

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 Instructions

In accordance with section 751(a)(1) of the Act, Commerce intends to instruct CBP to collect cash deposits of estimated countervailing duties in the amounts shown for each of the companies listed above based on shipments of subject merchandise entered, or withdrawn from warehouse, for consumption on or after the date of publication of the final results of this administrative review.¹⁴ For all non-reviewed firms subject to the *Order*, we will instruct CBP to continue to collect cash deposits of estimated countervailing duties at the most recent company-specific rate or the all-others rate established in the original investigation (*i.e.*, 9.29 percent), as appropriate.¹⁵ These cash deposit requirements, effective upon publication of these final results, shall remain in effect until further notice.

Administrative Protective Order

This notice also serves as a reminder to parties subject to an administrative protective order (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 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 these final results in accordance with sections 751(a)(1) and 777(i) of the Act, and 19 CFR 351.221(b)(5).

¹⁴ See, e.g., *Honey from Argentina: Results of Countervailing Duty Administrative Review*, 69 FR 29518 (May 24, 2004), and accompanying Issues and Decision Memorandum at Issue 4.

¹⁵ See *Order*, 84 FR at 18775.

Dated: May 8, 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. Subsidies Valuation Information
- V. Analysis of Programs
- VI. Discussion of the Issues
 - Comment 1: Whether the Provision of Electricity Was Consistent with Market Principles During the POR
 - Comment 2: Whether to Modify the Benefit Calculation for the Provision of Electricity for Less Than Adequate Renumeration (LTAR) Program
 - Comment 3: Whether the Provision of Electricity for LTAR Program Is Specific
 - Comment 4: Whether the Demand Response Resources Program Is Countervailable
 - Comment 5: Whether Tax Exemptions under Restriction of Special Tax Act Article 24 are *De Facto* Specific
 - Comment 6: Whether to Modify the Benefit Calculation for Tax Reductions under Restriction of Special Local Taxation Act Article 78
- VII. Recommendation

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DEPARTMENT OF COMMERCE

International Trade Administration

[A–557–816]

Certain Steel Nails From Malaysia: Final 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) determines that producers/exporters subject to this review made sales of subject merchandise at less than normal value (NV) during the period of review (POR), July 1, 2023, through June 30, 2024.

DATES: Applicable May 14, 2026.

FOR FURTHER INFORMATION CONTACT: Brian Davis, AD/CVD Operations, Office VI, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482–7924.

SUPPLEMENTARY INFORMATION:

Background

On January 8, 2026, Commerce published the *Preliminary Results* and invited interested parties to comment.¹ Commerce conducted this administrative review in accordance with section 751 of the Tariff Act of 1930, as amended (the Act). A summary of the events that occurred since Commerce published these *Preliminary Results*, as well as a full discussion of the issues raised by parties for these final results, may be found in the Issues and Decision Memorandum.²

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 <https://access.trade.gov>. In addition, a complete version of the Issues and Decision Memorandum can be accessed directly at <https://access.trade.gov/frnotices>.

Scope of the Order³

The products covered by the scope of the *Order* are certain steel nails (nails) from Malaysia. For a complete description of the scope of the *Order*, see the Issues and Decision Memorandum.⁴

Analysis of Comments Received

All issues raised in the case and rebuttal briefs filed by interested parties in this review are addressed in the Issues and Decision Memorandum. A list of topics in the Issues and Decision Memorandum is attached as Appendix I to this notice.

Changes Since the Preliminary Results

Based on our review of the record and our evaluation of the comments received from interested parties, we made certain changes to the weighted-average dumping margin calculations and denied a scrap offset for Region International Co., Ltd. and Region

¹ See *Certain Steel Nails from Malaysia: Preliminary Results and Recission, In Part, of Antidumping Duty Administrative Reviews; 2023–2024*, 91 FR 683 (January 8, 2026) (*Preliminary Results*).

² See Memorandum, “Issues and Decision Memorandum for the Final Results of the Administrative Review of the Antidumping Duty Order on Certain Steel Nails from Malaysia; 2023–2024,” dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

³ See *Certain Steel Nails from the Republic of Korea, Malaysia, the Sultanate of Oman, Taiwan, and the Socialist Republic of Vietnam: Antidumping Duty Orders*, 80 FR 39994 (July 13, 2015) (*Order*).

⁴ See Issues and Decision Memorandum at 2–4.

System Sdn. Bhd. (collectively, Region) for these final results of review.⁵

Rate for Non-Individually Examined Companies

The statute and Commerce’s regulations do not address the establishment of a rate to be applied to companies not selected for individual examination when Commerce limits its examination in an administrative review pursuant to section 777A(c)(2) of the Act. Generally, Commerce looks to section 735(c)(5) of the Act, which provides instructions for calculating the all-others rate in a market economy investigation, for guidance when calculating the rate for companies which were not selected for individual examination in an administrative review. Under section 735(c)(5)(A) of the Act, the all-others rate is normally “an amount equal to the weighted average of the estimated weighted-average dumping margins established for exporters and producers individually investigated, excluding any zero and *de minimis* margins, and any margins determined entirely {on the basis of facts available}.”

In this review, we preliminarily calculated a weighted-average dumping margin for Region that was not zero, *de minimis*, or determined entirely on the basis of facts available.⁶ For the final results, we continue to calculate a weighted-average dumping margin for Region that is not zero, *de minimis*, or determined entirely on the basis of facts available. Accordingly, consistent with our practice, for the final results of this review, we continue to assign to the non-selected mandatory respondents the dumping margin calculated for Region, *i.e.*, 1.98 percent.⁷

Final Results of the Administrative Review

We determine that the following estimated weighted-average dumping margins exist for the period July 1, 2023, through June 30, 2024:

Exporter/producer	Weighted-average dumping margin (percent)
Madura Fasteners Sdn. Bhd	* 39.35
Region International Co., Ltd./ Region System Sdn. Bhd	1.98

⁵ See Issues and Decision Memorandum at 4.

⁶ See Preliminary Results, 89 FR 61061.

⁷ See Appendix II.

⁸ The exporters or producers not selected for individual review are listed in Appendix II.

Exporter/producer	Weighted-average dumping margin (percent)
Review-Specific Rate for Non-Selected Companies ⁸	1.98

* This rate is based on facts available with adverse inferences.

Disclosure

Commerce intends to disclose the calculations and analysis performed for Region for these final 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 accordance with 19 CFR 351.224(b). However, because Commerce relied entirely on the basis of facts available to determine the rate for Madura, in accordance with section 776 of the Act, there are no calculations to disclose with regard to this company.

Assessment Rates

Pursuant to section 751(a)(2)(C) of the Act and 19 CFR 351.212(b)(1), Commerce shall determine, and U.S. Customs and Border Protection (CBP) shall assess, antidumping duties on all appropriate entries.⁹ For any individually examined respondents whose weighted-average dumping margin is above *de minimis* (*i.e.*, 0.50 percent), we calculated importer-specific *ad valorem* duty assessment rates based on the ratio of the total amount of dumping calculated for the importer’s examined sales to the total entered value of those same sales, in accordance with 19 CFR 351.212(b)(1). Upon issuance of the final results of this administrative review, if any importer-specific assessment rates calculated in the final results are above *de minimis*, Commerce will issue instructions directly to CBP to assess antidumping duties on appropriate entries.

To determine whether the duty assessment rates covering the period were *de minimis*, in accordance with the requirement set forth in 19 CFR 351.106(c)(2), we calculated importer- (or customer-) specific *ad valorem* rates by aggregating the amount of dumping calculated for all U.S. sales to that importer or customer and dividing this amount by the total entered value of the sales to that importer (or customer). Where an importer- (or customer-)

⁹ In these final results, Commerce applied the assessment rate calculation method adopted in *Antidumping Proceedings: Calculation of the Weighted-Average Dumping Margin and Assessment Rate in Certain Antidumping Proceedings: Final Modification*, 77 FR 8101 (February 14, 2012).

specific *ad valorem* rate is greater than *de minimis*, and the respondent has reported reliable entered values, we will apply the assessment rate to the entered value of the importer’s/customer’s entries during the POR.

For the companies listed in Appendix II which were not selected for individual review, we will assign an assessment rate based on the review-specific rate, calculated as noted in the “Rate for Non-Individually Examined Companies” section, above. The final results of this review shall be the basis for the assessment of antidumping duties on entries of merchandise covered by the final results of this review and for future deposits of estimated duties, where applicable.

Commerce intends to issue appropriate assessment instructions to CBP regarding the respondents and the companies listed in Appendix II 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

The following deposit requirements will be effective upon publication of this notice for all shipments of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after the publication date of the final results of this administrative review, as provided by section 751(a)(2)(C) of the Act: (1) the cash deposit rate for the companies noted above will be that established in the final results of this review; (2) for merchandise exported by producers or exporters not covered in this administrative review but covered in a prior segment of the proceeding, the cash deposit rate will continue to be the company-specific rate published for the most recently completed segment of this proceeding; (3) if the exporter is not a firm covered in this review, a prior review, or the original investigation, but the producer is, the cash deposit rate will be the rate established for the most recently completed segment of this proceeding for the producer of the subject merchandise; and (4) the cash deposit rate for all other producers or exporters will continue to be 2.66 percent, the all-others rate established in the less-than-fair-value

investigation.¹⁰ These cash deposit requirements, when imposed, shall remain in effect until further notice.

Notification to Importers Regarding the Reimbursement of Duties

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 double 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 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 subject to sanction.

Notification to Interested Parties

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

Dated: May 8, 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 I

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
 - A. Region-Specific Issues
 - Comment 1: Cost Methodology
 - Comment 2: Sales and Service Tax (SST) Rate Applied
 - Comment 3: Scrap Offset
 - B. Madura-Specific Issues
 - Comment 4: Total Adverse Facts Available (AFA)
- VI. Recommendation

¹⁰ See *Certain Steel Nails from Malaysia: Final Determination of Sales at Less Than Fair Value*, 80 FR 28969 (May 20, 2015).

Appendix II

Non-Selected Companies for Individual Review

1. Foison Hardware Inc.
2. Inmax Industries Sdn. Bhd. and Inmax Sdn. Bhd.
3. Kimmu Industries Sdn. Bhd.
4. Tag Fasteners Sdn. Bhd.
5. Tampin Sin Yong Wai Industry Sdn. Bhd.

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DEPARTMENT OF COMMERCE

International Trade Administration

[A-583-867]

Common Alloy Aluminum Sheet From Taiwan: Preliminary Results 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) preliminarily determines that C.S. Aluminium Corporation (CSAC) made no shipments during the period of review (POR), April 1, 2024, through March 31, 2025. Interested parties are invited to comment on these preliminary results of review.

DATES: Applicable May 14, 2026.

FOR FURTHER INFORMATION CONTACT: Sarah Keith, AD/CVD Operations, Office II, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482-0264.

SUPPLEMENTARY INFORMATION:

Background

On April 27, 2021, Commerce published in the **Federal Register** the antidumping duty order on aluminum sheet from Taiwan.¹ On April 1, 2025, Commerce published in the **Federal Register** a notice of opportunity to request an administrative review of the Order.² On May 20, 2025, based on timely requests³ for an administrative

¹ See *Common Alloy Aluminum Sheet from Bahrain, Brazil, Croatia, Egypt, Germany, India, Indonesia, Italy, Oman, Romania, Serbia, Slovenia, South Africa, Spain, Taiwan and the Republic of Turkey: Antidumping Duty Orders*, 86 FR 22139 (April 27, 2021) (Order).

² See *Antidumping or Countervailing Duty Order, Finding, or Suspended Investigation; Opportunity to Request Administrative Review and Join Annual Inquiry Service List*, 90 FR 14363 (April 1, 2025).

³ See Petitioners' Letter, "Petitioners' Request for Administrative Review" (April 29, 2025); see also CSAC's Letter, "Request for Administrative Review" (April 30, 2025). The petitioners are Aluminum Association Common Alloy Aluminum

review, Commerce initiated an antidumping duty administrative review of the Order with respect to CSAC.⁴

Due to the lapse in appropriations and Federal Government shutdown, on November 14, 2025, Commerce tolled all deadlines in administrative proceedings by 47 days,⁵ and, 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.⁶ On February 18, 2026, Commerce extended the deadline for these preliminary results by 60 days.⁷ Accordingly the deadline for these preliminary results is now May 8, 2026.

For a full description of the methodology underlying our conclusions, see the Preliminary Decision Memorandum.⁸ A list of topics included in the Preliminary Decision Memorandum is included as an appendix to this notice. The Preliminary Decision Memorandum is on file electronically via ACCESS. ACCESS is available to registered users at <https://access.trade.gov>. The Preliminary Decision Memorandum can be accessed directly at <https://access.trade.gov/frnotices>.

Scope of the Order

The product covered by the Order is aluminum sheets from Taiwan. For a full description of the scope of the Order, see the Preliminary Decision Memorandum.

Sheet Trade Enforcement Working Group and its individual members, Arconic Corporation; Commonwealth Rolled Products Inc.; Constellium Rolled Products Ravenswood, LLC; JW Aluminum Company; Novelis Corporation; and Texarkana Aluminum, Inc.

⁴ See *Initiation of Antidumping and Countervailing Duty Administrative Reviews*, 90 FR 21459 (May 20, 2025) (Initiation Notice).

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

⁶ See Memorandum, "Tolling of all Case Deadlines," dated November 24, 2025.

⁷ See Memorandum, "Extension of Deadline for Preliminary Results of Antidumping Duty Administrative Review," dated February 16, 2026.

⁸ See Memorandum, "Decision Memorandum for the Preliminary Results of the Administrative Review of the Antidumping Duty Order on Common Alloy Aluminum Sheet from Taiwan; 2024-2025," dated concurrently with, and hereby adopted by, this notice (Preliminary Decision Memorandum).