



DEPARTMENT OF COMMERCE

International Trade Administration

[C-580-920, C-583-877]

Certain Epoxy Resins from Taiwan: Amended Final Countervailing Duty Determination; Certain Epoxy Resins from the Republic of Korea and Taiwan: Countervailing 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 the countervailing duty (CVD) orders on certain epoxy resins (epoxy resins) from the Republic of Korea (Korea) and Taiwan. 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: Thomas Martin (Korea) at (202) 482-3936; and Ian Riggs (Taiwan) at (202) 482-3810; AD/CVD Operations, Offices IV and IX, 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 705(d) and 777(i) of the Tariff Act of 1930, as amended (the Act), on April 3, 2025, Commerce published its affirmative final determinations that countervailable subsidies are being provided to producers and exporters of epoxy resins from

Korea and Taiwan.¹ On April 9, 2025, the U.S. Epoxy Resin Producers *Ad Hoc* Coalition (the petitioner) timely alleged that Commerce made a ministerial error in the *Taiwan Final Determination*.² Section 705(e) of the Act and 19 CFR 351.224(f) 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 allegation 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 705(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 subsidized imports of epoxy resins from Korea and Taiwan, within the meaning of section 705(b)(1)(A)(i) of the Act.³

Scope of the Orders

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

Amendment to the *Taiwan Final Determination*

On April 9, 2025, the petitioner submitted a timely ministerial error allegation regarding the *Taiwan Final Determination*.⁴ Commerce reviewed the record and, on April 25, 2025, agreed that the petitioner’s allegation constituted a ministerial error within the meaning of section 705(e) of the Act and 19 CFR 351.224(f).⁵ Specifically, Commerce determined that it had erred in applying a below-*de minimis* subsidy rate under 19 CFR 351.308(j)(3) as the

¹ See *Certain Epoxy Resins from the Republic of Korea: Final Affirmative Countervailing Duty Determination and Final Negative Critical Circumstances Determination*, 90 FR 14605 (April 3, 2025) (*Korea Final Determination*); see also *Certain Epoxy Resins from Taiwan: Final Affirmative Countervailing Duty Determination*, 90 FR 14618 (April 3, 2025) (*Taiwan Final Determination*).

² See Petitioner’s Letter, “Ministerial Error Comments,” dated April 9, 2025 (Petitioner’s Ministerial Error Allegation).

³ See ITC’s Letter, “Notification of ITC Final Determination,” dated May 19, 2025 (ITC Notification Letter).

⁴ See Petitioner’s Ministerial Error Allegation.

⁵ See Memorandum, “Allegations of Ministerial Errors in the Final Determination,” dated April 25, 2025 (Ministerial Error Memorandum).

adverse facts available rate for several unreported grants for Chang Chun Plastics Co. Ltd. (CCPC) discovered at verification.⁶ Pursuant to 19 CFR 351.224(e), Commerce is amending the *Taiwan Final Determination* to correct this ministerial error as described in the Ministerial Error Memorandum. Correcting this error changes the *ad valorem* subsidy rate for CCPC, as well as the cash deposit rate for all other producers and exporters not individually examined. The revised rates are listed in the “Estimated Countervailing Duty Subsidy Rates” 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 705(b)(1)(A)(i) of the Act by reason of subsidized imports of epoxy resins from Korea and Taiwan,⁷ in accordance with section 705(c)(2) of the Act, Commerce is issuing these CVD orders. Moreover, because the ITC determined that imports of epoxy resins from Korea and Taiwan are materially injuring a U.S. industry, unliquidated entries of subject merchandise from Korea or Taiwan entered, or withdrawn from warehouse, for consumption, are subject to the assessment of countervailing duties.

Therefore, in accordance with section 706(a) of the Act, Commerce is directing U.S. Customs Border and Protection (CBP) to continue suspending liquidation of all relevant entries of epoxy resins from Korea, which are entered, or withdrawn from warehouse, for consumption on or after April 3, 2025, the date of publication of the final determination. Additionally, in accordance with section 706(a) of the Act, Commerce intends to direct CBP to assess, upon further instructions by Commerce, countervailing duties on all relevant entries of epoxy resins from Taiwan, which are entered, or withdrawn from warehouse, for consumption on or after September 13, 2024, the date of publication of the *Taiwan Preliminary Determination*,⁸ but will

⁶ *Id.*

⁷ See ITC Notification Letter.

⁸ See *Certain Epoxy Resins from the Republic of Korea: Preliminary Negative Countervailing Duty Determination, Preliminary Negative Critical Circumstances Determination and Alignment of Final Determination With Final Antidumping Duty Determination*, 89 FR 74912 (September 13, 2024) (*Korea Preliminary Determination*); see also

not include entries occurring after the expiration of the provisional measures period and before the publication of the ITC’s final injury determinations under section 705(b) of the Act, as further described in the “Provisional Measures” section of this notice.

Suspension of Liquidation and Cash Deposits

In accordance with section 706 of the Act, Commerce intends to instruct CBP to continue suspending liquidation of epoxy resins from Korea, effective on the date of publication of the *Korea Final Determination*, to reinstitute the suspension of liquidation of epoxy resins from Taiwan, effective on the date of publication of the ITC’s final affirmative injury determination in the *Federal Register*, and to assess, upon further instruction by Commerce, pursuant to section 706(a)(1) of the Act, countervailing duties on each entry of subject merchandise in an amount based on the net countervailable subsidy rates below. On or after the date of publication of the ITC’s final injury determination in the *Federal Register*, CBP must 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. These instructions suspending liquidation will remain in effect until further notice. The all-others rate applies to all producers or exporters not specifically listed below, as appropriate.

Estimated CVD Subsidy Rates

The estimated CVD subsidy rates are as follows:

Korea

Company	Subsidy Rate (percent <i>ad valorem</i>)
Kukdo Chemical Co., Ltd. ⁹	1.01
Kumho P&B Chemicals Inc. ¹⁰	1.84
All Others	1.30

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) (*Taiwan Preliminary Determination*).

⁹ Commerce has found that Kukdo Chemical Co., Ltd is cross-owned with Kukdo Finechem Co., Ltd.

¹⁰ Commerce has found the following companies to be cross-owned with Kumho P&B Chemicals Inc.: Kumho Petrochemical Co., Ltd. and Chemoil Corporation.

Taiwan

Company	Subsidy Rate (percent <i>ad valorem</i>)
Chang Chun Plastics Co. Ltd. ¹¹	62.36
Nan Ya Plastics Corp. ¹²	3.38
All Others	33.24

Provisional Measures - Taiwan

Section 703(d) of the Act states that the suspension of liquidation pursuant to an affirmative preliminary determination may not remain in effect for more than four months. Commerce published the *Taiwan Preliminary Determination* on September 13, 2024.¹³ As such, the four-month period beginning on the date of the publication of the *Taiwan Preliminary Determination* ended on January 10, 2025.¹⁴

Therefore, in accordance with section 703(d) of the Act, we instructed CBP to terminate the suspension of liquidation and to liquidate, without regard to countervailing duties, unliquidated entries of epoxy resins from Taiwan or withdrawn from warehouse, for consumption, on or after January 11, 2025, the date on which the provisional measures expired, until and through the day preceding the date of publication of the ITC's final injury determination 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*.¹⁵ On September 27, 2021, Commerce also published the *Procedural Guidance* in the *Federal*

¹¹ Commerce has found the following companies to be cross-owned with CCPC: Chang Chun Petrochemical Co., Ltd.; Dairen Chemical Corporation; Jinzhou Technology Co., Ltd.; and Taiwan Prosperity Chemical Corporation.

¹² Commerce has found the following companies to be cross-owned with Nan Ya Plastics Corp.: Formosa Plastics Corporation; Formosa Chemicals & Fibre Corporation; and Formosa Petrochemical Corporation.

¹³ See *Taiwan Preliminary Determination*, 89 FR at 74896.

¹⁴ Because the *Korea Preliminary Determination* was negative and Commerce did not begin suspension of liquidation until the *Korea Final Determination*, provisional measures will not terminate for Korea before the date of publication of the ITC's final injury determination in the *Federal Register*.

¹⁵ See *Regulations to Improve Administration and Enforcement of Antidumping and Countervailing Duty Laws*, 86 FR 52300 (September 20, 2021) (*Final Rule*).

Register.¹⁶ 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."¹⁷

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*,¹⁸ 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.

¹⁶ See *Scope Ruling Application; Annual Inquiry Service List; and Informational Sessions*, 86 FR 53205 (September 27, 2021) (*Procedural Guidance*).

¹⁷ 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 was 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.

¹⁸ See *Procedural Guidance*, 86 FR at 53206.

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. Any 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.”¹⁹ Accordingly, as stated above, the petitioner, the Government of Korea, and the Taiwan Authorities should submit their initial entries 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, the Government of Korea, and the Taiwan Authorities will not need to resubmit their entries of appearance each year to continue to be included on the annual inquiry service list. However, the petitioner, the Government of Korea, and the Taiwan Authorities 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.

Notification to Interested Parties

This notice constitutes the CVD orders with respect to epoxy resins from Korea and Taiwan, pursuant to section 706(a) of the Act. Interested parties can find a list of antidumping duty and CVD orders currently in effect at <https://www.trade.gov/datavisualization/adcvd-proceedings>.

¹⁹ See *Final Rule*, 86 FR at 52335.

The amended Taiwan final determination and these CVD orders are issued and published in accordance with sections 705(e) and 706(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).²⁰

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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²⁰ The bracket in this sentence is part of the chemical formula and does not denote business proprietary information.