



DEPARTMENT OF COMMERCE

International Trade Administration

[A-552-801]

Certain Frozen Fish Fillets from the Socialist Republic of Vietnam: Notice of Court Decision Not in Harmony with the Final Results of New Shipper Review; and Notice of Amended Final Results

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

SUMMARY: On January 8, 2026, the U.S. Court of International Trade (CIT) issued its final judgment in *Catfish Farmers of Am., et al v. United States*, Court No. 24-00126, sustaining the U.S. Department of Commerce (Commerce)'s remand results pertaining to the new shipper review of the antidumping duty (AD) order on certain frozen fish fillets from the Socialist Republic of Vietnam (Vietnam) covering the period of review (POR) August 1, 2022, through January 31, 2023. Commerce is notifying the public that the CIT's final judgment is not in harmony with Commerce's final results in the new shipper review, and that Commerce is amending the final results with respect to Co May Import-Export Company Limited (Co May).

DATES: Applicable January 18, 2026.

FOR FURTHER INFORMATION CONTACT: Javier Barrientos, AD/CVD Operations, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-2243.

SUPPLEMENTARY INFORMATION:

Background

On June 25, 2024, Commerce published the *Final Results*.¹ In the *Final Results*, Commerce determined that, based on the factors listed in section 751(a)(2)(B)(iv) of the Tariff Act of 1930, as amended (the Act), and the totality of the circumstances surrounding Co May's sale of subject merchandise during the POR, the sale underlying this new shipper review was *bona fide*.² With respect to one statutory factor – *i.e.*, “whether the subject merchandise involved in such sales was resold in the United States at a profit” – we found that Co May's customer resold the merchandise at a profit.³ As part of this decision, we (1) did not treat the customer's AD cash deposit as an expense when considering whether the resale was profitable, and (2) determined that the relationship between the customer and its own downstream customers did not undermine our determination regarding profitability, despite the record being unclear regarding the potential affiliation between these parties. In the *Final Results*, Commerce calculated an individual weighted-average dumping margin of \$0.00 per kilogram for Co May.⁴

The petitioners⁵ appealed the *Final Results*. On June 5, 2025, the CIT remanded two aspects of Commerce's *Final Results*. First, the Court remanded for further explanation Commerce's treatment of AD cash deposits in evaluating the profitability of the resale (*i.e.*, Co May's customer's resale to downstream customers).⁶ Second, the CIT remanded Commerce's determination regarding the significance of the relationship between Co May's customer and its resale customers, and ordered Commerce to provide further explanation as to how profitability

¹ See *Certain Frozen Fish Fillets from the Socialist Republic of Vietnam: Final Results of Antidumping Duty New Shipper Review; 2022-2023*, 89 FR 53043 (June 25, 2024) (*Final Results*), and accompanying Issues and Decision Memorandum (IDM).

² See *Final Results* IDM at Comment 1.

³ *Id.*

⁴ *Id.*

⁵ The petitioners are the Catfish Farmers of America, America's Catch, Inc., Alabama Catfish, LLC d/b/a Harvest Select Catfish, Inc., Consolidated Catfish Companies, LLC d/b/a Country Select Catfish, Delta Pride Catfish, Inc., Guidry's Catfish, Inc., Heartland Catfish Company, Magnolia Processing, Inc. d/b/a Pride of the Pond, and Simmons Farm Raised Catfish, Inc. (collectively, the petitioners)

⁶ See *Catfish Farmers of America, et. al. v. United States*, Ct. No. 24-00126; Slip Op. 25-70 (CIT June 5, 2025) (*Remand Opinion and Order*) at 14.

should be determined when the unaffiliated U.S. customer is closely affiliated with its downstream customers.⁷

In its remand redetermination, issued on November 17, 2025, Commerce reconsidered its *Final Results* pursuant to the CIT's *Remand Opinion and Order*, and provided additional discussion regarding: (1) its treatment of AD cash deposits in determining resale profitability under the circumstances of this case; and (2) Co May's reporting regarding the relationship between its U.S. customer and the downstream customers as part of its resale profitability analysis.⁸ In light of these considerations, Commerce revisited its finding that Co May's single sale was resold at a profit. Further, Commerce also reconsidered its broader *bona fide* analysis and, instead, found that Co May's sale was not *bona fide*.⁹ Commerce stated that, if this finding is affirmed, Commerce would rescind this new shipper review.¹⁰ On January 8, 2026, the CIT sustained Commerce's final remand redetermination.¹¹

Timken Notice

In its decision in *Timken*,¹² as clarified by *Diamond Sawblades*,¹³ the U.S. Court of Appeals for the Federal Circuit held that, pursuant to sections 516A(c) and (e) of 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 January 8, 2026, 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*.

⁷ *Id.* at 15.

⁸ See Final Results of Redetermination Pursuant to Court Remand, *Catfish Farmers of America, et. al. v. United States*, Ct. No. 24-00126, Slip Op. 25-70 (CIT June 5, 2025), Certain Frozen Fish Fillets from the Socialist Republic of Vietnam, dated November 17, 2025.

⁹ *Id.*

¹⁰ *Id.*

¹¹ See *Catfish Farmers of Am., et al v. United States*, Court No. 24-00126, Slip Op. 26-2 (January 8, 2026).

¹² See *Timken Co. v. United States*, 893 F.2d 337 (Fed. Cir. 1990) (*Timken*).

¹³ See *Diamond Sawblades Manufacturers Coalition v. United States*, 626 F.3d 1374 (Fed. Cir. 2010) (*Diamond Sawblades*).

Amended Final Results

Because there is now a final court judgment, Commerce is amending its *Final Results* with respect to Co May as follows: (1) we now find that Co May's sale was not *bona fide*, and (2) we are, accordingly, rescinding the 2022-2023 new shipper review.

Cash Deposit Requirements

Because we are rescinding this new shipper review, Co May is no longer eligible for separate rate consideration. Accordingly, Commerce is treating Co May as part of the Vietnam-wide entity and is revising the cash deposit rate for Co May. As such, the Vietnam-wide entity rate of \$2.39 per kilogram will now apply to Co May. Commerce will issue revised cash deposit instructions to U.S. Customs and Border Protection (CBP).

Liquidation of Suspended Entries

At this time, Commerce remains enjoined by CIT order from liquidating entries that: were exported by Co May, and were entered, or withdrawn from warehouse, for consumption during the period August 1, 2022, through January 31, 2023. These entries will remain enjoined pursuant to the terms of the injunction during the pendency of any appeals process.

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 antidumping duties on unliquidated entries of subject merchandise exported by Co May in accordance with 19 CFR 351.212(b). We will instruct CBP to assess duties on all appropriate entries covered by this review at the Vietnam-wide rate of \$2.39 per kilogram.

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: February 6, 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.

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