

Dated: April 7, 2026.

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 methylene diphenyl diisocyanate (MDI), which is an aromatic polyisocyanate material whose composition includes two or more isocyanate groups (*i.e.*, functional group containing a nitrogen atom, a carbon atom, and an oxygen atom bonded together (-NCO)) attached to one or more benzene rings (*i.e.*, flat, symmetrical molecule made up of six carbon atoms arranged in a hexagonal ring and has the chemical formula C₆H₆) that are joined by methylene bridges (*i.e.*, a carbon atom bound to two hydrogen atoms (-CH₂-) and connected by single bonds to two other distinct atoms in the rest of the molecule). MDI is commonly called Polymeric, Monomeric, or Modified MDI and may also be referred to under other names, including Methylene bisphenyl isocyanate, 4,4'-Diphenylmethane diisocyanate, Methylene di-p-phenylene ester of isocyanic acid, Methylene bis(4-phenyl isocyanate), and polymethylene polyphenylene isocyanate. MDI is normally associated with Chemical Abstracts Service (CAS) registry numbers 9016-87-9, 101-68-8, 5873-54-1, 2536-05-2, 1689576-89-3, 25686-28-6, 26447-40-5, and 39310-05-9, but several others are also used.

MDI ranges in physical form from low viscosity liquids to solids. MDI is covered by the scope of this investigation irrespective of whether it has gone through a distillation process and regardless of acid content, reactivity, functionality, freeze stability, physical form, viscosity, grade, purity, molecular weight, or packaging.

MDI may contain additives, such as catalysts, solvents, plasticizers, antioxidants, fire retardants, colorants, pigments, diluents, thickeners, fillers, softeners, toughening agents. The scope does not include mixtures of MDI with other materials, when the combined MDI component comprises less than 40 percent of the total weight of the mixture.

MDI may be partially reacted with itself, polyol, or polyamines, and retain MDI component that has not fully chemically reacted so as to convert it into a different product no longer containing isocyanate groups. These products are known as homopolymer, uretonimine MDI, carbodiimide MDI, or prepolymers. The scope does not include partially reacted MDI when its NCO content is less than 10 weight percentage.

For MDI that enter as part of a system with separately packaged resin consisting mostly of a chemical compound that has an OH reactive group, including polyol, only the MDI portion of the system is included in the scope. The scope does not include any separately packaged polyol that would not fall within the scope if entered on its own.

The scope includes merchandise matching the above description that has been

processed in a third country, including by commingling, diluting, introducing or removing 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 MDI that is commingled or blended with MDI from sources not subject to this investigation. Only the subject component of such commingled products is covered by the scope of this investigation.

This merchandise is currently classifiable under Harmonized Tariff Schedule of the United States (HTSUS) subheadings 2929.10.8010 and 3909.31.0000. Subject merchandise may also be entered under subheadings 3824.99.2600, 3909.50.1000, 3909.50.2000, 3909.50.5000, 3824.99.2900, 3506.91.5000, 3911.90.4500, 3921.13.5000, and 3920.99.5000. 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. Scope of the Order
- IV. Changes since the *Preliminary Determination*
- V. Discussion of the Issues
 - Comment 1: Wanhua's Separate Rate Eligibility
 - Comment 2: Whether Commerce is Required to Verify Wanhua's Questionnaire Responses
 - Comment 3: Whether Commerce Should Select Shandong Mingko as a Mandatory or Voluntary Respondent
 - Comment 4: Selection of Surrogate Country
 - Comment 5: Whether Commerce Should Recalculate the Estimated Weighted-Average Dumping Margin for the China-Wide Entity
- VI. Recommendation

[FR Doc. 2026-07055 Filed 4-10-26; 8:45 am]

BILLING CODE 3510-DS-P

DEPARTMENT OF COMMERCE

International Trade Administration

[A-583-837]

Polyethylene Terephthalate Film, Sheet, and Strip From Taiwan: Final Results and Rescission of Antidumping Duty Administrative Review, In Part; 2023-2024

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

DATES: Applicable April 13, 2026.

SUMMARY: The U.S. Department of Commerce (Commerce) determines that polyethylene terephthalate film, sheet, and strip (PET film) from Taiwan was sold in the United States at less than

normal value during the period of review (POR) July 1, 2023, through June 30, 2024.

FOR FURTHER INFORMATION CONTACT: Charles DeFilippo, 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) 482-3797.

SUPPLEMENTARY INFORMATION:

Background

On October 3, 2025, Commerce published in the **Federal Register** the *Preliminary Results* and invited interested parties to comment.¹ Due to the lapse in appropriations and Federal Government shutdown, on November 14, 2025, Commerce tolled all deadlines in administrative proceedings by 47 days.² Additionally, due to a backlog of documents that were electronically filed via Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS) during the Federal Government shutdown, on November 24, 2025, Commerce tolled all deadlines in administrative proceedings by an additional 21 days.³ Accordingly, the deadline for these final results is now April 7, 2026.

For a summary of the events that occurred since the *Preliminary Results*, see the *Issues and Decision Memorandum*.⁴ The *Issues and Decision Memorandum* is a public document and is on file electronically via 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/public/FRNoticesListLayout.aspx>.

Scope of the Order⁵

The merchandise subject to the *Order* is PET film from Taiwan. For a full

¹ See *Polyethylene Terephthalate Film, Sheet, and Strip from Taiwan: Preliminary Results and Preliminary Intent To Rescind, In Part, of Antidumping Duty Administrative Review; 2023-2024*, 90 FR 48041 (October 3, 2025) (*Preliminary Results*), and accompanying Preliminary Decision Memorandum (PDM).

² See Memorandum, "Deadlines Affected by the Shutdown of the Federal Government," dated November 14, 2025.

³ See Memorandum, "Tolling of all Case Deadlines," dated November 24, 2025.

⁴ See Memorandum, "Issues and Decision Memorandum for the Final Results of the 2023-2024 Administrative Review of the Antidumping Duty Order on Polyethylene Terephthalate Film, Sheet, and Strip from Taiwan," dated concurrently with, and hereby adopted by, this notice (*Issues and Decision Memorandum*).

⁵ See *Notice of Amended Final Antidumping Duty Determination of Sales at Less Than Fair Value and*

Continued

description of the scope, *see* the *Preliminary Results* PDM.

Analysis of Comments Received

All issues raised in case and rebuttal briefs by interested parties in this administrative review are addressed in the Issues and Decision Memorandum. A list of the issues addressed in the Issues and Decision Memorandum is attached as an appendix to this notice. Based on our review of the record and comments received from interested parties, we did not make any changes from the *Preliminary Results*.

Final Partial Rescission of Review

Pursuant to 19 CFR 351.213(d)(3), it is Commerce's practice to rescind an administrative review of an antidumping duty (AD) order when there are no reviewable entries of subject merchandise during the POR for which liquidation is suspended.⁶ Normally, upon completion of an administrative review, the suspended entries are liquidated at the AD assessment rate calculated for the review period.⁷ Therefore, for an administrative review to be conducted, there must be a reviewable, suspended entry that Commerce can instruct U.S. Customs and Border Protection (CBP) to liquidate at the AD assessment rate calculated for the review period.⁸

On October 3, 2025, we published our intent to rescind, in part, this administrative review for Shinkong Materials Technology Corporation (SMTC) and Shinkong Synthetic Fiber Corporation (SSFC), which we consider to be a single entity (SMTC/SSFC).⁹ The POR entry totals reflected in the Attachment of the CBP Data Memorandum reflected no POR entries of subject merchandise from these companies.¹⁰ We invited parties to comment, and we received no comments. Accordingly, in the absence of suspended entries of subject merchandise during the POR, we are hereby rescinding this administrative review for SMTC/SSFC, in accordance with 19 CFR 351.213(d)(3).

Antidumping Duty Order: Polyethylene Terephthalate Film, Sheet, and Strip (PET Film) from Taiwan, 67 FR 44174 (July 1, 2002) (*Order*).

⁶ *See, e.g., Diocetyl Terephthalate from the Republic of Korea: Rescission of Antidumping Administrative Review; 2021–2022*, 88 FR 24758 (April 24, 2023); *see also Certain Carbon and Alloy Steel Cut-to-Length Plate from the Federal Republic of Germany: Rescission of Antidumping Administrative Review; 2020–2021*, 88 FR 4154 (January 24, 2023).

⁷ *See* 19 CFR 351.212(b)(1).

⁸ *See* 19 CFR 351.213(d)(3).

⁹ *See Preliminary Results*, 90 FR at 48041.

¹⁰ *See* Memorandum, "Release of Customs Entry Data," dated September 27, 2024.

Final Results of Review

As a result of this review, we determine the following weighted-average dumping margins exist for the period July 1, 2023, through June 30, 2024:

Producer/Exporter	Weighted-average dumping margin (percent)
Nan Ya Plastics Corporation	1.06

Disclosure

Commerce intends to disclose the calculations performed in connection with these final results of review to interested parties within five days after public announcement of the final results or, if there is no public announcement, within five days of the date of publication of the notice of final results in the **Federal Register**, in accordance with 19 CFR 351.224(b).

Assessment Rates

Pursuant to section 751(a)(2)(C) of the Tariff Act of 1930, as amended (the Act), and 19 CFR 351.212(b)(1), Commerce has determined, and CBP shall assess, antidumping duties on all appropriate entries of subject merchandise in accordance with the final results of this review.

Pursuant to 19 CFR 351.212(b)(1), we calculated importer-specific *ad valorem* duty assessment rates based on the ratio of the total amount of dumping calculated for each importer's examined sales and the total entered value of those sales. Where either the respondent's weighted-average dumping margin is zero or *de minimis* within the meaning of 19 CFR 351.106(c)(1), or an importer-specific assessment rate is *de minimis* (*i.e.*, less than 0.5 percent), we will instruct CBP to liquidate the appropriate entries without regard to antidumping duties.

For entries of subject merchandise during the POR produced by Nan Ya Plastics Corporation for which it did not know that its merchandise was destined for the United States, we will instruct CBP to liquidate such entries at the all-others rate established in the less-than-fair-value (LTFV) investigation of 2.40 percent *ad valorem*,¹¹ if there is no rate for the intermediate company(ies) involved in the transaction.

Commerce intends to issue assessment instructions to CBP no earlier than 35 days after the date of publication of the final results of this review in the **Federal Register**. If a

timely summons is filed at the U.S. Court of International Trade, the assessment instructions will direct CBP not to liquidate relevant entries until the time for parties to file a request for a statutory injunction has expired (*i.e.*, within 90 days of publication).

Cash Deposit Requirements

Upon publication of this notice in the **Federal Register**, the following cash deposit requirements will be effective for all shipments of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after the publication date of the final results of this administrative review, as provided by section 751(a)(2) of the Act: (1) the cash deposit rate for the company subject to this review will be equal to the weighted-average dumping margin established in these final results of the review; (2) for merchandise exported by producers or exporters not covered in this review but covered in a prior completed segment of the proceeding, the cash deposit rate will continue to be the company-specific rate published in the completed segment for the most recent period; (3) if the exporter is not a firm covered in this review, a prior review, or the LTFV investigation, but the producer has been covered in a prior completed segment of this proceeding, then the cash deposit rate will be the rate established in the completed segment for the most recent period for the producer of the merchandise; and (4) the cash deposit rate for all other producers or exporters will continue to be 2.40 percent, the all-others rate established in the LTFV investigation for this proceeding.¹² These cash deposit requirements, when imposed, shall remain in effect until further notice.

Notification to Importers

This notice also serves as a final reminder to importers of their responsibility under 19 CFR 351.402(f)(2) to file a certificate regarding the reimbursement of antidumping duties prior to liquidation of the relevant entries during this review period. Failure to comply with this requirement could result in Commerce's presumption that reimbursement of antidumping duties occurred and the subsequent assessment of double antidumping duties.

Administrative Protective Order (APO)

This notice serves as the only reminder to parties subject to an APO of their responsibility concerning the return or destruction of proprietary

¹¹ *See Order*.

¹² *See Order*.

information disclosed under APO in accordance with 19 CFR 351.305(a)(3), which continues to govern business proprietary information in this segment of the proceeding. Timely written notification of the return/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 subject to sanction.

Notification to Interested Parties

These final results are being issued and published in accordance with sections 751(a)(1) and 777(i)(1) of the Act, and 19 CFR 351.221(b)(5).

Dated: April 7, 2026.

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

List of Topics Discussed in the Issues and Decision Memorandum

- I. Summary
- II. Background
- III. Scope of the *Order*
- IV. Discussion of the Issues

Comment: Whether to Apply the Average-to-Transaction (A-to-T) Methodology

V. Recommendation

[FR Doc. 2026-07054 Filed 4-10-26; 8:45 am]

BILLING CODE 3510-DS-P

DEPARTMENT OF COMMERCE

International Trade Administration

[A-570-890]

Wooden Bedroom Furniture From the People's Republic of China: Preliminary Results and Partial Rescission of the Antidumping Duty Administrative Review; 2024

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

SUMMARY: The U.S. Department of Commerce (Commerce) preliminarily determines that 11 companies under review did not establish their entitlement to a separate rate and are part of the People's Republic of China (China)-wide entity. Commerce is also rescinding this review with respect to 18 companies/company groupings under review. The POR is January 1, 2024, through December 31, 2024. Interested parties are invited to comment on these preliminary results of review.

DATES: Applicable April 13, 2026.

FOR FURTHER INFORMATION CONTACT: Krisha Hill, AD/CVD Operations, Office

IV, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; Telephone: (202) 482-4037.

SUPPLEMENTARY INFORMATION:

Background

On January 2, 2025, Commerce published in the **Federal Register** a notice of opportunity to request an administrative review of the antidumping duty order on wooden bedroom furniture from China covering the instant POR.¹ After receiving review requests, on February 21, 2025, Commerce initiated this review with respect to 29 companies/company groupings.² In May 2025, interested parties timely withdrew all requests to review 16 companies/company groupings for which Commerce initiated this review.³ Of the remaining 13 companies under review, only three companies responded to Commerce's quantity and value questionnaire (each company reported no shipments of subject merchandise during the POR).⁴

On September 30, 2025, Commerce extended the deadline for issuing the preliminary results of this review by 119 days.⁵ Due to the lapse in appropriations and Federal Government shutdown, on November 14, 2025, Commerce tolled all deadlines in

¹ See *Antidumping or Countervailing Duty Order, Finding, or Suspended Investigation; Opportunity to Request Administrative Review and Join Annual Inquiry Service List*, 90 FR 71 (January 2, 2025); see also *Notice of Amended Final Determination of Sales at Less Than Fair Value and Antidumping Duty Order: Wooden Bedroom Furniture from the People's Republic of China*, 70 FR 329 (January 4, 2005) (*Order*).

² See *Initiation of Antidumping and Countervailing Duty Administrative Reviews*, 90 FR 10048, 10057 (February 21, 2025) (*Initiation Notice*).

³ See American Furniture Manufacturers Committee for Legal Trade and Vaughan-Bassett Furniture Company, Inc.'s (Petitioners) Letters, "Partial Withdrawal Of Request For Administrative Review," dated May 8, 2025, "Partial Withdrawal Of Request For Administrative Review," dated May 15, 2025; and "Partial Withdrawal Of Request For Administrative Review," dated May 21, 2025 (Petitioners Withdrawal Letters); see also Guangzhou Maria Yee Furnishings Ltd., PYLA HK Limited and Maria Yee, Inc.'s (Maria Yee) Letter, "Maria Yee's Withdrawal of Request for Review," dated May 9, 2025 (Maria Yee's Withdrawal Letter).

⁴ See Jiangsu Yuexing Furniture Group Co., Ltd.'s Letter, "Statement of No Shipments during the POR 2024" dated March 4, 2025 (Jiangsu Yuexing's No Shipments Letter); see also Eurosa (Kunshan) Co., Ltd. and Eurosa Furniture Co., (PTE) Ltd.'s Letter, "Statement of No Shipments during the POR 2024" dated March 5, 2025 (Eurosa's No Shipments Letter); Shenzhen New Fudu Furniture Co., Ltd.'s Letter, "Statement of No Shipments during the POR 2024" dated March 5, 2025 (Shenzhen New Fudu's No Shipments Letter).

⁵ See Memorandum, "Extension of Deadline for Preliminary Results of Antidumping Duty Administrative Review," dated September 30, 2025.

administrative proceedings by 47 days.⁶ Additionally, due to a backlog of documents that were electronically filed via Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS) during the Federal Government shutdown, on November 24, 2025, Commerce tolled all deadlines in administrative proceedings by an additional 21 days.⁷ The deadline for the preliminary results of this review is now April 8, 2026.

Scope of the Order

The product covered by the *Order* is wooden bedroom furniture from China, subject to certain exceptions. For a complete description of the scope of the *Order*, see Appendix I.

Methodology

Commerce is conducting this review in accordance with section 751(a)(1)(B) of the Tariff Act of 1930, as amended (the Act), and 19 CFR 351.213. Additionally, given that the analysis underlying these preliminary results of review are contained herein, no decision memoranda accompany this **Federal Register** notice.

Partial Rescission of the Administrative Review

Pursuant to 19 CFR 351.213(d)(1), Commerce will rescind an administrative review, in whole or in part, if all the parties that requested the review withdraw their review requests within 90 days of the date that Commerce published the notice of initiation of the requested review in the **Federal Register**. Interested parties timely withdrew all review requests for 16 companies/company groupings for which Commerce initiated this review.⁸ Therefore, in accordance with 19 CFR 351.213(d)(1), Commerce is rescinding this review of the *Order* with respect to the companies/company groupings listed in Appendix II

Jiangsu Yuexing Furniture Group Co., Ltd., Eurosa (Kunshan) Co., Ltd., and Eurosa Furniture Co., (PTE) Ltd. reported that they made no exports, sales, shipments, or entries of subject merchandise during the POR.⁹ Information that we obtained from U.S. Customs and Border Protection (CBP)

⁶ See Memorandum, "Deadlines Affected by the Shutdown of the Federal Government," dated November 14, 2025.

⁷ See Memorandum, "Tolling of all Case Deadlines," dated November 24, 2025.

⁸ See Petitioners Withdrawal Letters; see also Maria Yee's Withdrawal Letter.

⁹ See Jiangsu Yuexing's No Shipments Letter; see also Eurosa's No Shipments Letter.