

UNITED STATES COURT OF INTERNATIONAL TRADE

**SUZANO S.A. (F/K/A SUZANO PAPEL E
CELULOSE S.A.),**

Plaintiff,

v.

UNITED STATES,

Defendant,

and

DOMTAR CORPORATION,

Defendant-Intervenor.

**Before: Gary S. Katzmann, Judge
Court No. 21-00069**

JUDGMENT

Following two remand orders, see Suzano S.A. v. United States, 46 CIT __, __, 589 F. Supp. 3d 1225, 1228 (2022), ECF No. 56; Suzano S.A. v. United States (“Suzano II”), 47 CIT __, __, 633 F. Supp. 3d 1232, 1238–43 (2023), ECF No. 67, the U.S. Department of Commerce (“Commerce”) submitted the Final Results of Redetermination Pursuant to Court Remand, July 19, 2023, ECF No. 68 (“Second Remand Results”). Plaintiff Suzano S.A. and Defendant-Intervenor Domtar Corporation are not submitting additional comments, and all parties request that the court enter judgment sustaining the Second Remand Results. See Joint Status Report Concerning the Remand Redetermination at 2, Aug. 10, 2023, ECF No. 70.

In the first remand proceedings, Plaintiff opposed and Defendant-Intervenor supported Commerce’s inclusion of derivative losses in Suzano’s financial expense rate. See Suzano II, 633 F. Supp. 3d at 1234–35. On second remand, Commerce “continue[d] to find that Suzano’s

derivative losses are not extraordinary and that it is reasonable to include the derivative losses in the calculation of Suzano's financial expense rate." Second Remand Results at 18. Commerce also stated:

While we continue to find that Suzano's derivative losses are not extraordinary, given the facts at issue, a reasonable mind may not conclude that the significant derivative losses are reflective of only Suzano's costs but, rather, that these costs are associated with Suzano's expanded operations, including Fibria's operations. . . . Accordingly, for the purposes of this case, we . . . rely on the calculation of Suzano's financial expenses to reflect the combination of Suzano and Fibria's financial expenses and cost of sales as reported by Suzano.

Id. at 20 (emphasis in original). Particular to the facts of this case, Commerce's decision to "revise[] Suzano's financial expense rate to include Fibria's financial expenses and cost of sales" reduced the dumping margin from 32.31 percent to 8.63 percent. Id. at 24–25. Plaintiff and Defendant-Intervenor now request judgment "[w]ithout waiving their rights in any other proceedings and without expressing support for any factual findings or legal conclusions in the Second Remand Results." Status Report at 2.

It is hereby:

ORDERED that the Second Remand Results are **SUSTAINED**; and it is further

ORDERED that the entries at issue in this litigation shall be liquidated in accordance with the final court decision in this action as provided in 19 U.S.C. § 1516a(e) and in accordance with the Order for Statutory Injunction, Mar. 5, 2021, ECF No. 11.

/s/ Gary S. Katzmann
Gary S. Katzmann, Judge

Dated: August 18, 2023
New York, New York