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DEPARTMENT OF COMMERCE

International Trade Administration

[A-552-801]

Certain Frozen Fish Fillets from the Socialist Republic of Vietnam: Final Results and Rescission, in Part, 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 Bien Dong Seafood Co., Ltd. (Bien Dong) and NTSF Seafoods Joint Stock Company (NTSF), made sales of certain frozen fish fillets (fish fillets) at less than normal value (NV) during the period of review (POR) August 1, 2023, through July 31, 2024.

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

FOR FURTHER INFORMATION CONTACT: Blair Hood or Gemma Larsen, AD/CVD Operations, Office I, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-8329 or (202) 482-8125, respectively.

SUPPLEMENTARY INFORMATION:

Background

On February 11, 2026, Commerce published the *Preliminary Results* of this administrative review.¹ On March 31, 2026, Commerce invited interested parties to

¹ See *Certain Frozen Fish Fillets from the Socialist Republic of Vietnam: Preliminary Results of Antidumping Duty Administrative Review; Preliminary Rescission of Administrative Review; and Rescission of Administrative Review; in Part; 2023-2024*, 91 FR 6192 (February 11, 2026) (*Preliminary Results*), and accompany Preliminary Decision Memorandum.

comment on the *Preliminary Results*.² On May 21, 2026, Commerce extended the deadline for issuing the final results of this review by 53 days.³ On July 28, 2026, Commerce extended the deadline for the final results by an additional 4 days.⁴ On August 6, 2026, Commerce extended the deadline for the final results by an additional 3 days.⁵ Accordingly, the deadline for these final results is now August 10, 2026. Commerce conducted this administrative review in accordance with section 751(a)(1)(B) of the Tariff Act of 1930, as amended (the Act).

For a complete description of the events that occurred since the *Preliminary Results*, see the Issues and Decision Memorandum.⁶ The Issues and Decision Memorandum is a public document and is on file electronically via Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System (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/frnotices>.

Scope of the Order⁷

The products covered by the *Order* are fish fillets from Vietnam. For a complete description of the scope of the *Order*, see the Issues and Decision Memorandum.

² See Memorandum, "Deadlines for Case and Rebuttal Briefs," dated March 31, 2026.

³ See Memorandum, "Extension of Deadline for Final Results of Antidumping Duty Administrative Review, 2023-2024," dated May 21, 2026.

⁴ See Memorandum, "Extension of Deadline for Final Results of Antidumping Duty Administrative Review; 2023-2024," dated July 28, 2026.

⁵ See Memorandum, "Extension of Deadline for Final Results of Antidumping Duty Administrative Review; 2023-2024," dated August 6, 2026.

⁶ See Memorandum, "Issues and Decision Memorandum for the Final Results of the Antidumping Duty Administrative Review of Certain Frozen Fish Fillets from the Socialist Republic of Vietnam; 2023-2024," dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

⁷ See *Notice of Antidumping Duty Order: Certain Frozen Fish Fillets from the Socialist Republic of Vietnam*, 68 FR 47909 (August 12, 2003) (*Order*).

Partial Rescission of Administrative Review

Pursuant to 19 CFR 351.213(d)(3), when there are no reviewable entries of subject merchandise during the POR subject to the antidumping duty order for which liquidation is suspended, Commerce may rescind an administrative review, in whole or only with respect to a particular exporter or producer.⁸ At the end of the administrative review, any suspended entries are liquidated at the assessment rate computed for the review period.⁹ Therefore, for an administrative review to be conducted, there must be a reviewable, suspended entry to be liquidated at the newly calculated assessment rate.

In the *Preliminary Results*, Commerce preliminarily rescinded this review with respect to 24 companies and the Vietnam-wide entity because all review requests from the interested parties with standing were withdrawn, and the only remaining review request is from an interested party that did not have standing in this review. We invited interested parties to comment.¹⁰ We received no comment other than how Commerce inadvertently listed I.D.I. International Development under “Appendix IV – Vietnam-Wide Entity” instead of under “Appendix II – Companies for Which Commerce is Rescinding the Review.”¹¹ To rectify this error, we are rescinding this administrative review with respect to this company.¹² Therefore, in the absence of suspended entries of

⁸ See, e.g., *Forged Steel Fittings from Taiwan: Rescission of Antidumping Duty Administrative Review; 2018-2019*, 85 FR 71317, 71318 (November 9, 2020); see also *Certain Circular Welded Non-Alloy Steel Pipe from Mexico: Rescission of Antidumping Duty Administrative Review; 2016-2017*, 83 FR 54084 (October 26, 2018).

⁹ See 19 CFR 351.212(b)(1).

¹⁰ See *Preliminary Results*, 91 FR at 6193-94.

¹¹ See Issues and Decision Memorandum at Comment 14.

¹² See Appendix II.

subject merchandise during the POR, we are hereby rescinding this administrative review, in part, with respect to 25 companies¹³ and the Vietnam-wide entity,¹⁴ in accordance with 19 CFR 351.213(d)(3).

Analysis of Comments Received

All issues raised in case and rebuttal briefs filed by interested parties in this administrative review are addressed in the Issues and Decision Memorandum. A list of the issues addressed in the Issues and Decision Memorandum is provided in Appendix I to this notice.

Changes Since the *Preliminary Results*

Based on our review of the record and analysis of the comments received, we made certain changes to the *Preliminary Results*. For a more detailed description of the issues raised by parties, *see* the Issues and Decision Memorandum.¹⁵

Rates for Non-Examined Separate Rate Respondents

We received no comments and made no changes to the methodology in the *Preliminary Results* regarding the separate-rate companies. We continue to find that two companies not individually examined, Cantho Import Export Seafood Joint Stock Company and Nam Viet Corporation, are eligible for separate rates in this administrative review. Accordingly, to determine the rate for companies not selected for individual examination, Commerce's practice is to weight average the net subsidy rates for the selected mandatory respondents, excluding rates that are zero, *de minimis*, or based

¹³ *Id.*

¹⁴ *See* Appendix III.

¹⁵ *See* Issues and Decision Memorandum.

entirely on facts available.¹⁶ Therefore, for the final results of this review, we are assigning to the non-selected separate rate respondents a weighted-average dumping margin based on the average of Bien Dong and NTSF's rates weighted by their ranged, publicly available U.S. sales values.¹⁷

Vietnam-Wide Entity

As stated in the *Preliminary Results*, because there was no valid request for review of the Vietnam-wide entity in this review, the Vietnam-wide entity is hereby rescinded from review and the Vietnam-wide entity's rate (*i.e.*, \$2.39 per kilogram (kg)) is not subject to change.¹⁸ Commerce considers all other companies for which a review was requested, and which did not demonstrate separate rate eligibility, to be part of the Vietnam-wide entity.

Final Results of Administrative Review

Commerce determines that the following weighted-average dumping margins exist for the period covered August 1, 2023, through July 31, 2024:

Exporter	Weighted-Average Dumping Margin (dollars per kilogram)
Bien Dong Seafood Co., Ltd	1.00
NTSF Seafoods Joint Stock Company	0.38
Rates for Non-Selected Separate Rate Respondents	
Can Tho Import Export Seafood Joint Stock Company	0.84
Nam Viet Corporation	0.84

Disclosure

Commerce intends to disclose the calculations performed in connection with these final results of review to interested parties in this review within five days after public

¹⁶ See, *e.g.*, *Certain Pasta from Italy: Final Results of the 13th (2008) Countervailing Duty Administrative Review*, 75 FR 37386, 37387 (June 29, 2010).

¹⁷ See Issues and Decision Memorandum.

¹⁸ See *Preliminary Results*, 91 FR at 6192.

announcement of the final results or, if there is no public announcement, within five days of 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), Commerce has determined, and U.S. Customs and Border Protection (CBP) shall assess, antidumping duties on all appropriate entries of subject merchandise covered by this review. Pursuant to 19 CFR 351.212(b), for Bien Dong and NTSF, we calculated importer-specific assessment rates based on the resulting per-unit (*i.e.*, per kilogram) rates by the weight in kilograms of each entry of the subject merchandise during the POR. Specifically, we calculated importer specific duty assessment rates on a per-unit rate basis by dividing the total dumping margins (calculated as the difference between normal value and export price, or constructed export price) for each importer by the total sales quantity of subject merchandise sold to that importer during the POR.

For all non-selected separate rate respondents subject to this review, we will instruct CBP to liquidate all entries of subject merchandise that entered the United States during the POR at the average of the rates calculated for Bien Dong and NTSF as listed above. For entries of subject merchandise during the POR produced by Bien Dong and NTSF for which they did not know their merchandise was destined for the United States, we intend to instruct CBP to liquidate such entries at the Vietnam-wide rate if there is no rate for the intermediate company or companies involved in the transaction.

For the company for which the review is rescinded, any suspended entries that entered under that exporter's case number (*i.e.*, at that exporter's rate) will be liquidated

at the rate as entered. For all other companies, we will instruct CBP to apply the antidumping duty assessment rate of the Vietnam-wide entity, (*i.e.*, \$2.39 per kilogram (kg)), to all entries of subject merchandise exported by these companies.¹⁹

These final results of administrative review shall be the basis for the assessment of antidumping duties on entries of merchandise covered by these final results of this review and for future deposits of estimated duties, where applicable.²⁰ For the individually calculated respondent and non-selected separate rate respondents under review, 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 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 the final results of this administrative review, as provided in section 751(a)(2)(C) of the Act: (1) the cash deposit rate for the companies subject to this review will be the rate established in these final results of the review; (2) for previously investigated or reviewed Vietnamese and non-Vietnamese exporters not listed above that

¹⁹ See *Initiation of Antidumping and Countervailing Duty Administrative Reviews*, 89 FR 77079 (September 20, 2024) (“All firms listed below that wish to qualify for separate rate status in the administrative reviews involving NME countries must complete, as appropriate, either a Separate Rate Application or Certification, as described below.”).

²⁰ See section 751(a)(2)(C) of the Act.

have separate rates, the cash deposit rate will continue to be the exporter-specific rate published for the most recently completed segment of this proceeding in which they were reviewed; (3) for all Vietnamese exporters of subject merchandise that have not been found to be entitled to a separate rate, the cash deposit rate will be equal to the rate for the Vietnamese-wide entity (*i.e.*, \$2.39 per kilogram ((kg); and (4) for all non-Vietnamese exporters of subject merchandise which have not received their own separate rate, the cash deposit rate will be the rate applicable to the Vietnamese exporter(s) that supplied that non-Vietnamese exporter.²¹ 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 has occurred and the subsequent assessment of double antidumping duties.

Administrative Protective Order (APO)

This notice also serves as a final 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

²¹ See *Order*, 68 FR at 47909.

protective order is hereby requested. Failure to comply with the regulations and the terms of an APO is a sanctionable violation.

Notification to Interested Parties

These final results of review are issued and published in accordance with sections 751(a)(1) and 777(i)(1) of the Act, and 19 CFR 351.221(b)(5).

Dated: August 10, 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 I

List of Topics Discussed in the Issues and Decision Memorandum

- I. Summary
- II. Background
- III. Scope of the *Order*
- IV. Changes Since the *Preliminary Results*
- V. Discussion of the Issues
 - Comment 1: Surrogate Value for Certain Inputs and By-Products
 - Comment 2: Surrogate Value for Ocean Freight
 - Comment 3: Whether To Recalculate the Surrogate Value for Marine Insurance
 - Comment 4: Surrogate Value for Foreign Truck Freight and Brokerage and Handling
 - Comment 5: Whether To Grant Bien Dong's Freight Revenue Offset
 - Comment 6: Whether To Grant Respondents' By-Product Offset
 - Comment 7: Surrogate Value for Labor
 - Comment 8: Selection of Surrogate Financial Ratios
 - Comment 9: Whether To Recalculate the Surrogate Financial Ratios for Toba Surimi
 - Comment 10: Differential Pricing Analysis
 - Comment 11: Surrogate Value for PE Resin
 - Comment 12: Whether To Rescind the Review with Respect to I.D.I.
- International Development
- VI. Recommendation

Appendix II

Companies for which Commerce is Rescinding the Review

1. Anh Vu Seafoods Corporation
2. Binh An Seafood Joint Stock Company (also known as Binh An or Binh An Seafood Joint Stock Co.)
3. Binh Dinh Garment Joint Stock Co
4. Binh Phu Seafood Co. Ltd
5. Ca Mau Frozen Seafood Processing Import Export Corporation
6. Cantho Imp. Exp. Seafood
7. Cantho Import Export Fishery Limited
8. Hapag Lloyd (America) Inc
9. Hogiya Seafoods Inc
10. Hong Hai International
11. Hung Vuong
12. I.D.I International Development
13. Indian Ocean One Member Company Limited (also known as Indian Ocean Co., Ltd.)
14. Jk Fish Jsc
15. Mechanics Construction and Foodstuff
16. Pecheries Oceanic Fisheries Inc
17. Phi Long Food Manufacturing Co. Ltd
18. Phuong Ngoc Cai Be Ltd. Liability
19. Seagate Logistics Co., Ltd
20. Thuan Nhan Phat Co., Ltd
21. Tran Thai Food Joint Stock
22. Trinity Vietnam Co., Ltd
23. Trong Nhan Seafood Co., Ltd
24. Van
25. Viet World Co., Ltd

Appendix III

Companies Treated as Part of the Vietnam-Wide Entity Rescinded from Review

1. An Chau Co., Ltd
2. An Giang Agriculture and Food Import-Export Joint Stock Company (also known as Afiex or An Giang Agriculture and Foods Import-Export Joint Stock Company)
3. An Hai Fishery Ltd. Co
4. An My Fish Joint Stock Company (also known as Anmyfish, Anmyfishco or An My Fish Joint Stock)
5. An Phat Import-Export Seafood Co., Ltd. (also known as An Phat Seafood Co. Ltd. or An Phat Seafood, Co., Ltd.)
6. An Phu Seafood Corp. (also known as ASEAFood or An Phu Seafood Corp.)
7. Anchor Seafood Corp
8. Anvifish Joint Stock Company (also known as Anvifish, Anvifish JSC, or Anvifish Co., Ltd.)
9. Asia Commerce Fisheries Joint Stock Company (also known as Acomfish JSC or Acomfish)
10. Basa Joint Stock Company (also known as BASACO)
11. Ben Tre Aquaproduct Import and Export Joint Stock Company (also known as Bentre Aquaproduct, Bentre Aquaproduct Import & Export Joint Stock Company or Aquatex Bentre)
12. Bentre Forestry and Aquaproduct Import Export Joint Stock Company (also known as Bentre Forestry and Aquaproduct Import and Export Joint Stock Company, Ben Tre Forestry and Aquaproduct Import-Export Company, Ben Tre Forestry Aquaproduct Import-Export Company, Ben Tre Frozen Aquaproduct Export Company or Faquimex)
13. Bentre Seafood Jsc
14. Binh Dinh Fisheries Joint Stock
15. Binh Dinh Import Export Company (also known as Binh Dinh Import Export Joint Stock Company, or Binh Dinh)
16. Bien Dong Hau Giang Seafood Joint Stock Company (also known as Bien Dong HG or Bien Dong Hau Giang Seafood Joint Stock Co.)
17. Cadovimex II Seafood Import-Export and Processing Joint Stock Company (also known as Cadovimex II, Cadovimex II Seafood Import Export and Processing Joint Stock Company, or Cadovimex II Seafood Import-Export)
18. Cavina Seafood Joint Stock Company (also known as Cavina Fish or Cavina Seafood Jsc)
19. Cds Overseas Vietnam Co., Ltd
20. Colorado Boxed Beef Company (also known as CBBC)
21. Coral Triangle Processors (dba Mowi Vietnam Co., Limited (Dong Nai))
22. Cuu Long Fish Import-Export Corporation (also known as CL Panga Fish or Cuu Long Fish Imp. Exp. Corporation)

23. Cuu Long Fish Joint Stock Company (also known as CL-Fish, CL-FISH CORP, or Cuu Long Fish Joint Stock Company)
24. Cuu Long Seapro
25. Da Nang Seaproducts Import-Export Corporation (also known as SEADANANG, Da Nang or Da Nang Seaproducts Import/Export Corp.)
26. Dai Tien Vinh Co., Ltd
27. Dong Phuong Co., Ltd
28. Dong Phuong Import Export Seafood Company Limited (also known as Dong Phuong Export Seafood Limited, Dong Phuong Seafood Company Limited, or aFishDeal)
29. Dragonwaves Frozen Food Factory Co., Ltd
30. Europe Trading Co., Ltd
31. GF Seafood Corp
32. Gia Minh Co. Ltd
33. Go Dang An Hiep One Member Limited Company
34. Go Dang Ben Tre One Member Limited Liability Company
35. Gold Future Imp. Exp/Gold Future Imp. Exp. Development Co. Ltd
36. Golden Quality Seafood Corporation (also known as Golden Quality, GoldenQuality, GOLDENQUALITY, or GoldenQuality Seafood Corporation)
37. GreenFeed Vietnam Corporation
38. Ha Noi Can Tho Seafood Jsc
39. Hai Thuan Nam Co Ltd
40. Hai Trieu Co., Ltd
41. Hasa Seafood Corp. (Hasaco)
42. Hiep Thanh Seafood Joint Stock Company (also known as Hiep Thanh or Hiep Thanh Seafood Joint Stock Co.)
43. Hoa Phat Seafood Import-Export and Processing J.S.C. (also known as HOPAFISH, Hoa Phat Seafood Import-Export and Processing Joint Stock Company, Hoa Phat Seafood Import-Export and Processing JSC, or Hoa Phat Seafood Imp. Exp. And Processing)
44. Hoang Long Seafood Processing Company Limited (also known as HLS, Hoang Long, Hoang Long Seafood, HoangLong Seafood, or Hoang Long Seafood Processing Co., Ltd.)
45. Hong Ngoc Seafood Co., Ltd
46. Hung Phuc Thinh Food Jsc
47. Hung Vuong—Mien Tay Aquaculture Corporation (HVMT or Hung Vuong Mien Tay Aquaculture Joint Stock Company)
48. Hung Vuong Seafood Joint Stock Company
49. Hungca Co., Ltd
50. Lian Heng Trading Co. Ltd. (also known as Lian Heng, Lian Heng Trading, Lian Heng Investment Co. Ltd., or Lian Heng Investment)
51. Mekong Seafood Connection Co., Ltd
52. Minh Phu Hau Giang Seafood Corp
53. Minh Phu Seafood Corp
54. Minh Qui Seafood Co., Ltd

55. Nam Phuong Seafood Co., Ltd. (also known as Nam Phuong, NAFISHCO, Nam Phuong Seafood, or Nam Phuong Seafood Company Ltd.)
56. New Food Import, Inc
57. Ngoc Ha Co. Ltd. Food Processing and Trading (also known as Ngoc Ha or Ngoc Ha Co., Ltd. Foods Processing and Trading)
58. Ngoc Tri Seafood Joint Stock
59. Nguyen Tran Seafood Company (also known as Nguyen Tran J-S Co)
60. Nha Trang Seafoods, Inc. (also known as Nha Trang Seafoods-F89, Nha Trang Seafoods, or Nha Trang Seaproduct Company)
61. NTACO Corporation (also known as NTACO or NTACO Corp.)
62. Phu Thanh Co., Ltd
63. Phu Thanh Hai Co. Ltd. (also known as PTH Seafood)
64. Phuc Tam Loi Fisheries Imp
65. PREFCO Distribution, LLC
66. Pufong Trading And Service Co
67. QMC Foods, Inc
68. Qn Seafood Co., Ltd
69. Quang Minh Seafood Company Limited (also known as Quang Minh, Quang Minh Seafood Co., Ltd., or Quang Minh Seafood Co.)
70. Quirch Foods, LLC
71. Riptide Foods
72. Saigon-Mekong Fishery Co., Ltd. (also known as SAMEFICO or Saigon Mekong Fishery Co., Ltd.)
73. Seafood Joint Stock Company No. 4 (also known as SEAPRIEXCO No. 4)
74. Seafood Joint Stock Company No. 4 Branch Dongtam Fisheries Processing Company (also known as DOTASEAFOODCO or Seafood Joint Stock Company No. 4—Branch Dong Tam Fisheries Processing Company)
75. Seavina Joint Stock Company (also known as Seavina)
76. Sobi Co., Ltd
77. Song Bien Co., Ltd
78. Southern Fishery Industries Company, Ltd. (also known as South Vina, South Vina Co., Ltd., Southern Fishery Industries Co., Ltd., Southern Fisheries Industries Company, Ltd., or Southern Fisheries Industries Company Limited)
79. Sunrise Corporation
80. Tam Le Food Co., Ltd
81. Tan Thanh Loi Frozen Food Co., Ltd
82. TG Fishery Holdings Corporation (also known as TG or Tg Fishery Holdings Corp.)
83. Thanh Dat Food Service And Trading
84. Thanh Hung Co., Ltd. (also known as Thanh Hung Frozen Seafood Processing Importn Export Co., Ltd. or Thanh Hung)
85. Thanh Phong Fisheries Corp

86. The Great Fish Company, LLC
87. Thien Ma Seafood Co., Ltd. (also known as THIMACO, Thien Ma, Thien Ma Seafood Company, Ltd., or Thien Ma Seafoods Co., Ltd.)
88. Thinh Hung Co., Ltd
89. Thuan An Production Trading and Service Co., Ltd. (also known as TAFISHCO, Thuan An Production Trading and Services Co., Ltd., or Thuan An Production Trading & Service Co., Ltd.)
90. Thuan Phuoc Seafoods and Trading Corporation
91. To Chau Joint Stock Company (also known as TOCHAU, TOCHAU JSC, or TOCHAU Joint Stock Company)
92. Trang Thuy Seafood Co., Ltd
93. Truong Phat Seafood Jsc
94. Van Y Corp
95. Viet Hai Seafood Company Limited (also known as Viet Hai, Viet Hai Seafood Co., Ltd., Viet Hai Seafood Co., Vietnam Fish-One Co., Ltd., or Fish One)
96. Viet Long Seafood Co., Ltd
97. Viet Phat Aquatic Products Co., Ltd
98. Viet Phu Foods & Fish Co., Ltd
99. Viet Phu Foods and Fish Corporation (also known as Vietphu, Viet Phu, Viet Phu Food and Fish Corporation, or Viet Phu Food & Fish Corporation)
100. Vietnam Seaproducts Joint Stock Company (also known as Seaproducts or Vietnam Seafood Corporation—Joint Stock Company)
101. Vif Seafood Factory
102. Vinh Long Import-Export Company (also known as Vinh Long, Imex Cuu Long, Vinh Long Import/Export Company)