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3510-DS-P

DEPARTMENT OF COMMERCE

International Trade Administration

[A-469-824]

Thermal Paper from Spain: 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 Torraspapel S.A. (Torraspapel), the sole producer and exporter under review, sold subject merchandise at prices below normal value during the period of review (POR), November 1, 2023, through October 31, 2024.

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

FOR FURTHER INFORMATION CONTACT: Catherine Bonilla, AD/CVD Operations, Office IV, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482-7955.

SUPPLEMENTARY INFORMATION:

Background

On May 13, 2026, Commerce published in the *Federal Register* the *Preliminary Results* of this administrative review and invited interested parties to comment.[1] On August 21, 2026,

[1] *See Thermal Paper from Spain: Preliminary Results of Antidumping Duty Administrative Review; 2023-2024*, 91 FR 26997 (May 13, 2026) (*Preliminary Results*), and accompanying Preliminary Decision Memorandum (PDM)

and October 28, 2026, Commerce extended the deadline for the final results of this review.[2] Accordingly, the deadline for these final results of review is now November 9, 2026.

A description of the events that occurred since the *Preliminary Results* are provided in the Issues and Decision Memorandum.[3] 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.

Scope of the *Order*[4]

The product covered by this *Order* is thermal paper from Spain. For a complete 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 attached as an appendix to this notice.

Verification

As provided in section 782(i) of the Tariff Act of 1930, as amended (the Act), in September 2026, Commerce conducted verification of the sales information submitted by Torraspapel during which it examined relevant sales records and original source documents.

Changes Since the *Preliminary Results*

Based on comments received from interested parties and our review of the record, we made certain changes to the *Preliminary Results* as detailed in the Issues and Decision

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[2] *See* Memoranda "Extension of Deadline for Final Results of Antidumping Duty Administrative Review," dated April 24, 2026, and "Extension of Deadline for Final Results of Antidumping Duty Administrative Review," dated October 28, 2026.

[3] *See* Memorandum, "Issues and Decision Memorandum for the Final Results of the Administrative Review of the Antidumping Duty Order on Thermal Paper from Spain; 2023-2024," dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

[4] *See Thermal Paper from Germany, Japan, the Republic of Korea, and Spain: Antidumping Duty Orders*, 86 FR 66284 (November 22, 2021) (*Order*).

Memorandum.[5]

Use of Adverse Facts Available

We based Torraspapel's estimated weighted-average dumping margin on partial adverse facts available, pursuant to sections 776(a) and (b) of the Act. For further description, *see* the Issues and Decision Memorandum at Comment 2.

Final Results of Review

We have determined the following estimated weighted-average dumping margin for the company listed below for the period November 1, 2023, through October 31, 2024:

Exporter or Producer	Weighted-Average Dumping Margin (percent)
Torraspapel S.A.	9.54

Disclosure

Commerce intends to disclose its calculations and analysis performed in these final results of review to parties to the proceeding within five days after the date of any public announcement of the final results or, if there is no public announcement of the final results, within five days after 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 during the POR. In accordance with 19 CFR 351.212(b)(1), we calculated importer-specific *ad valorem* duty assessment rates for Torraspapel by dividing the total amount of dumping calculated for all reviewed U.S. sales to the importer by the total entered value of the subject merchandise sold to the importer.[6] Where an importer-specific *ad valorem* assessment rate is not zero or *de minimis*, Commerce will

[5] *See* Issues and Decision Memorandum.

[6] We applied the assessment rate calculation method adopted in *Antidumping Proceedings: Calculation of the Weighted Average Dumping Margin and Assessment Rate in Certain Antidumping Proceedings: Final Modification*, 77 FR 8101 (February 14, 2012).

instruct CBP to collect the appropriate duties at the time of liquidation. Where an importer-specific *ad valorem* assessment rate is zero or *de minimis*,[7] Commerce will instruct CBP to liquidate the appropriate entries without regard to antidumping duties.

Pursuant to a refinement to Commerce's assessment practice, where Torraspapel did not report a sale of subject merchandise that was entered into the United States during the POR under its company-specific CBP case number, Commerce will instruct CBP to liquidate any entries of such merchandise at the all-others rate if there is no rate for the intermediate company(ies) involved in the transaction.[8]

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, Commerce will direct CBP in the assessment instructions 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 in effect for all shipments of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after the date of publication of this notice in the *Federal Register*, as provided by section 751(a)(2)(C) of the Act: (1) the cash deposit rate for Torraspapel will be equal to the weighted-average dumping margin that is listed for Torraspapel in the table above; (2) for previously investigated or reviewed companies that are not subject to this review, the cash deposit rate will continue to be the company's cash deposit rate from the most recently completed segment of this proceeding in which a cash deposit rate was determined for the company; (3) if the exporter was not covered by this review, a prior review, or the original less-than-fair-value (LTFV) investigation, but the manufacturer was covered, the cash deposit rate will be the cash deposit rate established for the

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

manufacturer from the most recently completed segment of this proceeding in which a cash deposit rate was determined for the manufacturer; and (4) the cash deposit rate for all other producers and exporters will continue to be 37.07 percent *ad valorem*, the all-others rate established in the LTFV investigation.[9] These cash deposit requirements, when imposed, shall remain in effect until further notice.

Notification to Importers Regarding the Reimbursement of Duties

This notice also 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 the POR. Failure to comply with this requirement could result in Commerce's presumption that reimbursement of antidumping duties occurred and the subsequent assessment of double antidumping 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 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 protective order, is hereby requested. Failure to comply with the regulations and the terms of an APO is a sanctionable violation.

[9] *See Order.*

Notification to Interested Parties

We are issuing these final results of administrative review and publishing this notice in accordance with sections 751(a)(1) and 777(i)(1) of the Act, and 19 CFR 351.221(b)(5) and 19 CFR 351.213(h)(2).

Dated: November 9, 2026.

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Kasey O'Connor,
Deputy General Counsel,
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. Changes Since the *Preliminary Results*
V. Discussion of the Issues
    Comment 1: Whether Commerce Made a Ministerial Error
    Comment 2: Whether to Base Home Market Inland Freight Expenses on Partial Adverse Facts Available
VI. Recommendation

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