

aluminum articles for which entry is claimed under a provision of chapter 98 and which are subject to the additional duties prescribed herein shall be eligible for and subject to the terms of such provision and applicable CBP regulations, except that duties under subheading 9802.00.60 shall be assessed based upon the full value of the imported article. No claim for entry or for any exemption or reduction shall be allowed for such derivative aluminum products under a provision of chapter 99 that may set forth a lower rate of duty or provide duty-free treatment, taking into account information supplied by CBP, but any additional duty

prescribed in any provision of this subchapter or subchapter IV of chapter 99 shall be imposed in addition to the duty in heading 9903.85.68 or 9903.85.70. All shipments of any such derivative aluminum article that is otherwise eligible to be entered under a provision that is subject to quantitative limitations, and where any amount of primary aluminum used in the manufacture of the derivative aluminum article is smelted in Russia, or the articles are cast in Russia, shall be entered under headings 9903.85.67 through 9903.85.70. Except as otherwise provided in this subdivision, the duty provided in these

headings shall be collected on the full value of the article that contains primary aluminum smelted in Russia, or contains articles cast in Russia.”

b. Subchapter III of chapter 99 of the HTSUS is modified by inserting new headings 9903.85.02 through 9903.85.09 in numerical sequence, with the material in the new heading inserted in the columns of the HTSUS labeled “Heading/Subheading”, “Article Description”, “Rates of Duty 1-General”, “Rates of Duty 1-Special” and “Rates of Duty 2”, respectively:

Heading/subheading	Article description	Rates of duty		
		1		2
		General	Special	
“9903.85.02 .....	Except as provided in headings 9903.85.67 or 9903.85.69, products of aluminum provided for in the tariff headings or subheadings enumerated in subdivision (g) of note 19 to this subchapter.	The duty provided in the applicable subheading + 25%.	The duty provided in the applicable subheading + 25%.	The duty provided in the applicable subheading + 25%.
9903.85.04 .....	Except as provided in headings 9903.85.68 or 9903.85.70, derivative aluminum products provided for in the tariff headings or subheadings enumerated in subdivision (i) of note 19 to this subchapter.	The duty provided in the applicable subheading + 25%.	The duty provided in the applicable subheading + 25%.	The duty provided in the applicable subheading + 25%.
9903.85.07 .....	Except as provided in headings 9903.85.09, 9903.85.68 or 9903.85.70, derivative aluminum products, provided for in the tariff provisions enumerated in subdivision (j) of note 19 to this subchapter.	The duty provided in the applicable subheading + 25%.	The duty provided in the applicable subheading + 25%.	The duty provided in the applicable subheading + 25%.
9903.85.08 .....	Except as provided in heading 9903.85.09, 9903.85.68 or 9903.85.70, derivative aluminum products, provided for in the tariff provisions enumerated in subdivision (k) of note 19 to this subchapter.	The duty provided in the applicable subheading + a duty of 25% upon the value of the aluminum content.	The duty provided in the applicable subheading + a duty of 25% upon the value of the aluminum content.	The duty provided in the applicable subheading + a duty of 25% upon the value of the aluminum content.
9903.85.09 .....	Except as provided in heading 9903.85.68 or 9903.85.70, derivative aluminum products provided for in the tariff headings and subheadings enumerated in subdivision (j) or subdivision (k) of note 19 to this subchapter, where the derivative aluminum products were processed in another country from aluminum articles that were smelted and cast in the United States.	The duty provided in the applicable subheading.	The duty provided in the applicable subheading.	The duty provided in the applicable subheading”.

c. The article description of heading 9903.85.67 is modified by deleting “note 19(a)(vii)(A) to this subchapter and provided for in the tariff headings or subheadings enumerated in note 19(b) to this subchapter” and by inserting “note 19(a)(vii)(A) to this subchapter, or note 19(m)(A) to this subchapter, as applicable per the date of entry for consumption or withdrawal from warehouse for consumption,” in lieu thereof.

d. The article description of heading 9903.85.68 is modified by deleting “note 19(a)(iii) to this subchapter” and by inserting “note 19(a)(iii) to this subchapter, or notes 19(i), 19(j) or 19(k) to this subchapter, as applicable per the date of entry for consumption or withdrawal from warehouse for consumption ” in lieu thereof.

e. The article description of heading 9903.85.69 is modified by deleting “note 19(a)(vii)(A) to this subchapter and provided for in the tariff headings or subheadings enumerated in note 19(b) to this subchapter” and by inserting “note 19(a)(vii)(A) to this subchapter, or note 19(m)(A) to this subchapter, as applicable per the date of entry for consumption or withdrawal from warehouse for consumption” in lieu thereof;

f. The article description of heading 9903.85.70 is modified by deleting “in note 19(a)(iii) to this chapter” and by inserting

“note 19(a)(iii) to this subchapter, or notes 19(i), 19(j) or 19(k) to this subchapter, as applicable per the date of entry for consumption or withdrawal from warehouse for consumption” in lieu thereof.

B. Subdivisions (a) through (e) of note 19 to subchapter III of chapter 99 of the HTSUS and heading 9903.85.01 through subheading 9903.85.66 and headings 9903.85.71 and 9903.85.72 shall continue to apply to goods entered for consumption, or withdrawn from warehouse for consumption, prior to 12:01 a.m. eastern daylight time on March 12, 2025.

C. Subdivision (a)(iii) of note 19 to subchapter III of chapter 99 of the HTSUS is modified by deleting “Heading 9903.85.03” and by inserting “Effective for goods entered for consumption, or withdrawn from warehouse for consumption, prior to 12:01 a.m. eastern daylight time on March 12, 2025, heading 9903.85.03” in lieu thereof.

D. Subdivision (a)(vii)(A) of note 19 to subchapter III of chapter 99 of the HTSUS is modified by deleting “Heading 9903.85.67 and 9903.85.69” and inserting “Effective for goods entered for consumption, or withdrawn from warehouse for consumption, prior to 12:01 a.m. eastern daylight time on March 12, 2025, heading 9903.85.67 and 9903.85.69” in lieu thereof.

E. Subdivision (a)(vii)(B) of note 19 to subchapter III of chapter 99 of the HTSUS is modified by deleting “Heading 9903.85.68 and 9903.85.70” and inserting “Effective for goods entered for consumption, or withdrawn from warehouse for consumption, prior to 12:01 a.m. eastern daylight time on March 12, 2025, heading 9903.85.68 and 9903.85.70” in lieu thereof.

[FR Doc. 2025–03596 Filed 3–3–25; 11:15 am]

**BILLING CODE 3510–33–P**

## DEPARTMENT OF COMMERCE

### International Trade Administration

[A–570–979, C–570–980]

### Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled Into Modules, From the People’s Republic of China: Notice of Final Results of Changed Circumstances Reviews; Correction

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

**ACTION:** Notice; correction.

**SUMMARY:** The U.S. Department of Commerce (Commerce) published notice in the **Federal Register** of December 12, 2024 in which Commerce announced the final results of the changed circumstances reviews (CCR) of the antidumping duty (AD) and countervailing duty (CVD) orders on crystalline silicon photovoltaic cells, whether or not assembled into modules (solar cells) from the People's Republic of China (China), with respect to Hanwha Q CELLS Malaysia Sdn. Bhd (Hanwha). This notice corrects portions of the Appendix V certification, also attached herein.

**FOR FURTHER INFORMATION CONTACT:** Peter Shaw, AD/CVD Operations, Office VII, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482-0697.

**SUPPLEMENTARY INFORMATION:**

**Background**

On December 12, 2024, Commerce published in the **Federal Register** the final results of the CCRs of the AD and CVD orders on solar cells from China, with respect to Hanwha.<sup>1</sup> In this notice, Commerce incorrectly referenced the preliminary determination of circumvention in paragraph O of the importer certification, and paragraph L of the exporter certification. The complete corrected appendix is attached to this notice as Amended Appendix V Certification.

**Correction**

In the **Federal Register** of December 12, 2024, in FR Doc 2024-29328, on page 100469, in the third column, correct paragraph O as follows:

(O) This certification was completed and signed on, or prior to, the date of the entry summary if the entry date is more than 14 days after the date of publication of the notice of Commerce's corrected final results of changed circumstances reviews in the **Federal Register**. If the entry date is on or before the 14th day after the date of publication of the notice of Commerce's corrected final results of changed circumstances reviews in the **Federal Register**, this certification was completed and signed by no later than 45 days after publication of the notice of Commerce's corrected final results of

changed circumstances reviews in the **Federal Register**.

In the **Federal Register** of December 12, 2024, in FR Doc 2024-29328, on page 100470 in the second column, correct paragraph L as follows:

(L) This certification was completed and signed, and a copy of the certification was provided to the importer, on, or prior to, the date of shipment if the shipment date is more than 14 days after the date of publication of the notice of Commerce's corrected final results of changed circumstances reviews in the **Federal Register**. If the shipment date is on or before the 14th day after the date of publication of the notice of Commerce's corrected final results of changed circumstances reviews in the **Federal Register**, this certification was completed and signed, and a copy of the certification was provided to the importer, by no later than 45 days after publication of the notice of Commerce's corrected final results of changed circumstances reviews in the **Federal Register**.

**Notification to Interested Parties**

This notice is issued and published in accordance with sections 751(b)(1) and 777(i)(1) of the Tariff Act of 1930, as amended, and 19 CFR 351.221(b)(1) and 19 CFR 351.221(c)(3).

Dated: February 27, 2025.

**Christopher Abbott,**

*Deputy Assistant Secretary for Policy and Negotiations, performing the non-exclusive functions and duties of the Assistant Secretary for Enforcement and Compliance.*

**Amended Appendix V Certification**

**Certification for Entries of Inquiry Merchandise From Companies Found Not To Be Circumventing**

**COMPANY NAME:** Hanwha Q CELLS Malaysia Sdn. Bhd.

**Importer Certification**

I hereby certify that:

(A) My name is {IMPORTING COMPANY OFFICIAL'S NAME} and I am an official of {NAME OF IMPORTING COMPANY}, located at {ADDRESS OF IMPORTING COMPANY}.

(B) I have direct personal knowledge of the facts regarding importation of the solar cells and solar modules produced in Malaysia that were entered into the Customs territory of the United States under the entry summary number(s) identified below which are covered by this certification. "Direct personal knowledge" refers to the facts the certifying party is expected to have in its own records. For example, the importer should have direct personal knowledge of the exporter and/or seller's identity and location.

(C) If the importer is acting on behalf of the first U.S. customer, include the following sentence as paragraph C of this certification:

The solar cells and/or solar modules covered by this certification were imported by {NAME OF IMPORTING COMPANY} on behalf of {NAME OF U.S. CUSTOMER}, located at {ADDRESS OF U.S. CUSTOMER}.

If the importer is not acting on behalf of the first U.S. customer, include the following sentence as paragraph C of this certification:

{NAME OF IMPORTING COMPANY} is not acting on behalf of the first U.S. customer.

(D) The solar cells and/or solar modules covered by this certification were shipped to {NAME OF PARTY IN THE UNITED STATES TO WHOM THE MERCHANDISE WAS FIRST SHIPPED}, located at {U.S. ADDRESS TO WHICH MERCHANDISE WAS SHIPPED}.

(E) I have personal knowledge of the facts regarding the production and exportation of the solar cells and modules identified below. "Personal knowledge" includes facts obtained from another party, (e.g., correspondence received by the importer (or exporter) from the producer of the imported products regarding production).

(F) The solar cells and/or solar modules covered by this certification were:

1. Sold to the United States by Hanwha Q CELLS Malaysia Sdn. Bhd.
2. Exported to the United States by Hanwha Q CELLS Malaysia Sdn. Bhd.
3. Produced in Malaysia by Hanwha Q CELLS Malaysia Sdn. Bhd., using wafers manufactured in the People's Republic of China that were exported to Malaysia by: {CHECK THE RELEVANT WAFER EXPORTERS BELOW} (we have afforded business proprietary information (BPI) treatment to the names of the wafer exporters; for a table of the names of the wafer exporters, which must be included as part of this paragraph in the certificate submitted to CBP—please refer to the proprietary version of this certification on ACCESS).

(G) The U.S. Department of Commerce (Commerce) found that solar cells and/or solar modules produced by Hanwha Q CELLS Malaysia Sdn. Bhd., using wafers manufactured in China that were exported by the wafer supplier(s) listed in item F above, and exported by Hanwha Q CELLS Malaysia Sdn. Bhd. are not circumventing the antidumping duty and countervailing duty orders on crystalline silicon photovoltaic cells, whether or not assembled into modules, from the People's Republic of China.

(H) This certification applies to the following entries (repeat this block as many times as necessary):

Entry Summary #:

Applicable Line Item # of the Entry

Summary:

Foreign Seller's Invoice #:

Applicable Line Item # on the Foreign Seller's Invoice:

(I) I understand that {NAME OF IMPORTING COMPANY} is required to maintain a copy of this certification and sufficient documentation supporting this certification (i.e., documents maintained in the normal course of business, or documents obtained by the certifying party, for example, product specification sheets, production

<sup>1</sup> See *Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled Into Modules, from the People's Republic of China: Notice of Final Results of Changed Circumstances Reviews*, 89 FR 100466 (December 12, 2024).

records, invoices, *etc.*) until the later of: (1) the date that is five years after the latest entry date of the entries covered by the certification; or (2) the date that is three years after the conclusion of any litigation in United States courts regarding such entries.

(J) I understand that {NAME OF IMPORTING COMPANY} is required to maintain a copy of the exporter's certification (attesting to information regarding the production and/or exportation of the imported merchandise identified above), and any supporting documentation provided to the importer by the exporter, until the later of: (1) the date that is five years after the latest entry date of the entries covered by the certification; or (2) the date that is three years after the conclusion of any litigation in United States courts regarding such entries.

(K) I understand that {NAME OF IMPORTING COMPANY} is required to provide U.S. Customs and Border Protection (CBP) and/or Commerce with the importer certification, and any supporting documentation, and a copy of the exporter's certification, and any supporting documentation provided to the importer by the exporter, upon the request of either agency.

(L) I understand that the claims made herein, and the substantiating documentation, are subject to verification by CBP and/or Commerce.

(M) I understand that failure to maintain the required certifications and supporting documentation, or failure to substantiate the claims made herein, or not allowing CBP and/or Commerce to verify the claims made herein, may result in a *de facto* determination that all entries to which this certification applies are entries of merchandise that is covered by the scope of the antidumping and countervailing duty orders on solar cells and solar modules from China. I understand that such a finding will result in:

- (i) suspension of liquidation of all unliquidated entries (and entries for which liquidation has not become final) for which these requirements were not met;
- (ii) the importer being required to post the antidumping duty and countervailing duty cash deposits determined by Commerce; and
- (iii) the importer no longer being allowed to participate in the certification process.

(N) I understand that agents of the importer, such as brokers, are not permitted to make this certification.

(O) This certification was completed and signed on, or prior to, the date of the entry summary if the entry date is more than 14 days after the date of publication of the notice of Commerce's corrected final results of changed circumstances reviews in the **Federal Register**. If the entry date is on or before the 14th day after the date of publication of the notice of Commerce's corrected final results of changed circumstances reviews in the **Federal Register**, this certification was completed and signed by no later than 45 days after publication of the notice of Commerce's corrected final results of changed circumstances reviews in the **Federal Register**.

(P) I am aware that U.S. law (including, but not limited to, 18 U.S.C. 1001) imposes

criminal sanctions on individuals who knowingly and willfully make materially false statements to the U.S. government.

Signature  
{NAME OF COMPANY OFFICIAL}  
{TITLE OF COMPANY OFFICIAL}

Date

#### Exporter Certification

#### Certification for Entries of Inquiry Merchandise From Companies Found Not To Be Circumventing

*COMPANY NAME:* Hanwha Q CELLS Malaysia Sdn. Bhd.

The party that made the sale to the United States should fill out the exporter certification.

I hereby certify that:

(A) My name is {COMPANY OFFICIAL'S NAME} and I am an official of {NAME OF COMPANY}, located at {ADDRESS OF COMPANY}.

(B) I have direct personal knowledge of the facts regarding the production and exportation of the solar cells and solar modules for which sales are identified below. "Direct personal knowledge" refers to facts the certifying party is expected to have in its own records. For example, an exporter should have direct personal knowledge of the producer's identity and location.

(C) The solar cells and/or solar modules covered by this certification were shipped to {NAME OF PARTY IN THE UNITED STATES TO WHOM MERCHANDISE WAS FIRST SHIPPED}, located at {U.S. ADDRESS TO WHICH MERCHANDISE WAS SHIPPED}.

(D) The solar cells and/or solar modules covered by this certification were:

1. Sold to the United States by Hanwha Q CELLS Malaysia Sdn. Bhd.
2. Exported to the United States by Hanwha Q CELLS Malaysia Sdn. Bhd.
3. Produced in Malaysia by Hanwha Q CELLS Malaysia Sdn. Bhd. using wafers manufactured in the People's Republic of China (China) that were exported to Malaysia by: {CHECK THE RELEVANT WAFER EXPORTERS BELOW}

(We have afforded business proprietary information (BPI) treatment to the names of the wafer exporters; for a table of the names of the wafer exporters, which must be included as part of this paragraph in the certificate submitted to CBP—please refer to the proprietary version of this certification on ACCESS).

(E) The U.S. Department of Commerce (Commerce) found that solar cells and/or solar modules produced by Hanwha Q CELLS Malaysia Sdn. Bhd., using wafers manufactured in China that were exported by the wafer supplier(s) listed in item D above, and exported by Hanwha Q CELLS Malaysia Sdn. Bhd. are not circumventing the antidumping duty and countervailing duty orders on crystalline silicon photovoltaic cells, whether or not assembled into modules, from the People's Republic of China.

(F) This certification applies to the following sales to {NAME OF U.S. CUSTOMER}, located at {ADDRESS OF U.S.

CUSTOMER} (repeat this block as many times as necessary):

# of the Foreign Seller's Invoice to the U.S.

Customer:

Applicable Line Item # of the Foreign Seller's Invoice to the U.S. Customer:

(G) I understand that Hanwha Q CELLS Malaysia Sdn. Bhd. is required to maintain a copy of this certification and sufficient documentation supporting this certification (*i.e.*, documents maintained in the normal course of business, or documents obtained by the certifying party, for example, product specification sheets, customer specification sheets, production records, invoices, *etc.*) until the later of: (1) the date that is five years after the latest entry date of the entries covered by the certification; or (2) the date that is three years after the conclusion of any litigation in United States courts regarding such entries.

(H) I understand that Hanwha Q CELLS Malaysia Sdn. Bhd. is required to provide the U.S. importer with a copy of this certification and is required to provide U.S. Customs and Border Protection (CBP) and/or Commerce with a copy of this certification, and any supporting documents, upon the request of either agency.

(I) I understand that the claims made herein, and the substantiating documentation, are subject to verification by CBP and/or Commerce.

(J) I understand that failure to maintain the required certification and supporting documentation, or failure to substantiate the claims made herein, or not allowing CBP and/or Commerce to verify the claims made herein, may result in a *de facto* determination that all sales to which this certification applies are sales of merchandise that is covered by the scope of the antidumping and countervailing duty orders on solar cells and solar modules from China. I understand that such a finding will result in:

- (i) suspension of liquidation of all unliquidated entries (and entries for which liquidation has not become final) for which these requirements were not met;
- (ii) the importer being required to post the antidumping and countervailing duty cash deposits determined by Commerce; and
- (iii) the seller/exporter no longer being allowed to participate in the certification process.

(K) I understand that agents of the exporter, such as freight forwarding companies or brokers, are not permitted to make this certification.

(L) This certification was completed and signed, and a copy of the certification was provided to the importer, on, or prior to, the date of shipment if the shipment date is more than 14 days after the date of publication of the notice of Commerce's corrected final results of changed circumstances reviews in the **Federal Register**. If the shipment date is on or before the 14th day after the date of publication of the notice of Commerce's corrected final results of changed circumstances reviews in the **Federal Register**, this certification was completed and signed, and a copy of the certification was provided to the importer, by no later than 45 days after publication of the notice

of Commerce's corrected final results of changed circumstances reviews in the **Federal Register**.

(M) I am aware that U.S. law (including, but not limited to, 18 U.S.C. 1001) imposes criminal sanctions on individuals who knowingly and willfully make materially false statements to the U.S. government.

Signature

{NAME OF COMPANY OFFICIAL}

{TITLE OF COMPANY OFFICIAL}

Date

[FR Doc. 2025-03557 Filed 3-4-25; 8:45 am]

BILLING CODE 3510-DS-P

## DEPARTMENT OF COMMERCE

### International Trade Administration

[A-560-836]

#### **Mattresses From Indonesia: Notice of Court Decision Not in Harmony With the Final Determination of Antidumping Duty Investigation; Notice of Amended Final Determination; and Notice of Revocation of Antidumping Order**

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

**SUMMARY:** On February 18, 2025, the U.S. Court of International Trade (CIT) issued its final judgment in *PT. Zinus et al. v. United States*, Slip Op. 25-15, Consol. Ct. No. 21-277, (February 18, 2025) (*PT. Zinus III*), sustaining the U.S. Department of Commerce (Commerce)'s second remand redetermination pertaining to the antidumping (AD) duty investigation of mattresses from Indonesia covering the period of investigation January 1, 2019, through December 31, 2019. Commerce is notifying the public that the CIT's final judgment is not in harmony with Commerce's final determination in that investigation, and that Commerce is amending the final determination from affirmative to negative as a result of the dumping margin assigned to PT. Zinus Global Indonesia (Zinus Indonesia) changing from 2.22 percent to 0.00 percent. Thus, Commerce is revoking the AD order on mattresses from Indonesia.

**DATES:** Applicable February 28, 2025.

**FOR FURTHER INFORMATION CONTACT:** Brian Smith, 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) 482-1766.

**SUPPLEMENTARY INFORMATION:**

### Background

On March 25, 2021, Commerce published its *Final Determination* in the AD investigation of mattresses from Indonesia. Commerce calculated a weighted-average dumping margin of 2.22 percent for Zinus Indonesia, the sole mandatory respondent in the investigation.<sup>1</sup> Commerce subsequently published the AD order on mattresses from Indonesia.<sup>2</sup>

Zinus Indonesia and the petitioner<sup>3</sup> both appealed Commerce's *Final Determination*. On March 20, 2023, the CIT sustained Commerce's selection of financial statements for purposes of calculating profit, the profit cap, the sales deduction adjustment made to Zinus Indonesia's reported constructed export price (CEP) transactions, and, Commerce's decision not to request an unnecessary reconciliation, but remanded Commerce's U.S. sales allocation methodology for CEP inventory sales, Zinus Indonesia's parent company's (*i.e.*, Zinus Korea's) selling expenses calculation, and Commerce's use of Indonesian import data from Global Trade Atlas (GTA) data in applying the transactions disregarded rule.<sup>4</sup>

In its first remand redetermination, issued on June 9, 2023, Commerce further explained: (1) why certain models of subject mattresses in transit should continue to be included in the U.S. sales allocation methodology; (2) how information on the record demonstrated that Zinus Korea's role in the sales process was minimal and the treatment of its selling expenses had no impact on the margin calculation results; and (3) why it remained appropriate to use GTA data for the relevant inputs into Indonesia, rather than an average of Indonesia's import data with that of other countries.<sup>5</sup>

<sup>1</sup> See *Final Affirmative Determination of Sales at Less Than Fair Value*, 86 FR 15899 (March 25, 2021) (*Final Determination*), and accompanying Issues and Decision Memorandum (IDM).

<sup>2</sup> See *Mattresses from Cambodia, Indonesia, Malaysia, Serbia, Thailand, the Republic of Turkey, and the Socialist Republic of Vietnam: Antidumping Duty Orders and Amended Final Affirmative Antidumping Determination for Cambodia*, 86 FR 26460 (May 14, 2021) (*Order*).

<sup>3</sup> The petitioner is Brooklyn Bedding, LLC, Corsicana Mattress Company, Elite Comfort Solutions, FXI, Inc., Innocor, Inc., Kolcraft Enterprises Inc., Leggett & Platt, Inc., International Brotherhood of Teamsters, and United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union, AFL-CIO.

<sup>4</sup> See *PT. Zinus Global Indonesia et al. v. United States*, 628 F. Supp. 3rd 1252 (CIT 2023) (*First Remand Order* or *PT. Zinus I*).

<sup>5</sup> See *Final Results of Redetermination Pursuant to Court Remand, PT. Zinus Global Indonesia et al. v. United States*, 628 F. Supp. 3rd 1252 (CIT 2023), dated June 9, 2023 (*First Remand Redetermination*),

Although the CIT sustained Commerce's use of Indonesian import data from GTA in applying the transactions disregarded rule, the CIT remanded for a second time Commerce's inclusion of the in-transit mattress quantity in the U.S. sales allocation methodology and suggested that Commerce consider reopening the record to address missing sales data, and inventory and in-transit mattress issues.<sup>6</sup> Regarding Zinus Korea's selling expenses, Commerce requested a remand to correct existing deficiencies and contradictions in the record with respect to Zinus Korea's reported selling functions.

In its final remand redetermination, issued on May 16, 2024, Commerce determined that the additional information requested from Zinus Indonesia: (1) clearly established that the pre-existing mattress inventory and purchase data were sufficient to cover the reported sales and that it was no longer justified to include in-transit mattresses in the U.S. sales allocation methodology; and (2) information clarifying the selling functions performed by Zinus Korea and the associated selling expenses did not ultimately affect Zinus' margin. However, after making the above-mentioned adjustment to the U.S. sales allocation methodology, the resulting margin calculated for Zinus Indonesia was 0.00 percent, indicating a negative determination.<sup>7</sup> The CIT sustained Commerce's *Second Remand Redetermination*.<sup>8</sup>

### Timken Notice

In its decision in *Timken*,<sup>9</sup> as clarified by *Diamond Sawblades*,<sup>10</sup> 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

available at <https://access.trade.gov/public/FinalRemandRedetermination.aspx>.

<sup>6</sup> See *PT. Zinus Global Indonesia et al. v. United States*, 686 F. Supp. 3rd 1349 (CIT 2024) (*Second Remand Order* or *PT. Zinus II*).

<sup>7</sup> See *Final Results of Redetermination Pursuant to Court Remand, PT. Zinus Global Indonesia et al. v. United States*, 686 F. Supp. 3rd 1349 (CIT 2024), dated May 16, 2024 (*Second Remand Redetermination*), available at <https://access.trade.gov/public/FinalRemandRedetermination.aspx>.

<sup>8</sup> See *PT. Zinus III*, Slip Op. 25-10, whereby the CIT sustained the Commerce's *Second Remand Redetermination*.

<sup>9</sup> See *Timken Co. v. United States*, 893 F.2d 337 (Fed. Cir. 1990) (*Timken*).

<sup>10</sup> See *Diamond Sawblades Manufacturers Coalition v. United States*, 626 F.3d 1374 (Fed. Cir. 2010) (*Diamond Sawblades*).