



DEPARTMENT OF COMMERCE

International Trade Administration

[A-570-051, C-570-052]

Certain Hardwood Plywood Products from the People's Republic of China: Final Results of Administrative Reviews of the Antidumping and Countervailing Duty Orders, Final Determination of No Shipments; 2021-2022

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

SUMMARY: The U.S. Department of Commerce (Commerce) finds that certain hardwood plywood products (hardwood plywood) from the People's Republic of China (China) were sold in the United States at below normal value (NV), and that countervailable subsidies are being provided to producers and/or exporters of hardwood plywood during the period of review (POR) September 26, 2021, through December 31, 2022. Commerce also determines that 16 exporters of hardwood plywood subject to the AD review, and 15 companies subject to the CVD review, had no shipments of subject merchandise during the period of review POR and have demonstrated that they should be eligible to certify that future shipments are not subject merchandise; four companies subject to the AD review are part of the China-wide entity because they did not demonstrate eligibility for separate rates; and the application of facts available with an adverse inference (AFA) is warranted for five companies subject to the AD review and eight companies subject to the CVD review, because the conditions of sections 776(a) and (b) of the Tariff Act of 1930, as amended, (the Act) are satisfied.

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

FOR FURTHER INFORMATION CONTACT: Kabir Archuletta, 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) 482-2593.

SUPPLEMENTARY INFORMATION:

Background

Commerce is conducting an administrative review of the AD and CVD *Orders* on hardwood plywood from China in accordance with section 751(a) of the Act.¹ On August 15, 2024, Commerce published the *Preliminary Results* of these administrative reviews,² and invited parties to comment. In December 2024 and January 2025, numerous parties³ submitted case⁴ and rebuttal⁵ briefs. On December 5 and December 9, 2024, Commerce extended the deadline of the final results of these administrative reviews by 60 days.⁶ Additionally, on December 9, 2024, Commerce tolled the deadline to issue the final results in the administrative reviews by 90 days.⁷

¹ 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) (collectively, *Orders*).

² See *Certain Hardwood Plywood Products from the People's Republic of China: Preliminary Results of Antidumping Duty Administrative Review and Preliminary Determination of No Shipments, and Partial Rescission; 2021-2022*; 89 FR 66346 (August 15, 2024) (*AD Preliminary Results*), and accompanying Preliminary Decision Memorandum; and *Certain Hardwood Plywood Products from the People's Republic of China: Preliminary Results of Countervailing Duty Administrative Review, Preliminary Determination of No Shipments, and Partial Rescission; 2021-2022*, 89 FR 66343 (August 15, 2024), and accompanying PDM (*CVD Preliminary Results*) (collectively, *Preliminary Results*).

³ The following parties submitted case briefs: the Coalition for Fair Trade in Hardwood Plywood (the petitioner); An An Plywood Joint Stock Company (An An), Arrow Forest, Cam Lam, Eagle, Golden Bridge, Govina, Greatwood Hung Yen Joint Stock Company (Greatwood Hung Yen), Hai Hien, Her Hui Wood (Vietnam) Co., Ltd., Innogreen, Lechenwood, Long Luu, TEKCOM, TL Trung, Zhongjia, and Win Faith, (collectively, Vietnam Exporters); Argo Fine Imports LLC, Canusa Wood Products Limited, Concannon Lumber Company, Medallion Forest Products, Northwest Hardwoods, Inc., Hardwoods Specialty Products US LP, Paxton Hardwoods LLC, Rugby Holdings dba Rugby Architectural Building Products, Richmond International Forest Products LLC, and Taraca Pacific Inc. (collectively, U.S. Importers); SWS Associates, Inc. (dba Southwest Plyboard) (Southwest); and Tumac Lumber Company, Inc. (Tumac).

⁴ See Petitioner's Letter, "Case Brief," dated December 23, 2024; see also Vietnam Exporters' Letter, "Vietnam Exporters' Case Brief," dated December 23, 2024; U.S. Importers' Letter, "Case Brief," dated December 23, 2024; Southwest's Letter, "Response to Preliminary Results of Administrative Review," dated December 23, 2024; and Tumac's Letter, "Letter in Lieu of Case Brief," dated December 23, 2024.

⁵ See Greatriver's Letter, "Rebuttal Case Brief," dated January 10, 2025; see also Elof Hansson USA Inc.'s Letter, "Rebuttal Brief of Elof Hansson USA Inc.," dated January 13, 2025; Petitioner's Letter, "Rebuttal Brief," dated January 13, 2025; Vietnam Exporters' Letter, "DH Vietnam Exporters' Rebuttal Brief," dated January 13, 2025; U.S. Importers' Letter, "Rebuttal Case Brief," dated January 13, 2025; and Tumac's Letter, "Letter in Lieu of Rebuttal Brief," dated January 13, 2025.

⁶ See Memoranda, "Extension of Deadline for Final Results of Antidumping Duty Administrative Review; 2022," dated December 5, 2024 (AD review); and "Extension of Deadline for Final Results of Countervailing Duty Administrative Review; 2022," dated December 9, 2024 (CVD review).

⁷ See Memorandum, "Tolling of Deadlines for Antidumping and Countervailing Duty Proceedings," dated December 9, 2024.

Accordingly, the deadline for these final results is now May 12, 2025. A complete summary of the events that occurred since publication of the *Preliminary Results* can be found in the Issues and Decision Memorandum.⁸

Scope of the *Orders*

The product covered by the *Orders* is hardwood plywood from China. For a full description of the scope of the *Orders*, see the Issues and Decision Memorandum.

Analysis of Comments Received

All issues raised in the case and rebuttal briefs are addressed in the Issues and Decision Memorandum. A list of the issues that parties raised and to which we responded in the Issues and Decision Memorandum is attached to this notice in Appendix III. 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/>.

Changes Since the *Preliminary Results*

Based on our analysis of the comments received, and for the reasons explained in the Issues and Decision Memorandum, Commerce made certain changes to the *Preliminary Results*:

- As a consequence of the application of AFA to the following companies, we find that Cam Lam Vietnam Joint Stock Company (Cam Lam), Thang Long Wood Panel Company Ltd. (Thang Long), and Win Faith Trading Limited (Win Faith) had entries of subject merchandise during the POR. Also, as AFA for Cam Lam, we are finding that Vincent Wood Joint Stock Company is Cam Lam's successor in interest.

⁸ See Memorandum, "Issues and Decision Memorandum for the Final Results of the Administrative Reviews of the Antidumping and Countervailing Duty Orders on Certain Hardwood Plywood Products from the People's Republic of China," dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

- We find that Cam Lam, Thang Long, and Win Faith are not eligible to certify that their shipments of hardwood plywood exported from Vietnam are produced with non-subject materials.
- We find that Win Faith is part of the China-wide entity in the AD review, and we have based its final subsidy rate on AFA in the CVD review.

Final Determination of No Shipments

In the *Preliminary Results*, Commerce found that 19 exporters covered by the AD review and 18 companies covered by the CVD review did not ship subject merchandise during the POR.⁹ However, for the reasons noted below and further described in the Issues and Decision Memorandum, we find in these final results that 16 exporters in the AD review and 15 companies in the CVD review did not ship subject merchandise during the POR. As noted in the *Preliminary Results*, we received evidence demonstrating that these companies made no shipments of such merchandise, and we verified the accuracy of that information.

Certification Eligibility

In the *Preliminary Results*, Commerce preliminarily found that 16 exporters in the AD review and 15 companies in the CVD review would be eligible to participate in the program at the conclusion of the reviews;¹⁰ however, for these final results, we have reversed this decision for three of these companies and find that they remain ineligible to participate in the certification program.¹¹ Accordingly, we find it appropriate to permit the 13 and 12 companies (covered by the AD and CVD reviews, respectively) for whom we are making a final determination of no shipments, and for which we did not previously find ineligible to certify, to participate in the certification program from the date of publication of these final results in the *Federal Register*. We also continue to find that there is no need to alter the status of additional companies that are

⁹ See *AD Preliminary Results*, 89 FR 66349-50 (Appendix I); and *CVD Preliminary Results*, 89 FR 66346 (Appendix I).

¹⁰ See *AD Preliminary Results*, 89 FR 66347-48; and *CVD Preliminary Results*, 89 FR 66345.

¹¹ Those companies are Cam Lam, Thang Long, and Win Faith.

currently eligible to participate in this certification program.¹² Twenty-four exporters remain ineligible to participate in the certification program established in these proceedings.¹³

China-Wide Entity – AD Review

Commerce’s policy regarding conditional review of the China-wide entity applies to the AD administrative review.¹⁴ Under this policy, the China-wide entity will not be under review unless a party specifically requests, or Commerce self-initiates, a review of the China-wide entity.¹⁵ Because no party requested a review of the China-wide entity in this review, the China-wide entity is not under review and the rate previously established for the China-wide entity (*i.e.*, 114.72 percent) is not subject to change as a result of this review.¹⁶ For additional information, *see* the Preliminary Decision Memorandum.

Separate Rates – AD Review

In the *Preliminary Results* of the AD review, we found that three companies under review were not eligible for a separate rate. No parties commented on this determination for these final results and that decision remains unchanged. In addition, as noted above, we find that Win Faith is not eligible for a separate rate and is considered part of the China-wide entity.¹⁷ For additional information, *see* the Issues and Decision Memorandum.

¹² These companies are An An (covered by the AD and CVD reviews), Greatwood Hung Yen (covered by the AD and CVD reviews), and Cosco Star International Co., Ltd. (covered by the AD review). *See AD Preliminary Results*, 89 FR at 66347-48; *CVD Preliminary Results*, 89 FR at 66345; and Appendix I for a complete list of companies subject to these reviews that are eligible to certify their entries of hardwood plywood exported from Vietnam.

¹³ Those companies are: 1) BAC Son Woods Processing Joint Stock Company; 2) Bao Yen MDF Joint Stock Company; 3) BHL Thai Nguyen Corp.; 4) BHL Vietnam Investment and Development; 5) Cam Lam Joint Stock Company; 6) Dong Tam Production Trading Company Limited; 7) Groll Ply and Cabinetry; 8) Hoang LAM Plywood Joint Stock Co.; 9) Huong Son Wood Group Co., Ltd.; 10) Linwood Vietnam Co. Ltd; 11) Long Phat Construction Investment and Trade Joint Stock Company; 12) Plywood Sunshine Ltd. Co.; 13) Quang Phat Woods JSC; 14) Quoc Thai Forestry Import Export Limited Company; 15) Rongjia Woods Vietnam Company Limited; 16) Sumec Huongson Wood Group Co. Ltd.; 17) Tan Tien Co. Ltd; 18) Thang Long Wood Panel Company Ltd.; 19) Thanh Hoa Stone Export Company; 20) Truong Son North Construction JSC; 21) Vietind Co. Ltd.; 22) Vietnam Golden Timber Company Limited; 23) VVAT Company Limited; and 24) Win Faith Trading.

¹⁴ *See Antidumping Proceedings: Announcement of Change in Department Practice for Respondent Selection in Antidumping Duty Proceedings and Conditional Review of the Nonmarket Economy Entity in NME Antidumping Duty Proceedings*, 78 FR 65963 (November 4, 2013).

¹⁵ *Id.*

¹⁶ *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 512 (January 4, 2018) (*Order*).

¹⁷ For further discussion of our decision regarding Win Faith, *see* the Issues and Decision Memorandum at Comment 4; *see also* Appendix II for a list of companies that are part of the China-wide entity.

Application of AFA

In the *Preliminary Results* of the AD review, we assigned three companies under review (*i.e.*, Groll Ply and Cabinetry Co., Ltd. (Groll Ply), Plywood Sunshine Co., Ltd. (Plywood Sunshine), and Quoc Thai Forestry Import Export Limited Company (Quoc Thai)) a separate rate based on AFA.¹⁸ For these final results we are also assigning a separate rate based on AFA to Cam Lam and Thang Long.¹⁹

In the *Preliminary Results* of the CVD review, we assigned five companies under review (*i.e.*, Groll Ply, Plywood Sunshine, Quoc Thai, Hoang Lam Plywood Joint Stock Co (Hoang Lam), and Quang Phat Wood Joint Stock Company (Quang Phat)) rates based on AFA.²⁰ For these final results we are also assigning a rate based on AFA to Cam Lam, Thang Long, and Win Faith.²¹

Final Results of Reviews

Commerce determines that the following estimated dumping margins exist for the period of September 26, 2021, through December 31, 2022, for entries of hardwood plywood exported by the following companies:

Exporter	Dumping Margin (percent)
Cam Lam Vietnam Joint Stock Company / Vincent Wood Joint Stock Company	89.10*
Groll Ply and Cabinetry Co., Ltd.	89.10*
Plywood Sunshine Co., Ltd.	89.10*
Quoc Thai Forestry Import Export Limited Company	89.10*
Thang Long Wood Panel Company Ltd.	89.10*

* This rate was determined wholly under section 776 of the Act, and was offset by the export subsidies calculated in the companion CVD administrative review.²²

¹⁸ See *Preliminary Results*, 89 FR 66348; see also Comment 3 of the Issues and Decision Memorandum for further discussion of Plywood Sunshine.

¹⁹ For further discussion of our decision regarding Cam Lam and Thang Long, see the Issues and Decision Memorandum at Comments 7 and 4, respectively.

²⁰ See *CVD Preliminary Results*, 89 FR 66345.

²¹ For further discussion of our decision regarding Cam Lam, see the Issues and Decision Memorandum at Comment 7. For further discussion of our decision regarding Thang Long and Win Faith, see the Issues and Decision Memorandum at Comment 4. See Appendix II for a list of companies that will receive AFA in the CVD review.

²² See *Certain Hardwood Plywood Products from the People's Republic of China: Notice of Decision Not in Harmony with the Final Determination of Antidumping Duty Investigation; Notice of Amended Determination pursuant to Court Decision; and Notice of Revocation of Antidumping Duty Order, In Part*, 88 FR 77966 (November 14, 2023); see also Memorandum, "Export Subsidies Rate," dated August 6, 2024.

Commerce determines that the following subsidy rates exist for the period of September 26, 2021, through December 31, 2022, for entries of hardwood plywood exported by the following companies:

Company	Subsidy Rate (percent)
Cam Lam Vietnam Joint Stock Company / Vincent Wood Joint Stock Company	100.11*
Groll Ply and Cabinetry Co., Ltd.	100.11*
Hoang Lam Plywood Joint Stock Co	100.11*
Plywood Sunshine Co., Ltd.	100.11*
Quang Phat Wood Joint Stock Company	100.11*
Quoc Thai Forestry Import Export Limited Company	100.11*
Thang Long Wood Panel Company Ltd.	100.11*
Win Faith Trading Limited	100.11*

* This rate was determined wholly under section 776 of the Act.²³

Disclosure

Normally, Commerce discloses to interested parties the calculations performed in final results of an administrative review within five days of any public announcement or, if there is no public announcement, within five days of the date of publication of the notice of final results in the *Federal Register*, in accordance with 19 CFR 351.224(b). However, because Commerce has not revised its calculation of the AFA dumping and subsidy rates, there are no calculations to disclose.

Certification Eligibility

For the reasons explained in the *Preliminary Results*, we continue to find that Groll Ply, Hoang Lam, Plywood Sunshine,²⁴ Quang Phat, and Quoc Thai remain ineligible to participate in the certification program in these proceedings. In addition, as explained in the Issues and Decision Memorandum, we find that the statutory factors for the application of AFA, within the

²³ See *Certain Hardwood Plywood Products from the People's Republic of China: Notice of Decision Not in Harmony with the Final Determination of Antidumping Duty Investigation; Notice of Amended Determination pursuant to Court Decision; and Notice of Revocation of Antidumping Duty Order, In Part*, 88 FR 77966 (November 14, 2023); see also Memorandum, "Export Subsidies Rate," dated August 6, 2024.

²⁴ See Comment 3 of the Issues and Decision Memorandum for further discussion of Plywood Sunshine.

meaning of sections 776(a) and (b) are satisfied for Cam Lam²⁵ and Thang Long.²⁶ Finally, we determine that Win Faith failed to cooperate, is ineligible for a separate rate, and is part of the China-wide entity.²⁷ Accordingly, Cam Lam, Thang Long, and Win Faith also remain ineligible to participate in the certification program.

Assessment Rates - AD

Commerce shall determine, and U.S. Customs and Border Protection (CBP) shall assess, antidumping duties on all appropriate entries covered by this review.²⁸ For all entries of merchandise exported by the companies listed in Appendix I and for certain entries by Win Faith, we intend to instruct CBP to liquidate the entries without regard to antidumping duties. For all of the entries of merchandise exported by Hoang Lam, Quang Phat, and Shanghai Luli, and for the remaining entries by Win Faith,²⁹ companies which are part of the China-wide entity, we will instruct CBP to liquidate their entries at the current rate for the China-wide entity (*i.e.*, 114.72 percent). For all suspended entries of merchandise exported by Cam Lam, Groll Ply, Plywood Sunshine, and Quoc Thai, we will instruct CBP to liquidate their entries at the assigned rate of 89.10 percent. Commerce intends to issue assessment instructions to CBP no earlier than 35 days after the date of publication of the final results of this review in the *Federal Register*. If a timely summons is filed at the U.S. Court of International Trade (CIT), the assessment instructions will direct CBP not to liquidate relevant entries until the time for parties to file a request for a statutory injunction has expired (*i.e.*, within 90 days of publication).

Assessment Rates - CVD

²⁵ As explained in the Issues and Decision Memorandum at Comment 7, Cam Lam's successor-in-interest, Vincent Wood Joint Stock Company, is also ineligible to certify its shipments of plywood from Vietnam.

²⁶ See the Issues and Decision Memorandum at Comment 4.

²⁷ *Id.*

²⁸ See 19 CFR 351.212(b)(1).

²⁹ As explained in the Issues and Decision Memorandum at Comment 4, we determined that certain of Win Faith's entries sourced from Vietnamese producers and reported as non-subject U.S. exports by those producers are not subject to the *Orders* because they contained no Chinese core materials. Therefore, we intend to instruct CBP to liquidate these entries without regard to AD/CVD duties.

Commerce shall determine, and CBP shall assess, countervailing duties on all appropriate entries covered by this review.³⁰ For all entries of merchandise exported by the companies listed in Appendix I, as well as certain entries by Win Faith, we intend to instruct CBP to liquidate the entries without regard to countervailing duties. For all suspended entries of merchandise exported by Cam Lam, Groll Ply, Hoang Lam, Plywood Sunshine, Quang Phat, Quoc Thai, Thang Long, and the remaining entries by Win Faith, we will instruct CBP to liquidate their entries at the assigned subsidy rate of 100.11 percent. Commerce intends to issue assessment instructions to CBP no earlier than 35 days after the date of publication of the final results of these reviews in the *Federal Register*. If a timely summons is filed at the CIT, the assessment instructions will direct CBP not to liquidate relevant entries until the time for parties to file a request for a statutory injunction has expired (*i.e.*, within 90 days of publication).

Cash Deposit Requirements - AD

The following cash deposit requirements will be effective upon publication of the final results of the AD administrative review for shipments of subject merchandise entered, or withdrawn from warehouse, for consumption on or after the publication date of the final results of these administrative reviews, as provided by sections 751(a)(2)(C) of the Act: (1) the cash deposit rates for Cam Lam, Groll Ply, Plywood Sunshine, Quoc Thai, and Thang Long will be 89.10 percent; (2) for previously investigated or reviewed exporters that have separate rates, or for companies for which we have made a no shipment finding, the cash deposit rate will continue to be the exporter-specific rate published for the most recently completed segment of this proceeding; (3) for all Chinese exporters of subject merchandise that have not been found to be entitled to a separate rate, the cash deposit rate will be the rate for the China-wide entity (*i.e.*, 114.72 percent); (4) for all non-Chinese exporters of subject merchandise that have not received their own rate, the cash deposit rate will be the rate applicable to the exporter that supplied that non-Chinese exporter, where available, or the rate for the China-wide entity (*i.e.*, 114.72), if no

³⁰ See 19 CFR 351.212(b)(1).

alternate rate is available. These deposit requirements, when imposed, shall remain in effect until further notice.

Cash Deposit Requirements – CVD

Commerce will instruct CBP to collect cash deposits of the estimated countervailing duties in the amounts shown above for the companies listed above with regard to shipments of subject merchandise entered, or withdrawn from warehouse, for consumption on or after the date of publication of the final results of this review. For all non-reviewed firms, or firms for which we are making a no shipment determination, CBP will continue to collect cash deposits of estimated countervailing duties at the all-others rate or the most recent company-specific rate applicable to the company, as appropriate. These cash deposit requirements, when imposed, shall remain in effect until further notice.

Notification to Importers

This notice also serves as a final reminder to importers of their responsibility under 19 CFR 315.402(f)(2) to file a certificate regarding the reimbursement of antidumping and/or countervailing duties prior to liquidation of the relevant entries during this review period. Failure to comply with this requirement could result in Commerce's presumption that reimbursement of antidumping and/or countervailing duties occurred and the subsequent assessment of double antidumping duties, and/or an increase in the amount of antidumping duties by the amount of the countervailing duties.

Administrative Protective Order (APO)

This notice also serves as the only 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). 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 subject to sanction.

Notification to Interested Parties

These final results are issued and published in accordance with sections 751(a)(1) and 777(i) of the Act, and 19 CFR 351.212(b)(5).

Dated: May 12, 2025.

Abdelali Elouaradia,
Deputy Assistant Secretary
for Enforcement and Compliance.

Appendix I

Companies Found to Have No Shipments – Eligible to Certify

AD Review

1. An An Plywood Joint Stock Company
2. Arrow Forest International Co., Ltd.
3. Cosco Star International Co., Ltd.
4. Eagle Industries Company Limited
5. Golden Bridge Industries Pte Ltd.
6. Govina Investment Joint Stock Company
7. Greatriver Wood Co., Ltd.
8. Greatwood Hung Yen Joint Stock Company
9. Hai Hien Bamboo Wood Joint Stock Company
10. Her Hui Wood (Vietnam) Co., Ltd.
11. Innovgreen Thanh Hoa Co., Ltd.
12. Lechenwood Vietnam Company Limited
13. Long LUU Plywood Production Co., Ltd.
14. TEKCOM Corporation
15. TL Trung Viet Company Limited.
16. Vietnam Zhongjia Wood Co., Ltd

CVD Review

1. An An Plywood Joint Stock Company
2. Arrow Forest International Co., Ltd.
3. Eagle Industries Company Limited
4. Golden Bridge Industries Pte Ltd.
5. Govina Investment Joint Stock Company
6. Greatriver Wood Co., Ltd.
7. Greatwood Hung Yen Joint Stock Company
8. Hai Hien Bamboo Wood Joint Stock Company
9. Her Hui Wood (Vietnam) Co., Ltd.
10. Innovgreen Thanh Hoa Co., Ltd.
11. Lechenwood Vietnam Company Limited
12. Long LUU Plywood Production Co., Ltd.
13. TEKCOM Corporation
14. TL Trung Viet Company Limited.
15. Vietnam Zhongjia Wood Co., Ltd

Appendix II

Companies Not Eligible for a Separate Rate – AD Review

1. Hoang LAM Plywood Joint Stock Co.
2. Quang Phat Woods JSC
3. Shanghai Luli Trading Co., Ltd.
4. Win Faith Trading Limited

Appendix III

List of Topics Discussed in the Issues and Decision Memorandum

- I. Summary
 - II. Background
 - III. Scope of the Orders
 - IV. Changes from the Preliminary Results
 - V. Application of Facts Available and Use of Adverse Inference
 - VI. Discussion of the Issues
 - Comment 1: Whether to Deny Certification Eligibility to Entities Without Type 3 Entries During the POR
 - Comment 2: Whether Importers Should be Permitted to Provide U.S. Customs and Border Protection (CBP) with Documentation to Support Their Claim that Imports are Non-Subject Merchandise
 - Comment 3: Whether Commerce Should Revise its Adverse Facts Available (AFA) Finding With Respect to Plywood Sunshine Co., Ltd. (Plywood Sunshine).
 - Comment 4: Whether Commerce Should Apply AFA to Thang Long Wood Panel Company Limited (Thang Long) and Win Faith Trading Limited (Win Faith)
 - Comment 5: Whether Companies Must Be Capable of Tracking Inputs to Exports in Order to be Eligible to Participate in the Certification Program
 - Comment 6: Whether Certain Companies Should be Eligible to Participate in the Certification Program
 - Comment 7: Whether to Apply AFA to Cam Lam Vietnam Joint Stock Company (Cam Lam)
 - Comment 8: Whether An An Plywood Joint Stock Company (An An)'s and Greatwood Hung Yen Joint Stock Company (Greatwood Hung Yen)'s Entries Should be Liquidated Without Regard to AD/CVD Duties
 - Comment 9: Whether to Liquidate Pre-POR Entries of Certification-Eligible Companies Without Regard to AD/CVD Duties
 - Comment 10: Whether to Liquidate the Post-POR Entries of Certification-Eligible Companies Without Regard to AD/CVD Duties
 - VII. Recommendation
- [FR Doc. 2025-08820 Filed: 5/16/2025 8:45 am; Publication Date: 5/19/2025]