



DEPARTMENT OF COMMERCE

International Trade Administration

[A-489-844]

Certain Aluminum Foil from the Republic of Türkiye: Notice of Court Decision Not in Harmony with the Final Determination of Antidumping Investigation; Notice of Amended Final Determination

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

SUMMARY: On May 5, 2026, the U.S. Court of International Trade (CIT) issued its final judgment in *Assan Aluminyum Sanayi ve Ticaret A.S. v. United States*, Consol. Court No. 21-00616, sustaining in part and dismissing in part the U.S. Department of Commerce (Commerce)’s remand redeterminations pertaining to the final determination in the investigation of sales at less than fair value (LTFV) of certain aluminum foil from the Republic of Türkiye (Türkiye) covering the period of investigation July 1, 2019 through June 30, 2020.¹ Commerce is notifying the public that the CIT’s final judgment is not in harmony with Commerce’s *Final Determination*, and that Commerce is amending the *Final Determination* and the resulting antidumping duty *Order*² with respect to the estimated weighted-average dumping margin determined for Assan Aluminyum Sanayi ve Ticaret A.S. (Assan), Kibar Dis Ticaret A.S.; and Ispak Esnek Ambalaj Sanayi A.S. (collectively, Assan Single Entity).³

DATES: Applicable May 15, 2026.

FOR FURTHER INFORMATION CONTACT: Erin Howard, AD/CVD Operations, Office I, Enforcement and Compliance, International Trade Administration, U.S. Department of

¹ See *Certain Aluminum Foil from the Republic of Turkey: Final Affirmative Determination of Sales at Less Than Fair Value*, 86 FR 52880 (September 23, 2021) (*Final Determination*), and accompanying Issues and Decision Memorandum (IDM).

² See *Certain Aluminum Foil from the Republic of Armenia, Brazil, the Sultanate of Oman, the Russian Federation, and the Republic of Turkey: Antidumping Duty Orders*, 86 FR 62790 (November 12, 2021) (*Order*).

³ See *Final Determination*, 86 FR at 52880 n.10 (“Commerce determines that Assan Aluminyum Sanayi ve Ticaret A.S.; Kibar Dis Ticaret A.S.; and Ispak Esnek Ambalaj Sanayi A.S. are a single entity (collectively, the Assan Single Entity).”).

Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-3453.

SUPPLEMENTARY INFORMATION:

Background

On September 23, 2021, Commerce published its *Final Determination* in the LTFV investigation of certain aluminum foil from Türkiye. On November 12, 2021, Commerce subsequently published the *Order* on certain aluminum foil from Türkiye.

Assan and the Aluminum Association Trade Enforcement Working Group and its individual members (the Aluminum Association, or the petitioner), appealed Commerce's *Final Determination*. On May 8, 2024, the CIT remanded the *Final Determination* to Commerce, holding that Commerce must reconsider or further explain its duty drawback methodology and its treatment of Assan Single Entity's raw material premium costs and net hedging gains.⁴

In its *First Final Results of Redetermination*, issued in May 2024, Commerce revised its duty drawback methodology to base the benefit only on import duties associated with subject merchandise.⁵ Commerce also provided further explanation for its treatment of Assan Single Entity's raw material premium costs and net hedging gains, but made no change to the underlying margin calculations for either of these issues.⁶ As a result, the estimated weighted-average dumping margin for Assan Single Entity and for all other producers and exporters changed from 2.28 percent to 2.30 percent. The CIT issued a judgment sustaining Commerce's *First Final Results of Redetermination* on duty drawback and raw material premium costs and remanded, in part, Commerce's explanation of Assan Single Entity's net hedging gains, providing Commerce with another opportunity to explain its analysis.⁷

⁴ See *Assan Aluminyum Sanayi ve Ticaret A.S. v. United States*, Consol. Court No. 21-00616, Slip Op. 24-56 (CIT May 8, 2024) (*First Remand Order*).

⁵ See *Final Results of Redetermination Pursuant to Court Remand in Assan Aluminyum Sanayi ve Ticaret A.S. v. United States*, Consol. Court No. 21-00616, Slip Op. 24-56 (CIT May 8, 2024), dated September 5, 2024 (*First Final Results of Redetermination*).

⁶ *Id.*

⁷ See *Assan Aluminyum Sanayi ve Ticaret A.S. v. United States*, Consol. Court No. 21-00616, Slip Op. 26-13 (CIT February 18, 2026) (*Second Remand Order*).

In its Second Draft Results of Redetermination, issued in April 2026, Commerce further explained its choice to rely on Assan’s income statement for classification of its net hedging gains over Assan’s cash flow statement, and continued to include these net hedging gains as an offset to Assan Single Entity’s reported cost of manufacturing.⁸ Subsequently, the petitioner filed a motion for dismissal of the litigation. The CIT issued a judgment sustaining Commerce’s *First Final Results of Redetermination* with respect to Commerce’s duty drawback methodology and its treatment of Assan Single Entity’s raw material premium costs⁹ and dismissed the case with respect to the remaining issue in the *Second Remand Order*.¹⁰

Timken Notice

In its decision in *Timken*,¹¹ as clarified by *Diamond Sawblades*,¹² the U.S. Court of Appeals for the Federal Circuit held that, pursuant to section 516A(c) and (e) of the Tariff Act of 1930, as amended (the Act), Commerce must publish a notice of court decision that is not “in harmony” with a Commerce determination and must suspend liquidation of entries pending a “conclusive” court decision. The CIT’s February 18, 2026, judgment sustaining in part Commerce’s *First Final Results of Redetermination* and the CIT’s May 5, 2026, dismissal with respect to the remaining issue constitutes a final decision of the CIT that is not in harmony with Commerce’s *Final Determination*. Thus, this notice is published in fulfillment of the publication requirements of *Timken*.

Amended Final Determination

Because there is now a final court judgment, Commerce is amending its *Final Determination* with respect to Assan Single Entity as follows:

⁸ See Draft Results of Redetermination Pursuant to Second Court Remand in *Assan Alüminyum Sanayi ve Ticaret A.S. v. United States*, Consol. Court No. 21-00616, Slip Op. 26-13 (CIT February 18, 2026), dated April 16, 2026 (Second Draft Results of Redetermination).

⁹ See *Second Remand Order* at 18-19.

¹⁰ See *Assan Alüminyum Sanayi ve Ticaret A.S. v. United States*, Consol. Ct. No. 21-00616 (CIT May 5, 2026) (*Order of Dismissal*).

¹¹ See *Timken Co. v. United States*, 893 F.2d 337 (Fed. Cir. 1990) (*Timken*).

¹² See *Diamond Sawblades Manufacturers Coalition v. United States*, 626 F.3d 1374 (Fed. Cir. 2010) (*Diamond Sawblades*).

Exporter or Producer	Final Determination Weighted-Average Dumping Margin¹³ (percent)	Amended Final Determination Weighted-Average Dumping Margin¹⁴ (percent)	Amended Cash Deposit Rate (Adjusted for Export Subsidy Offsets)¹⁵ (Percent)
Assan Aluminyum Sanayi ve Ticaret A.S.; Kibar Dis Ticaret A.S.; Ispak Esnek Ambalaj Sanayi A.S.	2.28	2.30	Not Applicable. See the “Cash Deposit Requirements” section below.
All Others	2.28	2.30	1.97

Cash Deposit Requirements

Because Assan Single Entity has a superseding cash deposit rate, *i.e.*, there have been final results published in a subsequent administrative review,¹⁶ this notice will not affect the current cash deposit rate for Assan Single Entity. For all other exporters or producers that do not have a superseding cash deposit rate from a completed segment of this proceeding, Commerce will issue revised cash deposit instructions to U.S. Customs and Border Protection for cash deposit rate for all-others producers and exporters.

Notification to Interested Parties

This notice is issued and published in accordance with sections 516A(c) and (e) and 777(i)(1) of the Act.

Dated: May 12, 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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¹³ See *Final Determination*, 86 FR at 52881; see also *Order*, 86 FR at 62792.

¹⁴ See *First Final Results of Redetermination* at 35.

¹⁵ See, e.g., *Order*, 86 FR at 62792.

¹⁶ See *Certain Aluminum Foil from the Republic of Türkiye: Final Results of Antidumping Duty Administrative Review; 2022-2023*, 90 FR 21896 (May 22, 2025).