



DEPARTMENT OF COMMERCE

International Trade Administration

[A-583-867]

Common Alloy Aluminum Sheet from Taiwan: Preliminary Results of Antidumping Duty Administrative Review; 2024-2025

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

SUMMARY: The U.S. Department of Commerce (Commerce) preliminarily determines that C.S. Aluminium Corporation (CSAC) made no shipments during the period of review (POR), April 1, 2024, through March 31, 2025. Interested parties are invited to comment on these preliminary results of review.

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 April 27, 2021, Commerce published in the *Federal Register* the antidumping duty order on aluminum sheet from Taiwan.¹ On April 1, 2025, Commerce published in the *Federal Register* a notice of opportunity to request an administrative review of the *Order*.² On May 20,

¹ 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*).

² See *Antidumping or Countervailing Duty Order, Finding, or Suspended Investigation; Opportunity to Request Administrative Review and Join Annual Inquiry Service List*, 90 FR 14363 (April 1, 2025).

2025, based on timely requests³ for an administrative review, Commerce initiated an antidumping duty administrative review of the *Order* with respect to CSAC.⁴

Due to the lapse in appropriations and Federal Government shutdown, on November 14, 2025, Commerce tolled all deadlines in administrative proceedings by 47 days,⁵ and, 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.⁶ On February 18, 2026, Commerce extended the deadline for these preliminary results by 60 days.⁷ Accordingly the deadline for these preliminary results is now May 8, 2026.

For a full description of the methodology underlying our conclusions, *see* the Preliminary Decision Memorandum.⁸ A list of topics included in the Preliminary Decision Memorandum is included as an appendix to this notice. The Preliminary Decision Memorandum is on file electronically via ACCESS. ACCESS is available to registered users at <https://access.trade.gov>. The Preliminary Decision Memorandum can be accessed directly at <https://access.trade.gov/frnotices>.

Scope of the *Order*

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

³ *See* Petitioners' Letter, "Petitioners' Request for Administrative Review" (April 29, 2025); *see also* CSAC's Letter, "Request for Administrative Review" (April 30, 2025). The petitioners are 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; Novelis Corporation; and Texarkana Aluminum, Inc.

⁴ *See Initiation of Antidumping and Countervailing Duty Administrative Reviews*, 90 FR 21459 (May 20, 2025) (*Initiation Notice*).

⁵ *See* Memorandum, "Deadlines Affected by the Shutdown of the Federal Government," dated November 14, 2025.

⁶ *See* Memorandum, "Tolling of all Case Deadlines," dated November 24, 2025.

⁷ *See* Memorandum, "Extension of Deadline for Preliminary Results of Antidumping Duty Administrative Review," dated February 16, 2026.

⁸ *See* Memorandum, "Decision Memorandum for the Preliminary Results of the Administrative Review of the Antidumping Duty Order on Common Alloy Aluminum Sheet from Taiwan; 2024-2025," dated concurrently with, and hereby adopted by, this notice (Preliminary Decision Memorandum).

Preliminary Determination of No Shipments

Based on record information, we preliminarily determine that CSAC did not have knowledge that the subject merchandise was destined for the United States, and, thus, CSAC is not considered the exporter of subject merchandise during the POR for the purposes of this review.⁹ Therefore, we preliminarily determine that CSAC made no shipments of subject merchandise during the POR. Consistent with Commerce's practice, we find that it is not appropriate to rescind the review with respect to CSAC, but rather to complete the review and issue appropriate instructions to CBP based on the final results of this review.¹⁰

Methodology

Commerce is conducting this review in accordance with section 751(a) of the Tariff Act of 1930, as amended (the Act). For a full description of the methodology underlying our conclusions, *see* the Preliminary Decision Memorandum.

Disclosure

Normally, Commerce will disclose to the parties in a proceeding the calculations performed in connection with the preliminary results within five days of any public announcement or, if there is no public announcement, within five days of the date of publication of the notice of the preliminary results in the *Federal Register*, in accordance with 19 CFR 351.224(b). However, because Commerce is preliminarily finding that CSAC made no shipments of subject merchandise during the POR, there are no calculations to disclose.

Public Comment

Case briefs or other written comments may be submitted to the Assistant Secretary for Enforcement and Compliance. Pursuant to 19 CFR 351.309(c)(1)(ii), we have modified the deadline for interested parties to submit case briefs to Commerce to no later than 21 days after the date of the publication of this notice in the *Federal Register*. Rebuttal briefs, limited to

⁹ See Preliminary Decision Memorandum at 3-5.

¹⁰ See *Antidumping and Countervailing Duty Proceedings: Assessment of Antidumping Duties*, 68 FR 23954 (May 6, 2003).

issues raised in the case briefs, may be filed not later than five days after the date for filing case briefs.¹¹ Interested parties who submit case briefs or rebuttal briefs in this proceeding must submit: (1) a table of contents listing each issue; and (2) a table of authorities.¹² All briefs must be filed electronically using ACCESS. An electronically filed document must be received successfully in its entirety in ACCESS by 5:00 p.m. Eastern Time on the established deadline.

As provided under 19 CFR 351.309(c)(2)(ii) and (d)(2)(iii), we request that interested parties provide at the beginning of their briefs a public, executive summary for each issue raised in their briefs.¹³ Further, we request that interested parties limit their executive summary of each issue to no more than 450 words, not including citations. We intend to use the executive summaries as the basis of the comment summaries included in the issues and decision memorandum that will accompany the final results in this administrative review. We request that interested parties include footnotes for relevant citations in the executive summary of each issue. Note that Commerce has amended certain of its requirements pertaining to the service of documents in 19 CFR 351.303(f).¹⁴

Pursuant to 19 CFR 351.310(c), interested parties who wish to request a hearing must submit a written request to the Assistant Secretary for Enforcement and Compliance, filed electronically via ACCESS. An electronically filed document must be received successfully in its entirety by ACCESS by 5:00 p.m. Eastern Time within 30 days after the date of publication of this notice. Requests should contain: (1) the party's name, address, and telephone number; (2) the number of participants; and (3) a list of issues to be discussed. Issues raised in the hearing will be limited to those raised in the respective case briefs. If a request for a hearing is made, Commerce intends to hold the hearing at a date and time to be determined.¹⁵

¹¹ See 19 CFR 351.309(d)(1); *see also Administrative Protective Order, Service, and Other Procedures in Antidumping and Countervailing Duty Proceedings*, 88 FR 67069, 67077 (September 29, 2023) (*APO and Service Final Rule*).

¹² See 19 CFR 351.309(c)(2) and (d)(2).

¹³ We use the term "issue" here to describe an argument that Commerce would normally address in a comment of the Issues and Decision Memorandum.

¹⁴ See *APO and Service Final Rule*.

¹⁵ See 19 CFR 351.310(c).

All submissions, including case and rebuttal briefs, should be filed via ACCESS.¹⁶ An electronically filed document must be received successfully by 5:00 p.m. Eastern Time on the established deadline. Note that Commerce has amended certain of its requirements pertaining to the service of documents in 19 CFR 351.303(f).

Assessment Rates

If the determination of no shipments is maintained at the final results, we will instruct CBP to liquidate suspended entries of subject merchandise during the POR produced by CSAC at the all-others rate if there is no rate for the company involved in the transaction.¹⁷

The final results of this administrative review shall be the basis for the assessment of antidumping duties on entries of merchandise covered by the final results of this review and for future deposits of estimated duties, where applicable.

Final Results of Review

Unless otherwise extended, Commerce intends to issue the final results of this administrative review, including the results of its analysis of the issues raised in any written briefs, not later than 120 days after the date of publication of this notice, pursuant to section 751(a)(3)(A) of the Act and 19 CFR 351.213(h)(1).

Notification to Importers

This notice also serves as a preliminary 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.

¹⁶ See 19 CFR 351.303.

¹⁷ For a full discussion of this practice, see *Antidumping and Countervailing Duty Proceedings: Assessment of Antidumping Duties*, 68 FR 23954 (May 6, 2003).

Notification to Interested Parties

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

Dated: May 8, 2026.

/s/ Christopher Abbott

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 Preliminary Decision Memorandum

- I. Summary
- II. Background
- III. Scope of the *Order*
- IV. Preliminary Determination of No Shipments
- V. Self-Reported Shipments
- VI. Recommendation

[FR Doc. 2026-09688 Filed: 5/13/2026 8:45 am; Publication Date: 5/14/2026]