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3510-DS-P

DEPARTMENT OF COMMERCE

International Trade Administration

[C-122-858]

Certain Softwood Lumber Products from Canada: Notice of NAFTA Panel Decision

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

SUMMARY: On October 19, 2026, the North American Free Trade Agreement (NAFTA) Secretariat issued a Notice of Final Panel Action. The U.S. Department of Commerce (Commerce) is notifying the public that the NAFTA Binational Panel's final judgment is not in harmony with Commerce's final determination in the countervailing duty (CVD) investigation of certain softwood lumber products (lumber) from Canada, and that Commerce is amending the final determination and the resulting CVD order with respect to the countervailable subsidy rate assigned to Canfor Corporation (Canfor); J.D. Irving, Limited (J.D. Irving); Resolute FP Canada Inc. (Resolute); Tolko Marketing and Sales Ltd. (Tolko); West Fraser Mills Ltd. (West Fraser); and all other companies.

DATES: Applicable October 29, 2026.

FOR FURTHER INFORMATION CONTACT: Samuel Brummitt, AD/CVD Operations, Office III, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-7851.

SUPPLEMENTARY INFORMATION:

Background

On November 8, 2017, Commerce published its *Final Determination* in the CVD investigation of lumber from Canada.[1] The *Final Determination* was subsequently amended.[2] Respondent parties subsequently challenged Commerce's final determination before the NAFTA Binational Panel, pursuant to Article 1904 of NAFTA. The parties briefed and argued the case before the Panel and, on March 6, 2024, the Panel issued its decision, affirming in part and remanding in part Commerce's determination.[3] On December 17, 2024, Commerce issued its *First Remand Determination*.[4] On March 6, 2026, the Panel issued its decision on remand, affirming in part and remanding in part Commerce's *First Remand Determination*.[5] On June 17, 2026, Commerce issued its *Second Remand Determination*.[6] By decision on October 5, 2026, the NAFTA Panel affirmed Commerce's *Second Remand Determination*.[7] On October 19, 2026, the Panel directed the NAFTA Secretariat to issue a Notice of Final Panel Action; the NAFTA Secretariat subsequently issued the Notice of Final Panel Action on October 19, 2026.

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[1] *See Certain Softwood Lumber Products from Canada: Final Affirmative Countervailing Duty Determination and Final Affirmative Countervailing Duty Determination, and Final Negative Determination of Critical Circumstances*, 82 FR 51814 (November 8, 2017) (*Final Determination*).
[2] *See Certain Softwood Lumber Products from Canada: Amended Final Affirmative Countervailing Duty Determination and Countervailing Duty Order*, 83 FR 347 (January 3, 2018) (*Amended Final Determination*).
[3] *See Decision of the Panel, In the Matter of Certain Softwood Lumber from Canada: Final Affirmative Countervailing Duty Determination, Secretariat File No. USA-CDA-2017-1904-02 NAFTA Binational Panel Review*, dated May 6, 2024.
[4] *See Certain Softwood Lumber Products from Canada: Final Results of Redetermination Pursuant to Binational Panel Order, Secretariat File No. USA-CDA-2017-1904-02*, dated December 17, 2024 (*First Remand Redetermination*).
[5] *See Decision of the Panel, In the Matter of Certain Softwood Lumber from Canada: Final Affirmative Countervailing Duty Determination, Secretariat File No. USA-CDA-2017-1904-02 NAFTA Binational Panel Review*, dated March 6, 2026 (Panel Decision on Second Remand).
[6] *See Final Results of Redetermination Pursuant to Second Binational Panel Order In the Matter of Certain Softwood Lumber Products from Canada: Final Affirmative Countervailing Duty Determination,* Secretariat File No. USA-CDA-2017-1904-02 (*Second Remand Determination*).
[7] *See* Decision of the Panel on Second Remand Determination, *In the Matter of Certain Softwood Lumber from Canada: Final Affirmative Countervailing Duty Determination*, Secretariat File No. USA-CDA-2017-1904-02 NAFTA Binational Panel Review.

Timken Notice

In its decision in *Timken*,[8] as clarified by *Diamond Sawblades*,[9] the U.S. Court of Appeals for the Federal Circuit held that, pursuant to sections 516A(c) and (e) of the Tariff Act of 1930, as amended (the Act), Commerce must publish a notice of court decision that is not "in harmony" with a Commerce determination and must suspend liquidation of entries pending a "conclusive" court decision. Because NAFTA panels step into the shoes of the courts they are replacing, they must apply the law of the national court that would otherwise review the administrative determination. Therefore, we are publishing notice that the NAFTA Panel's Panel Decision on Second Remand, as memorialized by the NAFTA Secretariat's October 19, 2026, Notice of Final Panel Action, is "not in harmony" with the *Final Determination*.[10] Publication of this notice fulfills the obligation imposed upon Commerce by the decision in *Timken*.

Amended Final Determination

Having received a Notice of Final Panel Action from the NAFTA Secretariat, Commerce is amending its *Final Determination* with respect to Canfor, J.D. Irving, Resolute, Tolko, West Fraser, and all other producers and exporters as follows:

Company	Original *Final Determination* Subsidy Rate (percent)	Subsidy Rate Post-Notice of Final Action (percent)
Canfor Corporation and its cross-owned affiliates[11]	13.24	12.49
J.D. Irving Limited and its cross-owned affiliates[12]	3.34	2.96
Resolute FP Canada Inc. and its cross-owned affiliates[13]	14.70	13.90

[8] *See Timken Co. v. United States*, 893 F.2d 337 (Fed. Cir. 1990) (*Timken*).
[9] See *Diamond Sawblades Manufacturers Coalition* v. United States, 626 F.3d 1374 (Fed. Cir. 2010) (*Diamond Sawblades*).
[10] *See* Notice of Final Panel Action, dated October 19, 2026.
[11] Commerce has found the following companies to be cross-owned with Canfor: Canadian Forest Products, Ltd., and Canfor Wood Products Marketing, Ltd.
[12] Commerce has found the following companies to be cross-owned with J.D. Irving: Miramichi Timber Holdings Limited, The New Brunswick Railway Company, Rothesay Paper Holdings Ltd., St. George Pulp & Paper Limited, and Irving Paper Limited.
[13] Commerce has found the following companies to be cross-owned with Resolute: Resolute Growth Canada Inc., Resolute Sales Inc., Abitibi-Bowater Canada Inc., Bowater Canadian Ltd., Resolute Forest Products Inc., Produits Forestiers Maurice SEC., and 9192–8515 Quebec Inc.

Tolko Marketing and Sales Ltd. and its cross-owned affiliates[14]	14.85	11.01
West Fraser Mills Ltd. and its cross-owned affiliates[15]	17.99	16.73
All Others	14.19	12.80

Cash Deposit Requirements

Commerce will issue revised cash deposit instructions to U.S. Customs and Border Protection (CBP). Because Canfor J.D. Irving, Resolute, Tolko, and West Fraser have superseding cash deposit rates, *i.e.*, there have been final results published in a subsequent administrative review, this notice will not affect the current cash deposit rate for Canfor J.D. Irving, Resolute, Tolko, and West Fraser. For all other companies that do not have a superseding cash deposit rate, Commerce will issue revised cash deposit instructions to CBP.

Notification to Interested Parties

This notice is issued and published in accordance with sections 516A(c) and (e) and 777(i)(1) of the Act.

Dated: October 28, 2026.

Scot Fullerton,
Acting Deputy Assistant Secretary
for Antidumping and Countervailing Duty Operations.
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[14] Commerce has found the following companies to be cross-owned with Tolko: Tolko Industries Ltd., and Meadow Lake OSB Limited Partnership.
[15] Commerce has found the following companies to be cross-owned with West Fraser: West Fraser Timber Co. Ltd., West Fraser Alberta Holdings, Ltd., Blue Ridge Lumber Inc., Manning Forest Products, Ltd., Sunpine Inc., and Sundre Forest Products Inc.