

less-than-fair-value (LTFV) investigation (*i.e.*, 16.27 percent)<sup>8</sup> if there is no rate for the intermediate company(ies) involved in the transaction.<sup>9</sup>

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 Instructions

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the following cash deposit requirements will be effective for all shipments of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after the date of publication, as provided by section 751(a)(2)(C) of the Act: (1) the cash deposit rate for the company subject to this review will be equal to the company-specific weighted-average dumping margin established in the 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 original 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 16.27 percent, the all-others rate established in the LTFV investigation for this proceeding.<sup>10</sup> These cash deposit requirements, when imposed, shall remain in effect until further notice.

### Notification to Importers

This notice 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 doubled antidumping duties.

### Administrative Protective Order (APO)

This notice also serves as a 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), which continues to govern business proprietary information in this segment of the proceeding. Timely written notification of 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 sanctionable violation.

### Notification to Interested Parties

We are issuing and publishing this notice in accordance with sections 751(a)(1) and 777(i) of the Act and 19 CFR 351.221(b)(5).

Dated: April 13, 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. Changes Since the *Preliminary Results*
- V. Discussion of the Issue

Comment: Whether to Correct the Importer/Customer Name in the Liquidation Instructions

#### VI. Recommendation

[FR Doc. 2026-07505 Filed 4-16-26; 8:45 am]

BILLING CODE 3510-DS-P

## DEPARTMENT OF COMMERCE

### International Trade Administration

[C-821-825]

### Phosphate Fertilizers From the Russian Federation: Final Results of Countervailing Duty Administrative Review; 2023

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

**SUMMARY:** The U.S. Department of Commerce (Commerce) determines that Joint Stock Company Apatit (JSC Apatit), a producer/exporter of

phosphate fertilizers from the Russian Federation (Russia), received countervailable subsidies during the period of review (POR) of January 1, 2023, through December 31, 2023.

**DATES:** Applicable April 17, 2026.

**FOR FURTHER INFORMATION CONTACT:** Shane Subler or Henry Wolfe, AD/CVD Operations, Office VIII, Enforcement and Compliance, International Trade Administration, Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482-6241 or (202) 482-0574, respectively.

### SUPPLEMENTARY INFORMATION:

#### Background

On August 8, 2025, Commerce published the *Preliminary Results* and invited interested parties to comment.<sup>1</sup> Due to the lapse in appropriations and Federal Government shutdown, on November 14, 2025, Commerce tolled all deadlines in administrative proceedings by 47 days.<sup>2</sup> 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.<sup>3</sup> On January 22, 2026, Commerce extended the deadline for the final results by an additional 53 days.<sup>4</sup> On April 2, 2026, Commerce extended the deadline for the final results by an additional seven days.<sup>5</sup> Accordingly, the deadline for these final results is now April 13, 2026.<sup>6</sup>

For a detailed description of the events that occurred after the *Preliminary Results*, see the Issues and Decision Memorandum.<sup>7</sup> The Issues and

<sup>1</sup> See *Phosphate Fertilizers from the Russian Federation: Preliminary Results and Partial Rescission of Countervailing Duty Administrative Review; 2023*, 90 FR 38441 (August 8, 2025) (*Preliminary Results*), and accompanying Preliminary Decision Memorandum (PDM).

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

<sup>3</sup> See Memorandum, "Tolling of All Case Deadlines," dated November 24, 2025.

<sup>4</sup> See Memorandum, "Extension of Deadline for Final Results of Countervailing Duty Administrative Review," dated January 22, 2026.

<sup>5</sup> See Memorandum, "Second Extension of Deadline for Final Results of Countervailing Duty Administrative Review," dated April 2, 2026.

<sup>6</sup> *Id.*

<sup>7</sup> See Memorandum, "Issues and Decision Memorandum for the Final Results of the Countervailing Duty Administrative Review of Phosphate Fertilizers from the Russian Federation; 2023," dated concurrently with, and hereby

Continued

<sup>8</sup> See *Order*, 83 FR at 40753.

<sup>9</sup> For a full discussion of this practice, see *Antidumping and Countervailing Duty Proceedings: Assessment of Antidumping Duties*, 68 FR 23954 (May 6, 2003).

<sup>10</sup> See *Order*, 83 FR at 40753.

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 Order <sup>8</sup>

The products covered by the *Order* are phosphate fertilizers. For a complete description of the scope of this *Order*, see the Issues and Decision Memorandum.

### Analysis of Comments Received

All issues raised by interested parties in briefs are addressed in the Issues and Decision Memorandum. A list of the issues raised by parties in the Issues and Decision Memorandum is provided in the appendix to this notice.

### Changes Since the Preliminary Results

Based on our analysis of comments from interested parties and the evidence on the record, we made certain revisions to the subsidy calculations for JSC Apatit found in the *Preliminary Results*. These changes are explained in the Issues and Decision Memorandum.

### Methodology

Commerce conducted this administrative review in accordance with section 751(a)(1)(A) of the Tariff Act of 1930, as amended (the Act). For each of the subsidy programs found to be countervailable, we find that there is a subsidy, *i.e.*, a government-provided financial contribution that gives rise to a benefit to the recipient, and that the subsidy is specific. For a full description of the methodology underlying all of Commerce's conclusions, including our reliance, in part, on facts otherwise available, including adverse facts available, pursuant to sections 776(a) and (b) of the Act, see the Issues and Decision Memorandum.

### Final Results of Review

In accordance with 19 CFR 351.221(b)(4)(i), we calculated an individual net countervailable subsidy rate for JSC Apatit. We determine the following net countervailable subsidy rate for the POR of January 1, 2023, through December 31, 2023:

adopted by, this notice (Issues and Decision Memorandum).

<sup>8</sup> See *Phosphate Fertilizers from the Kingdom of Morocco and the Russian Federation: Countervailing Duty Orders*, 86 FR 18037 (April 7, 2021) (*Order*).

<sup>9</sup> As discussed in the *Preliminary Results* PDM, Commerce finds the following companies to be

Company	Subsidy rate (percent <i>ad valorem</i> )
Joint Stock Company Apatit <sup>9</sup>	12.71

### Disclosure

Commerce intends to disclose the calculations performed for these final results of review within five days of the date of publication of this notice in the **Federal Register**, in accordance with 19 CFR 351.224(b).

### Assessment Rate

Pursuant to section 751(a)(2)(C) of the Act and 19 CFR 351.212(b)(2), Commerce has determined, and U.S. Customs and Border Protection (CBP) shall assess, countervailing duties on all appropriate entries of subject merchandise in accordance with the final results of this review, for the above-listed company at the applicable *ad valorem* assessment rate for the POR (*i.e.*, January 1, 2023, to December 31, 2023). 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 Rates

In accordance with section 751(a)(1) of the Act, Commerce intends, upon publication of the final results, to instruct CBP to collect cash deposits of estimated countervailing duties in the amount shown for JSC Apatit (and its crossed-owned affiliates) listed above on shipments of subject merchandise entered, or withdrawn from warehouse, for consumption on or after the date of publication of the final results of this administrative review. For all non-reviewed firms, we will instruct CBP to continue to collect cash deposits of estimated countervailing duties at the all-others rate or the most recent

cross-owned with JSC Apatit: PhosAgro Public Joint Stock Company; Limited Liability Company PhosAgro-Region; Limited Liability Company PhosAgro-Belgorod; Limited Liability Company PhosAgro-Don; Limited Liability Company PhosAgro-Kuban; Limited Liability Company PhosAgro-Lipetsk; Limited Liability Company PhosAgro-Kursk; Limited Liability Company PhosAgro-Orel; Limited Liability Company PhosAgro-Stavropol; Limited Liability Company PhosAgro-Volga; Limited Liability Company PhosAgro-SeveroZapad; Limited Liability Company PhosAgro-Tambov; and Limited Liability Company PhosAgro-Sibir. See *Preliminary Results* PDM at 6–8.

company-specific rate applicable to the company, as appropriate. These cash deposit requirements, when imposed, shall remain in effect until further notice.

### Administrative Protective Order (APO)

This notice also serves as a final reminder to parties subject to APO of their responsibility concerning the return or destruction of proprietary 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 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 which is subject to sanction.

### Notification to Interested Parties

We are issuing and publishing these final results of administrative review and notice in accordance with sections 751(a)(1) and 777(i)(1) of the Act, and 19 CFR 351.221(b)(5).

Dated: April 13, 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. Use of Facts Otherwise Available and Adverse Inferences
- V. Subsidies Valuation
- VI. Analysis of Programs
- VII. Discussion of the Issues

#### *Provision of Mining Rights for Less Than Adequate Remuneration (LTAR)*

- Comment 1a: Whether to Countervail Mining Licenses Obtained Prior to the April 1, 2002, Cut-Off Date
- Comment 1b: Whether Commerce Unlawfully Rejected Tier Two Data on the Record From Kazakhstan in Constructing Its Benchmark Price
- Comment 1c: Whether to Include Export Data from Togo and Jordan in the Tier Three Benchmarks
- Comment 1d: Whether to Account for Additional Expenses Incurred in the Production and Sale of Phosphate Rock When Calculating a Profit Ratio

#### *Provision of Natural Gas for LTAR*

- Comment 2a: Whether the Provision of Natural Gas is Specific
- Comment 2b: Whether to Use Turkmen Gas Exports as a Tier Two World Market Benchmark

Comment 2c: Whether to Use Global Organization for Economic Cooperation and Development (OECD) Data for a Tier Three Benchmark

Comment 2d: Whether to Correct the Conversion Rate Used in the Benchmark Calculation of the Petitioner's OECD Data

Comment 2e: Whether to Adjust the Natural Gas Benchmark Prices to Reflect Applicable Russian Value-Added Tax

#### Other Issues

Comment 3: Whether the Vologda Region and Leningrad Region Support of Industrial Development Programs Are *De Facto* Specific

Comment 4: Whether Commerce Erred in the Selection of a Benchmark for One of JSC Apatit's Loans Under the Corporate Competitiveness Improvement Program

Comment 5: Whether Commerce Incorrectly Used National Average Interest Rates from the International Monetary Fund's International Financial Statistics Publication as Benchmarks for Certain Loans Under the CCIP

Comment 6: Whether JSC Apatit Received a Benefit From the "Other Subsidies" Reported

#### VIII. Recommendation

[FR Doc. 2026-07503 Filed 4-16-26; 8:45 am]

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## DEPARTMENT OF COMMERCE

### International Trade Administration

[A-412-824]

#### Certain Cold-Rolled Steel Flat Products From the United Kingdom: Rescission of Antidumping Duty Administrative Review; 2024-2025

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

**SUMMARY:** The U.S. Department of Commerce (Commerce) is rescinding the administrative review of the antidumping duty (AD) order on certain cold-rolled steel flat products (cold-rolled steel) from the United Kingdom, covering the period of review (POR) September 1, 2024, through August 31, 2025.

**DATES:** Applicable April 17, 2026.

**FOR FURTHER INFORMATION CONTACT:** Yang Jin Chun, AD/CVD Operations, Office I, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482-5760.

#### SUPPLEMENTARY INFORMATION:

#### Background

On September 20, 2016, Commerce published in the **Federal Register** the AD order on cold-rolled steel from the

United Kingdom.<sup>1</sup> On September 2, 2025, Commerce published in the **Federal Register** a notice of opportunity to request an administrative review of the *Order* for the POR.<sup>2</sup> On September 30, 2025, Cleveland-Cliffs Inc., Steel Dynamics Inc., Nucor Corporation, and United States Steel Corporation (collectively, the petitioners) submitted a timely request that Commerce conduct an administrative review.<sup>3</sup>

On December 8, 2025, Commerce published in the **Federal Register** a notice of initiation of an administrative review with respect to imports of cold-rolled steel from the United Kingdom in accordance with section 751(a) of the Tariff Act of 1930, as amended (the Act).<sup>4</sup> On December 10, 2025, Commerce placed on the record U.S. Customs and Border Protection (CBP) entry data for the companies subject to the review, showing no reviewable POR entries, and invited interested parties to comment.<sup>5</sup> No party filed comments with respect to the CBP data.

On December 18, 2025, Commerce issued a memorandum of intent to rescind the 2024-2025 administrative review and invited interested parties to comment.<sup>6</sup> No party filed comments with respect to our intent to rescind.

Due to a lapse in appropriations and Federal Government shutdown, on November 14, 2025, Commerce tolled all deadlines in administrative proceedings by 47 days.<sup>7</sup> 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

<sup>1</sup> See *Certain Cold-Rolled Steel Flat Products from Brazil, India, the Republic of Korea, and the United Kingdom: Amended Final Affirmative Antidumping Determinations for Brazil and the United Kingdom and Antidumping Duty Orders*, 81 FR 64432 (September 20, 2016) (*Order*).

<sup>2</sup> See *Antidumping and Countervailing Duty Order, Finding or Suspended Investigation; Opportunity to Request Administrative Review and Join Annual Inquiry Service List*, 90 FR 42389 (September 2, 2025).

<sup>3</sup> See Petitioners' Letter, "Request for Administrative Review," dated September 2, 2025.

<sup>4</sup> See *Initiation of Antidumping and Countervailing Duty Administrative Reviews*, 90 FR 56725, 56731 (December 8, 2025).

<sup>5</sup> See Memorandum, "U.S. Customs and Border Protection Data Release," dated December 10, 2025.

<sup>6</sup> See Memorandum, "Intent to Rescind Review," December 18, 2025 (Memorandum of Intent to Rescind).

<sup>7</sup> See Memorandum, "Deadlines Affected by the Shutdown of the Federal Government," dated November 14, 2025.

additional 21 days.<sup>8</sup> Accordingly the deadline for the preliminary results of this review is now August 10, 2026.

#### Rescission of Review

Pursuant to 19 CFR 351.213(d)(3), it is Commerce's practice to rescind an administrative review of an AD order when there are no reviewable entries of subject merchandise during the POR for which liquidation is suspended.<sup>9</sup> Normally, upon completion of an administrative review, the suspended entries are liquidated at the AD assessment rate for the review period.<sup>10</sup> Therefore, for an administrative review to be conducted, there must be a reviewable, suspended entry that Commerce can instruct CBP to liquidate at the calculated AD assessment rate for the review period.<sup>11</sup>

As noted above, there were no entries of subject merchandise for the companies subject to this review during the POR. Accordingly, in the absence of suspended entries of subject merchandise during the POR, we are hereby rescinding this administrative review, in its entirety, in accordance with 19 CFR 351.213(d)(3).

#### Cash Deposit Requirements

As Commerce has proceeded to a final rescission of this administrative review, no cash deposit rates will change. Accordingly, the current cash deposit requirements shall remain in effect until further notice.

#### Assessment Rates

Commerce will instruct CBP to assess antidumping duties on all appropriate entries. Antidumping duties shall be assessed at rates equal to the cash deposit of estimated antidumping duties required at the time of entry, or withdrawal from warehouse, for consumption, in the United States, in accordance with 19 CFR 351.212(c)(1)(i). Commerce intends to issue assessment instructions to CBP no earlier than 35 days after the date of publication of this rescission notice in the **Federal Register**.

#### Administrative Protective Order (APO)

This notice serves as a final reminder to parties subject to an APO of their

<sup>8</sup> See Memorandum, "Tolling of all Case Deadlines," dated November 24, 2025.

<sup>9</sup> See, e.g., *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), and *Carbon and Alloy Steel Wire Rod from Ukraine: Rescission of Antidumping Duty Administrative Review; 2023-2024*, 89 FR 99833 (December 11, 2024).

<sup>10</sup> See 19 CFR 351.212(b)(1).

<sup>11</sup> See 19 CFR 351.213(d)(3).