



DEPARTMENT OF COMMERCE

International Trade Administration

[C-489-845]

Certain Aluminum Foil from the Republic of Türkiye: Final Results of Countervailing Duty Administrative Review; 2023

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

SUMMARY: The U.S. Department of Commerce (Commerce) determines that countervailable subsidies were provided to producers and exporters of certain aluminum foil (aluminum foil) from the Republic of Türkiye (Türkiye), 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: Ian Riggs or Caroline Carroll, AD/CVD Operations, Office IX, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-3810 and (202) 482-4948, respectively.

SUPPLEMENTARY INFORMATION:

Background

On May 6, 2026, Commerce published the *Preliminary Results* of this administrative review in the *Federal Register* and invited interested parties to comment.¹ On August 19, 2026, Commerce extended the deadline for the final results of this review to no later than September

¹ See *Certain Aluminum Foil from Republic of Türkiye: Preliminary Results and Rescission, in Part, of Countervailing Duty Administrative Review; 2023*, 91 FR 24513 (May 6, 2026) (*Preliminary Results*), and accompanying Preliminary Decision Memorandum (PDM).

25, 2026.² For a complete description of the events that occurred since the *Preliminary Results*, see the Issues and Decision Memorandum.³

Scope of the Order⁴

The merchandise covered by this *Order* is aluminum foil from Türkiye. For a complete description of the scope of the *Order*, see Issues and Decision Memorandum.

Analysis of Comments Received

All issues raised in the case briefs and rebuttal briefs are addressed in the Issues and Decision Memorandum. A list of the issues addressed is attached as an appendix to this notice. 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>.

Methodology

Commerce conducted this 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 to be countervailable, we find that there is a subsidy, *i.e.*, a government-provided financial contribution that gives rise to a benefit to the recipient, and that the subsidy is specific.⁵ For a full description of the methodology underlying all of Commerce's conclusions, see the Issues and Decision Memorandum.

Analysis of Comments Received

² See Memorandum, "Extension of Deadline for Final Results of 2023 Countervailing Administrative Review," dated August 19, 2026.

³ See Memorandum, "Issues and Decision Memorandum for the Final Results of the Countervailing Duty Administrative Review of Certain Aluminum Foil from the Republic of Türkiye; 2023," dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

⁴ See *Certain Aluminum Foil from the Sultanate of Oman and the Republic of Türkiye: Countervailing Duty Orders*, 86 FR 62782 (November 12, 2021) (*Order*).

⁵ 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.

All issues raised in the case and rebuttal briefs by parties in these inquiries are addressed in the Issues and Decision Memorandum. A list of the issues raised is attached as an appendix to this notice. Based on our analysis of the comments received from interested parties, we made no changes to the *Preliminary Results*.

Final Results of Review

As a result of this review, we determine the following net countervailable subsidy rates exist for the period January 1, 2023, through December 31, 2023:

Producer/Exporter	Subsidy Rate (percent <i>ad valorem</i>)
Assan Aluminyum Sanayi ve Ticaret A.S. ⁶	2.65
Panda Aluminyum A.S. ⁷	3.82

Disclosure

Normally, Commerce will disclose to the parties in a proceeding the calculations performed in connection with the final results of a review within five days of any public announcement or, if there is no public announcement, within five days of the date of publication of the notice of final results in the *Federal Register*, in accordance with 19 CFR 351.224(b). However, as we have made no changes from the *Preliminary Results*, there are no new calculations to disclose.

Assessment Rates

Pursuant to section 751(a)(2)(C) of the Act and 19 CFR 351.212(b)(2), Commerce has determined, and CBP shall assess, countervailing duties on all appropriate entries of subject merchandise in accordance with the final results of this review for Assan and Panda at the

⁶ As discussed in the *Preliminary Results* PDM, Commerce has found the following companies to be cross-owned with Assan Aluminyum Sanayi ve Ticaret A.S. (Assan): Ispak Esnek Ambalaj Sanayi A.S.; and Kibar Holding A.S. We note that Assan has an affiliated trading company through which it exported certain subject merchandise, Kibar Dis Ticaret A.S. (Kibar Dis). Therefore, because Kibar Dis' subsidies are included as part of Assan's total subsidy rate, we have not assigned a subsidy rate to Kibar Dis. Entries of subject merchandise exported by Kibar Dis will receive the rate of the producer listed on the U.S. Customs and Border Protection (CBP) entry form.

⁷ We note that Panda Aluminyum A.S. (Panda) has an affiliated trading company through which it exported certain subject merchandise, Seherli Danışmanlık A.Ş. (Seherli). Seherli was not selected as a mandatory respondent but was examined in the context of Panda. Therefore, because Seherli's subsidies are included as part of Panda's total subsidy rate, we have not assigned a subsidy rate to Seherli. Entries of subject merchandise exported by Seherli will receive the rate of the producer listed on the CBP entry form.

applicable *ad valorem* assessment rate listed in the table above. 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

In accordance with section 751(a)(1) of the Act, Commerce intends to instruct CBP to collect cash deposits of estimated countervailing duties in the amounts shown above for Assan and Panda on shipments of the 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 firms, we will instruct CBP to continue to collect cash deposits of estimated countervailing duties at the most recent company-specific rate applicable to the company or the all-others rate, as appropriate. These cash deposits requirements, effective upon the publication of these final results, shall remain in effect until further notice.

Administrative Protective Order (APO)

This notice also serves as a final reminder to parties subject to 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/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 sanctionable violation.

Notification 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 29, 2026.

Scot Fullerton,

Acting Deputy Assistant Secretary
for Antidumping and Countervailing Duty Operations.

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. Analysis of Programs
- VI. Discussion of the Issues
 - Comment 1: Whether the Provision of Unwrought Aluminum by the Government of the Russian Federation for Less Than Adequate Remuneration is Countervailable
 - Comment 2: Whether the Banking Insurance and Transaction Tax (BITT) – Tax Exemption for Export Loans Program is Countervailable
 - Comment 3: Whether the Exemptions on BITT - Exemptions on Exchange Tax for Foreign Exchange Transactions is Countervailable
 - Comment 4: Whether Provisional Article 14 to Corporate Tax Law No 5520 and Tax Deduction for Capital Increases Programs are *de facto* Specific
 - Comment 5: Whether to Apply Türkiye’s Standard Corporate Income Tax Rate to Calculate Benefits for Income Tax Programs
 - Comment 6: Whether Certain Sales Accounts Should be Included in Assan’s and Ispak’s Sales Denominators

VII. Recommendation

[FR Doc. 2026-20272 Filed: 10/1/2026 8:45 am; Publication Date: 10/2/2026]