

Commerce Department Issues Affirmative Preliminary Countervailing Duty Determinations on Hardwood and Decorative Plywood from China, Indonesia, and Vietnam

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Washington, DC – On January 16, 2026, the U.S. Department of Commerce (Commerce) released its preliminary affirmative countervailing duty findings on hardwood and decorative plywood, identifying significant subsidies provided by the governments of China, Indonesia, and Vietnam. Commerce calculated preliminary countervailing duty rates of 81.34% on imports from China, 2.40% to 128.66% on imports from Indonesia, and 4.37% to 26.75% on imports from Vietnam.

The Coalition for Fair Trade in Hardwood Plywood (Coalition), representing a substantial majority of the American hardwood and decorative plywood industry, commends Commerce for its decision to impose these preliminary duties to remedy the unfair trade practices of China, Indonesia, and Vietnam.

“The domestic hardwood and decorative plywood industry has been harmed for decades by unfairly traded imports from China, Indonesia, and Vietnam. Friday’s decision by the Department of Commerce is another critical step in leveling the playing field for American hardwood and decorative plywood manufacturers,” said Timothy C. Brightbill, lead counsel to the Coalition and co-chair of Wiley’s International Trade Practice.

As soon as Commerce’s preliminary determination is published in the Federal Register, U.S. Customs and Border Protection (CBP) will begin collecting preliminary duties on entries of hardwood and decorative

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plywood from China, Indonesia, and Vietnam. Commerce also found that critical circumstances exist with respect to imports of hardwood and decorative plywood from China. As a result, duties will be collected on entries of hardwood and decorative plywood from China that were entered on or after 90 days before publication of the preliminary determination.

Commerce's countervailing duty investigations will continue over the coming months, with the agency further investigating subsidies—including newly alleged subsidy programs—received by the Chinese, Indonesian, and Vietnamese industries. Commerce's final determination is currently scheduled for early May 2026. Commerce is also simultaneously investigating antidumping duty allegations on hardwood and decorative plywood from China, Indonesia, and Vietnam. The preliminary antidumping rates are scheduled to be announced in late February 2026.

The duties that will now be imposed are assessed on the importer of record of the covered merchandise. Duty evasion, absorption, and circumvention are illegal and closely monitored by CBP, in conjunction with the Commerce Department. Counsel for the Coalition is working closely with U.S. Customs and Border Protection to share evidence of duty evasion, which is leading to heightened scrutiny of imports.

The Wiley team representing the Coalition also includes International Trade partner Stephanie M. Bell, of counsel Jeffrey O. Frank; and associates Stephen A. Morrison and Jacob Garten.

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