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3510-DS-P

DEPARTMENT OF COMMERCE

International Trade Administration

[C-714-001]

Phosphate Fertilizers from the Kingdom of Morocco: Final Results of First Full Sunset Review of the Countervailing Duty Order

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

SUMMARY: The U.S. Department of Commerce (Commerce) finds that revocation of the countervailing duty (CVD) order on phosphate fertilizers (fertilizers) from the Kingdom of Morocco (Morocco) would likely to lead to the continuation or recurrence of a countervailable subsidy at the levels indicated in the "Final Results of Sunset Review" section of this notice.

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

FOR FURTHER INFORMATION CONTACT: Faris Montgomery, AD/CVD Operations, Office VIII, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-1537.

SUPPLEMENTARY INFORMATION:

Background

On April 7, 2021, Commerce published a CVD order on fertilizers from Morocco.[1] On March 2, 2026, Commerce published the notice of initiation of the first sunset review of the *Order*, pursuant to section 751(c) of the Tariff Act of 1930, as amended (the Act), and 19 CFR 351.218(c).[2] On the basis of notices of intent to participate and adequate substantive responses filed by domestic interested parties, and adequate responses from the Government of Morocco (GOM) and respondent OCP S.A. (OCP), Commerce determined to conduct a full sunset review

[1] *See Phosphate Fertilizers from the Kingdom of Morocco and the Russian Federation: Countervailing Duty Orders*, 86 FR 18037 (April 7, 2021) (*Order*).
[2] *See Initiation of Five-Year (Sunset) Reviews*, 91 FR 10053 (March 2, 2026).

of this CVD order, pursuant to section 751(c) of the Act and 19 CFR 351.218(e)(2).[3] On July 24, 2026, Commerce preliminarily determined that revocation of the CVD order on phosphate fertilizers from Morocco would likely lead to continuation or recurrence of subsidization.[4] On August 24, 2026, the GOM and OCP filed case briefs in response to the *Preliminary Results*.[5] On August 31, 2026, Commerce received rebuttal briefs from domestic interested parties, the Mosaic Company (Mosaic) and J.R. Simplot Company, LLC (Simplot).[6]

Scope of the *Order*

The product covered by the *Order* is fertilizers from Morocco. For a full description of the scope, *see* the Issues and Decision Memorandum.[7]

Analysis of Comments Received

All issues raised in the case 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.

Final Results of Sunset Review

Pursuant to sections 751(c)(1) and 752(b) of the Act, Commerce determines that revocation of the *Order* would be likely to lead to the continuation or recurrence of countervailable subsidies at the following net countervailable subsidy rates:

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[3] *See Phosphate Fertilizers from the Kingdom of Morocco: Preliminary Results of First Full Sunset Review of the Countervailing Duty Order*, 91 FR 46772 (July 24, 2026) (*Preliminary Results*), and accompanying Preliminary Decision Memorandum

[4] *Id*.

[5] *See* GOM's Letter, "Case Brief of the Government of the Kingdom of Morocco," dated August 24, 2026; *see also* OCP's Letter, "OCP S.A. Case Brief," dated August 24, 2026.

[6] *See* Mosaic's Letter, "Petitioner's Rebuttal Brief," dated Aust 31, 2026; and Simplot's Letter, "Simplot's Rebuttal Brief," dated August 31, 2026.

[7] *See* Memorandum, "Issues and Decision Memorandum for the Final Results of the First Full Sunset Review of the Countervailing Duty Order on Phosphate Fertilizers from the Kingdom of Morocco," dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

Producer/Exporter	Subsidy Rate (percent *ad valorem*)
OCP S.A.	20.04
All Others	20.04

Notification Regarding Administrative Protective Order (APO)

This notice also serves as the only 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. Timely notification of the return or destruction of APO materials, or conversion to judicial protective orders, 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

We are issuing and publishing these final results in accordance with sections 751(c), 752(b), and 777(i)(1) of the Act, and 19 CFR 351.221(c)(5)(ii).

Dated: October 28, 2026.

Scot Fullerton,
Acting Deputy Assistant Secretary
for Antidumping and Countervailing Duty Operations.

Appendix

List of Issues Addressed in the Issues and Decision Memorandum

I. Summary
II. Background
III. Scope of the *Order*
IV. History of the *Order*
V. Legal Framework
VI. Discussion of the Issues
1. Likelihood of Continuation or Recurrence of a Countervailable Subsidy
Comment 1: Whether Programs Previously Found to be Countervailable Have Undergone Substantial Changes Affecting the Net Countervailable Subsidies
Comment 2: Whether Commerce Incorrectly Found that the Government Loan Guarantees are Likely to Continue or Recur
Comment 3: Whether Commerce Incorrectly Relied on a Rate Applied Using Adverse Facts Available (AFA) to Support a Finding that OCP, S.A.'s (OCP) Payroll Tax Refund is Likely to Continue or Recur
Comment 4: Whether Commerce Correctly Incorporated Judicial Decisions in Its Findings
2. Net Countervailable Subsidy Likely to Prevail
Comment 5: Whether Commerce Properly Calculated the Net Subsidy Rate Likely to Prevail in the Event of Revocation
3. Nature of the Subsidies
VII. Final Results of Review
VIII. Recommendation

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