

For the companies that were not selected for individual review, we will assign an assessment rate based on the review-specific average rate, calculated as noted in the “Rate for Non-Examined Respondents” section above.

Commerce intends to issue assessment instructions to CBP no earlier than 35 days after the date of publication of these final results 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

The following cash deposit requirements will be effective for all shipments of subject merchandise entered, or withdrawn from warehouse, for consumption on or after the date of publication of the final results of this administrative review, as provided by section 751(a)(2)(C) of the Act: (1) the cash deposit rates for the reviewed companies will be equal to the weighted-average dumping margin established in the final results of this review; (2) for producers or exporters not covered in this review but covered in a prior completed segment of the proceeding, the cash deposit rate will continue to be the company-specific rate published in the most recently completed segment; (3) if the exporter is not a firm covered in this review, a prior review, or the original less-than-fair-value (LTFV) investigation, but the producer is, then the cash deposit rate will be the rate established in the most recently completed segment for the producer of the merchandise; (4) the cash deposit rate for all other producers or exporters will continue to be 17.06 percent, the all-others rate established in the LTFV investigation in this proceeding.<sup>13</sup> 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 duties prior to liquidation of the relevant entries during this 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.

<sup>13</sup> See *Order*.

### 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 terms of an APO is a violation subject to sanction.

### Notification to Interested Parties

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

Dated: January 23, 2024.

**Abdelali Elouaradia,**

*Deputy 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. Discussion of the Issues
  - Comment 1: The Cohen’s *d* Test
  - Comment 2: Whether To Rely on SRT Data To Calculate Sentury’s Constructed Value (CV) Profit and Indirect Selling Expenses (ISE)
  - Comment 3: Whether To Revise Sentury Tire USA Inc.’s (Sentury USA) Inventory Carrying Costs (ICC) Calculation
  - Comment 4: Whether USWAREH1U Expense Is Included in the Calculation of Adjusted U.S. Prices for SRT
  - Comment 5: Whether To Grant SRT a Constructed Export Price (CEP) Offset
- V. Recommendation

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## DEPARTMENT OF COMMERCE

### International Trade Administration

[C–533–825]

#### Polyethylene Terephthalate Film, Sheet, and Strip From India: Final Results of Countervailing Duty Administrative Review; 2021

**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 Jindal Poly Films Limited (Jindal), a producer and exporter of polyethylene terephthalate film, sheet, and strip (PET Film) from India, during the period of review (POR) January 1, 2021, through December 31, 2021.

**DATES:** Applicable January 29, 2024.

**FOR FURTHER INFORMATION CONTACT:** Stefan Smith, AD/CVD Operations, Office I, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482–4342.

### SUPPLEMENTARY INFORMATION:

#### Background

On August 2, 2023, Commerce published the *Preliminary Results* of this administrative review in the **Federal Register**.<sup>1</sup> This review covers one mandatory respondent, Jindal. For a complete description of events that occurred subsequent to the *Preliminary Results*, see the Issues and Decision Memorandum.<sup>2</sup>

#### Scope of the Order

The merchandise covered by the scope of the order is PET film. A full description of the scope of the order is contained in the Issues and Decision Memorandum.

#### Analysis of Comments Received

All issues raised by the interested parties in their case and rebuttal briefs are addressed in the Issues and Decision Memorandum. A list of topics discussed in the Issues and Decision Memorandum is provided in the 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). ACCESS 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/public/FRNoticesListLayout.aspx>.

#### Changes Since the Preliminary Results

Based on our analysis of comments from interested parties and the evidence

<sup>1</sup> See *Polyethylene Terephthalate Film, Sheet, and Strip from India: Preliminary Results of Countervailing Duty Administrative Review; 2020–2021*, 88 FR 50834 (August 2, 2023) (*Preliminary Results*), and accompanying Preliminary Decision Memo (PDM).

<sup>2</sup> See Memorandum, “Decision Memorandum for the Final Results of the Countervailing Duty Administrative Review of Polyethylene Terephthalate Film, Sheet, and Strip; 2021,” dated concurrently with this memorandum (Issues and Decision Memorandum).

on the record, there have been no changes made to our adverse facts available (AFA) determination in the *Preliminary Results*. For a discussion of the issues, see the Issues and Decision Memorandum.

### 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 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.<sup>3</sup> Commerce notes that, in making these findings, it relied, in part, on facts available and, because it finds that the sole respondent did not act to the best of its ability to respond to Commerce's requests for information, it drew an adverse inference where appropriate in selecting from among the facts otherwise available.<sup>4</sup> For a full description of the methodology underlying all of Commerce's conclusions, including our reliance, in part, on facts otherwise available, including adverse facts available, pursuant to sections 776(a) and (b) of the Act, see the Issues and Decision Memorandum.

### Final Results of Administrative Review

As a result of this review, we determine that the following net countervailable subsidy rate exists for the period January 1, 2021, through December 31, 2021:

Company	Subsidy rate (percent <i>ad valorem</i> )
Jindal Poly Films Limited .....	116.96

### Disclosure

Normally, Commerce discloses its calculations and analysis performed in connection with the final results to interested parties within five days of its public announcement, or if there is no public announcement, within five days of the date of publication of this notice, in accordance with 19 CFR 351.224(b). However, because we are applying total AFA in the calculation of the benefit for Jindal in these final results, and the rate is unchanged from the rate assigned in the *Preliminary Results*, there are no calculations to disclose.

<sup>3</sup> 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.

<sup>4</sup> See sections 776(a) and (b) of the Act.

### Cash Deposit Requirements

In accordance with section 751(a)(1) of the Act, Commerce intends to instruct U.S. Customs and Border Protection (CBP) to collect cash deposits of estimated countervailing duties in the amounts shown above for the above-listed company with regard to shipments of subject merchandise entered, or withdrawn from warehouse, for consumption on or after the date of publication of these final results of review. For all non-reviewed firms, we will instruct CBP to continue to collect cash deposits of estimated countervailing duties at the all-others rate or the most recent company-specific rate applicable to the company, as appropriate. These cash deposit requirements, effective upon the publication of these final results, shall remain in effect until further notice.

### Assessment Rates

In accordance with 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 covered by this review. Commerce intends to issue assessment instructions to CBP no earlier than 35 days after 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).

### Administrative Protective Order

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

The 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: January 23, 2024.

**Abdelali Elouaradia,**

*Deputy Assistant Secretary for Enforcement and Compliance.*

### Appendix

#### List of Topics Discussed in the Preliminary Decision Memorandum

- I. Summary
- II. Background
- III. Scope of the *Order*
- IV. Use of Facts Otherwise Available and Adverse Inferences
- V. Discussion of the Issues
  - Comment 1: Whether Jindal Failed To Cooperate to the Best of Its Ability
  - Comment 2: Whether Commerce Acted Arbitrarily in Applying Adverse Facts Available (AFA) to Jindal
  - Comment 3: Whether the AFA Rate is Reasonable
  - Comment 4: Whether the Advanced Authorization Program (AAP) and Duty Drawback (DDB) Schemes are Countervailable
- VI. Recommendation

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## DEPARTMENT OF COMMERCE

### International Trade Administration

[C-821-825]

#### Phosphate Fertilizers From the Russian Federation: Notice of Court Decision Not in Harmony With the Final Determination of Countervailing Duty Investigation; Notice of Amended Final Determination and Amended Countervailing Duty Order

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

**SUMMARY:** On January 19, 2024, the U.S. Court of International Trade (CIT) issued its final judgment in *The Mosaic Company v. United States*, Consol. Court No. 21-00117, sustaining the U.S. Department of Commerce's (Commerce) remand redetermination pertaining to the countervailing duty (CVD) investigation of phosphate fertilizers from the Russian Federation (Russia) covering the period of investigation, January 1, 2019, through December 31, 2019. Commerce is notifying the public that the CIT's final judgment is not in harmony with Commerce's final determination in that investigation, and that Commerce is amending the final determination and the resulting CVD order with respect to the countervailable subsidy rates assigned to Industrial Group Phosphorite LLC (EuroChem), Joint Stock Company Apatit (JSC Apatit), and all others.

**DATES:** Applicable January 29, 2024.