



## DEPARTMENT OF COMMERCE

### International Trade Administration

[A-428-850]

Thermal Paper from Germany: Preliminary Results and Rescission, in Part, 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) preliminarily determines that sales of thermal paper from Germany were not made at less than normal value (NV) during the period of review (POR), November 1, 2023, through October 31, 2024. We are also rescinding this review, in part, with respect to 14 companies. Interested parties are invited to comment on these preliminary results.

DATES: Applicable [Insert date of publication in the *Federal Register*].

FOR FURTHER INFORMATION CONTACT: Anne Entz, AD/CVD Operations, Office IX, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-3845.

### Background

On November 22, 2021, Commerce published in the *Federal Register* the antidumping duty (AD) order on thermal paper from Germany.<sup>1</sup> On December 18, 2024, based on timely requests for review, in accordance with 19 CFR 351.221(c)(1)(i), we initiated an administrative review of the *Order*.<sup>2</sup> On January 29, 2025, Commerce selected Koehler Paper SE and Koehler

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<sup>1</sup> See *Thermal Paper from Germany, Japan, the Republic of Korea, and Spain: Antidumping Duty Orders*, 86 FR 66284 (November 22, 2021) (*Order*).

<sup>2</sup> See *Initiation of Antidumping and Countervailing Duty Administrative Reviews*, 89 FR 102856 (December 18, 2024).

Kehl GmbH (collectively, Koehler) and Matra Atlantic GmbH (Matra) as the mandatory respondents in this review.<sup>3</sup>

Due to the lapse in appropriations and Federal Government shutdown, on November 14, 2025, Commerce tolled all deadlines in administrative proceedings by 47 days.<sup>4</sup> 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 Government shutdown, on November 24, 2025, Commerce tolled all deadlines in administrative proceedings by an additional 21 days.<sup>5</sup> Further, on December 19, 2025, January 16, 2026, February 25, 2026, and March 12, 2026, Commerce extended the time limit for these preliminary results.<sup>6</sup> Accordingly, the deadline for the preliminary results is now March 24, 2026.

For a complete description of the events that followed the initiation of this review, *see* the Preliminary Decision Memorandum.<sup>7</sup> The Preliminary 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 Preliminary Decision Memorandum can be accessed directly at <https://access.trade.gov/public/FRNoticesListLayout.aspx>.

### Scope of the *Order*

The merchandise subject to the *Order* is thermal paper from Germany. For a complete description of the scope of the *Order*, *see* the Preliminary Decision Memorandum.

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<sup>3</sup> See Memorandum, "Respondent Selection," dated January 29, 2025.

<sup>4</sup> See Memorandum, "Deadlines Affected by the Shutdown of the Federal Government," dated November 14, 2025.

<sup>5</sup> See Memorandum, "Tolling of all Case Deadlines," dated November 24, 2025.

<sup>6</sup> See Memoranda, "Extension of Deadline for Preliminary Results of 2023-2024 Antidumping Duty Administrative Review," dated December 19, 2025; "Second Extension of Deadline for Preliminary Results of 2023-2024 Antidumping Duty Administrative Review," dated January 16, 2026; "Third Extension of Deadline for Preliminary Results of 2023-2024 Antidumping Duty Administrative Review," dated February 25, 2026; and "Fourth Extension of Deadline for Preliminary Results of 2023-2024 Antidumping Duty Administrative Review," dated March 12, 2026.

<sup>7</sup> See Memorandum, "Decision Memorandum for the Preliminary Results of the 2023-2024 Administrative Review of the Antidumping Duty Order on Thermal Paper from Germany," dated concurrently with, and hereby adopted by, this notice (Preliminary Decision Memorandum).

### Rescission of Administrative Review, in Part

In accordance with 19 CFR 351.213(d)(1), Commerce will rescind an administrative review, in whole or in part, if a party who requested a review withdraws its request within 90 days of the date of publication of notice of initiation. On January 2, 2025, pursuant to 19 CFR 351.213(d)(1), Domtar Corporation and Appvion, LLC (collectively, the petitioners) timely withdrew their requests for review for the 14 producers and/or exporters listed in Appendix II.<sup>8</sup> Because no other party requested a review of these companies, we are rescinding this review with respect to them, pursuant to 19 CFR 351.213(d)(1).

### Review-Specific Rate for Non-Examined Companies

The Act and Commerce's regulations do not address the establishment of a weighted-average dumping margin 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 Tariff Act of 1930, as amended (the Act). Generally, Commerce looks to section 735(c)(5) of the Act, which provides instructions for calculating the all-others rate in a less-than-fair-value (LTFV) investigation, for guidance when calculating the weighted-average dumping margin 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 or *de minimis* margins, and any margins determined entirely {on the basis of facts available}." Therefore, because the rate calculated for Koehler in this administrative review is a zero, consistent with section 735(c)(5)(A) of the Act, for the companies not selected for individual

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<sup>8</sup> See Petitioners' Letter, "Partial Withdrawal of Request for Administrative Review," dated January 2, 2025. On June 30, 2025, Commerce issued a memorandum noting its intent to rescind this administrative review for companies with no suspended entries during the POR, including Koehler Oberkirch GmbH (Koehler Oberkirch). See Memorandum, "Notice of Intent to Rescind Review, In Part," dated June 30, 2025 (Intent to Rescind Memorandum). However, because Koehler Oberkirch is an affiliate of Koehler, we are not rescinding this review for it. Moreover, we note that the petitioners withdrew their requests for review for the remaining companies in the Intent to Rescind Memorandum.

examination in this review (*i.e.*, Convertidoras PCM, S.A. de C.V. (Convertidoras) and Papeles y Conversiones de Mexico, S.A. de C.V. (Papeles)), we are preliminarily assigning the most recent above-*de minimis* rate calculated in this proceeding as the review-specific rate, *i.e.*, 0.76 percent.

### Methodology

Commerce is conducting this review in accordance with section 751(a) of the Act. We calculated constructed export price in accordance with section 772 of the Act. We calculated NV in accordance with section 773 of the Act. For a full description of the methodology underlying our conclusions, *see* the Preliminary Decision Memorandum. A list of the topics discussed in the Preliminary Decision Memorandum is attached as Appendix I to this notice.

### Preliminary Results of Review

As a result of this review, we preliminarily determine that the following weighted-average dumping margins exist for the period November 1, 2023, through October 31, 2024:

<b>Exporter/Producer</b>	<b>Weighted-Average Dumping Margin (percent)</b>
Koehler Paper SE; Koehler Kehl GmbH	0.00
Convertidoras PCM, S.A. de C.V.	0.76
Papeles y Conversiones de Mexico, S.A. de C.V.	0.76

### Disclosure

Commerce intends to disclose its calculations and analysis performed for these preliminary results to interested parties 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 the *Federal Register*, in accordance with 19 CFR 351.224(b).

### Public Comment

Case briefs or other written comments may be submitted to the Assistant Secretary for Enforcement and Compliance. Pursuant to 19 CFR 351.309(c)(1)(ii), we have modified the deadline for interested parties to submit case briefs to Commerce to no later than 21 days after the date of the publication of this notice.<sup>9</sup> Rebuttal briefs, limited to issues raised in the case

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<sup>9</sup> Commerce is exercising its discretion to alter the time limit for filing of case briefs. *See* 19 CFR 351.309(c)(1)(ii).

briefs, may be filed no later than five days after the date for filing case briefs.<sup>10</sup> Interested parties who submit case or rebuttal briefs in this proceeding must submit: (1) a table of contents listing each issue; and (2) a table of authorities.<sup>11</sup>

As provided under 19 CFR 351.309(c)(2)(iii) and (d)(2)(iii), we request that interested parties provide at the beginning of their briefs a public, executive summary for each issue raised in their briefs.<sup>12</sup> Further, we request that interested parties limit their public executive summary of each issue to no more than 450 words, not including citations. We intend to use the public executive summaries as the basis of the comment summaries included in the issues and decision memorandum that will accompany the final determination in this review. We request that interested parties include footnotes for relevant citations in the public executive summary of each issue. Note that Commerce has amended certain of its requirements pertaining to the service of documents in 19 CFR 351.303(f).<sup>13</sup>

Pursuant to 19 CFR 351.310(c), interested parties who wish to request a hearing must submit a written request to the Assistant Secretary for Enforcement and Compliance, filed electronically via ACCESS, by 5 p.m. Eastern time, within 30 days after the date of publication of this notice. Requests should contain: (1) the party's name, address, and telephone number; (2) the number of participants and whether any participant is a foreign national; and (3) a list of issues to be discussed. Issues raised in the hearing will be limited to those raised in the respective case briefs. If a request for a hearing is made, Commerce will inform interested parties of the scheduled date for the hearing.<sup>14</sup>

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<sup>10</sup> See 19 CFR 351.309(d); see also *Administrative Protective Order, Service, and Other Procedures in Antidumping and Countervailing Duty Proceedings*, 88 FR 67069, 67077 (September 29, 2023) (*APO and Service Final Rule*).

<sup>11</sup> See 19 CFR 351.309(c)(2) and (d)(2).

<sup>12</sup> We use the term "issue" here to describe an argument that Commerce would normally address in a comment of the Issues and Decision Memorandum.

<sup>13</sup> See *APO and Service Final Rule*.

<sup>14</sup> See 19 CFR 351.310(d).

All submissions, including case and rebuttal briefs, as well as hearing requests, should be filed via ACCESS.<sup>15</sup> An electronically filed document must be received successfully in its entirety in ACCESS by 5:00 p.m. Eastern Time on the established deadline.

#### Assessment Rates

Upon completion of the administrative review, Commerce shall determine, and CBP shall assess, antidumping duties on all appropriate entries covered by this review. Pursuant to 19 CFR 351.212(b)(1), because Koehler did not report the entered value for all of its U.S. sales, we calculated importer-specific per-unit duty assessment rates by aggregating the total amount of antidumping duties calculated for the examined sales and dividing this amount by the total quantity of those sales. Where either Koehler's weighted-average dumping margin is zero or *de minimis* within the meaning of 19 CFR 351.106(c), or an importer-specific rate is zero or *de minimis*, we will instruct CBP to liquidate the appropriate entries without regard to antidumping duties.

Commerce's "automatic assessment" practice will apply to entries of subject merchandise during the POR produced by Koehler for which it did not know that the merchandise it sold to an intermediary (*e.g.*, a reseller, trading company, or exporter) was destined for the United States. In such instances, we will instruct CBP to liquidate those entries at the all-others rate if there is no rate for the intermediate company(ies) involved in the transaction.<sup>16</sup>

For Convertidoras and Papeles which were not selected for individual review, we will assign an assessment rate based on the most recent above-*de minimis* rate calculated in this proceeding as the review-specific rate, *i.e.*, 0.76 percent, as discussed in the section "Review-Specific Rate for Non-Examined Companies," above.

For the companies listed in Appendix II for which Commerce is rescinding this review, Commerce will instruct CBP to assess antidumping duties on all appropriate entries at a rate

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<sup>15</sup> See 19 CFR 351.303.

<sup>16</sup> For a full discussion of this practice, see *Antidumping and Countervailing Duty Proceedings: Assessment of Antidumping Duties*, 68 FR 23954 (May 6, 2003).

equal to the cash deposit of estimated antidumping duties required at the time of entry, or withdrawal from warehouse, for consumption, during the period November 1, 2023, through October 31, 2024, in accordance with 19 CFR 351.212(c)(1)(i). Commerce intends to issue assessment instructions to CBP regarding these companies no earlier than 35 days after the date of publication of this notice in the *Federal Register*.

In accordance with section 751(a)(2)(C) of the Act, 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 assessment instructions to CBP regarding Koehler, Convertidoras, and Papeles 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 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 listed above will be that established in the final results of this review, except if the rate is less than 0.50 percent and, therefore, *de minimis* within the meaning of 19 CFR 351.106(c)(1), in which case the cash deposit rate will be zero; (2) for previously reviewed or investigated companies not covered by this review, the cash deposit rate will continue to be the company-specific rate published for the most recently completed segment of this proceeding in which the company participated; (3) if the exporter is not a firm covered in this review, a prior review, or the LTFV investigation, but the manufacturer is, the cash deposit rate will be the rate established for the most recent segment for the manufacturer of the merchandise; and (4) the cash deposit rate for all other manufacturers and/or exporters will be

6.27 percent, the all-others rate established in the *Amended Final Determination*.<sup>17</sup> These deposit requirements, when imposed, shall remain in effect until further notice.

#### Notification to Importers

This notice also serves as a preliminary reminder to importers of their responsibility under 19 CFR 351.402(f) 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 the Commerce's presumption that reimbursement of antidumping duties occurred and the subsequent assessment of double antidumping duties.

#### Notification to Interested Parties

We are issuing and publishing these results in accordance with sections 751(a)(1) and 777(i)(1) of the Act, and 19 CFR 351.213(d), (h) and 351.221(b)(4).

Dated: March 24, 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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<sup>17</sup> See Order, 86 FR at 66286; see also *Thermal Paper from Germany: Notice of Court Decision Not in Harmony with the Final Determination of Antidumping Investigation; Notice of Amended Final Determination; Notice of Amended Order, In Part*, 90 FR 60617 (December 29, 2025) (*Amended Final Determination*).

## Appendix I

### List of Topics Discussed in the Preliminary Decision Memorandum

- I. Summary
- II. Background
- III. Scope of the *Order*
- IV. Discussion of the Methodology
- V. Currency Conversion
- VI. Recommendation

## Appendix II

### Companies Rescinded from Review

1. Akon Rulo Kagit Plastik Imalat IHR İTH. SAN. TİC. A.Ş.
2. Amtress (M) Sdn. Bhd.
3. Besto Sdn. Bhd.
4. Dor Etiket San VE Tic. Ltd.
5. Engin Kagit Mamulleri San. Tic.
6. Formas para Negocios, S.A. de C.V.
7. Formularios de México S.A. de C.V.
8. Kagit Mamulleri San. Tic. Ltd., Stl.
9. Kooka Paper Manufacturing Sdn. Bhd.
10. Sailing Paper (Malaysia) Sdn. Bhd.
11. ShenZhen Sailing Paper Co., Ltd.
12. Tele-Paper (M) Sdn. Bhd.
13. Wellden (M) Sdn. Bhd.
14. Wingle Industrial (Malaysia) Sdn. Bhd.