

United States (HTSUS) subheading 3907.30.0000. Subject merchandise may also be entered under subheadings 3907.29.0000, 3824.99.9397, 3214.10.0020, 2910.90.9100, 2910.90.9000, 2910.90.2000, and 1518.00.4000. The HTSUS subheadings are provided for convenience and customs purposes only; the written description of the scope is dispositive.

## Appendix II

### List of Topics Discussed in the Issues and Decision Memorandum

- I. Summary
- II. Background
- III. Adjustments to Cash Deposit Rates for Export Subsidies
- IV. Changes Since the *Preliminary Determination*
- V. Discussion of the Issues
  - Comment 1: Atul's Most Recent Cost File Should Be Used
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## DEPARTMENT OF COMMERCE

### International Trade Administration

[A-570-166]

### Certain Epoxy Resins From the People's Republic of China: Final Affirmative Determination of Sales at Less Than Fair Value and Final Affirmative Determination of Critical Circumstances

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

**SUMMARY:** The U.S. Department of Commerce (Commerce) determines that certain epoxy resins (epoxy resins) from the People's Republic of China (China) are being, or are likely to be, sold in the United States at less than fair value (LTFV). The period of investigation is October 1, 2023, through March 31, 2024.

**DATES:** Applicable April 3, 2025.

**FOR FURTHER INFORMATION CONTACT:** Erin Kearney, AD/CVD Operations, Office VI, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482-0167.

### SUPPLEMENTARY INFORMATION:

#### Background

On November 13, 2024, Commerce published in the **Federal Register** its preliminary affirmative determination

in the LTFV investigation of epoxy resins from China.<sup>1</sup> We invited interested parties to comment on the *Preliminary Determination*.<sup>2</sup> No interested party submitted case briefs or rebuttal briefs on the *Preliminary Determination*.

#### Scope of the Investigation

The products covered by this investigation are epoxy resins from China. 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 interested 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.<sup>3</sup> Between February 2025 and March 2025, Commerce received scope case and rebuttal briefs from interested parties.<sup>4</sup> We made changes to the scope of the investigation from the scope published in the *Preliminary Determination*, as noted in Appendix I.<sup>5</sup>

#### Final Affirmative Determination of Critical Circumstances

Commerce preliminarily determined, pursuant to section 733(e)(1) of the Tariff Act of 1830, as amended (the Act), and 19 CFR 351.206(c), that critical circumstances exist with respect to imports of epoxy resins from China for the China-wide entity. For the final determination, we continue to find that critical circumstances exist for imports

<sup>1</sup> See *Certain Epoxy Resins from the People's Republic of China: Preliminary Affirmative Determination of Sales at Less Than Fair Value and Preliminary Affirmative Determination of Critical Circumstances*, 89 FR 89594 (November 13, 2024) (*Preliminary Determination*), and accompanying Preliminary Decision Memorandum (PDM).

<sup>2</sup> *Id.*, 89 FR at 89596.

<sup>3</sup> See Memorandum, "Preliminary Scope Decision Memorandum," dated November 6, 2024 (Preliminary Scope Decision Memorandum).

<sup>4</sup> See Petitioner's Letter, "Case Brief on Scope Issues," dated February 28, 2025 (Petitioner's Scope Case Brief); Sherwin Williams' Letter, "Scope Case Brief on Behalf of Sherwin-Williams," dated February 28, 2025 (Sherwin-Williams' Scope Case Brief); PPG's Letter, "Scope Case Brief of PPG Industries, Inc.," dated February 28, 2025 (PPG's Scope Case Brief); Petitioner's Letter, "Petitioner's Letter in Lieu of Rebuttal Brief on Scope Issues," dated March 5, 2025 (Petitioner's Rebuttal Scope Case Brief); PPG's Letter, "Rebuttal Scope Case Brief of PPG Industries, Inc.," dated March 5, 2025 (PPG's Rebuttal Scope Case Brief); and Sherwin-Williams' Letter, "Scope Rebuttal Brief on Behalf of Sherwin Williams," dated March 5, 2025 (Sherwin-Williams' Rebuttal Scope Case Brief).

<sup>5</sup> See Memorandum, "Final Scope Decision Memorandum," dated concurrently with this notice.

of epoxy resins from China with respect to the China-wide entity, pursuant to section 735(a)(3)(A) and (B) of the Act and 19 CFR 351.206.<sup>6</sup>

#### Verification

Because the mandatory respondent in this investigation did not provide information requested by Commerce, and Commerce determined that the mandatory respondent was uncooperative, no verification was conducted.

#### Changes Since the Preliminary Determination

Other than the changes to the scope of this investigation noted above, this final determination remains unchanged from the *Preliminary Determination*, and, in the absence of comments from interested parties, no decision memorandum accompanies this notice.

#### China-Wide Entity and Use of Adverse Facts Available

Consistent with the *Preliminary Determination*,<sup>7</sup> Commerce continues to find, pursuant to sections 776(a) and (b) of the Act, that the use of facts otherwise available, with adverse inferences, is warranted in determining the dumping rate for the China-wide entity. Thus, in this final determination, as adverse facts available (AFA), we continue to assign a rate of 354.99 percent, which is the highest margin alleged in the petition,<sup>8</sup> to the China-wide entity.<sup>9</sup>

#### Combination Rates

In the *Initiation Notice*,<sup>10</sup> Commerce stated that it would calculate producer/exporter combination rates for the respondents that are eligible for a separate rate in this investigation. Policy Bulletin 05.1 describes this practice.<sup>11</sup>

<sup>6</sup> See *Preliminary Determination* PDM at 12-16.

<sup>7</sup> See *Preliminary Determination*, 89 FR at 89595.

<sup>8</sup> See *Certain Epoxy Resins from the People's Republic of China, India, the Republic of Korea, Taiwan, and Thailand: Initiation of Less-Than-Fair-Value Investigations*, 89 FR 33324 (April 29, 2024) (*Initiation Notice*); see also Checklist, "Antidumping Duty Investigation Initiation Checklist: Certain Epoxy Resins from the People's Republic of China," dated April 3, 2024 (Initiation Checklist) at 8.

<sup>9</sup> The China-wide entity includes: (1) Huntsman Advanced Materials (Guangdong) Company Ltd.; (2) Artmate Co. Ltd.; (3) Changzhou Original Chemical Co., Ltd.; (4) Jiangsu Ruiheng New Material Technology Co., Ltd.; (5) Jiangsu Sanmu Group Co., Ltd.; (6) Jushi Group Company Ltd.; (7) Mercury Far East Enterprise Ltd.; and (8) Shandong Deyuan Epoxy Resin Co., Ltd. See *Preliminary Determination*, 89 FR at 89595.

<sup>10</sup> See *Initiation Notice*, 89 FR at 33328-29.

<sup>11</sup> See Enforcement and Compliance's Policy Bulletin No. 05.1, regarding, "Separate-Rates Practice and Application of Combination Rates in Antidumping Investigations Involving Non-Market

Because no respondent qualified for a separate rate, we did not calculate producer/exporter combination rates for this final determination.

### Final Determination

The final estimated weighted-average dumping margin is as follows:<sup>12</sup>

Producer/exporter	Weighted-average dumping margin (percent)
China-Wide Entity .....	* 354.99

\* Rate based on facts available with adverse inferences.

### Disclosure

Normally, Commerce discloses to interested parties the calculations performed in connection with a final determination within five days of its public announcement or, if there is no public announcement, within five days of the date of publication of this notice in accordance with 19 CFR 351.224(b). However, because Commerce applied AFA to the China-wide entity in this investigation, in accordance with section 776 of the Act, and the applied AFA rate is based solely on the petition, there are no calculations to disclose.

### Continuation of Suspension of Liquidation

In accordance with section 735(c)(1)(B) of the Act, we will instruct U.S. Customs and Border Protection (CBP) to continue to suspend liquidation of all appropriate entries of subject merchandise, as described in Appendix I of this notice, which were entered, or withdrawn from warehouse, for consumption, on or after August 15, 2024, which is 90 days prior to the date of the date of publication of the affirmative *Preliminary Determination* in the **Federal Register**.

Section 733(e)(2) of the Act provides that, given an affirmative determination of critical circumstances, an suspension of liquidation shall apply to unliquidated entries of subject merchandise entered, or withdrawn from warehouse, for consumption on or after the later of: (a) the date which is 90 days before the date on which the suspension of liquidation was first ordered; or (b) the date on which notice of initiation of the investigation was published. Commerce continues to find that critical circumstances exist for imports of subject merchandise

produced or exported by the China-wide entity. In accordance with section 733(e)(2)(A) of the Act, the suspension of liquidation shall apply to unliquidated entries of shipments of subject merchandise from the producer(s) or exporter(s) identified in this paragraph that were entered, or withdrawn from warehouse, for consumption on or after August 15, 2024.

Pursuant to section 735(c)(1)(B)(ii) of the Act and 19 CFR 351.210(d), upon the publication of this notice, Commerce will instruct CBP to require a cash deposit for estimated antidumping duties for appropriate entries. Commerce will instruct CBP to require the following cash deposits of estimated antidumping duties for all appropriate entries: (1) for all Chinese exporters of subject merchandise, the cash deposit will be equal to the estimated dumping margin established for the China-wide entity; and (2) for all third-country exporters of merchandise under consideration, the cash deposit rate is also the cash deposit rate applicable to the China-wide entity. These suspension of liquidation instructions will remain in effect until further notice.

### U.S. International Trade Commission (ITC) Notification

In accordance with section 735(d) of the Act, we will notify the 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 make its final determination as to whether the domestic industry in the United States is materially injured, or threatened with material injury, by reason of imports of epoxy resins from China no later than 45 days after this final determination. If the ITC determines that material injury or threat of material injury does not exist, the proceeding will be terminated and all cash deposits will be refunded or canceled, and suspension of liquidation will be lifted. If the ITC determines that such injury does exist, Commerce will issue an AD duty order directing CBP to assess, upon further instruction by Commerce, AD 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 "Continuation of Suspension of Liquidation" section.

### Administrative Protective Order (APO)

In the event that the ITC issues a final negative injury determination, this

notice will serve as the only reminder to parties subject to an APO of their responsibility concerning the disposition 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 terms of an APO is a violation subject to sanction.

### Notification to Interested Parties

This final determination is issued and published in accordance with sections 735(d) and 777(i)(1) of the Act, and 19 CFR 351.210(c).

Dated: March 28, 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.*

### Appendix I

#### Scope of the Investigation

The merchandise subject to this investigation is fully or partially uncured epoxy resins, also known as epoxide resins, polyepoxides, oxirane resins, ethoxyline resins, diglycidyl ether of bisphenol, (chloromethyl) oxirane, or aromatic diglycidyl, which are polymers or prepolymers containing epoxy groups (*i.e.*, three-membered ring structures comprised of two carbon atoms and one oxygen atom). Epoxy resins range in physical form from low viscosity liquids to solids. All epoxy resins are covered by the scope of this investigation irrespective of physical form, viscosity, grade, purity, molecular weight, or molecular structure, and packaging.

Epoxy resins may contain modifiers or additives, such as hardeners, curatives, colorants, pigments, diluents, solvents, thickeners, fillers, plasticizers, softeners, flame retardants, toughening agents, catalysts, Bisphenol F, and ultraviolet light inhibitors, so long as the modifier or additive has not chemically reacted so as to cure the epoxy resin or convert it into a different product no longer containing epoxy groups. Such epoxy resins with modifiers or additives are included in the scope where the epoxy resin component comprises no less than 30 percent of the total weight of the product. The scope also includes blends of epoxy resins with different types of epoxy resins, with or without the inclusion of modifiers and additives, so long as the combined epoxy resin component comprises at least 30 percent of the total weight of the blend.

Epoxy resins that enter as part of a system or kit with separately packaged co-reactants, such as hardeners or curing agents, are within the scope. The scope does not include any separately packaged co-reactants that would not fall within the scope if entered on their own.

The scope includes merchandise matching the above description that has been

Economy Countries," (April 5, 2005) (Policy Bulletin 05.1), available at <https://access.trade.gov/Resources/policy/bull05-1.pdf>.

<sup>12</sup> See *Preliminary Determination*, 89 FR at 89594.

processed in a third country, including by commingling, diluting, introducing, or removing modifiers or additives, or performing any other processing that would not otherwise remove the merchandise from the scope of the investigation if performed in the subject country.

The scope also includes epoxy resin that is commingled or blended with epoxy resin from sources not subject to this investigation. Only the subject component of such commingled products is covered by the scope of this investigation. Excluded from the scope are phenoxy resins, which are polymers with a weight greater than 11,000 Daltons, a Melt Flow Index (MFI) at 200 °C (392 °F) no less than 4 grams and no greater than 70 grams per 10 min, Glass-Transition Temperatures (Tg) no less than 80 °C (176 °F) and no greater than 100 °C (212 °F), and which contain no epoxy groups other than at the terminal ends of the molecule.

Excluded from the scope are certain paint and coating products, which are blends, mixtures, or other formulations of epoxy resin, curing agent, and pigment, in any form, packaged in one or more containers, wherein (1) the pigment represents a minimum of 10 percent of the total weight of the product, (2) the epoxy resin represents a maximum of 80 percent of the total weight of the product, and (3) the curing agent represents 5 to 40 percent of the total weight of the product.

Excluded from the scope are preimpregnated fabrics or fibers, often referred to as “pre-pregs,” which are composite materials consisting of fabrics or fibers (typically carbon or glass) impregnated with epoxy resin.

Also excluded from the scope is Tetramethyl Bisphenol F Diglycidyl Ether epoxy resin, also known as Tetramethyl Bisphenol F-DGE Polymer (TMBPF-DGE), that (1) has the chemical name: phenol, 4, 4'-methylenebis[2,6-dimethyl-, polymer with 2-(chloromethyl)oxirane, (2) falls under Chemical Abstract Services (CAS) Registry Number 113693-69-9, and (3) has an epoxy equivalent weight (EEW), also referred to as the weight per epoxide (WPE), of no less than 200 and no greater than 230 grams of epoxy resin per epoxy equivalent (g/eq or GEW).<sup>13</sup>

This merchandise is currently classifiable under Harmonized Tariff Schedule of the United States (HTSUS) subheading 3907.30.0000. Subject merchandise may also be entered under subheadings 3907.29.0000, 3824.99.9397, 3214.10.0020, 2910.90.9100, 2910.90.9000, 2910.90.2000, and 1518.00.4000. The HTSUS subheadings are provided for convenience and customs purposes only; the written description of the scope is dispositive.

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<sup>13</sup> The bracket in this sentence is part of the chemical formula and does not denote business proprietary information.

## DEPARTMENT OF COMMERCE

### International Trade Administration

[C-583-877]

#### Certain Epoxy Resins From Taiwan: Final Affirmative Countervailing Duty Determination

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

**SUMMARY:** The U.S. Department of Commerce (Commerce) determines that countervailable subsidies are being provided to producers and exporters of certain epoxy resins (epoxy resins) from Taiwan. The period of investigation (POI) is January 1, 2023, through December 31, 2023.

**DATES:** Applicable April 3, 2025.

**FOR FURTHER INFORMATION CONTACT:** Ian Riggs, AD/CVD Operations, Office IX, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482-3810.

#### SUPPLEMENTARY INFORMATION:

##### Background

On September 13, 2024, Commerce published the *Preliminary Determination* in the **Federal Register** and invited interested parties to comment.<sup>1</sup> On October 31, 2024, Commerce released its Post Preliminary Analysis.<sup>2</sup>

For a complete discussion of the events that followed the *Preliminary Determination*, see the Issues and Decision Memorandum.<sup>3</sup> 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

<sup>1</sup> See *Certain Epoxy Resins from Taiwan: Preliminary Affirmative Countervailing Duty Determination, and Alignment of Final Determination With Final Antidumping Duty Determination*, 89 FR 74896 (September 13, 2024) (*Preliminary Determination*), and accompanying Preliminary Decision Memorandum (PDM).

<sup>2</sup> See Memorandum, “Post Preliminary Analysis in the Countervailing Duty Investigation of Certain Epoxy Resins from Taiwan,” dated October 31, 2024 (Post Preliminary Analysis).

<sup>3</sup> See Memorandum, “Issues and Decision Memorandum for the Final Determination of the Countervailing Duty Investigation of Certain Epoxy Resins from Taiwan,” dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

directly at <https://access.trade.gov/public/FRNoticesListLayout.aspx>.

#### Scope of the Investigation

The products covered by the scope of this investigation are epoxy resins from Taiwan. 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 interested 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.<sup>4</sup> Between February and March 2025, Commerce received scope case and rebuttal briefs from interested parties.<sup>5</sup> After analyzing these comments, we made changes to the scope of the investigation published in the *Preliminary Determination*, as noted in Appendix I.<sup>6</sup>

#### Verification

As provided in section 782(i) of the Tariff Act of 1930, as amended (the Act), in November 2024, Commerce conducted verification of the subsidy information reported by the Taiwan Authorities (TA), Chang Chun Plastics Co. Ltd. (CCPC), and Nan Ya Plastics Corp. (Nan Ya) for use in our final determination. We used standard verification procedures, including an examination of relevant accounting records and original source documents provided by CCPC, Nan Ya, and the TA.<sup>7</sup>

#### Analysis of Subsidy Programs and Comments Received

The subsidy programs under investigation and the issues raised in

<sup>4</sup> See Memorandum, “Preliminary Scope Decision Memorandum,” dated November 6, 2024 (Preliminary Scope Decision Memorandum).

<sup>5</sup> See Petitioner's Letter, “Case Brief on Scope Issues,” dated February 28, 2025; Sherwin Williams' Letter, “Scope Case Brief on Behalf of Sherwin-Williams,” dated February 28, 2025; PPG's Letter, “Scope Case Brief of PPG Industries, Inc.,” dated February 28, 2025; Petitioner's Letter, “Petitioner's Letter in Lieu of Rebuttal Brief on Scope Issues,” dated March 5, 2025; PPG's Letter, “Rebuttal Scope Case Brief of PPG Industries, Inc.,” dated March 5, 2025; and Sherwin-Williams' Letter, “Scope Rebuttal Brief on Behalf of Sherwin Williams,” dated March 5, 2025.

<sup>6</sup> See Memorandum, “Final Scope Decision Memorandum,” dated concurrently with this notice.

<sup>7</sup> See Memoranda, “Verification of the Questionnaire Responses of Chang Chun Plastics Co. Ltd.,” dated January 22, 2025; “Verification of the Questionnaire Responses of Nan Ya Plastics Corp.,” dated January 22, 2025; and “Verification of the Questionnaire Responses of the Taiwan Authorities,” dated January 22, 2025.