(Rosneft) Is a Government Authority that Provides a Financial Contribution
Comment 3c: Whether the Saint Petersburg International Commodity Exchange (SPIMEX) Is a Government Authority that Provides a Financial Contribution
Comment 3d: Whether the Provision of Natural Gas by Gazprom Is Specific
Comment 3e: Whether the Provision of Natural Gas by SPIMEX Is Specific
Comment 3f: Whether the Provision of Natural Gas for LTAR Confers a Benefit
Comment 3g: Whether Commerce Should Adjust the Natural Gas Benchmark to ''Tier One''
Comment 3h: Whether Commerce Should Adjust the Natural Gas Benchmark to ''Tier Two''
Comment 3i: Whether Commerce Should Change the Data Relied Upon in its Natural Gas Benchmark ''Tier Three'' Analysis
Comment 3j: Whether Commerce Should Adjust the Natural Gas Benchmark Data in its ''Tier Three'' Analysis.
Comment 3k: Whether Commerce Should Use a VAT Inclusive Sales Denominator
Comment 3l: Whether 19 CFR 351.525(b)(6) Applies to EuroChem's Natural Gas for LTAR
Comment 3m: Whether Commerce Should Consider the Relative Consumption of Natural Gas in the Production of Subject Merchandise for Purposes of Attribution
Comment 3n: Whether Commerce Should Use EuroChem's 2019 Audited Financials for Its Sales Denominators
Comment 3o: Whether the Delivery Cost of SPIMEX Natural Gas from EuroChem-Energo LLC (Energo) to JSC Nevinnomyssky Azot (Nevinka) and EuroChem Northwest JSC (EuroChem NW) Should Be Considered in Any Natural Gas Subsidy Calculation
Comment 4: Whether the Tax Incentives for Mining Operations—Income Tax Deduction for Exploration Expenses Program Is Specific
Comment 5: Whether the Income Tax Deduction for Research and Development (R&D) Expenses Is Specific
Comment 6: Whether the Regional Support of Industrial Development Programs, the Special Investment Contract (SPIC) with Perm Krai, and the Preferential Debt Financing of Projects Aimed at Introducing the Best Available Technologies Program Are Specific
Comment 7: Whether Commerce Used the Appropriate Denominator to Calculate PhosAgro's Subsidy Rates
VIII. Recommendation

[FR Doc. 2021–03010 Filed 2–12–21; 8:45 am]

BILLING CODE 3510–DS–P

DEPARTMENT OF COMMERCE

International Trade Administration

[C–714–001]

Phosphate Fertilizers From the Kingdom of Morocco: Final Affirmative Countervailing Duty Determination

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

SUMMARY: The Department of Commerce (Commerce) determines that countervailable subsidies are being provided to producers and exporters of phosphate fertilizers from the Kingdom of Morocco (Morocco).

DATES: Applicable February 16, 2021.

FOR FURTHER INFORMATION CONTACT: Robert Palmer or Janae Martin, 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) 482–9068 or (202) 482–0238, respectively.

SUPPLEMENTARY INFORMATION:

Background

On November 30, 2020, Commerce published its *Preliminary Determination.*[1] On December 29, 2020, Commerce published its *Amended Preliminary Determination.*[2] On January 6, 2021, Commerce released its Post-Preliminary Determination.[3] For a complete description of the events that followed the *Preliminary Determination, see* the Issues and Decision Memorandum.[4] 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 *http://access.trade.gov.* In addition, a complete version of the Issues and Decision Memorandum can be accessed directly at *http://enforcement.trade.gov/frn/index.html.* The signed and electronic versions of the Issues and Decision Memorandum are identical in content.

Period of Investigation

The period of investigation is January 1, 2019, through December 31, 2019.

Scope of the Investigation

The products covered by this investigation are phosphate fertilizers from Morocco. For a complete description of the scope of this investigation, *see* Appendix I.

Scope Comments

No interested party commented on the scope of the investigation as it appeared in the *Preliminary Determination.* Therefore, no changes were made to the scope of the investigation.

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 parties in this investigation are addressed in the Issues and Decision Memorandum. For a list of the issues raised by interested parties and addressed in the Issues and Decision Memorandum, *see* Appendix II to this notice.

Methodology

Commerce conducted this investigation in accordance with section 701 of the Tariff Act of 1930, as amended (the Act). For each of the subsidy programs found countervailable, Commerce determines that there is a subsidy, *i.e.,* a financial contribution by an ''authority'' that gives rise to a benefit to the recipient, and that the subsidy is specific.[5] For a full description of the methodology underlying our final determination, *see* the Issues and Decision Memorandum.

Verification

Commerce was unable to conduct on-site verification of the information relied upon in making its final determination in this investigation. However, we took additional steps in lieu of an on-site verification to verify

[1] *See Phosphate Fertilizers from the Kingdom of Morocco: Preliminary Affirmative Countervailing Duty Determination,* 85 FR 76522 (November 30, 2020) (*Preliminary Determination*), and accompanying Preliminary Decision Memorandum (PDM).

[2] *See Phosphate Fertilizers from the Kingdom of Morocco: Amended Preliminary Determination of Countervailing Duty Investigation,* 85 FR 85585 (December 29, 2020) (*Amended Preliminary Determination*), and accompanying PDM.

[3] *See* Memorandum, ''Post-Preliminary Determination of Countervailing Duty Investigation: Phosphate Fertilizers from the Kingdom of Morocco,'' dated January 6, 2020 (Post-Preliminary Determination).

[4] *See* Memorandum, ''Issues and Decision Memorandum for the Final Affirmative Determination of the Countervailing Duty Investigation of Phosphate Fertilizers from the Kingdom of Morocco,'' dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

[5] *See* Commerce's Letters, ''Supplemental Questionnaire in Lieu of On-Site Verification,'' dated December 17, 2020; *see also* OCP's Letter, ''Response to Questionnaire in Lieu of On-Site Verification,'' dated December 30, 2020; and the GOM's Letter, ''In Lieu of On-Site Verification Questionnaire Response of the Government of the Kingdom of Morocco,'' dated December 29, 2020.

the information relied upon in making this final determination, in accordance with section 782(i) of the Act.[6]

Changes Since the Preliminary Determination

Based on our review and analysis of the comments received from parties, we made certain changes to OCP S.A.'s subsidy rate calculations. For a discussion of these changes, *see* the Issues and Decision Memorandum.

Final Determination

Commerce determines that the following estimated countervailable subsidy rates exist:

Company	Subsidy rate *ad valorem* (percent)
OCP S.A.[6]	19.97
All Others	19.97

All-Others Rate

We continue to calculate the all-others rate using the estimated weighted-average subsidy rate calculated for OCP S.A., the only individually examined exporter/producer in this investigation, pursuant to section 705(c)(5)(A)(i) of the Act.

Disclosure

Commerce intends to disclose to interested parties the calculations and analysis performed 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

As a result of our *Preliminary Determination,* and pursuant to sections 703(d)(1)(B) and (d)(2) of the Act, we instructed U.S. Customs and Border Protection (CBP) to suspend liquidation of entries of subject merchandise as described in the scope of the investigation section entered, or withdrawn from warehouse, for consumption on or after November 30, 2020, the date of publication of the *Preliminary Determination* in the **Federal Register**.

As a result of the *Amended Preliminary Determination*, the amended rates for OCP and all others resulted in decreased cash deposits, which were applied retroactively to November 30, 2020, the date of publication of the *Preliminary Determination.*

If the U.S. International Trade Commission (ITC) issues a final affirmative injury determination, we will issue a CVD order and require a cash deposit of estimated countervailing duties for entries of subject merchandise in the amounts indicated above, in accordance with section 706(a) of the Act. If the ITC determines that material injury, or threat of material injury, does not exist, this proceeding will be terminated, and all estimated duties deposited or securities posted as a result of the suspension of liquidation will be refunded or canceled.

ITC Notification

In accordance with section 705(d) of the Act, Commerce will notify the ITC of its final affirmative determination that countervailable subsidies are being provided to producers and exporters of phosphate fertilizers from Morocco. As Commerce's final determination is affirmative, in accordance with section 705(b) of the Act, the ITC will determine, within 45 days, whether the domestic industry in the United States is materially injured or threatened with material injury. In addition, we are making available to the ITC all non-privileged and nonproprietary information related to this investigation. We will allow the ITC access to all privileged and business proprietary information in our files, provided the ITC confirms that it will not disclose such information, either publicly or under an administrative protective order (APO), without the written consent of the Assistant Secretary for Enforcement and Compliance.

Notification Regarding 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 destruction of proprietary information disclosed under APO in accordance with 19 CFR 351.305(a)(3). 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 terms of an APO is a violation which is subject to sanction.

Notification to Interested Parties

This determination is issued and published pursuant to sections 705(d) and 777(i) of the Act, and 19 CFR 351.210(c).

Dated: February 8, 2021.

Christian Marsh,

Acting Assistant Secretary for Enforcement and Compliance.

Appendix I

Scope of the Investigation

The merchandise covered by this investigation is phosphate fertilizers in all physical forms (*i.e.,* solid or liquid form), with or without coating or additives such as anti-caking agents. Phosphate fertilizers in solid form are covered whether granular, prilled (*i.e.,* pelletized), or in other solid form (*e.g.,* powdered).

The covered merchandise includes phosphate fertilizers in the following forms: Ammonium dihydrogenorthophosphate or monoammonium phosphate (MAP), chemical formula NH4H2PO4; diammonium hydrogenorthophosphate or diammonium phosphate (DAP), chemical formula (NH4)2HPO4; normal superphosphate (NSP), also known as ordinary superphosphate or single superphosphate, chemical formula Ca(H2PO4)2CaSO4; concentrated superphosphate, also known as double, treble, or triple superphosphate (TSP), chemical formula Ca(H2PO4)2H2O; and proprietary formulations of MAP, DAP, NSP, and TSP.

The covered merchandise also includes other fertilizer formulations incorporating phosphorous and non-phosphorous plant nutrient components, whether chemically-bonded, granulated (*e.g.,* when multiple components are incorporated into granules through, *e.g.,* a slurry process), or compounded (*e.g.,* when multiple components are compacted together under high pressure), including nitrogen, phosphate, sulfur (NPS) fertilizers, nitrogen, phosphorous, potassium (NPK) fertilizers, nitric phosphate (also known as nitrophosphate) fertilizers, ammoniated superphosphate fertilizers, and proprietary formulations thereof that may or may not include other nonphosphorous plant nutrient components. For phosphate fertilizers that contain non-phosphorous plant nutrient components, such as nitrogen, potassium, sulfur, zinc, or other non-phosphorous components, the entire article is covered, including the non-phosphorous content, provided that the phosphorous content (measured by available diphosphorous pentaoxide, chemical formula P2O5) is at least 5% by actual weight.

Phosphate fertilizers that are otherwise subject to this investigation are included when commingled (*i.e.,* mixed or blended) with phosphate fertilizers from sources not subject to this investigation. Phosphate fertilizers that are otherwise subject to this investigation are included when commingled with substances other than phosphate fertilizers subject to this investigation (*e.g.,* granules containing only non-phosphate fertilizers such as potash or urea). Only the subject component of such commingled products is covered by the scope of this investigation. The following products are specifically excluded from the scope of this investigation:

[6] Commerce has found the following companies to be cross-owned with OCP S.A.: Jorf Fertilizers Company I, Jorf Fertilizers Company II, Jorf Fertilizers Company III, Jorf Fertilizers Company IV, Jorf Fertilizers Company V, and Maroc Phosphore.

(1) ABC dry chemical powder preparations for fire extinguishers containing MAP or DAP in powdered form;

(2) industrial or technical grade MAP in white crystalline form with available P2O5 content of at least 60% by actual weight;

(3) industrial or technical grade diammonium phosphate in white crystalline form with available P2O5 content of at least 50% by actual weight;

(4) liquid ammonium polyphosphate fertilizers;

(5) dicalcium phosphate, chemical formula CaHPO4;

(6) monocalcium phosphate, chemical formula CaH4P2O8;

(7) trisodium phosphate, chemical formula Na3PO4;

(8) sodium tripolyphosphate, chemical formula Na5P3O10;

(9) prepared baking powders containing sodium bicarbonate and any form of phosphate;

(10) animal or vegetable fertilizers not containing phosphate fertilizers otherwise covered by the scope of this investigation;

(11) phosphoric acid, chemical formula H3PO4.

The Chemical Abstracts Service (CAS) numbers for covered phosphate fertilizers include, but are not limited to: 7722–76–1 (MAP); 7783–28–0 (DAP); and 65996–95–4 (TSP). The covered products may also be identified by Nitrogen-Phosphate- Potash composition, including but not limited to: NP 11–52–0 (MAP); NP 18–46–0 (DAP); and NP 0–46–0 (TSP).

The covered merchandise is currently classified in the Harmonized Tariff Schedule of the United States (HTSUS) at subheadings 3103.11.0000; 3103.19.0000; 3105.20.0000; 3105.30.0000; 3105.40.0010; 3105.40.0050; 3105.51.0000; and 3105.59.0000. Phosphate fertilizers subject to this investigation may also enter under subheadings 3103.90.0010, 3105.10.0000, 3105.60.0000, 3105.90.0010, and 3105.90.0050. Although 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. Subsidies Valuation
IV. Benchmarks and Interest Rates
V. Analysis of Programs
VI. Analysis of Comments
General Issues
Comment 1: Whether the Petition Demonstrated Sufficient Industry Support
Comment 2: Whether Commerce's ''Other Assistance'' Question Is Contrary to Law
Mining Rights for Less Than Adequate Remuneration (LTAR)
Comment 3: Whether Commerce Should Revise the Phosphate Rock Benchmark
Comment 4: Whether to Include or Exclude HQ, Support, Debt, and Other Costs as Costs of Producing Phosphate Rock
Comment 5: Whether to Include a Profit Component
Comment 6: Whether Freight Costs Are Double Counted in the Mining Costs
Comment 7: The Appropriate Quantity for the Mining Rights for LTAR Benefit Calculation
Comment 8: The Appropriate Analysis for the Provision of Mining Rights for LTAR
Creditworthiness
Comment 9: Whether Commerce Correctly Analyzed OCP S.A. (OCP)'s Financial Ratios
Comment 10: Whether OCP Is Uncreditworthy in 2018
Comment 11: Whether Commerce Should Consider OCP's Long-Term Loans in the Creditworthiness Analysis
Comment 12: Whether Commerce Misinterpreted OCP's Credit Ratings
Authority Determinations
Comment 13: Whether BCP [7] Is an Authority and Provides a Financial Contribution
Comment 14: Whether Al Mada and AWB [8] Are Authorities and Provide a Financial Contribution
OCP 2016 and 2018 Bond Issuance
Comment 15: Whether OCP's 2016 Bond Issue Conferred a Benefit
Comment 16: Whether OCP's Bond Issuance Is Specific
Comment 17: Whether Commerce Should Revise the Uncreditworthy Benchmark Interest Rate
Loans
Comment 18: Whether Direct Loans From AWB, BCP, and CAM [9] Are Countervailable
Comment 19: Whether the Provision of Loan Guarantees Is Countervailable
Tax Programs
Comment 20: Whether Commerce Overstated Taxable Income for the Tax Incentives for Export Operations Program
Comment 21: Whether Commerce Should Adjust OCP's Cash Deposit Rate
Comment 22: Whether the Reductions in Tax Fines and Penalties Is Specific
Value-Added Tax (VAT)
Comment 23: Whether the MAD [10] 20.5 Billion VAT Refund Is Countervailable
Comment 24: Whether VAT Exemptions for Capital Goods, Machinery and Equipment Are Countervailable
Other Subsidies
Comment 25: Whether the Provision of Phosphogypsum Waste Disposal Is Countervailable
Comment 26: Whether the Provision of Phosphogypsum Waste Disposal Was Properly Initiated
Comment 27: Whether the Provision of Rail Service for LTAR Is Specific
VII. Recommendation

[FR Doc. 2021–03011 Filed 2–12–21; 8:45 am]

BILLING CODE 3510–DS–P

[7] Banque Centrale Populaire (BCP).
[8] Attijariwafa Bank Group (AWB).
[9] Credit Agricole du Maroc (CAM).
[10] Morocco dirhams (MAD).

DEPARTMENT OF COMMERCE

International Trade Administration

[C–570–118]

Wood Mouldings and Millwork Products From the People's Republic of China: Countervailing Duty Order

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

SUMMARY: Based on the affirmative final determinations by the Department of Commerce (Commerce) and the International Trade Commission (ITC), Commerce is issuing its countervailing duty order on wood mouldings and millwork products (millwork products) from the People's Republic of China (China).

DATES: Applicable February 16, 2021.

FOR FURTHER INFORMATION CONTACT: Irene Gorelik or Faris Montgomery, 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) 482–6905 or (202) 482–1537, respectively.

SUPPLEMENTARY INFORMATION:

Background

On January 4, 2021, Commerce published its *Final Determination* in the countervailing duty investigation of millwork products from China.[1] On February 10, 2021, the ITC notified Commerce of its final determination, pursuant to sections 705(b)(1)(A)(i) and 705(d) of the Tariff Act of 1930, as amended (the Act), that an industry in the United States is materially injured by reason of subsidized imports of millwork products from China.[2]

Scope of the Order

The products covered by this order are millwork products from China. For a full description of the scope of this order, *see* the appendix to this notice.

Countervailing Duty Order

On February 10, 2021, in accordance with sections 705(b)(1)(A)(i) and 705(d) of the Act, the ITC notified Commerce of its final determination in this investigation, in which it found that an industry in the United States is materially injured by reason of

[1] *See Wood Mouldings and Millwork Products from the People's Republic of China: Final Affirmative Countervailing Duty Determination,* 86 FR 67 (January 4, 2021) (*Final Determination*).

[2] *See* ITC Notification Letter, Investigations, Inv. Nos. 701–TA–636 and 731–TA–1470 (Final) (February 10, 2021).