



DEPARTMENT OF COMMERCE

International Trade Administration

[C-821-825]

Phosphate Fertilizers from the Russian Federation: 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 Joint Stock Company Apatit (JSC Apatit), a producer/exporter of phosphate fertilizers from the Russian Federation (Russia), received countervailable subsidies during the period of review (POR) of January 1, 2023, through December 31, 2023.

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

FOR FURTHER INFORMATION CONTACT: Shane Subler or Henry Wolfe, AD/CVD Operations, Office VIII, Enforcement and Compliance, International Trade Administration, Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-6241 or (202) 482-0574, respectively.

SUPPLEMENTARY INFORMATION:

Background

On August 8, 2025, Commerce published 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

¹ See *Phosphate Fertilizers from the Russian Federation: Preliminary Results and Partial Rescission of Countervailing Duty Administrative Review; 2023*, 90 FR 38441 (August 8, 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.

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.³ On January 22, 2026, Commerce extended the deadline for the final results by an additional 53 days.⁴ On April 2, 2026, Commerce extended the deadline for the final results by an additional seven days.⁵ Accordingly, the deadline for these final results is now April 13, 2026.⁶

For a detailed description of the events that occurred after the *Preliminary Results*, see the Issues and Decision Memorandum.⁷ 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 Order⁸

The products covered by the *Order* are phosphate fertilizers. For a complete description of the scope of this *Order*, see the Issues and Decision Memorandum.

³ See Memorandum, “Tolling of All Case Deadlines,” dated November 24, 2025.

⁴ See Memorandum, “Extension of Deadline for Final Results of Countervailing Duty Administrative Review,” dated January 22, 2026.

⁵ See Memorandum, “Second Extension of Deadline for Final Results of Countervailing Duty Administrative Review,” dated April 2, 2026.

⁶ *Id.*

⁷ See Memorandum, “Issues and Decision Memorandum for the Final Results of the Countervailing Duty Administrative Review of Phosphate Fertilizers from the Russian Federation; 2023,” dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

⁸ See *Phosphate Fertilizers from the Kingdom of Morocco and the Russian Federation: Countervailing Duty Orders*, 86 FR 18037 (April 7, 2021) (*Order*).

Analysis of Comments Received

All issues raised by interested parties in briefs are addressed in the Issues and Decision Memorandum. A list of the issues raised by parties in the Issues and Decision Memorandum is provided in the appendix to this notice.

Changes Since the *Preliminary Results*

Based on our analysis of comments from interested parties and the evidence on the record, we made certain revisions to the subsidy calculations for JSC Apatit found in the *Preliminary Results*. These changes are explained in 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 of the subsidy programs found to be countervailable, we find 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. For a full description of the methodology underlying all of Commerce's conclusions, including our reliance, in part, on facts otherwise available, including adverse facts available, pursuant to sections 776(a) and (b) of the Act, *see* the Issues and Decision Memorandum.

Final Results of Review

In accordance with 19 CFR 351.221(b)(4)(i), we calculated an individual net countervailable subsidy rate for JSC Apatit. We determine the following net countervailable subsidy rate for the POR of January 1, 2023, through December 31, 2023:

Company	Subsidy Rate (percent <i>ad valorem</i>)
Joint Stock Company Apatit ⁹	12.71

Disclosure

⁹ As discussed in the *Preliminary Results* PDM, Commerce finds the following companies to be cross-owned with JSC Apatit: PhosAgro Public Joint Stock Company; Limited Liability Company PhosAgro-Region; Limited Liability Company PhosAgro-Belgorod; Limited Liability Company PhosAgro-Don; Limited Liability Company PhosAgro-Kuban; Limited Liability Company PhosAgro-Lipetsk; Limited Liability Company PhosAgro-Kursk; Limited Liability Company PhosAgro-Orel; Limited Liability Company PhosAgro-Stavropol; Limited Liability Company PhosAgro-Volga; Limited Liability Company PhosAgro-SeveroZapad; Limited Liability Company PhosAgro-Tambov; and Limited Liability Company PhosAgro-Sibir. *See Preliminary Results* PDM at 6-8.

Commerce intends to disclose the calculations performed for these final results of review within five days of the date of publication of this notice in the *Federal Register*, in accordance with 19 CFR 351.224(b).

Assessment Rate

Pursuant to section 751(a)(2)(C) of the Act and 19 CFR 351.212(b)(2), Commerce has determined, and U.S. Customs and Border Protection (CBP) shall assess, countervailing duties on all appropriate entries of subject merchandise in accordance with the final results of this review, for the above-listed company at the applicable *ad valorem* assessment rate for the POR (*i.e.*, January 1, 2023, to December 31, 2023). 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 Rates

In accordance with section 751(a)(1) of the Act, Commerce intends, upon publication of the final results, to instruct CBP to collect cash deposits of estimated countervailing duties in the amount shown for JSC Apatit (and its crossed-owned affiliates) 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. 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, when imposed, shall remain in effect until further notice.

Administrative Protective Order (APO)

This notice also serves as a final reminder to parties subject to 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 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 which is subject to sanction.

Notification to Interested Parties

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

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. Use Of Facts Otherwise Available and Adverse Inferences
- V. Subsidies Valuation
- VI. Analysis of Programs
- VII. Discussion of the Issues

Provision of Mining Rights for Less Than Adequate Remuneration (LTAR)

- Comment 1a: Whether to Countervail Mining Licenses Obtained Prior to the April 1, 2002, Cut-Off Date
- Comment 1b: Whether Commerce Unlawfully Rejected Tier Two Data on the Record From Kazakhstan in Constructing Its Benchmark Price
- Comment 1c: Whether to Include Export Data from Togo and Jordan in the Tier Three Benchmarks
- Comment 1d: Whether to Account for Additional Expenses Incurred in the Production and Sale of Phosphate Rock When Calculating a Profit Ratio

Provision of Natural Gas for LTAR

- Comment 2a: Whether the Provision of Natural Gas is Specific
- Comment 2b: Whether to Use Turkmen Gas Exports as a Tier Two World Market Benchmark
- Comment 2c: Whether to Use Global Organization for Economic Cooperation and Development (OECD) Data for a Tier Three Benchmark
- Comment 2d: Whether to Correct the Conversion Rate Used in the Benchmark Calculation of the Petitioner's OECD Data
- Comment 2e: Whether to Adjust the Natural Gas Benchmark Prices to Reflect Applicable Russian Value-Added Tax

Other Issues

- Comment 3: Whether the Vologda Region and Leningrad Region Support of Industrial Development Programs Are *De Facto* Specific
- Comment 4: Whether Commerce Erred in the Selection of a Benchmark for One of JSC Apatit's Loans Under the Corporate Competitiveness Improvement Program
- Comment 5: Whether Commerce Incorrectly Used National Average Interest Rates from the International Monetary Fund's International Financial Statistics Publication as Benchmarks for Certain Loans Under the CCIP
- Comment 6: Whether JSC Apatit Received a Benefit From the "Other Subsidies" Reported

- VIII. Recommendation

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