



DEPARTMENT OF COMMERCE

International Trade Administration

[C-523-816]

Certain Aluminum Foil from the Sultanate of Oman: Final Results of Countervailing Duty Administrative Review; 2023

AGENCY: Enforcement and Compliance, International Trade Administration, U.S.

Department of Commerce

SUMMARY: The U.S. Department of Commerce (Commerce) determines that countervailable subsidies were provided to Oman Aluminium Rolling Company SPC (OARC), a producer and exporter of certain aluminum foil (aluminum foil) from the Sultanate of Oman (Oman) during the period of review (POR) January 1, 2023, through December 31, 2023.

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

FOR FURTHER INFORMATION CONTACT: Kristen Johnson, AD/CVD Operations, Office III, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-4793.

SUPPLEMENTARY INFORMATION:

Background

On May 13, 2026, Commerce published the *Preliminary Results* in the *Federal Register* and invited interested parties to comment.¹ For a complete description of the events that followed the *Preliminary Results*, see the Issues and Decision Memorandum.² A list of topics discussed in the Issues and Decision Memorandum is provided as the appendix to this notice.

¹ See *Certain Aluminum Foil from the Sultanate of Oman: Preliminary Results of Countervailing Duty Administrative Review; 2023*, 91 FR 27017 (May 13, 2026) (*Preliminary Results*), and accompanying Preliminary Decision Memorandum.

² See Memorandum, “Issues and Decision Memorandum for the Final Results of the Administrative Review of the Countervailing Duty Order on Certain Aluminum Foil from the Sultanate of Oman; 2023,” dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

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), which 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 *Order*

The product covered by the *Order* is aluminum foil.³ For a complete description of the scope of the *Order*, see the Issues and Decision Memorandum.

Analysis of Comments Received

Commerce addressed all issues raised in interested parties' case and rebuttal briefs in the Issues and Decision Memorandum. A list of the issues raised by parties, to which Commerce responded in the Issues and Decision Memorandum, is provided in the appendix to this notice.

Methodology

Commerce conducted this administrative review in accordance with section 751(a)(1)(A) of the Tariff Act of 1930, as amended (the Act). For each of the subsidy programs found countervailable, Commerce determines that there is a subsidy, *i.e.*, a financial contribution by an "authority" that gives rise to a benefit to the recipient, and that the subsidy is specific.⁴ For a full description of the methodology underlying our conclusions, including our reliance, in part, on facts otherwise available with adverse inferences pursuant to sections 776(a) and (b) of the Act, see the Issues and Decision Memorandum.

³ See *Certain Aluminum Foil from the Sultanate of Oman and the Republic of Turkey: Countervailing Duty Orders*, 86 FR 62782 (November 12, 2021) (*Order*).

⁴ See sections 771(5)(B) and (D) of the Act regarding financial contribution; section 771(5)(E) of the Act regarding benefit; and section 771(5A) of the Act regarding specificity.

Changes Since the *Preliminary Results*

Based on a review of the record and comments received from interested parties regarding the *Preliminary Results*, and for the reasons explained in the Issues and Decision Memorandum, we made certain changes to OARC's subsidy calculations for these final results of review.

Final Results of Administrative Review

As a result of this review, we determine the following net countervailable subsidy rate exists for the POR, January 1, 2023, through December 31, 2023:

Company	Subsidy Rate (percent <i>ad valorem</i>)
Oman Aluminium Rolling Company SPC ⁵	11.38

Disclosure

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

Pursuant to section 751(a)(2)(C) of the Act and 19 CFR 351.212(b)(2), Commerce has determined, and U.S. Customs and Border Protection (CBP) shall assess, countervailing duties on all appropriate entries of subject merchandise in accordance with the final results of this review, for the above-listed company at the applicable *ad valorem* assessment rate listed. 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).

⁵ Commerce found that Oman Aluminium Rolling Company SPC is cross-owned with Sohar Paper Cores LLC, Takamul Investment Company LLC, and OQ SAOC.

Cash Deposit Requirements

In accordance with section 751(a)(2)(C) of the Act, Commerce intends to instruct CBP to collect cash deposits of estimated countervailing duties in the amount shown for the company subject to this review for shipments of subject merchandise entered, or withdrawn from warehouse, for consumption on or after the date of publication of the final results of this administrative review. For all non-reviewed companies, we will instruct CBP to continue to collect cash deposits of estimated countervailing duties at the most recent company-specific or all-others rate applicable to the company, as appropriate. These cash deposits, when imposed, shall remain in effect until further notice.

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). 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 subject to sanction.

Notice to Interested Parties

These final results 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: September 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

List of Topics Discussed in the Issues and Decision Memorandum

- I. Summary
- II. Background
- III. Scope of the *Order*
- IV. Subsidies Valuation Information
- V. Upstream Subsidy Analysis
- VI. Use of Facts Otherwise Available and Adverse Inferences
- VII. Analysis of Programs
- VIII. Discussion of the Issue
Comment: Whether Commerce Should Revise the Electricity Benchmark
- IX. Recommendation

[FR Doc. 2026-18786 Filed: 9/14/2026 8:45 am; Publication Date: 9/15/2026]