



DEPARTMENT OF COMMERCE

International Trade Administration

[A-523-814]

Common Alloy Aluminum Sheet from the Sultanate of Oman: Final Results 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) determines that Oman Aluminium Rolling Company SPC (OARC), the sole producer or exporter subject to this administrative review, made sales of common alloy aluminum sheet (aluminum sheet) from the Sultanate of Oman (Oman) in the United States at prices below normal value (NV) during the period of review (POR) April 1, 2023, through March 31, 2024.

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

FOR FURTHER INFORMATION CONTACT: George McMahon, AD/CVD Operations, Office VI, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-1167.

SUPPLEMENTARY INFORMATION:

Background

On August 5, 2025, Commerce published in the *Federal Register* the *Preliminary Results* of this administrative review and invited interested parties to comment.<sup>1</sup> From August 29 to September 10, 2025, OARC and the petitioners<sup>2</sup> submitted case and rebuttal briefs.<sup>3</sup> Due to the

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<sup>1</sup> See *Certain Alloy Aluminum Sheet from the Sultanate of Oman: Preliminary Results of Antidumping Duty Administrative Review; 2023-2024*, 90 FR 38439 (August 8, 2025) (*Preliminary Results*).

<sup>2</sup> The petitioners are the Aluminum Association Common Alloy Aluminum Sheet Trade Enforcement Working Group and its individual members: Arconic Corporation; Commonwealth Rolled Products, Inc.; Constellium Rolled Products Ravenswood, LLC; JW Aluminum Company; and Texarkana Aluminum, Inc. (collectively, the petitioners).

<sup>3</sup> See OARC's Letter, "OARC's Case Brief," dated August 29, 2025 (OARC's Case Brief); see also Petitioners'

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> Between February 9 and April 2, 2026, Commerce extended the deadline for the final results.<sup>6</sup> Accordingly, the deadline for these final results is now April 13, 2026.

For a complete description of the events that occurred since the *Preliminary Results*, see the Issues and Decision Memorandum.<sup>7</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/FRNoticesListLayout.aspx>.

Commerce conducted this review in accordance with section 751(a)(1)(B) of the Tariff Act of 1930, as amended (the Act).

#### Scope of the Order<sup>8</sup>

The merchandise subject to the *Order* is common alloy aluminum sheet from Oman. For a complete description of the scope, see the Issues and Decision Memorandum.

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Letter, "Petitioners' Affirmative Case Brief," dated August 29, 2025 (Petitioners' Case Brief); OARC's Letter, "OARC's Rebuttal Brief," dated September 10, 2025 (OARC's Rebuttal Brief); and Petitioners' Letter, "Petitioners' Rebuttal Brief," dated September 10, 2025 (Petitioners' Rebuttal Brief).

<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 Memorandum, "Extension of Deadline for Final Results of Antidumping Duty Administrative Review," dated February 9, 2026; see also Memorandum, "Extension of Deadline for Final Results of Antidumping Duty Administrative Review," dated April 2, 2026.

<sup>7</sup> See Memorandum, "Issues and Decision Memorandum for the Final Results of the Administrative Review of the Antidumping Duty Order on Common Alloy Aluminum Sheet from the Sultanate of Oman; 2023-2024," dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

<sup>8</sup> See *Common Alloy Aluminum Sheet from Bahrain, Brazil, Croatia, Egypt, Germany, India, Indonesia, Italy, Oman, Romania, Serbia, Slovenia, South Africa, Spain, Taiwan and the Republic of Turkey: Antidumping Duty Orders*, 86 FR 22139 (April 27, 2021) (*Order*).

### Analysis of Comments Received

All issues raised in the case and rebuttal briefs are listed in the appendix to this notice and addressed in the Issues and Decision Memorandum. A list of the issues addressed in the Issues and Decision Memorandum is attached to this notice as an Appendix.

### Changes Since the *Preliminary Results*

Based on a review of the record, we made certain changes to the preliminary margin calculations for OARC. For a detailed discussion of the changes since the *Preliminary Results*, see the Issues and Decision Memorandum.

### Final Results of Administrative Review

As a result of this review, we determine the following weighted-average dumping margin for the period April 1, 2023, through March 31, 2024:

<b>Exporter/Producer</b>	<b>Weighted-Average Dumping Margin (percent)</b>
Oman Aluminium Rolling Company SPC	14.71

### Disclosure

Commerce intends to disclose the calculations performed for the final results of this review to parties within five days after public announcement of the final results 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)(1), Commerce has determined, and U.S. Customs and Border Protection (CBP) shall assess, antidumping duties on all appropriate entries of subject merchandise in accordance with the final results of this review.

Because OARC's weighted-average dumping margin is not zero or *de minimis* (i.e., less than 0.5 percent) in the final results of this review, we calculated importer-specific 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 same sales in accordance with 19 CFR 351.212(b)(1).

Where an importer-specific assessment rate is zero or *de minimis* (*i.e.*, less than 0.5 percent), the entries by that importer will be liquidated without regard to antidumping duties.

Commerce's "automatic assessment" practice will apply to entries of subject merchandise during the POR produced by OARC for which it did not know that the merchandise it sold to the intermediary (*e.g.*, a reseller, trading company, or exporter) was destined for the United States. In such instances, we will instruct CBP to liquidate unreviewed entries at the all-others rate if there is no rate for the intermediate company(ies) involved in the transaction.<sup>9</sup>

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

The following cash deposit requirements will be effective for all shipments of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after the date of publication of the final results as provided by section 751(a)(2) of the Act: (1) the cash deposit rate for subject merchandise exported by OARC will be equal to the weighted-average dumping margin established in these final results of this administrative review; (2) for merchandise exported by producers or exporters not covered in this review but covered in a prior completed segment of this 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 or a completed prior segment of this proceeding but the producer is, then the cash deposit rate will be the cash deposit rate established for the most recently completed

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<sup>9</sup> See *Antidumping and Countervailing Duty Proceedings: Assessment of Antidumping Duties*, 68 FR 23954 (May 6, 2003).

segment of this proceeding for the producer of the subject merchandise; and (4) the cash deposit rate for all other producers and exporters will continue to be 5.29 percent, the all-others rate established in the less-than-fair-value investigation.<sup>10</sup>

These cash deposit requirements, when imposed, shall remain in effect until further notice.

#### Notification to Importers

This notice 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 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 the terms of an APO is a violation subject to sanction.

#### Notification to Interested Parties

We are issuing and publishing this notice in accordance with sections 751(a)(1) and 777(i) of the Act, and 19 CFR 351.221(b)(5).

Dated: April 13, 2026.

*/S/ Christopher Abbott*

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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>10</sup> See *Order*, 86 FR at 62791.

## 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. Discussion of the Issues
  - Comment 1: Whether Commerce Correctly Allocated Adjustments for Certain Inputs
  - Comment 2: Whether to Adjust Certain Reported U.S. Prices
  - Comment 3: Whether to Adjust OARC's Cost of Production (COP)
  - Comment 4: Whether a Certain Material was Properly Classified
  - Comment 5: Basis for Constructed Value (CV) Profit and Selling Expenses
- VI. Recommendation

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