



DEPARTMENT OF COMMERCE

International Trade Administration

[C-714-001]

Phosphate Fertilizers from the Kingdom of Morocco: Notice of Court Decision Not in Harmony with the Results of Countervailing Duty Administrative Review; Notice of Amended Final Results

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

SUMMARY: On December 16, 2025, the U.S. Court of International Trade (CIT) issued its final judgment in *The Mosaic Company v. United States*, Consol. Court no. 23-00246, sustaining the U.S. Department of Commerce (Commerce)'s first remand results pertaining to the administrative review of the countervailing duty order on phosphate fertilizers from the Kingdom of Morocco (Morocco) covering the period November 30, 2020, through December 31, 2021.

Commerce is notifying the public that the CIT's final judgment is not in harmony with Commerce's final results of the administrative review, and that Commerce is amending the final results with respect to the countervailable subsidy rate assigned to OCP S.A. (OCP).

DATES: Applicable December 26, 2025.

FOR FURTHER INFORMATION CONTACT: Faris Montgomery, AD/CVD Operations, Office VIII, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-1537.

SUPPLEMENTARY INFORMATION:

Background

On November 7, 2023, Commerce published its *Final Results* in the 2020-2021 countervailing duty administrative review of phosphate fertilizers from Morocco.¹ Commerce determined that OCP, the sole mandatory respondent, received countervailable subsidies from the Government of Morocco (GOM) during the period of review (POR). Commerce calculated an overall net subsidy rate of 2.12 percent *ad valorem* for OCP during the POR.²

The Mosaic Company (the petitioner) and OCP appealed Commerce's *Final Results*. On April 1, 2025, the CIT remanded the *Final Results* to Commerce, stating that Commerce must reconsider its specificity determination as it relates to subsidies received by OCP from the GOM's tax fines and penalties reduction program.³

In its final remand redetermination, issued in July 2025, Commerce determined, under respectful protest, that the reduction in tax fines and penalties program was not specific, and therefore not countervailable.⁴ Based on this analysis, Commerce calculated a revised 2.11 percent total *ad valorem* subsidy rate for OCP.⁵ The CIT sustained Commerce's final redetermination.⁶

Timken Notice

In its decision in *Timken*,⁷ as clarified by *Diamond Sawblades*,⁸ the U.S. Court of Appeals for the Federal Circuit held that, pursuant to section 516A(c) and (e) of the Tariff Act of

¹ See *Phosphate Fertilizers from the Kingdom of Morocco: Final Results of Countervailing Duty Administrative Review; 2020-2021*, 88 FR 76726 (November 7, 2023) (*Final Results*), and accompanying Issues and Decision Memorandum (IDM).

² *Id.*

³ See *The Mosaic Company v. United States*, Slip Op. 25-34 (CIT April 1, 2025), at 40.

⁴ See *Final Results of Redetermination Pursuant to Court Remand, The Mosaic Company v. United States*, Consol. Court No. 23-00246, Slip Op. 25-34, dated July 7, 2025 (*Final Remand Redetermination*), at 4, available at <https://access.trade.gov/public/FinalRemandRedetermination.aspx>; see also *Viraj Grp., Ltd. v. United States*, 343 F.3d 1371, 1376 (Fed. Cir. 2003).

⁵ See *Final Remand Redetermination* at 7-8.

⁶ See *The Mosaic Company v. United States*, Slip Op. 25-155 (CIT December 16, 2025), at 13.

⁷ See *Timken Co. v. United States*, 893 F.2d 337 (Fed. Cir. 1990) (*Timken*).

⁸ See *Diamond Sawblades Manufacturers Coalition v. United States*, 626 F.3d 1374 (Fed. Cir. 2010) (*Diamond Sawblades*).

1930, as amended (the Act), Commerce must publish a notice of court decision that is not “in harmony” with a Commerce determination and must suspend liquidation of entries pending a “conclusive” court decision. The CIT’s December 16, 2025, judgment constitutes a final decision of the CIT that is not in harmony with Commerce’s *Final Results*. Thus, this notice is published in fulfillment of the publication requirements of *Timken*.

Amended Final Results

Because there is now a final court judgment, Commerce is amending its *Final Results* with respect to OCP as follows:

Company	Subsidy Rate in <i>Final Results</i>⁹ (percent <i>ad valorem</i>)	Subsidy Rate in <i>Final Remand Redetermination</i>¹⁰ (percent <i>ad valorem</i>)
OCP S.A. ¹¹	2.12	2.11

Cash Deposit Requirements

Because OCP has a superseding cash deposit rate, *i.e.*, there have been final results published in a subsequent administrative review, we will not issue revised cash deposit instructions to U.S. Customs and Border Protection (CBP).¹² This notice will not affect the current cash deposit rate for OCP.

Liquidation of Suspended Entries

At this time, Commerce remains enjoined by CIT order from liquidating entries that were produced and/or exported by OCP, Jorf I, Jorf II, Jorf III, Jorf IV, or Jorf V, and were entered, or withdrawn from warehouse, for consumption during the period November 30, 2020, through December 31, 2021. These entries will remain enjoined pursuant to the terms of the injunction during the pendency of any appeals process.

⁹ See *Final Results*, 88 FR at 76726.

¹⁰ See *Final Remand Redetermination* at 8.

¹¹ As stated in the *Final Results*, Commerce found the following companies to be cross-owned with OCP S.A.: Jorf Fertilizers Company I (Jorf I); Jorf Fertilizers Company II (Jorf II); Jorf Fertilizers Company III (Jorf III); Jorf Fertilizers Company IV (Jorf IV); and Jorf Fertilizers Company V (Jorf V). See *Final Results*, 88 FR at 76726. In addition, Commerce determined that Maroc Phosphore ceased to exist as an independent entity on the first day of the average useful life period. Accordingly, Commerce did not consider Maroc Phosphore to be a separate reporting entity. See *Final Results* IDM at Comment 4.

¹² See *Phosphate Fertilizers from the Kingdom of Morocco: Notice of Amended Final Results of Countervailing Duty Administrative Review*; 2022, 89 FR 104979 (December 26, 2024).

In the event the CIT's ruling is not appealed, or, if appealed, upheld by a final and conclusive court decision, Commerce intends to instruct CBP to assess countervailing duties on unliquidated entries of subject merchandise produced and/or exported by OCP, Jorf I, Jorf II, Jorf III, Jorf IV, or Jorf V, in accordance with 19 CFR 351.212(b). We will instruct CBP to assess countervailing duties on all appropriate entries covered by this review when the *ad valorem* rate is not zero or *de minimis*. Where an *ad valorem* subsidy rate is zero or *de minimis*,¹³ we will instruct CBP to liquidate the appropriate entries without regard to countervailing duties.

Notification to Interested Parties

This notice is issued and published in accordance with sections 516A(c) and (e) and 777(i)(1) of the Act.

Dated: January 7, 2026.

/s/ Christopher Abbott

Christopher Abbott,
Deputy Assistant Secretary
for Policy and Negotiations.
Performing the non-exclusive functions and duties
Of the Assistant Secretary for Enforcement and Compliance
[FR Doc. 2026-00385 Filed: 1/9/2026 8:45 am; Publication Date: 1/12/2026]

¹³ See 19 CFR 351.106(c)(2).