



DEPARTMENT OF COMMERCE

International Trade Administration

[A-583-867]

Common Alloy Aluminum Sheet from Taiwan: 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 a producer and exporter made sales of common alloy aluminum sheet (aluminum sheet) from Taiwan at below normal value during the period of review (POR), April 1, 2023, through March 31, 2024.

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

FOR FURTHER INFORMATION CONTACT: Sarah Keith, AD/CVD Operations, Office II, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-0264.

SUPPLEMENTARY INFORMATION:

Background

On August 11, 2025, Commerce published in the *Federal Register* the *Preliminary Results* of this review 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 workflow delays and outages experienced by Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS), on November 24, 2025, Commerce tolled all

¹ See *Common Alloy Aluminum Sheet from Taiwan: Preliminary Results and Rescission, in Part, of Antidumping Duty Administrative Review; 2023-2024*, 90 FR 38625 (August 11, 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.

deadlines in administrative proceedings by 21 days.³ On February 2, 2026, and April 9, 2026, Commerce extended the deadline for issuing the final results by 53 and 7 days, respectively.⁴ Accordingly, the deadline for these final results is now April 16, 2026.

A summary of the events that occurred since the *Preliminary Results* may be found in the Issues and Decision Memorandum.⁵ The Issues and Decision Memorandum is a public document and is on file electronically via Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System (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 administrative review in accordance with section 751(a)(1)(B) of the Tariff Act of 1930, as amended (the Act).

Scope of the Order⁶

The product covered by the scope of the *Order* is aluminum sheet from Taiwan. For a full description of the scope of the *Order*, see the Issues and Decision Memorandum.

Analysis of Comments Received

We addressed the issues raised in the case and rebuttal briefs for these final results in the Issues and Decision Memorandum. A list of the issues that parties raised, and to which we responded in the Issues and Decision Memorandum, is provided in the appendix to this notice.

³ See Memorandum, "Tolling of all Case Deadlines," dated November 24, 2025.

⁴ See Memorandum, "Extension of Deadline for Final Results of Antidumping Duty Administrative Review," dated February 2, 2026; see also Memorandum, "Extension of Deadline for Final Results of Antidumping Duty Administrative Review," dated April 9, 2026.

⁵ 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 Taiwan; 2023-2024," dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

⁶ 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*).

Changes Since the *Preliminary Results*

Based on our analysis of the comments received from interested parties, we made no changes to the *Preliminary Results*. For a discussion of the issues presented, *see* the Issues and Decision Memorandum.

Final Results of Administrative Review

We determine the following estimated weighted-average dumping margin for the period April 1, 2023, through March 31, 2024:

Producer/Exporter	Weighted-Average Dumping Margin (percent)
C.S. Aluminium Corporation	0.71

Disclosure

Normally, Commerce will disclose to the parties in a proceeding the calculations performed in connection with the 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 the Federal Register, in accordance with 19 CFR 351.224(b). However, because Commerce made no changes to the *Preliminary Results* calculations, there are no new calculations to disclose.

Assessment Rates

Pursuant to section 751(a)(2)(C) of the Act and 19 CFR 351.212(b)(1), Commerce shall determine, 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. For the respondent, we calculated importer-specific assessment rates on the basis of the ratio of the total amount of dumping calculated for each importer's examined sales and the total entered value of those sales in accordance with 19 CFR 351.212(b)(1). 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 the respondent for which it did

not know its merchandise was destined for the United States, we will instruct CBP to liquidate unreviewed entries at the all-others rate (*i.e.* 17.50 percent)⁷ if there is no rate for the intermediate company(ies) involved in the transaction.⁸

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 deposit requirements will be effective for all shipments of aluminum sheet from Taiwan entered, or withdrawn from warehouse, for consumption on or after the date of publication of the final results of this administrative review, as provided for by section 751(a)(2)(C) of the Act: (1) the cash deposit rate for the companies under review will be the rate established in the final results of this review (except, if the rate is zero or *de minimis*, no cash deposit will be required); (2) for previously reviewed or investigated companies not listed above, the cash deposit rate will continue to be the company-specific rate published for the most recent period; (3) if the exporter is not a firm covered in this review, a prior review, or the less-than-fair-value investigation, but the manufacturer is, the cash deposit rate will be the rate established for the most recent period for the manufacturer of the merchandise; and (4) the cash deposit rate for all other manufacturers or exporters will continue to be 17.50 percent, the all-others rate established in the investigation.⁹ These cash deposit requirements, when imposed, shall remain in effect until further notice.

⁷ See *Common Alloy Aluminum Sheet from Taiwan: Final Affirmative Determination of Sales at Less Than Fair Value and Final Negative Determination of Critical Circumstances*, 86 FR 13293 (March 8, 2021).

⁸ See *Antidumping and Countervailing Duty Proceedings: Assessment of Antidumping Duties*, 68 FR 23954 (May 6, 2003).

⁹ See *Order*.

Notification to Importers

This notice also serves as a final 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 Commerce's presumption that reimbursement of antidumping duties occurred and the subsequent assessment of double antidumping duties.

Administrative Protective Order (APO)

This notice also serves as a reminder to parties subject to an APO of their responsibility concerning the destruction or return 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 destruction or return 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

We are issuing and publishing this notice in accordance with sections 751(a)(1) and 777(i)(1) of the Act, and 19 CFR 351.213(h)(2) and 19 CFR 351.221(b)(4).

Dated: April 13, 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. Discussion of the Issues
 - Comment 1: Whether Commerce Should Apply Total Adverse Facts Available to CSAC
 - Comment 2: Whether Commerce Should Continue to Classify Certain Sales as Sales of Prime Merchandise
 - Comment 3: Whether Commerce Should Adjust Scrap Offset
 - Comment 4: Whether Commerce Should Include Service Cost and Other Operating Costs to CSAC's Total Cost of Manufacture
 - Comment 5: Whether Commerce Should Adjust CSAC's General & Administrative Expense Ratio
- VI. Recommendation

[FR Doc. 2026-07461 Filed: 4/15/2026 8:45 am; Publication Date: 4/16/2026]