



## DEPARTMENT OF COMMERCE

### International Trade Administration

[C-570-189]

#### Float Glass Products from the People's Republic of China: Final Affirmative Countervailing Duty 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 float glass products (float glass) from the People's Republic of China (China). The period of investigation is January 1, 2023, through December 31, 2023.

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

FOR FURTHER INFORMATION CONTACT: Nathan James or Kelsie Hohenberger,

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#### SUPPLEMENTARY INFORMATION:

##### Background

On May 19, 2025, Commerce published the *Preliminary Determination* in the *Federal Register* and invited interested parties to comment.<sup>1</sup> In accordance with section 705(a)(1) of the Tariff Act of 1930, as amended (the Act), and 19 CFR 351.210(b)(4), Commerce aligned the final countervailing duty (CVD) determination with the final determination in the less-than-fair-

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<sup>1</sup> See *Float Glass Products from the People's Republic of China: Preliminary Affirmative Countervailing Duty Determination and Alignment of Final Determination with Final Antidumping Duty Determination*, 90 FR 21281 (May 19, 2025) (*Preliminary Determination*), and accompanying Preliminary Decision Memorandum (PDM).

value (LTFV) investigation of float glass products from China.<sup>2</sup> On August 8, 2025, Commerce issued a post-preliminary analysis.<sup>3</sup>

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>4</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>5</sup> Accordingly, the deadline for this final determination is now February 3, 2026.

For a complete description of the events that followed the *Preliminary Determination*, see the Issues and Decision Memorandum.<sup>6</sup> 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 <https://access.trade.gov/public/FRNoticesListLayout.aspx>.

### Scope of the Investigation

The product covered by this investigation is float glass from China. For a complete description of the scope of this investigation, see Appendix I.

### Scope Comments

In the Preliminary Scope Memorandum, we set aside a period of time for parties to raise issues regarding product coverage (*i.e.*, scope) in scope-specific case briefs or other written

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<sup>2</sup> *Id.*

<sup>3</sup> See Memorandum, "Post-Preliminary Analysis in the Countervailing Duty Investigation of Float Glass Products from the People's Republic of China," dated August 8, 2025.

<sup>4</sup> See Memorandum, "Deadlines Affected by the Shutdown of the Federal Government," dated November 14, 2025.

<sup>5</sup> See Memorandum, "Tolling of All Case Deadlines," dated November 24, 2025.

<sup>6</sup> See Memorandum, "Issues and Decision Memorandum for the Final Affirmative Determination in the Countervailing Duty Investigation of Float Glass Products from the People's Republic of China," dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

comments.<sup>7</sup> We received scope case and rebuttal briefs from multiple parties. For a summary of the product coverage comments and rebuttal responses submitted to the record for this final determination, and accompanying discussion and analysis of all comments timely received, *see* the Final Scope Memorandum.<sup>8</sup> In the Final Scope Memorandum, Commerce determined that it is modifying the scope language as it appeared in the *Initiation Notice*.<sup>9</sup> . *See* Appendix I.

### Verification

As provided in section 782(i) of the Tariff Act of 1930, as amended (the Act), in June 2025, Commerce verified the information reported by Xinyi Group (Glass) Company Limited (Xinyi HK) and its cross-owned production affiliates for use in our final determination.<sup>10</sup> We used standard verification procedures, including an examination of relevant accounting records and original source documents provided at verification.<sup>11</sup>

### Analysis of Subsidy Programs and Comments Received

The subsidy programs under investigation, and the issues raised in the case and rebuttal briefs that were submitted by interested parties in this investigation, are discussed in the Issues and Decision Memorandum. For a list of the issues raised by interested parties and addressed in the Issues and Decision Memorandum, *see* Appendix II to this notice.

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<sup>7</sup> *See* Memorandum, “Float Glass Products from the People’s Republic of China and Malaysia: Scope Comments Decision Memorandum for the Preliminary Determinations,” dated July 9, 2025 (Preliminary Scope Memorandum).

<sup>8</sup> *See* Memorandum, “Float Glass Products from the People’s Republic of China and Malaysia: Scope Comments Decision Memorandum for the Final Determinations,” dated concurrently with this notice (Final Scope Memorandum).

<sup>9</sup> *See* *Float Glass Products from the People’s Republic of China and Malaysia: Initiation of Countervailing Duty Investigations*, 90 FR 1443 (January 8, 2025) (*Initiation Notice*).

<sup>10</sup> Xinyi HK’s cross-owned production affiliates include: (1) Xinyi Special Glass (Jiangmen) Company Limited; (2) Xinyi Glass (Chongqing) Company Limited; (3) Xinyi Glass Guangxi Company Limited; (4) Xinyi Ultrathin Glass (Dongguan) Co., Ltd.; (5) Xinyi Electronic Glass (Wuhu) Co., Ltd.; (6) Xinyi Glass (Hainan) Co., Ltd.; (7) Xinyi Glass (Yingkou) Co., Ltd.; (8) Xinyi Energy Smart (Sichuan) Co., Ltd.; (9) Xinyi Glass (Wuhu) Company Limited; (10) Xinyi Glass (Tianjin) Co., Ltd.; (11) Xinyi Glass (Jiangsu) Co., Ltd.; (12) Xinyi Glass Engineering (Dongguan) Co., Ltd.; and (13) Xinyi Glass (Bozhou) Co., Ltd.

<sup>11</sup> *See* Memorandum, “Verification of the Questionnaire Responses of Xinyi Group (Glass) Company in the Countervailing Duty Investigation of Float Glass Products from the People’s Republic of China,” dated September 17, 2025.

## Methodology

Commerce conducted this investigation in accordance with section 701 of 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>12</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, in part, on facts otherwise available, including with an adverse inference, pursuant to sections 776(a) and (b) of the Act. For a full discussion of our application of adverse facts available (AFA), *see* the *Preliminary Determination*<sup>13</sup> and the Issues and Decision Memorandum at the sections entitled “Use of Facts Otherwise Available and Application of Adverse Inferences.”

### Changes Since the *Preliminary Determination* and Post-Preliminary Analysis

We have modified our calculation of the subsidy rate for Xinyi HK based on comments received from interested parties and our verification procedures. Furthermore, we revised the total AFA rate to: (1) reflect changes to the mandatory respondent’s program-specific rates resulting from verification and (2) modify certain program rates selected as part of our application of total AFA to certain nonresponsive companies.<sup>14</sup> Additionally, we are no longer determining Shenzhen New Kibing Technology Co., Ltd.’s subsidy rate using AFA. For a discussion of these changes, *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 exporters and/or producers individually examined, excluding any rates that are zero, *de minimis*, or based entirely

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<sup>12</sup> *See* sections 771(5)(B) and (D) of the Act regarding financial contribution; section 771(5)(E) of the Act regarding benefit; and section 771(5A) of the Act regarding specificity.

<sup>13</sup> *See Preliminary Determination PDM* at 5-23.

<sup>14</sup> *See* Issues and Decision Memorandum at Appendix.

under section 776 of the Act. In this investigation, Commerce calculated an individual estimated countervailable subsidy rate for Xinyi HK, and applied a rate based entirely on AFA to the second mandatory respondent (*i.e.*, Shandong Jinjing Science and Technology Stock Co., Ltd). Because the only individually calculated rate that is not zero, *de minimis*, or based entirely on facts otherwise available is the estimated countervailable subsidy rate calculated for Xinyi HK, we have assigned Xinyi HK’s rate to all other producers and 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>
Xinyi Group (Glass) Company Limited <sup>15</sup>	19.75
Shandong Jinjing Science and Technology Stock Co., Ltd	113.34*
Hubei Sanxia New Building Materials Co., Ltd.	113.34*
Shanghai Yaohua Pilkington Glass Group Co., Ltd. (SYP)	113.34*
All Others	19.75

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

### Disclosure

We intend to disclose the calculations performed in this final determination to interested parties within five days of any 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).

### Suspension of Liquidation

As a result of our *Preliminary Determination*, and pursuant to sections 703(d)(1)(B) and (d)(2) of the Act, Commerce instructed U.S. Customs and Border Protection (CBP) to collect cash deposits and suspend liquidation of entries of subject merchandise entered, or withdrawn from warehouse, for consumption on or after May 19, 2025, the date of publication of the

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<sup>15</sup> As noted above, Commerce finds the following companies to be cross-owned with Xinyi HK: (1) Xinyi Special Glass (Jiangmen) Company Limited; (2) Xinyi Glass (Chongqing) Company Limited; (3) Xinyi Glass (Guangxi) Company Limited; (4) Xinyi Ultrathin Glass (Dongguan) Co., Ltd; (5) Xinyi Electronic Glass (Wuhu) Co., Ltd.; (6) Xinyi Glass (Hainan) Co., Ltd.; (7) Xinyi Glass (Yingkou) Co., Ltd.; (8) Xinyi Energy Smart (Sichuan) Co., Ltd; (9) Xinyi Glass (Wuhu) Company Limited; (10) Xinyi Glass (Tianjin) Co., Ltd.; (11) Xinyi Glass (Jiangsu) Co., Ltd.; (12) Xinyi Glass Engineering (Dongguan) Co., Ltd; and (13) Xinyi Glass (Bozhou) Co., Ltd.

*Preliminary Determination* in the *Federal Register*. In accordance with section 703(d) of the Act, Commerce instructed CBP to discontinue the suspension of liquidation of all entries of subject merchandise entered or withdrawn from warehouse, on or after September 16, 2025, but to continue the suspension of liquidation of all entries of subject merchandise on or before September 15, 2025.

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. 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 cancelled.

#### ITC Notification

In accordance with section 705(d) of the Act, we will notify the ITC of our final affirmative determination that countervailable subsidies are being provided to producers and exporters of float glass from China. 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 float glass from China. In addition, we are making available to the ITC all non-privileged and non-proprietary information related to this investigation. We will allow the ITC access to all privileged and business 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.

#### Administrative Protective Order

This notice will serve as the final 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 the 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: February 3, 2026.

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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 scope of this investigation covers float glass products (FGP), which are articles of soda-lime-silica glass that are manufactured by floating a continuous strip of molten glass over a smooth bath of tin (or another liquid metal with a density greater than molten glass), cooling the glass in an annealinglehr, and cutting it to appropriate dimensions. For purposes of the investigation, float glass products have an actual thickness of at least 2.0 mm (0.0787 inches) and an actual surface area of at least 0.37 square meters (4.0 square feet).

The country of origin of each float glass product is determined by the location where the soda-lime-silica glass is first manufactured by floating a continuous strip of molten glass over a smooth bath of tin and cooling the glass in an annealinglehr, regardless of the location of any downstream finishing or fabrication operations.

Prior to being subjected to further treatment, finishing, or fabrication, float glass products meet the requirements of Type I under ASTM-C1036 of the American Society for Testing and Materials (ASTM).

Float glass products may be clear, stained, tinted, or coated with one or more materials. Examples of coated float glass products include Low-E architectural glass (*i.e.*, glass with a low emissivity coating to limit the penetration of radiant heat energy) and frameless mirrors (*i.e.*, flat glass with a silver, aluminum, or other reflective layer) such as mirror stock sheet.

Float glass products may be annealed, chemically strengthened, heat strengthened, or tempered to achieve a desired surface compression, pursuant to ASTM-C1048, ASTM-C1422/C1422M, or other similar specifications.

Float glass products include tub and shower enclosures (*i.e.*, doors and panels) made of tempered glass, which may be sold with attached or unattached hardware. In such cases, the scope covers only the tempered glass, to the exclusion of any non-glass hardware.

The only float glass product assemblies included within the scope are: (1) articles consisting of two or more sheets of float glass that are bonded together using a polymer interlayer (*i.e.*, laminated glass); (2) insulating glass units (IGUs), which consist of two or more sheets of float glass separated by a spacer material and hermetically sealed together at the edge in order to create a thermal barrier using air or one or more gases but excluding any non-float glass components (other than the spacer and insulating materials) that may be mounted within the space between sheets of float glass (*e.g.*, blinds, wrought iron cores, and camed patterned glass), as such non-float glass components are deemed outside the scope and not subject to duties; and (3) LED mirrors (*i.e.*, float glass mirrors with one or more light-emitting diodes attached to or integrated with the mirror, as well as framed float glass mirrors with one or more light-emitting diodes attached to or integrated with the mirror or the mirror frame, but without other electronic functionality such as digital or video displays or audio circuitry).

Float glass products covered by the scope may meet one or more of the ASTM-C162, ASTM-C1036, ASTM-C1048, ASTM-C1172, ASTM-C1349, ASTM-C1376, ASTM-C1422/C1422M, ASTM-C1464, ASTM-C1503, ASTM-C1651, ASTM-E1300, and ASTM-E2190 specifications, definitions, and/or standards.

Float glass products may be further worked, including, but not limited to, operations such as: cutting; beveling; edging; notching; drilling; etching; bending; curving; chipping; embossing; engraving; surface grinding; or polishing; and sandblasting (*i.e.*, using high velocity air to stream abrasive particles and thereby impart a frosted aesthetic to the glass surface). A float glass product which undergoes further work remains within the scope so long as the soda-lime-silica glass originally satisfied the requirements of ASTM-C1036 Type I and was first manufactured in a subject country, regardless of where it is further worked.

Excluded from the scope are: (1) wired glass (*i.e.*, glass with a layer of wire mesh embedded within); (2) patterned flat glass (*i.e.*, rolled glass with a pattern impressed on one or both sides) meeting the requirements of Type II under ASTM-C1036, including greenhouse glass and patterned solar glass (*i.e.*, photovoltaic glass with a textured surface); (3) safety glazing materials for vehicles certified to American National Standards Institute (ANSI) Standard Z26.1; (4) vacuum insulating glass (VIG) units, which consist of two or more sheets of float glass separated by a spacer material, with at least one hermetically sealed compartment that uses a gas-free vacuum as a thermal barrier; (5) framed mirrors without any LEDs integrated with the mirror or the mirror frame; (6) unframed “over-the-door” mirrors that are ready for use as imported without undergoing after importation any processing, finishing, or fabrication; and (7) heat-strengthened washing machine lid glass with an actual surface area less than 6.0 square feet (0.56 square meters).

Also excluded from the scope of the investigation are: (1) soda-lime-silica glass containing less than 0.01 percent iron oxide by weight, annealed with a surface compression less than 3,500 pounds per square inch (PSI), having a transparent conductive oxide base coating (*e.g.*, tin oxide), and with an actual thickness less than or equal to 4.0 mm (0.1575 inches) (*i.e.*, “coated solar glass”); and (2) heat treated soda-lime-silica glass with a surface compression between 3,500 and 10,000 PSI, containing two or more drilled holes, and having an actual thickness less than 2.5 mm (0.0984 inches) (*i.e.*, “clear back solar glass”). Solar glass products (also known as photovoltaic glass) are designed to facilitate the conversion of solar energy into electricity.

Also excluded are metal-camed glass products (*i.e.*, panels of glass joined together with metal banding) where the constituent glass panels would otherwise be excluded by reason of their size (*e.g.*, an actual surface area less than 0.37 square meters, or 4.0 square feet) and/or by reason of consisting of patterned flat glass (*i.e.*, rolled glass with a pattern impressed on one or both sides) meeting the requirements of Type II under ASTM-C1036.

Also excluded from the scope of the investigation are any products already covered by the scope of any extant antidumping and/or countervailing duty orders, including *Aluminum Extrusions from the People’s Republic of China: Antidumping Duty Order*, 76 FR 30650 (May 26, 2011), and *Aluminum Extrusions from the People’s Republic of China: Countervailing Duty Order*, 76 FR 30653 (May 26, 2011).

The products subject to the investigation are currently classifiable under subheadings 7005.10.8000, 7005.21.1010, 7005.21.1030, 7005.21.2000, 7005.29.1810, 7005.29.1850, 7005.29.2500, 7007.29.0000, 7008.00.0000, 7009.91.5010, 7009.91.5095, and 7009.92.5010 of the Harmonized Tariff Schedule of the United States (HTSUS). Products subject to the investigation may also enter under HTSUS subheadings 7006.00.4010, 7006.00.4050, 7007.19.0000, 7013.99.2000, 7013.99.9090, 7610.10.0030, and 7610.90.0080. Although the HTSUS subheadings are provided for convenience and customs purposes, the written description of the scope of the investigation is dispositive.

## Appendix II

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

- I. Summary
- II. Background
- III. Changes Since the *Preliminary Determination*
- IV. Use of Facts Otherwise Available and Application of Adverse Inferences
- V. Subsidies Valuation
- VI. Analysis of Programs
- VII. Discussion of the Issues
  - Comment 1: Whether Commerce Should Apply AFA to Xinyi HK for its Input Purchase Reporting
  - Comment 2: Whether Commerce Should Countervail Xinyi HK's Unreported Tax Programs
  - Comment 3: Whether Commerce Should Find Non-Use of the Export Buyer's Credit Program (EBCP) for Xinyi HK
  - Comment 4: Whether Commerce Should Countervail as AFA the Input for Less than Adequate Remuneration (LTAR) Programs
  - Comment 5: Whether Commerce Should Countervail as AFA the Provision of Electricity for LTAR Program
  - Comment 6: Whether Commerce Should Countervail as AFA the Provision of Land for LTAR Program
  - Comment 7: Whether Commerce Should Countervail as AFA the Foreign Trade Development Grants, Export Assistance Grants, and "Other Subsidies" Programs
  - Comment 8: Whether Commerce Should Countervail Policy Loans to the Float Glass Industry
  - Comment 9: Whether the Income Tax Deduction for Research and Development (R&D) Expenses under the Enterprise Income Tax Law (EITL) and Income Tax Reductions for High and New Technology Enterprises (HNTEs) are Specific
  - Comment 10: Whether Commerce Should Apply AFA to New Kibing
- VIII. Recommendation