



C-583-877  
Investigation  
**Public Document**  
E&C/OIX: IR

April 25, 2025

**MEMORANDUM TO:** Scot Fullerton  
Acting Deputy Assistant Secretary  
for Antidumping and Countervailing Duty Operations

**FROM:** Elizabeth Eastwood  
Director, Office IX  
Antidumping and Countervailing Duty Operations

**SUBJECT:** Countervailing Duty Investigation of Certain Epoxy Resins from  
Taiwan: Allegations of Ministerial Errors in the Final  
Determination

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## I. SUMMARY

On April 3, 2025, the U.S. Department of Commerce (Commerce) published its final affirmative determination in the countervailing duty (CVD) investigation of certain epoxy resins from Taiwan.<sup>1</sup> On April 9, 2025, the U.S. Epoxy Resin Producers *Ad Hoc* Coalition (the petitioner) alleged that Commerce made ministerial errors in calculating the rate for Chang Chun Plastics Co. Ltd. (CCPC) and its cross-owned affiliates regarding the selection of certain unreported grant programs to which Commerce applied adverse facts available (AFA) in the *Final Determination*.<sup>2</sup>

We find that the petitioner's allegation constitutes a ministerial error within the meaning of section 735(e) of the Tariff Act of 1930, as amended (the Act), and 19 CFR 351.224(f). Consequently, we recommend amending the *Final Determination* to: (1) correct the partial AFA rate calculated for CCPC and its cross-owned affiliates, consistent with 19 CFR 351.224(e); (2) after correcting the rate for CCPC, amend the rate calculated and for all other companies not selected for individual examination; and (3) issue an amended final determination.

## II. LEGAL AUTHORITY

Commerce's regulations stipulate that Commerce will disclose to interested parties calculations performed, if any, in connection with a preliminary determination, and that interested parties

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<sup>1</sup> See *Certain Epoxy Resins from Taiwan: Final Affirmative Countervailing Duty Determination*, 90 FR 14618 (April 3, 2025) (*Final Determination*), and accompanying Issues and Decision Memorandum (IDM).

<sup>2</sup> See Petitioner's Letter, "Ministerial Error Comments," dated April 9, 2025 (Petitioner's Ministerial Error Comments).



may submit comments concerning significant ministerial errors in such calculations.<sup>3</sup> An interested party's comments must explain alleged ministerial errors through reference to the applicable evidence on the official record, and must present what, in the party's view, is the appropriate correction.<sup>4</sup>

A "ministerial error" is defined as including errors in addition, subtraction, or other arithmetic function, clerical errors resulting from inaccurate copying, duplication, or the like, and any other type of unintentional error which Commerce considers ministerial.<sup>5</sup> Pursuant to 19 CFR 351.224(e), Commerce "will analyze any comments received and, if appropriate, correct any significant ministerial error by amending the preliminary determination." An allegation of an error related to a methodological decision by Commerce is not considered to be a ministerial error because it does not meet the definition of the term in the controlling regulation.<sup>6</sup>

### III. ANALYSIS OF ALLEGED MINISTERIAL ERRORS

#### **Allegation: Whether Commerce Erred in Selecting AFA Rates for CCPC's Unreported Grant Programs That Were Below *De Minimis***

##### *Petitioner's Comments*<sup>7</sup>

- Commerce's regulations at 19 CFR 351.308(j)(3)(i) explain that Commerce will treat rates less than 0.5 percent as *de minimis* for the purposes of selecting a subsidy rate for the application of AFA.<sup>8</sup>
- Commerce stated its intention to apply above-*de minimis* rates in applying the AFA hierarchy to CCPC. However, Commerce erred in selecting a *de minimis* 0.06 percent rate for several programs.<sup>9</sup>
- Because Commerce has never calculated an above-*de minimis* rate, as defined by 19 CFR 351.308(j)(3)(i), for a grant program in Taiwan (the type of program most similar to the programs at issue), tier three of Commerce's AFA hierarchy is unavailable under 19 CFR 351.308(j)(1)(iii). Therefore, Commerce should apply the fourth tier of its AFA hierarchy under 19 CFR 351.308(j)(1)(iv), the highest calculated above-*de minimis* program rate calculated in any Taiwan CVD proceeding.<sup>10</sup>
- In applying 19 CFR 351.308(j)(1)(iv), Commerce should select the 3.99 percent rate calculated for CCPC for the provision of electricity for less than adequate remuneration

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<sup>3</sup> See 19 CFR 351.224(b) and (c).

<sup>4</sup> See 19 CFR 351.224(d).

<sup>5</sup> See section 735(e) of the Act; see also 19 CFR 351.224(f).

<sup>6</sup> See 19 CFR 351.224(f); see also, e.g., *Alloy Piping Products v. United States*, 201 F. Supp. 2d 1267, 1285 (CIT 2002) (*Alloy Piping Products*) ("The error in question must be demonstrated to be a clerical error, not a methodological error, an error in judgment or a substantive error").

<sup>7</sup> See Petitioner's Ministerial Error Comments at 2-4.

<sup>8</sup> *Id.* at 2.

<sup>9</sup> *Id.* at 2-3 (citing *Final Determination IDM* at 7-9, 11, and 65-66).

<sup>10</sup> *Id.* at 3.

(LTAR) program in this investigation. Alternatively, Commerce should select the 2.13 percent rate calculated in *Cooking Ware from Taiwan*.<sup>11</sup> CCPC's Comments<sup>12</sup>

- Commerce's choice of an AFA rate is a substantive decision and not ministerial in nature; therefore, Commerce should reject the petitioner's allegation.<sup>13</sup>
- Allegations concerning methodology are not ministerial in nature, as the Court held in *Alloy Piping Products*.<sup>14</sup>
- Commerce's choice of the 0.06 percent AFA rate was a substantive exercise of judgement and, thus, not ministerial. To select an AFA rate, Commerce: (1) determines the highest above *de minimis* subsidy rates; (2) determines what programs are the same or comparable; and (3) matches programs to comparable programs in other CVD proceedings involving Taiwan.<sup>15</sup>
- The determination of whether a program is the same or comparable and the determination to match a program with similar programs are both methodological decisions, as Commerce exercised its judgement.<sup>16</sup>
- As the petitioner's allegation fails to demonstrate what unintentional error occurred, it has alleged a methodological error and, thus, the ministerial error allegation should be rejected.<sup>17</sup>

**Commerce's Position:** We agree that Commerce made an inadvertent error in the *Final Determination* by applying an AFA subsidy rate that was *de minimis* under 19 CFR 351.308(j)(3)(i) to CCPC's unreported grant programs. In the *Final Determination*, we explained that we were applying the AFA hierarchy under 19 CFR 351.308(j)(1)(i-iv) and that we selected program rates under 19 CFR 351.308(j)(1)(iii) “{a}s we have... calculated above *de minimis* rates for... grant programs in this investigation.”<sup>18</sup> Despite our stated intention to select AFA rates that were “above *de minimis*,” we inadvertently selected an AFA rate for grant programs of 0.06 percent, which is below the 0.50 percent threshold in Commerce's regulations under 19 CFR 351.308(j)(3)(i).

Therefore, because we find that there are no above *de minimis* rates calculated in this or any other CVD proceeding involving Taiwan for a grant program, it is appropriate to apply 19 CFR 351.308(j)(1)(iv) to select the highest calculated above-*de minimis* rate from any non-company specific program in any Taiwan CVD proceeding. The highest rate calculated in any Taiwan

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<sup>11</sup> *Id.* at 3-4 (citing *Final Determination* IDM at 12 and 66-67; *Non-Oriented Electrical Steel from Taiwan: Final Affirmative Countervailing Duty Determination*, 79 FR 61602 (October 14, 2014), and accompanying IDM at 17-18; and *Final Affirmative Countervailing Duty Determination: Certain Stainless Steel Cooking Ware from Taiwan*, 51 FR 42891, 42893 (November 26, 1986) (*Cooking Ware from Taiwan*), at “Overrebate of Duty Drawback on Imported Materials Physically Incorporated in Export Merchandise.”).

<sup>12</sup> See CCPC's Letter, “Rebuttal of Ministerial Error Allegation,” dated April 11, 2025 (CCPC's Rebuttal Comments), at 1-3.

<sup>13</sup> *Id.* at 1.

<sup>14</sup> *Id.* at 2 (citing *Alloy Piping Products*, 201 F. Supp. 2d at 1285 (CIT 2002) (*Alloy Piping Products*)).

<sup>15</sup> *Id.* at 2-3 (citing *Final Determination* IDM at 9).

<sup>16</sup> *Id.* at 3.

<sup>17</sup> *Id.*

<sup>18</sup> See *Final Determination* IDM at 66.

CVD proceeding is the 3.99 percent *ad valorem* rate calculated for CCPC in the *Final Determination* of this investigation for the Provision of Electricity for LTAR program.<sup>19</sup> Therefore, as AFA, we are applying the 3.99 percent rate to each of CCPC and its cross-owned affiliates' instances of usage of the seven unreported grant programs described in the *Final Determination*.<sup>20</sup>

We disagree with CCPC that we are prevented from correcting this error because the choice of an AFA rate is substantive, and thus constitutes a methodological change, not a ministerial error. In the *Final Determination*, we explicitly stated our CVD AFA hierarchy and further stated that we were applying an above-*de minimis* rate for these unreported grant programs, but inadvertently failed to use an above-*de minimis* rate in our application of AFA.<sup>21</sup> Therefore, because we clearly explained our intended methodology and inadvertently did not follow that stated intention, we therefore find that we made an unintentional error in our use of the AFA rate for CCPC's unreported grant programs. As a result, in accordance with section 705(e) of the Act and 19 CFR 351.224(f), we find that it is appropriate to correct this error in response to the petitioner's ministerial error allegation. As it was Commerce's stated intention to employ the AFA hierarchy under 19 CFR 351.308(j)(1)(i-iv), it is appropriate to revise the AFA rate for CCPC's unreported grants consistent with the hierarchy to use the highest rate calculated in any Taiwan CVD proceeding under 19 CFR 351.308(j)(1)(iv). Thus, we find that our correction of this error is consistent with the U.S. Court of International Trade's holding in *Alloy Piping Products*.<sup>22</sup>

#### **IV. CHANGE TO CCPC'S SUBSIDY RATE**

Correction of the error noted above results in a change to the AFA portion of the subsidy rate for CCPC and its cross-owned affiliates from 13.44 percent *ad valorem* to 56.67 percent *ad valorem*. Further, this results in a change to the overall subsidy rate for CCPC and its cross-owned affiliates' overall subsidy rate from 19.13 percent to 62.36 percent.<sup>23</sup>

#### **V. CHANGE TO THE ALL-OTHERS RATE**

In the *Final Determination*, we calculated the all-others rate using a weighted average of the individual estimated subsidy rates calculated for CCPC and the other mandatory respondent in this investigation, in accordance with section 705(c)(5)(A)(i) of the Act.<sup>24</sup> Because we have revised CCPC's subsidy rate, we have also revised our calculation of the all-others rate from 11.35 percent to 33.24 percent.<sup>25</sup>

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<sup>19</sup> *Id.* at 12.

<sup>20</sup> See Memorandum, "Amended Final Determination Calculations for Chang Chun Plastics Co. Ltd.," dated concurrently with this memorandum (CCPC Amended Calculations Memo), at Attachment II; see also *Final Determination* IDM at 66 and n.359.

<sup>21</sup> See *Final Determination* IDM at 66.

<sup>22</sup> See *Alloy Piping Products*, 201 F. Supp. 2d at 1285.

<sup>23</sup> See CCPC Amended Calculations Memo at Attachment I; see also *Final Determination* IDM at 9.

<sup>24</sup> See *Final Determination*, 90 FR at 14619.

<sup>25</sup> *Id.*; see also Memorandum, "Amended Calculation of the Subsidy Rate for All Other Companies," dated concurrently with this memorandum.

## VI. RECOMMENDATION

We recommend that Commerce adopt the position outlined above. Provisional measures have expired in this investigation.<sup>26</sup> Therefore, cash deposits are not currently being collected and will not be collected unless and until the U.S. International Trade Commission (ITC) issues a final affirmative injury determination and Commerce publishes an order in this proceeding.<sup>27</sup> It is Commerce's practice in such cases to amend the final determination when publishing the CVD order in the *Federal Register* (if an order is published), and to issue cash deposit instructions to U.S. Customs and Border Protection reflecting the amended final rates after the publication of the order. Therefore, if the ITC makes an affirmative final injury determination, we will issue a *Federal Register* notice containing the CVD order and the amended final determination reflecting the revised subsidy rates for CCPC and all-other producers and/or exporters.

\_\_\_\_\_  
Agree

\_\_\_\_\_  
Disagree

X



Signed by: SCOT FULLERTON

Scot Fullerton

Acting Deputy Assistant Secretary

for Antidumping and Countervailing Duty Operations

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<sup>26</sup> See *Final Determination*, 90 FR at 14619.

<sup>27</sup> *Id.*



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**DATE:** April 25, 2025

**MEMORANDUM TO:** The File

**THROUGH:** Whitley Herndon  
Program Manager, Office IX  
Antidumping and Countervailing Duty Operations

**FROM:** Ian Riggs **IR**  
International Trade Compliance Analyst, Office IX  
Antidumping and Countervailing Duty Operations

**SUBJECT:** Countervailing Duty Investigation of Certain Epoxy Resins of Taiwan

**RE:** Amended Final Determination Calculations for Chang Chun Plastics Co. Ltd.

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In the countervailing duty (CVD) investigation of certain epoxy resins (epoxy resins) from Taiwan, the U.S. Department of Commerce (Commerce) is examining the subsidies provided to Chang Chun Plastics Co. Ltd. (CCPC) and its cross-owned affiliates Chang Chun Petrochemical Co., Ltd. (CC Petro); Dairen Chemical Corporation (Dairen); Jinzhou Technology Co., Ltd. (Jinzhou); and Taiwan Prosperity Chemical Corporation (Taiwan Prosperity). As described in the Ministerial Error Memorandum, we have revised the adverse facts available (AFA) subsidy rate utilized for certain unreported subsidies for which we applied AFA to CCPC and its cross-owned affiliates.<sup>1</sup> Therefore, for the period of investigation (POI), January 1, 2023 through December 31, 2023, we calculate the following *ad valorem* rate:

Total Subsidy Rate: 62.36 percent

A summary of the calculated countervailable subsidy rates can be found at Attachment I; and a summary of the calculation of the AFA program rates can be found at Attachment II.

### **I. Changes from the *Final Determination***

As described in the Ministerial Error Memorandum, we have revised the AFA rate utilized for grant programs from 0.06 to 3.99 percent *ad valorem*.<sup>2</sup> For the revised calculation of CCPC's

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<sup>1</sup> See Memorandum, "Allegations of Ministerial Errors in the Final Determination," dated concurrently with this memorandum (Ministerial Error Memorandum).

<sup>2</sup> *Id.*



rate for the unreported subsidies, *see* Attachment II. For the revised calculation of CCPC's total rate, *see* Attachment I. There are no changes to any other calculations for CCPC.<sup>3</sup>

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<sup>3</sup> *Id.*; *see also* Memorandum, "Final Determination Calculations for Chang Chun Plastics Co. Ltd.," dated March 28, 2025 at Attachment III.

## **Attachments**

Attachment I: Summary of Subsidy Rates (Public)  
Attachment II: AFA Rate Calculation (Public)

**Attachment I**  
Summary of Subsidy Rates for CCPC

<b>Program</b>	<b>Subsidy Rate</b>
Tax Incentives for R&D Credits	0.11%
Tariff Exemption for Imported Equipment	0.06%
Capitalization of Earnings	0.42%
Smart Machinery and 5G Equipment Investment	0.06%
Industrial Upgrade and Innovation Platform Program	0.03%
Large Guiding Small Subsidy	0.06%
Electricity for LTAR	3.99%
Provision of Natural Gas for LTAR	0.96%
AFA Programs	56.67%
<b>Total Subsidy Rate</b>	<b>62.36%</b>
<b>Export Subsidy Rate</b>	<b>0%</b>

**Attachment II**  
Calculation of Rate for AFA Programs

<b>Company</b>	<b>Program</b>	<b>Year</b>	<b>Rate</b>
CCPC	Commodity Tax Refund	2016	2.13%
CCPC	Commodity Tax Refund	2022	2.13%
CCPC	Commodity Tax Refund	2023	2.13%
CCPC	Industry Sustainable Development Program	2018	3.99%
CCPC	Industry Sustainable Development Program	2019	3.99%
CCPC	Water Reduction Bonus	2020	3.99%
CC Petro	Commodity Tax Refund	2019	2.13%
CC Petro	Commodity Tax Refund	2022	2.13%
CC Petro	Commodity Tax Refund	2023	2.13%
CC Petro	Office Exhibition Subsidy	2019	3.99%
CC Petro	Water Reduction Bonus	2019	3.99%
CC Petro	Carbon Reduction Competition	2021	3.99%
CC Petro	Carbon Reduction Competition	2023	3.99%
CC Petro	Municipal Boiler Subsidy Program	2022	3.99%
Dairen	COVID Affected Industry Subsidy	2020	3.99%
Taiwan Prosperity	COVID Affected Industry Subsidy	2020	3.99%
Taiwan Prosperity	Work & Life Balance Promotion	2021	3.99%
<b>Total AFA Rate for Unreported Subsidies</b>			56.67%

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**THROUGH:** Whitley Herndon *EWH*  
Program Manager, Office IX  
Antidumping and Countervailing Operations,

**FROM:** Ian Riggs  
International Trade Compliance Analyst, Office IX  
Antidumping and Countervailing Operations

**RE:** Countervailing Duty Investigation of Certain Epoxy Resins from  
Taiwan

**SUBJECT:** Amended Calculation of the Subsidy Rate for All Other Companies

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## I. Summary

We have revised the calculation used to calculate the subsidy rate for companies not selected for individual examination based on changes made to the calculation of the rate for one of the mandatory respondents, Chang Chun Plastics Co. Ltd (CCPC). Otherwise, we continued to use the publicly ranged total sales values reported by the mandatory respondents, Nan Ya Plastics Corp. (Nan Ya) and CCPC, to calculate the revised 33.24 percent subsidy rate for companies not selected for individual examination that are subject to the above-referenced countervailing duty investigations.

## II. Analysis

Calculating the subsidy rate for non-selected companies by weight-averaging the mandatory respondent's weighted-average subsidy rates using the actual value of their sales of subject merchandise during the period of investigation (POI) was not possible because it would reveal their proprietary information (BPI) (*i.e.*, their sales values). The calculations below show that weight averaging the mandatory respondents' weighted-average subsidy rates using the publicly ranged total values of their sales of subject merchandise during the POI provides a more accurate proxy for the weighted-average subsidy rate calculated using their proprietary sales data, than using a



simple average of the respondents' weighted-average subsidy rate.

A. Weighted-Average Subsidy Rate Calculation Using BPI Sales Values

	Total U.S. Sales Value (TWD)	Rate
Nan Ya	[ ] <sup>1</sup>	3.38%
CCPC	[ ] <sup>2</sup>	62.36%
Total	[ ]	

$$(( [ ] * 3.38\%) + ([ ] * 62.36\%)) / [ ] = [ ]\%$$

B. To calculate the simple-average margin, we performed the following calculation:

$$\begin{array}{r} \text{Nan Ya:} \quad \quad \quad 3.38\% \\ \text{CCPC:} \quad \quad \quad + 62.36\% \\ \hline 65.74\% / 2 = 32.87\% \end{array}$$

C. To calculate the weighted-average margin using the publicly-ranged U.S. values reported by Nan Ya and CCPC, we performed the following calculation:

	Publicly-Ranged U.S. Sales Value (TWD)	Rate
Nan Ya	585,227,000 <sup>3</sup>	3.38%
CCPC	600,000,000 <sup>4</sup>	62.36%
Total	1,185,227,000	

$$((585,227,000 * 3.38\%) + (600,000,000 * 62.36\%)) / 1,185,227,000 = 33.24\%$$

<sup>1</sup> See Nan Ya's Letter, "Response of Nan Ya Plastics Corp to Section III of the Department's May 10 Questionnaire," dated July 1, 2024, at Volume I (Appendix CVD-8.1).

<sup>2</sup> See CCPC's Letter, "Supplemental Response," dated August 7, 2024, at Exhibit 8.

<sup>3</sup> See Nan Ya's Letter, "Response to the Department's August 29 Supplemental Questionnaire," dated August 30, 2024, at Appendix 2R-CVD-1.

<sup>4</sup> See CCPC's Letter, "Supplemental Response," dated August 29, 2024.