



DEPARTMENT OF COMMERCE

International Trade Administration

[C-555-006]

Paper File Folders from the Kingdom of Cambodia: Countervailing Duty Order

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 a countervailing duty (CVD) order on paper file folders from the Kingdom of Cambodia (Cambodia).

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

FOR FURTHER INFORMATION CONTACT: Shane Subler or Brandon James, AD/CVD Operations, Office VIII, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482-6241 or (202) 482-7472, respectively.

SUPPLEMENTARY INFORMATION:

Background

In accordance with sections 705(d) and 777(i) of the Tariff Act of 1930, as amended (the Act), on December 29, 2025, Commerce published in the *Federal Register* its affirmative final determination that countervailable subsidies are being provided to producers and exporters of paper file folders from Cambodia.¹

On February 12, 2026, pursuant to section 705(d) of the Act, the ITC notified Commerce of its final affirmative determination that an industry in the United States is materially injured by

¹ See *Paper File Folders from the Kingdom of Cambodia: Final Affirmative Countervailing Duty Determination*, 90 FR 60631 (December 29, 2025) (*Final Determination*), and accompanying Issues and Decision Memorandum.

reason of subsidized imports of paper file folders from Cambodia within the meaning of section 705(b)(1)(A)(i) of the Act.²

Scope of the Order

The products covered by this order are paper file folders from Cambodia. For a complete description of the scope of the order, *see* the appendix to this notice.

Order

Based on the affirmative final determination by the ITC 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 paper file folders from Cambodia,³ in accordance with section 705(c)(2) of the Act, Commerce is issuing this CVD order. Moreover, because the ITC determined that imports of paper file folders from Cambodia are materially injuring a U.S. industry, unliquidated entries of subject merchandise from Cambodia entered, or withdrawn from warehouse, for consumption, are subject to the assessment of CVDs.

Therefore, in accordance with section 706(a) of the Act, Commerce will direct Customs and Border Protection (CBP) to assess, upon further instruction by Commerce, CVDs on all relevant entries of paper file folders from Cambodia, which are entered, or withdrawn from warehouse, for consumption on or after March 28, 2025, the date of publication of the *Preliminary Determination*, but will not include entries occurring after the expiration of the provisional measures period and before the publication of the ITC's final injury determination under section 705(b) of the Act, as further described in the "Provisional Measures" section of this notice.⁴

Suspension of Liquidation and Cash Deposits

² See ITC's Letter, "Notification of ITC Final Determination," dated February 12, 2026.

³ *Id.*

⁴ See *Paper File Folders from the Kingdom of Cambodia: Preliminary Affirmative Countervailing Duty Determination and Alignment of Final Determination with Final Antidumping Duty Determination*, 90 FR 14110 (March 28, 2025) (*Preliminary Determination*).

In accordance with section 706 of the Act, Commerce intends to instruct CBP to reinstitute the suspension of liquidation of paper file folders from Cambodia, effective on the date of publication of the ITC's final affirmative injury determination in the *Federal Register*. These instructions suspending liquidation will remain in effect until further notice.

Commerce also intends, pursuant to section 706(a)(1) of the Act, to instruct CBP to require cash deposits equal to the amounts as indicated below. Accordingly, effective on the date of publication of the ITC's final affirmative injury determination in the *Federal Register*, CBP must require, at the same time as importers would deposit estimated normal customs duties on the subject merchandise, a cash deposit for each entry of subject merchandise equal to the subsidy rates listed below.⁵ The all-others rate applies to all producers or exporters not specifically listed below, as appropriate.

Estimated Countervailable Subsidy Rates

Company	Subsidy Rate (percent <i>ad valorem</i>)
Three Color Stone Stationery (Cambodia) Co., Ltd	30.38
All Others	30.38

Provisional Measures

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 *Preliminary Determination* on March 28, 2025.⁶ As such, the four-month period beginning on the date of the publication of the *Preliminary Determination* ended on July 25, 2025.

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 CVDs, unliquidated entries of paper file folders from Cambodia entered, or withdrawn from warehouse, for consumption, on or after July 26, 2025, the date on which the provisional measures expired, until and through the

⁵ See section 706(a)(3) of the Act.

⁶ See *Preliminary Determination*.

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 determination in the *Federal Register*.

Establishment of the Annual Inquiry Service Lists

On September 20, 2021, Commerce published the *Final Rule* in the *Federal Register*.⁷ On September 27, 2021, Commerce also published the *Procedural Guidance* in the *Federal Register*.⁸ 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.⁹

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.”¹⁰

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,

⁷ See *Regulations to Improve Administration and Enforcement of Antidumping and Countervailing Duty Laws*, 86 FR 52300 (September 20, 2021) (*Final Rule*).

⁸ See *Scope Ruling Application; Annual Inquiry Service List; and Informational Sessions*, 86 FR 53205 (September 27, 2021) (*Procedural Guidance*).

⁹ *Id.*

¹⁰ 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 C-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.

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*,¹¹ 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.

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 Petitioners 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.”¹² Accordingly, as stated above, the petitioner and the foreign governments 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 and the foreign governments 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 and the foreign governments 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

¹¹ See *Procedural Guidance*, 86 FR at 53206.

¹² See *Final Rule*, 86 FR at 52335.

This notice constitutes the CVD order with respect to paper file folders from Cambodia, 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://enforcement.trade.gov/stats/iastats1.html>.

This CVD order is issued and published in accordance with section 706(a) of the Act and 19 CFR 351.211(b).

Dated: February 17, 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

Scope of the Order

The products within the scope of this order are file folders consisting primarily of paper, paperboard, pressboard, or other cellulose material, whether coated or uncoated, that has been folded (or creased in preparation to be folded), glued, taped, bound, or otherwise assembled to be suitable for holding documents. The scope includes all such folders, regardless of color, whether or not expanding, whether or not laminated, and with or without tabs, fasteners, closures, hooks, rods, hangers, pockets, gussets, or internal dividers. The term “primarily” as used in the first sentence of this scope means 50 percent or more of the total product weight, exclusive of the weight of fasteners, closures, hooks, rods, hangers, removable tabs, and similar accessories, and exclusive of the weight of the packaging.

Subject folders have the following dimensions in their folded and closed position: lengths and widths of at least 8 inches and no greater than 17 inches, regardless of depth.

The scope covers all varieties of folders, including but not limited to manila folders, hanging folders, fastener folders, classification folders, expanding folders, pockets, jackets, and wallets.

Excluded from the scope are:

- mailing envelopes with a flap bearing one or more adhesive strips that can be used permanently to seal the entire length of a side such that, when sealed, the folder is closed on all four sides;
- binders, with two or more rings to hold documents in place, made of paperboard or pressboard encased entirely in plastic;
- binders consisting of a front cover, back cover, and spine, with or without a flap; to be excluded, a mechanism with two or more metal rings must be included on or adjacent to the interior spine;
- non-expanding folders with a depth exceeding 2.5 inches and that are closed or closeable on the top, bottom, and all four sides (*e.g.*, boxes or cartons);
- expanding folders that have: (1) 13 or more pockets; (2) a flap covering the top; (3) a latching mechanism made of plastic and/or metal to close the flap; and (4) an affixed plastic or metal carry handle;
- folders that have an outer surface (other than the gusset, handles, and/or closing mechanisms, if any) that is covered entirely with fabric, leather, and/or faux leather;
- fashion folders, which are defined as folders with all of the following characteristics: (1) plastic lamination covering the entire exterior of the folder; (2) printing, foil stamping, embossing (*i.e.*, raised relief patterns that are recessed on the opposite side), and/or debossing (*i.e.*, recessed relief patterns that are raised on the opposite side), covering the entire exterior surface area of the folder; (3) at least two visible and printed or foil stamped colors (other than the color of the base paper), each of which separately covers no less than 10 percent of the entire exterior surface area; and (4) patterns, pictures, designs, or artwork covering no less than thirty percent of the exterior surface area of the

folder;

- portfolios, which are folders having: (1) a width of at least 16 inches when open flat; (2) no tabs or dividers; and (3) one or more pockets that are suitable for holding letter size documents and that cover at least 15 percent of the surface area of the relevant interior side or sides; and
- report covers, which are folders having: (1) no tabs, dividers, or pockets; and (2) one or more fasteners or clips, each of which is permanently affixed to the center fold, to hold papers securely in place.

Imports of the subject merchandise are provided for under Harmonized Tariff Schedule of the United States (HTSUS) category 4820.30.0040. Subject imports may also enter under other HTSUS classifications. While the HTSUS subheading is provided for convenience and customs purposes, the written description of the scope of this order is dispositive.

[FR Doc. 2026-03419 Filed: 2/19/2026 8:45 am; Publication Date: 2/20/2026]