



DEPARTMENT OF COMMERCE

International Trade Administration

[A-583-837]

Polyethylene Terephthalate Film, Sheet, and Strip from Taiwan: Final Results and Rescission of Antidumping Duty Administrative Review, In Part; 2023-2024

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

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

SUMMARY: The U.S. Department of Commerce (Commerce) determines that polyethylene terephthalate film, sheet, and strip (PET film) from Taiwan was sold in the United States at less than normal value during the period of review (POR) July 1, 2023, through June 30, 2024.

FOR FURTHER INFORMATION CONTACT: Charles DeFilippo, 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.

SUPPLEMENTARY INFORMATION:

Background

On October 3, 2025, Commerce published in the *Federal Register* the *Preliminary Results* and invited interested parties to comment.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

¹ See *Polyethylene Terephthalate Film, Sheet, and Strip from Taiwan: Preliminary Results and Preliminary Intent To Rescind, In Part, of Antidumping Duty Administrative Review; 2023–2024*, 90 FR 48041 (October 3, 2025) (*Preliminary Results*), and accompanying Preliminary Decision Memorandum (PDM).

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

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.³ Accordingly, the deadline for these final results is now April 7, 2026.

For a summary of the events that occurred since the *Preliminary Results*, see the Issues and Decision Memorandum.⁴ 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>.

Scope of the Order⁵

The merchandise subject to the *Order* is PET film from Taiwan. For a full description of the scope, see the *Preliminary Results* PDM.

Analysis of Comments Received

All issues raised in case and rebuttal briefs by interested parties in this administrative review are addressed in the Issues and Decision Memorandum. A list of the issues addressed in the Issues and Decision Memorandum is attached as an appendix to this notice. Based on our review of the record and comments received from interested parties, we did not make any changes from the *Preliminary Results*.

Final Partial Rescission of Review

Pursuant to 19 CFR 351.213(d)(3), it is Commerce's practice to rescind an administrative review of an antidumping duty (AD) order when there are no reviewable entries

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 2023-2024 Administrative Review of the Antidumping Duty Order on Polyethylene Terephthalate Film, Sheet, and Strip from Taiwan," dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

⁵ See *Notice of Amended Final Antidumping Duty Determination of Sales at Less Than Fair Value and Antidumping Duty Order: Polyethylene Terephthalate Film, Sheet, and Strip (PET Film) from Taiwan*, 67 FR 44174 (July 1, 2002) (*Order*).

of subject merchandise during the POR for which liquidation is suspended.⁶ Normally, upon completion of an administrative review, the suspended entries are liquidated at the AD assessment rate calculated for the review period.⁷ Therefore, for an administrative review to be conducted, there must be a reviewable, suspended entry that Commerce can instruct U.S. Customs and Border Protection (CBP) to liquidate at the AD assessment rate calculated for the review period.⁸

On October 3, 2025, we published our intent to rescind, in part, this administrative review for Shinkong Materials Technology Corporation (SMTC) and Shinkong Synthetic Fiber Corporation (SSFC), which we consider to be a single entity (SMTC/SSFC).⁹ The POR entry totals reflected in the Attachment of the CBP Data Memorandum reflected no POR entries of subject merchandise from these companies.¹⁰ We invited parties to comment, and we received no comments. Accordingly, in the absence of suspended entries of subject merchandise during the POR, we are hereby rescinding this administrative review for SMTC/SSFC, in accordance with 19 CFR 351.213(d)(3).

Final Results of Review

As a result of this review, we determine the following weighted-average dumping margins exist for the period July 1, 2023, through June 30, 2024:

Producer/Exporter	Weighted-Average Dumping Margin (percent)
Nan Ya Plastics Corporation	1.06

Disclosure

Commerce intends to disclose the calculations performed in connection with these final results of review to interested parties within five days after public announcement of the final

⁶ See, e.g., *Diocetyl Terephthalate from the Republic of Korea: Rescission of Antidumping Administrative Review; 2021-2022*, 88 FR 24758 (April 24, 2023); see also *Certain Carbon and Alloy Steel Cut-to-Length Plate from the Federal Republic of Germany: Rescission of Antidumping Administrative Review; 2020-2021*, 88 FR 4154 (January 24, 2023).

⁷ See 19 CFR 351.212(b)(1).

⁸ See 19 CFR 351.213(d)(3).

⁹ See *Preliminary Results*, 90 FR at 48041.

¹⁰ See Memorandum, "Release of Customs Entry Data," dated September 27, 2024.

results or, if there is no public announcement, within five days of the date of publication of the notice of final results in the *Federal Register*, in accordance with 19 CFR 351.224(b).

Assessment Rates

Pursuant to section 751(a)(2)(C) of the Tariff Act of 1930, as amended (the Act), and 19 CFR 351.212(b)(1), Commerce has determined, and CBP shall assess, antidumping duties on all appropriate entries of subject merchandise in accordance with the final results of this review

Pursuant to 19 CFR 351.212(b)(1), we calculated importer-specific *ad valorem* duty assessment rates based on the ratio of the total amount of dumping calculated for each importer's examined sales and the total entered value of those sales. Where either the respondent's weighted-average dumping margin is zero or *de minimis* within the meaning of 19 CFR 351.106(c)(1), or an importer-specific assessment rate is *de minimis* (*i.e.*, less than 0.5 percent), we will instruct CBP to liquidate the appropriate entries without regard to antidumping duties.

For entries of subject merchandise during the POR produced by Nan Ya Plastics Corporation for which it did not know that its merchandise was destined for the United States, we will instruct CBP to liquidate such entries at the all-others rate established in the less-than-fair-value (LTFV) investigation of 2.40 percent *ad valorem*,¹¹ if there is no rate for the intermediate company(ies) involved in the transaction.

Commerce intends to issue assessment instructions to CBP 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

Upon publication of this notice in the *Federal Register*, the following cash deposit requirements will be effective for all shipments of the subject merchandise entered, or withdrawn

¹¹ See Order.

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) of the Act: (1) the cash deposit rate for the company subject to this review will be equal to the weighted-average dumping margin established in these final results of the review; (2) for merchandise exported by producers or exporters not covered in this review but covered in a prior completed segment of the proceeding, the cash deposit rate will continue to be the company-specific rate published in the completed segment for the most recent period; (3) if the exporter is not a firm covered in this review, a prior review, or the LTFV investigation, but the producer has been covered in a prior completed segment of this proceeding, then the cash deposit rate will be the rate established in the completed segment for the most recent period for the producer of the merchandise; and (4) the cash deposit rate for all other producers or exporters will continue to be 2.40 percent, the all-others rate established in the LTFV investigation for this proceeding.¹² These cash deposit requirements, when imposed, shall remain in effect until further notice.

Notification to Importers

This notice also serves as a final reminder to importers of their responsibility under 19 CFR 351.402(f)(2) 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 Commerce's presumption that reimbursement of antidumping duties occurred and the subsequent assessment of double antidumping duties.

Administrative Protective Order (APO)

This notice serves as the only 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), which continues to govern business proprietary information in this segment of the proceeding. Timely written notification of the return/destruction of APO materials or conversion to judicial protective order is hereby

¹² See Order.

requested. Failure to comply with the regulations and the terms of an APO is a violation which subject to sanction.

Notification to Interested Parties

These final results are being 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: April 7, 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. Discussion of the Issues
Comment: Whether to Apply the Average-to-Transaction (A-to-T) Methodology
- V. Recommendation

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