



DEPARTMENT OF COMMERCE

International Trade Administration

[A-583-876]

Certain Epoxy Resins from Taiwan: Final Affirmative Determination of Sales at Less Than Fair Value

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

SUMMARY: The U.S. Department of Commerce (Commerce) determines that imports of certain epoxy resins (epoxy resins) from Taiwan are being, or are likely to be, sold in the United States at less than fair value (LTFV) for the period of investigation (POI) April 1, 2023, through March 31, 2024.

DATES: Applicable [INSERT DATE OF PUBLICATION IN THE *FEDERAL REGISTER*].

FOR FURTHER INFORMATION CONTACT: Elizabeth Beuley or Benito Ballesteros, AD/CVD Operations, Office IX, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-3269 or (202) 482-7425, respectively.

SUPPLEMENTARY INFORMATION:

Background

On November 13, 2024, Commerce published the *Preliminary Determination* in the *Federal Register* and invited interested parties to comment.¹

For a complete discussion of the events that followed the *Preliminary Determination*, see the Issues and Decision Memorandum.² The Issues and Decision Memorandum is a public

¹ See *Certain Epoxy Resins from Taiwan: Preliminary Affirmative Determination of Sales at Less Than Fair Value, Postponement of Final Determination, and Extension of Provisional Measures*, 89 FR 89591 (November 13, 2024) (*Preliminary Determination*), and accompanying Preliminary Decision Memorandum.

² See Memorandum, “Issues and Decision Memorandum for the Final Affirmative Determination in the Less-Than-Fair-Value Investigation of Epoxy Resins from Taiwan,” dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

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 <https://access.trade.gov/public/FRNoticesListLayout.aspx>.

Scope of the Investigation

The products covered by this investigation are epoxy resins from Taiwan. For a complete description of the scope of this investigation, *see* Appendix I.

Scope Comments

During the course of this investigation, Commerce received scope comments from interested parties. Commerce issued a Preliminary Scope Decision Memorandum to address these comments and set aside a period of time for parties to address scope issues in scope-specific case and rebuttal briefs.³ Between February, 2025 and March, 2025, Commerce received scope case and rebuttal briefs from interested parties.⁴ After analyzing these comments, we made changes to the scope of the investigation published in the *Preliminary Determination*, as noted in Appendix I.⁵

Verification

As provided in section 782(i) of the Tariff Act of 1930, as amended (the Act), Commerce conducted verification of the sales and cost information submitted by Chang Chun Plastics Co., Ltd. (Chang Chun) and Nan Ya Plastics Corporation (Nan Ya).⁶ We used standard verification

³ *See* Memorandum, "Preliminary Scope Decision Memorandum," dated November 6, 2024 (Preliminary Scope Decision Memorandum).

⁴ *See* Petitioner's Letter, "Case Brief on Scope Issues," dated February 28, 2025; Sherwin Williams' Letter, "Scope Case Brief on Behalf of Sherwin-Williams," dated February 28, 2025; PPG's Letter, "Scope Case Brief of PPG Industries, Inc.," dated February 28, 2025; Petitioner's Letter, "Petitioner's Letter in Lieu of Rebuttal Brief on Scope Issues," dated March 5, 2025; PPG's Letter, "Rebuttal Scope Case Brief of PPG Industries, Inc.," dated March 5, 2025; and Sherwin-Williams' Letter, "Scope Rebuttal Brief on Behalf of Sherwin Williams," dated March 5, 2025.

⁵ *See* Memorandum, "Final Scope Decision Memorandum," dated concurrently with this notice.

⁶ *See* Memoranda, "Verification Report of the Sales Response of Chang Chun Plastics Co. Ltd.," dated January 3, 2025; *see also* "Verification Report of the U.S. Sales Response of Chang Chun Chemical Corporation," dated January 6, 2025; "Verification of the Sales Response of Nan Ya Plastics Corporation," dated January 13, 2025; "Verification of the Cost Response of Nan Ya Plastics Corporation in the Antidumping Duty Investigation of

procedures, including an examination of relevant sales and accounting records, and original source documents provided by Chang Chun and Nan Ya.

Analysis of Comments Received

All issues raised in the case and rebuttal briefs submitted by interested parties in this investigation are addressed in the Issues and Decision Memorandum. A list of the issues addressed in the Issues and Decision Memorandum is attached to this notice as Appendix II.

Changes Since the *Preliminary Determination*

Based on our review and analysis of the information received during verification and comments received from interested parties, we made certain changes to the estimated weighted-average dumping margins for Chang Chun and Nan Ya. For a discussion of these changes, *see* the Issues and Decision Memorandum.

All-Others Rate

Sections 733(d)(1)(ii) and 735(c)(5)(A) of the Act provide that Commerce shall determine an estimated all-others rate for all exporters and producers not individually examined. This rate shall be an amount equal to the weighted average of the estimated weighted-average dumping margins established for exporters and producers individually investigated, excluding any zero and *de minimis* margins, and any margins determined entirely under section 776 of the Act.

In this investigation, Commerce has calculated estimated weighted-average dumping margins for Chang Chun and Nan Ya that are not zero, *de minimis*, or based entirely on facts otherwise available. Commerce calculated the all-others rate using a weighted average of the estimated weighted-average dumping margins calculated for the examined respondents using each company's publicly-ranged values for the merchandise under consideration.⁷

Certain Epoxy Resins from Taiwan," dated February 11, 2025; and "Verification of the Cost Response of Chang Chun Plastics Co., Ltd. in the Antidumping duty Investigation of Epoxy Resin from Taiwan," dated February 13, 2025.

⁷ With two respondents under examination, Commerce normally calculates: (A) a weighted-average of the estimated weighted-average dumping margins calculated for the examined respondents; (B) a simple average of the

Final Determination

Commerce determines that the final estimated weighted-average dumping margins exist for the period April 1, 2023, through March 31, 2024:

Exporter/Producer	Weighted-Average Dumping Margin (percent)
Chang Chun Plastics Co., Ltd.	10.93
Nan Ya Plastics Corporation	26.98
All Others	18.66

Disclosure

Commerce intends to disclose the calculations performed in connection with this final 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).

Continuation of Suspension of Liquidation

In accordance with section 735(c)(1)(B) of the Act, Commerce will instruct U.S. Customs and Border Protection (CBP) to continue to suspend liquidation of all entries of subject merchandise, as described in Appendix I of this notice, which were entered, or withdrawn from warehouse, for consumption on or after November 13, 2024, the date of publication of the *Preliminary Determination* in the *Federal Register*. These suspension of liquidation instructions will remain in effect until further notice.

Pursuant to section 735(c)(1)(B)(ii) of the Act and 19 CFR 351.210(d), upon the publication of this notice, Commerce will instruct CBP to require a cash deposit for estimated antidumping duties for such entries as follows: (1) the cash deposit rate for the respondents

estimated weighted-average dumping margins calculated for the examined respondents; and (C) a weighted-average of the estimated weighted-average dumping margins calculated for the examined respondents using each company's publicly-ranged U.S. sales values for the merchandise under consideration. Commerce then compares (B) and (C) to (A) and selects the rate closest to (A) as the most appropriate rate for all other producers and exporters. *See, e.g., Ball Bearings and Parts Thereof from France, Germany, Italy, Japan, and the United Kingdom: Final Results of Antidumping Duty Administrative Reviews, Final Results of Changed-Circumstances Review, and Revocation of an Order in Part*, 75 FR 53661, 53662 (September 1, 2010), and accompanying Issues and Decision Memorandum at Comment 1. As complete publicly-ranged sales data were available, Commerce based the all-others rate on the public ranged sales data of the mandatory respondents. For a complete analysis of the data, *see* Memorandum, "Calculation of the All-Others Rate for the Final Determination," dated March 28, 2025.

listed above will be equal to the company-specific estimated weighted-average dumping margin determined in this final determination; (2) if the exporter is not a company identified above but the producer is, then the cash deposit rate will be equal to the company-specific estimated weighted-average dumping margin established for that producer of the subject merchandise; and (3) the cash deposit rate for all other producers and exporters will be equal to the estimated weighted-average dumping margin for all other producers and exporters listed in the table above.

Commerce normally adjusts cash deposits for estimated antidumping duties by the amount of export subsidies countervailed in a companion countervailing duty (CVD) proceeding. However, because Commerce did not make an affirmative determination for countervailable export subsidies in the companion CVD proceeding, Commerce has not offset the estimated weighted-average dumping margins in the table above.⁸

U.S. International Trade Commission (ITC) Notification

In accordance with section 735(d) of the Act, Commerce will notify the ITC of its final affirmative determination of sales at LTFV. Because Commerce's final determination is affirmative, in accordance with section 735(b)(2) 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 epoxy resins from Taiwan. If the ITC determines that material injury or threat of material injury does not exist, this proceeding will be terminated, all cash deposits posted will be refunded, and suspension of liquidation will be lifted. If the ITC determines that such injury does exist, Commerce will issue an antidumping duty order directing CBP to assess, upon further instruction by Commerce, antidumping duties on all imports of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after the

⁸ In any event, we note that suspension of liquidation of in the companion CVD investigation has been discontinued. *See Certain Epoxy Resins From Taiwan: Preliminary Affirmative Countervailing Duty Determination, and Alignment of Final Determination With Final Antidumping Duty Determination*, 89 FR 74896 (September 13, 2024); *see also* section 703(d) of the Act, which states that the provisional measures may not be in effect for more than four months, which in the companion CVD case is 120 days after the publication of the preliminary determination, or January 10, 2025 (*i.e.*, the last day provisional measures were in effect).

effective date of the suspension of liquidation, as discussed in the “Continuation of Suspension of Liquidation” section above.

Administrative Protective Order (APO)

This notice serves as the only reminder to parties subject to an APO of their responsibility concerning the disposition of proprietary information disclosed under APO, in accordance with 19 CFR 351.305(a)(3). 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 sanctionable violation.

Notification to Interested Parties

This determination is issued and published in accordance with sections 735(d) and 777(i) of the Act, and 19 CFR 351.210(c).

Dated: March 28, 2025.

Christopher Abbott,
*Deputy Assistant Secretary
for Policy and Negotiations,
performing the non-exclusive functions and duties
of the Assistant Secretary for Enforcement and Compliance.*

Appendix I

Scope of the Investigation

The merchandise subject to this investigation is fully or partially uncured epoxy resins, also known as epoxide resins, polyepoxides, oxirane resins, ethoxyline resins, diglycidyl ether of bisphenol, (chloromethyl) oxirane, or aromatic diglycidyl, which are polymers or prepolymers containing epoxy groups (*i.e.*, three-membered ring structures comprised of two carbon atoms and one oxygen atom). Epoxy resins range in physical form from low viscosity liquids to solids. All epoxy resins are covered by the scope of this investigation irrespective of physical form, viscosity, grade, purity, molecular weight, or molecular structure, and packaging.

Epoxy resins may contain modifiers or additives, such as hardeners, curatives, colorants, pigments, diluents, solvents, thickeners, fillers, plasticizers, softeners, flame retardants, toughening agents, catalysts, Bisphenol F, and ultraviolet light inhibitors, so long as the modifier or additive has not chemically reacted so as to cure the epoxy resin or convert it into a different product no longer containing epoxy groups. Such epoxy resins with modifiers or additives are included in the scope where the epoxy resin component comprises no less than 30 percent of the total weight of the product. The scope also includes blends of epoxy resins with different types of epoxy resins, with or without the inclusion of modifiers and additives, so long as the combined epoxy resin component comprises at least 30 percent of the total weight of the blend.

Epoxy resins that enter as part of a system or kit with separately packaged co-reactants, such as hardeners or curing agents, are within the scope. The scope does not include any separately packaged co-reactants that would not fall within the scope if entered on their own.

The scope includes merchandise matching the above description that has been processed in a third country, including by commingling, diluting, introducing, or removing modifiers or additives, 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 epoxy resin that is commingled or blended with epoxy resin from sources not subject to this investigation. Only the subject component of such commingled products is covered by the scope of this investigation. Excluded from the scope are phenoxy resins, which are polymers with a weight greater than 11,000 Daltons, a Melt Flow Index (MFI) at 200 °C (392 °F) no less than 4 grams and no greater than 70 grams per 10 min, Glass-Transition Temperatures (Tg) no less than 80 °C (176 °F) and no greater than 100 °C (212 °F), and which contain no epoxy groups other than at the terminal ends of the molecule.

Excluded from the scope are certain paint and coating products, which are blends, mixtures, or other formulations of epoxy resin, curing agent, and pigment, in any form, packaged in one or more containers, wherein (1) the pigment represents a minimum of 10 percent of the total weight of the product, (2) the epoxy resin represents a maximum of 80 percent of the total weight of the product, and (3) the curing agent represents 5 to 40 percent of the total weight of the product.

Excluded from the scope are preimpregnated fabrics or fibers, often referred to as “pre-pregs,” which are composite materials consisting of fabrics or fibers (typically carbon or glass) impregnated with epoxy resin.

Also excluded from the scope is Tetramethyl Bisphenol F Diglycidyl Ether epoxy resin, also known as Tetramethyl Bisphenol F -DGE Polymer (TMBPF-DGE), that (1) has the chemical name: phenol, 4, 4'-methylenebis[2,6-dimethyl-, polymer with 2-(chloromethyl)oxirane, (2)

falls under Chemical Abstract Services (CAS) Registry Number 113693-69-9, and (3) has an epoxy equivalent weight (EEW), also referred to as the weight per epoxide (WPE), of no less than 200 and no greater than 230 grams of epoxy resin per epoxy equivalent (g/eq or GEW).⁹

This merchandise is currently classifiable under Harmonized Tariff Schedule of the United States (HTSUS) subheading 3907.30.0000. Subject merchandise may also be entered under subheadings 3907.29.0000, 3824.99.9397, 3214.10.0020, 2910.90.9100, 2910.90.9000, 2910.90.2000, and 1518.00.4000. The HTSUS subheadings are provided for convenience and customs purposes only; the written description of the scope is dispositive.

⁹ The bracket in this sentence is part of the chemical formula and does not denote business proprietary information.

Appendix II

List of Topics Discussed in the Issues and Decision Memorandum

- I. Summary
- II. Background
- III. Changes Since the *Preliminary Determination*
- IV. Discussion of the Issues
 - Comment 1: Whether to Apply Facts Available with an Adverse Inference (AFA) to Chang Chun's Packing Costs
 - Comment 2: Whether Commerce Should Reconsider its Rejection of Nan Ya's Correction to Packing Costs
 - Comment 3: Whether to Apply AFA to Nan Ya's Packing Costs
 - Comment 4: Whether to Correct Errors found at Nan Ya's Verification
 - Comment 5: Whether Commerce Should Implement Corrections from Verification for Both Chang Chun and Nan Ya
 - Comment 6: Whether Commerce Should Include Certain Items in Chang Chun's General and Administrative Expense Ratio
 - Comment 7: Application of the Major Input Rule for Nan Ya
- V. Recommendation

[FR Doc. 2025-05753 Filed: 4/2/2025 8:45 am; Publication Date: 4/3/2025]