



DEPARTMENT OF COMMERCE

International Trade Administration

[C-525-002]

Common Alloy Aluminum Sheet from Bahrain: 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 certain exporters/producers of common alloy aluminum sheet (aluminum sheet) from Bahrain received countervailable subsidies during the period of review (POR) January 1, 2023, through December 31, 2023.

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

FOR FURTHER INFORMATION CONTACT: Dusten Hom, AD/CVD Operations, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-5075.

Background

On August 8, 2025, Commerce published in the *Federal Register* the *Preliminary Results* of this administrative review and invited comments from interested parties.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 documents that were electronically filed via Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS) during the Federal

¹ See *Common Alloy Aluminum Sheet from Bahrain: Preliminary Results of Countervailing Duty Administrative Review; 2023*, 90 FR 38447 (August 8, 2025) (*Preliminary Results*).

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

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 February 12, 2026. For a complete description of the events that occurred since the *Preliminary Results*, see the Issues and Decision Memorandum.⁴

Scope of the Order

The products covered by the *Order* are aluminum sheet from Bahrain. For a complete description of the scope of the *Order*, see the Issues and Decision Memorandum.

Analysis of Comments Received

All issues raised by interested parties in their case and rebuttal briefs are addressed in the Issues and Decision Memorandum. The topics discussed and the issues raised by parties to which we responded in the Issues and Decision Memorandum are listed in the appendix to this notice. The Issues and Decision Memorandum is a public document and is on file electronically via 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/public/FRNoticesListLayout.aspx>.

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 subsidy program found to be countervailable, we determine that there is a subsidy, *i.e.*, a government-provided financial contribution that gives rise to a benefit to the recipient, and that the subsidy is specific.⁵ In these final results, Commerce relied, in part, on facts otherwise available, including with an adverse inference, pursuant to sections 776(a) and (b) of the Act. For a complete description of the

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 Bahrain; 2023,” dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

⁵ 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.

methodology underlying all of Commerce’s conclusions, *see* the Issues and Decision

Memorandum.

Changes Since the *Preliminary Results*

Based on our analysis of comments received from interested parties, we made changes to our subsidy rate calculations from the *Preliminary Results*.⁶ For a discussion of these changes, *see* the Issues and Decision Memorandum.

Final Results of the Administrative Review

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

Producer/Exporter	Subsidy Rate (percent <i>ad valorem</i>)
Gulf Aluminum Rolling Mill B.S.C.	3.34

Disclosure

Commerce intends to disclose its calculations and analysis performed to interested parties 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).

Assessment Rates

In accordance with section 751(a)(2)(C) of the Act and 19 CFR 351.212(b)(2), Commerce shall determine, and U.S Customs and Border Protection (CBP) shall assess, countervailing duties on all appropriate entries covered by this review. Commerce intends to issue assessment instructions to CBP no earlier than 35 days after 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

⁶ *See Preliminary Results*, 90 FR at 38448.

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, Commerce intends to instruct CBP to collect cash deposits of estimated countervailing duties in the amount indicated above 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. 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 (*i.e.*, 6.44 percent), as appropriate.⁷ These cash deposit requirements, when imposed, 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

These final results are issued and published in accordance with sections 751(a)(1) and 777(i)(1) of the Act, and 19 CFR 351.221(b)(5).

Dated: February 12, 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.*

⁷ See *Common Alloy Aluminum Sheet from Bahrain, India, and the Republic of Turkey: Countervailing Duty Orders*, 86 FR 22144 (April 27, 2021).

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. Subsidies Valuation
 - VI. Use of Facts Otherwise Available and Adverse Inferences
 - VII. Analysis of Programs
 - VIII. Analysis of Comments
 - Comment 1: Whether Commerce Should Revise its Benchmark for the Provision of Land for Less Than Adequate Remuneration (LTAR)
 - Comment 2: Whether Commerce Should Revise its Benchmark and Benefit Calculation for the Provision of Natural Gas for LTAR
 - Comment 3: Whether Commerce Should Apply AFA to the Provision of Water, Electricity, and Natural Gas for LTAR
 - Comment 4: Whether the Tamkeen Business Development Program is Countervailable
 - Comment 5: Whether Commerce Should Revise its Sales Denominator
 - Comment 6: Whether Commerce Should Revise its Benchmark for the Provision of Electricity for LTAR
 - IX. Recommendation
- [FR Doc. 2026-03287 Filed: 2/18/2026 8:45 am; Publication Date: 2/19/2026]