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: 3510-DS-P

DEPARTMENT OF COMMERCE

International Trade Administration

[A-523-815]

Certain Aluminum Foil from the Sultanate of Oman: 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) determines that Oman Aluminium Rolling Company SPC (OARC) made sales of certain aluminum foil (aluminum foil) from the Sultanate of Oman (Oman) at less than normal value during the period of review (POR), November 1, 2023, through October 31, 2024.

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

FOR FURTHER INFORMATION CONTACT: Alex Cipolla, 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) 482-4956.

SUPPLEMENTARY INFORMATION:

Background

On May 6, 2026, Commerce published in the *Federal Register* the *Preliminary Results* of the 2023-2024 administrative review of the antidumping duty (AD) order on aluminum foil from Oman, and invited interested parties to comment.[1] On June 26, 2026, the Aluminum Association Trade Enforcement Working Group and its individual members (collectively, the petitioners) and OARC submitted their case briefs.[2] On July 6, 2026, the petitioners and OARC submitted

[1] *See Certain Aluminum Foil from the Sultanate of Oman: Preliminary Results of Antidumping Duty Administrative Review; 2023-2024*, 91 FR 24515 (May 6, 2026) (*Preliminary Results*), and accompanying Preliminary Decision Memorandum.

[2] *See* Petitioners' Letter, "Petitioners' Affirmative Case Brief," dated June 26, 2026; *see also* OARC's Letter, "OARC's Case Brief," dated June 26, 2026.

rebuttal briefs.[3] On August 27, 2026, October 2, 2026, and October 23, 2026, Commerce extended the deadline for issuing these final results.[4]

For a complete description of the events that followed the *Preliminary Results*, *see* the Issues and Decision Memorandum.[5] 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, 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.

Commerce conducted this administrative review in accordance with section 751(a)(1)(B) of the Tariff Act of 1930, as amended (the Act).

Scope of the *Order*[6]

The scope of the *Order* covers aluminum foil from Oman. For a full description of the scope of the *Order*, *see* the Issues and Decision Memorandum.

Analysis of Comments Received

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

Changes Since the *Preliminary Results*

Based on our analysis of the comments received, and for the reasons explained in the Issues and Decision Memorandum, we made changes from the *Preliminary Results*.

Final Results of Administrative Review

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[3] *See* Petitioners' Letter, "Petitioners' Rebuttal Case Brief," dated July 6, 2026; *see also* OARC's Letter, "OARC's Rebuttal Brief," dated July 6, 2026.

[4] *See* Memoranda, "Extension of Deadline for the Final Results of Antidumping Duty Administrative Review," dated August 27, 2026; "Second Extension of Deadline for the Final Results of Antidumping Duty Administrative Review," dated October 2, 2026; and "Third Extension of Deadline for the Final Results of Antidumping Duty Administrative Review," dated October 23, 2026.

[5] *See* Memorandum, "Issues and Decision Memorandum for the Final Results of Antidumping Duty Administrative Review of Certain Aluminum Foil from the Sultanate of Oman; 2023-2024," dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

[6] *See Certain Aluminum Foil from the Republic of Armenia, Brazil, the Sultanate of Oman, the Russian Federation, and the Republic of Turkey: Antidumping Duty Orders*, 86 FR 62790 (November 12, 2021) (*Order*).

For these final results, we determine that the following estimated weighted-average dumping margin exists for the period November 1, 2023, through October 31, 2024:

Exporter/Producer	Weighted-Average Dumping Margin (percent)
Oman Aluminium Rolling Company SPC	0.76

Disclosure

Commerce intends to disclose to interested parties the calculations performed for these final results of review within five days of any public announcement 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)(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 final results of this review.

Commerce intends to issue assessment instructions to U.S. Customs and Border Protection (CBP) no earlier than 35 days after the date of publication of these 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).

Where the respondent reported reliable entered values, we calculated importer- (or customer-) specific *ad valorem* rates by aggregating the dumping margins calculated for all U.S. sales to each importer (or customer) and dividing this amount by the total entered value of the sales to each importer (or customer).[7] Where Commerce calculated a weighted-average dumping margin by dividing the total amount of dumping for reviewed sales to that party by the total sales quantity associated with those transactions, Commerce will direct CBP to assess importer- (or

[7] *See* 19 CFR 351.212(b)(1).

customer-) specific assessment rates based on the resulting per-unit rates.[8] Where an importer- (or customer-) specific *ad valorem* or per-unit rate is greater than *de minimis* (*i.e.*, 0.50 percent), Commerce will instruct CBP to collect the appropriate duties at the time of liquidation.[9] Where an importer- (or customer-) specific *ad valorem* or per-unit rate is zero or *de minimis*, Commerce will instruct CBP to liquidate appropriate entries without regard to antidumping duties.[10]

Consistent with Commerce's assessment practice, for entries of subject merchandise during the POR produced by OARC for which the producer did not know that its merchandise was destined for the United States, we will instruct CBP to liquidate unreviewed entries at the all-others rate if there is no rate for the intermediate company(ies) involved in the transaction.[11]

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 by section 751(a)(2)(C) of the Act: (1) the cash deposit rate for each specific company listed above will be equal to the weighted-average dumping margin established in the final results of this administrative review, except if the rate is less than 0.50 percent and, therefore, *de minimis* within the meaning of 19 CFR 351.106(c)(1), in which case the cash deposit rates will be zero; (2) for previously reviewed or investigated companies not participating in this review, 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 investigation but the producer is, the cash deposit rate will be the rate established for the most recently completed segment of this proceeding for the producer of the subject merchandise; and (4) the cash deposit rate for all other

[8] *Id*.
[9] *Id*.
[10] *See* 19 CFR 351.106(c)(2).
[11] For a full discussion of this practice, *see Antidumping and Countervailing Duty Proceedings: Assessment of Antidumping Duties*, 68 FR 23954 (May 6, 2003).

producers or exporters will continue to be the all-others rate established in the less-than-fair-value investigation (*i.e.*, 3.89 percent).[12] 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 and/or countervailing duties prior to liquidation of the relevant entries during this review period. Failure to comply with this requirement could result in Commerce's presumption that reimbursement of antidumping and/or countervailing duties occurred and the subsequent assessment of double antidumping duties and/or an increase in the amount of antidumping duties by the amount of countervailing duties.

Administrative Protective Order

This notice also serves as a reminder to parties subject to an administrative protective order (APO) of their responsibility concerning the 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 sanctionable violation.

Notification to Interested Parties

We are issuing and publishing these final results in accordance with sections 751(a)(1) and 777(i)(1) of the Act and 19 CFR 351.213(h) and 351.221(b)(5).

Dated: November 2, 2026.

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

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[12] *See Certain Aluminum Foil from the Sultanate of Oman: Final Affirmative Determination of Sales at Less-Than-Fair-Value*, 86 FR 52876 (September 23, 2021).

Appendix

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: Whether OARC Separately Negotiated or Received Freight Revenue
    Comment 2: Freight Revenue Offset Calculation Methodology
    Comment 3: Whether To Change Sohar's Reported Cost of Production (COP)
    Comment 4: Whether To Apply Partial Adverse Facts Available (AFA) for OARC's Missing Market Benchmark
    Comment 5: Whether To Adjust OARC's COP
    Comment 6: Whether To Apply Partial AFA to OARC's U.S. Sales Reporting
VI. Recommendation

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