

isomers in proportions different from the isomers ordinarily provided in the market.

Also included in this investigation are blends including one or more alkyl phosphate esters, with or without other substances, where the alkyl phosphate esters account for 20 percent or more of the blend by weight.

Alkyl phosphate esters are classified under subheading 2919.90.5050, Harmonized Tariff Schedule of the United States (HTSUS). Imports may also be classified under subheadings 2919.90.5010 and 3824.99.5000, HTSUS. The HTSUS subheadings and CAS registry numbers are provided for convenience and customs purposes. 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. Use of Facts Otherwise Available and Application of Adverse Inferences
- IV. Subsidies Valuation
- V. Changes Since the Preliminary Determination and Post Preliminary Analysis
- VI. Analysis of Programs
- VII. Discussion of the Issues
 - Comment 1: Whether Commerce Should Apply Adverse Facts Available (AFA) in Its Analysis of the Export Buyer's Credit Program (EBCP)
 - Comment 2: Whether Commerce Should Revise Its Preliminary Analysis Regarding the Provision of Phosphorous Oxychloride and Propylene Oxide for Less Than Adequate Remuneration (LTAR)
 - Comment 3: Whether Commerce Should Continue To Countervail the Provision of Electricity for LTAR
 - Comment 4: Whether Commerce Should Revise Its Denominators for Anhui RunYue
 - Comment 5: Whether Zhejiang Wansheng Is Controlled by State-Owned Enterprises (SOEs)
 - Comment 6: Whether to Apply AFA to Zhejiang Wansheng's Pre-AUL Sales Figures and All Its Affiliate's Sales Figures
 - Comment 7: Whether Commerce Erred in Its Benchmark Calculations for the Three Input LTAR Programs
 - Comment 8: Whether Commerce Should Apply AFA to Anhui RunYue for Land Use
 - Comment 9: Whether the Income Tax Deduction for Research and Development Expenses Under the Enterprise Income Tax (EIT) Law Is Specific
 - Comment 10: Whether To Apply AFA to Anhui RunYue's 2022 Sales Figures
 - Comment 11: Whether To Correct Certain Errors in Anhui RunYue's Benefit Calculations

VIII. Recommendation

[FR Doc. 2025-07132 Filed 4-24-25; 8:45 am]

BILLING CODE 3510-DS-P

DEPARTMENT OF COMMERCE

International Trade Administration

[A-557-830]

Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled Into Modules, From Malaysia: Final Affirmative Determination of Sales at Less Than Fair Value

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

SUMMARY: The U.S. Department of Commerce (Commerce) determines that crystalline silicon photovoltaic cells, whether or not assembled into modules (solar cells), from Malaysia are being, or are likely to be, sold in the United States at less than fair value (LTFV). The period of investigation is April 1, 2023, through March 31, 2024.

DATES: Applicable April 25, 2025.

FOR FURTHER INFORMATION CONTACT: Patrick Barton or Elizabeth Talbot Russ, AD/CVD Operations, Office III, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482-0012 or (202) 482-5516 respectively.

SUPPLEMENTARY INFORMATION:

Background

On December 4, 2024, Commerce published the *Preliminary Determination*, in which we also postponed the final determination until April 18, 2025.¹ Commerce invited interested parties to comment on the *Preliminary Determination*.² On January 6, 2025, Commerce published the *Amended Preliminary Determination*.³

A summary of the events that occurred since Commerce published the *Preliminary Determination*, may be found in the Issues and Decision Memorandum.⁴ The Issues and Decision

¹ See *Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules, from Malaysia: Affirmative Preliminary Determination of Sales at Less Than Fair Value, Postponement of Final Determination, and Extension of Provisional Measures*, 89 FR 96207 (December 4, 2024) (*Preliminary Determination*), and accompanying Preliminary Decision Memorandum (PDM).

² See *Preliminary Determination*, 89 FR 96209.

³ See *Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules, from Malaysia: Amended Preliminary Determination of Less-Than-Fair-Value Investigation*, 90 FR 601 (January 6, 2025), and accompanying memorandum, "Analysis of Ministerial Error Allegation in the Preliminary Determination," dated December 30, 2024.

⁴ See Memorandum, "Issues and Decision Memorandum for the Final Affirmative Determination in the Less-Than-Fair-Value Investigation of Crystalline Silicon Photovoltaic

Memorandum is a public document and is on file electronically 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 directly at <https://access.trade.gov/public/FRNoticesListLayout.aspx>.

Scope of the Investigation

The products covered by this investigation are solar cells from Malaysia. 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 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.⁵ We received comments from parties on the Preliminary Scope Decision Memorandum, which we addressed in the Final Scope Decision Memorandum.⁶ We made no changes to the scope of the investigation from the scope published in the *Preliminary Determination*, as provided in Appendix I to this notice.

Verification

In accordance with section 782(i) of the Tariff Act of 1930, as amended (the Act), Commerce conducted verification of the information relied upon in making its final determination in this investigation. Specifically, Commerce conducted on-site verifications of the information and data on the sales and cost of production of Hanwha Q Cells Malaysia Sdn. Bhd (Hanwha Q Cells) and Jinko Solar Technology Sdn. Bhd. (Jinko Solar).⁷ We used standard

Cells, Whether or Not Assembled into Modules, from Malaysia," dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

⁵ See Memorandum, "Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules, from Cambodia, Malaysia, and Thailand: Preliminary Scope Decision Memorandum," dated November 27, 2024 (Preliminary Scope Decision Memorandum).

⁶ See Memorandum, "Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules, from Cambodia, Malaysia, Thailand, and the Socialist Republic of Vietnam: Final Scope Decision Memorandum," dated concurrently with this notice (Final Scope Decision Memorandum).

⁷ See Memoranda, "Verification of the Questionnaire Responses of Hanwha Q Cells," dated February 3, 2025; "Verification of the Questionnaire Responses of Jinko Solar," dated February 3, 2025; "Verification of the Questionnaire

verification procedures, including an examination of relevant sales and accounting records, and original source documents provided by Hanwha Q Cells and Jinko Solar.

Analysis of Comments Received

All issues raised in the case and rebuttal briefs submitted by interested parties in this investigation are addressed in the Issues and Decision Memorandum. A list of the issues addressed in the Issues and Decision Memorandum is attached to this notice as Appendix II.

Changes Since the Preliminary Determination

We have made certain changes to the margin calculations for Hanwha Q Cells and Jinko Solar since the *Preliminary Determination*. For a discussion of these changes, see the Issues and Decision Memorandum.

Use of Adverse Facts Available

As discussed in the *Preliminary Determination*, Commerce assigned an

estimated weighted-average dumping margin on the basis of adverse facts available (AFA), pursuant to sections 776(a) and (b) of the Act, to four companies (*i.e.*, Baojia New Energy Manufacturing Sdn. (Baojia New Energy), CRC Solar Cell Joint Stock Company (CRC Solar), Lynter Enterprise, and Mega PP Sdn. Bhd. (Mega PP)) that were non-responsive to the quantity and value questionnaire.⁸ There is no new information on the record that would cause us to revisit our decision in the *Preliminary Determination*. Accordingly, for the reasons explained in the *Preliminary Determination*, and consistent with Commerce’s practice, as AFA, we assigned the highest corroborated dumping margin alleged in the petition to Baojia New Energy, CRC Solar, Lynter Enterprise, and Mega PP.⁹

All-Others Rate

Section 735(c)(5)(A) of the Act provides that the estimated weighted-average dumping margin for all other

producers and/or exporters not individually investigated shall be equal to the weighted average of the estimated weighted-average dumping margins established for exporters and producers individually investigated excluding rates that are zero, *de minimis*, or determined entirely under section 776 of the Act, *i.e.*, facts otherwise available.

In this investigation, Commerce assigned a zero rate to Hanwha Q Cells. Therefore, the only rate that is not zero, *de minimis*, or based entirely on facts otherwise available is the rate calculated for Jinko Solar. Consequently, the rate calculated for Jinko Solar is also assigned as the rate for all other producers and/or exporters.

Final Determination

The final estimated weighted-average dumping margins for the period April 1, 2023, through March 31, 2024, are as follows:

Exporter/producer	Estimated weighted-average dumping margin (percent)	Cash deposit rate (adjusted for subsidy offset(s)) (percent)
Hanwha Q Cells Malaysia Sdn. Bhd	0.00	0.00
Jinko Solar Technology Sdn. Bhd	8.59	1.92
Baojia New Energy Manufacturing Sdn	* 81.24	* 81.24
CRC Solar Cell Joint Stock Company	* 81.24	* 81.24
Lynter Enterprise	* 81.24	* 81.24
Mega PP Sdn. Bhd	* 81.24	* 81.24
All Others	8.59	1.92

* Rates based on facts available with adverse inferences.

Disclosure

Commerce intends to disclose its calculations and analysis performed to interested parties in this final determination within five days of any public announcement, or if there is no public announcement, within five days of the date of the publication of this notice in the **Federal Register**, in accordance with 19 CFR 351.224(b).

Continuation of Suspension of Liquidation

In accordance with section 735(c)(1)(B) of the Act, Commerce will instruct U.S. Customs and Border Protection (CBP) to continue to suspend liquidation of entries of subject merchandise, as described in Appendix I of this notice, which were entered, or

withdrawn from warehouse, for consumption, on or after December 4, 2024, the date of publication of the *Preliminary Determination* in the **Federal Register**, except for entries of subject merchandise produced and exported by Hanwha Q Cells. These suspension of liquidation instructions will remain in effect until further notice.

Pursuant to section 735(c)(1)(B)(ii) of the Act and 19 CFR 351.210(d), upon the publication of this notice, with the exception of entries of subject merchandise produced and exported by Hanwha Q Cells, for which no cash deposit is required, we will instruct CBP to require a cash deposit for estimated antidumping duties for such entries as follows: (1) the cash deposit rate for the respondents listed in the table above

will be equal to the company-specific estimated weighted-average dumping margin determined in this final determination; (2) if the exporter is not a respondent listed in the table above, but the producer is, then the cash deposit rate will be equal to the company-specific estimated weighted-average dumping margin listed for the producer of the subject merchandise; and (3) the cash deposit rate for all other producers and exporters will be equal to the all-others estimated weighted-average dumping margin listed in the table above.

Commerce normally adjusts cash deposits for estimated antidumping duties by the amount of export subsidies countervailed in a companion countervailing duty (CVD) investigation.

Responses of Jinko Solar U.S. Entities,” dated February 5, 2025; “Verification of the Cost Response of Hanwha Q CELLS Malaysia Sdn. Bhd.,” dated March 20, 2025; “Verification of the

Cost Response of Hanwha Q CELLS Malaysia Sdn. Bhd.,” dated March 21, 2025; and “Verification of the Cost Response of Jinko Solar Technology Sdn. Bhd.,” dated March 20, 2025.

⁸ See *Preliminary Determination*, 89 FR 96208.

⁹ *Id.*; see also *Preliminary Determination PDM* at 8–9.

Accordingly, because Commerce made an affirmative final determination for countervailable export subsidies,¹⁰ Commerce has offset the estimated weighted-average dumping margin by the appropriate export subsidy rate. Any such adjusted cash deposit rate may be found in the “Final Determination” section above. However, suspension of liquidation of provisional measures in the companion CVD case has been discontinued;¹¹ therefore, we are not instructing CBP to collect cash deposits based upon the adjusted estimated weighted-average dumping margin for those export subsidies at this time.

Because the estimated weighted-average dumping margin for Hanwha Q Cells is zero percent, entries of shipments of subject merchandise that are produced and exported by Hanwha Q Cells will not be subject to suspension of liquidation or cash deposit requirements. In such situations, Commerce also applies the exclusion to the provisional measures to the producer/exporter combination that was examined in the investigation. Accordingly, Commerce will direct CBP to not suspend merchandise produced and exported by Hanwha Q Cells. However, entries of subject merchandise in any other producer/exporter combination, *e.g.*, merchandise produced by a third party and exported by Hanwha Q Cells, or produced by Hanwha Q Cells and exported by a third party, are subject to suspension of liquidation at the all-others rate.

Further, because the estimated weighted-average dumping margin is zero for subject merchandise produced and exported by Hanwha Q Cells, entries of such merchandise will be excluded from the potential antidumping duty order. Such an exclusion will not be applicable to merchandise exported to the United States by this respondent in any other producer/exporter combinations or by third parties that sourced subject

merchandise from the excluded producer/exporter combination.

U.S. International Trade Commission (ITC) Notification

In accordance with section 735(d) of the Act, Commerce will notify the ITC of its final affirmative determination of sales at LTFV. Because Commerce’s final determination 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 or sales (or the likelihood of sales) for importation of solar cells from Malaysia no later than 45 days after this final determination. If the ITC determines that such injury does not exist, this proceeding will be terminated, all cash deposits posted will be refunded, and suspension of liquidation will be lifted. If the ITC determines that such injury does exist, Commerce will issue an antidumping duty order directing CBP to assess, upon further instruction by Commerce, antidumping duties on all imports of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after the effective date of the suspension of liquidation, as discussed in the “Continuation of Suspension of Liquidation” section above.

Administrative Protective Order (APO)

This notice serves as the final reminder to parties subject to an APO of their responsibility concerning the return or destruction 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 determination is issued and published in accordance with sections 735(d) and 777(i) of the Act, and 19 CFR 351.210(c).

Dated: April 18, 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 covered by this investigation is crystalline silicon photovoltaic cells, and modules, laminates,

and panels, consisting of crystalline silicon photovoltaic cells, whether or not partially or fully assembled into other products, including, but not limited to, modules, laminates, panels and building integrated materials.

This investigation covers crystalline silicon photovoltaic cells of thickness equal to or greater than 20 micrometers, having a p/n junction formed by any means, whether or not the cell has undergone other processing, including, but not limited to, cleaning, etching, coating, and/or addition of materials (including, but not limited to, metallization and conductor patterns) to collect and forward the electricity that is generated by the cell.

Merchandise under consideration may be described at the time of importation as parts for final finished products that are assembled after importation, including, but not limited to, modules, laminates, panels, building-integrated modules, building-integrated panels, or other finished goods kits. Such parts that otherwise meet the definition of merchandise under consideration are included in the scope of the investigations.

Excluded from the scope of the investigation are thin film photovoltaic products produced from amorphous silicon (a-Si), cadmium telluride (CdTe), or copper indium gallium selenide (CIGS).

Also excluded from the scope of the investigation are crystalline silicon photovoltaic cells, not exceeding 10,000 mm² in surface area, that are permanently integrated into a consumer good whose function is other than power generation and that consumes the electricity generated by the integrated crystalline silicon photovoltaic cell. Where more than one cell is permanently integrated into a consumer good, the surface area for purposes of this exclusion shall be the total combined surface area of all cells that are integrated into the consumer good.

Additionally, excluded from the scope of the investigation are panels with surface area from 3,450 mm² to 33,782 mm² with one black wire and one red wire (each of type 22 AWG or 24 AWG not more than 206 mm in length when measured from panel extrusion), and not exceeding 2.9 volts, 1.1 amps, and 3.19 watts. For the purposes of this exclusion, no panel shall contain an internal battery or external computer peripheral ports.

Also excluded from the scope of the investigation are:

1. Off grid CSPV panels in rigid form with a glass cover, with the following characteristics: (A) a total power output of 100 watts or less per panel; (B) a maximum surface area of 8,000 cm² per panel; (C) do not include a built-in inverter; (D) must include a permanently connected wire that terminates in either an 8 mm male barrel connector, or a two-port rectangular connector with two pins in square housings of different colors; (E) must include visible parallel grid collector metallic wire lines every 1–4 millimeters across each solar cell; and (F) must be in individual retail packaging (for purposes of this provision, retail packaging typically includes graphics, the product name, its description and/or features, and foam for transport); and

¹⁰ See *Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules, From Malaysia: Preliminary Affirmative Countervailing Duty Determination and Alignment of Final Determination with Final Antidumping Duty Determination*, 89 FR 80861 (October 4, 2024) (*Solar Cells from Malaysia CVD Prelim*); see also *Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules, From Malaysia: Amended Preliminary Determination of Countervailing Duty Investigation*, 89 FR 88232 (November 7, 2024).

¹¹ See *Solar Cells from Malaysia CVD Prelim*; see also section 703(d) of the Act, which states that the provisional measures may not be in effect for more than four months, which in the companion CVD case is 120 days after the publication of the preliminary determination, or February 1, 2025 (*i.e.*, the last day provisional measures are in effect).

2. Off grid CSPV panels without a glass cover, with the following characteristics: (A) a total power output of 100 watts or less per panel; (B) a maximum surface area of 8,000 cm² per panel; (C) do not include a built-in inverter; (D) must include visible parallel grid collector metallic wire lines every 1–4 millimeters across each solar cell; and (E) each panel is (1) permanently integrated into a consumer good; (2) encased in a laminated material without stitching, or (3) has all of the following characteristics: (i) the panel is encased in sewn fabric with visible stitching, (ii) includes a mesh zippered storage pocket, and (iii) includes a permanently attached wire that terminates in a female USB–A connector.

In addition, the following CSPV panels are excluded from the scope of the investigation: off-grid CSPV panels in rigid form with a glass cover, with each of the following physical characteristics, whether or not assembled into a fully completed off-grid hydropanel whose function is conversion of water vapor into liquid water: (A) a total power output of no more than 80 watts per panel; (B) a surface area of less than 5,000 square centimeters (cm²) per panel; (C) do not include a built-in inverter; (D) do not have a frame around the edges of the panel; (E) include a clear glass back panel; and (F) must include a permanently connected wire that terminates in a twoport rectangular connector.

Additionally excluded from the scope of this investigation are off-grid small portable crystalline silicon photovoltaic panels, with or without a glass cover, with the following characteristics: (1) a total power output of 200 watts or less per panel; (2) a maximum surface area of 16,000 cm² per panel; (3) no built-in inverter; (4) an integrated handle or a handle attached to the package for ease of carry; (5) one or more integrated kickstands for easy installation or angle adjustment; and (6) a wire of not less than 3 meters either permanently connected or attached to the package that terminates in an 8 mm diameter male barrel connector.

Also excluded from the scope of this investigation are off-grid crystalline silicon photovoltaic panels in rigid form with a glass cover, with each of the following physical characteristics, whether or not assembled into a fully completed off-grid hydropanel whose function is conversion of water vapor into liquid water: (A) a total power output of no more than 180 watts per panel at 155 degrees Celsius; (B) a surface area of less than 16,000 square centimeters (cm²) per panel; (C) include a keep-out area of approximately 1,200 cm² around the edges of the panel that does not contain solar cells; (D) do not include a built-in inverter; (E) do not have a frame around the edges of the panel; (F) include a clear glass back panel; (G) must include a permanently connected wire that terminates in a two-port rounded rectangular, sealed connector; (H) include a thermistor installed into the permanently connected wire before the twoport connector; and (I) include exposed positive and negative terminals at opposite ends of the panel, not enclosed in a junction box.

Further excluded from the scope of the investigation are:

1. Off grid rigid CSPV panels with a glass cover, with the following characteristics: (A) a total power output of 200 watts or less per panel, (B) a maximum surface area of 10,500 cm² per panel, (C) do not include a built-in inverter, (D) must include a permanently connected wire that terminates in waterproof connector with a cylindrical positive electrode and a rectangular negative electrode with the positive and negative electrodes having an interlocking structure, (E) must include visible parallel grid collector metallic wire lines every 1–4 millimeters across each solar cell, and (F) must be in individual retail packaging (for purposes of this provision, retail packaging typically includes graphics, the product name, its description and/or features); and

2. Off-grid small portable crystalline silicon photovoltaic panels, with or without a glass cover, with the following characteristics: (A) a total power output of 200 watts or less per panel, (B) a maximum surface area of 16,000 cm² per panel, (C) no built-in inverter, (D) an integrated handle or a handle attached to the package for ease of carry, (E) one or more integrated kickstands for easy installation or angle adjustment, and (F) a wire either permanently connected or attached to the package terminates in waterproof connector with a cylindrical positive electrode and a rectangular negative electrode with the positive and negative electrodes having an interlocking structure.

Also excluded from the scope of the investigation are:

1. Off grid rigid CSPV panels with a glass cover, with the following characteristics: (A) a total power output of 200 watts or less per panel, (B) a maximum surface area of 10,500 cm² per panel, (C) do not include a built-in inverter, (D) must include a permanently connected wire that terminates in waterproof connector with a cylindrical positive electrode and a rectangular negative electrode with the positive and negative electrodes having an interlocking structure, (E) must include visible parallel grid collector metallic wire lines every 1–4 millimeters across each solar cell, and (F) must be in individual retail packaging (for purposes of this provision, retail packaging typically includes graphics, the product name, its description and/or features); and

2. Small off-grid panels with glass cover, with the following characteristics: (A) surface area from 3,450 mm² to 33,782 mm², (B) with one black wire and one red wire (each of type 22AWG or 28 AWG not more than 350 mm in length when measured from panel extrusion), (C) not exceeding 10 volts, (D) not exceeding 1.1 amps, (E) not exceeding 6 watts, and (F) for the purposes of this exclusion, no panel shall contain an internal battery or external computer peripheral ports.

Additionally excluded from the scope of the investigation are:

1. Off grid rigid CSPV panels with a glass cover, with the following characteristics: (A) a total power output of 175 watts or less per panel, (B) a maximum surface area of 9,000 cm² per panel, (C) do not include a built-in inverter, (D) must include a permanently connected wire that terminates in waterproof connector with a cylindrical positive electrode and a rectangular negative

electrode with the positive and negative electrodes having an interlocking structure; (E) must include visible parallel grid collector metallic wire lines every 1–4 millimeters across each solar cell, and (F) must be in individual retail packaging (for purposes of this provision, retail packaging typically includes graphics, the product name, its description and/or features); and

2. Off grid CSPV panels without a glass cover, with the following characteristics, (A) a total power output of 220 watts or less per panel, (B) a maximum surface area of 16,000 cm² per panel, (C) do not include a built-in inverter, (D) must include visible parallel grid collector metallic wire lines every 1–4 millimeters across each solar cell, and (E) each panel is encased in a laminated material without stitching.

Also excluded from the scope of this investigation are off-grid CSPV panels in rigid form, with or without a glass cover, permanently attached to an aluminum extrusion that is an integral component of an automation device that controls natural light, whether or not assembled into a fully completed automation device that controls natural light, with the following characteristics:

1. a total power output of 20 watts or less per panel;

2. a maximum surface area of 1,000 cm² per panel;

3. does not include a built-in inverter for powering third party devices

Modules, laminates, and panels produced in a third-country from cells produced in a subject country are covered by the investigations; however, modules, laminates, and panels produced in a subject country from cells produced in a third-country are not covered by the investigations.

Also excluded from the scope of this investigation are all products covered by the scope of the antidumping and countervailing duty orders on *Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules, from the People's Republic of China: Amended Final Determination of Sales at Less Than Fair Value, and Antidumping Duty Order*, 77 FR 73018 (December 7, 2012); and *Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules, from the People's Republic of China: Countervailing Duty Order*, 77 FR 73017 (December 7, 2012).

Merchandise covered by the investigation is currently classified in the Harmonized Tariff System of the United States (HTSUS) under subheadings 8541.42.0010 and 8541.43.0010. Imports of the subject merchandise may enter under HTSUS subheadings 8501.71.0000, 8501.72.1000, 8501.72.2000, 8501.72.3000, 8501.72.9000, 8501.80.1000, 8501.80.2000, 8501.80.3000, 8501.80.9000, 8507.20.8010, 8507.20.8031, 8507.20.8041, 8507.20.8061, and 8507.20.8091. These HTSUS subheadings are provided for convenience and customs purposes; the written description of the scope of the investigations is dispositive.

Appendix II

List of Topics Discussed in the Issues and Decision Memorandum

I. Summary

II. Background

III. Changes Since the Preliminary Determination

IV. Affiliation and Single Entity Treatment

V. Discussion of the Issues

Comment 1: Whether Commerce Should Continue to Adjust Jinko Solar's Indirect Selling Expenses (ISE) Ratio Calculation

Comment 2: Whether Commerce Should Deduct Section 201 Duties from Jinko Solar's Constructed Export Price (CEP)

Comment 3: Whether Commerce Should Deduct Certain Movement Expenses from Jinko Solar's CEP

Comment 4: Whether Commerce Should Assign Jinko Solar's Weighted-Average Dumping Margin to Jinko Solar Malaysia Sdn. Bhd. (JSM)

Comment 5: Whether Commerce Should Apply the Cohen's *d* Test to Calculate Jinko Solar's Weighted-Average Dumping Margin

Comment 6: Whether Commerce Should Increase Jinko Solar's Reported Total Cost of Manufacturing (TOTCOM)

Comment 7: Whether Commerce Should Revise the Market Price of Aluminum Frames

Comment 8: Whether Commerce Should Add Certain Expenses Booked by JSM in Fiscal Year (FY) 2023 to the General and Administrative Expense (G&A) Ratio

Comment 9: Whether Commerce Should Increase Jinko Solar's TOTCOM to Incorporate Retrenchment Benefits

Comment 10: Whether Commerce Should Include All Foreign Exchange-Related Gains and Losses in the Net Financial Expenses

Comment 11: Whether Commerce Should Impute Interest on Interest-Free Loans from Affiliated Parties

VI. Recommendation

[FR Doc. 2025-07135 Filed 4-24-25; 8:45 am]

BILLING CODE 3510-DS-P

DEPARTMENT OF COMMERCE

International Trade Administration

[C-549-852]

Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled Into Modules, From Thailand: Final Affirmative Countervailing Duty Determination 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 countervailable subsidies are being provided to producers and exporters of crystalline silicon photovoltaic cells, whether or not assembled into modules (solar cells), from Thailand. The period of investigation (POI) is January 1, 2023, through December 31, 2023.

DATES: Applicable April 25, 2025.

FOR FURTHER INFORMATION CONTACT: Shane Subler or Henry Wolfe, 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) 482-6241, and (202) 482-0574, respectively.

SUPPLEMENTARY INFORMATION:**Background**

On October 4, 2024, Commerce published the *Preliminary Determination* in the **Federal Register**, invited interested parties to comment on the *Preliminary Determination*, and aligned this countervailing duty investigation with the final determination in the less-than-fair value investigation of crystalline silicon photovoltaic cells, whether or not assembled into modules, from Thailand, in accordance with section 705(a)(1) of the Tariff Act of 1930, as amended (the Act), and 19 CFR 351.210(b)(4).¹ On January 7, 2025, Commerce released its Post-Preliminary Analysis.² For a complete discussion of the events that followed the *Preliminary Determination*, see the Issues and Decision Memorandum.³ The Issues and Decision Memorandum is a public document and is on file electronically 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 directly at <https://access.trade.gov/public/FRNoticesListLayout.aspx>.

Scope of the Investigation

The products covered by this investigation are solar cells from Thailand. For a complete description of

¹ See *Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules, from Thailand: Preliminary Affirmative Countervailing Duty Determination, Preliminary Affirmative Critical Circumstances Determination, in Part, and Alignment of Final Determination with Final Antidumping Duty Determination*, 89 FR 80877 (October 4, 2024) (*Preliminary Determination*), and accompanying Preliminary Decision Memorandum (PDM).

² See Memorandum, "Decision Memorandum for the Post-Preliminary Analysis in the Countervailing Duty Investigation of Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules, from Thailand," dated January 7, 2025.

³ See Memorandum, "Issues and Decision Memorandum for the Final Affirmative Determination of the Countervailing Duty Investigation of Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules, from Thailand," dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

the scope of this investigation, see Appendix I.

Scope Comments

In Commerce's Preliminary Scope Memorandum, we set aside a period of time for parties to raise issues regarding product coverage (*i.e.*, scope) in scope-specific case briefs or other written comments on scope issues.⁴ Between December 27, 2024, and January 3, 2025, Commerce received a scope case brief and a rebuttal brief from JA Solar USA Inc. and JA Solar Vietnam Company Limited (collectively, JA Solar) and the American Alliance for Solar Manufacturing Trade Committee (the petitioner), respectively.⁵ For a summary of the product coverage comments and rebuttal responses submitted to the record for this final determination, and accompanying discussion and analysis of all comments timely received, see the Final Scope Memorandum.⁶ In the Final Scope Memorandum, Commerce determined that it is modifying the scope language as it appeared in the *Initiation Notice*. See Appendix I.

Verification

As provided in section 782(i) of the Act, in January 2025, Commerce conducted verification of the subsidy information reported by the Royal Thai Government (RTG) and Trina Solar Science & Technology (Thailand) Ltd. (TTL). We also verified information in the quantity and value questionnaire responses submitted by Runergy PV Technology (Thailand) Co. Ltd. (Runergy) and Talesun Technologies (Thailand) Co., Ltd. (Talesun). We used standard verification procedures, including an examination of relevant accounting records and original source documents provided by the RTG, TTL, Runergy, and Talesun.

Analysis of Subsidy Programs and Comments Received

The subsidy programs under investigation and the issues raised in the case and rebuttal briefs that were submitted by interested parties in this

⁴ See Memorandum, "Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules, from Cambodia, Malaysia, and Thailand: Preliminary Scope Decision Memorandum," dated November 27, 2024. (Preliminary Scope Decision Memorandum).

⁵ See JA Solar's Letter, "Scope Case Brief," dated December 27, 2024; see also Petitioner's Letter, "Petitioner's Rebuttal Scope Brief," dated January 3, 2025.

⁶ See Memorandum, "Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules, from Cambodia, Malaysia, Thailand, and the Socialist Republic of Vietnam: Final Scope Decision Memorandum," dated concurrently with this notice (Final Scope Decision Memorandum).