



DEPARTMENT OF COMMERCE

International Trade Administration

[C-570-074]

Common Alloy Aluminum Sheet from the People's Republic of China: 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 countervailable subsidies were provided to Yinbang Clad Material Co., Ltd. and Henan Mingtai Al. Industrial Co., Ltd., producers and/or exporters of common alloy aluminum sheet (aluminum sheet) from the People's Republic of China (China), during the period of review (POR) of January 1, 2023, through December 31, 2023.

DATES: Applicable [INSERT DATE OF PUBLICATION IN THE *FEDERAL REGISTER*].

FOR FURTHER INFORMATION CONTACT: Amber Hodak or Theodora Mattei, 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) 482-8034 or (202) 482-4834, respectively.

SUPPLEMENTARY INFORMATION:

Background

On June 12, 2025, Commerce published the *Preliminary Results* of this administrative review in the *Federal Register* and invited interested parties to comment.¹ Due to the lapse in appropriations and Federal Government shutdown, on November 14, 2025, Commerce tolled all deadlines in administrative proceedings by 47 days.² Additionally, due to a backlog of

¹ See *Common Alloy Aluminum Sheet from the People's Republic of China: Preliminary Results and Partial Rescission of Countervailing Duty Administrative Review; 2023*, 90 FR 24783 (June 12, 2025) (*Preliminary Results*), and accompanying Preliminary Decision Memorandum (PDM).

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

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.³ Accordingly, the deadline for these final results is now December 17, 2025. For a complete description of the events that occurred since the *Preliminary Results*, see the Issues and Decision Memorandum.⁴

Scope of the Order⁵

The merchandise covered by the *Order* is aluminum sheet from China. For a complete description of the scope of the of the *Order*, see the Issues and Decision Memorandum.

Analysis of Comments Received

All issues raised by the interested parties in their case briefs and rebuttal briefs are addressed in the Issues and Decision Memorandum. A list of the issues raised is attached as an appendix to this notice. The Issues and Decision Memorandum is a public document and is on file electronically via ACCESS, which 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>.

Changes Since the *Preliminary Results*

Based on a review of the record and analysis of comments received from interested parties, we made changes to the *Preliminary Results*. For a full description of these revisions, see 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

³ See Memorandum, “Tolling of all Case Deadlines,” dated November 24, 2025.

⁴ See Memorandum, “Issues and Decision Memorandum for the Final Results of the Countervailing Duty Administrative Review of Common Alloy Aluminum Sheet from the People’s Republic of China; 2023” dated concurrently with this notice (Issues and Decision Memorandum).

⁵ See *Common Alloy Aluminum Sheet from the People’s Republic of China: Countervailing Duty Order*, 84 FR 2157 (February 6, 2019) (*Order*).

countervailable, we determine that there is a subsidy, *i.e.*, a financial contribution from a government or public entity that gives rise to a benefit to the recipient, and that the subsidy is specific.⁶ The subsidy programs under review, and the issues raised in case and rebuttal briefs submitted by the interested parties, are discussed in the Issues and Decision Memorandum.

Final Results of Administrative Review

Commerce determines the following net countervailable subsidy rates for the period January 1, 2023, through December 31, 2023:⁷

Company	Subsidy Rate (percent <i>ad valorem</i>)
Yinbang Clad Material Co., Ltd.	9.76
Henan Mingtai Al. Industrial Co., Ltd. (also known as Henan Mingtai Industrial Co., Ltd. and Henan Mingtai Aluminum Industrial Co., Ltd.) ⁸	112.82

Disclosure

Commerce intends to disclose to the interested parties the calculations and analysis performed 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 the notice of final results in the *Federal Register*, in accordance with 19 CFR 351.224(b).

Assessment

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

⁶ 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.

⁷ As noted in the *Preliminary Results PDM*, we determined that Wuxi Yinbang Defense Technology Co., Ltd., Yinbang (Anhui) New Energy Technology Co., Ltd., and Guizhou Liyang Tianxing Technology Co., Ltd. are cross-owned with Yinbang with the meaning of 19 CFR 351.525(b)(6)(vii). In addition, Commerce previously found Henan Gongdian Thermal Co., Ltd. to be cross-owned with Henan Mingtai Al. Industrial Co., Ltd. and Zhengzhou Mingtai Industry, Co., Ltd. See *Common Alloy Aluminum Sheet from the People's Republic of China: Preliminary Affirmative Countervailing Duty (CVD) Determination, Alignment of Final CVD Determination with Final Antidumping Duty Determination, and Preliminary CVD Determination of Critical Circumstances*, 83 FR 17651 (April 23, 2018) and accompanying PDM at 10-11, unchanged in *Countervailing Duty Investigation of Common Alloy Aluminum Sheet from the People's Republic of China: Final Affirmative Determination*, 83 FR 57427 (November 15, 2018), and accompanying IDM at 5.

⁸ Certain changes were made with respect to Henan Mingtai Al. Industrial Co., Ltd.'s AFA rate for these final results. See Issues and Decision Memorandum at 6-7 and Appendix II.

review, for the above-listed companies at the applicable *ad valorem* assessment rates.

Commerce intends to issue assessment instructions to CBP no earlier than 35 days after the 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)(2)(C) of the Act, Commerce also intends to instruct CBP to collect cash deposits of estimated countervailing duties in the amounts shown for each company 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, except where the rate calculated in the final results is zero or *de minimis*. For all non-reviewed firms, we will instruct CBP to collect cash deposits of estimated countervailing duties at the most recent company specific or all-others rate applicable to the company, as appropriate. These cash deposit requirements, effective upon publication of these final results, shall remain in effect until further notice.

Administrative Protective Order (APO)

This notice also serves as a final reminder to parties subject to an APO of their responsibility concerning the disposition 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

Commerce is issuing the final results and publishing this notice in accordance with sections 751(a)(1) and 777(i)(1) of the Act, and 19 CFR 351.221(b)(5).

Dated: December 17, 2025.

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 Application of Adverse Inferences
- V. Subsidies Valuation Information
- VI. Analysis of Programs
- VII. Programs Determined to Confer a Non-Measurable Benefit During the POR
- VIII. Programs Determined to Be Not Used
- IX. Changes Since the *Preliminary Results*
- X. Discussion of the Issues
 - Comment 1: Whether Commerce Should Attribute Certain Countervailable Assistance Received by Yinbang's Wholly-Owned Subsidiary
 - Comment 2: Whether Commerce Should Correct Value-Added Tax Paid by Yinbang on Certain Primary Aluminum Purchases
 - Comment 3: Whether Commerce Should Select a Different Basic-Fee Benchmark to Calculate Yinbang's Benefit from the Electricity for Less Than Adequate Remuneration Program
 - Comment 4: Whether Commerce Should Revise Yinbang's Grant Calculations
- XI. Recommendation

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