



DEPARTMENT OF COMMERCE

International Trade Administration

[A-580-919, A-583-876, A-549-850]

Certain Epoxy Resins from Taiwan: Amended Final Antidumping Duty Determination; Certain Epoxy Resins from the Republic of Korea, Taiwan, and Thailand: Antidumping Duty Orders

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

SUMMARY: Based on affirmative final determinations by the U.S. Department of Commerce (Commerce) and the U.S. International Trade Commission (ITC), Commerce is issuing antidumping duty (AD) orders on certain epoxy resins (epoxy resins) from the Republic of Korea (Korea), Taiwan, and Thailand. In addition, Commerce is amending its final determination with respect to epoxy resins from Taiwan to correct a ministerial error.

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

FOR FURTHER INFORMATION CONTACT: Laura Delgado (Korea) at (202) 482-1468; Eric Chen (Taiwan) at (202) 482-2860; and John Frye (Thailand) at (202) 482-3035, AD/CVD Operations, Offices III, IX, and V, respectively, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230.

SUPPLEMENTARY INFORMATION:

Background

In accordance with sections 735(d) and 777(i) of the Tariff Act of 1930, as amended (the Act), on April 3, 2025, Commerce published its affirmative final determinations in the less-than-

fair-value (LTFV) investigations of epoxy resins from Korea, Taiwan, and Thailand.¹ The U.S. Epoxy Resin Producers *Ad Hoc* Coalition (the petitioner) and Nan Ya Plastics Corporation (Nan Ya) timely alleged that Commerce made ministerial errors in the *Taiwan Final Determination*.² Section 351.224(f) of Commerce’s regulations define ministerial errors as errors in addition, subtraction, or other arithmetic function, clerical errors resulting from inaccurate copying, duplication, or the like, and any other type of unintentional error which Commerce considers ministerial. We reviewed the allegations and determined that we made a ministerial error in the *Taiwan Final Determination*. See “Amendment to the *Taiwan Final Determination*” section below for further discussion.

On May 19, 2025, pursuant to section 735(d) of the Act, the ITC notified Commerce of its final affirmative determinations that an industry in the United States is materially injured by reason of LTFV imports of epoxy resins from Korea, Taiwan, and Thailand within the meaning of section 735(b)(1)(A)(i) of the Act.³

Scope of the Orders

The merchandise covered by these orders is epoxy resins from Korea, Taiwan, and Thailand. For a complete description of the scope of the orders, see the appendix to this notice.

Amendment to the *Taiwan Final Determination*

On April 7, 2025, the petitioner and Nan Ya submitted timely ministerial error allegations in the *Taiwan Final Determination*.⁴ Commerce reviewed the record and, on April 28, 2025, agreed that the petitioner’s allegation constituted a ministerial error within the meaning of

¹ See *Certain Epoxy Resins from South Korea: Final Affirmative Determination of Sales at Less Than Fair Value and Final Negative Determination of Critical Circumstances*, 90 FR 14623 (April 3, 2025); see also *Certain Epoxy Resins from Taiwan: Final Affirmative Determination of Sales at Less Than Fair Value*, 90 FR 14611 (April 3, 2025) (*Taiwan Final Determination*); and *Certain Epoxy Resins from Thailand: Final Affirmative Determination of Sales at Less-Than-Fair Value and Final Negative Determination of Critical Circumstances*, 90 FR 14621 (April 3, 2025).

² See Petitioner’s Letter, “Petitioner’s Submission of Ministerial Error Comments,” dated April 7, 2025 (Petitioner’s Allegation); see also Nan Ya’s Letter, “Final Determination Ministerial Error Comments,” dated April 7, 2025 (Nan Ya’s Allegation).

³ See ITC’s Letter, “Investigation Nos. 701-TA-716–719 and 731-TA-1683–1687 (Final),” dated May 19, 2025 (ITC Notification Letter).

⁴ See Petitioner’s Allegation; see also Nan Ya’s Allegation.

section 735(e) of the Act and 19 CFR 351.224(f).⁵ Specifically, Commerce determined that it had erred in using an incorrect date format in the margin calculation program when correcting the payment date for a specific U.S. sale based on the findings at verification, as the petitioner alleged; however, Commerce also determined that, because Nan Ya's allegation regarding the implementation of partial adverse facts available for Nan Ya's U.S. packing costs pertained to a methodological decision, it was not a ministerial error.⁶ Pursuant to 19 CFR 351.224(e), Commerce is amending the *Taiwan Final Determination* to reflect the correction of the ministerial error, as described in the Ministerial Error Memorandum. Correcting this error changes Nan Ya's final dumping margin, as well as the cash deposit rate for all other producers and exporters not individually examined. The amended estimated weighted-average dumping margins for Taiwan are listed in the "Estimated Weighted-Average Dumping Margins" section, below.

Orders

As stated above, based on the ITC's affirmative final determinations that an industry in the United States is materially injured within the meaning of section 735(b)(1)(A)(i) of the Act by reason of LTFV imports of epoxy resins from Korea, Taiwan, and Thailand,⁷ in accordance with section 735(c)(2) of the Act, Commerce is issuing these AD orders. Moreover, because the ITC determined that imports of epoxy resins from Korea, Taiwan, and Thailand are materially injuring a U.S. industry, unliquidated entries of subject merchandise from Korea, Taiwan, or Thailand entered, or withdrawn from warehouse, for consumption, are subject to the assessment of antidumping duties.

Therefore, in accordance with section 736(a)(1) of the Act, Commerce intends to direct U.S. Customs and Border Protection (CBP) to assess, upon further instructions by Commerce,

⁵ See Memorandum, "Less-Than-Fair-Value Investigation of Certain Epoxy Resins from Taiwan: Analysis of Ministerial Error Allegations," dated April 28, 2025 (Ministerial Error Memorandum).

⁶ *Id.*

⁷ See ITC Notification Letter.

antidumping duties equal to the amount by which the normal value of the merchandise exceeds the export price (or constructed export price) of the merchandise, on all relevant entries of epoxy resins from Korea, Taiwan, and Thailand, which are entered, or withdrawn from warehouse, for consumption, on or after November 13, 2024, the date of publication of the *Preliminary Determinations*,⁸ but will not include entries after the expiration of the provisional measures period and before publication of the ITC’s final injury determinations under section 735(d) of the Act, as further described in the “Provisional Measures” section of this notice.

Continuation of Suspension of Liquidation and Cash Deposits

Except as noted in the “Provisional Measures” section of this notice, in accordance with section 735(c)(1)(B) of the Act, Commerce intends to instruct CBP to continue to suspend liquidation on all relevant entries of epoxy resins from Korea, Taiwan, and Thailand. These instructions suspending liquidation will remain in effect until further notice.

Commerce will also instruct CBP to require cash deposits equal to the estimated weighted-average dumping margins indicated in the tables below. Effective on the date of publication in the *Federal Register* of the notice of the ITC’s final affirmative injury determinations, CBP will require, at the same time as importers would normally deposit estimated customs duties on subject merchandise, a cash deposit equal to the rates listed in the table below. The all-others rate applies to all producers or exporters not specifically listed, as appropriate.

Estimated Weighted-Average Dumping Margins

The estimated weighted-average dumping margins are as follows:

⁸ See *Certain Epoxy Resins from the Republic of Korea: Preliminary Affirmative Determination of Sales at Less Than Fair Value, Preliminary Negative Critical Circumstances Determination, Postponement of Final Determination, and Extension of Provisional Measures*, 89 FR 89605 (November 13, 2024); *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); and *Certain Epoxy Resins from Thailand: Preliminary Affirmative Determination of Sales at Less Than Fair Value, Preliminary Negative Determination of Critical Circumstances, Postponement of Final Determination, and Extension of Provisional Measures*, 89 FR 89608 (November 13, 2024) (collectively, *Preliminary Determinations*).

Korea

Exporter/Producer	Dumping Margins (percent)	Cash Deposit Rate (Adjusted for Subsidy Offsets) (percent)
Kukdo Chemical Co., Ltd. / Kukdo Finechem	5.68	5.62
Kumho P&B Chemicals Inc.	7.60	7.59
All Others	6.37	6.33

Taiwan

Exporter/Producer	Dumping Margins (percent)
Chang Chun Plastics Co., Ltd.	10.93
Nan Ya Plastics Corporation	28.13
All Others	19.21

Thailand

Exporter/Producer	Dumping Margins (percent)
Aditya Birla Chemicals (Thailand) Limited	5.25
All Others	5.25

Provisional Measures

Section 733(d) of the Act states that suspension of liquidation pursuant to an affirmative preliminary determination may not remain in effect for more than four months, except where exporters representing a significant proportion of exports of the subject merchandise request that Commerce extend the four-month period to no more than six months. At the request of exporters that account for a significant proportion of exports of epoxy resins from Korea, Taiwan, and Thailand, Commerce extended the four-month period to six months in each of these investigations.

The extended provisional measures period, beginning on the date of publication of the *Preliminary Determinations* on November 13, 2024,⁹ ended on May 11, 2025. Therefore, in accordance with section 733(d) of the Act and our practice,¹⁰ Commerce will instruct CBP to terminate the suspension of liquidation and to liquidate, without regard to antidumping duties, unliquidated entries of epoxy resins from Korea, Taiwan, and Thailand entered or withdrawn

⁹ *Id.*

¹⁰ See, e.g., *Certain Corrosion-Resistant Steel Products from India, India, the People's Republic of China, the Republic of Korea and Taiwan: Amended Final Affirmative Antidumping Determination for India and Taiwan, and Antidumping Duty Orders*, 81 FR 48390, 48392 (July 25, 2016).

from warehouse, for consumption on or after May 12, 2025, the date on which the provisional measures expired, until and through the day preceding the date of publication of the ITC's final affirmative injury determinations in the *Federal Register*. Suspension of liquidation and the collection of cash deposits will resume on the date of publication of the ITC's final determinations in the *Federal Register*.

Establishment of the Annual Inquiry Service Lists

On September 20, 2021, Commerce published the *Final Rule* in the *Federal Register*.¹¹ On September 27, 2021, Commerce also published the *Procedural Guidance* in the *Federal Register*.¹² The *Final Rule* and *Procedural Guidance* provide that Commerce will maintain an annual inquiry service list for each order or suspended investigation, and any interested party submitting a scope ruling application or request for circumvention inquiry shall serve a copy of the application or request on the persons on the annual inquiry service list for that order, as well as any companion order covering the same merchandise from the same country of origin.

In accordance with the *Procedural Guidance*, for orders published in the *Federal Register* after November 4, 2021, Commerce will create an annual inquiry service list segment in Commerce's online e-filing and document management system, Antidumping and Countervailing Duty Electronic Service System (ACCESS), available at <https://access.trade.gov>, within five business days of publication of the notice of the order. Each annual inquiry service list will be saved in ACCESS, under each case number, and under a specific segment type called "AISL-Annual Inquiry Service List."¹³

¹¹ See *Regulations to Improve Administration and Enforcement of Antidumping and Countervailing Duty Laws*, 86 FR 52300 (September 20, 2021) (*Final Rule*).

¹² See *Scope Ruling Application; Annual Inquiry Service List; and Informational Sessions*, 86 FR 53205 (September 27, 2021) (*Procedural Guidance*).

¹³ This segment will be 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 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.

Interested parties who wish to be added to the annual inquiry service list for an order must submit an entry of appearance to the annual inquiry service list segment for the order in ACCESS within 30 days after the date of publication of the order. For ease of administration, Commerce requests that law firms with more than one attorney representing interested parties in an order designate a lead attorney to be included on the annual inquiry service list. Commerce will finalize the annual inquiry service list within five business days thereafter. As mentioned in the *Procedural Guidance*,¹⁴ the new annual inquiry service list will be in place until the following year, when the *Opportunity Notice* for the anniversary month of the order is published.

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. Changes or announcements pertaining to these procedures will be posted to the ACCESS website at <https://access.trade.gov>.

Special Instructions for the Petitioner 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, the petitioner and foreign governments should submit their initial entry of appearance after publication of this notice in order to appear in the first annual inquiry service lists for these orders. Pursuant to 19 CFR 351.225(n)(3), the petitioner 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.

¹⁴ See *Procedural Guidance*, 86 FR at 53206.

¹⁵ See *Final Rule*, 86 FR at 52335.

Notification to Interested Parties

This notice constitutes the AD orders with respect to epoxy resins from Korea, Taiwan, and Thailand pursuant to section 736(a) of the Act. Interested parties can find a list of AD and countervailing duty orders currently in effect at <https://www.trade.gov/data-visualization/adcvd-proceedings>.

The amended Taiwan final determination and these AD orders are published in accordance with sections 735(e) and 736(a) of the Act and 19 CFR 351.224(e) and 19 CFR 351.211(b).

Dated: May 20, 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

Scope of the Orders

The merchandise subject to these orders 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 these orders 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 orders 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 these orders. Only the subject component of such commingled products is covered by the scope of these orders. 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 (T_g) 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).¹⁶

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.

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¹⁶ The bracket in this sentence is part of the chemical formula and does not denote business proprietary information.