



DEPARTMENT OF COMMERCE

International Trade Administration

[A-583-853]

Certain Crystalline Silicon Photovoltaic Products from Taiwan: Final Results of the Antidumping Duty Administrative Review: 2023-2024

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

SUMMARY: The U.S. Department of Commerce (Commerce) finds that EEPV Corp. (EEPV), a producer/exporter subject to this administrative review, did not make sales of certain crystalline silicon photovoltaic products from Taiwan at less than normal value during the period of review (POR) of February 1, 2023, through January 31, 2024.

DATES: Applicable [INSERT DATE OF PUBLICATION IN THE *FEDERAL REGISTER*].

FOR FURTHER INFORMATION CONTACT: Thomas Martin, AD/CVD Operations, Office IV, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-3936.

SUPPLEMENTARY INFORMATION:

Background

On June 11, 2025, Commerce published the *Preliminary Results* of this administrative review in the *Federal Register* and invited interested parties to comment.¹ On August 22, 2025, Commerce issued a post-preliminary analysis memorandum in which it made certain changes to its differential pricing analysis.² Due to the lapse in appropriations and Federal Government shutdown, on November 14, 2025, Commerce tolled all deadlines in administrative proceedings

¹ See *Certain Crystalline Silicon Photovoltaic Products from Taiwan: Preliminary Results of Antidumping Duty Administrative Review; 2023-2024*, 90 FR 24588 (June 11, 2025) (*Preliminary Results*), and accompanying Preliminary Decision Memorandum (PDM).

² See Memorandum, “Post-Preliminary Analysis for the Administrative Review of Certain Crystalline Silicon Photovoltaic Products from Taiwan,” dated August 2, 2025 (Post Preliminary Results).

by 47 days.³ Additionally, due to workflow delays and outages experienced by Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS), on November 24, 2025, Commerce tolled all deadlines in administrative proceedings by 21 days.⁴ Accordingly, the deadline for these final results is now February 17, 2026.

A summary of the events that occurred since the *Preliminary Results* and Post Preliminary Results, as well as a full discussion of the issues raised by the respondent for these final results, are discussed in the Issues and Decision Memorandum.⁵ 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>.

Commerce conducted this administrative review in accordance with section 751(a)(1)(B) of the Tariff Act of 1930, as amended (the Act).

Scope of the Order⁶

The merchandise covered by the *Order* is crystalline silicon photovoltaic cells, and modules, laminates and/or panels consisting of crystalline silicon photovoltaic cells, whether or not partially or fully assembled into other products, including building integrated materials.

A full description of the scope of the *Order* is contained in the Issues and Decision Memorandum.⁷

Analysis of Comments Received

³ See Memorandum, "Deadlines Affected by the Shutdown of the Federal Government," dated November 14, 2025.

⁴ See Memorandum, "Tolling of all Case Deadlines," dated November 24, 2025.

⁵ See Memorandum, "Issues and Decision Memorandum for the Final Results of the Ninth Administrative Review of the Antidumping Duty Order on Certain Crystalline Silicon Photovoltaic Products from Taiwan; 2023-2024," dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

⁶ See *Certain Crystalline Silicon Photovoltaic Products from Taiwan: Antidumping Duty Order*, 80 FR 8596 (February 18, 2015) (*Order*).

⁷ See Memorandum, "Issues and Decision Memorandum for the Final Results of the Ninth Administrative Review of the Antidumping Duty Order on Certain Crystalline Silicon Photovoltaic Products from Taiwan; 2023-2024," dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

All issues raised in the case brief filed by EEPV are listed as an appendix to this notice and addressed in the Issues and Decision Memorandum.

Changes Since the *Preliminary Results*

Based on a review of the record and comments received from the interested party regarding the *Preliminary Results*, we made certain changes to the preliminary weighted-average dumping margin calculated for EEPV. For a detailed discussion of these changes, *see* the Issues and Decision Memorandum.

Final Results of Review

Commerce determines that the following estimated weighted-average dumping margin exists for the period February 1, 2023, through January 31, 2024:

Exporter/Producer	Weighted-Average Dumping Margin (percent)
EEPV Corp.	0.00

Disclosure

Commerce intends to disclose the calculations performed in connection with these final results to interested parties within five days after 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).

Assessment Rates

Pursuant to section 751(a)(2)(C) of the Act, and 19 CFR 351.212(b)(1), Commerce shall determine, and U.S. Customs and Border Protection (CBP) shall assess, antidumping duties on all appropriate entries covered by this review. Pursuant to 19 CFR 351.212(b)(1), where the respondent reported the entered value of its U.S. sales, we calculated importer-specific antidumping duty assessment rates by aggregating the total amount of dumping calculated for the examined sales of each importer and dividing each of these amounts by the total entered value associated with those sales. Where the respondent did not report entered value, we calculated a per-unit assessment rate for each importer by dividing the total amount of dumping calculated for

the examined sales made to that importer by the total quantity associated with those sales. To determine whether an importer-specific, per-unit assessment rate is *de minimis*, in accordance with 19 CFR 351.106(c)(2), we also calculated an importer-specific *ad valorem* ratio based on estimated entered values. Where either the respondent's weighted-average dumping margin is zero or *de minimis* within the meaning of 19 CFR 351.106(c)(1), or an importer-specific assessment rate is zero or *de minimis*, we will instruct CBP to liquidate the appropriate entries without regard to antidumping duties.

Commerce's "automatic assessment" practice will apply to entries of subject merchandise during the POR produced by EEPV for which the company did not know that the merchandise it sold to the intermediary (*e.g.*, a reseller, trading company, or exporter) was destined for the United States. In such instances, we will instruct CBP to liquidate unreviewed entries at the all-others rate of 19.50 percent,⁸ if there is no rate for the intermediate company(ies) involved in the transaction.

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, 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

The following cash deposit requirements will be effective for all shipments of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after the publication date of the final results of this administrative review, as provided by section 751(a)(2)(C) of the Act: (1) the cash deposit rate for EEPV will be zero, the rate established in the final results of this review; (2) for merchandise exported by a company not covered in this administrative

⁸ See *Order*, 80 FR at 8597.

review but covered in a completed prior segment of the proceeding, the cash deposit rate will continue to be the company-specific rate published for the most recently completed segment of this proceeding; (3) if the exporter is not a firm covered in this review or completed prior segment of this proceeding but the producer is, the cash deposit rate will be the company-specific rate established for the most recently-completed segment of this proceeding for the producer of the subject merchandise; and (4) the cash deposit rate for all other producers or exporters will continue to be 19.50 percent, the rate established in the original investigation of this proceeding.⁹

These cash deposit requirements, when imposed, shall remain in effect until further notice.

Notification to Importers

This notice serves as a final reminder to importers of their responsibility under 19 CFR 351.402(f)(2) to file a certificate regarding the reimbursement of antidumping duties prior to liquidation of the relevant entries during this review period. Failure to comply with this requirement could result in Commerce's presumption that reimbursement of antidumping duties occurred and the subsequent assessment of double antidumping duties.

Administrative Protective Order (APO)

This notice also serves as a 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), which continues to govern business proprietary information in this segment of the proceeding. 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 sanctionable violation.

Notification to Interested Parties

Commerce is issuing and publishing this notice in accordance with sections 751(a)(1) and 777(i)(1) of the Act.

Dated: February 17, 2026.

⁹ See *Order*, 80 FR at 8597.

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

List of Topics Discussed in the Issues and Decision Memorandum

- I. Summary
- II. Background
- III. Scope of the *Order*
- IV. Changes to the *Preliminary Results*
- V. Discussion of the Issues
 - Comment 1: Whether Commerce Should Rely on EEPV's Normal Books and Records for Costs and Not Reallocate Costs for Prime and Non-Prime Production
 - Comment 2: Whether Commerce Should Correct the Draft Liquidation Instructions to Reflect "EEPV Corp." As The Exporter And/Or Producer of the Subject Merchandise
- VI. Recommendation