

(2) for previously investigated companies not subject to this review, the cash deposit rate will continue to be the company-specific rate published in the most recently completed segment of this proceeding in which the company participated; (3) if the exporter is not a firm covered in this review, a prior review, or the original less-than-fair-value (LTFV) investigation, but the producer is, the cash deposit rate will be the rate established in the most recent completed segment for the producer of the merchandise; (4) the cash deposit rate for all other producers or exporters will continue to be 6.19 percent, the all-others rate established in the LTFV investigation.<sup>16</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 reminder to parties subject to an APO of their responsibility concerning the return or destruction of proprietary information disclosed under the 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/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

Commerce is issuing and publishing the final results of this review in accordance with sections 751(a)(1) and 777(i)(1) of the Act, and 351.221(b)(5).

Dated: May 1, 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 Issues
  - Comment 1: Whether Commerce Should Collapse TFM and One of Its Home Market Customers and Apply Adverse Facts Available
  - Comment 2: Whether Commerce Should Revise Its Conversion of Liquid State Sales to Powder State Equivalents
  - Comment 3: Whether Commerce Should Convert TFM's Comparison Market Billing Adjustments from Euros to New Taiwan Dollars
  - Comment 4: Whether Commerce Should Revise TFM's General and Administrative Expense Ratio
- VI. Recommendation

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#### DEPARTMENT OF COMMERCE

##### International Trade Administration

[C-489-845]

#### Certain Aluminum Foil From the Republic of Türkiye: Preliminary Results and Rescission, in Part, of Countervailing Duty Administrative Review; 2023

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

**SUMMARY:** The U.S. Department of Commerce (Commerce) preliminarily determines that countervailable subsidies were provided to producers and exporters of certain aluminum foil (aluminum foil) from the Republic of Türkiye (Türkiye). The period of review (POR) is January 1, 2023, through December 31, 2023. In addition, Commerce is rescinding the review, in part, with respect to one company. Interested parties are invited to comment on these preliminary results.

**DATES:** Applicable May 6, 2026.

**FOR FURTHER INFORMATION CONTACT:** Caroline Carroll or Ian Riggs, AD/CVD Operations, Office IX, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482-4948 or (202) 482-3810, respectively.

#### SUPPLEMENTARY INFORMATION:

##### Background

On December 9, 2024, Commerce tolled certain deadlines in this administrative proceeding by 90 days.<sup>1</sup> On December 18, 2024, based on timely requests for review, Commerce initiated this administrative review of the countervailing duty (CVD) order on aluminum foil from Türkiye.<sup>2</sup> On March 10, 2025, Commerce issued the initial CVD questionnaire to the Government of Türkiye (GOT) and instructed the GOT to forward the questionnaire to Assan Alüminyum Sanayi ve Ticaret A.S. (Assan) and Panda Alüminyum A.S. (Panda).<sup>3</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>4</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>5</sup> Further, on December 11, 2025, Commerce extended the deadline for the preliminary results by an additional 78 days.<sup>6</sup> Finally, on March 10, 2026, Commerce extended the deadline for the preliminary results by an additional 35 days.<sup>7</sup> Accordingly, the deadline for the preliminary results is now April 30, 2026.

For a complete description of the events that followed the initiation of this review, see the Preliminary

<sup>1</sup> See Memorandum, "Tolling of Deadlines for Antidumping and Countervailing Duty Proceedings," dated December 9, 2024.

<sup>2</sup> See *Initiation of Antidumping and Countervailing Duty Administrative Reviews*, 89 FR 102856 (December 18, 2024).

<sup>3</sup> Assan and Panda were the only companies remaining in the review after all parties timely withdrew their review requests for ASAS Alüminyum Sanayi ve Ticaret A.S. (ASAS); therefore, we did not issue a respondent selection memorandum. See ASAS's Letter, "Withdrawal of Request for Administrative Review," dated February 14, 2025 (ASAS' Withdrawal); see also Petitioners' Letter, "Petitioners' Partial Withdrawal of Request for Review," dated February 14, 2025 (Petitioners' Withdrawal).

<sup>4</sup> See Memorandum, "Deadlines Affected by the Shutdown of the Federal Government," dated November 14, 2025.

<sup>5</sup> See Memorandum, "Tolling of all Case Deadlines," dated November 24, 2025.

<sup>6</sup> See Memorandum, "Extension of Deadline for Preliminary Results of 2023 Countervailing Duty Administrative Review," dated December 11, 2025.

<sup>7</sup> See Memorandum, "Extension of Deadline for Preliminary Results of 2023 Countervailing Duty Administrative Review," dated March 10, 2026.

<sup>16</sup> See *Order*, 77 FR at 27420.

Decision Memorandum.<sup>8</sup> A list of topics discussed in the Preliminary Decision Memorandum is included as an appendix to this notice. The Preliminary Decision Memorandum is a public document and is on file electronically via ACCESS. ACCESS is available to registered users at <http://access.trade.gov>. In addition, a complete version of the Preliminary Decision Memorandum can be accessed directly at <https://access.trade.gov/frnotices>.

### Scope of the Order<sup>9</sup>

The merchandise covered by the Order is aluminum foil from Türkiye. For a complete description of the scope of the Order, see the Preliminary Decision Memorandum.

### Rescission of Administrative Review, In Part

In accordance with 19 CFR 351.213(d)(1), Commerce will rescind an administrative review, in whole or in part, if all parties that requested the review withdraw their request within 90 days of the date of publication of the notice of initiation. As noted above, Commerce received timely-filed withdrawal requests with respect to ASAS, and no other parties requested a review of this company.<sup>10</sup> Therefore, we are rescinding this administrative review with respect to ASAS, pursuant to 19 CFR 351.213(d)(1).

### Methodology

Commerce is conducting this 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 countervailable, Commerce preliminarily 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.<sup>11</sup> For a full description of the methodology underlying our conclusions, including our reliance, in part, on facts otherwise available with adverse inferences pursuant to sections 776(a) and (b) of

the Act, see the Preliminary Decision Memorandum.

### Preliminary Results of Review

As a result of this review, we preliminarily determine the following net countervailable subsidy rates exist for the POR, January 1, 2023, through December 31, 2023:<sup>12 13</sup>

Company	Subsidy rate (percent <i>ad valorem</i> )
Assan Alüminyum Sanayi ve Ticaret A.Ş. <sup>12</sup> .....	2.65
Panda Alüminyum A.Ş. <sup>13</sup> .....	3.82

### Disclosure

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

### Public Comment

Pursuant to 19 CFR 351.309(c), interested parties may submit case briefs to Commerce no later than 21 days after the date of publication of this notice. Rebuttal briefs, limited to issues raised in the case briefs, may be filed not later than five days after the date for filing case briefs. Interested parties who submit case briefs or rebuttal briefs in this proceeding must submit: (1) a table of contents listing each issue; and (2) a table of authorities.<sup>14</sup> All briefs must be filed electronically using ACCESS. An electronically filed document must be received successfully in its entirety in

<sup>12</sup> As discussed in the Preliminary Decision Memorandum, Commerce has found the following companies to be cross-owned with Assan: Ispak Esnek Ambalaj Sanayi A.Ş.; and Kibar Holding A.Ş. We note that Assan has an affiliated trading company through which it exported certain subject merchandise, Kibar Dis Ticaret A.Ş. (Kibar Dis). Therefore, because Kibar Dis' subsidies are included as part of Assan's total subsidy rate, we have not assigned a subsidy rate to Kibar Dis. Entries of subject merchandise exported by Kibar Dis will receive the rate of the producer listed on the U.S. Customs and Border Protection (CBP) entry form.

<sup>13</sup> We note that Panda has an affiliated trading company through which it exported certain subject merchandise, Seherli Danışmanlık A.Ş. (Seherli). Seherli was not selected as a mandatory respondent but was examined in the context of Panda. Therefore, because Seherli's subsidies are included as part of Panda's total subsidy rate, we have not assigned a subsidy rate to Seherli. Entries of subject merchandise exported by Seherli will receive the rate of the producer listed on the CBP entry form.

<sup>14</sup> See 19 CFR 351.309(d); see also *Administrative Protective Order, Service, and Other Procedures in Antidumping and Countervailing Duty Proceedings*, 88 FR 67069, 67077 (September 29, 2023) (*APO and Service Procedures*).

ACCESS by 5:00 p.m. Eastern Time on the established deadline.

As provided under 19 CFR 351.309(c)(2) and (d)(2), we request that interested parties provide at the beginning of their briefs a public, executive summary for each issue raised in their briefs.<sup>15</sup> Further, we request that interested parties limit their executive summary of each issue to no more than 450 words, not including citations. We intend to use the executive summaries as the basis of the comment summaries included in the issues and decision memorandum that will accompany the final results in this administrative review. We request that interested parties include footnotes for relevant citations in the executive summary of each issue. Note that Commerce has amended certain of its requirements pertaining to the service of documents in 19 CFR 351.303(f).<sup>16</sup>

Pursuant to 19 CFR 351.310(c), interested parties who wish to request a hearing must submit a written request to the Assistant Secretary for Enforcement and Compliance, filed electronically via ACCESS by 5:00 p.m. Eastern Time within 30 days after the date of publication of this notice. Requests should contain the party's name and address, the number of participants; and a list of issues to be discussed. Oral presentations at the hearing will be limited to issues raised in the case and rebuttal briefs. If a request for a hearing is made, Commerce will inform parties of the scheduled date for the hearing.<sup>17</sup>

### Verification

On March 21, 2025, the petitioners requested that Commerce conduct verification of Assan's responses.<sup>18</sup> Accordingly, in February 2026, as provided in section 782(i)(3) of the Act, we verified Assan's information relied upon for the preliminary results of this review.<sup>19</sup>

### Assessment Rates

Consistent with section 751(a)(1) of the Act and 19 CFR 351.212(b)(2), upon issuance of the final results, Commerce shall determine, and U.S. Customs and Border Protection (CBP) shall assess,

<sup>15</sup> We use the term “issue” here to describe an argument that Commerce would normally address in a comment of the Issues and Decision Memorandum.

<sup>16</sup> See *APO and Service Procedures*.

<sup>17</sup> See 19 CFR 351.310(d).

<sup>18</sup> See Petitioners' Letter, “Petitioners' Request for Verification,” dated March 21, 2025.

<sup>19</sup> See Memorandum, “Verification of the Questionnaire Responses of Assan Alüminyum Sanayi ve Ticaret A.Ş. in the 2023 Countervailing Duty Administrative Review of Certain Aluminum Foil from the Republic of Türkiye,” dated April 22, 2026.

<sup>8</sup> See Memorandum, “Decision Memorandum for the Preliminary Results of the Countervailing Duty Administrative Review of Certain Aluminum Foil from the Republic of Türkiye; 2023,” dated concurrently with, and hereby adopted by, this notice (Preliminary Decision Memorandum).

<sup>9</sup> See *Certain Aluminum Foil from the Sultanate of Oman and the Republic of Turkey: Countervailing Duty Orders*, 86 FR 62782 (November 12, 2021) (*Order*).

<sup>10</sup> See ASAS' Withdrawal; see also Petitioners' Withdrawal.

<sup>11</sup> See sections 771(5)(B) and (D) of the Act regarding financial contribution; section 771(5)(E) of the Act regarding benefit; and section 771(5A) of the Act regarding specificity.

countervailing duties on all appropriate entries covered by this review.

For ASAS, Commerce will instruct CBP to assess countervailing duties on all appropriate entries at a rate equal to the cash deposit of estimated countervailing duties required at the time of entry, or withdrawal from warehouse, for consumption, during the period January 1, 2023, through December 31, 2023, in accordance with 19 CFR 351.212(c)(1)(i). Commerce intends to issue assessment instructions to CBP regarding ASAS no earlier than 35 days after the date of publication of this notice in the **Federal Register**.

For Assan and Panda, 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 Requirements

Pursuant to section 751(a)(2)(C) of the Act and 19 CFR 351.107(e), Commerce intends to instruct CBP to collect cash deposits of estimated countervailing duties with regard to shipments of subject merchandise entered, or withdrawn from warehouse, for consumption on or after the date of publication of the final results of this review, as follows: (1) the cash deposit rate for the companies listed above will be equal to the company-specific estimated individual countervailable subsidy rates determined in the final results of this review, except if the rate is less than 0.50 percent and, therefore, *de minimis* within the meaning of 19 CFR 351.106(c)(1), in which case the cash deposit rate will be zero; (2) if both the producer and exporter of the subject merchandise have company-specific estimated subsidy rates assigned, and their rates differ, then the applicable cash deposit rate will be the higher of these two rates; (3) if either the producer or the exporter, but not both, of the subject merchandise has a company-specific estimated subsidy rate assigned, the applicable cash deposit rate will be that company's company-specific rate; and (4) the cash deposit rate for all other producers and exporters will be continue to be 2.60 percent, the all-others rate established in the investigation.<sup>20</sup> These cash deposit

instructions, when imposed, shall remain in effect until further notice.

### Final Results of Administrative Review

Unless the deadline is extended, pursuant to section 751(a)(3)(A) of the Act and 19 CFR 351.213(h), Commerce intend to issue the final results of this administrative review, including the results of our analysis of the issues raised by the parties in any written briefs, within 120 days after the date of publication of these preliminary results in the **Federal Register**.

### Notification to Interested Parties

We are issuing and publishing these preliminary results in accordance with sections 751(a)(1) and 777(i)(1) of the Act, and 19 CFR 351.221(b)(4).

Dated: April 30, 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 Preliminary Decision Memorandum

- I. Summary
- II. Background
- III. Scope of the *Order*
- IV. Diversification of Türkiye's Economy
- V. Subsidies Valuation
- VI. Application of Facts Available and Adverse Inferences
- VII. Benchmarks and Interest Rates
- VIII. Analysis of Programs
- IX. Recommendation

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## DEPARTMENT OF COMMERCE

### International Trade Administration

[A-523-815]

#### Certain Aluminum Foil From the Sultanate of Oman: Preliminary Results of Antidumping Duty Administrative Review; 2023–2024

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

**SUMMARY:** The U.S. Department of Commerce (Commerce) preliminarily determines that Oman Aluminium Rolling Company SPC (OARC) sold certain aluminum foil (aluminum foil) from the Sultanate of Oman (Oman) in the United States at prices below normal value (NV) during the period of review (POR) November 1, 2023, through October 31, 2024. Interested parties are invited to comment on these preliminary results.

**DATES:** Applicable May 6, 2026.

**FOR FURTHER INFORMATION CONTACT:** Alex Cipolla, 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) 482-4956.

### SUPPLEMENTARY INFORMATION:

#### Background

On November 12, 2021, Commerce published in the **Federal Register** the antidumping duty (AD) order on aluminum foil from Oman.<sup>1</sup> On November 1, 2024, Commerce published a notice of opportunity to request an administrative review of the *Order* for the POR in the **Federal Register**.<sup>2</sup> On December 18, 2024, based on timely requests for review, in accordance with 19 CFR 351.221(c)(1)(i), we initiated an administrative review of the *Order* with respect to OARC.<sup>3</sup>

On December 9, 2024, Commerce tolled the deadline to issue the preliminary results in administrative reviews for which the opportunity to request the review was published in December 2024, by 90 days.<sup>4</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>5</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>6</sup> On December 18, 2025, Commerce extended the deadline to issue these preliminary results by 61

<sup>1</sup> See *Certain Aluminum Foil from the Republic of Armenia, Brazil, the Sultanate of Oman, the Russian Federation, and the Republic of Turkey: Antidumping Duty Orders*, 86 FR 62790 (November 12, 2021) (*Order*).

<sup>2</sup> See *Antidumping or Countervailing Duty Order, Finding, or Suspended Investigation; Opportunity to Request Administrative Review and Join Annual Inquiry Service List*, 89 FR 87338 (November 1, 2024).

<sup>3</sup> See *Initiation of Antidumping Duty and Countervailing Duty Administrative Reviews*, 89 FR 102856 (December 18, 2024).

<sup>4</sup> See Memorandum, "Tolling of Deadlines for Antidumping and Countervailing Duty Administrative Proceedings," dated December 9, 2024.

<sup>5</sup> See Memorandum, "Deadlines Affected by the Shutdown of the Federal Government," dated November 14, 2025.

<sup>6</sup> See Memorandum, "Tolling of all Case Deadlines," dated November 24, 2025.

<sup>20</sup> See *Order*.