



DEPARTMENT OF COMMERCE

International Trade Administration

[A-403-808]

High Purity Dissolving Pulp from Norway: Final Affirmative Determination of Sales at Less Than Fair Value

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

SUMMARY: The U.S. Department of Commerce (Commerce) determines that high purity dissolving pulp from Norway is being, or is likely to be, sold in the United States at less than fair value (LTFV). The period of investigation is July 1, 2024, through June 30, 2025.

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

FOR FURTHER INFORMATION CONTACT: Braeden Lowe, AD/CVD Operations, Office V, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-9124.

SUPPLEMENTARY INFORMATION:

Background

On May 27, 2026, Commerce published in the *Federal Register* its preliminary affirmative determination in the LTFV investigation of high purity dissolving pulp from Norway and postponed the final determination until 135 days after the date of publication of the *Preliminary Determination*.¹ Accordingly, the deadline for this final determination is now October 9, 2026. We invited interested parties to comment on the *Preliminary Determination*.²

¹ See *High Purity Dissolving Pulp from Norway: Preliminary Affirmative Determination of Sales at Less-Than-Fair-Value, Postponement of Final Determination, and Extension of Provisional Measures*, 91 FR 31413 (May 27, 2026) (*Preliminary Determination*).

² *Id.*, 91 FR at 31414.

A summary of the events that occurred since Commerce published the *Preliminary Determination*, as well as a full discussion of the issue raised by parties for this final determination, may be found in the Issues and Decision Memorandum.³ The Issues and Decision Memorandum is a public document and is made available to the public via Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System (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/frnotices>.

Scope of the Investigation

The product covered by this investigation is high purity dissolving pulp from Norway. For a complete description of the scope of this investigation, *see* Appendix I.

Scope Comments

During the course of this investigation, Commerce received scope comments from parties. Commerce issued a Preliminary Scope Decision Memorandum to address these comments and set aside a period of time for parties to address scope issues in scope-specific case and rebuttal briefs.⁴ We received no comments from parties on the Preliminary Scope Decision Memorandum. Therefore, we made no changes to the scope of the investigation as it appeared in the *Initiation Notice*. *See* the scope in Appendix I to this notice.

Verification

As provided in section 782(i) of the Tariff Act of 1930, as amended (the Act), in June and July 2026, Commerce verified the sales and cost information submitted by Borregaard AS (Borregaard), for use in our final determination. We used standard verification procedures,

³ *See* Memorandum, "Issues and Decision Memorandum for the Final Affirmative Determination in the Less Than Fair Value Investigation of High Purity Dissolving Pulp from Norway," dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

⁴ *See* Memorandum, "Less-Than-Fair-Value Investigation of High Purity Dissolving Pulp from Brazil and Norway and Countervailing Duty Investigation of High Purity Dissolving Pulp from Brazil: Preliminary Scope Decision Memorandum, dated May 18, 2026 (Preliminary Scope Decision Memorandum).

including an examination of relevant sales and accounting records, and original source documents provided by Borregaard.⁵

Analysis of Comments Received

All issues raised in the case and rebuttal briefs submitted by interested parties in this investigation are addressed in the Issues and Decision Memorandum. For a list of the issues addressed in the Issues and Decision Memorandum, see Appendix II.

Changes Since the *Preliminary Determination*

We made certain changes to the margin calculations for Borregaard since the *Preliminary Determination*. For a discussion of these changes, see the Issues and Decision Memorandum.

All-Others Rate

Section 735(c)(5)(A) of the Act and Commerce's regulations at 19 CFR 351.109(f)(1) provide that Commerce shall determine an estimated weighted-average dumping margin, *i.e.*, all-others rate, for all exporters and producers not individually examined. This rate shall be an amount equal to the weighted average of the estimated weighted-average dumping margins established for exporters and producers individually investigated, excluding any zero and *de minimis* margins, and any margins determined entirely under section 776 of the Act.

In this investigation, Commerce calculated an individual estimated weighted-average dumping margin for Borregaard. Because Borregaard's estimated weighted-average dumping margin is the only individually calculated rate in this investigation and it is not zero, *de minimis*, or based entirely on facts otherwise available, the rate calculated for Borregaard is also the estimated weighted-average dumping margin assigned to all other producers and exporters not individually examined, pursuant to section 735(c)(5)(A) of the Act.

⁵ See Memoranda, "Verification of the Sales Response of Borregaard AS in the Less-Than-Fair-Value Investigation of High Purity Dissolving Pulp from Norway," dated July 27, 2026; and "Verification of the Cost Response of Borregaard AS in the Less-Than-Fair-Value Investigation of High Purity Dissolving Pulp from Norway," dated August 17, 2026.

Final Determination

Commerce determines that the following estimated weighted-average dumping margins exist:

Exporter or Producer	Estimated Weighted-Average Dumping Margin (percent)
Borregaard AS	6.51
All Others	6.51

Disclosure

Commerce intends 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).

Continuation of Suspension of Liquidation and Cash Deposit Requirements

In accordance with section 735(c)(1)(B) of the Act, Commerce will instruct U.S. Customs and Border Protection (CBP) to continue to suspend liquidation of all entries of subject merchandise entries, as described in Appendix I of this notice, which were entered, or withdrawn from warehouse, for consumption on or after May 27, 2026, the date of publication of the *Preliminary Determination* in the *Federal Register*.

Pursuant to section 735(c)(1)(B)(ii) of the Act and 19 CFR 351.210(d), upon the publication of this notice, we will instruct CBP to require a cash deposit as follows: (1) the cash deposit rate for subject merchandise exported by one of the companies listed in the table above will be equal to the company-specific estimated weighted-average dumping margin determined in this final determination; (2) if the exporter is not a respondent listed in the table above, but the producer is, then the cash deposit rate will be equal to the company-specific estimated weighted-average dumping margin established for that producer of the subject merchandise; and (3) the cash deposit rate for all other producers and exporters will be equal to the estimated weighted-average dumping margin for all other producers and exporters.

These suspension of liquidation instructions and cash deposit requirements will remain in effect until further notice.

ITC Notification

In accordance with section 735(d) of the Act, we will notify the U.S. International Trade Commission (ITC) of our final affirmative determination of sales at LTFV. Because the final determination in this proceeding is affirmative, in accordance with section 735(b)(2) 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 high purity dissolving pulp from Norway. If the ITC determines that material injury or threat of material injury does not exist, the proceeding will be terminated, all cash deposits will be refunded, and suspension of liquidation will be lifted. If the ITC determines that such injury does exist, Commerce will issue an antidumping duty order directing CBP to assess, upon further instruction by Commerce, antidumping 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 section, "Continuation of Suspension of Liquidation."

Administrative Protective Order (APO)

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 and this notice are issued and published pursuant to sections 735(d) and 777(i)(1) of the Act, and 19 CFR 351.210(c).

Dated: October 9, 2026.

Scot Fullerton,
Acting Deputy Assistant Secretary,
for Antidumping and Countervailing Duty Operations.

Appendix I

Scope of the Investigation

The merchandise subject to this investigation is high purity dissolving pulp, which is a dissolving pulp with an alpha cellulose percentage of 90 percent by weight or higher on an oven dry basis, as calculated by: $\text{alpha cellulose percentage} = (100 - S10) + 0.5 * (S10 - S18)$ where S10 and S18 values are determined by International Organization for Standardization (ISO) 692:1982, and having a brightness level of 90 percent or higher, as measured by ISO 2470-1:2016. High purity dissolving pulp may be derived from any virgin or recycled cellulose fiber source (including, but not limited to, those sourced from hardwoods, softwoods, woody crops, agricultural crops/byproducts/residue, and agricultural/industrial/other waste). High purity dissolving pulp may be produced from a chemical pulping process including without limitation a kraft (sulfate) pulping and/or sulfite pulping process.

High purity dissolving pulp can be shipped in any form, including, but not limited to, a liquid slurry or in any dried form such as flakes, powder, granules, pellets, shreds, rolls and sheets.

The scope includes merchandise matching the above description that has been finished, packaged, or otherwise processed in a third country, including but not limited to processes such as commingling, blending, diluting, repackaging, or any other process that would not otherwise remove the merchandise from the scope of the investigation if performed in the subject country. The scope also includes high purity dissolving pulp that is commingled or blended with high purity dissolving pulp from sources not subject to this investigation. Only the subject component of such commingled or blended products is covered by the scope of this investigation.

Excluded from the scope is high purity dissolving pulp with an intrinsic viscosity under 455 milliliters per gram (mL/g), as measured by ISO 5351:2010.

Also excluded from the scope is cotton linters pulp that consists of at least 90 percent by weight, on an oven-dried basis, of cotton linters fibers.

High purity dissolving pulp products are classified under subheadings 4702.00.0020 and 4702.00.0040 of the Harmonized Tariff Schedule of the United States (HTSUS). High purity dissolving pulp products may also enter under subheadings 4706.30.0000 or 4706.92.0100. Reference to the HTSUS classifications is provided for convenience and customs purposes, and the written description of the merchandise under investigation is dispositive.

Appendix II

List of Topics Discussed in the Issues Decision Memorandum

- I. Summary
- II. Background
- III. Changes Since the *Preliminary Determination*
- IV. Discussion of the Issue
Comment: Selection of the Appropriate Comparison Market
- V. Recommendation

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