

Dated: March 16, 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

List of Topics Discussed in the Issues and Decision Memorandum

- I. Summary
- II. Background
- III. Scope of the *Order*
- IV. Rate for Non-Selected Companies
- V. Subsidies Valuation Information
- VI. Analysis of Programs
- VII. Discussion of the Issues
 - Comment 1: ATC's Special Economic Zones (SEZ) Income Tax Deduction Under Section 10AA of the Income Tax Act ("Section 10AA Income Tax Deduction")
 - Comment 2: Methodology of ATC's Tax and Duty Incentives Under the SEZ and Export Oriented Unit (EOU) Program
 - Comment 3: Time Period Pertaining to ATC's Use of the SEZ Program
 - Comment 4: BKT's Import Duty Exemptions Under the Advance Authorization Scheme (AAS)
 - Comment 5: ATC's Import Duty Exemptions Under the AAS
 - Comment 6: Calculation of the Benefit from BKT's Sales Tax Deferrals
 - Comment 7: Whether the Remission of Duties and Taxes on Export Products (RoDTEP) Program Confers a Benefit
 - Comment 8: Commerce's Application of Facts Available (FA) to Export Promotion of Capital Goods (EPCGS) Licenses without Redemption Dates
 - Comment 9: BKT's EPCGS Invalidated Licenses and AAS Domestic Purchases through Invalidated Licenses, Advance Release Orders (AROs), and SEZs
 - Comment 10: Commerce's Application of Adverse Facts Available (AFA) for ATC's Use of the EPCGS Program
 - Comment 11: Whether ATC Receives a Benefit Under the State Government of Gujarat (SGOG) Preferential Water Rates Program
- VIII. Recommendation

Appendix II

List of Companies Not Selected for Individual Review

1. A.M. Pinard & Fils Inc
2. Aakriti Manufacturing Pvt. Ltd.
3. Ammann India Private Limited
4. Apollo Tyres Ltd.
5. Asian Tire Factory Limited.
6. Asiatic Tradelinks Private Limited.
7. Carrier Wheels Private Limited.
8. Cavendish Industries Ltd.
9. Ceat Ltd.
10. Celite Tyre Corporation.
11. Emerald Resilient Tyre Manufacturer.
12. Forech India Private Limited.
13. HRI Tires India.
14. Innovative Tyres & Tubes Limited.
15. JCB Service Ltd.
16. JK Tyre & Industries Ltd.
17. John Deere India Pvt. Ltd.
18. K.R.M. Tyres.

19. Mahansaria Tyres Private Limited.
20. MRF Limited.
21. MRL Tyres Limited (Malhotra Rubbers Ltd.).
22. Neosym Industry Limited.
23. OTR Laminated Tyres (I) Pvt. Ltd.
24. Ralson Tyres Limited
25. Royal Tyres Private Limited.
26. Rubberman Enterprises Pvt. Ltd.
27. Speedways Rubber Company.
28. Sun Tyre And Wheel Systems.
29. Sundaram Industries Private Limited.
30. Superking Manufacturers (Tyre) Pvt., Ltd.
31. TVS Srichakra Limited.
32. Tyre Experts LLP
33. Ultra Mile.

[FR Doc. 2026-05440 Filed 3-18-26; 8:45 am]

BILLING CODE 3510-DS-P

DEPARTMENT OF COMMERCE

International Trade Administration

[A-122-867, A-552-825, A-560-833, A-580-902, C-122-868, C-552-826]

Utility Scale Wind Towers From Canada, the Socialist Republic of Vietnam, Indonesia, and the Republic of Korea: Continuation of Antidumping 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) orders and countervailing duty (CVD) orders on utility scale wind towers from Canada, the Socialist Republic of Vietnam (Vietnam), Indonesia, and the Republic of Korea (Korea) would likely lead to the continuation or recurrence of dumping and 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 March 16, 2026.

FOR FURTHER INFORMATION CONTACT: David de Falco, Trade Agreement Policy and Negotiations, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482-2178.

SUPPLEMENTARY INFORMATION:

Background

On August 26, 2020, Commerce published in the **Federal Register** the AD and CVD orders on utility scale wind towers from Canada, Vietnam,

Indonesia, and Korea.¹ On July 1, 2025, the ITC instituted,² and Commerce initiated,³ the first sunset review 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 and, 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

On March 16, 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 Orders

AD Orders on Canada, Indonesia, and Korea, and CVD Orders on Canada and Vietnam

The merchandise covered by these *Orders* consists of certain wind towers, whether or not tapered, and sections thereof. Certain wind towers support the nacelle and rotor blades in a wind turbine with a minimum rated electrical power generation capacity in excess of 100 kilowatts and with a minimum height of 50 meters measured from the base of the tower to the bottom of the nacelle (*i.e.*, where the top of the tower and nacelle are joined) when fully assembled.

A wind tower section consists of, at a minimum, multiple steel plates rolled into cylindrical or conical shapes and welded together (or otherwise attached)

¹ See *Utility Scale Wind Towers from Canada, Indonesia, the Republic of Korea, and the Socialist Republic of Vietnam: Antidumping Duty Orders*, 85 FR 52547 (August 26, 2020); see also *Utility Scale Wind Towers from Canada, Indonesia, and the Socialist Republic of Vietnam: Amended Final Affirmative Countervailing Duty Determination and Countervailing Duty Orders*, 85 FR 52543 (August 26, 2020) (collectively, *Orders*).

² See *Utility Scale Wind Towers from Canada, Indonesia, South Korea, and Vietnam; Institution of Five-Year Reviews*, 90 FR 28764 (July 1, 2025).

³ See *Initiation of Five-Year (Sunset) Reviews*, 90 FR 28722 (July 1, 2025).

⁴ See *Utility Scale Wind Towers from Canada, the Socialist Republic of Vietnam, Indonesia, and the Republic of Korea: Final Results of the Expedited First Sunset Review of the Antidumping Duty Orders*, 91 FR 678 (January 8, 2026), and accompanying Issues and Decision Memorandum (IDM); and *Utility Scale Wind Towers from Canada and the Socialist Republic of Vietnam: Final Results of the Expedited First Sunset Reviews of the Countervailing Duty Orders*, 91 FR 956 (January 9, 2026).

⁵ See *Utility Scale Wind Towers From Canada, Indonesia, South Korea, and Vietnam; Determinations*, 91 FR 12623 (March 16, 2026) (*ITC Final Determination*).

to form a steel shell, regardless of coating, end-finish, painting, treatment, or method of manufacture, and with or without flanges, doors, or internal or external components (e.g., flooring/decking, ladders, lifts, electrical buss boxes, electrical cabling, conduit, cable harness for nacelle generator, interior lighting, tool and storage lockers) attached to the wind tower section. Several wind tower sections are normally required to form a completed wind tower.

Wind towers and sections thereof are included within the scope whether or not they are joined with non-subject merchandise, such as nacelles or rotor blades, and whether or not they have internal or external components attached to the subject merchandise.

Specifically excluded from the scope are nacelles and rotor blades, regardless of whether they are attached to the wind tower. Also excluded are any internal or external components which are not attached to the wind towers or sections thereof, unless those components are shipped with the tower sections.

Merchandise covered by these *Orders* is currently classified in the Harmonized Tariff Schedule of the United States (HTSUS) under subheading 7308.20.0020 or 8502.31.0000. Wind towers of iron or steel are classified under HTSUS 7308.20.0020 when imported separately as a tower or tower section(s). Wind towers may be classified under HTSUS 8502.31.0000 when imported as combination goods with a wind turbine (i.e., accompanying nacelles and/or rotor blades). While the HTSUS subheadings are provided for convenience and customs purposes, the written description of the scope of these *Orders* is dispositive.

AD Order on Vietnam

The merchandise covered by this *Order* consists of certain wind towers, whether or not tapered, and sections thereof. Certain wind towers support the nacelle and rotor blades in a wind turbine with a minimum rated electrical power generation capacity in excess of 100 kilowatts and with a minimum height of 50 meters measured from the base of the tower to the bottom of the nacelle (i.e., where the top of the tower and nacelle are joined) when fully assembled.

A wind tower section consists of, at a minimum, multiple steel plates rolled into cylindrical or conical shapes and welded together (or otherwise attached) to form a steel shell, regardless of coating, end-finish, painting, treatment, or method of manufacture, and with or without flanges, doors, or internal or

external components (e.g., flooring/decking, ladders, lifts, electrical buss boxes, electrical cabling, conduit, cable harness for nacelle generator, interior lighting, tool and storage lockers) attached to the wind tower section. Several wind tower sections are normally required to form a completed wind tower.

Wind towers and sections thereof are included within the scope whether or not they are joined with nonsubject merchandise, such as nacelles or rotor blades, and whether or not they have internal or external components attached to the subject merchandise.

Specifically excluded from the scope are nacelles and rotor blades, regardless of whether they are attached to the wind tower. Also excluded are any internal or external components which are not attached to the wind towers or sections thereof, unless those components are shipped with the tower sections.

Further, excluded from the scope are any products covered by the existing antidumping duty order on utility scale wind towers from the Socialist Republic of Vietnam. *See Utility Scale Wind Towers from the Socialist Republic of Vietnam: Amended Final Determination of Sales at Less Than Fair Value and Antidumping Duty Order*, 78 FR 11150 (February 15, 2013).

Merchandise covered by these orders is currently classified in the Harmonized Tariff Schedule of the United States (HTSUS) under subheading 7308.20.0020 or 8502.31.0000. Wind towers of iron or steel are classified under HTSUS 7308.20.0020 when imported separately as a tower or tower section(s). Wind towers may be classified under HTSUS 8502.31.0000 when imported as combination goods with a wind turbine (i.e., accompanying nacelles and/or rotor blades). While the HTSUS subheadings are provided for convenience and customs purposes, the written description of the scope of the *Order* is dispositive.

Continuation of the Orders

As a result of the determinations by Commerce and the ITC that revocation of the *Orders* would likely lead to continuation or recurrence of dumping, countervailable subsidies, and material injury to an industry in the United States, pursuant to section 751(d)(2) of the Act, Commerce hereby orders the continuation of the *Orders*. U.S. Customs and Border Protection will continue to collect AD and CVD cash deposits at the rates in effect at the time of entry for all imports of subject merchandise.

The effective date of the continuation of the *Orders* will be March 13, 2026.⁶ Pursuant to section 751(c)(2) of the Act and 19 CFR 351.218(c)(2), Commerce intends to initiate the next five-year reviews of the *Orders* not later than 30 days prior to fifth anniversary of the date of the last determination by the ITC.

Administrative Protective Order (APO)

This notice also serves as a final reminder to parties subject to an 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 terms of an APO is a violation which is subject to sanction.

Notification to Interested Parties

These five-year (sunset) reviews and this notice are in accordance with sections 751(c) and 751(d)(2) of the Act and published in accordance with section 777(i) of the Act, and 19 CFR 351.218(f)(4).

Dated: March 16, 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.

[FR Doc. 2026-05439 Filed 3-18-26; 8:45 am]

BILLING CODE 3510-DS-P

DEPARTMENT OF COMMERCE

International Trade Administration

[A-122-863]

Large Diameter Welded Pipe From Canada: Notice of Initiation of Antidumping Duty Changed Circumstances Review

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

SUMMARY: The U.S. Department of Commerce (Commerce) is initiating a changed circumstances review (CCR) to determine if Interpro Pipe & Steel Inc. (Interpro) is the successor-in-interest to Evraz Inc. NA Canada (Evraz) in the context of the antidumping duty (AD) order on large diameter welded pipe (LDWP) from Canada.

DATES: Applicable March 19, 2026.

⁶ See *ITC Final Determination*.