieu Thai Son Co., Ltd. ¹⁴ .	196.14	191.85
186 Yen Bai Producing and Trading Co., Ltd	186 Yen Bai Producing and Trading Co., Ltd	196.14	193.32
A-One Timber Co., JSC	A-One Timber Co., JSC	196.14	193.32
An An Plywood Joint Stock Company	An An Plywood Joint Stock Company	196.14	193.32
Chien Linh Ngan Trading and Manufacturing Company Limited.	An My Packaging Production Limited Liability Company.	196.14	193.32
Ly Hai Linh Company Limited	An My Packaging Production Limited Liability Company.	196.14	193.32
Benchmark Industries Company Limited	Benchmark Industries Company Limited	196.14	193.32
Bison Advance Technology Panel Joint Stock Company.	Bison Advance Technology Panel Joint Stock Company.	196.14	193.32
C-Holding Wood Company Limited	C-Holding Wood Company Limited	196.14	193.32
Country Wood Furniture Industries Co., Ltd	Country Wood Furniture Industries Co., Ltd	196.14	193.32
Phuc Khanh Construction Investment and Trading Joint Stock Company.	Dai Hong Phat International Trading Company Limited.	196.14	193.32
Shuang Yuan Plywood Manufacturing Company Limited.	Dai Hong Phat International Trading Company Limited.	196.14	193.32
Viet Phat Export Company Limited	Dai Hong Phat International Trading Company Limited.	196.14	193.32
Viet Nam Vinh Phu Wood Company Limited	Dai Hong Phat International Trading Company Limited.	196.14	193.32
Eagle Industries Company Limited	Eagle Industries Company Limited	196.14	193.32
Fulin Wood Import Export Company Limited	Fulin Wood Import Export Company Limited	196.14	193.32
Greatwood Hung Yen Joint Stock Company	Greatwood Hung Yen Joint Stock Company	196.14	193.32
Greatwood Joint Stock Company	Greatwood Joint Stock Company	196.14	193.32
Guanyue Wood Co., Ltd	Guanyue Wood Co., Ltd	196.14	193.32
Quang Minh Industrial Development Company Limited.	Hanbao Industry & Trade Co., Ltd	196.14	193.32
Viet North Import Export Trading Company Limited.	HLC Vietnam Joint Stock Company	196.14	193.32
HMTD Plywood Company Limited	HMTD Plywood Company Limited	196.14	193.32
Hoang Gia Yen Bai Company Limited	Hoang Gia Yen Bai Company Limited	196.14	193.32
Huiling Wood Products (Vietnam) Co., Ltd	Huiling Wood Products (Vietnam) Co., Ltd	196.14	193.32
Due Tri Wood Co., Ltd	Hukon International (Vietnam) Co., Ltd	196.14	193.32
Eastmark Plywood Company Limited	Hukon International (Vietnam) Co., Ltd	196.14	193.32
Greenwood Company Limited	Hukon International (Vietnam) Co., Ltd	196.14	193.32
Guan Wei Wood (Vietnam) Company Limited	Hukon International (Vietnam) Co., Ltd	196.14	193.32
Kangda Board (Vietnam) Co., Ltd	Kangda Board (Vietnam) Co., Ltd	196.14	193.32
Kim Gia Trading and Manufacturing Joint Stock Company.	KG Vina Plywood Trading and Import Export Company Limited.	196.14	193.32
Minh Long DV TM Joint Stock Company	KG Vina Plywood Trading and Import Export Company Limited.	196.14	193.32
Truong Minh Dat One Member Trading Company Limited.	KG Vina Plywood Trading and Import Export Company Limited.	196.14	193.32
Lam Viet Joint Stock Company	Lam Viet Joint Stock Company	196.14	193.32
Long Viet Plywood Technology Joint Stock Company.	Long Viet Plywood Technology Joint Stock Company.	196.14	193.32
MGM Plywood Company Limited	MGM Plywood Company Limited	196.14	193.32
Dinh Ngoc Phat Joint Stock Company	Millennium Furniture Co., Ltd	196.14	193.32
Huy Khanh Co., Ltd	Millennium Furniture Co., Ltd	196.14	193.32
My Hanh Wood Processing Company Limited	Millennium Furniture Co., Ltd	196.14	193.32
Thang Long Urban Development and Construction Investment JSC.	Millennium Furniture Co., Ltd	196.14	193.32
Woodsland Joint Stock Company	Millennium Furniture Co., Ltd	196.14	193.32
Zhong Sheng Wood Company Limited	Millennium Furniture Co., Ltd	196.14	193.32
Minh Long DV TM Joint Stock Company	Minh Long DV TM Joint Stock Company	196.14	193.32
Nam Huy Trading Limited Company	Nam Huy Trading Limited Company	196.14	193.32
Nam Tien Production and Export Co., Ltd	Nam Tien Production and Export Co., Ltd	196.14	193.32
Nhung Xuong Company Limited	Nhung Xuong Company Limited	196.14	193.32
NN Co., Ltd	NN Co., Ltd	196.14	193.32
Hong Ngoc Production and Trading Company Limited.	Oilriver International Limited	196.14	193.32
Vietnam Honglin Building Materials Company Limited.	Oilriver International Limited	196.14	193.32
Phu Thai Dong Nai Company Limited	Phu Thai Dong Nai Company Limited	196.14	193.32
Phuc Khanh Construction Investment and Trading Joint Stock Company.	Phuc Khanh Construction Investment and Trading Joint Stock Company.	196.14	193.32
New Create Plywood Company Limited	Sagacity Sailing Industry Co., Ltd	196.14	193.32

Producer	Exporter	Weighted-average dumping margin (percent)	Cash deposit rate (adjusted for subsidy offsets) (percent)
Tekom Corporation	Tekom Corporation	196.14	193.32
Thai Hoang Trading and Construction JSC	Thai Hoang Trading and Construction JSC	196.14	193.32
Thanh An Wood Production Joint Stock Company.	Thanh An Wood Production Joint Stock Company.	196.14	193.32
Thanh Truc Manufacture and Trading Company Limited.	Thanh Truc Manufacture and Trading Company Limited.	196.14	193.32
Tien Dat Furniture Corporation	Tien Dat Furniture Corporation	196.14	193.32
Tinh Bao Wood Company Limited	Tinh Bao Wood Company Limited	196.14	193.32
Viet Bac Plywood Limited Liability Company	Viet Bac Plywood Limited Liability Company	196.14	193.32
Viet Genius Production Trading Company Limited.	Viet Genius Production Trading Company Limited.	196.14	193.32
Viet Nam My Gia Wood Company Limited	Viet Nam My Gia Wood Company Limited	196.14	193.32
Viet Nam Woodbest Company Limited	Viet Nam Woodbest Company Limited	196.14	193.32
Viet Wood Production and Trading Company Limited.	Viet Wood Production and Trading Company Limited.	196.14	193.32
Dinh Ngoc Phat Joint Stock Company	Wanek Furniture Co., Ltd	196.14	193.32
Huy Khanh Co., Ltd	Wanek Furniture Co., Ltd	196.14	193.32
My Hanh Wood Processing Company Limited	Wanek Furniture Co., Ltd	196.14	193.32
Thang Long Urban Development and Construction Investment JSC.	Wanek Furniture Co., Ltd	196.14	193.32
Woodsland Joint Stock Company	Wanek Furniture Co., Ltd	196.14	193.32
Zhong Sheng Wood Company Limited	Wanek Furniture Co., Ltd	196.14	193.32
Western Hanoi H2H Forest Products Joint Stock Company.	Western Hanoi H2H Forest Products Joint Stock Company.	196.14	193.32
Woodsland Joint Stock Company	Woodsland Joint Stock Company	196.14	193.32
Yen Bai Plywood Company Limited	Yen Bai Plywood Company Limited	196.14	193.32
Vietnam-Wide Entity	196.14	193.32

Disclosure

Commerce intends to disclose its calculations and analysis performed in this preliminary determination to interested parties within five days of any 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).

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.

Suspension of Liquidation and Cash Deposit Requirements

In accordance with section 733(d)(2) of the Act, Commerce will direct U.S. Customs and Border Protection (CBP) to suspend liquidation of subject merchandise, as described in Appendix I, entered, or withdrawn from warehouse, for consumption on or after the date of publication of this notice in the **Federal Register**, as discussed

below. Further, pursuant to section 733(d)(1)(B) of the Act and 19 CFR 351.205(d), Commerce will instruct CBP to require a cash deposit equal to the weighted-average amount by which NV exceeds U.S. price, as indicated in the chart above as follows: (1) for the producer/exporter combinations listed in the table above, the cash deposit rate is equal to the estimated weighted-average dumping margin listed for that combination in the table; (2) for all combinations of Vietnamese producers/exporters of merchandise under consideration that have not established eligibility for their own separate rates, the cash deposit rate will be equal to the estimated weighted-average dumping margin established for the Vietnam-wide entity; and (3) for all third country exporters of merchandise under consideration not listed in the table above, the cash deposit rate is the cash deposit rate applicable to the Vietnamese producer/exporter combination (or the Vietnam-wide entity) that supplied that third country exporter.

To determine the cash deposit rate, Commerce normally adjusts the estimated weighted-average dumping margin by the amount of export subsidies determined in a companion countervailing duty (CVD) proceeding when CVD provisional measures are in effect. Accordingly, where Commerce

has made a preliminary affirmative determination for export subsidies, Commerce has offset the calculated estimated weighted-average dumping margin by the appropriate rate(s). Any such adjusted rates may be found in the chart of estimated weighted-average dumping margins above.

Should provisional measures in the companion CVD investigation expire prior to the expiration of provisional measures in this LTFV investigation, Commerce will direct CBP to begin collecting cash deposits at a rate equal to the estimated weighted-average dumping margins calculated in this preliminary determination unadjusted for the export subsidies at the time the CVD provisional measures expire.

These suspension of liquidation instructions will remain in effect until further notice.

Verification

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

Public Comment

Case briefs or other written non-scope-related 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 investigation.¹⁵ 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.¹⁶ 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.¹⁷

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.¹⁸ 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).¹⁹

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 (1) the party's name, address, and telephone number; (2) the number of participants and whether any participant is a foreign national; and (3) 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.

Postponement of Final Determination and Extension of Provisional Measures

Section 735(a)(2) of the Act provides that a final determination may be

¹⁵ Case and rebuttal briefs submitted in response to this preliminary determination should not include scope-related issues. See 19 CFR 351.309(c)(1)(i); see also 19 CFR 351.303 (for general filing requirements).

¹⁶ 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*).

¹⁷ See 19 CFR 351.309(c)(2) and (d)(2).

¹⁸ We use the term "issue" here to describe an argument that Commerce would normally address in a comment of the Issues and Decision Memorandum.

¹⁹ See *APO and Service Final Rule*.

postponed until not later than 135 days after the date of the publication of the preliminary determination if, in the event of an affirmative preliminary determination, a request for such postponement is made by exporters who account for a significant proportion of exports of the subject merchandise, or in the event of a negative preliminary determination, a request for such postponement is made by the petitioner. Pursuant to 19 CFR 351.210(e)(2), Commerce requires that requests by respondents for postponement of a final antidumping determination be accompanied by a request for extension of provisional measures from a four-month period to a period not more than six months in duration.

On December 4, 2025, pursuant to 19 CFR 351.210(e), Junma and Trieu Thai requested that, in the event of an affirmative preliminary determination, Commerce postpone the final determination and that provisional measures be extended to a period not to exceed six months.²⁰ In accordance with section 735(a)(2)(A) of the Act and 19 CFR 351.210(b)(2)(ii), because: (1) the preliminary determination is affirmative; (2) the requesting exporters account for a significant proportion of exports of the subject merchandise; and (3) no compelling reasons for denial exist, Commerce is postponing the final determination and extending the provisional measures from a four-month period to a period not greater than six months. Accordingly, Commerce will make its final determination no later than 135 days after the date of publication of this preliminary determination.

U.S. International Trade Commission (ITC) Notification

In accordance with section 733(f) of the Act, Commerce will notify the ITC of its preliminary determination of sales at LTFV. 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 the subject merchandise are materially injuring, or threaten material injury to, the U.S. industry.

Notification to Interested Parties

This determination is issued and published in accordance with sections 733(f) and 777(i)(1) of the Act, and 19 CFR 351.205(c).

²⁰ See Junma's and Trieu Thai's Letter, "Request to Extend Final Determination," dated February 10, 2026.

Dated: February 24, 2026.

Scot Fullerton,

Acting Deputy Assistant Secretary for Antidumping and Countervailing Duty Operations.

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 x 1829 mm (48 x 72 inches), 1219 x 2438 mm (48 x 96 inches), and 1219 x 3048 mm (48 x 120 inches). Subject merchandise also includes hardwood and decorative plywood that has been further processed in a third country, including but not limited to trimming, cutting, notching, punching, drilling, or any other processing that would not otherwise remove the merchandise from the scope of the 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/m³ 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. Period of Investigation
- IV. Use of Facts Otherwise Available
- V. Discussion of the Methodology
- VI. Preliminary Negative Determination of Critical Circumstances
- VII. Adjustment Under Section 777A(f) of the Act
- VIII. Adjustments to Cash Deposit Rate for Export Subsidies in the Companion Countervailing Duty Investigation
- IX. Currency Conversion
- X. Recommendation

[FR Doc. 2026-04002 Filed 2-27-26; 8:45 am]

BILLING CODE 3510-DS-P

DEPARTMENT OF COMMERCE

International Trade Administration

[A-570-108, C-570-109]

Ceramic Tile From the People's Republic of China: Continuation of Antidumping Duty and Countervailing Duty Orders

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

SUMMARY: As a result of the determinations by the U.S. Department of Commerce (Commerce) and the U.S. International Trade Commission (ITC) that revocation of the antidumping duty (AD) and countervailing duty (CVD) orders on ceramic tile from the People's Republic of China (China) would likely lead to the continuation or recurrence of dumping, countervailable subsidies, and material injury to an industry in the United States, Commerce is publishing a notice of continuation of these AD and CVD orders.

DATES: Applicable February 20, 2026.

FOR FURTHER INFORMATION CONTACT: Juliana Kogan or Catherine Bertrand, Trade Agreements Policy and Negotiations, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482-0966, or (202) 482-3207, respectively.

SUPPLEMENTARY INFORMATION:

Background

On June 1, 2020, Commerce published in the *Federal Register* the AD and CVD orders on ceramic tile from China.¹ On May 1, 2025, the ITC instituted,² and Commerce initiated,³ the first sunset reviews of the *Orders*, pursuant to section 751(c) of the Tariff Act of 1930, as amended (the Act). As a result of its reviews, Commerce determined that revocation of the *Orders* would likely lead to the continuation or recurrence of dumping, countervailable subsidies, and therefore, notified the ITC of the magnitude of the margins of dumping and subsidy rates likely to prevail should the *Orders* be revoked.⁴

¹ See *Ceramic Tile from the People's Republic of China: Antidumping Duty Order*, 85 FR 33089 (June 1, 2020); see also *Ceramic Tile from the People's Republic of China: Countervailing Duty Order*, 85 FR 33119 (June 1, 2020) (collectively, *Orders*).

² See *Ceramic Tile from China: Institution of Five-Year Reviews*, 90 FR 18694 (May 1, 2025).

³ See *Initiation of Five-Year (Sunset) Reviews*, 90 FR 18642 (May 1, 2025).

⁴ See *Ceramic Tile from People's Republic of China: Final Results of the Expedited First Sunset Review of the Countervailing Duty Order*, 90 FR

On February 20, 2026, the ITC published its determination, pursuant to sections 751(c) and 752(a) of the Act, that revocation of the *Orders* would likely lead to continuation or recurrence of material injury to an industry in the United States within a reasonably foreseeable time.⁵

Scope of the Order

The merchandise covered by the *Orders* is ceramic flooring tile, wall tile, paving tile, hearth tile, porcelain tile, mosaic tile, flags, finishing tile, and the like (hereinafter ceramic tile). Ceramic tiles are articles containing a mixture of minerals including clay (generally hydrous silicates of alumina or magnesium) that are fired so the raw materials are fused to produce a finished good that is less than 3.2 cm in actual thickness. All ceramic tile is subject to the scope regardless of end use, surface area, and weight, regardless of whether the tile is glazed or unglazed, regardless of the water absorption coefficient by weight, regardless of the extent of vitrification, and regardless of whether or not the tile is on a backing. Subject merchandise includes ceramic tile with decorative features that may in spots exceed 3.2 cm in thickness and includes ceramic tile "slabs" or "panels" (tiles that are larger than 1 meter² (11 ft.²)).

Subject merchandise includes ceramic tile that undergoes minor processing in a third country prior to importation into the United States. Similarly, subject merchandise includes ceramic tile produced that undergoes minor processing after importation into the United States. Such minor processing includes, but is not limited to, one or more of the following: Beveling, cutting, trimming, staining, painting, polishing, finishing, additional firing, or any other processing that would otherwise not remove the merchandise from the scope of the *Orders* if performed in the country of manufacture of the in-scope product.

Subject merchandise is currently classified in the Harmonized Tariff Schedule of the United States (HTSUS) under the following subheadings of heading 6907: 6907.21.1005, 6907.21.1011, 6907.21.1051, 6907.21.2000, 6907.21.3000, 6907.21.4000, 6907.21.9011, 6907.21.9051, 6907.22.1005, 6907.22.1011, 6907.22.1051,

41381 (August 25, 2025); see also *Ceramic Tile from the People's Republic of China: Final Results of the Expedited First Sunset Review of the Antidumping Duty Order*, 90 FR 41809.

⁵ See *Ceramic Tile from China: Determinations*, 91 FR 8270 (February 20, 2026) (*ITC Final Determination*).