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Administrative Review
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November 2, 2026

MEMORANDUM TO: Scot Fullerton
Acting Deputy Assistant Secretary
for Antidumping and Countervailing Duty Operations

FROM: Kathleen Marksberry
Director, Office VIII
Antidumping and Countervailing Duty Operations

SUBJECT: Issues and Decision Memorandum for the Final Results of Antidumping Duty Administrative Review of Certain Frozen Warmwater Shrimp from the Socialist Republic of Vietnam; 2024-2025

I. SUMMARY

The U.S. Department of Commerce (Commerce) analyzed the case and rebuttal briefs submitted by interested parties in the administrative review of the antidumping duty (AD) order on certain frozen warmwater shrimp (shrimp) from the Socialist Republic of Vietnam (Vietnam)[1] for the period of review (POR) February 1, 2024, through January 31, 2025. The mandatory respondents are Sao Ta Seafoods Joint Stock Company/FIMEX VN/ Sao Ta Seafood Factory/ Khang An Foods Joint Stock Company (the Fimex Group) and Soc Trang Seafood Joint Stock Company; STAPIMEX (STAPIMEX).[2] As a result of our analysis, we made certain changes

[1] *See Notice of Amended Final Result of Sales at Less Than Fair Value and Antidumping Duty Order: Certain Frozen Warmwater Shrimp from the Socialist Republic of Vietnam*, 70 FR 5152 (February 1, 2005) (*Order*).

[2] *See* Memorandum "Respondent Selection," dated May 22, 2025. In the thirteenth administrative review, Commerce determined that that Sao Ta Foods Joint Stock Company, aka Fimex VN and Sao Ta Seafood Factory are affiliated within the meaning of section 771(33) of the Tariff Act of 1930, as amended (the Act) and comprise a single entity pursuant to 19 CFR 351.401(f). *See Certain Frozen Warmwater Shrimp from the Socialist Republic of Vietnam: Final Results of Antidumping Duty Administrative Review, 2017–2018*, 84 FR 44859, 44860 (August 27, 2019). In the preliminary results of this review, Commerce preliminarily determined that Khang An Foods Joint Stock Company is affiliated with Sao Ta Foods Joint Stock Company, aka Fimex VN and Sao Ta Seafood Factory within the meaning of section 771(33) of the Act and compromises a single entity pursuant to 19 CFR 351.401(f). *See Certain Frozen Warmwater Shrimp from the Socialist Republic of Vietnam: Preliminary Results, Notice of Intent to Rescind, in Part, and Final Rescission, in Part, of Antidumping Duty Administrative Review; 2024-2025,* 91 FR 27002 (May 13, 2026) (*Preliminary Results*), and accompanying Preliminary Decision Memorandum (PDM); *see also* Memorandum, "Preliminary Affiliation and Collapsing memorandum for the Fimex Group," dated May 7, 2026. We find no evidence to change our decision so continue to treat these companies as a single entity pursuant to 19 CFR 351.401(f) for these final results.

from the *Preliminary Results,* as discussed below.[3] We recommend that you approve the positions described in the "Discussion of the Issues" section of this memorandum.

Below is a complete list of the issues in this administrative review for which we received comments from: (1) domestic interested parties, the Ad Hoc Shrimp Trade Action Committee (AHSTAC) and the American Shrimp Processors Association (ASPA); and (2) the mandatory respondents STAPIMEX and the Fimex Group.

The Fimex Group

Comment 1: Whether to Revise the Surrogate Value (SV) for Shrimp Feed
Comment 2: Whether to Apply the Average-to-Average Method to Calculate the Fimex Group's Dumping Margin
Comment 3: Whether to Correct an Error in the Fimex Group's Raw Shrimp SV Calculation

STAPIMEX

Comment 4: Whether to Apply Partial Facts Available to Some of STAPIMEX's Chemicals
Comment 5: Whether to Grant a By-Product Offset for STAPIMEX

General Comments

Comment 6: Whether to Revise the Export Subsidy Offset
Comment 7: Whether Khang An Foods Joint Stock Company Is Part of the Vietnam-Wide Entity

II. BACKGROUND

On May 13, 2026, Commerce published the *Preliminary Results* of this administrative review.[4] Between June 5 and 12, 2026, certain Vietnamese producers and exporters, as well as domestic interested parties, filed requests for a hearing.[5]

On June 12, 2026, AHSTAC, STAPIMEX, and the Fimex Group submitted case briefs.[6] On June 12, 2026, we received a letter in lieu of case brief from certain separate rate companies.[7] On June 15, 2026, we received a letters in lieu of rebuttal case brief from certain separate rate

[3] *See Preliminary Results.*
[4] *Id.*
[5] *See* STAPIMEX's Letter, "STAPIMEX Request for Public Hearing," dated June 5, 2026; *see also* Fimex Group's Letter "Request for Hearing," dated June 12, 2026; and ASPA's letter, "American Shrimp Processors Association's Hearing Participation Request," dated June 12, 2026.
[6] *See* Fimex Group's Letter, "Case Brief," dated June 12, 2026 (Fimex Group's Case Brief); *see also* AHSTAC's Letter, "Case Brief," dated June 12, 2026; and STAPIMEX's Letter, "STAPIMEX Revised Case Brief," dated June 12, 2026 (STAPIMEX's Case Brief).
[7] *See* Certain Separate Rate Companies' Letter, "Letter in Lieu of Case Brief," dated June 12, 2026. To see the list of certain separate rate companies, *see* the letter's attachment.

companies,[8] and on June 22, 2026, the Fimex Group, AHSTAC, and ASPA submitted rebuttal briefs.[9] On August 26, 2026, Commerce held a public hearing for this administrative review.[10]

On August 18, 2026, Commerce extended the final results of this review by 53 days.[11] Accordingly, the deadline for these final results is now November 2, 2026.[12]

III. SCOPE OF THE *ORDER*

The scope of the *Order* includes certain frozen warmwater shrimp and prawns, whether wild-caught (ocean harvested) or farm-raised (produced by aquaculture), head-on or head-off, shell-on or peeled, tail-on or tail-off,[13] deveined or not deveined, cooked or raw, or otherwise processed in frozen form.

The frozen warmwater shrimp and prawn products included in the scope of the *Order*, regardless of definitions in the Harmonized Tariff Schedule of the United States (HTSUS), are products which are processed from warmwater shrimp and prawns through freezing and which are sold in any count-size.

The products described above may be processed from any species of warmwater shrimp and prawns. Warmwater shrimp and prawns are generally classified in, but are not limited to, the *Penaeidae* family. Some examples of the farmed and wild-caught warmwater species include, but are not limited to, white-leg shrimp (*Penaeus vannemei*), banana prawn (*Penaeus merguiensis*), fleshy prawn (*Penaeus chinensis*), giant river prawn (*Macrobrachium rosenbergii*), giant tiger prawn (*Penaeus monodon*), redspotted shrimp (*Penaeus brasiliensis*), southern brown shrimp (*Penaeus subtilis*), southern pink shrimp (*Penaeus notialis*), southern rough shrimp (*Trachypenaeus curvirostris*), southern white shrimp (*Penaeus schmitti*), blue shrimp (*Penaeus stylirostris*), western white shrimp (*Penaeus occidentalis*), and Indian white prawn (*Penaeus indicus*).

Frozen shrimp and prawns that are packed with marinade, spices or sauce are included in the scope of the *Order*. In addition, food preparations (including dusted shrimp), which are not "prepared meals," that contain more than 20 percent by weight of shrimp or prawn are also included in the scope of the *Order*.

Excluded from the scope are: (1) breaded shrimp and prawns (HTSUS subheading 1605.20.10.20); (2) shrimp and prawns generally classified in the *Pandalidae* family and commonly referred to as coldwater shrimp, in any state of processing; (3) fresh shrimp and prawns whether shell-on or peeled (HTSUS subheadings 0306.23.00.20 and 0306.23.00.40); (4) shrimp and prawns in prepared meals (HTSUS subheading 1605.20.05.10); (5) dried shrimp and

[8] *See* New Generation Seafood Joint Stock Company, Ngoc Tri Seafood Joint Stock Company, and Tai Kim Anh Seafood Joint Stock Corporation's Letter, "Letter in Lieu of Rebuttal Case Brief," dated June 15, 2026.
[9] *See* Fimex Group's Letter, "Rebuttal Brief," dated June 22, 2026 (Fimex Group's Rebuttal Brief); *see also* AHSTAC's Letter, "Rebuttal Brief," dated June 26, 2026 (AHSTAC's Rebuttal Brief); and ASPA's Letter, "Rebuttal Brief," dated June 26, 2026 (ASPA's Rebuttal Brief).
[10] *See* Hearing Transcript, "Public Hearing in the Matter of the Antidumping Duty Administrative Review of Frozen Warmwater Shrimp form the Socialist Republic of Vietnam (2024-2025)," dated September 2, 2026.
[11] *See* Memorandum, "Extension of Deadline for Final Results of Antidumping Duty Administrative Review," dated August 18, 2026.
[12] *See Notice of Clarification: Application of "Next Business Day" Rule for Administrative Determination Deadlines Pursuant to the Tariff Act of 1930, As Amended*, 70 FR 24533 (May 10, 2005).
[13] "Tails" in this context means the tail fan, which includes the telson and the uropods.

prawns; (6) canned warmwater shrimp and prawns (HTSUS subheading 1605.20.10.40); and (7) certain battered shrimp. Battered shrimp is a shrimp-based product: (1) that is produced from fresh (or thawed-from-frozen) and peeled shrimp; (2) to which a "dusting" layer of rice or wheat flour of at least 95 percent purity has been applied; (3) with the entire surface of the shrimp flesh thoroughly and evenly coated with the flour; (4) with the non-shrimp content of the end product constituting between four and 10 percent of the product's total weight after being dusted, but prior to being frozen; and (5) that is subjected to individually quick frozen (IQF) freezing immediately after application of the dusting layer. When dusted in accordance with the definition of dusting above, the battered shrimp product is also coated with a wet viscous layer containing egg and/or milk, and par-fried.

The products covered by this *Order* are currently classified under the following HTSUS subheadings: 0306.17.0004, 0306.17.0005, 0306.17.0007, 0306.17.0008, 0306.17.0010, 0306.17.0011, 0306.17.0013, 0306.17.0014, 0306.17.0016, 0306.17.0017, 0306.17.0019, 0306.17.0020, 0306.17.0022, 0306.17.0023, 0306.17.0025, 0306.17.0026, 0306.17.0028, 0306.17.0029, 0306.17.0041, 0306.17.0042, 1605.21.10.30, and 1605.29.10.10. These HTSUS subheadings are provided for convenience and for customs purposes only and are not dispositive, but rather the written description of the scope of this *Order* is dispositive.[14]

IV. SEPARATE RATES

As discussed in Comment 7, we made no changes to our separate rate analysis after receiving comments from interested parties concerning the separate rates determination in the *Preliminary Results.*[15]

V. CHANGES SINCE THE *PRELIMINARY RESULTS*

Based on the review of the record and analysis of the comments received from interested parties, we made the following changes to the calculations from the *Preliminary Results*.

Fimex Group

- We revised the Fimex Group's export subsidy offset to apply only for dates that countervailing duty (CVD) cash deposits were in effect. *See* Comment 6.
- We corrected erroneous inflator values in the Fimex Group's Raw Shrimp SVs. *See* Comment 3.
- We removed Khang An Foods Joint Stock Company from the Vietnam-Wide Entity. *See* Comment 7.

[14] On April 26, 2011, Commerce amended the antidumping duty order to include dusted shrimp, pursuant to the U.S. Court of International Trade (CIT) decision in *Ad Hoc Shrimp Trade Action Committee v. United States*, 703 F.Supp.2d 1330 (CIT 2010) and the U.S. International Trade Commission determination, which found the domestic like product to include dusted shrimp. *See Certain Frozen Warmwater Shrimp from Brazil, India, the People's Republic of China, Thailand, and the Socialist Republic of Vietnam: Amended Antidumping Duty Orders in Accordance with Final Court Decision*, 76 FR 23277 (April 26, 2011); *see also Ad Hoc Shrimp Trade Action Committee v. United States*, 703 F.Supp.2d 1330 (CIT 2010); and *Frozen Warmwater Shrimp from Brazil, China, India, Thailand, and Vietnam*, Investigation Nos. 731-TA-1063, 1064, 1066-1068 (Review), USITC Pub. 4221 (March 2011).

[15] *See Preliminary Results* PDM at 12-17. Note that, while Commerce is removing Khang An Foods Joint Stock Company from the Vietnam-Wide Entity, this does not change Commerce's preliminary finding that Khang An Foods Joint Stock Company is part of the Fimex Group. *See* Memorandum, "Preliminary Affiliation and Collapsing Memorandum for the Fimex Group," dated May 7, 2026, unchanged in these final results.

STAPIMEX

- We revised STAPIMEX's export subsidy offset to apply only for dates that CVD cash deposits were in effect. *See* Comment 6.

Non-Individually Examined Separate Rate Companies

- We updated our separate rate margin calculation based on the updated mandatory respondent rates.[16]

VI. APPLICATION OF FACTS AVAILABLE AND USE OF ADVERSE INFERENCE

For the reasons discussed below in Comment 4, we determine that the use of partial facts available with adverse inferences (AFA), pursuant to sections 776(a) and (b) of the Act, is appropriate for these final results with respect to STAPIMEX.

A. Application of Facts Available

Sections 776(a)(1) and 776(a)(2)(A)-(D) of the Act provide that, if necessary information is not available on the record, or if an interested party: (A) withholds information that has been requested by Commerce; (B) fails to provide such information in a timely manner or in the form or manner requested, subject to sections 782(c)(1) and (e) of the Act; (C) significantly impedes a proceeding under the Act; or (D) provides information but the information cannot be verified as provided in section 782(i) of the Act, Commerce shall use, subject to subsection 782(d) of the Act, facts otherwise available in reaching the applicable determination.

Section 782(c)(1) of the Act states that Commerce shall consider the ability of an interested party to provide information in the form and manner requested upon a prompt notification by that party that it is unable to submit the information in the form and manner required, and if that party also provides a full explanation for the difficulty and suggests an alternative form in which the party is able to provide the information.

Section 782(e) of the Act further states that Commerce shall not decline to consider submitted information if all of the following requirements are met: (1) the information is submitted by the established deadline; (2) the information can be verified; (3) the information is not so incomplete that it cannot serve as a reliable basis for reaching the applicable determination; (4) the interested party has demonstrated that it acted to the best of its ability; and (5) the information can be used without undue difficulties.

Finally, where Commerce determines that a response to a request for information does not comply with the request, section 782(d) of the Act provides that Commerce will inform the party submitting the response and will, to the extent practicable, provide that party an opportunity to remedy or explain the deficiency. If the party fails to remedy or satisfactorily explain the deficiency within the applicable time limits, subject to section 782(e) of the Act, Commerce may disregard all or part of the original and subsequent responses, as appropriate.

In this administrative review, STAPIMEX failed to provide chemical description information for five chemical factors of production (FOP) that would have been used to tie said chemical FOPs to a particular SV.[17] While Commerce used available record information to tie FOPs when

[16] *See* Memorandum, "Calculation of the Dumping Margin for Respondents Not Selected for Individual Examination," dated concurrently with this memorandum.
[17] *See Preliminary Results* PDM at 5-7.

possible, there is insufficient descriptive information for Commerce to identify the inputs to which certain FOPs tie in order to select appropriate SVs.[18] Therefore, pursuant to section 776(a)(1) of the Act, necessary information (*i.e.*, information necessary to identify the chemicals that the FOPs purportedly reflect) is missing from the record. Also, pursuant to sections 776(a)(2)(A)-(C), we determine that the use of facts available is warranted because STAPIMEX: (A) withheld descriptive information for its FOPs requested by Commerce; (B) failed to provide such information in a timely manner or in the form or manner requested, subject to subsections 782(c)(1) and (e) of the Act; and (C) significantly impeded this administrative review by failing to provide necessary information to determine the appropriate SV.

B. Application of Facts Available with an Adverse Inference

Section 776(b) of the Act provides that, in selecting from among the facts otherwise available, Commerce may use an inference that is adverse to the interests of a party if that party has failed to cooperate by not acting to the best of its ability to comply with a request for information.[19] In doing so, Commerce is not required to determine, or make any adjustments to, a weighted-average dumping margin based on any assumptions about information an interested party would have provided if the interested party had complied with the request for information.[20] In addition, the Statement of Administrative Action Accompanying the Uruguay Round Agreements Act (SAA) explains that Commerce may employ an adverse inference "to ensure that the party does not obtain a more favorable result by failing to cooperate than if it had cooperated fully."[21] Furthermore, affirmative evidence of bad faith on the part of a respondent is not required before Commerce may make an adverse inference.[22] It is Commerce's practice to consider, in employing adverse inferences, the extent to which a party may benefit from its own lack of cooperation.[23]

In *Nippon Steel*, the U.S. Court of Appeals for the Federal Circuit (Federal Circuit) provided an explanation of the phrase "failure to act to the best of its ability," stating that the ordinary meaning of "best" means "one's maximum effort," and that the statutory mandate that a respondent act to the "best of its ability" requires the respondent to do the maximum it is able to do.[24] The Federal Circuit acknowledged, however, that, while there is no willfulness requirement, "deliberate concealment or inaccurate reporting" would certainly be sufficient to

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[18] *Id.* at 7.

[19] *See* 19 CFR 351.308(a); *see also Common Alloy Aluminum Sheet from Romania: Preliminary Affirmative Determination of Sales at Less Than Fair Value*, 85 FR 65358 (October 15, 2020), unchanged in *Common Alloy Aluminum Sheet from Romania: Final Determination of Sales at Less Than Fair Value*, 86 FR 13320 (March 8, 2021); *see also Notice of Final Results of Antidumping Duty Administrative Review: Stainless Steel Bar from India*, 70 FR 54023, 54025-26 (September 13, 2005); and *Notice of Final Determination of Sales at Less Than Fair Value and Final Negative Critical Circumstances: Carbon and Certain Alloy Steel Wire Rod from Brazil*, 67 FR 55792, 55794-96 (August 30, 2002).

[20] *See* section 776(b)(1)(B) of the Act.

[21] *See* Statement of Administrative Action Accompanying the Uruguay Round Agreements Act, H.R. Doc. 103-316, Vol. 1 (1994) (SAA), at 870; *see also Certain Polyester Staple Fiber from Korea: Final Results of the 2005-2006 Antidumping Duty Administrative Review*, 72 FR 69663, 69664 (December 10, 2007).

[22] *See, e.g.*, *Nippon Steel Corp. v. United States*, 337 F.3d 1373, 1382-83 (Fed. Cir. 2003) (*Nippon Steel*); *see also Notice of Final Determination of Sales at Less Than Fair Value: Circular Seamless Stainless-Steel Hollow Products from Japan*, 65 FR 42985 (July 12, 2000); and *Antidumping Duties; Countervailing Duties*, 62 FR 27296, 27340 (May 19, 1997) (*1997 Final Preamble*).

[23] *See, e.g.*, *Steel Threaded Rod from Thailand: Preliminary Determination of Sales at Less Than Fair Value and Affirmative Preliminary Determination of Critical Circumstances*, 78 FR 79670 (December 31, 2013), and accompanying PDM at 4, unchanged in *Steel Threaded Rod from Thailand: Final Determination of Sales at Less Than Fair Value and Affirmative Final Determination of Critical Circumstances*, 79 FR 14476 (March 14, 2014).

[24] *See Nippon Steel*, 337 F.3d at 1382.

find that a respondent did not act to the best of its ability, although it indicated that inadequate responses to agency inquiries "would suffice" as well.[25] Compliance with the "best of its ability" standard is determined by assessing whether a respondent has put forth its maximum effort to provide Commerce with full and complete answers to all inquiries in an investigation or review.[26] The Federal Circuit further noted that, while the standard does not require perfection, and recognizes that mistakes sometimes occur, it does not condone inattentiveness, carelessness, or inadequate record keeping.[27]

In this administrative review, we find that, pursuant to section 776(b)(1) of the Act, the use of an adverse inference is warranted because STAPIMEX failed to cooperate to the best of its ability to comply with Commerce's requests for information. As discussed in Comment 4, below, STAPIMEX twice failed to provide necessary chemical descriptions in its response to Appendix VII of Commerce's Initial Questionnaire.[28] While certain FOPs can be tied to SVs with their names, and some supplemental material includes various tariff codes which can assist with tying FOPs to the appropriate SVs, there are still FOPs that are missing adequate descriptions necessary to determine the appropriate SV.

As such, we find that the record demonstrates that STAPIMEX failed to cooperate by not acting to the best of its ability to comply with the request for information, pursuant to section 776(b) of the Act. Accordingly, pursuant to section 776(b)(1)(A) of the Act, we find that the application of partial AFA with respect to five of STAPIMEX's chemical FOP SVs is warranted. As partial AFA, we are applying the highest reported chemical SV on the record of this review as the SV for the five chemical FOPs with inadequate description information.[29] For further discussion of these issues, *see* Comment 4.

VII. DISCUSSION OF THE ISSUES

Comment 1: Whether to Revise the SV for Shrimp Feed

The Fimex Group's Case Brief

The following is a verbatim summary of arguments submitted by the Fimex Group (internal citations omitted).[30] For further details, *see* the Fimex Group's Case Brief at 4-13.

> In the *Preliminary Results*, {Commerce} relied on {Harmonized System (HS)} subheading 2309.90.1300 to value {the Fimex Group}'s shrimp feed input. However, {Commerce} should not have selected {HS} 2309.90.1300 to value {the Fimex Group}'s shrimp feed input because the preliminary {SV} for shrimp feed is aberrational, does not accurately reflect {the Fimex Group}'s production

[25] *Id*., 337 F.3d at 1380.
[26] *Id*., 337 F.3d at 1382.
[27] *Id*.
[28] *See* Commerce's Letter, "Request for Information," dated May 22, 2025 (Initial Questionnaire) at D-4 and D-5; *see also* STAPIMEX's Letter, "STAPIMEX Response to Initial Sections C and D Questionnaire," dated July 7, 2025 at D-15; Commerce's Letter, "FOP Database Deficiency Questionnaire," dated February 23, 2026 at 5; and STAPIMEX's Letter, "STAPIMEX Response to Supplemental Section D Questionnaire," dated March 2, 2026 at Exhibit SD.04.
[29] *See Preliminary Results* PDM at 9; *see also* Memorandum, "Analysis for the Preliminary Results for Soc Trang Seafood Joint Stock Company," dated May 7, 2026; and Memorandum, "Surrogate Values for the Preliminary Results," dated May 7, 2026 (Preliminary SV Memorandum).
[30] *See* Fimex Group's Case Brief at 2.

> experience, and yields an inaccurate dumping margin. In valuing {FOPs}, {Commerce} has declined to rely on aberrational values that are not representative of the respondent's production process. As demonstrated below, the preliminary {SV} for shrimp feed is aberrational on its face when placed in context of the commercial realities of the shrimp industry. In addition, the preliminary {SV} is aberrational when compared to alternative {SVs}. Moreover, the preliminary {SV} is aberrational because the underlying dataset is distorted by its small volume and aberrationally high {average unit values (AUVs)} from individual countries in the dataset. {The Fimex Group} offers several alternative approaches for shrimp feed that are supported by the record and do not suffer the same deficiencies as the preliminary {SV}.

AHSTAC's Rebuttal Brief

The following is a verbatim summary of arguments submitted in AHSTAC's Rebuttal Brief (internal citations omitted).[31] For further details, *see* AHSTAC's Rebuttal Brief at 16-21.

> Fimex relies on misplaced {Commerce} precedents and judicial opinions to assert the SV for shrimp feed is aberrational. Domestic Producers cite supporting information to argue {Commerce}'s analysis used available record information to correctly assign {HS} 2309.90.1300 as the SV for shrimp feed and there is not available record information to contradict this finding. Thus, {Commerce} should make no changes for the final results.

ASPA's Rebuttal Brief

The following is a verbatim summary of arguments submitted in ASPA's Rebuttal Brief (internal citations omitted).[32] For further details, *see* ASPA's Rebuttal Brief at 4-16.

> Fimex's challenge to Commerce's use of Indonesian import data under {HS} 2309.90.1300 to value shrimp feed lacks support because that category—"{c}omplete feed of a kind suitable for prawns"—is more specific to the reported input than Fimex's preferred broader {HS} 2301.20 category for flours, meals, and pellets of aquatic or other animal products. As the party challenging Commerce's {SV} selection, Fimex bore the burden to place on the record the evidence it claims supports its preference for {HS} 2301.20, including evidence showing that its shrimp feed is better valued as processed animal meal or that Commerce's selected shrimp feed category is aberrational or commercially insignificant. Fimex failed to meet that burden: the prior-review materials it cites do not support its position, its comparisons to its own non-market economy costs, raw shrimp, nutrients, and unrelated product categories are not probative, and its reliance on alleged low-volume imports fails because it did not provide the comparative country or historical data needed to establish aberrancy. Accordingly, the record supports Commerce's preliminary determination to continue valuing shrimp feed using {HS} 2309.90.1300 for the final results.

[31] *See* AHSTAC's Rebuttal Brief at 3.
[32] *See* ASPA's Rebuttal Brief at 1-2.

Commerce's Position: We agree with the AHSTAC and the ASPA that HS subheading 2309.90.1300 provides the best available information to value the respondents' shrimp feed FOP because it is the data most specific to the input in question. For the reasons discussed below, we disagree with the Fimex Group that any of its proposed alternatives are more appropriate.

Section 773(c)(1)(B) of the Act instructs Commerce to use "the best available information" on the record when selecting SVs to value FOPs. It is Commerce's practice to choose SVs that are: (1) broad market averages; (2) product-specific; (3) tax-exclusive, non-export average values; and (4) contemporaneous with the POR.[33] While Commerce's preference is to satisfy the breadth of these selection criteria,[34] and there is no hierarchy among these criteria, specificity is particularly important in the selection of SVs.[35] The CIT has stated that specificity to the input being valued logically must be the primary consideration in determining the best available SV for valuing an FOP.[36]

The Fimex Group does not question Commerce's preliminary finding that data from the Trade Data Monitor (TDM) for Indonesian HS subheading 2309.90.1300 is tax-exclusive and is contemporaneous with the POR.[37] Crucially, the Fimex Group also does not refute that HS subheading 2309.90.1300 is the most specific data on the record to the shrimp feed FOP, nor does it argue that any of its proposed alternatives are more specific than the HS subheading used in the *Preliminary Results*.[38]

The Fimex Group identifies no record evidence that undermines Commerce's preliminary finding that the description for HS subheading 2309.90.1300 "more closely describe{s} the reported FOPs of shrimp farm feed…and thus {is} more specific to the input in question" than other SV options.[39] The Fimex Group claims that in a prior review, Commerce found that HS subheading 2301.20 was "more specific" to the Fimex Group's input than HS subheading 2309.90, and, thus, HS subheading 2301.20 is "reasonably specific" to its production

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[33] *See, e.g.*, *Notice of Preliminary Determination of Sales at Less Than Fair Value, Negative Preliminary Determination of Critical Circumstances and Postponement of Final Determination: Certain Frozen and Canned Warmwater Shrimp from the Socialist Republic of Vietnam*, 69 FR 42672, 42682 (July 16, 2004), unchanged in *Final Determination of Sales at Less Than Fair Value: Certain Frozen and Canned Warmwater Shrimp from the Socialist Republic of Vietnam*, 69 FR 71005 (December 8, 2004); *see also Carbazole Violet Pigment 23 from the People's Republic of China: Final Results of Antidumping Duty Administrative Review*, 75 FR 36630 (June 28, 2010) (*CVP-23 from India*), and accompanying Issues and Decision Memorandum (IDM) at Comment 4; and Enforcement and Compliance's Policy Bulletin No. 04.1, regarding "Non-Market Economy Surrogate Country Selection Process," (March 1, 2004) (Policy Bulletin 04.1), available on Commerce's website https://www.trade.gov/enforcement-and-compliance-policy-bulletins-0.

[34] *See, e.g.*, *Certain Frozen Fish Fillets from the Socialist Republic of Vietnam: Final Results of Antidumping Duty Administrative Review and New Shipper Reviews, 2010-2011*, 78 FR 17350 (March 21, 2013), and accompanying IDM at Comment I(C).

[35] *See Taian Ziyang v. United States*, 783 F.Supp.2d 1292, 1330 (CIT 2011) (*Taian Ziyang*) (holding that "in sum, 'product specificity' logically must be the primary consideration in determining 'best available information.' If a set of data is not sufficiently 'product specific,' it is of no relevance whether or not the data satisfy the other criteria set forth in Policy Bulletin 04.1"); *see also Qingdao Sea-Line Trading Co. V. United States*, 766 F.3d 1378, 1386 (Fed. Circ. 2014) (holding SV selection justified where Commerce treated product-specificity as "more important factor" than other criteria); and *Ad Hod Shrimp Trade Action Comm. v. United States*, 618 F. 3d 1316, 1322 (Fed. Cir. 2010) (*Ad Hoc Shrimp*) (affirming the selection of "product-specific data" as "best available information").

[36] *See Taian Ziyang*, 783 F.Supp.2d at 1330.

[37] *See* Fimex Group's Case Brief at 6-7.

[38] *Id*. at 2, 4-7, and 16-17.

[39] *See Preliminary Results* PDM at 27 ("{f}or example, for shrimp farm feed, the description of HS subheadings 2301.20 is "Flours, meals and pellets, *of* crustaceans or molluscs or other aquatic invertebrates," while the description of HS subheading 2309.90.1300 is "Complete feed of a kind suitable *for* prawns" (emphases added) (internal citations omitted)).

experience.[40] However, this argument fails for several reasons. First, the record of each segment of a proceeding is distinct, and what may constitute the best available information in a prior segment is not demonstrative that it is the best available information in a subsequent segment with a separate underlying factual record.[41] Second, neither HS subheading at issue here are the ones compared in the Fimex Group's cited case. In *Vietnam Shrimp 2016-2017*, Commerce determined that the *eight*-digit HS subheading reported by the Fimex Group was more specific than HS subheading 2309.90.[42] In the instant case, the Fimex Group is challenging the appropriateness of using HS subheading 2309.90.1300, a 10-digit code, and argues for using HS subheading 2301.20, a six-digit code. Commerce did not directly consider the specificity of HS subheading 2309.90.1300 in *Vietnam Shrimp 2016-2017* because it was not an available SV option on the record of that review.[43]

In addition to the differences in available SV information on the record, as noted above, the factual records of each segment are distinct, and several other relevant factors may have changed in the intervening time, including the Fimex Group's production process, the descriptions of the HS subheadings, and the types of inputs used. For example, in *Vietnam Shrimp 2016-2017*, the respondent was Fimex VN, and not the collapsed entity the Fimex Group, as it is here, which includes at least one new shrimp farming facility, *i.e.*, the facility owned by Khang An Foods Joint Stock Company.[44] As noted in the *Preliminary Results*, the respondents' descriptions of their FOPs "do not contain details such as the type or quality of shrimp feed."[45] Based on the description of the HS subheadings,[46] and the lack of record evidence to the contrary, Commerce continues to find that 2309.90.1300 is the most specific SV data on the record with which to value the respondents' shrimp feed input.

Although the Fimex Group does not explicitly challenge whether HS subheading 2309.90.1300 represents a "broad market average," the remainder of its arguments contend that the SV data used in the *Preliminary Results* are aberrational, and do not reflect commercial reality and the Fimex Group's production experience. Therefore, the Fimex Group argues Commerce should not use HS subheading 2309.90.1300 as the shrimp feed SV in these final results. We address these arguments in detail below, and conclude that HS subheading 2309.90.1300 is the "best available" information on the record with which to value the respondents' shrimp feed.

As an initial matter, we note that the Fimex Group's claims are based on comparisons to its own production information and to other SVs, but such comparisons are not the type of analysis Commerce conducts to determine whether particular SV data are aberrational. When evaluating

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[40] *See* Fimex Group's Case Brief at 6 (quoting *Certain Frozen Warmwater Shrimp from the Socialist Republic of Vietnam: Preliminary Results of Antidumping Duty Administrative Review and Preliminary Determination of No Shipments; 2016-2017*, 83 FR 10673 (March 12, 2018), and accompanying PDM at 24, unchanged in *Certain Frozen Warmwater Shrimp From the Socialist Republic of Vietnam: Final Results of Antidumping Duty Administrative Review, 2016-2017*, 83 FR 46704 (September 14, 2018) (collectively, *Vietnam Shrimp 2016-2017*).
[41] *See, e.g.*, *Certain Steel Nails from the Sultanate of Oman: Final Results of Antidumping Duty Administrative Review; 2020 – 2021*, 87 FR 78639 (December 22, 2022) (*Nails from Oman*), and accompanying IDM at 12; *see also Shandong Huarong Machinery Co. v. United States*, 29 C.I.T. 484, 491 (CIT 2005) ("as Commerce points out, each administrative review is a separate segment of proceedings with its own unique facts. Indeed, if the facts remained the same from period to period, there would be no need for administrative reviews").
[42] *See Vietnam Shrimp 2016-2017* PDM at 24.
[43] *Id*.
[44] *See* Fimex Group's Letter, "Initial Section A Questionnaire Response," dated June 12, 2025, at A-18 to A-19 (concerning the details of the shrimp farm owned by Khang An Foods Joint Stock Company).
[45] *See Preliminary Results* PDM at 27.
[46] *See supra* fn. 40; *see also* STAPIMEX's Letter, "STAPIMEX Submission of Surrogate Values," dated March 2, 2026 (STAPIMEX's SV Submission) at Exhibit 1.

the aberrancy of potential SV data, Commerce's practice is to "assess all relevant price information on the record, including any appropriate benchmark data, in order to accurately value the input in question."[47] Regarding benchmarking, Commerce:

> examines historical import data for the potential surrogate countries for a given case, to the extent such import data are available, and/or examines data from the same {HS} category for the primary surrogate country over multiple years to determine if the current data appear aberrational compared to historical values. Merely appearing on the low or high end of a range of values is not enough to make data aberrational.[48]

However, the record does not contain any of these data because the Fimex Group did not provide any as rebuttal to STAPIMEX's SV submission, which provided the data for HS subheading 2309.90.1300. In *Ancientree*, the U.S. Court of International Trade (CIT) explained that "if respondents fail to provide data for Commerce to adequately compare to the disputed quantity, then the court will not disturb Commerce's determination."[49] In the absence of the information Commerce typically analyzes, the Fimex Group argues that HS subheading 2309.90.1300 is aberrational because it: (1) does not reflect the commercial reality of the Fimex Group and other subject merchandise producers; (2) is significantly higher than other potential SVs, and the SVs for shrimp feed used in past reviews; and (3) is composed of a low-volume, high-value dataset.[50] We address each argument in turn below.

First, the Fimex Group argues that the preliminary SV does not align with commercial reality because it: (1) accounts for a large majority of the resulting normal value; (2) is several times higher than the SV used to value fresh raw shrimp; and (3) is more expensive than the SV used for nutrients.[51] The Fimex Group contends that these comparisons demonstrate the unreliability of HS subheading 2309.90.1300 as the SV for shrimp feed, but they lack any independent evidentiary support. If the Fimex Group had reliable factual information to rebut the appropriateness of potential SVs provided by STAPIMEX, it should have submitted such information. But, because the Fimex Group did not submit such information, its claims that Commerce's preliminary SV for shrimp feed is aberrational based on these comparisons are mere assertions.

The Fimex Group's argument that the preliminary SV is "aberrational on its face" and should not be used in these final results because it results in shrimp feed accounting for 95 percent of the normal value of its subject merchandise is unpersuasive.[52] The only basis for this claim is the Fimex Group's own production costs and consumption information.[53] However, the Fimex Group's own production costs, including relative comparisons between different inputs, are unreliable because it is located in Vietnam, which Commerce has determined is a non-market

[47] *See, e.g.*, *CVP-23 from India* IDM at Comment 4.
[48] *See Certain Activated Carbon from the People's Republic of China: Final Results of Antidumping Duty Administrative Review; 2013-2014*, 80 FR 61172 (October 9, 2015), and accompanying IDM at 26.
[49] *See Ancientree Cabinet Co. v. United States*, 532 F.Supp.3d 1241, 1253 (CIT 2021) (*Ancientree*) (citing *Baoding Mantong Fine Chem. Co. v. United States*, F.Supp.3d 1231, 1248 (2017)).
[50] *See* Fimex Group's Case Brief at 5-17.
[51] *Id*. at 5-11.
[52] *Id*. at 7 (citing *Hebei Metals & Mins. Imp. & Exp. Corp. v. United States*, 28 CIT 1185, 1198 (2004) (*Hebei Metals*)).
[53] *Id*. at 8 (citing Fimex Group's Letter, "Section D Supplemental Questionnaire," dated April 7, 2026 (Fimex Group SDQR) at Exhibit 8a).

economy (NME) country.[54] Even so, the Fimex Group's consumption data indicate that feed is the most significant component of its production cost for farmed shrimp.[55] The Fimex Group identifies no record information to support its claim that "it would be commercially infeasible for any shrimp producer to purchase feed that costs almost as much as the final product."[56] Furthermore, in *Hebei Metals*, where the CIT found data to be "aberrational on its face," the CIT was comparing the price differences of imports of the same product from different countries.[57] That is the usual type of analysis of SV data Commerce employs, and is starkly different than the Fimex Group's comparison of the SV's contribution to its normal value compared to the percentage contributed by that input according to the company's own books and records. Commerce therefore disagrees that using HS subheading 2309.90.1300 as the SV for shrimp feed results in an aberrational outcome, as the Fimex Group claims, because shrimp feed is the primary input in producing farmed shrimp, and the results of using the preliminary SV for shrimp feed is consistent with that fact.

Next, the Fimex Group claims that the preliminary SV for shrimp feed is higher than market economy (ME) shrimp prices, thus demonstrating that the preliminary SV is aberrational.[58] Specifically, the Fimex Group argues that it is implausible for shrimp feed to cost 13.42 U.S. dollars (USD) per kilogram (kg), given the SV for raw shrimp, because it takes more than one kg of shrimp feed to grow one kg of raw shrimp, resulting in a loss of around 10 USD/kg of fresh shrimp sold.[59] This also implies a loss when selling frozen shrimp, which the SV used in the *Preliminary Results* valued at 7.86 USD/kg.[60] Fimex Group contends that these relative values are not representative of shrimp farming operations in an ME because the surrogate financial statements show that shrimp farming and processing operations in Indonesia are profitable.[61] However, there is no basis to conclude that the Fimex Group's production methods are representative of the production methods of Indonesian shrimp farmers, so their profitability is not demonstrative that the preliminary shrimp feed SV is aberrational. Regardless, Commerce's aberrancy analysis compares the materials' AUVs to those of other surrogate countries, or the historical data from the selected surrogate country, as discussed above, not to respondents' input prices or the prices of other SVs.

Similarly, the Fimex Group contends that feed, the primary ingredient for shrimp farming, should cost much less than nutrients, which are specialized and used to supplement the primary feed.[62] As a result, the Fimex Group asserts, the price for nutrients is much higher than the price for shrimp feed, based on its own cost information.[63] In the *Preliminary Results*, Commerce's SVs valued feed at $13.42/kg and nutrients at $3.33/kg.[64] The Fimex Group states that this "subvert{s}" the actual ratio experience in the normal course of business, demonstrating that the preliminary SV for shrimp feed defies commercial reality and does not accurately reflect the

[54] *See, e.g.*, *Preliminary Results* PDM at 9.
[55] *See* Fimex Group's Case Brief at 8.
[56] *Id*.
[57] *See Hebei Metals*, 28 CIT at 1197-98.
[58] *Id*. at 9.
[59] *See* Fimex Group's Case Brief at 9-10. The exact price of raw shrimp based on the preliminary SV is business proprietary information (BPI) because it is based on a proprietary count-size conversion factor, but the Fimex Group made public that this difference is "around" 10USD/kg.
[60] *Id.* (citing Preliminary SV Memorandum at Exhibit 1).
[61] *Id*. (citing Fimex Group's Letter, "Comments on Surrogate Values," dated March 2, 2026 (Fimex SV Submission) at Exhibits SV-18 and SV-19),
[62] *See* Fimex Group's Case Brief at 11.
[63] *Id*. (citing Fimex Group SDQR at Exhibit 8a).
[64] *See* Preliminary SV Memorandum.

specialty nature of nutrients, or the value of the Fimex Group's cost of production.[65] However, there is no external evidence to support the Fimex Group's contention about the correct relative values of shrimp feed and nutrients, only its own production information. As discussed above, Vietnam is an NME, and the Fimex Group's production costs are therefore unreliable, including for comparing the relative pricing of its inputs. In addition, as mentioned above, Commerce's aberrancy analysis compares the materials' AUVs to those of other surrogate countries, or the historical data from the selected surrogate country, not to a respondents' input prices or the prices of other SVs.

STAPIMEX reported HS subheading 2309.90.1300 for use as the SV for shrimp feed, demonstrating that a major Vietnamese shrimp exporter views it as reasonably accurate to the input in question.[66] It is the respondent's responsibility to develop the factual record, and not only did the Fimex Group submit no information to rebut STAPIMEX's proffered SV for shrimp feed, it failed to provide any descriptive information regarding its shrimp feed FOP that would be relevant in determining the most specific SV on the record.[67] Moreover, these comparisons are not the type of analysis Commerce employs to determine whether proposed data constitutes the "best available" information to use as a SV. As discussed above, Commerce's aberrancy analysis compares the products' AUVs to those of other surrogate countries, or the historical data from the selected surrogate country, not to a respondents' input prices or the prices of other SVs.

The Fimex Group also contends that the preliminary SV for shrimp feed is aberrational when compared to other potential SVs and the SVs used in previous reviews. To this point, the Fimex Group notes that the preliminary SV of 13.43 USD/kg is more than 35 times higher than the SV proposed by the Fimex Group, which Commerce used as the SV in past administrative reviews (*i.e.*, HS subheading 2301.20), with a value of 0.37 USD/kg, and is more than 15 times higher than the Fimex Group's own cost for feed of 1.13 USD/kg.[68] According to the Fimex Group, the Federal Circuit has "indicated" that prices that are 15 times higher than prices of comparable SVs are aberrational.[69] As an initial matter, in *Jacobi Carbons*, the Federal Circuit did not reject Commerce's use of the more expensive SV, because the parties failed to "present{} any evidence or ma{k}e any arguments" to support their claims.[70] In addition, the Fimex Group's comparisons of the price of HS subheading 2309.90.1300 to its own cost for shrimp feed[71] is inapposite, because Vietnam is an NME and Commerce has determined that the prices paid for its inputs are unreliable.

Even though the Federal Circuit in *Jacobi Carbons* suggested that price differences of such an order of magnitude "lead toward a conclusion that the… data is aberrational,"[72] the Fimex Group's comparisons in the instant case are distinguishable from those in *Jacobi Carbons*. In *Jacobi Carbons*, the Federal Circuit discussed the historical values of the same SV, while the Fimex Group is comparing different potential SVs under different HS subheadings. As with the above comparisons to the Fimex Group's commercial reality, there is no factual basis underpinning the Fimex Group's claims that these price differences are actually aberrational. HS subheadings 2301.20 and 2309.90.1300 describe different products. Analyzing price differences

[65] *See* Fimex Group's Case Brief at 11.
[66] *See* STAPIMEX's SV Submission.
[67] *See* Fimex Group's Letter, "Section D Supplemental Questionnaire," dated April 7, 2026, at Exhibit SD-18; *see also* Fimex Group's "Initial Section D Questionnaire Response," dated July 11, 2025, at Exhibit D-9.
[68] *See* Fimex Group's Case Brief at 12 (citing *Vietnam Shrimp 2016-2017* PDM at 24).
[69] *Id*. (citing *Jacobi Carbons AB v. United States*, 619 F. App'x 992 (Fed. Cir. 2015) (*Jacobi Carbons*))
[70] *See Jacobi Carbons*, 619 F. App'x 992 at *1001.
[71] *See* Fimex Group's Case Brief at 12.
[72] *See Jacobi Carbons*, 619 F. App'x 992 at *1000.

between HS subheadings is meaningless, when, as discussed above, only one HS subheading is specific to the input in question.

The Fimex Group further claims that HS subheading 2309.90.1300 is distorted by low-volume, high-value imports.[73] However, Commerce has previously explained, and the CIT has affirmed, that "small quantities of imports … are not inherently distortive."[74] Although the data for HS subheading 2309.90.1300 comprises a smaller volume of entries than other SVs on the record, it still encompasses numerous entries from many different countries totaling over 223 metric tons.[75] Commerce has previously explained that this is sufficient to represent a broad-market average.[76] In addition, Commerce's standard is whether the import volume is "commercially significant,"[77] and that 223 metric tons of entries is commercially significant.[78] Although the Fimex Group is correct that the data for other HS subheadings encompass a larger quantity of imports,[79] this is not indicative that the 223 metric tons of imports for HS subheading 2309.90.1300 is not a commercial quantity. Furthermore, imports from the United States are not especially distortive, as Fimex claims. Most months of U.S. imports have similar AUVs to the imports from multiple other countries.[80] Removing the one month where U.S. imports have an especially high AUV (*i.e.*, over five times the average), would only reduce the AUV for this HS subheading by 0.66 percent,[81] demonstrating that this data point is not distortive of the overall AUV. Moreover, removal of individual imports in SV data, as the Fimex Group proposes, is subjective, arbitrary, and contrary to Commerce's practice.

Finally, the Fimex Group argues that Commerce should rely on one of several proposed alternatives to HS subheading 2309.90.1300 as the SV for shrimp feed in these final results. However, each of these are deficient in certain aspects. The Fimex Group's two suggestions to rely on HS 2301.20 (alone or as part of an average) are not viable options because the Fimex Group identifies no record evidence that this subheading is more specific, or descriptive at all, of the FOP that it reported. The Fimex Group's major justification for using HS subheading 2301.20 is simply that doing so would better reflect its commercial reality and production experience. However, the Fimex Group does not contend with Commerce's finding that HS 2309.90.1300 is more specific to the reported input than HS subheading 2301.20. It would be illogical to discard the most specific data to value shrimp feed in order to use a less-specific dataset just because it encompasses a larger volume of imports. Likewise, the Fimex Group's

[73] *See* Fimex Group's Case Brief at 13-16.
[74] *See Trust Chem Co. v. United States*, 35 C.I.T. 1012, 1019 (2011) (quotation marks omitted); *see also Sichuan Changhong Elec. Co. v. United States*, 30 C.I.T. 1481, 1501 (2006) ("it is apparent that, despite plaintiff's arguments, Commerce has not had a longstanding practice of omitting import values merely because they were the product of a small quantity of imported goods"); and *Xinjiamei Furniture (Zhangzhou) Co. v. United States*, 37 C.I.T. 308, 316 (2013) ("The proposition that a small import volume may indicate that the data relied upon is aberrational is not the same as the proposition that a small import volume makes the data aberrational").
[75] *See* Preliminary SV Memorandum at Exhibit 1.
[76] *See, e.g.*, *Vietnam Shrimp 2016-2017* IDM at Comment 1, n.34 ("{w}ith regard to shrimp feed, Commerce clarifies that, consistent with its practice, it determines that country-wide data are a broad market average, regardless of the number of countries within the import statistics for a specific {HS} subheading").
[77] *See, e.g.*, *Jacobi Carbons AB v. United States*, 313 F.Supp.3d 1344, 1361 (CIT 2018).
[78] The Fimex Group's assertion that the volume for HS subheading 2309.90.1300 is sufficient to raise "only 0.16" percent of Indonesia's shrimp exports is not relevant to Commerce's analysis of whether HS subheading 2309.90.1300 is a broad-market average or in commercially significant quantities, *see* Fimex Group's Case Brief at 14.
[79] *See* Fimex Group's Case Brief at 14 (citing Preliminary SV Memorandum and Fimex SV Submission at Exhibit SV-1).
[80] *See* Preliminary SV Memorandum at Exhibit 1.
[81] *Id.*

suggestion to use HS subheading 2309.90, a basket-category including HS subheading 2309.90.1300, is inappropriate. The description of the six-digit basket category is "Animal Feed Preparations (Mixed Feeds, Etc.), Other Than Dog Or Cat Food Put Up For Retail Sale," which is not as specific to shrimp feed than the description of the ten-digit data used in the *Preliminary Results*, *i.e.*, "Complete feed of a kind suitable for prawns."[82] Lastly, the Fimex Group's claims that the AUV for HS subheading 2309.90.1300 is distorted by low-volume, high-value imports is misplaced, as addressed above. Given these deficiencies, we continue to find that HS subheading 2309.90.1300 is the best information available on the record to value the respondents' shrimp feed for these final results.

Comment 2: Whether to Apply the Average-to-Average Method to Calculate the Fimex Group's Dumping Margin

The Fimex Group's Case Brief

The following is a verbatim summary of arguments submitted in Fimex Group's Case Brief (internal citations omitted).[83] For further details, *see* Fimex Group's Case Brief at 18-25.

> The {average-to-average (A-to-A)} comparison methodology is the default methodology for calculating antidumping margins. {Commerce} may only depart from the default A-to-A methodology and apply the {average-to-transaction (A-to-T)} methodology upon a finding that, among other requirements, "there is a pattern of export prices...for comparable merchandise that differ significantly among purchaser, regions, or periods of time." In the *Preliminary Results*, {Commerce}'s two-percent threshold for evaluating price differences does not satisfy the statutory and regulatory requirements for a "significant" price difference permitting application of the A-to-T methodology. Similarly, {Commerce}'s simple comparison of the total value of FIMEX's U.S. sales that passed the price difference test to the total value of FIMEX's U.S. sales during the POR does not substantiate the existence of a "pattern" of significant price differences "among purchaser, regions, or periods of time." In light of the circumstances of this review, {Commerce} lacks a legal basis to apply the A-to-T methodology to calculate FIMEX's dumping margin in the {f}inal {r}esults.

AHSTAC's Rebuttal Brief

The following is a verbatim summary of arguments submitted in AHSTAC's Rebuttal Brief (internal citations omitted).[84] For further details, *see* AHSTACs Rebuttal Brief at 22-29.

> The two-percent threshold used in the price difference test is reasonable and should be maintained in the final results. Importantly, the text of the statute, as well as its legislative history, confirm that Congress granted {Commerce} discretion to determine how to identify when prices differ significantly. Reviewing {Commerce}'s interpretation, the {CIT} has described the term "differ significantly" as "open-ended" and "afford{ing} Commerce flexibility to assess the degree of difference depending on the particular context." Fimex's arguments challenging {Commerce}'s differential pricing analysis fail to demonstrate that the

[82] *Id.*
[83] *See* Fimex Group's Case Brief at 3.
[84] *See* AHSTAC's Rebuttal Brief at 3-5.

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agency's choice of the two-percent threshold was unreasonable. Moreover, the CIT has sustained {Commerce}'s price difference test, including its two-percent threshold, as reasonable. {Commerce} should therefore maintain its differential pricing analysis in the final results.

{Commerce} has consistently rejected arguments similar to those advanced here by Fimex challenging {Commerce}'s use of the ratio test as part of its differential pricing analysis. Contrary to Fimex's arguments, {Commerce}'s aggregation of sales across categories (*i.e.*, purchasers, regions, or time periods) has been sustained by the {Federal Circuit}, where the court held, after evaluating the statutory language, that "{s}uch aggregation is not inconsistent with the statute." Federal Circuit precedent is also clear that {Commerce} does not need to determine the reasons why there is a pattern of export prices for comparable merchandise that differs significantly among purchasers, regions, or time periods or analyze whether these observed conditions were the result of "random market fluctuations." Instead, the Federal Circuit has held that "there is no intent requirement in the statute" and requiring {Commerce} "to determine the intent of a targeted dumping respondent 'would create a tremendous burden on Commerce that is not required or suggested by the statute.'" {Commerce} should therefore reject Fimex's arguments challenging the ratio test.

{Commerce}'s revised differential pricing analysis has not "allow{ed} the exception to swallow the rule." Instead, section 777A of the Act allows {Commerce} to use the {A-T} comparison method "provided two preconditions are met: (1) a pattern of significant price differences, and (2) an inability of the A-A method to 'account' for these differences." {Commerce}'s differential pricing methodology represents a reasonable methodology to decide whether the statutory requirements to apply the A-T comparison method exist. Fimex claims that the requisites for the A-T method are "being met almost every time." But the respondent provides no support for this statement. And, it is demonstrably false as there are numerous proceedings where {Commerce} declines to apply the A-T method after finding that the statutory requirements are unmet. {Commerce} should therefore dismiss Fimex's unsupported claim that {Commerce} has unlawfully substituted the A-T method as the default comparison method in administrative reviews.

ASPA's Rebuttal Brief

The following is a verbatim summary of arguments submitted in ASPA's Rebuttal Brief (internal citations omitted).[85] For further details, *see* ASPA's Rebuttal Brief at 16-27.

Fimex's challenge to Commerce's differential pricing methodology must be rejected because Commerce's current approach has been repeatedly justified by Commerce and upheld by the courts as a lawful and reasonable means of identifying masked dumping. Fimex's objections to the two-percent price difference test fail because Commerce has reasonably explained that the threshold measures relative, case-specific price differences based on the respondent's own purchasers, regions, time periods, and merchandise, rather than applying an absolute price rule. The

[85] *See* ASPA's Rebuttal Brief at 2.

> {CIT} and the {Federal Circuit} have recognized Commerce's discretion to adopt reasonable tools for identifying significant price differences, and nothing in the statute requires Commerce to devise a different threshold for each industry, product, or review.

Commerce's Position: We disagree with the Fimex Group and have made no changes to the differential pricing analysis for these final results. Below, we address each of the arguments raised regarding our methodology, specifically concerning: (1) the two-percent threshold for the price difference test; and (2) Commerce's application of the ratio test.

Regarding the price difference test, Commerce will continue to apply the two-percent threshold in these final results. The price difference test is consistent with the Act, and the CIT has held that the language in section 777A of the Act affords Commerce flexibility to implement a test that it deems appropriate to identify prices that differ significantly.[86] The Federal Circuit has also explained that "the relevant standard for reviewing Commerce's selection of statistical tests and numerical cutoffs is reasonableness."[87] Therefore, Commerce must provide an explanation of why its selected threshold is reasonable under section 777A(d)(1)(B) of the Act. We have done so here.

Regarding the Fimex Group's assertion that a two-percent threshold is not significant,[88] we find that a two-percent threshold is a reasonable measure of significance and is consistent with other aspects of Commerce's practice in antidumping duty proceedings. For instance, in the arm's-length test conducted pursuant to 19 CFR 351.403(c), Commerce finds that sales between affiliated parties in the comparison market are not at arm's length and fall outside the ordinary course of trade if the average, product-specific, comparison market prices to an affiliated customer are not within a range of 98 percent to 102 percent of the average, product-specific, comparison market prices to unaffiliated customers (*i.e.*, a plus or minus a two-percent difference from the weighted-average price to unaffiliated customers). In fact, Commerce has found that average prices to an affiliated customer that differ by at least two percent, and therefore fail the arm's-length test, "differ significantly" from market prices.[89] The distinction between being

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[86] *See Garg Tube Export LLP v. United States*, 740 F.Supp.3d 1355, 1366-1367 (CIT 2024) ("{t}he text of the statute and its legislative history indicate that Congress gave Commerce flexibility by its use of the open-ended term 'differ significantly.'… The word 'significantly' is an open-ended qualifier, akin to 'appropriate" or 'reasonable'… Congress' mandate to Commerce to assess not merely whether prices differ, but whether they differ 'significantly' necessarily affords Commerce flexibility to assess the degree of difference depending on the particular context. Moreover, Congress prefaced its direction to Commerce with the word 'may,' making clear that Commerce would be exercising discretion in determining whether prices 'differ significantly'") (internal citations omitted); *see also Marmen v. United States*, Court No. 20-00169, Slip Op. 26-62 (CIT June 15, 2026) (*Marmen*), at 25 (sustaining Commerce's application of its "new price difference test" and "Commerce's determination to alter its mixed method" within its differential pricing analysis); *Toyo Kohan Co., Ltd. v. United States*, Court No. 24-00261, Slip Op. 26-54 (CIT May 22, 2026), at 20 ("{r}ather than apply the ideas underlying Cohen's *d*, Commerce constructed a new price difference test. As already discussed, the language of the statute affords Commerce discretion to fashion its methodology"); *Gov't of Canada v. United States*, Consol. Court No. 23-00187, Slip Op. 26-82 (CIT July 27, 2026); and *Universal Tube & Plastic Indus., Ltd, v. United States*, Court No. 23-00113, Slip Op. 26-98 (CIT August 19, 2026).

[87] *See Stupp Corp. v. United States,* 5 F.4th 1341, 1353 (Fed. Cir. 2021) (*Stupp Corp.*); *see also Marmen v. United States*, 134 F.4th 1334, 1338 (Fed. Cir. 2025) (*Marmen*) (quoting *Stupp Corp.*)).

[88] *See* Fimex Group's Case Brief at 19-22.

[89] *See Large Diameter Welded Pipe from the Republic of Turkey: Final Determination of Sales at Less Than Fair Value,* 84 FR 6362 (February 27, 2019), and accompanying IDM at Comment 4 (noting that "the prices at issue differ significantly from the prices charged to an unaffiliated company (*i.e.*, they are not within 98 to 102 percent of the price charged for or by an unaffiliated party), which leads us to conclude that these prices are affected by the relationship between Borusan and Borusan Logistik").

within or outside of the ordinary course of trade is a significant difference, as sales which are found to be outside the ordinary course of trade are excluded from Commerce's margin calculations, *e.g.*, excluded from the calculation of normal value.

Moreover, pursuant to sections 733(b)(3) and 735(a)(4) of the Act, the *de minimis* threshold for an estimated weighted-average dumping margin in an investigation is two percent. In other words, an estimated weighted-average dumping margin of two percent is significant, and not zero. Commerce has synonymously referred to non-de minimis levels of dumping as a "significant" amount of dumping.[90] If a weighted-average difference of two percent between U.S. prices and NV is significant enough to warrant an affirmative determination of sales at less than fair value (LTFV), then it is reasonable to conclude that a two-percent price difference is significant within the context of section 777A(d)(1)(B)(i) of the Act. Furthermore, the *de minimis* threshold in an administrative review is one half of one percent (*i.e.*, 0.5 percent), which suggests that the two percent threshold from investigations is more conservative in defining a difference that is significant. In administrative reviews, Commerce will treat as *de minimis* any weighted-average dumping margin that is less than 0.5 percent, and will liquidate without regard to antidumping duties all entries of subject merchandise during the relevant POR, but antidumping duties will be assessed on entries of subject merchandise if the weighted-average dumping margin is 0.5 percent or greater.[91] Thus, we find that numerous examples throughout Commerce's practice support application of a similar standard, and we disagree with the Fimex Group's contention that the observed two-percent differences in price here are insufficient for the purposes of determining significant price differences. Furthermore, the CIT has sustained Commerce's use of the price difference test, holding that the test "reasonably implements section {777A(d)(1)(B) of the Act}'s directive" in finding whether prices differ significantly as part of the differential pricing analysis.[92]

The two-percent threshold for determining significant price differences is case-specific, contrary to the Fimex Group's claim. A significant difference is not defined as a difference in the average prices of, for example, two USD per pound, but rather a percentage threshold is established based on the prices for actual sales in the U.S. market as reported by the respondent under examination. A price difference of two USD may be significant for one industry, product, and exporter, but may not be significant for a different industry, product, and exporter. Therefore, Commerce's use of a percentage threshold based on actual sale prices of comparable merchandise is consistent with the SAA's directive that Commerce "proceed on a case-by-case" basis in conducting its differential pricing analysis.[93]

The Fimex Group also contends that the price differences for its sales are not indicative of masked dumping, but are the result of minor fluctuations in pricing, changing input costs and market conditions, or different product mixes that are classified as one control number (CONNUM).[94] It then argues that Commerce has not accounted for such natural fluctuations in its differential pricing analysis. However, section 777A(d)(1)(B) of the Act does not require Commerce to determine the reasons why there is a pattern of export prices for comparable merchandise that differs significantly among purchasers, regions, or time periods. The Act only

[90] *See Circular Welded Non-Alloy Steel Pipe from the Republic of Korea: Final Results of Antidumping Duty Administrative Review; 2016-2017*, 84 FR 26401 (June 6, 2019), and accompanying IDM at Comment 2 ("{u}nder scenario (4), there is a significant (*i.e.*, non-*de minimis*) amount of dumping…").
[91] *See* 19 CFR 351.106(c).
[92] *See Toyo Kohan, Slip Op. 26-54*; *see also Marmen*.
[93] *See* SAA at 843.
[94] *See* Fimex Group's Case Brief at 22.

requires that there exist "significant differences" in prices of comparable merchandise; there is no obligation for Commerce to consider the underlying reasons that these price differences exist. The Federal Circuit has held that, when conducting its differential pricing analysis, Commerce is not obligated to investigate a respondent's intention or underlying reasons for differing prices:

> {Section 777A(d)(1)(B) of the Act} does not require Commerce to determine the reasons why there is a pattern of export prices for comparable merchandise that differs significantly among purchasers, regions, or time periods…the CIT did not err in finding there is no intent requirement in the statute, and we agree with the CIT that requiring Commerce to determine the intent of a targeted dumping respondent "would create a tremendous burden on Commerce that is not required or suggested by the statute."[95]

The Fimex Group also notes that some CONNUMs consist of only a few sales in low quantities, which means that Commerce's price difference test is based on a comparison of only a few sales.[96] However, the Fimex Group does not explain how this would distort the results of the price difference test. Even though the average to which each price is compared is based on fewer sales or less quantity, a price difference of two percent or more would still be significant for the reasons explained above. Additionally, sales of products with only a few sales or low quantities will be compensated for in the next stage of Commerce's differential pricing analysis, the ratio test, which is further explained below.

Thus, there is no requirement for Commerce to investigate the Fimex Group's claimed causes for the observed differences in its prices, and no need to apply a different standard for sales with small quantities when conducting the price difference test. Therefore, consistent with its prior practice, and in accordance with precedent, it is reasonable in the instant case for Commerce to rely on the two-percent threshold to test whether prices differ significantly between among purchasers, regions, or periods of time under section 777A(d)(1)(B)(i) of the Act.[97]

Concerning the Fimex Group's argument that Commerce's ratio test does not contain the required analysis to conclude that a "pattern" of price differences exists, we disagree.[98] Specifically, the Fimex Group claims that Commerce's differential pricing analysis in the *Preliminary Results* was insufficient because it "did not evaluate the distribution of prices within each comparison group, examine price variance, or assess whether any observed differences were attributable to identifiable characteristics—as opposed to random market fluctuations."[99] However, the Federal Circuit has already affirmed Commerce's ratio test as reasonably assessing whether a pattern exists.[100] The price difference test determines whether the weighted-average net price to a given purchaser, region, or time period differs significantly from the weighted-average net price of sales to all other purchasers, regions, or time periods. When such sales

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[95] *See JBF RAK LLC v. United States*, 790 F.3d 1358, 1368 (Fed. Cir. 2015) (*JBF RAK*) (internal citation omitted); *see also Borusan Mannesmann Boru Sanayi ve Ticaret A.S. v. United States*, 608 F. App'x 948, 949 (Fed. Cir. 2015) (agreeing with the holding in *JBF RAK* that, under section 777A(d)(1)(B) of the Act, Commerce is not required to take the additional step of considering alternate explanations for why there is a pattern of export prices that differ significantly among purchasers, regions, or time periods); and *Certain Paper Shopping Bags from Taiwan: Final Affirmative Determination of Sales at Less Than Fair Value and Final Affirmative Determination of Critical Circumstances, in Part*, 89 FR 45832 (May 24, 2024), and accompanying IDM at Comment 2.
[96] *See* Fimex Group's Case Brief at 22.
[97] *See Marmen*, Slip Op. 26-62 at 12.
[98] *Id*. at 22-24.
[99] *Id*. at 23.
[100] *See Stupp Corp. v. United States*, 5 F.4th 1341, 1354-55 (Fed. Cir. 2021).

amount to more than 33 percent of the total by value, there exists a pattern of prices that differ significantly (*i.e.*, targeted dumping).[101] The Fimex Group contends that this threshold is not sufficient to establish a "pattern" because Commerce has previously stated that a pattern is formed by observable characteristics marked by "frequent or widespread incidences."[102] However, we find that price differences in more than one-third of all sales clearly satisfy the ordinary meaning of "frequent or widespread." Contrary to the Fimex Group's claims, the past proceedings and dictionary definitions to which the Fimex Group cites do not provide any basis for considering this threshold as insufficiently "frequent or widespread." We note that these definitions did not state that a pattern must involve a majority, or some other numerical threshold, of the observed characteristics to be considered a pattern. Moreover, the Fimex Group did not suggest an alternate threshold that would be sufficient to conclude a "pattern" of price differences exists.[103]

The Fimex Group's argument that Commerce's ratio test improperly aggregates the total value of sales that pass the price difference test, without regard to purchaser, region, or time period,[104] is mistaken. In *Dillinger France*, the Federal Circuit expressly rejected the same argument, stating that "{s}uch aggregation is not inconsistent with the statute" because the Act does not explain "how Commerce must determine a pattern."[105] Commerce's ratio test is essentially unchanged from the Federal Circuit's holding in *Dillinger France*; therefore Commerce's reliance on this test for its differential pricing analysis in the instant case is consistent with the Act and applicable court precedent.

The Fimex Group also argues that section 777A(d)(1)(B) of the Act permits use of the A-to-T method only as an exception, but Commerce's differential pricing analysis turns this into the default, rather than the A-to-A method required by the Act. As explained below, in the instant case, we have satisfied the statutory requirements to use the alternative A-to-T method.

The language of the Act provides that the exception (*i.e.*, the A-T method) may be used if "there is a pattern of export prices…for comparable merchandise that differ significantly among purchasers, regions, or periods of time," and if Commerce "explains why such differences cannot be taken into account by" the A-to-A method.[106] As explained in the *Preliminary Results*, in the first stage of its differential pricing analysis, Commerce conducts the price difference test to determine the amount of sales with significant price differences, and the ratio test to determine whether there is a pattern of such prices.[107] If both tests in the first stage demonstrate the existence of a pattern of prices that differ significantly such that masked dumping may be occurring, then, in the second stage of the differential pricing analysis, Commerce quantifies the amount of masked dumping potentially obscured by the use of the A-to-A method.

In considering this question, Commerce examines whether using the A-to-T method yields a meaningful difference in the weighted-average dumping margin as compared to that resulting

[101] *See Preliminary Results* PDM at 20.
[102] *See* Fimex Group's Case Brief at 23-24 (quoting *Certain Softwood Lumber Products from Canada: Final Affirmative Determination of Sales at Less Than Fair Value and Affirmative Final Determination of Critical Circumstances*, 82 FR 51806 (November 8, 2017), and accompanying IDM at Comment 18; and *Welded Line Pipe from the Republic of Korea: Final Determination of Sales at Less Than Fair Value*, 80 FR 61366 (October 13, 2015), and accompanying IDM at Comment 1).
[103] *See* Fimex Group's Case Brief at 22-24.
[104] *Id*. at 24.
[105] *See Dillinger France S.A. v. United States*, 981 F.3d at 1325-27 (Fed. Cir. 2020) (*Dillinger France*).
[106] *See* sections 777A(d)(1)(B)(i)-(ii) of the Act.
[107] *See Preliminary Results* PDM at 20-21.

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from the use of the A-to-A method. If the difference between the two calculations is meaningful, *i.e.*, the actual amount of masked dumping is meaningful, then this demonstrates that the A-to-A method cannot account for differences in the respondent's pricing behavior in the U.S. market, and, therefore, use of the A-to-T method may be appropriate. A difference in the weighted-average dumping margins is considered meaningful if: (1) there is a 25 percent relative change in the weighted-average dumping margins between the A-to-A method and the A-to-T method where both rates are above the *de minimis* threshold; or (2) the resulting weighted-average dumping margins between the A-to-A method and the A-to-T method move across the *de minimis* threshold.

Here, Commerce has shown that 58.70 percent of the value of U.S. sales pass the price difference test, and that there is a pattern of prices that differ significantly among purchasers, regions, or time periods.[108] Furthermore, because the Fimex Group's weighted-average dumping margin passes the *de minimis* threshold when calculated using the A-to-A and A-to-T method, the A-to-A method cannot account for the price differences present in the Fimex Group's pricing behavior in the U.S. market during the POR. Therefore, the statutory requirements under sections 777A(d)(1)(B)(i) and (ii) of the Act have been met, and Commerce's application of the A-to-T method is appropriate.[109]

Comment 3: Whether to Correct an Error in the Fimex Group's Raw Shrimp SV Calculation

The Fimex Group's Case Brief

The following is a verbatim summary of arguments submitted by The Fimex Group (internal citations omitted).[110] For further details, *see* Fimex Group's Case Brief at 17.

> In Attachment II of the Preliminary Analysis Memo for FIMEX, {Commerce} calculated a surrogate value of {BPI} IDR/kg for RM13. However, {Commerce}'s margin program identifies RM13SV as {BPI} IDR/kg, which is {BPI} the actual {SV}. In the {f}inal {r}esults, {Commerce} should ensure that the correct {SVs} are used for all RM inputs, including RM13.

No other interested party commented on this issue.

Commerce's Position: We agree with the Fimex Group that Commerce made certain errors in the calculation of the SVs for raw shrimp in the *Preliminary Results*. Specifically, Commerce inadvertently applied an inflation factor to the calculated SV of RM13 and RM14 for the Fimex Group.[111] However, the raw shrimp price data from *UnderCurrent News* used for the SV calculation are contemporaneous with the POR;[112] thus no inflation factor should have been used. For these final results, we are removing the inflation factor applied to the SV calculation of RM13 and RM14 for the Fimex Group.[113]

[108] *See* Memorandum, "Final Results Analysis Memorandum for the Fimex Group," dated concurrently with this memorandum (Fimex Group Final Calculation Memorandum).
[109] *Id*.
[110] *See* Fimex Group's Case Brief at 3.
[111] *See* Preliminary SV Memorandum at Attachment 1, tab 3. We note that the RM13 and RM14 SV calculations for STAPIMEX on tab 2 did not contain this error.
[112] *See* Fimex SV Submission at Exhibit SV-7.
[113] *See* Memorandum, "Surrogate Values for the Final Results," dated concurrently with this memorandum.

Comment 4: Whether to Apply Partial Facts Available to Some of STAPIMEX's Chemicals

STAPIMEX's Case Brief

The following is a verbatim summary of arguments submitted by STAPIMEX (internal citations omitted).[114] For further details, *see* STAPIMEX's Case Brief at 6-10.

> STAPIMEX submitted all available {SV} data for the {POR} to Commerce for its raw materials. It obtained that data from {TDM}. Commerce, in is preliminary decision memorandum stated that STAPIMEX did not report the "description" of five SVs, even after Commerce asked twice for it. Commerce, as a result, used partial total {AFA} for these five inputs. This is incorrect.
>
> STAPIMEX provided the "description" of its raw material inputs not once but twice.
>
> Thus, Commerce had no problem distinguishing which raw materials/tariff numbers belonged to which columns in the Section D database. This is especially true because Exhibit SSD 05.01 also contained the SAS field names for each raw material. Since this information was timely submitted, {section 782}(d) and (e) {of the Act} do not apply to this situation. Accordingly, partial {AFA} for these five raw materials should not have been utilized in the SAS program for the preliminary results.
>
> Rather, the real issue for Commerce is that TDM did not have data in the POR for these five tariff numbers. Thus, the TDM-supplied SV data which STAPIMEX submitted to Commerce was missing those five tariff numbers; and, therefore, this data was missing from the summary table Commerce prepared for use in its SAS program. Commerce should have used the same methodology for these five missing tariff numbers as it did in the prior administrative review (AR 19): select the closest SV on the record to the missing SVs for these raw materials.
>
> Thus, Commerce was inconsistent in its approach to this issue, did not utilize substantial evidence on the record, and failed to calculate dumping margins as accurately as possible. As a result, this decision was arbitrary and capricious.

AHSTAC's Rebuttal Brief

The following is a verbatim summary of arguments submitted by AHSTAC (internal citations omitted).[115] For further details, *see* AHSTAC's Rebuttal Brief at 5-13.

> For the final results, {Commerce} should continue to apply partial {AFA} to STAPIMEX's five chemicals. {Commerce} requested STAPIMEX provide the {FOP} descriptions in Appendix VII twice and the company did not follow {Commerce}'s instructions. {Commerce} explained the necessity of the descriptions, as well as the difficulty STAPIMEX's inaction created for the {SV}

[114] *See* STAPIMEX's Case Brief at 2-3.
[115] *See* AHSTAC's Rebuttal Brief at 1-2.

> assignments for the *Preliminary Results*. The documentation STAPIMEX cites to demonstrate compliance with {Commerce}'s instruction is misplaced as the cited exhibit was included in {Commerce}'s partial AFA write-up that addressed its deficiencies. For the final results, {Commerce} should continue to apply partial AFA.
>
> {Commerce} clearly explained its rationale for the partial AFA decision in the *Preliminary Results* by providing the justification under {sections 776(a)(1) and (2) of the Act} as well as demonstrating how STAPIMEX did not act to the best of one's ability.
>
> Beyond what has already been identified by {Commerce}, STAPIMEX provided additional unsolicited new factual information in its case brief. The information was sourced from agency calculation memoranda made by {Commerce} in other proceedings. As such, the reference to and discussion of this information constitute new factual information, does not come within the list of enumerated exceptions under 19 {CFR} 351.104(a)(6) and should be rejected by {Commerce}.

ASPA's Rebuttal Brief

The following is a verbatim summary of arguments submitted by ASPA (internal citations omitted).[116] For further details, *see* ASPA's Rebuttal Brief at 27-30.

> STAPIMEX's challenge to Commerce's application of partial {AFA} should be rejected as Commerce repeatedly requested full descriptions of STAPIMEX's material {FOPs}, but STAPIMEX repeatedly failed to provide that data on the record. Commerce applied limited AFA only where STAPIMEX's reporting was too incomplete for Commerce to identify the input. STAPIMEX's reliance on *Skidmore* is misplaced because that case does not address Commerce's use of AFA under {section 776 of the Act}. STAPIMEX's attempt to blame {TDM} fails because Commerce asked STAPIMEX—not a third-party data vendor—to report the inputs STAPIMEX used in production. Because STAPIMEX failed to provide information it should have maintained and produced in response to Commerce's repeated requests, Commerce's preliminary partial-AFA determination is supported by the record and should be continued in the final results.

Commerce's Position: We continue to find that, pursuant to section 776(a)(1) of the Act, there is necessary chemical description information missing from the record of this proceeding, and, pursuant to sections 776(a)(2)(A)-(C) of the Act, we must resort to facts available for certain of STAPIMEX's chemical inputs. Furthermore, in accordance with section 776(b) of the Act, we continue to find that STAPIMEX did not act to the best of its ability to comply with Commerce's requests for chemical description information. Therefore, we continue to apply partial AFA to five of STAPIMEX's chemical FOPs.

Sections 776(a)(1) and 776(a)(2) of the Act provide that, if necessary information is missing from the record, or if an interested party: (A) withholds information that has been requested by Commerce; (B) fails to provide such information in a timely manner or in the form or manner requested, subject to subsections 782(c)(1) and (e) of the Act; (C) significantly impedes a

[116] *See* ASPA's Rebuttal Brief at 2-3.

proceeding under the Act; or (D) provides such information but the information cannot be verified as provided in section 782(i) of the Act, Commerce shall use, subject to subsection 782(d) of the Act, facts otherwise available in reaching the applicable determination.[117]

In the *Preliminary Results*, we explained that STAPIMEX did not provide necessary description information for five chemical FOPs, despite being given two opportunities to provide such information.[118] We also explained our diligent process to tie as many FOPs to SVs as possible.[119] Specifically, we stated that:

> {d}espite the missing input descriptions, Commerce used available record information to tie FOPs to SVs, where possible. For certain of STAPIMEX's SVs (*e.g.*, Molasses, active yeasts), there is a discernable correlation between the HS code provided by STAPIMEX and STAPIMEX's FOPs. Similarly, some of the Fimex Group's SVs (*e.g.*, packing materials) which are also used by STAPIMEX have enough information from their HS descriptions to discernably tie them to the name of STAPIMEX's FOP. Additionally, in an allocation-related exhibit, STAPIMEX provides a list of "{t}ariff code{s}" for its various farm chemical inputs. Some of these tariff codes correspond to HS codes provided by STAPIMEX or the Fimex Group, but others do not. Finally, STAPIMEX briefly mentions some "{t}ariff code{s}" for some of its chemicals within a supplemental narrative response.
>
> However, for five of STAPIMEX's chemical (including farm chemical) FOPs, there is not the necessary, required information on the record to tie said chemical FOPs to a particular SV. STAPIMEX never argues it cannot provide this information, and STAPIMEX should have ready access to information about the chemicals it uses in the manufacture of its products. STAPIMEX provided no information about these chemical inputs except their variable names in Appendix VII, the FOP Database, and various allocation worksheets. For those five chemical FOPs, this information is insufficient for Commerce or interested parties to identify what these inputs are in order to propose and select appropriate surrogate values to value them with.[120]

Therefore, we explained that necessary information regarding the descriptions of these five chemicals is not available on the record of this review.

Similarly, section 776(b) of the Act provides that in selecting from among the facts otherwise available, Commerce may use an inference that is adverse to the interests of a party if that party has failed to cooperate by not acting to the best of its ability to comply with a request for information.[121] We explained in the *Preliminary Results* that STAPIMEX's failure to report necessary description information led to Commerce and other interested parties lacking information to fully and clearly analyze or provide SV submissions.[122] We additionally explained that the lack of a definitive summary sheet while reporting input names/descriptions across numerous worksheets without adequate explanations demonstrates that STAPIMEX could

[117] *See* section 776(a) of the Act; *see also* Section VI.A *supra*.
[118] *See Preliminary Results* PDM at 6-7.
[119] *Id.* at 7.
[120] *Id.* at 7 (internal citations omitted).
[121] *See* Section 776(b); *see also* Section VI.B *supra*.
[122] *See Preliminary Results* PDM at 8-9.

have provided the requested information, and shows a level of inattentiveness, carelessness, or inadequate record keeping.[123]

Commerce affirms this analysis in these final results. As discussed below, STAPIMEX's case brief does not cite record evidence of descriptions for five of its chemical FOPs, and does not provide an adequate explanation for the deficiencies identified in its questionnaire responses.

In its case brief, STAPIMEX contends that it provided the raw material inputs twice in Exhibit SSD.05.01 of its second section D supplemental questionnaire response.[124] We disagree with this statement. As an initial matter, Commerce considered Exhibit SSD.05.01 in the *Preliminary Results* when picking SVs and making its partial AFA determination, and found application of AFA was warranted.[125] Notably, Exhibit SSD.05.01 is *not* Appendix VII, nor is it a true FOP description-focused document for all of its inputs. Instead, it is part of the allocation methodology STAPIMEX used for its farm inputs.[126] Moreover, the descriptions provided in the "description" and "usage purpose" fields are not specific enough to tie to some SVs. The "description" field is a long-form version of the name used for the FOP consumption column in the FOP database, and the "usage purpose" column is a very broad category that repeats with many other FOPs in the exhibit.[127] The exhibit may show what variable in the Section D database to which each farm FOP should tie, but this only provides limited information regarding Commerce's ability to tie FOPs to SVs, and information remains missing from this record.[128]

STAPIMEX argues that TDM is missing certain SV information Commerce should have otherwise used in the *Preliminary Results*.[129] This claim, however, is unsubstantiated by record evidence. In its SV submission, STAPIMEX provided a summary tab with quantity, value, and per-kg values of certain HS subheadings, and a data tab of the raw data.[130] From this information, it is impossible to know whether STAPIMEX requested the pertinent HS subheadings and TDM did not have the requested data, or if STAPIMEX never requested the pertinent HS subheadings from TDM. Regardless, Commerce never alleged that missing TDM data was a factor in its partial AFA determination.[131] Instead, the information missing from the record is FOP descriptions and other information in the possession of STAPIMEX to tie to the SVs provided by interested parties.[132]

STAPIMEX further argues that Commerce "failed to apply its decades-long practice and use SV data for raw materials most similar to the five raw materials for which there was no SV data

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[123] *Id*. at 9.
[124] *See* STAPIMEX's Case Brief at 6; *see also* STAPIMEX's Letter, "STAPIMEX Response to (second) Supplemental Section D Questionnaire," dated March 30, 2026 (STAPIMEX's SDQR).
[125] *See Preliminary Results* PDM at 7 ("Additionally, in an allocation-related exhibit, STAPIMEX provides a list of "{t}ariff code{s}" for its various farm chemical inputs.{citation to Exhibit SSD.05.01} Some of these tariff codes correspond to HS codes provided by STAPIMEX or the Fimex Group, but others do not.").
[126] *See* STAPIMEX's SDQR at Exhibit SSD.05.01.
[127] *Id*. at Exhibit SSD.05.01. Note that the information in the "description" and "usage purpose" columns is considered BPI by STAPIMEX. Therefore, we cannot reference the specific information provided in this decision memorandum.
[128] Note that STAPIMEX states that, "partial total {*sic*.} adverse facts available for these raw materials should not have been utilized … for the preliminary results." *See* STAPIMEX's Case Brief at 6. Commerce applied partial AFA to five of STAPIMEX's chemical FOPs. We did not apply total AFA in this administrative review.
[129] *See* STAPIMEX's Case Brief at 7.
[130] *See* STAPIMEX's SV Submission at Exhibits 1 and 2.
[131] *See Preliminary Results* PDM at 6-7.
[132] *Id*.

supplied by TDM."[133] STAPIMEX alludes to the previous review of the *Order*, without specific record evidence or citations, as support for its claim.[134] STAPIMEX then claims that Commerce was "inconsistent" with the alleged policy of using similar FOPs between the instant review and the previous review.[135] We disagree with this assertion.

First, the previous administrative review of the *Order* resulted in both mandatory respondents receiving a total AFA determination, so we did not make any final SV determinations.[136] Second, each administrative review stands on its own.[137] STAPIMEX alleges (without record evidence) that we used a "decades-long" practice in the previous administrative review's preliminary results,[138] but Commerce must base its determinations on the facts before it in a particular segment and STAPIMEX does not explain how the record facts of the instant segment warrant application of the practice. Third, Commerce did use similar SVs to match other FOPs in the current administrative review, where the necessary information to do so was available on the record. Commerce used similar SVs to value block ice, provencal, lemon garlic, sweet chili, and sauce FOPs.[139] Unlike STAPIMEX's lack of chemical input descriptions, the descriptions for these non-chemical inputs are adequate for identifying the most appropriate SV data on the record. Finally, as discussed in the *Preliminary Results*, Commerce has in previous cases applied partial AFA to inputs that did not have adequate descriptions for determining SVs because such deficiencies demonstrate that the respondent, which is in possession of such information, did not act to the best of its ability to comply with Commerce's requests for information.[140] For example, in *Molded Fiber Products from China*, we stated that:

> For ten of the seventeen chemicals inputs used by Guangxi Firstpak in its second Section D supplemental questionnaire response, Guangxi Firstpak did provide and/or translate sufficient product names, descriptions, or supplier names on the supporting documentation that ties to their narrative information. For the remaining five of the chemicals inputs, however, the supporting documentation that Guangxi Firstpak provided in its second Section D supplemental questionnaire response did not tie to the narrative information provided in the same supplemental questionnaire response or previous responses. Depending on the chemical input, the information (product name, description, or supplier name) on the supporting documentation provided either did not match what was provided in other places on the record or the information was not translated to English. Therefore, the record is missing complete, supported chemical descriptions for these five chemicals.[141]

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[133] *See* STAPIMEX's Case Brief at 7.
[134] *Id.*
[135] *Id.* at 8.
[136] *See Certain Frozen Warmwater Shrimp from the Socialist Republic of Vietnam: Final Results of and Final Rescission of Review, in Part, of Antidumping Duty Administrative Review; 2023–2024*, 91 FR 8429 (February 23, 2026) (*Vietnam Shrimp 2023-2024*).
[137] *See, e.g.*, *Nails from Oman* IDM at Comment 2.
[138] *See* STAPIMEX's Case Brief at 7.
[139] *See* Preliminary SV Memorandum at 8.
[140] *See Preliminary Results* PDM at 9 (citing *Thermoformed Molded Fiber Products from the People's Republic of China: Preliminary Affirmative Determination of Sales at Less Than Fair Value, Postponement of Final Determination and Extension of Provisional Measures*, 90 FR 20147 (May 12, 2025) (*Molded Fiber Products from China*), and accompanying PDM at 23-30, unchanged in *Thermoformed Molded Fiber Products from the People's Republic of China: Final Affirmative Determination of Sales at Less Than Fair Value*, 90 FR 46800 (September 30, 2025)).
[141] *See Molded Fiber Products from China* PDM at 25.

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In that case, Guangxi Firstpak had multiple opportunities to supply the requested information, and its failure to do so demonstrated that it did not act to the best of its ability, and that partial AFA was warranted.[142] A similar set of facts are present in this proceeding. When Commerce cannot adequately determine what a particular FOP is for SV purposes, there is a gap of record information (*i.e.*, information is missing from the record). As STAPIMEX was given multiple opportunities to provide this information,[143] it, like Guangxi Firstpak, did not act to the best of its ability.

STAPIMEX cites various cases to support its broad argument that Commerce did not follow proper practice in its AFA decision.[144] As discussed, above, we continue to follow proper practice in this AFA decision. As an initial matter, Commerce has previously stated that *Skidmore* is not relevant to our AD practice.[145] Moreover, we base our AFA decision on substantial evidence on the record in accordance with law.[146] Commerce applied AFA to the five chemical FOPs for which the description on the record is so deficient that we could not tie the FOP to an SV.[147] As for *Dorbest*, Commerce justified its AFA decision above, showing a gap of description information on the record of the proceeding and precedent for the determination it was making.

Regarding *Shakeproof* and calculating an accurate dumping margin, section 776(b)(1) of the Act states that Commerce,

> may use an inference that is adverse to the interests of that party in selecting from among the facts otherwise available; and is not required to determine, or make any adjustments to, a … weighted average dumping margin based on any assumptions about information the interested party would have provided if the interested party had complied with the request for information.[148]

In addition, 19 CFR 351.308(a) states that, "{i}f {Commerce} finds that an interested party 'has failed to cooperate by not acting to the best of its ability to comply with a request for information,' {Commerce} may use an inference that is adverse to the interests of that party in selecting from among the facts otherwise available."[149] Therefore, after an AFA determination is made and justified, Commerce explicitly does not have to use the best available information, and, by extension, does not have pick the closest SV to what STAPIMEX alleges an FOP is.

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[142] *Id*. at 28.
[143] *See Preliminary Results* PDM at 8-9.
[144] *See* STAPIMEX's Case Brief at 10-11 (citing *Skidmore v. Swift & Co.*, 323 U.S. 134, 140 (*Skidmore*); *Universal Camera Corp. v. NLRB*, 340 U.S. 474, 477 (*Universal Camera Corp.*); *Atlantic Sugar, Ltd. v. United States*, 744 F.2d 1556, 1562 (Fed. Cir. 1984) (*Atlantic Sugar*); *Diversified Products Corp. v. United States*, 572 F.Supp.883, 888 (CIT 1983) (*Diversified Products*); *Dorbest Ltd. v. United States*, 462 F.Supp.2d 1262, 1302; *Tung Mung Dev. Co. v. United States*, 354 F.3d 1371, 1378 (Fed. Cir. 2024) (*Tung Mung*); *SKF USA, Inc. v. United States*, 254 F.3d 1022, 1028 (Fed. Cir. 2001) (*SKF*); *Shakeproof Assembly Components Div. of Ill. Tool Works v. United States*, 268 F.3d 1376 (Fed. Cir. 2001) (*Shakeproof*); and *Lucent Techs., Inc. v. Gateway, Inc.*, 580 F.3d 1301, 1327 (Fed. Cir. 2009) (*Lucent Techs*)).
[145] *See Certain Frozen Fish Fillets from the Socialist Republic of Vietnam: Final Results and Partial Rescission of Antidumping Duty Administrative Review; 2013-2014*, 81 FR 17435 (March 29, 2016) and accompanying IDM at Comment 1.
[146] *See Atlantic Sugar,* 744 F.2d at 1562; *see also Diversified Products*, 572 F. Supp. at 888.
[147] *See Preliminary Results* PDM at 6-7.
[148] *See* sections 776(b)(1)(A)-(B) of the Act.
[149] *See* 19 CFR 351.308(a).

Finally, AHSTAC argues that STAPIMEX included new factual information in its case brief by describing and referencing calculation memoranda from other proceedings.[150] We find that STAPIMEX made unsubstantiated assertions in its case brief, but did not supply new factual information. Because STAPIMEX did not provide any factual evidence to support its assertions, we disagree with AHSTAC that STAPIMEX provided new factual information. Therefore, we did not reject STAPIMEX's case brief.[151]

Comment 5: Whether to Grant a By-Product Offset for STAPIMEX

STAPIMEX's Case Brief

The following is a verbatim summary of arguments submitted in STAPIMEX's Case Brief (internal citations omitted).[152] For further details, *see* STAPIMEX's Case Brief at 11-12.

> Commerce did not deduct the value of by-products (scrap) in calculating normal value. Commerce ignored its long-standing practice of deducting the value of by-products from normal value when sales of by-products meet Commerce's longstanding test. Commerce in its PDM states that STAPIMEX did not report the quantity of by-products produced in the POR. That information is easily derived from the data STAPIMEX did report. Therefore, this decision was not based on substantial evidence.

AHSTAC's Rebuttal Brief

The following is a verbatim summary of arguments submitted in AHSTAC's Rebuttal Brief (internal citations omitted).[153] For further details, *see* AHSTAC's Rebuttal Brief at 2-5.

> STAPIMEX misconstrues {Commerce}'s practice as it relates to the granting of a by-product offset. {Commerce} requires evidence that by-product was generated during the administrative review period through production records. STAPIMEX was unable to provide this evidence. As such, {Commerce} correctly denied the by-product offset and should continue to deny a by-product offset in the final results.

ASPA's Rebuttal Brief

The following is a verbatim summary of arguments submitted in ASPA's Rebuttal Brief (internal citations omitted).[154] For further details, *see* ASPA's Rebuttal Brief at 30-36.

> STAPIMEX's challenge to Commerce's denial of a by-product offset should be rejected because Commerce applied its established practice requiring a respondent claiming an offset to substantiate the quantity of by-products generated during

[150] *See* AHSTAC's Rebuttal Brief at 13.
[151] *See, e.g.*, *Polyethylene Terephthalate Resin from the Sultanate of Oman: Final Results of Antidumping Duty Administrative Review, 2018-2019*, 86 FR 7361 (January 28, 2021), and accompanying IDM at 1-2; *see also Certain Alkyl Phosphate Esters from the People's Republic of China: Final Affirmative Determination of Sales at Less Than Fair Value*, 90 FR 17404 (April 25, 2025), and accompanying IDM at Comments 4 and 6.
[152] *See* STAPIMEX's Case Brief at 3.
[153] *See* AHSTAC's Rebuttal Brief at 2.
[154] *See* ASPA's Rebuttal Brief at 2-3.

> production with production records, and STAPIMEX provided only sales records. Contrary to STAPIMEX's claim that Commerce changed a decades-long policy, Commerce stated the same requirement in the prior review and granted STAPIMEX an offset there only because Commerce understood STAPIMEX to have provided both production and sales records. In this review, Commerce directly asked whether STAPIMEX records by-product production independently of sales, but STAPIMEX's response confirmed that quantities are determined only when by-products are sold, and STAPIMEX later stated it has no need to record by-product production. Because sales records alone do not show whether the claimed offset quantity was generated from subject merchandise during the POR, produced in another period, or purchased and resold, STAPIMEX failed to meet its evidentiary burden under Commerce's practice and 19 {CFR} 351.401(b). Commerce therefore properly denied the unsupported by-product offset in the preliminary results and should continue to do so in the final results.

Commerce's Position: Based on the facts of this case, we disagree with STAPIMEX and continue to find that the record does not support granting STAPIMEX's requested by-product offsets for shrimp heads and shells. As such, we continue to deny by-product offsets for these products in these final results.

In the *Preliminary Results*, we did not grant STAPIMEX a by-product offset because STAPIMEX did not provide product records for its by-product production.[155] In addition to the Initial Questionnaire,[156] we asked STAPIMEX to provide documentation of by-product production independent of its sales data.[157] In response, STAPIMEX said that, "{t}he quantities of by-products are determined at the time of sale, when they are weighed in the presence of both the buyer and factory representatives," and did not provide independent production records.[158] Therefore, the record does not contain production records to show a recovered quantity to later be sold.

The requirement that a company that wishes to claim a by-product offset must demonstrate its eligibility for such an offset, as outlined in *HFC Blends from China* and *R-125 from China*, is well established and purposefully specific.[159] As stated in the Initial Questionnaire, it is

[155] *See Preliminary Results* PDM at 28.
[156] *See* Initial Questionnaire at D-9.
[157] *See* Commerce's Letter, "Section D Supplemental Questionnaire," dated March 10, 2026 (Section D Supplemental Questionnaire), at 15.
[158] *See* STAPIMEX's SDQR at SSD-47.
[159] *See Hydrofluorocarbon Blends from the People's Republic of China: Final Results of Antidumping Duty Administrative Review and Final Determination of No Shipments; 2023–2024*, 91 FR 48079 (July 30, 2026), and accompanying IDM at Comment 3 (*HFC Blends from China*); s*ee also Tapered Roller Bearings and Parts Thereof, Finished and Unfinished, from the People's Republic of China: Final Results of the Antidumping Duty Administrative Review and Final Results of the New Shipper Review; 2012-2013*, 80 FR 4244 (January 27, 2015) (*TRBs from China 2012-2013*), and accompanying IDM at Comment 3; *Utility Scale Wind Towers from the Socialist Republic of Vietnam: Final Determination of Sales at Less Than Fair Value*, 77 FR 75984 (December 26, 2012), and accompanying IDM at Comment 2 ("CSWG has not provided a meaningful way of allowing {Commerce} to determine a reasonable aluminum scrap offset and the burden rests with the respondents to substantiate by-product offsets by providing {Commerce} with sufficient information to support their claims…"); *Pentafluoroethane (R-125) from the People's Republic of China: Final Affirmative Determination of Sales at Less Than Fair Value and Final Affirmative Determination of Critical Circumstances, in Part*, 87 FR 1117 (January 10, 2022) (*R-125 from China*), and accompanying IDM at Comment 3D; and *Evonik Rexim Pharmaceutical v. United States*, 253 F.Supp.3d at 1377 (CIT 2018) ("the burden of substantiating any by-product offset falls to the respondent, who must present Commerce with sufficient information to support claims for the offset").

Commerce's practice to grant by-product offsets only "for merchandise that is either sold or reintroduced into production during the POR, up to the amount of that by-product/co-product actually produced during the POR."[160] Accordingly, to be eligible for a by-product offset, a respondent must provide evidence to substantiate: (1) the quantity of the by-product it generated from the production of subject merchandise during the POR; and (2) that the by-product has commercial value.[161] In considering a by-product offset, Commerce examines whether the by-product was produced from the quantity of the FOPs reported and whether the respondent's production process for the merchandise under consideration actually generated the amount of the by-product claimed as an offset.[162] This methodology is consistent with our general practice in NME proceedings.[163]

Commerce's practice with respect to granting by-product offset claims is clear. A company claiming a by-product offset must provide production records showing its reported recovered quantities and sales records showing that it later sold these recovered quantities.[164] As STAPIMEX failed to provide the required production records to support the claim that its by-product scrap sales amount was generated from its own production, we continue to not grant STAPIMEX an offset for this by-product.[165]

In its case brief, STAPIMEX argues that Commerce did not justify its decision or accurately use the record evidence. We disagree, as Commerce explained its decision, and the lack of record evidence, here and in the *Preliminary Results*. We note that "{a} company claiming a by-product offset must provide production records showing its reported recovered quantities and its sales records must show that it later sold these recovered quantities."[166] As discussed in the *Preliminary Results*, STAPIMEX was granted multiple opportunities to provide production records for its scrap sales; however, it only provided documentation of the sales themselves.[167] Furthermore, STAPIMEX argues in its case brief that Commerce "knows that STAPIMEX produces by-products (scrap) because STAPIMEX has reported that it buys raw shrimp on a head-on tail-on basis and sells shrimp on a headless-tail on basis."[168] We disagree, as the production standard discussed above for granting by-product offsets is not implied production, but rather a substantiated quantity of by-product explicitly generated from subject merchandise production. STAPIMEX may argue that it has no business reason to document its by-product

[160] *See* Initial Questionnaire at D-9.
[161] *See, e.g.*, *TRBs from China 2012-2013* IDM at Comment 3.
[162] *See, e.g.*, *Certain Vertical Shaft Engines Between 99cc and Up to 225cc, and Parts Thereof, from the People's Republic of China: Final Affirmative Determination of Sales at Less Than Fair Value and Final Affirmative Determination of Critical Circumstances, in Part*, 86 FR 14077 (March 12, 2021) (*Small Vertical Engines from China*), and accompanying IDM at Comment 8.
[163] *See, e.g.*, *TRBs from China 2012-2013 IDM at Comment 3; Small Vertical Engines from China* IDM at Comment 8; *Certain Oil Country Tubular Goods from the People's Republic of China: Final Results of Antidumping Duty Administrative Review; 2010-2011*, 77 FR 74644 (December 17, 2012), and accompanying IDM at Comment 2; and *Utility Scale Wind Towers from the People's Republic of China: Final Determination of Sales at Less Than Fair Value*, 77 FR 75992 (December 26, 2012), and accompanying IDM at Comment 17.
[164] *See, e.g., Ribbons from China; and Certain Collated Steel Staples from the People's Republic of China: Final Results of Antidumping Duty Administrative Review; Final Determination of No Shipments; and Partial Rescission; 2020–2021,* 88 FR 8800 (February 10, 2023), and accompanying IDM at Comment 6 (*Ribbons from China*).
[165] *See* STAPIMEX's SDQR at SSD-47; *see also* STAPIMEX's DQR at D-34
[166] *See Preliminary Results* PDM at 27 (citing *e.g.*, *Ribbons from China).*
[167] *See* Initial Questionnaire at D-9; *see also* Section D Supplemental Questionnaire at 14; and STAPIMEX's SDQR at SSD-47.
[168] *See* STAPIMEX's Case Brief at 13.

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production records, but that does not change the fact that we gave STAPIMEX two opportunities to provide documentation and it elected not to provide the requested documentation.[169]

STAPIMEX's argument that Commerce's decision to deny it a by-product offset does not comply with the court's decision in *Skidmore* is misguided.[170] Commerce has explained how the evidence in this segment of the proceeding supports its decision. Furthermore, the decision to deny the by-product offset is consistent with Commerce's previous determinations.[171] While STAPIMEX argues it was granted a by-product offset in the previous review's preliminary results, we note that the previous review's final results resulted in both mandatory respondents receiving a total AFA determination.[172] Therefore, STAPIMEX's by-product offset in the previous review was never finalized.[173] In addition, each administrative review stands on its own, and for the reasons explained above, we find that the record of the instant review supports not granting STAPIMEX's requested by-products offset.[174]

Comment 6: Whether to Revise the Export Subsidy Offset

AHSTAC's Case Brief

The following is a verbatim summary of arguments submitted by AHSTAC (internal citations omitted).[175] For further details, *see* AHSTAC's Case Brief at 2-6.

> {Commerce} erred by applying an export subsidy offset to all reported U.S. sales during the POR. Section 772(c)(1)(C) of the {Act}, should only be applied when there are actual countervailing duties (CVDs) in effect requiring cash deposits that were calculated based at least in part on export subsidies. Domestic Producers have provided a timeline of the companion CVD investigation that took place in 2023 and 2024, overlapping with the POR, that identifies relevant dates for which CVD deposits were imposed on import entries and the amount of any export subsidy offset that should be applied to the Fimex Group's and {STAPIMEX's} reported U.S. sales based on the CVD deposit rate in effect at the time of import entry. Domestic Producers also provide SAS language to revise each company's margin program.

The Fimex Group's Rebuttal Brief

The following is a verbatim summary of arguments submitted by FIMEX (internal citations omitted).[176] For further details, *see* Fimex Group's Rebuttal Brief at 2-5.

> AHSTAC argues that {Commerce} should revise its export subsidy offset calculation for FIMEX VN so that only those sales tied to entries during the {POR} that were subject to {CVD} cash deposits receive the offset. {Commerce} routinely calculates the {AD} cash deposit rate by effectively incorporating an

[169] *Id.*; *see also* STAPIMEX's SDQR at SSD-47.
[170] *See* STAPIMEX's Case Brief at 12-14 (citing *Skidmore*).
[171] *See HFC Blends from China* PDM at 10-13.
[172] *See Vietnam Shrimp 2023-2024.*
[173] *Id.*
[174] *See, e.g., Nails from Oman* at Comment 2.
[175] *See* AHSTAC's Case Brief at 1-2.
[176] *See* Fimex Group's Rebuttal Brief at 1-2.

> export subsidy offset for all sales during the period of investigation or review, regardless of whether those sales were subject to CVD cash deposits at the time of entry. For example, in the most recent administrative review of this order (AR19), {Commerce} incorporated the 0.3 percent export subsidy offset into the calculation of the new AD cash deposit rates, despite the fact that no CVD cash deposits were owed on entries during the AR19 POR. If {Commerce} accepts the basic premise of AHSTAC's argument that the export subsidy offset should apply only to sales associated with entries that were subject to CVD cash deposits, {Commerce} should modify its calculations only for the purpose of determining importer-specific assessment rates for FIMEX VN. {Commerce} should reject AHSTAC's argument as it applies to the calculation of the new AD cash deposit rate, because future entries will be subject to CVD cash deposits at the time of entry and therefore should benefit to the full extent from the export subsidy CVD offset.

Commerce's Position: We agree with the AHSTAC and have revised our application of the export subsidy offset in the margin calculations for the Fimex Group and STAPIMEX for these final results. In the *Preliminary Results* we applied an export subsidy offset of 0.30 percent to the Fimex Group and STAPIMEX.[177] As we received no comments regarding the amount of the export subsidy offset, we are continuing to apply an export subsidy offset of 0.30 percent to both mandatory respondents.[178]

Section 772(c)(1)(C) of the Act requires that Commerce increase the price used to establish export price (EP) and constructed export price (CEP) by "the amount of any {CVD} imposed on the subject merchandise…to offset an export subsidy." The statute does not define "imposed" in section 772(c)(1)(C) of the Act, but Commerce has long interpreted the term to mean "assessment," an interpretation that has been upheld by the CIT.[179] Therefore, countervailing duties are "imposed" when Commerce directs U.S. Customs and Border Protection (CBP) to suspend liquidation on entries of subject merchandise and to assess countervailing duties on each entry of subject merchandise equal to the estimated countervailable subsidy rates.[180] In the CVD investigation, Commerce published its *Preliminary CVD Determination* and directed CBP to begin collecting cash deposits on April 1, 2024.[181] Commerce discontinued the suspension of liquidation on July 30, 2024, which is the day provisional measures expired.[182] Commerce

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[177] *See Preliminary Results* PDM at 22-23.
[178] *See* Fimex Group Final Calculation Memorandum; *see also* Memorandum, "Final Results Margin Calculations for Soc Trang Seafood Joint Stock Company," dated concurrently with this memorandum.
[179] *See Notice of Final Determination of Sales at Less Than Fair Value: Polyethylene Terephthalate Film, Sheet, and Strip from India*, 67 FR 34899 (May 16, 2002) (*PET Film from India*), and accompanying IDM at 4; *see also Serampore Industries v. United States*, 675 F.Supp.1354, 1360 (CIT 1987).
[180] *See, e.g.*, *Frozen Warmwater Shrimp from Indonesia: Antidumping Duty Order; Frozen Warmwater Shrimp from Ecuador, India, and the Socialist Republic of Vietnam: Countervailing Duty Orders*, 89 FR 104982 (December 26, 2024) (*CVD Order*) ("{i}n accordance with section 706 of the Act, Commerce intends to instruct CBP to reinstitute the suspension of liquidation of shrimp from Ecuador, India, and Vietnam, effective on the date of publication of the {U.S. International Trade Commission's (ITC)} final affirmative injury determination in the *Federal Register*, and to assess, upon further instruction by Commerce, pursuant to section 706(a)(1) of the Act, countervailing duties on each entry of subject merchandise in an amount based on the net countervailable subsidy rates below. On or after the date of publication of the ITC's final injury determination in the *Federal Register*, CBP must require, at the same time as importers would normally deposit estimated customs duties on this merchandise, a cash deposit equal to the rates listed in the table below. These instructions suspending liquidation will remain in effect until further notice").
[181] *See Frozen Warmwater Shrimp from the Socialist Republic of Vietnam: Preliminary Affirmative Countervailing Duty Determination, and Alignment of Final Determination with Final Antidumping Duty Determination*, 89 FR 22374 (April 1, 2024) (*Preliminary CVD Determination*).
[182] *See CVD Order*, 89 FR at 104984.

issued the *CVD Order* in December 2024,[183] and reinstituted the suspension of liquidation on December 17, 2024, the date of publication of the ITC's final determination.[184] Therefore, CVD cash deposits were only required for certain entries during the POR, *i.e.*, those entering after April 1, 2024, and before July 30, 2024, or after December 17, 2024, rather than the entirety of the POR, which covers February 1, 2024, through January 31, 2025.

As explained above, Commerce may only increase EP or CEP for the amount of countervailing duties imposed on subject merchandise (*i.e.*, the amount of countervailing duties collected as cash deposits or assessed for liquidation). Therefore, consistent with the CIT's determination in *Dupont Teijin*, and Commerce's determination in the recent *India Shrimp 2024-2025*,[185] for these final results, we find that it is appropriate to apply the export subsidy offset only to entries during the POR that were subject to countervailing duties (*i.e.*, those with entry dates between April 1, 2024, and July 30, 2024, and after December 17, 2024).

Finally, we disagree with the Fimex Group that the AD cash deposit rate should be calculated on the basis of the export subsidy offset applied to all sales.[186] In support of its claim, the Fimex Group only cited to one prior administrative review where Commerce made a separate adjustment to the cash deposit rate for the export subsidy offset, *Vietnam Shrimp AR19*.[187] However, this comparison is inapposite, for reasons explained below, and Commerce has previously declined to adjust the cash deposit rate in a similar administrative review where it calculated dumping margins.[188] Moreover, the Fimex Group has not identified any instance where Commerce applied an export subsidy offset directly to U.S. prices and separately adjusted the cash deposit rate to apply the export subsidy offset, as it is asking for us to do here.[189]

Contrary to the Fimex Group's claim, the situation in the instant review is not similar to *Vietnam Shrimp AR19*, where Commerce applied the export subsidy offset directly to the cash deposit rate, even though the respondents did not pay countervailing duties on POR entries. As explained above, section 772(c)(1)(C) of the Act requires that Commerce adjust a respondent's U.S. prices by the countervailing duties imposed for export subsidies. There is no separate statutory requirement to apply such an offset to the cash deposit rate separate from this adjustment to U.S. prices. In an LTFV investigation, Commerce customarily offsets the AD cash deposit rate by the export subsidy cash deposit rate even though no CVD order has been "imposed" at the time of the final determination because Commerce recognizes that such cash deposit rates may ultimately be assessed, and adjusting the cash deposit rate will avoid the "double application" of duties as envisioned by section 772(c)(1)(C) of the Act.[190] In *Vietnam Shrimp AR19*, the situation was analogous to the situation in an LTFV investigation because, even though no entries during the period of investigation were subject to countervailing duties

[183] *Id*.
[184] *Id.*, 89 FR at 104983; *see also Frozen Warmwater Shrimp From Ecuador, India, Indonesia, and Vietnam*, 89 FR 102163 (December 17, 2024).
[185] *See Certain Frozen Warmwater Shrimp from India: Final Results of Antidumping Duty Administrative Review; 2024-2025*, 91 FR 56861 (September 4, 2026), and accompanying IDM at Comment 1.
[186] *See* Fimex Group's Rebuttal Brief at 2-10.
[187] *Id*. at 2-3 (n.2-6) (citing *Vietnam Shrimp 2023-2024*, IDM at Comment 7.
[188] *See Certain Frozen Warmwater Shrimp from India: Final Results of Antidumping Duty Administrative Review; 2023-2024*, 91 FR 5717 (February 9, 2026), and accompanying IDM at Comment 7 ("we are unable to make this adjustment to the cash deposit rate alone because our methodology of increasing U.S. price in administrative reviews does not allow us to isolate the adjustment to the cash deposit rate").
[189] *See* Fimex Group's Rebuttal Brief at 2-5.
[190] *See Vietnam Shrimp 2023-2024* IDM at 59-60; *see also Notice of Final Determination of Sales at Less Than Fair Value: PET Film from India* IDM at 4.

and making an adjustment under section 772(c)(1)(C) of the Act was unwarranted, future entries were subject to countervailing duties. This posed a double remedy issue that could not be addressed through direct adjustment of U.S. prices, as called for by section 772(c)(1)(C) of the Act, so Commerce applied the offset directly to the cash deposit rates.[191] However, normally in administrative reviews, an adjusted cash deposit rate is a natural consequence of a lower amount of dumping resulting from Commerce's upward adjustment to EP and CEP for the export subsidy offset. Likewise, here Commerce is able to directly adjust the Fimex Group's EP and CEP based on the countervailing duties imposed on those sales, in accordance with section 772(c)(1)(C) of the Act; thus, no further adjustment is necessary to determine the cash deposit rate. Commerce has properly accounted for the export subsidy offset in the Fimex Group's margin calculation and finds it unnecessary and contrary to its usual practice to perform a second margin calculation to fully "account" for countervailing duties currently in effect.

Comment 7: Whether Khang An Foods Joint Stock Company Is Part of the Vietnam-Wide Entity

The Fimex Group's Case Brief

The following is a verbatim summary of arguments submitted by the Fimex Group (internal citations omitted).[192] For further details, *see* Fimex Group's Case Brief at 25-26.

> In the *Preliminary Results*, {Commerce} collapsed Khang An Foods Joint Stock Company {(KAF)} with FIMEX into a single entity and listed KAF (along with Sao Ta Foods Joint Stock Company, FIMEX VN, and Sao Ta Seafood Factory) as receiving separate-rate status. {Commerce}, however, also listed KAF in Appendix III, which lists "Companies Under Review Determined To Be Part of the Vietnam-Wide Entity." KAF cannot simultaneously have separate-rate status and be part of the Vietnam-wide entity. {Commerce} should correct its inadvertent listing of KAF in Appendix III and confirm that KAF has separatee rate status in the {f}inal {r}esults.

No other interested party commented on this issue.

Commerce's Position: We agree with the Fimex Group that KAF is not part of the Vietnam-wide entity. In the *Preliminary Results*, Commerce listed KAF as part of the Vietnam-wide entity.[193] However, Commerce also preliminarily collapsed KAF with FIMEX VN and other members of the Fimex Group, and preliminarily found that the Fimex Group was eligible for a separate rate.[194] No party challenged Commerce's preliminary collapsing or separate rate determination with respect to the Fimex Group, and therefore Commerce continues to find that the Fimex Group, including KAF, is eligible for a separate rate, and KAF is not part of the Vietnam-wide entity.

[191] *See Vietnam Shrimp 2023-2024* IDM at Comment 7.
[192] *See* Fimex Group's Case Brief at 4.
[193] *See Preliminary Results*, 91 FR at 27006.
[194] *See Preliminary Results* PDM at 5 and 16. The other member of the Fimex Group is Sao Ta Seafood Factory, a branch factory of FIMEX VN.

VIII. RECOMMENDATION

Based on our analysis of the comments received, we recommend adopting the above positions. If this recommendation is accepted, we will publish the final results of this review in the *Federal Register*.

☒	☐
Agree	Disagree

X

Signed by: SCOT FULLERTON
Scot Fullerton
Acting Deputy Assistant Secretary
for Antidumping and Countervailing Duty Operations.

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