



## DEPARTMENT OF COMMERCE

### International Trade Administration

[C-489-840]

#### **Common Alloy Aluminum Sheet from the Republic of Türkiye: 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 are being provided to certain producers/exporters of common alloy aluminum sheet (aluminum sheet) from the Republic of Türkiye (Türkiye) 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:** Charles DeFilippo or Jacob Saude, AD/CVD Operations, Office VII, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-3797 or (202) 482-0981, respectively.

#### **SUPPLEMENTARY INFORMATION:**

##### Background

On August 8, 2025, Commerce published in the *Federal Register* the *Preliminary Results*.<sup>1</sup> Due to the lapse in appropriations and the Federal Government shutdown, on November 14, 2025, Commerce tolled all deadlines in administrative proceedings by 47 days.<sup>2</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

<sup>1</sup> See *Common Alloy Aluminum Sheet from the Republic of Türkiye: Preliminary Results of the Countervailing Duty Administrative Review; 2023*, 90 FR 38453 (August 8, 2025) (Preliminary Results), and accompanying Preliminary Decision Memorandum (PDM).

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

(ACCESS) during the Federal Government shutdown, on November 24, 2025, Commerce tolled all deadlines in administrative proceedings by an additional 21 days.<sup>3</sup> On February 4, 2026, Commerce extended the time period for issuing the final results of this review by 53 days.<sup>4</sup> Accordingly, the deadline for the final results is now April 6, 2026.

For a description of the events that occurred since the *Preliminary Results*, see the Issues and Decision Memorandum.<sup>5</sup> 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/FRN NoticesListLayout.aspx>.

#### Scope of the Order<sup>6</sup>

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

#### Analysis of Comments Received

All issues raised in the parties' briefs are addressed in the Issues and Decision Memorandum. The topics discussed and issues raised by parties to which we responded in the Issues and Decision Memorandum are listed in the appendix to this notice.

#### Changes Since the Preliminary Results

Based on comments received from interested parties and record information, we made certain changes from the *Preliminary Results* regarding the subsidy calculations for Assan Aluminyum Sanayi ve Ticaret A.S., Kibar Holding A.S., Kibar Dis Ticaret A.S., and Kibar

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<sup>3</sup> See Memorandum, "Tolling of all Case Deadlines," dated November 24, 2025.

<sup>4</sup> See Memorandum, "Extension of Deadline for Final Results of Countervailing Duty Administrative Review," dated February 4, 2026.

<sup>5</sup> See Memorandum, "Issues and Decision Memorandum for the Final Results of the Administrative Review of the Countervailing Duty Order on Common Alloy Aluminum Sheet from Türkiye; 2023," dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

<sup>6</sup> See *Common Alloy Aluminum Sheet from Bahrain, India, and the Republic of Turkey: Countervailing Duty Orders*, 86 FR 22144 (April 27, 2021) (*Order*).

Americas, Inc. (collectively, Assan), and Teknik Aluminyum Sanayi A.S. (Teknik). For a discussion of these changes, *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 subsidy program found countervailable, Commerce finds 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.<sup>7</sup> For a full description of the methodology underlying all of Commerce's conclusions, including any determination that relied upon the use of adverse facts available, pursuant to sections 776(a) and (b) of the Act, *see* the Issues and Decision Memorandum.

### Rate for Non-Selected Companies Under Review

The Act and Commerce's regulations do not directly address the establishment of a rate 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 Act. Generally, Commerce looks to section 705(c)(5) of the Act, which provides instructions for determining the all-others rate in an investigation, for guidance when calculating the rate for companies that were not selected for individual examination in an administrative review. Section 777A(e)(2) of the Act provides that "the individual countervailable subsidy rates determined under subparagraph (A) shall be used to determine the all-others rate under section 705(c)(5) {of the Act}." Under section 705(c)(5)(A) of the Act, the all-others rate is normally "an amount equal to the weighted average of the countervailable subsidy rates established for exporters and producers individually investigated, excluding any zero or *de minimis* countervailable subsidy rates, and any rates determined entirely {on the basis of facts available}."

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<sup>7</sup> *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.

Accordingly, to determine the rate for companies not selected for individual examination, Commerce’s practice is to weight average the net subsidy rates for the selected mandatory respondents, excluding rates that are zero, *de minimis*, or based entirely on facts available.<sup>8</sup> In this case, Commerce found a *de minimis* rate for Teknik. Therefore, the only rate that is not zero, *de minimis*, or based entirely on facts otherwise available is the rate calculated for Assan. Consequently, the rate calculated for Assan is also assigned as the rate for the non-selected companies.

### Final Results of Review

We determine that the following net countervailable subsidy rates exist for the period January 1, 2023, through December 31, 2023:

<b>Producer/Exporter</b>	<b>Subsidy Rate (percent <i>ad valorem</i>)</b>
Assan Aluminyum Sanayi ve Ticaret A.S. <sup>9</sup>	4.28
Teknik Aluminyum Sanayi A.S.	0.33 ( <i>de minimis</i> )
Non-Selected Companies Under Review	4.28

### Disclosure

Commerce intends to disclose the calculations performed for these final results to interested parties within five days after 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).

### Assessment Rates

Pursuant to 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 of subject merchandise covered by this review. Commerce intends to issue assessment instructions to CBP no earlier than 35 days after the date of publication of the

<sup>8</sup> See, e.g., *Certain Pasta from Italy: Final Results of the 13th (2008) Countervailing Duty Administrative Review*, 75 FR 37386, 37387 (June 29, 2010).

<sup>9</sup> This rate is applicable to Assan Aluminyum Sanayi ve Ticaret A.S. and its cross-owned companies Kibar Americas, Inc. and Kibar Diş Ticaret A.S

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

In accordance with section 751(a)(1) of the Act, Commerce also intends to instruct CBP to collect cash deposits of estimated countervailing duties in the amounts shown for the companies listed 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. Because the rate calculated for Teknik is *de minimis*, no cash deposit will be required on shipments of the 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, we will instruct CBP to continue to collect cash deposits of estimated countervailing duties at the all-others rate or the most recent company-specific 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 return or destruction 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 violation subject to sanction.

#### Notification to Interested Parties

Commerce is issuing these 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: April 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.*

## 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 Information
- VI. Analysis of Programs
- VII. Discussion of the Issues
  - Comment 1: Whether to Apply Adverse Facts Available (AFA) to the GOT
  - Comment 2: Whether the Corporate Tax Reduction for Manufacturers Program is Countervailable
  - Comment 3: Whether the BITT – Tax Exemption for Export Loans Program is Countervailable
  - Comment 4: Whether the BITT – Tax Exemption on Foreign Exchange Transactions Program is Countervailable
  - Comment 5: Whether to Revise the Methodology with Regard to Assan’s Countervailable Benefits from Income Tax Incentives Under the Regional Investment Incentive Scheme (RIIS) and Research and Development (R&D) Law
  - Comment 6: Whether to Exclude Intercompany Sales from Assan’s Sales Denominators
  - Comment 7: Whether to Adjust the Calculation of Assistance to Offset Costs Related to Antidumping Duty (AD)/CVD Investigations for the Final Results
  - Comment 8: Whether to Apply High Inflation Adjustments to the CVD Rate Calculations
  - Comment 9: Whether to Offset Teknik’s AD Cash Deposit Rate by the Amount of Any Export Subsidies Calculated in this Review

### VIII. Recommendation

[FR Doc. 2026-06878 Filed: 4/8/2026 8:45 am; Publication Date: 4/9/2026]