DEPARTMENT OF COMMERCE

International Trade Administration

[C-122-858]


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

SUMMARY: The Department of Commerce (Commerce) determines that producers and exporters of certain softwood lumber products (softwood lumber) from Canada received countervailable subsidies during the period of review, April 28, 2017 through December 31, 2018.

DATES: Applicable [Insert date of publication in the Federal Register].

FOR FURTHER INFORMATION CONTACT: Peter Zukowski (Canfor), Nicholas Czajkowski (JDIL), Kristen Johnson (Resolute), and Laura Griffith (West Fraser), AD/CVD Operations, Offices I and III, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-0189, (202) 482-1395, (202) 482-4793, and (202) 482-1167, respectively.

SUPPLEMENTARY INFORMATION:

Background

Commerce published the Preliminary Results of this administrative review of softwood lumber from Canada on February 7, 2020.¹ For a summary of the events that occurred since the Preliminary Results and a full discussion of the issues raised by parties for the final results, see the Issues and Decision Memorandum.²

On April 24, 2020, Commerce tolled all deadlines in administrative reviews by 50 days.\(^3\)

On June 3, 2020, Commerce extended the deadline for the final results of this administrative review.\(^4\) On July 21, 2020, Commerce tolled all deadlines in administrative reviews by an additional 60 days.\(^5\) The revised deadline for the final results of this administrative review is now November 23, 2020.

**Scope of the Order**

The product covered by this order is certain softwood lumber products from Canada. For a complete description of the scope of the order, see the Issues and Decision Memorandum.

**Analysis of Subsidy Programs and Comments Received**

Commerce conducted this CVD administrative review in accordance with section 751(a)(1)(A) of the Tariff Act of 1930, as amended (the Act). The subsidy programs under review, and the issues raised in case and rebuttal briefs submitted by the interested parties, are discussed in the Issues and Decision Memorandum. A list of the issues that the parties raised, and to which we responded in the Issues and Decision Memorandum, is attached to this notice at Appendix I. The Issues and Decision Memorandum is a public document and is on file electronically via Enforcement and Compliance’s Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS). ACCESS is available to registered users at https://access.trade.gov. In addition, a complete version of the Issues and Decision Memorandum can be accessed directly at http://enforcement.trade.gov/frn/index.html. The signed and electronic versions of the Issues and Decision Memorandum are identical in content.

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Based on our analysis of the comments received from the interested parties, we made changes to the subsidy rates calculated for certain respondents. For a discussion of these changes, see the Issues and Decision Memorandum.

Companies Not Selected for Individual Review

Because the rates calculated for the companies selected for individual reviewed are above *de minimis* and not based entirely on facts available, we applied a subsidy rate based on a weighted average of the subsidy rates calculated for the reviewed companies using sales data submitted by those companies to calculate a rate for the companies not selected for review. This is consistent with the methodology that we would use in an investigation to establish the all-others rate, pursuant to section 705(c)(5)(A) of the Act. A list of all non-selected companies is included in Appendix II.

For further information on the calculation of the non-selected rate, see “Final Ad Valorem Rate for Non-Selected Companies under Review” in the Issues and Decision Memorandum.

Final Results of Administrative Review

In accordance with section 751(a)(1)(A) of the Act and 19 CFR 351.221(b)(5), we determine that the following total estimated countervailable subsidy rates exist for 2017 and 2018:

<table>
<thead>
<tr>
<th>Companies</th>
<th>Subsidy Rate 2017 ad valorem</th>
<th>Subsidy Rate 2018 ad valorem</th>
</tr>
</thead>
<tbody>
<tr>
<td>Canfor Corporation and its cross-owned affiliates(^6)</td>
<td>2.94%</td>
<td>2.63%</td>
</tr>
<tr>
<td>J.D. Irving, Limited and its cross-owned affiliates(^7)</td>
<td>3.43%</td>
<td>2.66%</td>
</tr>
<tr>
<td>Resolute FP Canada Inc. and its cross-owned affiliates(^8)</td>
<td>18.71%</td>
<td>19.10%</td>
</tr>
</tbody>
</table>

\(^6\) Commerce finds the following companies to be cross-owned with Canfor Corporation: Canadian Forest Products, Ltd., and Canfor Wood Products Marketing, Ltd.

\(^7\) Commerce finds the following companies to be cross-owned with J.D. Irving, Limited: Miramichi Timber Holdings Limited, The New Brunswick Railway Company, Rothesay Paper Holdings Ltd., and St. George Pulp & Paper Limited.

\(^8\) Commerce finds the following companies to be cross-owned with Resolute: Resolute Growth Canada Inc., Produits Forestiers Maurice S.E.C., Abitibi-Bowater Canada Inc., Bowater Canadian Ltd., and Resolute Forest Products Inc.
West Fraser Mills Ltd. and its cross-owned affiliates | 6.76% | 7.57%
Non-selected Companies | 7.26% | 7.42%

Disclosure

Commerce intends to disclose the calculations performed for these final results of review within five days of the date of publication of this notice in the Federal Register, in accordance with 19 CFR 351.244(b).

Assessment Rates

In accordance with 19 CFR 351.212(b)(2), Commerce intends to issue appropriate assessment instructions to U.S. Customs and Border Protection (CBP) 15 days after the date of publication of these final results in the Federal Register to liquidate shipments of subject merchandise entered, or withdrawn from warehouse, for consumption for the period on or after April 28, 2017 through December 31, 2017, and for the period on or after January 1, 2018 through December 31, 2018, for the above-listed companies at the ad valorem assessment rates listed.

Cash Deposit Requirements

Commerce also intends to instruct CBP to collect cash deposits of estimated countervailing duties in the amount calculated for the year 2018 from the companies identified above, on shipments of subject merchandise entered, or withdrawn from warehouse, for consumption on or after the date of publication of the final results in the Federal Register, as provided by section 751(a)(2)(C) of the Act. For all non-reviewed companies, we will instruct CBP to collect cash deposits of estimated countervailing duties at the most recent company-specific or all-others rate applicable to the company, as appropriate. Accordingly, the cash deposit rates that will be applied to the companies covered by this order, but not examined in this

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9 Commerce finds the following companies to be cross-owned with West Fraser: West Fraser Timber Co. Ltd., West Fraser Alberta Holdings, Ltd., Blue Ridge Lumber Inc., Manning Forest Products, Ltd., Sunpine Inc., and Sundre Forest Products Inc.
review, are those established in the most recently completed segment of the proceeding for each company. These cash deposit requirements, when imposed, shall remain in effect until further notice.

Notification Regarding Administrative Protective Order (APO)

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

Notification to Interested Parties

These final results are issued and published in accordance with sections 751(a)(1) and 777(i)(1) of the Act, and 19 CFR 351.213 and 351.221(b)(5).


Joseph A. Laroski Jr.,
Deputy Assistant Secretary
for Policy and Negotiations.
Appendix I

List of Topics Discussed in the Issues and Decision Memorandum

I. Summary
II. List of Issues
III. Case History
IV. Period of Review
V. Scope of the Order
VI. Subsidies Valuation
VII. Analysis of Programs
VIII. Final Ad Valorem Rate for Non-Selected Companies Under Review
IX. Analysis of Comments

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Comment 14: Whether There Is a Useable Tier-One Benchmark in British Columbia
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Comment 16: Whether Commerce Should Account for GBC’s “Stand as a Whole” Pricing as a Significant “Prevailing Market Condition”
Comment 17: Whether Private Stumpage Prices in New Brunswick Should be Used as Tier-One Benchmarks
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Comment 21: Whether Commerce Should Continue to Use a Beetle-Killed Benchmark Price for the Final Results
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Comment 24: Whether Commerce Should Adjust for Tenure Security in British Columbia
Comment 25: Whether Private-Origin Standing Timber in Nova Scotia Is Available in the Provinces at Issue
Comment 26: Whether the Tree Size in Nova Scotia, as Measured by DBH, Is Comparable to Tree Size in Québec, Ontario, and Alberta
Comment 27: Whether SPF Tree Species in Nova Scotia Are Comparable to SPF Tree Species in the Provinces at Issue
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Comment 31: Classification of Timber Purchases in Nova Scotia Compared to Québec, Ontario, and Alberta
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Comment 34: Whether Commerce Should Adjust the Nova Scotia Benchmark for Differences in Logging Camp Costs
Comment 35: Whether Commerce Should Revise the Indexing Method Employed in the Derivation of the Nova Scotia Benchmark
Comment 36: Whether Commerce Should Revise the Nova Scotia Benchmark to Account for Regional Differences
Comment 37: Whether to Add a C$3.00/m³ Silviculture Fee to the Nova Scotia Benchmark
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Comment 40: Whether Commerce Should Revise the Product Comparisons Used in the Stumpage Benefit Calculation to Account for Log Quality
Comment 41: Whether Commerce Should Revise the Price Comparisons Used in the Stumpage Benefit Calculation Involving Crown-Origin Standing Timber in Québec, Ontario, and Alberta
Comment 42: Whether Commerce Should use Log Price Data from the HC Haynes Survey as the Basis for the Nova Scotia Standing Timber Benchmark
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Comment 44: Whether Commerce Should Find Restrictions on Log Exports in Alberta, New Brunswick, Ontario, and Québec to Be Countervailable Subsidies
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Comment 55: Whether Commerce Applied the Correct Benchmark to Calculate the Benefit Under the PAE 2011-01 Program
Comment 56: Whether Hydro-Québec’s PAE 2011-01 Program Is Specific
Comment 57: Whether Commerce Correctly Attributed Benefits Under the PAE 2011-01 Program
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Comment 60: Whether the Bioenergy Producer Program Is Countervailable
Comment 61: Whether Payments for Aerial Inventory Photography and LiDAR Are Countervailable
Comment 62: Whether FRPA Section 108 Payments to Canfor Are Countervailable
Comment 63: Whether the Purchase of Carbon Offsets from Canfor Is Countervailable
Comment 64: Whether the Miscellaneous Payment from BC Hydro to West Fraser Is Countervailable
Comment 65: Whether the BC Hydro Power Smart Subprograms Provide a Financial Contribution and Are Specific
Comment 66: Whether Payments for Cruising and Block Layout Provide a Financial Contribution
Comment 67: Whether Payments for Fire Suppression Are Countervailable
Comment 68: Whether the FESBC Payment Is a Countervailable Subsidy
Comment 69: Whether Commerce Should Continue to Find the Silviculture and License Management Programs Countervailable
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Comment 75: Whether Québec’s PCIP Confers a Benefit
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Comment 88: Whether the Federal and Provincial SR&ED Tax Credits Are Specific
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Comment 91: Whether the Refund for the BC Logging Tax in 2017 Related to Prior Years Is Countervailable
Comment 92: Whether the ACCA Is De Jure Specific
Comment 93: Whether Commerce Was Correct to Treat the Both the ACCA and Class 1 Additional CCA as Individual Programs
Comment 94: Whether the AJCTC Is Specific
Comment 95: Whether the Class 1 Additional CCA Program Is Specific
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Comment 98: Whether Schedule D Depreciation Constitutes a Financial Contribution and Confers a Benefit
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Comment 101: Whether the BC Training Tax Credit Is Specific
Comment 102: Whether Class 9 Farm Property Assessment Rates Are Specific
Comment 103: Whether New Brunswick’s Property Tax Incentives for Private Forest Producers Is Countervailable
Comment 104: Whether Commerce Correctly Calculated the Benchmark for New Brunswick’s Property Tax Incentives for Private Forest Producers Program
Comment 105: Whether Commerce Omitted JDIL’s Program Rate for the Total Capital Cost Allowance for Class 1 Acquisitions Program from JDIL’s Total Net Subsidy Rate for 2018
Comment 106: Whether Commerce Should Find LIREPP Countervailable
Comment 107: Whether the Gasoline and Fuel Tax Program Provides a Financial Contribution in the Form of Revenue Forgone or Can Be Found Specific
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Comment 109: Whether Québec’s Credits for the Construction and Major Repair of Public Access Roads and Bridges in Forest Areas Confer a Benefit
Comment 110: Whether Québec’s Refund of Fuel Tax Paid on Fuel Used for Stationary Purposes Is Specific
Comment 111: Whether Québec’s Property Tax Refund for Forest Producers on Private Woodlands Confers a Countervailable Benefit
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Comment 114: Whether Commerce Should Include Sales by Cross-owned Producers of Downstream Products in JDIL’s Sales Denominator When Calculating Countervailable Subsidy Rates
Comment 115: Whether Countervailing Road Credit Reimbursements Imposes a Double Remedy
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Comment 119: Whether Commerce Should Correct a Clerical Error in Resolute’s LER Benefit Calculation
X. Recommendation
Appendix II

Non-Selected Exporters/Producers

- 1074712 BC Ltd.
- 5214875 Manitoba Ltd.
- 752615 B.C Ltd, Fraserview Remanufacturing Inc, dba Fraserview Cedar Products.
- 9224-5737 Québec inc. (aka A.G. Bois)
- A.B. Cedar Shingle Inc.
- Absolute Lumber Products, Ltd.
- AJ Forest Products Ltd.
- Alberta Spruce Industries Ltd.
- Aler Forest Products, Ltd.
- Alpa Lumber Mills Inc.
- American Pacific Wood Products
- Anbrook Industries Ltd.
- Andersen Pacific Forest Products Ltd.
- Anglo American Cedar Products Ltd.
- Anglo-American Cedar Products, LTD.
- Antrim Cedar Corporation
- Aquila Cedar Products, Ltd.
- Arbec Lumber Inc.
- Aspen Planers Ltd.
- B&L Forest Products Ltd
- B.B. Pallets Inc.
- Babine Forest Products Limited
- Bakerview Forest Products Inc.
- Bardobec Inc.
- BarretteWood Inc.
- Barrette-Chapais Ltee
- Benoît & Dionne Produits Forestiers Ltee
- Best Quality Cedar Products Ltd.
- Blanchet Multi Concept Inc.
- Blanchette & Blanchette Inc.
- Bois Aise de Montreal inc.
- Bois Bonsai inc.
- Bois Daaquam inc.
- Bois D’oeuvre Cedrico Inc. (aka Cedrico Lumber Inc.)
- Bois et Solutions Marketing SPEC, Inc.
- Boisaco
- Boscus Canada Inc.
- BPWood Ltd.
- Bramwood Forest Inc.
- Brunswick Valley Lumber Inc.
- Busque & Laflamme Inc.
- C&C Wood Products Ltd.
- Caledonia Forest Products Inc.
- Campbell River Shake & Shingle Co., Ltd.
- Canadian American Forest Products Ltd.
- Canadian Wood Products Inc.
- Canusa cedar inc.
- Canyon Lumber Company, Ltd.
- Careau Bois inc.
- Carrier & Begin Inc.
- Carrier Forest Products Ltd.
- Carrier Lumber Ltd.
- Cedar Valley Holdings Ltd.
- Cedarline Industries, Ltd.
- Central Cedar Ltd.
- Centurion Lumber, Ltd.
- Clair Industrial Development Corp. Ltd.
- Chaleur Sawmills LP
- Channel-ex Trading Corporation
- Clermond Hamel Ltee
- Coast Clear Wood Ltd.
- Coast Mountain Cedar Products Ltd.
- Commonwealth Plywood Co. Ltd.
- Comox Valley Shakes Ltd.
- Conifex Fibre Marketing Inc.
- Cowichan Lumber Ltd.
- CS Manufacturing Inc., dba Cedarshed
- CWP - Industriel inc.
- CWP - Montreal inc.
- D & D Pallets, Ltd.
- Dakeryn Industries Ltd.
- Decker Lake Forest Products Ltd.
- Delco Forest Products Ltd.
- Delta Cedar Specialties Ltd.
- Devon Lumber Co. Ltd.
- DH Manufacturing Inc.
- Direct Cedar Supplies Ltd.
- Doubletree Forest Products Ltd.
- Downie Timber Ltd.
- Dunkley Lumber Ltd.
- EACOM Timber Corporation
- East Fraser Fiber Co. Ltd.
- Edgewood Forest Products Inc.
- ER Probyn Export Ltd.
- Eric Goguen & Sons Ltd.
- Falcon Lumber Ltd.
- Foothills Forest Products Inc.
- Fornebu Lumber Co. Ltd.
- Fraser Specialty Products Ltd.
- Fraserview Cedar Products
- Furtado Forest Products Ltd.
- G & R Cedar Ltd.
- Galloway Lumber Company Ltd.
- Gilbert Smith Forest Products Ltd.
- Glandell Enterprises Inc.
- Goat Lake Forest Products Ltd.
- Goldband Shake & Shingle Ltd.
- Golden Ears Shingle Ltd.
- Goldwood Industries Ltd.
- Goodfellow Inc.
- Gorman Bros. Lumber Ltd.
- Groupe Crete Chertsey
- Groupe Crete division St-Faustin
- Groupe Lebel inc.
- Groupe Lignarex inc.
- H.J. Crabbe & Sons Ltd.
- Haida Forest Products Ltd.
- Harry Freeman & Son Ltd.
- Hornepayne Lumber LP
- Imperial Cedar Products, Ltd.
- Imperial Shake Co. Ltd.
- Independent Building Materials Dist.
- Interfor Corporation
- Island Cedar Products Ltd
- Ivor Forest Products Ltd.
- J&G Log Works Ltd.
- J.H. Huscroft Ltd.
- Jhajj Lumber Corporation
- Kalesnikoff Lumber Co. Ltd.
- Kan Wood, Ltd.
- Kebois Ltee/Ltd
- Keystone Timber Ltd.
- Kootenay Innovative Wood Ltd.
- L’Atelier de Readaptation au travil de Beauce Inc.
- Lafontaine Lumber Inc.
- Langevin Forest Products Inc.
- Lecours Lumber Co. Limited
- Ledwidge Lumber Co. Ltd.
- Leisure Lumber Ltd.
- Les Bois d’oeuvre Beaudoin Gauthier inc.
- Les Bois Martek Lumber
- Les Bois Traites M.G. Inc.
- Les Chantiers de Chibougamau ltd.
- Leslie Forest Products Ltd.
- Lignum Forest Products LLP
- Linwood Homes Ltd.
- Longlac Lumber Inc.
- Lulumco inc.
- Magnum Forest Products, Ltd.
- Maibec inc.
- Manitou Forest Products Ltd.
- Marwood Ltd.
• Materiaux Blanchet Inc.
• Matsqui Management and Consulting Services Ltd., dba Canadian Cedar Roofing Depot
• Metrie Canada Ltd.
• Mid Valley Lumber Specialties, Ltd.
• Midway Lumber Mills Ltd.
• Mill & Timber Products Ltd.
• Millar Western Forest Products Ltd.
• MP Atlantic Wood Ltd.
• Multicedre ltee
• Nakina Lumber Inc.
• National Forest Products Ltd.
• New Future Lumber Ltd.
• Nicholson and Cates Ltd
• Norsask Forest Products Limited Partnership
• North American Forest Products Ltd.\(^{10}\)
• North Enderby Timber Ltd.
• Olympic Industries, Inc./Olympic Industries Inc-Reman Code/Olympic Industries ULC/Olympic Industries ULC-Reman/Olympic Industries ULC-Reman Code
• Pacific Coast Cedar Products Ltd.
• Pacific Pallet, Ltd.
• Pacific Western Wood Works Ltd.
• Parallel Wood Products Ltd.
• Pat Power Forest Products Corporation
• Phoenix Forest Products Inc.
• Pine Ideas Ltd.
• Pioneer Pallet & Lumber Ltd
• Porcupine Wood Products Ltd.
• Power Wood Corp.
• Precision Cedar Products Corp.
• Prendiville Industries Ltd. (aka Kenora Forest Products)
• Produits Forestiers Mauricie
• Produits Forestiers Petit Paris
• Produits forestiers Temrex, s.e.c.
• Produits Matra Inc. and Sechoirs de Beauce Inc.\(^{11}\)
• Promobois G.D.S. inc.
• Rayonier A.M. Canada GP
• Rembos Inc.
• Rene Bernard Inc.
• Richard Lutes Cedar Inc.
• Rielly Industrial Lumber Inc.
• S & K Cedar Products Ltd.

\(^{10}\) North American Forest Products Ltd. is located in Abbotsford, British Columbia. Imports of softwood lumber produced and exported by North American Forest Products Ltd. of Saint-Quentin, New Brunswick, which is a separate entity, have been excluded from the CVD order.

\(^{11}\) In the Expedited Review, Commerce found these companies to be cross-owned. See Certain Softwood Lumber Products from Canada: Final Results of Countervailing Duty Expedited Review, 84 FR 32121, 32122 (July 5, 2019).
In the underlying investigation, Commerce found the following companies to be cross-owned with Tolko Marketing and Sales Ltd.: Tolko Industries Ltd. and Meadow Lake OSB Limited Partnership. See Certain Softwood Lumber Products from Canada: Final Affirmative Countervailing Duty Determination, and Final Negative Determination of Critical Circumstances, 82 FR 51814, 51816 (November 8, 2017).
- Watkins Sawmills Ltd.
- West Bay Forest Products Ltd.
- West Wind Hardwood Inc.
- Western Forest Products Inc.
- Western Lumber Sales Limited
- Western Wood Preservers Ltd.
- Weston Forest Products Inc.
- Westrend Exteriors Inc.
- Weyerhaeuser Co.
- White River Forest Products L.P.
- Winton Homes Ltd.
- Woodline Forest Products Ltd.
- Woodstock Forest Products
- Woodtone Specialties Inc.
- Yarrow Wood Ltd.

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