



DEPARTMENT OF COMMERCE

International Trade Administration

[A-523-810]

Polyethylene Terephthalate Resin 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 the sole producer/exporter under administrative review, OCTAL SAOC FZC (OCTAL), sold subject merchandise at less than normal value during the period of review (POR), May 1, 2023, through April 30, 2024.

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

FOR FURTHER INFORMATION CONTACT: Dylan Hill, AD/CVD Operations, Office IV, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-1197.

SUPPLEMENTARY INFORMATION:

Background

On September 11, 2025, Commerce published the *Preliminary Results* in the *Federal Register*.¹ In January 2026, Commerce conducted a verification of the sales and cost information submitted by OCTAL.² On April 10, 2026, Commerce invited interested parties to comment on the *Preliminary Results* and Verification Report.³ No parties submitted comments.

¹ See *Polyethylene Terephthalate Resin from the Sultanate of Oman: Preliminary Results of Antidumping Duty Administrative Review; 2023– 2024*, 90 FR 44015 (September 11, 2025) (*Preliminary Results*), and accompanying Preliminary Decision Memorandum.

² See Memorandum, “Verification of OCTAL SAOC-FZC in the Administrative Review of the Antidumping Duty Order on Polyethylene Terephthalate Resin from the Sultanate of Oman,” dated April 9, 2026 (Verification Report).

³ See *Preliminary Results*; see also Memorandum “Briefing Schedule,” dated April 10, 2026.

Due to the lapse in appropriations and Federal Government shutdown, on November 14, 2025, Commerce tolled all deadlines in administrative proceedings by 47 days.⁴ 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.⁵ On March 12, 2026, Commerce extended the final results of this review by 53 days, until May 11, 2026.⁶

Scope of the Order⁷

The merchandise covered by the *Order* is polyethylene terephthalate resin from the Sultanate of Oman. For a full description of the scope of the *Order*, see the *Preliminary Results*.

Verification

As provided in section 782(i) of the Tariff Act of 1930, as amended (the Act), in January 2026, Commerce verified the sales and cost data reported by OCTAL. We used standard verification procedures, including an examination of relevant accounting and production records, and original source documents provided by OCTAL.⁸

Changes Since the Preliminary Results

Based on our verification findings,⁹ we recalculated the reported inventory carrying costs using the most recent cost data submitted by OCTAL. See the Analysis Memorandum.¹⁰

Final Results of Review

Commerce determines that the following weighted-average dumping margin exists for the period, May 1, 2023, through April 30, 2024:

⁴ See Memorandum, "Deadlines Affected by the Shutdown of the Federal Government," dated November 14, 2025.

⁵ See Memorandum, "Tolling of all Case Deadlines," dated November 24, 2025.

⁶ See Memorandum, "Extension of Deadline for Final Results of Antidumping Duty Administrative Review," dated March 12, 2026.

⁷ See *Certain Polyethylene Terephthalate Resin from Canada, the People's Republic of China, India, and the Sultanate of Oman: Amended Final Affirmative Antidumping Determination (Sultanate of Oman) and Antidumping Duty Orders*, 81 FR 27979 (May 6, 2016) (*Order*).

⁸ See Verification Report.

⁹ *Id.* at 13.

¹⁰ See Memorandum, "Final Results Analysis Memorandum," dated concurrently with this notice (Analysis Memorandum).

Producer or Exporter	Weighted-Average Dumping Margin (percent)
OCTAL SAOC FZC	2.82

Disclosure

Commerce intends to disclose its calculations and analysis performed in these final results of review to parties to the proceeding within five days after the date of any public announcement of the final results or, if there is no public announcement of the final results, within five days after 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 during the POR. Commerce will instruct CBP to assess antidumping duties on all appropriate entries covered by this review where an importer-specific assessment rate is not zero or *de minimis*.¹¹

Pursuant to a refinement to Commerce's assessment practice, where sales of subject merchandise that was produced or exported by OCTAL were not reported in the U.S. sales data, but the merchandise was entered for consumption into the United States during the POR, we will instruct CBP to liquidate any entries of such merchandise at the all-others rate (*i.e.*, 7.62 percent)¹² if there is no rate for the intermediate company(ies) involved in the transaction.¹³

Commerce intends to issue assessment instructions to CBP no earlier than 35 days after the date of publication of this notice of the final results of review in the *Federal Register*. If a timely summons is filed at the U.S. Court of International Trade, the assessment instructions will

¹¹ See *Antidumping Proceedings: Calculation of the Weighted-Average Dumping Margin and Assessment Rate in Certain Antidumping Proceedings; Final Modification*, 77 FR 8101, 8102-03 (February 14, 2012).

¹² See *Order*, 81 FR at 27982.

¹³ For a full discussion of this practice, see *Antidumping and Countervailing Duty Proceedings: Assessment of Antidumping Duties*, 68 FR 23954 (May 6, 2003).

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 publication date of this notice in the *Federal Register*, as provided by section 751(a)(2)(C) of the Act: (1) the cash deposit rate for OCTAL will be 2.82 percent; (2) for merchandise exported by a company that is not under review that has a company-specific cash deposit rate from a completed segment of this proceeding, the cash deposit rate will continue to be the company's cash deposit rate from the most recently completed segment of the proceeding in which the company was under review; (3) if the exporter of the subject merchandise is not covered by this review or a previously completed segment of this proceeding, but the producer of the subject merchandise is/was covered, then the cash deposit rate will be equal to the producer's cash deposit rate from the most recently completed segment of this proceeding in which the producer of the subject merchandise was under review; and (4) if neither the exporter nor the producer of the subject merchandise is covered by this review or a previously completed segment of this proceeding, then the cash deposit rate will be 7.62 percent *ad valorem*¹⁴, the all-others rate established in the less-than-fair-value investigation in this proceeding. 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 POR. Failure to comply with this requirement could result in Commerce's presumption that reimbursement of antidumping duties occurred and

¹⁴ See *Order*, 81 FR at 27982.

the subsequent assessment of doubled 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 the 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 the terms of an APO is a violation subject to sanction.

Notification to Interested Parties

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

Dated: March 11, 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.

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