



## DEPARTMENT OF COMMERCE

### International Trade Administration

[C-583-880]

#### **Certain Monomers and Oligomers from Taiwan: Final Affirmative Countervailing Duty Determination and Final Affirmative Critical Circumstances Determination**

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

**SUMMARY:** The U.S. Department of Commerce (Commerce) determines that countervailable subsidies are being provided to producers and exporters of certain monomers and oligomers (monomers and oligomers) from Taiwan during the period of investigation (POI), January 1, 2024, through December 31, 2024.

**DATES:** Applicable [Insert date of publication in the *Federal Register*].

**FOR FURTHER INFORMATION CONTACT:** Suresh Maniam, AD/CVD Operations, Office I, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-0176.

#### **SUPPLEMENTARY INFORMATION:**

##### Background

On August 29, 2025, Commerce published in the *Federal Register* the *Preliminary Determination* and invited interested comments from interested parties.<sup>1</sup> On September 22, 2025, Commerce published in the *Federal Register* the *Preliminary Critical Circumstances Determination* and invited interested parties to comment.<sup>2</sup>

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<sup>1</sup> See *Certain Monomers and Oligomers from Taiwan: Preliminary Affirmative Countervailing Duty Determination*, 90 FR 42184 (August 29, 2025) (*Preliminary Determination*), and accompanying Preliminary Decision Memorandum (PDM).

<sup>2</sup> See *Certain Monomers and Oligomers from Taiwan: Preliminary Affirmative Critical Circumstances Determination in Countervailing Duty Investigation*, 90 FR 45370 (September 22, 2025) (*Preliminary Critical Circumstances Determination*).

Due to the lapse in appropriations and Federal Government shutdown, on November 14, 2025, Commerce tolled all deadlines in administrative proceedings by 47 days.<sup>3</sup> 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.<sup>4</sup> Accordingly, the deadline for this final determination is now January 15, 2026.

For a complete description of the events that occurred since Commerce published the *Preliminary Determination* and the *Preliminary Critical Circumstances Determination*, as well as a full discussion of the issues raised by parties for this final determination, *see* the Issues and Decision Memorandum.<sup>5</sup> The Issues and Decision Memorandum is a public document and is on file electronically via ACCESS. ACCESS is available to registered users at <http://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 product covered by this investigation is monomers and oligomers from Taiwan. For a complete description of the scope of this investigation, *see* Appendix I.

### Scope Comments

No interested party commented on the scope of the investigation as it appeared in the *Preliminary Determination*. Therefore, no changes were made to the scope of the investigation.

### Analysis of Subsidy Programs and Comments Received

The subsidy programs under investigation, and the issues raised in the case and rebuttal briefs submitted by parties in this investigation, are discussed in the Issues and Decision

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<sup>3</sup> *See* Memorandum, "Deadlines Affected by the Shutdown of the Federal Government," dated November 14, 2025.

<sup>4</sup> *See* Memorandum, "Tolling of all Case Deadlines," dated November 24, 2025.

<sup>5</sup> *See* Memorandum, "Issues and Decision Memorandum for the Final Affirmative Determination in the Countervailing Duty Investigation of Certain Monomers and Oligomers from Taiwan," dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

Memorandum. For a list of the issues raised by parties, and to which we responded in the Issues and Decision Memorandum, *see* Appendix II.

### Changes Since the *Preliminary Determination* and *Preliminary Critical Circumstances*

#### *Determination*

We made certain changes to the countervailable subsidy rate determinations for Eternal Materials Co., Ltd. (Eternal Materials), Qualipoly Chemical Corporation (Qualipoly), and for all other producers and/or exporters. Further, based on our review and analysis of the information received regarding critical circumstances, we made certain changes to our massive imports analysis for all-other producers and/or exporters. For a discussion of these changes, *see* the Issues and Decision Memorandum and AFA Memorandum.<sup>6</sup>

#### Methodology

Commerce conducted this investigation in accordance with section 701 of the Tariff Act of 1930, as amended (the Act). For each of the subsidy programs found to be countervailable, Commerce determines that there is a subsidy, *i.e.*, a financial contribution by an “authority” that gives rise to a benefit to the recipient, and that the subsidy is specific.<sup>7</sup> For a full description of the methodology underlying our final determination, *see* the Issues and Decision Memorandum.

In making this final determination, Commerce relied on facts available, including with an adverse inference, pursuant to sections 776(a) and (b) of the Act. For a full discussion of our application of AFA, *see* the section “Use of Facts Otherwise Available and Application of Adverse Inferences” in the accompanying Issues and Decision Memorandum.

### Final Affirmative Determination of Critical Circumstances

In the *Preliminary Critical Circumstances Determination*, Commerce preliminarily determined, in accordance with section 703(e) of the Act and 19 CFR 351.206, that critical

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<sup>6</sup> *See* Memorandum, “Countervailing Duty Investigation of Certain Monomers and Oligomers from Taiwan: Selection of Adverse Facts Available Rates,” dated concurrently with this memorandum (AFA Memorandum).

<sup>7</sup> *See* sections 771(5)(B) and (D) of the Act regarding financial contribution; *see also* section 771(5)(E) of the Act regarding benefit; and section 771(5A) of the Act regarding specificity.

circumstances exist with respect to imports of subject merchandise for Eternal Materials, Qualipoly, and all other producers and/or exporters.<sup>8</sup> For this final determination, in accordance with section 705(a)(2) of the Act and 19 CFR 351.206, Commerce continues to find that critical circumstances exist for Eternal Materials, Qualipoly, and all other producers and/or exporters. With respect to finding that critical circumstances exist for Eternal Materials and Qualipoly, we relied on AFA, pursuant to sections 776(a) and (b) of the Act. For a full description of the methodology and an analysis of the comments received, *see* the Issues and Decision Memorandum.

#### All-Others Rate

Pursuant to section 705(c)(5)(A)(i) of the Act, Commerce will determine an all-others rate equal to the weighted average countervailable subsidy rates established for those exporters and/or producers individually investigated, excluding any zero and *de minimis* countervailable subsidy rates, and any rates based entirely under section 776 of the Act. However, pursuant to section 705(c)(5)(A)(ii) of the Act, if the individual estimated countervailable subsidy rates established for all producers and/or exporters individually examined are zero, *de minimis*, or determined based entirely on facts otherwise available, Commerce may use any reasonable method to establish the estimated subsidy rate for all other producers and/or exporters. In this investigation, the estimated subsidy rate for the individually examined respondents is based entirely on facts otherwise available, pursuant to section 776 of the Act. This is the only rate available in this proceeding for deriving the all-others rate. Consequently, the subsidy rate calculated for the individually examined respondents is also assigned as the subsidy rate for all other producers and/or exporters.

#### Final Determination

Commerce determines that the following estimated countervailable subsidy rates exist:

<b>Company</b>	<b>Subsidy Rate (percent <i>ad valorem</i>)</b>
Eternal Materials Co., Ltd.	103.43*

<sup>8</sup> *See Preliminary Critical Circumstances Determination.*

Qualipoly Chemical Corporation	103.43*
All Others	103.43

\* Rate is based on facts available with adverse inferences.

### Disclosure

Commerce intends to disclose its calculations and analysis performed to interested parties in this final determination within five days of its 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

As a result of our *Preliminary Determination*, and in accordance with sections 703(d)(1)(B) and (d)(2)(A) of the Act, we instructed U.S. Customs and Border Protection (CBP) to collect cash deposits and suspend liquidation of entries of subject merchandise from Taiwan that were entered, or withdrawn from warehouse, for consumption on or after August 29, 2025, the date of publication of the *Preliminary Determination* in the *Federal Register*.<sup>9</sup> Subsequently, as a result of our *Preliminary Critical Circumstances Determination*, and in accordance with section 703(e)(2)(A) of the Act, we instructed CBP to suspend liquidation of entries of subject merchandise, as described in the scope of the investigation section, that were entered, or withdrawn from warehouse, for consumption on or after May 31, 2025, which is 90 days prior to the date of the publication of the *Preliminary Determination* in the *Federal Register* for entries produced and/or exported by Eternal Materials, Qualipoly, and all other producers and/or exporters.<sup>10</sup> In accordance with section 703(d) of the Act, we instructed CBP to discontinue the suspension of liquidation of all entries of subject merchandise entered or withdrawn from warehouse, on or after December 27, 2025, the first day provisional measures were no longer in effect, but to continue the suspension of liquidation of all entries of subject merchandise on or before December 26, 2025.

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<sup>9</sup> See *Preliminary Determination*.

<sup>10</sup> See *Preliminary Critical Circumstances Determination*.

If the U.S. International Trade Commission (ITC) issues a final affirmative injury determination, we will issue a countervailing duty order, reinstate the suspension of liquidation under section 706(a) of the Act, and require a cash deposit of estimated countervailing duties for such entries of subject merchandise in the amounts indicated above. Pursuant to section 705(c)(2) of the Act, if the ITC determines that material injury, or threat of material injury, does not exist, this proceeding will be terminated, and all estimated duties deposited or securities posted as a result of the suspension of liquidation will be refunded or canceled.

#### ITC Notification

In accordance with section 705(d) of the Act, Commerce will notify the ITC of its final affirmative determination that countervailable subsidies are being provided to producers and exporters of monomers and oligomers from Taiwan. As Commerce's final determination is affirmative, in accordance with section 705(b) 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 monomers and oligomers from Taiwan. In addition, we are making available to the ITC all non-privileged and non-proprietary information in our files, provided the ITC confirms that it will not disclose such information, either publicly or under administrative protective order (APO), without the written consent of the Assistant Secretary for Enforcement and Compliance.

If the ITC determines that material injury or threat of material injury does not exist, this proceeding will be terminated and all cash deposits will be refunded. If the ITC determines that such injury does exist, Commerce will issue a countervailing duty order directing CBP to assess, upon further instruction by Commerce, countervailing duties on all imports of the subject merchandise that are entered, or withdrawn from warehouse, for consumption on or after the effective date of the suspension of liquidation, as discussed above in the "Continuation of Suspension of Liquidation" section.

## Administrative Protective Order

In the event that the ITC issues a final negative injury determination, this notice will serve as the only reminder to parties subject to an APO of their responsibility concerning the destruction of proprietary information disclosed under APO, in accordance with 19 CFR 351.305(a)(3). Timely written notification of the return/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 which is subject to sanction.

## Notification to Interested Parties

This determination is issued and published pursuant to sections 705(d) and 777(i) of the Act, and 19 CFR 351.210(c).

Dated: January 15, 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

### Scope of the Investigation

The products subject to this investigation are certain multifunctional acrylate and methacrylate monomers, and acrylated bisphenol-A epoxy based oligomers (collectively, certain monomers and oligomers or CMOs) that are derived from chemical reactions involving the use of acrylic or methacrylic acid. Products within the scope are listed below and have the following Chemical Abstracts Service (CAS) numbers:

CAS Number	Description	Molecular Formula
109-16-0	Triethylene glycol dimethacrylate (TEGDMA)	$C_{14}H_{22}O_6$
13048-33-4	1,6-hexanediol diacrylate (HDDA)	$C_{12}H_{18}O_4$
42978-66-5	Tripropylene glycol diacrylate (TPGDA)	$C_{15}H_{24}O_6$
3290-92-4	Trimethylolpropane trimethacrylate (TMPTMA)	$C_{18}H_{26}O_6$
15625-89-5	Trimethylolpropane triacrylate (TMPTA)	$C_{15}H_{20}O_6$
28961-43-5	Ethoxylated trimethylolpropane triacrylate (EOTMPTA)	$(C_2H_4O)_n(C_2H_4O)_n(C_2H_4O)_nC_{15}H_{20}O_6$
57472-68-1	Dipropylene glycol diacrylate (DPGDA)	$C_{12}H_{18}O_5$
55818-57-0	Bisphenol-A-epichlorohydrin copolymer acrylate (EPOXY ACRYLATE)	$(C_{15}H_{16}O_2.C_3H_5ClO)_x.xC_3H_4O_2$

The monomers are generally known as multifunctional acrylates (MFAs) or multifunctional methacrylates (MFMA) depending on whether the functional groups are acrylate or methacrylate. The monomers generally contain stabilizers/inhibitors, which include but are not limited to Hydroquinone, Methyl Hydroquinone, and Butylated Hydroxy Toluene. The monomers are either difunctional or trifunctional (having 2 or 3 functional groups/molecule), have viscosities of 9 to 15 centipoise (cPs) at 25 degrees Celsius (if difunctional) or 44 to 110 cPs at 25 degrees Celsius (if trifunctional), have (meth)acrylate equivalent weights (molecular weight per number of functional groups) between 99 and 158 and molecular weights between 226 and 472 grams per mol.

The acrylated bisphenol-A epoxy based oligomer is commonly referred to as epoxy acrylate or acrylated epoxy. In contrast to epoxy resin, the main characteristic of the epoxy acrylate oligomer is that it contains acrylate functional groups which make them curable by free-radical polymerization. The epoxy acrylate has a molecular weight between 508 to 536 grams per mol and a viscosity of 2400 to 3600 cPs at 65 degrees Celsius. The epoxy acrylate generally contains stabilizers/inhibitors, which include but are not limited to Hydroquinone, Methyl Hydroquinone, and Butylated Hydroxy Toluene.

Certain monomers and oligomers are subject to the scope even if an in-scope monomer or oligomer is blended or mixed with one or more other in-scope monomers or oligomers.

Certain monomers and oligomers in any blend or mixture are also subject to the scope, so long as the blend or mixture contains no less than 20 percent by weight of in-scope CMOs.

The scope includes merchandise matching the above description that has been processed in a third country, including by commingling, diluting, introducing, or removing ingredients, 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 CMOs that are commingled, mixed or blended with in-scope product from sources not subject to this investigation.

Only the subject component(s) of such blends, mixtures or commingled products described above is covered by the scope of this investigation. Subject merchandise contained in a blended, mixed or commingled product described above will not have undergone a chemical reaction as a result of being blended, mixed or commingled.

Notwithstanding the above, specifically excluded from the scope are downstream products, including but not limited to, inks, coatings and overprint varnishes. For purposes of this exclusion, the downstream product requires only the application of energy to be cured, *e.g.*, inks or varnish applied to packaging, coatings applied to wood flooring, *etc.* The energy source required to cure the downstream product to its substrate can be thermal, ultraviolet radiation, visible light, electron beam radiation, or infrared radiation.

This merchandise is currently classifiable under Harmonized Tariff Schedule of the United States (HTSUS) subheadings 2916.12.5050, 2916.14.2050, 3824.99.2900, 3907.29.0000 and 3907.30.0000. Subject merchandise may also be entered under subheadings 2916.12.1000 and 3824.99.9397. The HTSUS subheadings and CAS registry numbers are provided for convenience and customs purposes only; the written description of the scope is dispositive.

## Appendix II

### List of Topics Discussed in the Issues and Decision Memorandum

- I. Summary
  - II. Background
  - III. Changes Since the *Preliminary Determination* and *Preliminary Critical Circumstances Determination*
  - IV. Final Determination of Critical Circumstances
  - V. Use of Facts Otherwise Available and Application of Adverse Inferences
  - VI. Analysis of Programs
  - VII. Discussion of the Issues
    - Comment 1: The Appropriate Adverse Facts Available Rate to Apply to Transnational Subsidy Programs
    - Comment 2: Whether Commerce Properly Found the Existence of Critical Circumstances
  - VIII. Recommendation
- [FR Doc. 2026-01452 Filed: 1/23/2026 8:45 am; Publication Date: 1/26/2026]