



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 and Final Determination of No Shipments; 2023

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

SUMMARY: The U.S. Department of Commerce (Commerce) finds that there were no shipments of certain hardwood plywood products (hardwood plywood) from the People's Republic of China (China) during the period of review (POR) January 1, 2023, through December 31, 2023, for four exporters of hardwood plywood subject to the antidumping duty (AD) and countervailing duty (CVD) review. Commerce also determines that three companies subject to the AD and CVD reviews are eligible as a result of these reviews to certify that their future shipments are not subject merchandise.

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 administrative reviews of the AD and CVD *Orders* on hardwood plywood from China in accordance with section 751(a) of the Act.¹ On May 13, 2025, Commerce published the *Preliminary Results* of these administrative reviews,² and invited parties to comment. On June 23, 2025, two parties³ submitted case briefs.⁴

On August 26, 2025, Commerce extended the deadline of the final results of these administrative reviews by 58 days.⁵ Due to the lapse in appropriations and Federal Government shutdown, on November 14, 2025, Commerce tolled all deadlines in administrative proceedings by 47 days.⁶ Additionally, due to a backlog of documents that were electronically filed via Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS) during the Federal Government shutdown, on November 24, 2025, Commerce tolled all deadlines in administrative proceedings by an additional 21 days.⁷ Finally, on January 14, 2026, Commerce extended the deadline for the final results of these administrative reviews by 2 days.⁸ Accordingly, the deadline for these final results is now

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 Administrative Reviews of the Antidumping and Countervailing Duty Orders, Preliminary Determinations of No Shipments, and Partial Rescissions; 2023*, 90 FR 20275 (May 13, 2025) (*Preliminary Results*), and accompanying Preliminary Decision Memorandum (PDM).

³ The following parties submitted case briefs: USply LLC, Boise Cascade Building Materials Distribution LLC, Cabinet Works Group Middlefield LLC and Cabinet Works Group Michigan LLC (collectively, U.S. Importers), and Hardwoods Specialty Products US LP (Hardwoods Specialty Products).

⁴ See U.S. Importers' Letter, "Case Brief," dated June 23, 2025; see also Hardwoods Specialty Products' Letter, "Case Brief," dated June 23, 2025; and Memorandum, "Phone Call with Counsel," dated December 9, 2025 (filed on the CVD segment).

⁵ See Memoranda, "Extension of Deadline for Final Results of Antidumping Duty Administrative Review," dated August 26, 2025; and "Extension of Deadline for Final Results of Countervailing Duty Administrative Review," dated August 26, 2025.

⁶ See Memorandum, "Deadlines Affected by the Shutdown of the Federal Government," dated November 14, 2025.

⁷ See Memorandum, "Tolling of all Case Deadlines," dated November 24, 2025.

⁸ See Memorandum, "Extension of Deadline for Final Results of Antidumping and Countervailing Duty Administrative Reviews," dated January 14, 2026.

January 16, 2026. A complete summary of the events that occurred since publication of the *Preliminary Results* can be found in the Issues and Decision Memorandum.⁹

The Issues and Decision Memorandum is a public document and is on file electronically via 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/>.

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 II.

Changes Since the Preliminary Results

Based on a review of the record and comments received from interested parties, we made no changes to the *Preliminary Results*.¹⁰

⁹ 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; 2023,” dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

¹⁰ In the *Preliminary Results*, Commerce stated that it intended to apply the certification eligibility determinations made in the final results of the 2021-2022 administrative reviews with respect to companies that requested eligibility to certify shipments as not subject to the China *Orders* (i.e., Eagle Industries Company Limited (Eagle), Golden Bridge Industries Pte. Ltd. (Golden Bridge), and Lechenwood Viet Nam Company Limited (Lechenwood)) and that based on the final results of the 2021-2022 administrative reviews we would determine whether it is necessary to continue to evaluate the certification eligibility of the companies in this review. However, we also made a preliminary finding of eligibility to certify with respect to these companies. See *Preliminary Results* PDM at 9. In the 2021-2022 final results of administrative reviews of the *Orders*, Commerce found each of these companies eligible to certify. See *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*, 90 FR 21271 (May 19, 2025) (*AR5 Final Results*) at Appendix I. Thus, although we are not making any change with respect to our preliminary finding of the eligibility of these companies to certify, we are reaffirming the *Preliminary Results* in light of the final findings of the 2021-2022 review.

Final Determination of No Shipments

In the *Preliminary Results*, Commerce found that four exporters covered by the AD and CVD reviews did not ship subject merchandise during the POR.¹¹ The three companies that were ineligible to certify their shipments of plywood at the time of the *Preliminary Results* reported that they made no shipments of subject merchandise. The fourth company that was already eligible to certify at the time of the *Preliminary Results*, submitted certifications attesting to the fact that it only had shipments of non-subject plywood.¹² Based on the information submitted by the aforementioned companies, we find in these final results of review that the four companies made no shipments of subject merchandise during the POR.

China-Wide Entity – AD Review

Commerce’s policy regarding conditional review of the China-wide entity applies to the AD administrative review.¹³ 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.¹⁴ Because no party requested a review of the China-wide entity, the China-wide entity is not under review. For additional information, *see* the *Preliminary Results* PDM.

Separate Rates – AD Review

In the AD administrative review, we have not addressed the separate status of the four companies subject to this review because we determine that they had no entries of subject merchandise during the POR. For additional information, *see* the *Preliminary Results* PDM.

Certification Eligibility

In the *Preliminary Results*, we stated our intention to apply the certification eligibility determinations made in the 2021-2022 administrative reviews to the respondents in the final

¹¹ *See Preliminary Results*, 90 FR at 20276 (Appendix I).

¹² *Id.*

¹³ *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).

¹⁴ *Id.*

results of these reviews, as applicable.¹⁵ In the immediately preceding 2021-2022 reviews, Eagle, Golden Bridge, and Lechenwood became eligible to participate in the certification program, and nothing on the record of these reviews calls these determinations into question.¹⁶ Therefore, we find it appropriate for these final results of review to allow the three companies to certify their shipments of plywood from Vietnam as non-subject merchandise.

Assessment Rates – AD and CVD

Commerce shall determine, and U.S. Customs and Border Protection (CBP) shall assess, AD and CVD duties on all appropriate entries covered by these reviews.¹⁷ For all entries of merchandise exported by the companies listed in Appendix I, we intend to instruct CBP to liquidate the entries without regard to AD/CVD duties. 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).

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 the four companies that had no shipments during the POR will remain unchanged from the rates assigned to them in the most recently completed segment for each company; (2) for previously investigated or reviewed exporters that have separate rates, the cash deposit rate will continue to be the exporter-specific rate published for the most recently

¹⁵ See *Preliminary Results* PDM at 9.

¹⁶ See *AR5 Final Results* at Appendix I.

¹⁷ See 19 CFR 351.212(b)(1).

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

Cash Deposit Requirements – CVD

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 AD and/or CVD duties prior to liquidation of the relevant entries during this POR. Failure to comply with this requirement could result in Commerce's presumption that reimbursement of AD and/or CVD duties occurred and the subsequent assessment of double AD duties, and/or an increase in the amount of AD duties by the amount of the CVD 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: January 16, 2026.

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

Companies Found to Have No Shipments – Eligible to Certify

AD and CVD Review

1. Eagle Industries Company Limited
2. Golden Bridge Industries Pte Ltd.
3. Greatwood Hung Yen Joint Stock Company
4. Lechenwood Viet Nam Company Limited

Appendix II

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. Discussion of the Issues

Comment 1: Whether Importers Should Be Permitted to Provide CBP with Documentation to Support Their Claim that Imports Are Non-Subject Merchandise

Comment 2: Whether to Allow Companies Eligible to Participate In the Certification Program to Submit Certifications for Entries Prior to September 26, 2021

Comment 3: Whether to Liquidate the Post-POR Entries of Certification-Eligible Companies Without Regard to AD/CVD Duties

Comment 4: Whether to Require the Submission of Certifications to Commerce as a Condition of Liquidating Suspended POR Entries Exported by Greatwood Hung Yen

VI. Recommendation

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