



DEPARTMENT OF COMMERCE

International Trade Administration

[A-523-814]

Common Alloy Aluminum Sheet from the Sultanate of Oman: Amended 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) is amending the final results of the administrative review of the antidumping duty (AD) order on common alloy aluminum sheet (aluminum sheet) from the Sultanate of Oman (Oman) to correct ministerial errors. The period of review (POR), April 1, 2023, through March 31, 2024.

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

FOR FURTHER INFORMATION CONTACT: George McMahon, AD/CVD Operations, Office VI, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-1167.

SUPPLEMENTARY INFORMATION:

Background

On April 16, 2026, Commerce published the *Final Results* of the 2023-2024 administrative review of the AD order on aluminum sheet from Oman.¹ On April 27, 2026, we received a timely filed ministerial error allegation from Oman Aluminium Rolling Company SPC (OARC), the respondent in this administrative review.² We are amending the *Final Results* to correct certain ministerial errors raised by OARC.³

¹ See *Common Alloy Aluminum Sheet from the Sultanate of Oman: Final Results of Antidumping Duty Administrative Review; 2023-2024*, 91 FR 20414 (April 16, 2026) (*Final Results*), and accompanying Issues and Decision Memorandum.

² See OARC's Letter, "OARC's Ministerial Error Comments," dated April 27, 2026 (OARC's Ministerial Error Comments).

³ See Memorandum, "Analysis of Ministerial Error Allegations," dated concurrently with this notice (Ministerial

Legal Framework

Section 751(h) of the Tariff Act of 1930, as amended (the Act), defines a “ministerial error” as including “errors in addition, subtraction, or other arithmetic function, clerical errors resulting from inaccurate copying, duplication, or the like, and any other unintentional error which the administering authority considers ministerial.”⁴ With respect to final results of administrative reviews, 19 CFR 351.224(e) provides that Commerce “will analyze any comments received and, if appropriate, correct any ... ministerial error by amending the final results of review...”

Ministerial Errors

In its ministerial error comments, OARC alleged that Commerce made ministerial errors in its programming code regarding the packing cost adjustment to total cost of manufacturing and to the currency conversion of packing costs.⁵

We agree with OARC that we made ministerial errors regarding the packing cost adjustment and to the currency conversion of packing costs in the *Final Results*, pursuant to section 751(h) of the Act and 19 CFR 351.224(f), and have amended our calculations to correct these errors.⁶

For a complete discussion of the ministerial error allegation, as well as Commerce’s analysis, *see* the Ministerial Error Memorandum. The Ministerial Error Memorandum is on file electronically via Enforcement and Compliance’s Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS). ACCESS is available to registered users as <https://access.trade.gov>.

Amended Final Results of Review

Error Memorandum).

⁴ *See* 19 CFR 351.224(f).

⁵ *See* OARC’s Ministerial Error Comments.

⁶ *See* Ministerial Error Memorandum.

As a result of correcting the ministerial errors described above, we determine that the following estimated weighted-average dumping margin for OARC exists for the period April 1, 2023, through March 31, 2024.

Exporter	Weighted-Average Dumping Margin (percent)
Oman Aluminium Rolling Company SPC	13.53

Disclosure

Pursuant to 19 CFR 351.224(b), we intend to disclose to parties in this proceeding the calculations performed for these amended final results within five days of the publication of this notice in the *Federal Register*.

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 in accordance with the amended final results of this review. The amended final results of this review shall be the basis for the assessment of antidumping duties on entries of merchandise covered by the amended final results of this review and for future deposits of estimated duties, where applicable.⁷

Pursuant to 19 CFR 351.212(b)(1), because OARC reported the entered value for its U.S. sales, we calculated importer specific *ad valorem* rates based on the ratio of the total amount of antidumping duties calculated for each importer's examined sales to the total entered value of those sales. Where an importer-specific assessment rate is zero or *de minimis*, Commerce will instruct CBP to liquidate the appropriate entries without regard to antidumping duties.⁸

For entries of subject merchandise during the POR produced by OARC for which it did not know that its merchandise was destined for the United States, we will instruct CBP to liquidate such entries at the all-others rate established in the less-than-fair-value (LTFV) investigation, if there is no rate for the intermediate company(ies) involved in the transaction.

⁷ See section 751(a)(2)(C) of the Act.

⁸ See 19 CFR 351.106(c)(2).

Commerce intends to issue assessment instructions to CBP no earlier than 35 days after the date of publication of the amended 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 amended cash deposit requirements will be effective upon publication of the final results of this review for shipments of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after the publication date, as provided by section 751(a)(2)(C) of the Act: (1) the cash deposit rate for OARC will be equal to the weighted-average dumping margin established in the final results of this administrative review; (2) for merchandise exported by a producer or exporter not covered in this review but covered in a prior segment of the proceeding, the cash deposit rate will continue to be the company-specific rate published for the most recently completed segment of this proceeding in which the producer or exporter participated; (3) if the exporter is not a firm covered in this review, a prior review, or the original LTFV investigation, but the producer is, the cash deposit rate will be the rate established for the most recently completed segment of the proceeding for the producer of the merchandise; and (4) the cash deposit rate for all other producers and exporters will continue to be 5.29 percent *ad valorem*, the all-others rate established in the LTFV investigation.⁹ 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 prior to liquidation of the relevant entries during this review period. Failure to comply with this requirement could

⁹ 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*).

result in Commerce's presumption that reimbursement of the antidumping duties occurred and the subsequent assessment of doubled antidumping duties.

Administrative Protective Order (APO)

This notice also serves as a reminder to parties subject to an 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

This determination is issued and published in accordance with sections 751(h) and 777(i)(1) of the Act and 19 CFR 351.224(e).

Dated: May 22, 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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