3510-DS-P

DEPARTMENT OF COMMERCE

International Trade Administration

[C-122-878, C-533-947]

# Citric Acid and Certain Citrate Salts from Canada and India: Initiation of Countervailing Duty Investigations

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

DATES: Applicable February 10, 2026.

FOR FURTHER INFORMATION CONTACT: Natasia Byrd at (202) 482-1240 and Harrison Tanchuck at (202) 482-7421 (Canada) and Erin Howard at (202) 482-3453 (India), AD/CVD Operations, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230.

SUPPLEMENTARY INFORMATION:

## The Petitions

On January 21, 2026, the U.S. Department of Commerce (Commerce) received countervailing duty (CVD) petitions concerning imports of citric acid and certain citrate salts from Canada and India filed in proper form on behalf of Archer-Daniels-Midland Company, Cargill Incorporated, and Primary Products Ingredients Americas LLC (collectively, the petitioners), domestic producers of citric acid and certain citrate salts.[1] The CVD Petitions were accompanied by antidumping duty (AD) petitions concerning imports of citric acid and certain citrate salts from Canada and India.[2]

Between January 26 and February 6, 2026, Commerce requested supplemental information pertaining to certain aspects of the Petitions in supplemental questionnaires.[3]

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[1] *See* Petitioners' Letter, "Petitions for the Imposition of Antidumping and Countervailing Duties on Imports of Citric Acid and Certain Citrate Salts from Canada and India," dated January 21, 2026 (Petitions).

[2] *Id*.

[3] *See* Commerce's Letters, "Supplemental Questions," dated January 26, 2026 (General Issues Supplemental Questionnaire); *see also* First Country-Specific CVD Supplemental Questionnaires: Canada CVD Supplemental and

Between January 29 and February 9, 2026, the petitioners filed timely responses to these requests for additional information.[4]

In accordance with section 702(b)(1) of the Tariff Act of 1930, as amended (the Act), the petitioners allege that the Government of Canada (GOC) and Government of India (GOI), are providing countervailable subsidies, within the meaning of sections 701 and 771(5) of the Act, to producers of citric acid and certain citrate salts in Canada and India and that such imports are materially injuring, or threatening material injury to, the domestic industry producing citric acid and certain citrate salts in the United States. Consistent with section 702(b)(1) of the Act and 19 CFR 351.202(b), for those alleged programs on which we are initiating CVD investigations, the Petitions were accompanied by information reasonably available to the petitioners supporting their allegations.

Commerce finds that the petitioners filed the Petitions on behalf of the domestic industry, because the petitioners are interested parties, as defined in section 771(9)(C) of the Act. Commerce also finds that the petitioners demonstrated sufficient industry support with respect to the initiation of the requested CVD investigations.[5]

Periods of Investigation (POI)

Because the Petitions were filed on January 21, 2026, the POI for the Canada and India CVD investigations is January 1, 2025, through December 31, 2025.[6]

Scope of the Investigations

The products covered by these investigations are citric acid and certain citrate salts from Canada and India. For a full description of the scope of these investigations, *see* the appendix to this notice.

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India CVD Supplemental, dated January 26, 2026; *see also* Memorandum "Phone Call with Counsel to the Petitioners," dated February 6, 2026.

[4] *See* Petitioners' Letters, "Response to Supplemental Questions," dated January 29, 2026 (General Issues Supplement); *see also* Country-Specific CVD Supplemental Responses: Canada CVD Supplement and India CVD Supplement, dated January 30 and February 2, 2026; *see also* "Petitioners' Corrected Representative Certification," dated February 9, 2026.

[5] *See* section on "Determination of Industry Support for the Petitions," *infra*.

[6] *See* 19 CFR 351.204(b)(2).

Comments on the Scope of the Investigations

On January 26, 2026, Commerce requested information and clarification from the petitioners regarding the proposed scope to ensure that the scope language in the Petitions is an accurate reflection of the products for which the domestic industry is seeking relief.[7] On January 29, 2026, the petitioners provided clarifications and revised the scope.[8] The description of merchandise covered by these investigations, as described in the appendix to this notice, reflects these clarifications.

As discussed in the *Preamble* to Commerce's regulations, we are setting aside a period for interested parties to raise issues regarding product coverage (*i.e.*, scope).[9] Commerce will consider all scope comments received from interested parties and, if necessary, will consult with interested parties prior to the issuance of the preliminary determinations. If scope comments include factual information, all such factual information should be limited to public information.[10] Commerce requests that interested parties provide at the beginning of their scope comments a public executive summary for each comment or issue raised in their submission. Commerce further requests that interested parties limit their public executive summary of each comment or issue to no more than 450 words, not including citations. Commerce intends to use the public executive summaries as the basis of the comment summaries included in the analysis of scope comments. To facilitate preparation of its questionnaires, Commerce requests that scope comments be submitted by 5:00 p.m. Eastern Time (ET) on March 2, 2026, which is 20 calendar days from the signature date of this notice. Any rebuttal comments, which may include factual information, and should also be limited to public information, must be filed by 5:00 p.m. ET on March 12, 2026, which is 10 calendar days from the initial comment deadline.

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[7] *See* General Issues Supplemental Questionnaire.
[8] *See* General Issues Supplement at 2-3 and Exhibit I-S4.
[9] *See Antidumping Duties; Countervailing Duties, Final Rule*, 62 FR 27296, 27323 (May 19, 1997) (*Preamble*); *see also* 19 CFR 351.312.
[10] *See* 19 CFR 351.102(b)(21) (defining "factual information").

Commerce requests that any factual information that parties consider relevant to the scope of these investigations be submitted during that period. However, if a party subsequently finds that additional factual information pertaining to the scope of the investigations may be relevant, the party must contact Commerce and request permission to submit the additional information. All scope comments must be filed simultaneously on the records of the concurrent AD and CVD investigations.

Filing Requirements

All submissions to Commerce must be filed electronically via Enforcement and Compliance's Antidumping Duty and Countervailing Duty Centralized Electronic Service System (ACCESS), unless an exception applies.[11] An electronically filed document must be received successfully in its entirety by the time and date it is due.

Consultations

Pursuant to sections 702(b)(4)(A)(i) and (ii) of the Act, Commerce notified the GOC and GOI of the receipt of the Petitions and provided an opportunity for consultations with respect to the Petitions.[12] Commerce held consultations with the GOC on February 4, 2026, and with the GOI on February 6, 2026.[13]

Additionally, given the nature of certain subsidy programs alleged in the India CVD Petition, on January 21, 2026, Commerce issued a letter to the Government of the People's Republic of China (China), providing the Government of China with the opportunity to meet

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[11] *See Antidumping and Countervailing Duty Proceedings: Electronic Filing Procedures; Administrative Protective Order Procedures*, 76 FR 39263 (July 6, 2011); *see also Enforcement and Compliance; Change of Electronic Filing System Name*, 79 FR 69046 (November 20, 2014), for details of Commerce's electronic filing requirements, effective August 5, 2011. Information on using ACCESS can be found at https://access.trade.gov/help.aspx and a handbook can be found at https://access.trade.gov/help/Handbook_on_Electronic_Filing_Procedures.pdf.

[12] *See* Commerce's Letters, "Invitation for Consultations to Discuss the Countervailing Duty Petition," dated January 21, 2026.

[13] *See* Memorandum, "Consultations with the Government of Canada," dated February 5, 2026; *see also* GOC's Letter, "Government of Canada's Consultations Materials," dated February 5, 2026; Memorandum, "Consultations with the Government of India," dated February 6, 2026; and GOI's Letter, "GOI's Pre-Initiation Comments and Consultation Note (C-533-947), dated February 10, 2026.

with Commerce officials.[14] The Government of China did not request to meet with Commerce officials, but filed written comments.[15]

Determination of Industry Support for the Petitions

Section 702(b)(1) of the Act requires that a petition be filed on behalf of the domestic industry. Section 702(c)(4)(A) of the Act provides that the petition meet this requirement if the domestic producers or workers who support the petition account for: (i) at least 25 percent of the total production of the domestic like product; and (ii) more than 50 percent of the production of the domestic like product produced by that portion of the industry expressing support for, or opposition to, the petition. Moreover, section 702(c)(4)(D) of the Act provides that, if the petition does not establish support of domestic producers or workers accounting for more than 50 percent of the total production of the domestic like product, Commerce shall: (i) poll the industry or rely on other information in order to determine if there is support for the petition, as required by subparagraph (A); or (ii) determine industry support using a statistically valid sampling method to poll the "industry."

Section 771(4)(A) of the Act defines the "industry" as the producers as a whole of a domestic like product. Thus, to determine whether a petition has the requisite industry support, the statute directs Commerce to look to producers and workers who produce the domestic like product. The U.S. International Trade Commission (ITC), which is responsible for determining whether "the domestic industry" has been injured, must also determine what constitutes a domestic like product in order to define the industry. While both Commerce and the ITC apply the same statutory definition regarding the domestic like product,[16] they do so for different purposes and pursuant to a separate and distinct authority. In addition, Commerce's determination is subject to limitations of time and information. Although this may result in

[14] *See* Commerce's Letter, "Alleged Transnational Subsidy Programs" dated January 21, 2026.
[15] *See* Government of China's Letter, "Comments on CVD Petition on Citric Acid and Certain Citrate Salts from India: Alleged Transnational Subsidy Programs (C-533-947)," dated February 4, 2026.
[16] *See* section 771(10) of the Act.

different definitions of the like product, such differences do not render the decision of either agency contrary to law.[17]

Section 771(10) of the Act defines the domestic like product as "a product which is like, or in the absence of like, most similar in characteristics and uses with, the article subject to an investigation under this title." Thus, the reference point from which the domestic like product analysis begins is "the article subject to an investigation" (*i.e.*, the class or kind of merchandise to be investigated, which normally will be the scope as defined in the petition).

With regard to the domestic like product, the petitioners do not offer a definition of the domestic like product distinct from the scope of the investigations.[18] Based on our analysis of the information submitted on the record, we have determined that citric acid and certain citrate salts, as defined in the scope, constitute a single domestic like product, and we have analyzed industry support in terms of that domestic like product.[19]

In determining whether the petitioners have standing under section 702(c)(4)(A) of the Act, we considered the industry support data contained in the Petitions with reference to the domestic like product as defined in the "Scope of the Investigations," in the appendix to this notice. To establish industry support, the petitioners provided their own production of the domestic like product in 2025.[20] The petitioners identified themselves as the only producers of citric acid and certain citrate salts in the United States; therefore, the Petitions are supported by 100 percent of the U.S. industry.[21] We relied on data provided by the petitioners for purposes of measuring industry support.[22]

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[17] *See USEC, Inc. v. United States*, 132 F.Supp.2d 1, 8 (CIT 2001) (citing *Algoma Steel Corp., Ltd. v. United States*, 688 F.Supp. 639, 644 (CIT 1988), *aff'd Algoma Steel Corp., Ltd. v. United States*, 865 F.2d 240 (Fed. Cir. 1989)).
[18] For a discussion of the domestic like product analysis as applied to these cases and information regarding industry support, *see* Checklists, "Countervailing Duty Investigation Initiation Checklists: Citric Acid and Certain Citrate Salts from the Canada and India," dated concurrently with, and hereby adopted by, this notice (Country-Specific CVD Initiation Checklists), at Attachment II, Analysis of Industry Support for the Antidumping and Countervailing Duty Petitions Covering Citric Acid and Certain Citrate Salts from Canada and India (Attachment II). These checklists are on file electronically via ACCESS.
[19] For further discussion, *see* Attachment II of the Country-Specific CVD Initiation Checklists.
[20] *Id.*
[21] *Id.*
[22] *Id.*

Our review of the data provided in the Petitions, the General Issues Supplement, and other information readily available to Commerce indicates that the petitioners have established industry support for the Petitions.[23] First, the Petitions established support from domestic producers (or workers) accounting for more than 50 percent of the total production of the domestic like product and, as such, Commerce is not required to take further action in order to evaluate industry support (*e.g.*, polling).[24] Second, the domestic producers (or workers) have met the statutory criteria for industry support under section 702(c)(4)(A)(i) of the Act because the domestic producers (or workers) who support the Petitions account for at least 25 percent of the total production of the domestic like product.[25] Finally, the domestic producers (or workers) have met the statutory criteria for industry support under section 702(c)(4)(A)(ii) of the Act because the domestic producers (or workers) who support the Petitions account for more than 50 percent of the production of the domestic like product produced by that portion of the industry expressing support for, or opposition to, the Petitions.[26] Accordingly, Commerce determines that the Petitions were filed on behalf of the domestic industry within the meaning of section 702(b)(1) of the Act.[27]

Injury Test

Because Canada and India are "Subsidies Agreement Countries" within the meaning of section 701(b) of the Act, section 701(a)(2) of the Act applies to these investigations. Accordingly, the ITC must determine whether imports of the subject merchandise from Canada and/or India materially injure, or threaten material injury to, a U.S. industry.

Allegations and Evidence of Material Injury and Causation

The petitioners allege that imports of the subject merchandise are benefiting from countervailable subsidies and that such imports are causing, or threaten to cause, material injury

[23] *Id*.
[24] *Id*.; *see also* section 702(c)(4)(D) of the Act.
[25] *See* Attachment II of the Country-Specific CVD Initiation Checklists.
[26] *Id*.
[27] *Id*.

to the U.S. industry producing the domestic like product. In addition, the petitioners allege that subject imports from Canada and India individually exceed the negligibility threshold provided for under section 771(24)(A) of the Act.[28]

The petitioners contend that the industry's injured condition is illustrated by a significant increase in the volume of subject imports; increased market share of subject imports; underselling and price depression and/or suppression; lost sales and revenues; declines in production, capacity utilization, and U.S shipments; and negative impact on financial performance.[29] We assessed the allegations and supporting evidence regarding material injury, threat of material injury, causation, cumulation, as well as negligibility, and we have determined that these allegations are properly supported by adequate evidence, and meet the statutory requirements for initiation.[30]

Initiation of CVD Investigations

Based upon the examination of the Petitions and supplemental responses, we find that they meet the requirements of section 702 of the Act. Therefore, we are initiating CVD investigations to determine whether imports of citric acid and certain citrate salts from Canada and India benefit from countervailable subsidies conferred by the GOC and GOI, respectively. In accordance with section 703(b)(1) of the Act and 19 CFR 351.205(b)(1), unless postponed, we will make our preliminary determinations no later than 65 days after the date of this initiation.

*Canada*

Based on our review of the Petitions, we find that there is sufficient information to initiate a CVD investigation on 20 of the 21 programs alleged by the petitioners. For a full discussion of the basis for our initiation decisions on each program, *see* the Canada CVD

[28] For further discussion, *see* Country-Specific CVD Initiation Checklists at Attachment III, Analysis of Allegations and Evidence of Material Injury and Causation for the Antidumping and Countervailing Duty Petitions Covering Citric Acid and Certain Citrate Salts from Canada and India.
[29] *Id*.
[30] *Id*.

Initiation Checklist. A public version of the initiation checklist for this investigation is available on ACCESS.

*India*

Based on our review of the Petitions, we find that there is sufficient information to initiate a CVD investigation on all programs alleged by the petitioners. For a full discussion of the basis for our decision to initiate on each program, *see* the India CVD Initiation Checklist. A public version of the initiation checklist for this investigation is available on ACCESS.

Respondent Selection

*Canada*

In the Petitioners, the petitioners identified one company (*i.e.*, Jungbunzlauer Canada Inc. (JBL)) in Canada as a producer/exporter of citric acid and certain citrate salts and provided independent third-party information as support.[31] We currently know of no additional producers/exporters of citric acid and certain citrate salts from Canada.

Accordingly, Commerce intends to individually examine the only producer/exporter in the investigation from Canada (*i.e.*, JBL). We invite interested parties to comment on this issue. Such comments may include factual information within the meaning of 19 CFR 351.102(b)(21). Parties wishing to comment must do so within three business days of the publication of this notice in the *Federal Register*. Comments must be filed electronically using ACCESS. An electronically filed document must be received successfully in its entirety via ACCESS by 5:00 p.m. ET on the specified deadline. Because we intend to examine the only known producer/exporter in Canada, if no comments are received or if comments received further support the existence of this sole producer/exporter in the respective countries, we do not intend to conduct respondent selection and will proceed to issuing the initial questionnaire to the only company identified (*i.e.*, JBL). However, if comments are received which create a need for a respondent selection process, we intend to finalize our decisions regarding the respondent

[31] Petitions at Volume I (Exhibit I-2); *see also* General Issues Supplement at 1.

selection within 20 days of publication of this notice.

*India*

In the Petitions, the petitioners identified 19 companies in India as producers and/or exporters of citric acid and certain citrate salts.[32] Following standard practice in CVD investigations, in the event Commerce determines that the number of companies is large, and it cannot individually examine each company based upon Commerce's resources, where appropriate, Commerce intends to select mandatory respondents based on U.S. Customs and Border Protection (CBP) data for imports under the appropriate Harmonized tariff Schedule of the United States (HTSUS) subheading(s) listed in the "Scope of the Investigations," in the appendix.

On February 10, 2026, Commerce released CBP data on imports of citric acid and certain citrate salts from India under administrative protective order (APO) to all parties with access to information protected by APO and indicated that interested parties wishing to comment on CBP data and/or respondent selection must do so within three days of the publication date of the notice of initiation of these investigations.[33] Comments must be filed electronically using ACCESS. An electronically filed document must be received successfully in its entirety via ACCESS by 5:00 p.m. ET on the specified deadline. Commerce will not accept rebuttal comments regarding the CBP data or respondent selection.

Interested parties must submit applications for disclosure under APO in accordance with 19 CFR 351.305(b). Instructions for filing such applications may be found on Commerce's website at https://www.trade.gov/administrative-protective-orders.

Distribution of Copies of the Petitions

In accordance with section 702(b)(4)(A) of the Act and 19 CFR 351.202(f), a copy of the public version of the Petitions has been provided to the GOC and GOI via ACCESS. To the

[32] *See* Petitions at Volume I (page 21 and Exhibit I-11).
[33] *See* Memorandum, "Release of U.S. Customs and Border Protection Entry Data," dated February 10, 2026.

extent practicable, we will attempt to provide a copy of the public version of the Petitions to each exporter named in the Petitions, as provided under 19 CFR 351.203(c)(2).

ITC Notification

Commerce will notify the ITC of its initiation, as required by section 702(d) of the Act.

Preliminary Determinations by the ITC

The ITC will preliminarily determine, within 45 days after the date on which the Petitions were filed, whether there is a reasonable indication that imports of citric acid and certain citrate salts from Canada and/or India are materially injuring, or threatening material injury to, a U.S. industry.[34] A negative ITC determination for either country will result in the investigation being terminated with respect to that country.[35] Otherwise, these CVD investigations will proceed according to statutory and regulatory time limits.

Submission of Factual Information

Factual information is defined in 19 CFR 351.102(b)(21) as: (i) evidence submitted in response to questionnaires; (ii) evidence submitted in support of allegations; (iii) publicly available information to value factors of production under 19 CFR 351.408(c) or to measure the adequacy of remuneration under 19 CFR 351.511(a)(2); (iv) evidence placed on the record by Commerce; and (v) evidence other than factual information described in (i)-(iv). Section 351.301(b) of Commerce's regulations requires any party, when submitting factual information, to specify under which subsection of 19 CFR 351.102(b)(21) the information is being submitted[36] and, if the information is submitted to rebut, clarify, or correct factual information already on the record, to provide an explanation identifying the information already on the record that the factual information seeks to rebut, clarify, or correct.[37] Time limits for the submission of factual information are addressed in 19 CFR 351.301, which provides specific time limits based

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[34] *See* section 703(a)(1) of the Act.
[35] *Id.*
[36] *See* 19 CFR 351.301(b); *see also Extension of Time Limits; Final Rule*, 78 FR 57790 (September 20, 2013) (*Time Limits Final Rule*), available at https://www.gpo.gov/fdsys/pkg/FR-2013-09-20/html/2013-22853.htm.
[37] *See* 19 CFR 351.301(b)(2).

on the type of factual information being submitted. Interested parties should review the regulations prior to submitting factual information in these investigations.

Extensions of Time Limits

Parties may request an extension of time limits before the expiration of a time limit established under 19 CFR 351.301, or as otherwise specified by Commerce. In general, an extension request will be considered untimely if it is filed after the expiration of the time limit established under 19 CFR 351.301, or as otherwise specified by Commerce.[38] For submissions that are due from multiple parties simultaneously, an extension request will be considered untimely if it is filed after 10:00 a.m. ET on the due date. Under certain circumstances, Commerce may elect to specify a different time limit by which extension requests will be considered untimely for submissions which are due from multiple parties simultaneously. In such a case, we will inform parties in a letter or memorandum of the deadline (including a specified time) by which extension requests must be filed to be considered timely. An extension request must be made in a separate, standalone submission; under limited circumstances we will grant untimely filed requests for the extension of time limits, where we determine, based on 19 CFR 351.302, that extraordinary circumstances exist. Parties should review Commerce's regulations concerning the extension of time limits and the *Time Limits Final Rule* prior to submitting factual information in these investigations.[39]

Certification Requirements

Any party submitting factual information in an AD or CVD proceeding must certify to the accuracy and completeness of that information.[40] Parties must use the certification formats

[38] *See* 19 CFR 351.302.
[39] *See* 19 CFR 351.301; *see also Time Limits Final Rule*, 78 FR at 57790.
[40] *See* section 782(b) of the Act.

provided in 19 CFR 351.303(g).[41] Commerce intends to reject factual submissions if the submitting party does not comply with the applicable certification requirements.

Notification to Interested Parties

Interested parties must submit applications for disclosure under APO in accordance with 19 CFR 351.305. Parties wishing to participate in these investigations should ensure that they meet the requirements of 19 CFR 351.103(d) (*e.g.*, by filing the required letters of appearance). Note that Commerce has amended certain of its requirements pertaining to the service of documents in 19 CFR 351.303(f).[42]

This notice is issued and published pursuant to sections 702 and 777(i) of the Act, and 19 CFR 351.203(c).

Dated: February 10, 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.

[41] *See Certification of Factual Information to Import Administration During Antidumping and Countervailing Duty Proceedings*, 78 FR 42678 (July 17, 2013) (*Final Rule*); *see also* frequently asked questions regarding the *Final Rule*, available at https://enforcement.trade.gov/tlei/notices/factual_info_final_rule_FAQ_07172013.pdf.
[42] *See Administrative Protective Order, Service, and Other Procedures in Antidumping and Countervailing Duty Proceedings*, 88 FR 67069 (September 29, 2023).

## Appendix

## Scope of the Investigations

The merchandise covered by these investigations includes all grades and granulation sizes of citric acid, sodium citrate, and potassium citrate in their unblended forms, whether dry or in solution, and regardless of packaging type. The scope also includes blends of citric acid, sodium citrate, and potassium citrate, as well as blends with other ingredients, such as sugar, where the unblended form(s) of citric acid, sodium citrate, and potassium citrate constitute 40 percent or more, by weight, of the blend.

The scope also includes all forms of crude calcium citrate, including dicalcium citrate monohydrate, and tricalcium citrate tetrahydrate, which are intermediate products in the production of citric acid, sodium citrate, and potassium citrate. The scope includes the hydrous and anhydrous forms of citric acid, the dihydrate and anhydrous forms of sodium citrate, otherwise known as citric acid sodium salt, and the monohydrate and monopotassium forms of potassium citrate. Sodium citrate also includes both trisodium citrate and monosodium citrate which are also known as citric acid trisodium salt and citric acid monosodium salt, respectively.

The scope includes merchandise matching the above description that has been processed in a third country, including by commingling, diluting, introducing or removing additives, or performing any other processing that would not otherwise remove the merchandise from the scope of the investigations if performed in the subject country. The scope also includes merchandise matching the above description that is commingled or blended with citric acid, sodium citrate, and potassium citrate from sources not subject to these investigations. Only the subject component of such commingled products is covered by the scope of these investigations.

The scope does not include calcium citrate that satisfies the standards set forth in the United States Pharmacopeia and has been mixed with a functional excipient, such as dextrose or starch, where the excipient constitutes at least two percent, by weight, of the product.

Citric acid and sodium citrate are classifiable under 2918.14.0000 and 2918.15.1000 of the Harmonized Tariff Schedule of the United States (HTSUS), respectively. Potassium citrate and crude calcium citrate are classifiable under 2918.15.5000 and, if included in a mixture or blend, 3824.99.9397 of the HTSUS. Blends that include citric acid, sodium citrate, and potassium citrate are classifiable under 3824.99.9397 of the HTSUS. Although the HTSUS subheadings are provided for convenience and customs purposes, the written description of the merchandise is dispositive.

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