



A-552-802
Administrative Review
POR: 02/01/2024 – 1/31/2025
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May 7, 2026

MEMORANDUM TO: Christopher Abbott
Deputy Assistant Secretary
for Policy and Negotiations,
performing the non-exclusive functions and duties
of the Assistant Secretary for Enforcement and Compliance

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

SUBJECT: Decision Memorandum for the Preliminary Results of the
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) is conducting an administrative review of the antidumping duty (AD) order on certain frozen warmwater shrimp (shrimp) from the Socialist Republic of Vietnam (Vietnam) for the period of review (POR) February 1, 2024, through January 31, 2025. This review covers 177 exporters.¹ We selected two exporters, Sao Ta Foods Joint Stock Company/FIMEX VN/Sao Ta Seafood Factory/Khang An Foods Joint Stock Company (collectively, Fimex Group)² and Soc Trang Seafood Joint Stock Company (STAPIMEX), as mandatory respondents.³ We preliminarily determine that the Fimex Group and STAPIMEX sold subject merchandise at prices below normal value (NV).

We also preliminarily determine that 29 companies, including the Fimex Group and STAPIMEX, are eligible for a separate rate, and we have based the rate for the 27 non-individually examined entities on the rates calculated for the mandatory respondents. Finally, we are rescinding this

¹ See *Initiation of Antidumping and Countervailing Duty Administrative Reviews*, 90 FR 14081 (March 28, 2025) (*Initiation Notice*); see also Appendix III of the accompanying *Federal Register* notice.

² 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). As discussed in the “D. Affiliation and Single Entity” section below, we preliminary find that Khanh An Foods Joint Stock Company is affiliated within the meaning of section 771(33) with these companies and comprise a single entity (collectively, Fimex Group) pursuant to 19 CFR 351.401(f).

³ See Memorandum, “Respondent Selection,” dated May 22, 2025 (Respondent Selection Memorandum).

review with respect to eight companies that had no reviewable entries of subject merchandise during the POR.

II. BACKGROUND

On February 1, 2005, Commerce published the antidumping duty (AD) order on shrimp from Vietnam.⁴ On February 3, 2025, Commerce published a notice of opportunity to request an administrative review of the *Order*.⁵ Commerce received timely requests for an administrative review from Ad Hoc Shrimp Trade Action Committee (AHSTAC, or the petitioner),⁶ domestic interested parties the American Shrimp Processors Association (ASPA, or domestic processors)⁷ and the U.S. Shrimpers Coalition (USSC),⁸ and numerous Vietnamese companies.⁹ On March 28, 2025, Commerce initiated an administrative review of the *Order* with respect to 177 companies, including multiple companies with name variations/abbreviations, in accordance with section 751(a) of the Act and 19 CFR 351.221(c)(1)(i).¹⁰

On April 7, 2025, Commerce placed U.S. Customs and Border Protection (CBP) entry data on the record under administrative protective order (APO), for all interested parties with APO access, and requested comments regarding the CBP data and the respondent selection.¹¹ STAPIMEX submitted comments on the CBP data.¹²

On May 22, 2025, Commerce selected two mandatory respondents, the Fimex Group and STAPIMEX,¹³ and issued the initial questionnaire to the Fimex Group and STAPIMEX.¹⁴ From June to July 2025, the Fimex Group and STAPIMEX submitted responses to the Commerce's initial questionnaire.¹⁵ Subsequently, Commerce issued supplemental questionnaires to the

⁴ See *Notice of Amended Final Determination 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*).

⁵ See *Antidumping or Countervailing Duty Order, Finding, or Suspended Investigation; Opportunity to Request Administrative Review and Join Annual Inquiry Service List*, 90 FR 8785 (February 3, 2025).

⁶ See AHSTAC's Letter, "Request for Administrative Reviews," dated February 28, 2025.

⁷ See ASPA's Letter, "American Shrimp Processors Association's Request for Administrative Reviews," dated February 25, 2025.

⁸ See USSC's Letter, "Request for Administrative Review," dated February 28, 2025.

⁹ See Vietnamese Producers and Exporters' letter, "Request for Administrative Review (02/01/24-01/31/25)," dated February 28, 2025; see also STAPIMEX's Letter, "Request for Review: Soc Trang Seafood Joint Stock Company," dated February 27, 2025; and Ngoc Tri Seafood Joint Stock Company, Tai Kim Anh Seafood Joint Stock Corporation, and New Generation Seafood Joint Stock Company's Letter, "Request for Administrative Review," dated February 28, 2025. For the list of Vietnamese Producers and Exoprters, see attachment A of their letter.

¹⁰ See *Initiation Notice*.

¹¹ See Memorandum, "Customs Data of U.S. Imports of Certain Frozen Warmwater Shrimp for Respondent Selection," dated April 7, 2025 (CBP Data Memorandum).

¹² See STAPIMEX's Letter, "Comments Regarding CBP Import Data by Soc Trang Seafood Joint Stock Company (STAPIMEX)," dated April 14, 2025.

¹³ See Respondent Selection Memorandum.

¹⁴ See Commerce' Letters, "Request for Information," dated May 22, 2025; and "Request for Information," dated May 22, 2025 (collectively, Initial Questionnaire).

¹⁵ See Fimex Group's Letters, "Initial Section A Questionnaire Response," dated June 12, 2025 (Fimex Group AQR); "Initial Section C Questionnaire Response," dated July 7, 2025 (Fimex Group CQR); and "Initial Section D Questionnaire Response," dated July 11, 2025 (Fimex Group DQR); see also STAPIMEX's Letters, "STAPIMEX Response to Initial Section A Questionnaire," dated June 12, 2025 (STAPIMEX AQR); "STAPIMEX Response to Initial Sections C and D Questionnaire," dated July 7, 2025 (STAPIMEX CDQR).

Fimex Group and STAPIMEX between January and April 2026.¹⁶ We received timely responses from the Fimex Group and STAPIMEX between January and April 2026.¹⁷

On August 26, 2025, Commerce postponed the preliminary results of this review until March 2, 2026, in accordance with section 751(a)(3)(A) of the Act and 19 CFR 351.213(h)(2).¹⁸ Due to the lapse in appropriations and Federal Government shutdown, on November 14, 2025, Commerce tolled all deadlines in administrative proceedings by 47 days.¹⁹ Additionally, due to a backlog of documents that were electronically filed via Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System during the Federal Government shutdown, on November 24, 2025, Commerce tolled all deadlines in administrative proceedings by an additional 21 days.²⁰ The deadline for issuing the preliminary results is now May 7, 2026.

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,²¹ 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 vannamei*), banana prawn (*Penaeus merguensis*), 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

¹⁶ See Commerce's Letters to Fimex Group, "Sections A and C Supplemental Questionnaire," dated January 13, 2026; "Section D Supplemental Questionnaire," dated March 17, 2026; see also Commerce's Letters to STAPIMEX, "Sections A and C Supplemental Questionnaire," dated January 6, 2026; "FOP Database Deficiency Questionnaire," dated February 23, 2026; "Supplemental Section D Questionnaire," dated March 10, 2026; "Sections A, C, and D Supplemental Questionnaire," dated April 3, 2026.

¹⁷ See Fimex Group's Letters, "Sections A and C Supplemental Questionnaire Response," dated February 2, 2026 (Fimex Group SACQR); "Section D Supplemental Questionnaire," dated April 7, 2026 (Fimex Group SDQR). see also STAPIMEX's Letters, "STAPIMEX Response to Supplemental Sections A and C Questionnaire," dated January 26, 2026 (STAPIMEX's SACQR); "STAPIMEX Response to Supplemental Section D Questionnaire," dated March 2, 2026 (STAPIMEX's FOPQR); "STAPIMEX Response to (second) Supplemental Section D Questionnaire," dated March 30, 2026 (STAPIMEX's SDQR); and "STAPIMEX Response to Supplemental Sections A, C, and D Questionnaire," dated April 15, 2026 (STAPIMEX's SACDQR).

¹⁸ See Memorandum, "Extension of Deadline for Preliminary Results of Antidumping Duty Administrative Review," dated August 26, 2025.

¹⁹ See Memorandum, "Deadlines Affected by the Shutdown of the Federal Government," dated November 14, 2025.

²⁰ See Memorandum, "Tolling of all Case Deadlines," dated November 24, 2025.

²¹ "Tails" in this context means the tail fan, which includes the telson and the uropods.

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 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.²²

IV. AFFILIATION AND SINGLE ENTITY TREATMENT

Section 771(33) of the Act identifies that the following persons that shall be considered “affiliated” or “affiliated persons”: (A) members of a family, including brothers and sisters (whether by the whole or half-blood), spouse, ancestors, and lineal descendants; (B) any officer or director of an organization and such organization; (C) partners; (D) employer and employee; (E) any person directly or indirectly owning, controlling, or holding with power to vote, five percent or more of the outstanding voting stock or shares of any organization and such organization; (F) two or more persons directly or indirectly controlling, controlled by, or under common control with, any person; and (G) any person who controls any other person and such

²² On April 26, 2011, Commerce amended the antidumping duty order to include dusted shrimp, pursuant to the U.S. Court of International Trade 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 Comm. 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).

other person. Section 771(33) of the Act further states that a person shall be considered to control another person if the person is legally or operationally in a position to exercise restraint or direction over the other person. Commerce's regulations at 19 CFR 351.102(b)(3) state that in determining whether control over another person exists within the meaning of section 771(33) of the Act, Commerce will not find that control exists unless the relationship has the potential to impact decisions concerning the production, pricing, or cost of the subject merchandise or foreign like product.²³

As indicated above, Commerce selected Sao Ta Foods Joint Stock Company, aka FIMEX VN (FIMEX VN) as a mandatory respondent in this administrative review. In its AQR, FIMEX VN reported that it is affiliated with two other producers and sellers of subject merchandise: (1) Sao Ta Seafood Factory (STSF), a branch factory of FIMEX VN; and (2) Khang An Foods Joint Stock Company (KAF), a subsidiary company of FIMEX VN.²⁴ Based on the evidence on the record, including information submitted by FIMEX VN in its questionnaire responses, Commerce preliminarily finds FIMEX VN is affiliated with STSF and KAF, producers and sellers of subject merchandise according to sections 771(33)(B) and (E).²⁵ Further, based on the evidence presented in FIMEX VN's questionnaire responses, we preliminarily find that FIMEX VN, STSF, and KAF (collectively, Fimex Group) should be treated as a single entity for the purposes of this administrative review, pursuant to 19 CFR 351.401(f).²⁶

V. APPLICATION OF FACTS AVAILABLE AND USE OF ADVERSE INFERENCES

As discussed above, STAPIMEX was selected as one of the two mandatory respondents in this administrative review and was issued the initial questionnaire. However, STAPIMEX did not provide certain information Commerce repeatedly requested regarding its chemical factor of production (FOP) descriptions to be able to tie STAPIMEX's FOPs to surrogate values (SVs) on the record. For the reasons stated below, we determine that the use of partial facts otherwise available with adverse inferences (AFA), pursuant to sections 776(a) and (b) of the Act, is appropriate for these preliminary results with respect to five of STAPIMEX's chemical FOP SVs.

A. Application of Facts Available

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 proceeding under the antidumping statute; 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.

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

²³ See *Antidumping Duties; Countervailing Duties; Final Rule*, 62 FR 27296, 27298 (May 19, 1997) (*Preamble*).

²⁴ See Fimex Group AQR at A-18.

²⁵ See Memorandum "Preliminary Affiliation and Collapsing Memorandum for the Fimex Group," dated concurrently with this memorandum.

²⁶ *Id.*

party that it is unable to submit the information in the form and manner required, and 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 states further 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 so 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.

STAPIMEX reported that it used certain chemicals during the production process, both to directly produce subject merchandise and as part of the farming process for farmed shrimp.²⁷ Therefore, these chemicals are required to be reported as FOPs in STAPIMEX's Section D database. The initial questionnaire instructed STAPIMEX to, "complete the FOP and MEP spreadsheets that appear in Appendix VII for each facility that produced, during the POR (or factor reporting period, if different), models or product types of the merchandise under consideration that was sold to the United States during the POR. Include every factor used in the production of this merchandise, and in packing the merchandise for shipment to the United States."²⁸ In response, STAPIMEX stated that the required information is presented in Appendix VII and the FOP database.²⁹ In their Appendix VII, STAPIMEX completed columns for both a variable name and full name, but left the variable description blank.³⁰ Additionally, STAPIMEX's SV submission includes data downloaded from Trade Data Monitor (TDM) with descriptions, but does not provide a clear way to tie the descriptions to the FOP names presented in Appendix VII as there is no summary sheet.³¹

In STAPIMEX's FOP Deficiency Questionnaire, Commerce asked STAPIMEX to,

{P}rovide an updated FOP database with clear variable names and an updated Appendix VII FOP summary worksheet that includes the verbatim corresponding variable names from the SAS database, the field numbers, and field descriptions for all of STAPIMEX's variables in its FOP database. Ensure that the Appendix VII FOP summary can be used to link the variables discussed in STAPIMEX's DQR narrative and this supplemental questionnaire response to STAPIMEX's updated FOP database.³²

²⁷ See STAPIMEX's CDQR at pages D-7 through D-8 and D-10- through D-11.

²⁸ *Id.* at page D-14; see also Commerce's Letter, "Request for Information," dated May 22, 2025 at D-4.

²⁹ See STAPIMEX's CDQR at page D-15.

³⁰ *Id.* at Exhibit D.11.C.01.

³¹ See STAPIMEX's Letter, "STAPIMEX Submission of Surrogate Values," dated March 2, 2026.

³² See Commerce's Letter, "FOP Database Deficiency Questionnaire," dated February 23, 2026 at 5.

In response, STAPIMEX added the SAS Field Name to Appendix VII, but continued to leave the variable description fields blank and not provide a description of its input beyond the full input names.³³ Without this descriptive information of its variables, or a reconciliation of STAPIMEX's reported FOPs and SVs, Commerce has to rely solely on the Harmonized System (HS) code descriptions and variable names to determine the appropriate SV to apply to each FOP.

Despite 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.³⁴ 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.³⁵

However, for five of STAPIMEX's chemical (including farm chemical) FOPs,³⁶ 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.

Despite multiple requests for variable description information, STAPIMEX failed to provide the necessary information for some of its FOPs. Therefore, pursuant to sections 776(a)(1) there is necessary information 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 from 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 doing so.

B. Use of Adverse Inference

Section 776(b) of the Act provides that Commerce may use an adverse inference in selecting from among the facts otherwise available when a party fails to cooperate by not acting to the best of its ability to comply with a request for information.³⁷ 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

³³ See STAPIMEX's FOPQR at Exhibit SD.04.

³⁴ See STAPIMEX's SDQR at Exhibit SSD.05.01.

³⁵ See STAPIMEX's SDQR at page SSD-37.

³⁶ Note that STAPIMEX sometimes reports an “A” and “B” consumption for FOPs, dependent on what farm they are used at. See STAPIMEX's SDQR at pages SSD-5 through SSD-6. Any duplicate chemical FOPs with “A” and “B” values were counted as one FOP in terms of this AFA writeup.

³⁷ See section 776(b) of the Act; see also 19 CFR 351.308(a).

had complied with the request for information.³⁸ Further, section 776(b)(2) of the Act states that use of an adverse inference when selecting from the facts otherwise available may include reliance on information derived from the petition, the final determination from the antidumping duty investigation, a previous administrative review, or other information placed on the record.³⁹ In addition, the 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.”⁴⁰ Affirmative evidence of bad faith on the part of a respondent is not required before Commerce may make an adverse inference in selecting from the facts available.⁴¹ It is Commerce’s practice to consider, in employing adverse facts available, the extent to which a party may benefit from its own lack of cooperation.⁴²

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.⁴³ The Federal Circuit acknowledged, however, that, while there is no willfulness requirement, “deliberate concealment or inaccurate reporting” would certainly be sufficient to 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.⁴⁴ 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.⁴⁵ 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.⁴⁶

We preliminarily find that the use of partial facts available with an adverse inference is warranted, pursuant to section 776(b) of the Act, because STAPIMEX failed to cooperate by not acting to the best of its ability to comply with Commerce’s requests for information in the initial questionnaire and in STAPIMEX’s FOP Deficiency Questionnaire. As discussed above, both the initial questionnaire and STAPIMEX’s FOP Deficiency Questionnaire requested that STAPIMEX report descriptions in Appendix VII, which it failed to do both times. While certain FOPs can be tied with the names, and some supplemental material includes various tariff codes, there are still FOPs missing adequate descriptions that could have been provided with more detail and compiled into one centralized worksheet. By failing to timely report this necessary

³⁸ See section 776(b)(1)(B) of the Act.

³⁹ See 19 CFR 351.308(c).

⁴⁰ See Statement of Administrative Action Accompanying the Uruguay Rounds Agreement Act, H.R. Doc. 103-316, Vol. 1 (1994) (SAA), at 870; and *Certain Polyester Staple Fiber from Korea: Final Results of the 2005-2006 Antidumping Duty Administrative Review*, 72 FR 69663, 69664 (December 10, 2007).

⁴¹ See, e.g., *Nippon Steel Corp. v. United States*, 337 F.3d 1373, 1382-83 (Fed. Cir. 2003); *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) (*Steel Hollow Products from Japan*); and *Preamble*, 62 FR at 27340.

⁴² See SAA at 870; and *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 Preliminary Decision Memorandum (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, 14477 (March 14, 2014).

⁴³ See *Nippon Steel Corp. v. United States*, 337 F.3d 1373, 1382 (Fed. Cir. 2003) (*Nippon Steel*).

⁴⁴ *Id.*, 337 F.3d at 1380.

⁴⁵ *Id.*, 337 F.3d at 1382.

⁴⁶ *Id.*

information in each of the relevant questionnaire responses, Commerce and other parties are unaware of some of STAPIMEX's chemical inputs and their descriptions, and thus, unable to fully and clearly analyze or provide SV submissions, respectively. Furthermore, the lack of a definitive summary sheet tying STAPIMEX's SVs to its FOPs and instead placing “{t}ariff code{s}” in multiple places across STAPIMEX's responses, many of which are unrelated to the tying of SVs to FOPs,⁴⁷ implies that STAPIMEX could have provided the information requested in Appendix VII that could have assisted Commerce and other parties in selecting SVs. Overall, this shows a level of inattentiveness, carelessness, or inadequate record keeping regarding STAPIMEX's reported description of its inputs and its ability to tie its chemical FOPs to its SVs that is not to the best of one's ability.

Therefore, in accordance with sections 776(b) of the Act, we find that STAPIMEX did not act to the best of its ability to comply with Commerce's requests for information.⁴⁸ As such we preliminarily 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 SVs on the record of this proceeding as the SVs for the five chemicals that could not be discernably tied to a specific SV.⁴⁹

VI. DISCUSSION OF THE METHODOLOGY

A. Non-Market Economy Country

Commerce considers Vietnam to be an NME country. In accordance with section 771(18)(C)(i) of the Act, any determination that a foreign country is an NME country shall remain in effect until revoked by the administering authority. Further, no party submitted a request to reconsider Vietnam's NME status as part of this administrative review. Therefore, we continue to treat Vietnam as an NME country for purposes of these preliminary results and applied our current NME methodology in accordance with section 773(c) of the Act.

B. Surrogate Country

Generally, when Commerce investigates imports from an NME country, section 773(c)(1) of the Act directs it to base NV, in most circumstances, on the NME producer's FOP, valued in a surrogate market economy (ME) country or countries considered to be appropriate by Commerce. Specifically, section 773(c)(4) of the Act, states that Commerce shall utilize, “to the extent possible, the prices or costs of {FOP} in one or more ME countries that are: (A) at a level of economic development comparable to that of the {NME} country; and (B) significant producers of comparable merchandise.”⁵⁰

⁴⁷ See, e.g., STAPIMEX's SDQR at Exhibit SSD.05.01.

⁴⁸ See, e.g., *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), 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) (*TMFP from China*).

⁴⁹ See Memorandum, “Analysis for the Preliminary Results for Soc Trang Seafood Joint Stock Company,” dated concurrently with this memorandum, (STAPIMEX Preliminary Calculation Memorandum) at 3.

⁵⁰ For a description of our practice, see 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 at <https://www.trade.gov/sites/default/files/2026-03/B4.1%20Non-Market%20Economy%20Surrogate%20Country%20Selection%20Process.pdf>.

As a general rule, Commerce selects a surrogate country that is at the same level of economic development as the NME, unless it is determined that none of the countries are viable options because they either: (a) are not significant producers of comparable merchandise; (b) do not provide sufficient reliable sources of publicly available surrogate value (SV) data; or (c) are not suitable for use based on other reasons. Surrogate countries that are not at the same level of economic development as the NME country but are still at a level of economic development comparable to the NME country, are selected only to the extent that data considerations outweigh the difference in levels of economic development. To determine which countries are at the same level of economic development as the NME, Commerce relied on per capita gross domestic product (GDP) data from the World Bank's *World Development Report*.⁵¹ The use of GDP instead of Gross National Income (GNI) that was used in prior years, reflects Commerce's changes in its regulatory practices as published in its *Regulations Enhancing the Administration of the Antidumping and Countervailing Duty Trade Remedy Laws* on December 16, 2024.⁵² Further, Commerce normally values all FOPs, except for labor, in a single surrogate country.⁵³ If more than one country satisfies the two criteria noted above, Commerce narrows the field of potential surrogate countries to a single country based on data availability and quality.⁵⁴

1. Economic Comparability

On December 10, 2025, consistent with our practice, and section 773(c)(4) of the Act, and as stated above, we identified Algeria, El Salvador, Indonesia, Jordan, Sri Lanka, and Tunisia as countries at the same level of economic development as Vietnam based on the per capita GDP data from the World Bank's *World Bank Development Indicators*.⁵⁵ Therefore, we consider all six countries as having met this prong of the surrogate country selection criteria. The countries identified are not ranked and are considered equivalent in terms of economic comparability.

2. Significant Producer of Comparable Merchandise

Section 773(c)(4)(B) of the Act requires Commerce, to the extent possible, to value FOPs in a surrogate country that is a significant producer of comparable merchandise. Neither the statute nor Commerce's regulations provide further guidance on what may be considered comparable merchandise. Given the absence of any definition in the statute or regulations, Commerce looks to other sources such as Policy Bulletin 04.1 for guidance on defining comparable merchandise. Policy Bulletin 04.1 states that "in all cases, if identical merchandise is produced, the country qualifies as a producer of comparable merchandise."⁵⁶ Conversely, if identical merchandise is not produced, then a country producing comparable merchandise is sufficient in selecting a surrogate country.⁵⁷ Further, when selecting a surrogate country, the statute requires Commerce to consider the comparability of the merchandise, not the comparability of the industry.⁵⁸ "In

⁵¹ *Id.*; see also Commerce's Letter, "Request for Economic Development, Surrogate Country and Value Information," dated December 10, 2025, (Commerce's SC/SV Letter) at Attachment 1.

⁵² See 19 CFR 351.408(d)(3) and (4); see also *Regulations Enhancing the Administration of the Antidumping and Countervailing Duty Trade Remedy Laws*, 89 FR 101694 (December 16, 2024).

⁵³ See 19 CFR 351.408(c)(2).

⁵⁴ See 19 CFR 351.408(c)(3).

⁵⁵ See Commerce's SC/SV Letter.

⁵⁶ See Policy Bulletin 04.1 at 2.

⁵⁷ *Id.* at note (noting that "if considering a producer of identical merchandise leads to data difficulties, the operations team may consider countries that produce a broader category of reasonably comparable merchandise.").

⁵⁸ See *Sebacic Acid from the People's Republic of China; Final Results of Antidumping Duty Administrative Review*, 62 FR 65674, 65675-76 (December 15, 1997) (explain that "to impose a requirement that merchandise must be

cases where the identical merchandise is not produced, Commerce must determine if other merchandise that is comparable is produced. How Commerce does this depends on the subject merchandise.”⁵⁹ In this regard, Commerce recognizes that any analysis of comparable merchandise must be done on a case-by-case basis:

In other cases, however, where there are major inputs, *i.e.*, inputs that are specialized or dedicated or used intensively, in the production of the subject merchandise, *e.g.*, processed agricultural, aquatic and mineral products, comparable merchandise should be identified narrowly, on the basis of a comparison of the major inputs, including energy, where appropriate.⁶⁰

Further, the statute grants Commerce discretion to examine various data sources for determining the best available information.⁶¹ Moreover, while the legislative history provides that the term “significant producer” includes any country that is a significant “net exporter,”⁶² it does not preclude reliance on additional or alternative metrics. It is Commerce’s practice to evaluate whether production is significant based on characteristics of world production of, and trade in, comparable merchandise (subject to the availability of data on these characteristics).⁶³

In this administrative review, because production data of comparable merchandise are not available, we analyzed exports of comparable merchandise from two of the six countries as a proxy for production data. Based on the information placed on the record of this administrative review, we preliminarily determine that Indonesia and Sri Lanka are significant producers of comparable merchandise.⁶⁴ Accordingly, we preliminarily determine that Indonesia and Sri Lanka meet the “significant producer” requirement of section 773(c)(4)(B) of the Act.

3. Data Availability

If more than one potential surrogate country satisfies the statutory requirements for selection as a surrogate country, Commerce selects the primary surrogate country based on data availability and reliability.⁶⁵ When evaluating SV data, Commerce considers several criteria including whether the SV data are publicly available, contemporaneous with the period under consideration, broad-market averages, tax- and duty-exclusive, and specific to the inputs being valued.⁶⁶ There is no hierarchy among these criteria.⁶⁷ Commerce’s preference is to satisfy the

produced by the same process and share the same end uses to be considered comparable would be contrary to the intent of the statute.”)

⁵⁹ See Policy Bulletin 04.1 at 2.

⁶⁰ *Id.* at 3.

⁶¹ See section 773(c) of the Act; see also *Nation Ford Chem. Co. v. United States*, 166 F.3d 1373, 1377 (Fed. Cir. 1999).

⁶² See Conference Report to the 1988 Omnibus Trade & Competitiveness Act, H.R. Rep. No. 100-576, 590 (1988).

⁶³ See *Xanthan Gum from the People’s Republic of China: Preliminary Determination of Sales at Less Than Fair Value and Postponement of Final Determination*, 78 FR 2252 (January 10, 2013), and accompanying PDM at 4-7, unchanged in *Xanthan Gum from the People’s Republic of China: Final Determination of Sales at Less Than Fair Value*, 78 FR 33350 (June 4, 2013).

⁶⁴ See Fimex Group’s Letter, “Comments on Surrogate Country Selection,” dated February 6, 2026, at Attachment 1 (reporting the quantity of exports of identical or comparable merchandise under HS subheading 0306.17). Note that Attachment 2 has import data for Indonesia, but Attachment 1 has export data for Indonesia and Sri Lanka.

⁶⁵ See Policy Bulletin 04.1.

⁶⁶ *Id.*

⁶⁷ See, *e.g.*, *Certain Preserved Mushrooms from the People’s Republic of China: Final Results and Final Partial Rescission of the Sixth Administrative Review*, 71 FR 40477 (July 17, 2006) (*Mushrooms from China*), and accompanying IDM at Comment 1.

breadth of these aforementioned selection criteria.⁶⁸ Moreover, it is Commerce’s practice to carefully consider the available evidence in light of the particular facts of each industry when undertaking its analysis of valuing the FOPs.⁶⁹ Commerce must weigh the available information with respect to each input value and make a product-specific and case-specific decision as to what constitutes the “best” available SV for each input.⁷⁰

C. Preliminary Surrogate Country Selection

The Fimex Group submitted on the record SVs for direct raw materials, labor, packing materials, energy, and freight information for Indonesia, as well as audited financial statements for two Indonesian producers of comparable merchandise, PT Indo American Seafood and Morenzo Abadi Perkasa.⁷¹ The Fimex Group also submitted data for shrimp larvae from India from the 2009 annual report of an Indian shrimp processor, Sharat Industries Limited.⁷² Based on the record, we find that the Indonesian data for direct materials, packing materials, scrap, energy, and freight are contemporaneous with the POR and thus there is no need to inflate these values. STAPIMEX submitted on the record SVs for some of its direct raw material inputs from TDM from Indonesia.⁷³ Based on the record, we find that STAPIMEX’s direct raw materials are contemporaneous with the POR and thus there is no need to inflate these values.

Given the above factors, Commerce has preliminarily selected Indonesia as the primary surrogate country because it: (1) is at the same level of economic development as Vietnam; (2) is a significant producer of merchandise comparable to subject merchandise; and (3) it is the only country that has useable and reliable data to value FOPs on the record. Therefore, Commerce has calculated NV using Indonesian SV data to value STAPIMEX’s and the Fimex Group’s FOPs. However, for the reasons specified below, we are preliminarily using Indian SV data to value shrimp larvae. A detailed description of the SVs selected by Commerce is provided in the “Factor Valuation Methodology” section below and in the Preliminary SV Memorandum.⁷⁴

D. Separate Rates

In proceedings involving NME countries, Commerce maintains a rebuttable presumption that all companies within the country are subject to government control and, therefore, should be assessed a single weighted-average dumping margin.⁷⁵ In the *Initiation Notice*, Commerce notified parties of the application process by which exporters may obtain separate rate status in this administrative review.⁷⁶ This process requires exporters to submit a separate rate application

⁶⁸ 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 II.

⁶⁹ See *Mushrooms from China* IDM at Comment 1.

⁷⁰ *Id.*

⁷¹ See FIMEX VN’s Letter, “Comments on Surrogate Values,” dated March 2, 2026 (Fimex SV Submission).

⁷² *Id.*

⁷³ See STAPIMEX’s Letter, “STAPIMEX Submission of Surrogate Values,” dated March 2, 2026 (STAPIMEX’s SV Submission).

⁷⁴ *Id.*

⁷⁵ See, e.g., *Polyethylene Terephthalate Film, Sheet, and Strip from the People’s Republic of China: Final Determination of Sales at Less Than Fair Value*, 73 FR 55039, 55040 (September 24, 2008).

⁷⁶ See *Initiation Notice*.

(SRA)⁷⁷ and to demonstrate the absence of both *de jure* and *de facto* government control over their export activities.

Commerce's policy is to assign all exporters of merchandise under consideration that are in an NME country this single rate unless an exporter can demonstrate that it is sufficiently independent so as to be entitled to a separate rate.⁷⁸ Commerce analyzes whether each entity exporting the merchandise under consideration is sufficiently independent under a test established in *Sparklers from China*⁷⁹ and further developed in *Silicon Carbide from China*.⁸⁰ According to this separate rate test, Commerce will assign a separate rate in NME proceedings if a respondent can demonstrate the absence of both *de jure* and *de facto* government control over its export activities. If, however, Commerce determines that a company is wholly foreign owned, then a separate rate analysis is not necessary to determine whether that company is independent from government control and eligible for a separate rate.

Commerce continues to evaluate its practice with regard to the separate rates analysis in light of the *Diamond Sawblades from China* proceeding and its determinations therein.⁸¹ In particular, in litigation involving the *Diamond Sawblades from China* proceeding, the U.S. Court of International Trade (CIT) found Commerce's existing separate rates analysis deficient in the circumstances of that case, in which a government-owned and controlled entity exercised control over the respondent exporter.⁸² Following the CIT's reasoning, in recent proceedings, we have concluded that where a government entity holds a majority equity ownership, either directly or indirectly, in the respondent exporter, this interest in and of itself means that the government

⁷⁷ See Enforcement and Compliance's Policy Bulletin No. 05.1, regarding "Separate-Rates Practice and Application of Combination Rates in Antidumping Investigations involving Non-Market Economy Countries," (April 5, 2005) (Policy Bulletin 05.1), available on Commerce's website <https://www.trade.gov/sites/default/files/2026-03/B5.1%20Separate%20Rates%20and%20Combination%20Rates%20in%20Antidumping%20Investigations%20involving%20Non-Market%20Economy%20Countries.pdf>.

⁷⁸ See *Final Determination of Sales at Less Than Fair Value: Sparklers from the People's Republic of China*, 56 FR 20588, 20589 (May 6, 1991) (*Sparklers from China*).

⁷⁹ *Id.*

⁸⁰ See *Notice of Final Determination of Sales at Less Than Fair Value: Silicon Carbide from the People's Republic of China*, 59 FR 22585 (May 2, 1994) (*Silicon Carbide from China*).

⁸¹ See *Final Results of Redetermination Pursuant to Court Remand, Diamond Sawblades and Parts Thereof from the People's Republic of China*, Consol. Court No. 09-00511, Slip Op. 12-147 (CIT November 30, 2021), dated May 6, 2013, available at <https://enforcement.trade.gov/remands/12-147.pdf>, in *Advanced Technology & Materials Co., Ltd., et al. v. United States*, 885 F. Supp. 2d 1343 (CIT 2012) (*Advanced Technology I*), *aff'd* *Advanced Technology & Materials Co. v. United States*, 938 F. Supp. 2d 1342 (CIT 2013), *aff'd* *Advanced Technology & Materials Co. v. United States*, Court No. 2014-1154 (Fed. Cir. 2014); see also *Diamond Sawblades and Parts Thereof from the People's Republic of China: Preliminary Results of Antidumping Duty Administrative Review; 2011-2012*, 78 FR 77098 (December 20, 2013), and accompanying PDM at 7, unchanged in *Diamond Sawblades and Parts Thereof from the People's Republic of China: Final Results of Antidumping Duty Administrative Review; 2011-2012*, 79 FR 35723 (June 24, 2014), and accompanying IDM at Comment 1 (collectively, *Diamond Sawblades from China*).

⁸² See, e.g., *Advanced Technology I*, 885 F. Supp. 2d at 1349 (CIT 2012) ("The court remains concerned that Commerce has failed to consider important aspects of the problem and offered explanations that run counter to the evidence before it."); *Id.*, 885 F. Supp. 2d at 1351 ("Further substantial evidence of record does not support the inference that SASAC's {state-owned assets supervision and administration commission} 'management' of its 'state-owned assets' is restricted to the kind of passive-investor de jure 'separation' that Commerce concludes.") (footnotes omitted); *Id.*, 885 F. Supp. 2d at 1355 ("The point here is that 'governmental control' in the context of the separate rate test appears to be a fuzzy concept, at least to this court, since a 'degree' of it can obviously be traced from the controlling shareholder, to the board, to the general manager, and so on along the chain to 'day-to-day decisions of export operations,' including terms, financing, and inputs into finished product for export."); *Id.*, 885 F. Supp. 2d at 1357 ("AT&M itself identifies its 'controlling shareholder' as CISRI {owned by SASAC} in its financial statements and the power to veto nomination does not equilibrate the power of control over nomination.") (footnotes omitted).

exercises or has the potential to exercise control over the company's operations generally.⁸³ This may include control over, for example, the selection of board members and management, key factors in determining whether a company has sufficient independence in its export activities to merit a separate rate. Consistent with our normal separate rate practice, any ability to control, or possess an interest in controlling, the operations of the company including the selection of board members, management, and the profit distribution of the company by a government entity is subject to Commerce's rebuttable presumption that all companies within the NME country are subject to government control.

In the *Initiation Notice*, we stated that SRAs and separate rate certifications (SRCs) were due 14 calendar days after publication of the notice, *i.e.*, April 11, 2025.⁸⁴ On April 9, 2025, we extended the deadline for companies to submit SRAs and SRCs.⁸⁵ We received timely filed SRAs or SRCs from 29 companies, including the Fimex Group and STAPIMEX.⁸⁶ The Fimex Group and STAPIMEX also submitted information pertaining to their eligibility for a separate rate in their responses to section A of the initial questionnaire.⁸⁷

The following companies in addition to STAPIMEX and the Fimex Group timely submitted SRAs or SRCs: (1) Bac Lieu Fisheries Joint Stock Company (Bac Lieu Fis); (2) Ca Mau Seafood Processing and Service Joint Stock Corporation (CASES); (3) Camimex Group Joint

⁸³ See *Carbon and Certain Alloy Steel Wire Rod from the People's Republic of China: Preliminary Determination of Sales at Less Than Fair Value and Preliminary Affirmative Determination of Critical Circumstances, in Part*, 79 FR 53169 (September 8, 2014), and accompanying PDM at 5-9.

⁸⁴ See *Initiation Notice*.

⁸⁵ See Commerce's Letter, "Deadline Extension to File Separate Rate Certifications and Separate Rate Applications," dated April 9, 2025.

⁸⁶ See STAPIMEX's Letter, "Separate Rates Certification," dated April 10, 2025; see also FIMEX Group's Letter, "Separate Rate Certification," dated April 11, 2025; Bac Lieu Fisheries Joint Stock Company's Letter, "Separate Rate Certification," dated April 11, 2025; Ca Mau Seafood Processing and Service Joint Stock Corporation's Letter, "Separate Rate Certification," dated April 10, 2025; Camimex Group Joint Stock Company's Letter, "Separate Rate Certification," dated April 10, 2025; Cantho Import Export Fishery Limited Company's Letter, "Separate Rate Certification," dated April 10, 2025; Cuulong Seaproducts Company's Letter, "Separate Rate Certification," dated April 11, 2025; Hai Viet Corporation's Letter, "Separate Rate Certification," dated April 10, 2025; Khanh Sung Co., LTD's Letter, "Separate Rate Certification," dated April 11, 2025; Minh Hai Joint-Stock Seafoods Processing Company's Letter, "Separate Rate Certification," dated April 11, 2025; Ngoc Tri Seafood Joint Stock Company's Letter, "Separate Rate Certification," dated April 9, 2025; QNL Company Ltd.'s Letter, "Separate Rate Certification," dated April 10, 2025; Seaprimexco Vietnam's Letter, "Separate Rate Certification," dated April 10, 2025; Seavina Joint Stock Company's Letter, "Separate Rate Certification," dated April 10, 2025; Thong Thuan Company Limited's Letter, "Separate Rate Certification," dated April 11, 2025; Thong Thuan Cam Ranh Seafood Joint Stock Company's Letter, "Separate Rate Certification," dated April 11, 2025; Tai Kim Anh Seafood Joint Stock Corporation's Letter, "Separate Rate Certification," dated April 9, 2025; Thuan Phuoc Seafoods and Trading Corporation's Letter, "Separate Rate Certification," dated April 11, 2025; Trang Khanh Trading Seafood Co. Ltd.'s Letter, "Separate Rate Certification," dated April 11, 2025; Trong Nhan Seafood Company Limited's Letter, "Separate Rate Certification," dated April 11, 2025; UTXI Aquatic Products Processing Corporation's Letter, "Separate Rate Certification," dated April 10, 2025; Viet I-Mei Frozen Foods Co., Ltd.'s Letter, "Separate Rate Certification," dated April 11, 2025; Viet Nam Clean Seafood Corporation's Letter, "Separate Rate Certification," dated April 11, 2025; New Generation Seafood Joint Stock Company's Letter, "Separate Rate Application," dated April 17, 2025; Nha Trang Seafoods--F.89 Joint Stock Company's Letter, "Separate Rate Application," dated April 18, 2025; NTSF Seafoods Joint Stock Company's Letter, "Separate Rate Application," dated April 18, 2025; NT Seafoods Corporation's Letter, "Separate Rate Application," dated April 18, 2025; Nha Trang Seaproduct Company's Letter, "Separate Rate Application," dated April 18, 2025; Quang Minh Seafood Limited Liability Company's Letter, "Separate Rate Application," dated April 18, 2025; Thong Thuan Tra Vinh Seafood Joint Stock Company's Letter, "Separate Rate Application," dated April 21, 2025; Viet Shrimp Corporation's Letter, "Separate Rate Application," dated April 18, 2025 (collectively, SRA and SRC Submissions).

⁸⁷ See Fimex Group AQR; see also STAPIMEX AQR.

Stock Company (Camimex); (4) Cantho Import Export Fishery Limited Company (CAFISH); (5) Cuulong Seaproducts Company (Cuulong Seapro); (6) Hai Viet Corporation (HAVICO); (7) Khanh Sung Co., LTD; (8) Minh Hai Joint-Stock Seafoods Processing Company; (9) Ngoc Tri Seafood Joint Stock Company; (10) Q N L Company Limited; (11) Seaprimexco Vietnam; (12) Seavina Joint Stock Company; (13) Thong Thuan Company Limited/Thong Thuan Cam Ranh Seafood Joint Stock Company; (14) Tai Kim Anh Seafood Joint Stock Corporation; (15) Thuan Phuoc Seafoods and Trading Corporation; (16) Frozen Seafoods Factory No.32; (17) Seafoods and Foodstuff Factory; (18) Trang Khanh Trading Company Limited; (19) Trong Nhan Seafood Company Limited; (20) UTXI Aquatic Products Processing Corporation (UTXICO); (21) Viet I-Mei Frozen Foods Co., Ltd.; (22) Viet Nam Clean Seafood Corporation; (23) New Generation Seafood Joint Stock Company; (24) Nha Trang Seafoods--F89 Joint Stock Company/NTSF Seafoods Joint Stock Company/NT Seafoods Corporation/Nha Trang Seaproduct Company; (25) Quang Minh Seafood Limited Liability Company; (26) Thong Thuan Tra Vinh Seafood Joint Stock Company; (27) Viet Shrimp Corporation. We examined the SRAs and SRCs submitted by the aforementioned companies to determine whether the applicants provided evidence of an absence of *de jure* and *de facto* government control, as detailed below.

Separate Rate Analysis

1. *Wholly Foreign-Owned Applicants*

One company, Viet I-Mei Frozen Foods Co., Ltd., reported that it is wholly-foreign owned.⁸⁸ As there is no Vietnamese ownership in this company, and because Commerce has no evidence indicating that this company is under the control of the Vietnamese government, further analyses of the *de jure* and *de facto* criteria are not necessary to determine whether it is independent from government control of its export activities.

2. *Absence of De Jure Control*

Commerce considers the following *de jure* criteria in determining whether an individual company may be granted a separate rate: (1) an absence of restrictive stipulations associated with an individual exporter's business and export licenses; (2) legislative enactments decentralizing control over export activities of the companies; and (3) other formal measures by the government decentralizing control over export activities of companies.⁸⁹ The evidence provided by STAPIMEX, the Fimex Group, and the other 27 aforementioned companies supports a preliminary finding of an absence of *de jure* government control based on the following: (1) an absence of restrictive stipulations associated with the individual exporters' business and export licenses; (2) the existence of applicable legislative enactments decentralizing control of the companies; and (3) the implementation of formal measures by the government decentralizing control of Vietnam companies.⁹⁰

3. *Absence of De Facto Control*

Typically, Commerce considers four factors in evaluating whether a respondent is subject to *de facto* government control of its export functions: (1) whether the export prices are set by, or are subject to the approval of, a government agency; (2) whether the respondent has authority to

⁸⁸ See Viet I-Mei Frozen Foods Co., Ltd.'s Letter, "Separate Rate Certification," dated April 11, 2025.

⁸⁹ See *Sparklers*, 56 FR at 20589.

⁹⁰ See STAPIMEX AQR; see also Fimex Group AQR see also SRA and SRC Submissions.

negotiate and sign contracts and other agreements; (3) whether the respondent has autonomy from the government in making decisions regarding the selection of management; and (4) whether the respondent retains the proceeds of its export sales and makes independent decisions regarding the disposition of profits or financing of losses.⁹¹ Commerce has determined that an analysis of *de facto* control is critical in determining whether the respondents are, in fact, subject to a degree of government control which would preclude Commerce from assigning separate rates.

The evidence provided by the Fimex Group, STAPIMEX, and the other 27 companies listed below supports a preliminary finding of an absence of *de facto* government control, based on record statements and supporting documentation showing that the companies: (1) set their own export prices (EPs) independent of the government and without the approval of a government authority; (2) have the authority to negotiate and sign contracts and other agreements; (3) maintain autonomy from the government in making decisions regarding the selection of management; and (4) retain the proceeds of their respective export sales and make independent decisions regarding disposition of profits or financing of losses.⁹²

Therefore, the evidence placed on the record of this administrative review by the Fimex Group, STAPIMEX, and the 27 non-individually examined companies eligible for a separate rate demonstrates an absence of *de jure* and *de facto* government control under the criteria identified in *Sparklers* and *Silicon Carbide*. Therefore, we preliminarily granted a separate rate to the 29 separate rate companies listed below, along with the trade names that have satisfied the criteria for separate rate status:

1. Bac Lieu Fisheries Joint Stock Company; Bac Lieu Fis
2. Camau Seafood Processing and Service Joint Stock Corporation; Camau Seafood Processing and Joint-Stock Corporation; CASES
3. Camimex Group Joint Stock Company; Camimex Group⁹³
4. Cantho Import Export Fishery Limited Company; CAFISH
5. Cuulong Seaproducts Company; Cuulong Seapro
6. Hai Viet Corporation; HAVICO
7. Khanh Sung Company Ltd. ; Khanh Sung Co., LTD
8. Minh Hai Joint-Stock Seafoods Processing Company; Seaprodex Minh Hai; Sea Minh Hai
9. Ngoc Tri Seafood Joint Stock Company; Ngoc Tri Seafood Company
10. Q N L Company Limited
11. Sao Ta Foods Joint Stock Company; FIMEX VN; Sao Ta Seafood Factory; Khang An Foods Joint Stock Company⁹⁴
12. Seaprimexco Vietnam; Seaprimexco

⁹¹ See *Silicon Carbide*, 59 FR at 22586-87; *Notice of Final Determination of Sales at Less Than Fair Value: Furfuryl Alcohol from the People's Republic of China*, 60 FR 22544, 22545 (May 8, 1995).

⁹² See STAPIMEX AQR; see also Fimex Group AQR; see also SRA and SRC Submissions.

⁹³ Interested parties requested a review of, and we listed in the *Initiation Notice*, Camau Frozen Seafood Processing Import Export Corporation, but Commerce has previously determined that Camimex Group Joint Stock Company is the successor-in-interest to Camau Frozen Seafood Processing Import Export Corporation, so has only listed Camimex Group Joint Stock Company in this notice. See *Certain Frozen Warmwater Shrimp from the Socialist Republic of Vietnam: Notice of Final Results of Antidumping Duty Changed Circumstances Review*, 86 FR 47617, (August 26, 2021).

⁹⁴ As noted above, Commerce has preliminarily determined that these entities are affiliated within the meaning of section 771(33) of the Act and comprise a single entity pursuant to 19 CFR 351.401(f).

13. Seavina Joint Stock Company; Seavina
14. Soc Trang Seafood Joint Stock Company; STAPIMEX
15. Thong Thuan Company Limited; T&T Co., LTD; Thong Thuan Cam Ranh Seafood Joint Stock Company⁹⁵
16. Tai Kim Anh Seafood Joint Stock Corporation; TAIKA Seafood Corporation
17. Thuan Phuoc Seafoods and Trading Corporation; Thuan Phuoc Corp
18. Frozen Seafoods Factory No. 32
19. Seafoods and Foodstuff Factory
20. Trang Khanh Trading Company Limited.; Trang Khanh Seafood Co., Ltd.
21. Trong Nhan Seafood Company Limited; Trong Nhan Seafood
22. UTXI Aquatic Products Processing Corporation; UTXICO
23. Viet I-Mei Frozen Foods Co., Ltd.; Viet I-Mei
24. Viet Nam Clean Seafood Corporation; Vietnam Clean Seafood Corporation; Vina Cleanfood
25. New Generation Seafood Joint Stock Company
26. Nha Trang Seafoods – F89 Joint Stock Company; NTSF Seafoods Joint Stock Company; NT Seafoods Corporation; Nha Trang Seaproduct Company⁹⁶
27. Quang Minh Seafood Limited Liability Company; Quang Minh Seafood Co., Ltd⁹⁷
28. Thong Thuan Tra Vinh Seafood Joint Stock Company
29. Viet Shrimp Corporation

4. Calculation of the Separate Rate

The Act and Commerce's regulations do not address the establishment of a rate to apply to exporters not selected for individual examination when Commerce limits its examination in an administrative review pursuant to section 777A(c)(2) of the Act. Generally, Commerce looks to section 735(c)(5) of the Act, which provides instructions for calculating the all-others rate in an AD investigation, for guidance when calculating the dumping margin for non-individually examined companies granted a separate rate. Under section 735(c)(5)(A) of the Act, the all-others rate is normally “equal to the weighted average of the estimated weighted-average dumping margins established for exporters and producers individually investigated, excluding any zero and *de minimis* dumping margins, and any dumping margins determined entirely on the basis of facts available.” Accordingly, Commerce’s practice is to average the weighted-average

⁹⁵ Commerce has previously determined that these entities are affiliated within the meaning of section 771(33) of 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 and Final Rescission of Review, in Part, of Antidumping Duty Administrative Review; 2023-2024*, 91 FR 8429 (February 23, 2026).

⁹⁶ Commerce has previously determined that these entities are affiliated within the meaning of section 771(33) of 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: Preliminary Results, Partial Rescission, and Request for Revocation, In Part, of the Fifth Administrative Review*, 76 FR 12054, 12056 (March 4, 2011), unchanged in *Certain Frozen Warmwater Shrimp from the Socialist Republic of Vietnam: Final Results and Final Partial Rescission of Antidumping Duty Administrative Review*, 76 FR 56158 (September 12, 2011).

⁹⁷ We inadvertently listed this company along with Quoc Ai Seafood Processing Import Export Co., Ltd, but it is a separate company that was requested separately by interested parties. *See* USSC’s Review Request at 4; *see also* ASPA’s Review Request at 7; and AHSTAC’s Review Request at 3.

dumping margins for the individually-examined respondents, excluding rates that are zero, *de minimis*, or based entirely on facts available, when calculating the separate rate.⁹⁸

We preliminarily calculated dumping margins for STAPIMEX and the Fimex Group that are above *de minimis* and not based entirely on AFA. Therefore, consistent with Commerce's practice, we preliminarily assign the average of the weighted-average dumping margins calculated for STAPIMEX and the Fimex Group to the non-individually examined companies to which we preliminarily granted a separate rate.

5. Companies Not Receiving a Separate Rate

Because 132 companies with respect to which this review was initiated did not submit an SRA or SRC, Commerce is preliminarily not granting separate rate status to these companies and is treating these companies as part of the Vietnam-wide entity.⁹⁹ Because no party requested a review of the Vietnam-wide entity, the entity is not under review¹⁰⁰ and the entity's dumping margin (*i.e.*, 25.76 percent) is not subject to change.¹⁰¹

E. Date of Sale

Section 351.401(i) of Commerce's regulations states that Commerce normally will use the date of the sales invoice as the date of sale for sales of the merchandise under consideration unless another date better reflects the date on which the material terms of sale were established. Additionally, Commerce may use a date other than the date of invoice if it is satisfied that a different date better reflects the date on which the exporter or producer establishes the material terms of sale.¹⁰² Finally, Commerce has a long-standing practice of finding that, where the shipment date precedes the invoice date, the shipment date better reflects the date on which the material terms of sale are established.¹⁰³

STAPIMEX

In this administrative review, STAPIMEX explained that it selected the commercial invoice date as the date of sale.¹⁰⁴ Commerce's normal practice is to rely on the earlier of shipment or invoice

⁹⁸ See *Ball Bearings and Parts Thereof from France, Germany, Italy, Japan, and the United Kingdom: Final Results of Antidumping Duty Administrative Reviews and Rescission of Reviews in Part*, 73 FR 52823, 52824 (September 11, 2008), and accompanying IDM at Comment 16.

⁹⁹ See Appendix III to the *Federal Register* notice accompanying this memorandum for the complete list of companies. Note that the 132 companies preliminarily not granted separate rate status includes certain name variations of separate rate applicants that are not eligible for a separate rate. For further details see Memorandum, "Names Not Granted Separate Rate Status at the Preliminary Results," dated concurrently with this memorandum.

¹⁰⁰ See *Initiation Notice*.

¹⁰¹ See *Order*, 69 FR at 42672.

¹⁰² See 19 CFR 351.401(i); see also *Allied Tube & Conduit Corp. v. United States*, 132 F. Supp. 2d 1087, 1090 (CIT 2001) (quoting 19 CFR 351.401(i)).

¹⁰³ See, e.g., *Certain Polyester Staple Fiber from the Republic of Korea: Preliminary Results of the 2007/2008 Antidumping Duty Administrative Review*, 74 FR 27281, 27283 (June 9, 2009), unchanged in *Certain Polyester Staple Fiber from the Republic of Korea: Final Results of the 2007-2008 Antidumping Duty Administrative Review*, 74 FR 65517 (December 10, 2009).

¹⁰⁴ See STAPIMEX AQR at 21-22; see also STAPIMEX's SACQR.

date as the date of sale. As STAPIMEX did not report shipment dates which precede the invoice date for any sales, we preliminarily used the invoice date as the date of sale for STAPIMEX.¹⁰⁵

The Fimex Group

In this administrative review, the Fimex Group explained that it selected the invoice date as the date of sale.¹⁰⁶ Commerce's normal practice is to rely on the earlier of shipment or invoice date as the date of sale. As the Fimex Group did not report shipment dates which precede the invoice date for any sales, we preliminarily used the invoice date as the date of sale for the Fimex Group.

F. Comparison of Normal Value

Pursuant to section 773(a) of the Act and 19 CFR 351.414(c)(1) and (d), in order to determine whether the respondents sales of the subject merchandise from Vietnam to the United States were made at less than normal value, Commerce compared the export price to the NV as described in the "Export Price" and "Normal Value" sections of this memorandum.

1. Determination of Comparison Method

Pursuant to 19 CFR 351.414(c)(1), Commerce calculates a weighted-average dumping margin by comparing weighted-average NVs to weighted-average export prices (or constructed export prices) (*i.e.*, the average-to-average method) unless the Secretary determines that another method is appropriate in a particular situation. In a less-than-fair-value investigation, Commerce examines whether to compare weighted-average normal values with the export prices (or constructed export prices) of individual sales (*i.e.*, the average-to-transaction method) as an alternative comparison method using an analysis consistent with section 777A(d)(1)(B) of the Act. Although section 777A(d)(1)(B) of the Act does not strictly govern Commerce's examination of this question in the context of an administrative review, Commerce nevertheless finds that the issue arising under 19 CFR 351.414(c)(1) in an administrative review is, in fact, analogous to the issue in a less-than-fair-value investigation.¹⁰⁷

In numerous investigations and administrative reviews, Commerce has applied a "differential pricing" analysis for determining whether application of the average-to-transaction method is appropriate in a particular situation, consistent with 19 CFR 351.414(c)(1) and section 777A(d)(1)(B) of the Act.¹⁰⁸ Commerce finds that the differential pricing analysis is instructive for purposes of examining whether to apply an alternative comparison method in this administrative review. Commerce will continue to evaluate its approach in this area based on comments received in this review and the application of the differential pricing analysis on a case-by-case basis, and on Commerce's additional experience with addressing the potential

¹⁰⁵ See STAPIMEX SACDQR at Exhibit SSSC-01.

¹⁰⁶ See Fimex Group CQR at C-16.

¹⁰⁷ See *Ball Bearings and Parts Thereof from France, Germany, and Italy: Final Results of Antidumping Duty Administrative Reviews; 2010–2011*, 77 FR 73415 (December 10, 2012), and accompanying Issues and Decision Memorandum at Comment 1; see also *Apex Frozen Foods Private Ltd. v. United States*, 37 F.Supp.3d 1286 (CIT 2014).

¹⁰⁸ See, e.g., *Xanthan Gum from the People's Republic of China: Final Determination of Sales at Less Than Fair Value*, 78 FR 33351 (June 4, 2013); see also *Steel Concrete Reinforcing Bar from Mexico: Final Determination of Sales at Less Than Fair Value and Final Affirmative Determination of Critical Circumstances*, 79 FR 54967 (September 15, 2014); and *Welded Line Pipe from the Republic of Turkey: Final Determination of Sales at Less Than Fair Value*, 80 FR 61362 (October 13, 2015).

masking of dumping that can occur when Commerce uses the average-to-average method in calculating a respondent's weighted-average dumping margin.

The differential pricing analysis used in these preliminary results examines whether there exists a pattern of prices for comparable merchandise that differ significantly among purchasers, regions, or time periods. The analysis evaluates all U.S. sales by purchaser, region and time period to determine whether a pattern of prices that differ significantly exists. If such a pattern is found, then the differential pricing analysis evaluates whether such differences can be taken into account when using the average-to-average method to calculate the weighted-average dumping margin. The analysis incorporates default group definitions for purchasers, regions, time periods, and comparable merchandise. Purchasers are based on the reported customer codes. Regions are defined using the reported destination code (*i.e.* ZIP code) and are grouped into regions based upon standard definitions published by the U.S. Census Bureau. Time periods are defined by the quarter within the POR based upon the reported date of sale. For purposes of analyzing sales transactions by purchaser, region and time period, comparable merchandise is defined using the product control number and all characteristics of the U.S. sales, other than purchaser, region, and time period, that Commerce uses in making comparisons between export price (or constructed export price) and normal value for the individual dumping margins.

In the first stage of the differential pricing analysis used here, the “price difference test” is applied to determine whether prices differ significantly.¹⁰⁹ For comparable merchandise, the price difference test examines whether the weighted-average net price to a given purchaser, region or time period is within two percent of the weighted average net price to all other purchasers, regions or time periods. If the weighted-average net price to the given purchaser, region or time period falls outside of the plus or minus two percent band around the weighted-average net price to all other purchasers, regions or time periods, then the prices to that given purchaser, region or time period are found to differ significantly and those sales to the given purchaser, region or time period pass the price difference test.

Next, the “ratio test” assesses the extent of the significant price differences for all U.S. sales as measured by the price difference test. The ratio test calculates the ratio of the total value of sales that pass the price difference test to the total value of sales by the respondent in the United States during the POR. If 33 percent or less of the total value of sales passes the price difference test, then the results of the price difference and ratio tests do not support consideration of the average-to-transaction method. If more than 33 percent of the total value of U.S. sales passes the price difference test, then Commerce will find that a pattern of prices existed during the POR. Consequently, Commerce will examine whether there is a meaningful difference in the weighted-average dumping margins calculated using the standard average-to-average method and using the alternative average-to-transaction method.

¹⁰⁹ In prior investigations and administrative reviews, Commerce used the Cohen's *d* test as part of the differential pricing analysis, but the Federal Circuit recently held that it is unreasonable to use the Cohen's *d* test when the Cohen's *d* test is applied to data that do not satisfy the statistical assumptions of normal distribution, equal variances, and sufficiently numerous data. *See Marmen Inc. v. United States*, 134 F.4th 1334 (Fed. Cir. 2025) (*Marmen*); *see also Stupp Corp. v. United States*, 2025 U.S. App. LEXIS 9616 (Fed. Cir. 2025) (nonprecedential disposition) (*Stupp*). Subsequently, Commerce sought information and public comment regarding alternatives to the use of the Cohen's *d* test to define when prices differ significantly among purchasers, regions, and time periods, pursuant to section 777A(d)(1)(B)(i) of the Act. *See Alternatives to the Use of Cohen's d; Request for Comment*, 90 FR 21277 (May 19, 2025). Against this backdrop and in an effort to comply with the Federal Circuit's holdings, Commerce has discontinued the use of the Cohen's *d* test and has discontinued the use of the “mixed method” as a potential alternative comparison methodology.

If both tests in the first stage (*i.e.*, the price difference test and the ratio test) demonstrate the existence of a pattern of prices that differ significantly such that the average-to-transaction method could be considered, then in the second stage of the differential pricing analysis, Commerce examines whether using only the average-to-average method can account for such differences. In considering this question, Commerce examines whether using the average-to-transaction method yields a meaningful difference in the weighted-average dumping margin as compared to that resulting from the use of the average-to-average method. If the difference between the two calculations is meaningful, then this demonstrates that the average-to-average method cannot account for differences in the respondent's pricing behavior in the U.S. market, such as those observed in this analysis, and, therefore, use of the average-to-transaction 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 average-to-average method and the average-to-transaction method where both rates are above the *de minimis* threshold; or (2) the resulting weighted-average dumping margins between the average-to-average method and the average-to-transaction method move across the *de minimis* threshold.

Interested parties may present arguments and justifications in relation to the above-described differential pricing analysis used in these preliminary results.

2. Results of the Differential Pricing Analysis

The Fimex Group

For the Fimex Group, based on the results of the differential pricing analysis, Commerce preliminarily finds that 58.7 percent of the value of U.S. sales pass the price difference test,¹¹⁰ and confirms the existence of a pattern of prices that differ significantly among purchasers, regions, or time periods. Further, Commerce preliminarily determines that the average-to-average method cannot account for such differences because there is a 25 percent relative change between the weighted-average dumping margin calculated using the average-to-average method and the weighted-average dumping calculated using the average-to-transaction method. Thus, for these preliminary results, Commerce is applying the average-to-transaction method to calculate the weighted-average dumping margin for the Fimex Group.

STAPIMEX

For STAPIMEX, based on the results of the differential pricing analysis, Commerce preliminarily finds that 74.4 percent of the value of U.S. sales pass the price difference test,¹¹¹ and confirms the existence of a pattern of prices that differ significantly among purchasers, regions, or time periods. Further, Commerce preliminarily determines that the average-to-average method cannot account for such differences because there is a 25 percent relative change between the weighted-average dumping margin calculated using the average-to-average method and the weighted-average dumping calculated using the average-to-transaction method. Thus, for these preliminary results, Commerce is applying the average-to-transaction method to calculate the weighted-average dumping margin for STAPIMEX.

¹¹⁰ See Memorandum, "Preliminary Results Analysis Memorandum for the Fimex Group," dated concurrently with this memorandum (Fimex Group Preliminary Analysis Memorandum).

¹¹¹ See Memorandum, "Preliminary Results Analysis Memorandum for STAPIMEX," dated concurrently with this memorandum (STAPIMEX Preliminary Analysis Memorandum).

G. U.S. Price

1. Export Price (EP)

Section 772(a) of the Act defines EP as “the price at which the subject merchandise is first sold (or agreed to be sold) before the date of importation by the producer or exporter of the subject merchandise outside of the United States to an unaffiliated purchaser in the United States or to an unaffiliated purchaser for exportation to the United States,” as adjusted under subsection (c) of section 772 of the Act.

The Fimex Group

All of the Fimex Group’s sales to the United States were EP sales because the first sale to an unaffiliated party was made before the date of importation and the constructed export price (CEP) methodology was not otherwise warranted based on the facts of the record. We calculated EP based on the packed price to an unaffiliated purchaser in the United States, based on the reported terms of sale, and deducted for the Fimex Group’s reported billing adjustment. We made deductions, where appropriate, for movement expenses, including foreign inland freight, international freight, marine insurance, foreign and U.S. brokerage expenses, U.S. duties, and U.S. inland freight expenses, in accordance with section 772(c)(2)(A) of the Act.¹¹²

In addition, pursuant to section 772(c)(1)(C) of the Act, Commerce increases the U.S. price by the amount of any countervailing duty (CVD) imposed to offset an export subsidy. Therefore, we increased the Fimex Group’s U.S. net price by 0.30 percent, which is the export subsidy rate calculated in the most recently completed segment of the companion CVD proceeding (*i.e.*, the CVD investigation) that is applicable for the Fimex Group.¹¹³

STAPIMEX

All of STAPIMEX’s sales to the United States were EP sales because the first sale to an unaffiliated party was made before the date of importation and the CEP methodology was not otherwise warranted based on the facts of the record. We calculated EP based on the packed price to an unaffiliated purchaser in the United States, based on the reported terms of sale. We made deductions, where appropriate, for movement expenses, including foreign inland freight, international freight, marine insurance, brokerage and handling, and inland freight, and U.S. duties in accordance with section 772(c)(2)(A) of the Act.¹¹⁴

STAPIMEX reported a discrepancy between the invoice and payment documentation for an invoice Commerce requested to review, which STAPIMEX explains is from a, “charge paid by FDA for {an invoice} and agreed to be net off in STAPIMEX’s payment,” and provided the agreement between STAPIMEX and the customer as supporting documentation.¹¹⁵ STAPIMEX later stated that this fee is, “recorded as a selling expense and credited to account {number}, thereby reducing the amount receivable from {customer}.”¹¹⁶ When asked to report all FDA

¹¹² See Fimex Group Preliminary Calculation Memorandum at Attachment I.

¹¹³ See *Frozen Warmwater Shrimp from the Socialist Republic of Vietnam: Final Affirmative Countervailing Duty Determination*, 89 FR 85500 (October 28, 2024) (*Shrimp CVD Final*), and accompanying IDM; see also Fimex Group Preliminary Calculation Memorandum.

¹¹⁴ See STAPIMEX Preliminary Calculation Memorandum at Attachment I.

¹¹⁵ See STAPIMEX’s SACQR at 10-11.

¹¹⁶ *Id.* at page SSSA-10.

charges, however, STAPIMEX stated that it, “did not incur any FDA charges in the US Sales Database.”¹¹⁷ Furthermore, STAPIMEX’s entered value and gross unit prices is based off the pre-adjustment value.¹¹⁸ Therefore, Commerce applied this FDA charge as a per-unit expense to the affected invoice.¹¹⁹

In addition, pursuant to section 772(c)(1)(C) of the Act, Commerce increases the U.S. price by the amount of any CVD imposed to offset an export subsidy. Therefore, we increased STAPIMEX’s U.S. net price by 0.30 percent, which is the export subsidy rate calculated in the most recently completed segment of the companion CVD proceeding (*i.e.*, the CVD investigation) applicable to STAPIMEX.¹²⁰

2. Value-added Tax

Commerce’s practice in NME cases is to adjust EP (or the CEP) for the amount of any unrefunded (herein irrecoverable) value-added tax (VAT) in certain NMEs, in accordance with section 772(c)(2)(B) of the Act.¹²¹ Commerce has previously explained that, when an NME government imposes an export tax, duty, or other charges on subject merchandise, or on inputs used to produce subject merchandise, from which the respondent was not exempted, Commerce will reduce the respondent’s EP and CEP prices accordingly, by the amount of the tax, duty or charge paid, but not rebated.¹²² Where the irrecoverable VAT is a fixed percentage of EP or CEP, Commerce explained that the final step in arriving at a tax neutral dumping comparison is to reduce the U.S. EP or CEP by this percentage.¹²³

Commerce’s methodology, as explained above and applied in this administrative review, incorporates two basic steps: (1) determine the irrecoverable VAT on subject merchandise; and (2) reduce U.S. price by the amount determined in step one. The Fimex Group reported that any VAT it pays on inputs for producing subject merchandise is fully refunded upon export, thus is fully deductible.¹²⁴ Similarly, STAPIMEX states that its requested VAT refund is both approved by the tax authority and is the same on its tax returns and refund requests.¹²⁵ Therefore, because the record indicates that there was no difference between the standard VAT rates and the refund rates during the POR, and thus no irrecoverable VAT, no reduction of export sales values for irrecoverable VAT is necessary.

H. Normal Value

Section 773(c)(1) of the Act provides that Commerce shall determine NV using the FOP methodology if the merchandise is exported from an NME and the information does not permit the calculation of NV using home market prices, third country prices, or constructed value under section 773(a) of the Act. Commerce bases NV in an NME context on FOPs because the

¹¹⁷ *Id.* at page SSSA-9.

¹¹⁸ *Id.* at Exhibit SSSC-02.

¹¹⁹ See STAPIMEX Preliminary Calculation Memorandum.

¹²⁰ See *Shrimp CVD Final*; see also STAPIMEX Preliminary Calculation Memorandum.

¹²¹ See *Methodological Change for Implementation of Section 772(c)(2)(B) of the Tariff Act of 1930, as Amended, In Certain Non-Market Economy Antidumping Proceedings*, 77 FR 36481 (June 19, 2012).

¹²² *Id.*; see also *Chlorinated Isocyanurates from the People’s Republic of China: Final Results of Antidumping Duty Administrative Review; 2011-2012*, 79 FR 4875 (January 30, 2014), and accompanying IDM at Comment 5.A.

¹²³ *Id.*

¹²⁴ See Fimex Group CQR at C-38.

¹²⁵ See STAPIMEX’s CDQR at pages C-50 through C-51.

presence of government controls on various aspects of NME countries renders price comparisons and the calculation of production costs invalid under Commerce's normal methodologies.¹²⁶ Therefore, in accordance with sections 773(c)(3) and (4) of the Act and 19 CFR 351.408(c), we calculated NV based on FOPs. Under section 773(c)(3) of the Act, FOPs include, but are not limited to: (1) hours of labor required; (2) quantities of raw materials used; (3) amounts of energy and other utilities consumed; and (4) representative capital costs.¹²⁷ Commerce based NV on STAPIMEX and the Fimex Group's reported FOPs for materials, energy, and labor. In accordance with section 773(c) of the Act and 19 CFR 351.408(c)(1), we calculated NV by multiplying the reported per-unit FOP consumption rates by publicly available SVs.

1. Factor Valuation Methodology

In accordance with section 773(c) of the Act, we calculated NV based on FOP data reported by STAPIMEX and the Fimex Group. To calculate NV, we multiplied the reported per-unit FOP consumption rates by publicly available SVs. When selecting SVs, we considered, among other factors, the quality, specificity, and contemporaneity of the SV data.¹²⁸ As appropriate, we adjusted FOP costs by including freight costs to make them delivered values. A detailed description of the SVs used can be found in the Preliminary SV Memorandum.¹²⁹

a. Direct and Packing Materials

For these preliminary results, we are using Indonesian import data, as published by TDM, to calculate SVs for STAPIMEX's and the Fimex Group's FOPs. In accordance with section 773(c)(1) of the Act, we used the best available information for valuing FOPs by selecting, to the extent practicable, SVs which are: (1) broad market averages; (2) product-specific; (3) tax-exclusive, non-export average values; and (4) contemporaneous with, or closest in time to, the POR.¹³⁰

As noted above, the parties made several submissions regarding the appropriate surrogate valuation of the respondent's reported material FOPs. In instances where the parties disagree with respect to the particular HS subheading under which a particular material input should be valued, we used an HS subheading selection method based on the best match between the reported physical description and function of the input and the HS subheading description. The

¹²⁶ See, e.g., *Preliminary Determination of Sales at Less Than Fair Value, Affirmative Critical Circumstances, In Part, and Postponement of Final Determination: Certain Lined Paper Products from the People's Republic of China*, 71 FR 19695, 19703 (April 17, 2006), unchanged in *Notice of Final Determination of Sales at Less Than Fair Value, and Affirmative Critical Circumstances, In Part: Certain Lined Paper Products from the People's Republic of China*, 71 FR 53079 (September 8, 2006).

¹²⁷ See sections 773(c)(3)(A)-(D) of the Act.

¹²⁸ See, e.g., *Certain New Pneumatic Off-the-Road Tires from the People's Republic of China: Final Affirmative Determination of Sales at Less Than Fair Value and Partial Affirmative Determination of Critical Circumstances*, 73 FR 40485 (July 15, 2008), and accompanying IDM at Comment 9.

¹²⁹ See Memorandum, "Surrogate Values for the Preliminary Results," dated concurrently with this memorandum (Preliminary SV Memorandum).

¹³⁰ 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).

record shows that Indonesian import data obtained through TDM are broad market averages, product-specific, tax-exclusive, and generally contemporaneous with the POR.¹³¹

Pursuant to section 773(c)(5) of the Act, Commerce disregards import prices from countries that we have determined maintain broadly available export subsidies.¹³² We have reason to believe or suspect that prices of inputs from India, Indonesia, the Republic of Korea (Korea), and Thailand may have been subsidized because we have determined in other proceedings that these countries maintain broadly available, non-industry specific export subsidies.¹³³ Based on the existence of the subsidy programs that were generally available to all exporters and producers in these countries at the time of the POR, Commerce finds that it is reasonable to infer that all exports to all markets from India, Indonesia, Korea, and Thailand may be subsidized.¹³⁴ Further, guided by the legislative history, it is Commerce's practice not to conduct a formal investigation to ensure that such prices are not subsidized.¹³⁵ Additionally, we disregarded import data from NME exporting countries (including the Russian Federation)¹³⁶ when calculating Indonesian import-based per-unit SVs. We also excluded from the calculation of Indonesian import-based per-unit SVs imports labeled as originating from an "unidentified" country because we could not be certain that these imports were not from either an NME country or a country with generally available export subsidies.¹³⁷ Therefore, we excluded prices from these countries in calculating the import-based SVs or in calculating ME input values.

Pursuant to 19 CFR 351.408(c)(1), when a respondent sources inputs from an ME supplier in meaningful quantities (*i.e.*, not insignificant quantities) and pays in an ME currency, Commerce uses the actual price paid by the respondent to value those inputs, except when prices may have been distorted by findings of dumping and/or subsidization.¹³⁸ Where Commerce finds ME purchases to be of significant quantities (*i.e.*, 85 percent or more), in accordance with our

¹³¹ For further discussion, *see* the Preliminary SV Memorandum.

¹³² *See* section 773(c)(5) of the Act (permitting Commerce to disregard price or cost values without further investigation if it has determined that certain subsidies existed with respect to those values); *see also* *Dates of Application of Amendments to the Antidumping and Countervailing Duty Laws Made by the Trade Preferences Extension Act of 2015*, 80 FR 46793, 46795 (August 6, 2015).

¹³³ *See, e.g., Carbazole Violet Pigment 23 from India: Final Results of the Expedited Five-year (Sunset) Review of the Countervailing Duty Order*, 75 FR 13257 (March 19, 2010), and accompanying IDM at 4-5; *see also* *Corrosion-Resistant Carbon Steel Flat Products from the Republic of Korea: Final Results of Countervailing Duty Administrative Review*, 74 FR 2512 (January 15, 2009), and accompanying IDM at 17 and 19-20; *Certain Lined Paper Products from Indonesia: Final Results of the Expedited Sunset Review of the Countervailing Duty Order*, 76 FR 73592 (November 29, 2011), and accompanying IDM at 1; and *Certain Frozen Warmwater Shrimp from Thailand: Final Negative Countervailing Duty Determination*, 78 FR 50379 (August 19, 2013), and accompanying IDM at section IV.

¹³⁴ *See Notice of Final Determination of Sales at Less Than Fair Value and Negative Final Determination of Critical Circumstances: Certain Color Television Receivers from the People's Republic of China*, 69 FR 20594 (April 16, 2004), and accompanying IDM at Comment 7.

¹³⁵ *See* Conference Report to the 1988 Omnibus Trade & Competitiveness Act, H.R. Rep. No. 100-576 (1988), at 590.

¹³⁶ *See Emulsion Styrene-Butadiene Rubber from the Russian Federation: Final Affirmative Determination of Sales at Less Than Fair Value and Classification of the Russian Federation as a Non-Market Economy*, 87 FR 69002, 69003 (November 17, 2022), and accompanying IDM at 4.

¹³⁷ *See Notice of Preliminary Determination of Sales at Less Than Fair Value and Postponement of Final Determination: Chlorinated Isocyanates from the People's Republic of China*, 69 FR 75294, 75301 (December 16, 2004), unchanged in *Notice of Final Determination of Sales at Less Than Fair Value: Chlorinated Isocyanurates from the People's Republic of China*, 70 FR 24502 (May 10, 2005).

¹³⁸ *See, e.g., Antidumping Duties; Countervailing Duties; Final Rule*, 62 FR 27296, 27366 (May 19, 1997).

statement of policy as outlined in *Antidumping Methodologies: Market Economy Inputs*,¹³⁹ Commerce uses the actual purchase prices to value the inputs. Alternatively, when the volume of an NME firm's purchases of an input from ME suppliers during the period is below 85 percent of its total volume of purchases of the input during the period, but where these purchases are otherwise valid and there is no reason to disregard the prices, Commerce will weight average the ME purchase price with an appropriate SV, according to their respective shares of the total volume of purchases, unless case-specific facts provide adequate grounds to rebut the presumption. When a firm has made ME input purchases that may have been dumped or subsidized, that are not *bona fide*, or that are otherwise not acceptable for use in a dumping calculation, Commerce will exclude them from the numerator of the ratio to ensure a fair determination of whether valid ME purchases meet the 85 percent threshold.

The Fimex Group reported ME purchases of sauce and certain seasonings and packing materials from ME countries, for which the purchase documentation on the record demonstrates that the sauce and frozen shrimp were paid for in an ME currency.¹⁴⁰ However, for the Fimex Group's reported ME purchases of sauce and certain seasonings and packing materials there were no usable purchase prices to value the FOP because the ME purchases were from countries that maintain broadly available, non-industry-specific export subsidies. Thus, we applied an Indonesian SV to the Fimex Group's reported quantity of purchased sauce, seasonings, and packing materials.¹⁴¹

In this review, STAPIMEX reported that less than 85 percent of its purchases of a certain farm chemical were from a ME country.¹⁴² Therefore, we applied the ME purchase price to value this certain chemical, proportional to the percentage of that farm chemical that was purchased from an ME country.¹⁴³ However, where STAPIMEX reported ME purchases of other farm chemicals and a raw material, there were no usable purchase prices to value these FOPs because the ME purchases were from countries that maintain broadly available, non-industry-specific export subsidies. Thus, we applied an Indonesian SV to STAPIMEX's reported quantity of the other farm chemicals and a raw material FOPs.¹⁴⁴

The Fimex Group submitted a shrimp larvae SV from the financial statements of Sharat Industries, an integrated aquaculture company with comparable products in India. Because the SV for larvae is not contemporaneous, we applied an inflator for India.¹⁴⁵

The Fimex Group submitted Indonesian fresh shrimp SVs from *UnderCurrent News*, a subscription seafood pricing periodical.¹⁴⁶ The data are, among other criteria, contemporaneous, specific to the input, and publicly available. The shrimp are sold whole, fresh, and raw, *i.e.*, head-on shell-on (HOSO).¹⁴⁷ As noted above, the fresh shrimp prices cover count sizes between 30 pieces per kilogram through 100 pieces per kilogram. Thus, Commerce was required to extrapolate from those existing prices, SVs covering count-size ranges below 30 pieces per

¹³⁹ See *Use of Market Economy Input Prices in Nonmarket Economy Proceedings*, 78 FR 46799 (August 2, 2013) (*Antidumping Methodologies: Market Economy Inputs*).

¹⁴⁰ See Fimex Group DQR at D-10 and Exhibit D-8.

¹⁴¹ See Fimex Group Preliminary Calculation Memorandum at 4.

¹⁴² For the specific BPI chemical, see STAPIMEX Preliminary Calculation Memorandum.

¹⁴³ See STAPIMEX Preliminary Calculation Memorandum.

¹⁴⁴ *Id.*

¹⁴⁵ See Preliminary SV Memorandum.

¹⁴⁶ See Fimex Group SV Submission at Exhibit SV-7.

¹⁴⁷ *Id.*

kilogram and above 100 pieces per kilogram. As explained in the Preliminary SV Memorandum, we also applied conversion factors to match the SV data to the basis of the reported FOP by each respondent (*i.e.*, headless to head-on, and pounds to kilograms, as appropriate).¹⁴⁸

The Fimex Group submitted Indonesian import data from TDM under HS subheadings 2301.20 and 2309.90 as SVs for feed and nutrients, respectively, used in the Fimex Group's shrimp farming.¹⁴⁹ STAPIMEX submitted Indonesian import data from TDM under HS subheadings 2309.90.1300 and 2309.90.2000 as SVs for shrimp farm feed and shrimp farm additives, respectively.¹⁵⁰ After reviewing record evidence, including the description and usage of the reported FOPs, we find that the descriptions for HS subheadings 2309.90.1300 and 2309.90.2000 more closely describe the reported FOPs of shrimp farm feed and nutrients/additives, respectively, and thus more specific to the input in question. For 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,"¹⁵¹ while the description of HS subheading 2309.90.1300 is "Complete feed of a kind suitable for prawns."¹⁵² Similarly, for shrimp farm nutrients/additives, the description of HS subheadings 2309.90 is "Animal Feed Preparations (Mixed Feeds, Etc.), Other Than Dog Or Cat Food Put Up For Retail Sale,"¹⁵³ while the description of HS subheading 2309.90.2000 is "Premixes, feed supplements or feed additives."¹⁵⁴ The descriptions of these inputs provided by the Fimex Group¹⁵⁵ and STAPIMEX¹⁵⁶ do not contain details such as the type or quality of shrimp feed or shrimp additives/nutrients used by each respondent. Accordingly, based on the foregoing, we preliminarily find it appropriate to use Indonesian import data under HS subheading 2309.90.1300 as the SV for shrimp farm feed because the HS description states "feed of a kind suitable *for* prawns," whereas the description of HS subheading 2309.90 is a feed, "*of* crustaceans or molluscs or other aquatic invertebrates" (emphases added). Additionally, we find HS subheading 2309.90.2000 is more specific than the alternative as the SV for shrimp farm nutrients/additives. Further discussion of these submissions can be found in the Preliminary SV Memorandum.

b. By-product

In our initial questionnaire, we requested that each respondent identify "by month, the quantity produced, sold, reintroduced into production, or otherwise disposed of (*e.g.*, sold, returned to production of the merchandise under consideration, discarded)" and "{p}rovide production records demonstrating the production of each byproduct/co-product during one month of the POR" and, if the scrap was sold, to provide "evidence of the sales ... as well as evidence of receipt of payment for the sale of the item for the largest month of sales for each by-product/co-product {.}"¹⁵⁷

¹⁴⁸ *Id.*

¹⁴⁹ See Fimex Group SV Submission at Exhibits SV-1 and SV-2.

¹⁵⁰ See STAPIMEX SV Submission at Exhibits 1 and 2.

¹⁵¹ See Fimex Group SV Submission at Exhibit SV-2.

¹⁵² See STAPIMEX SV Submission at Exhibit 1.

¹⁵³ See Fimex Group SV Submission at Exhibit SV-2.

¹⁵⁴ See STAPIMEX SV Submission at Exhibit 1.

¹⁵⁵ See Fimex Group SDQR at Exhibit SD-18; see also Fimex Group DQR at Exhibit D-9.

¹⁵⁶ See STAPIMEX's FOPQR at Exhibit SD.04.

¹⁵⁷ See Initial Questionnaire at D-10.

The Fimex Group reported that it sold shrimp heads, shells, and tails that are generated as a result of its production process.¹⁵⁸ However, the Fimex Group also stated that they “do not record the actual quantities of by-product that result from production in the ordinary course of business. Instead, the companies only record the quantity of by-product invoiced and sold.”¹⁵⁹ In the Fimex Group’s DQR, it only provided sales documentation for its by-product and did not submit any of the other documentation Commerce requested to support its production scrap amount such as documentation showing how the scrap amount is recorded in its production records, workshop records (*i.e.*, scrap generation), and accounting system.¹⁶⁰ Commerce asked the Fimex Group in a supplemental questionnaire to provide example of production records for the scrap. In response, the Fimex Group again only provided sales documentation and no production records for its scrap production.¹⁶¹

Similarly, STAPIMEX reports that shrimp heads and shells are collected during the production process and sold to unaffiliated customers.¹⁶² Commerce asked STAPIMEX if it has production records of the by-products weight independent of its sale, and STAPIMEX responded 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.”¹⁶³ Therefore, STAPIMEX did not provide production records for its by-product production.

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 its sales records must show that it later sold these recovered quantities.¹⁶⁴ As the Fimex Group and 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 preliminarily did not make an offset to either respondents for this by-product.

c. Labor

We valued labor using a 2023 wage rate from the Indonesian ILO Statistics.¹⁶⁵ As this is not contemporaneous with the POR, we applied an inflator for Indonesia to this value.

d. Energy

We preliminarily valued electricity based on Indonesian data from the website [GlobalPetrolPrices.com](https://www.globalpetrolprices.com).¹⁶⁶ We preliminarily valued water based on Sukoharjo Regency Regulation Number 80 of 2021, which established the water tariff rates in effect during the POR for industry in Central Java.¹⁶⁷ As these are contemporaneous with the POR, we did not inflate these values. For diesel, we preliminarily relied on import statistics from TDM for the POR.¹⁶⁸

¹⁵⁸ See Fimex Group DQR at D-32.

¹⁵⁹ *Id.*

¹⁶⁰ *Id.* at D-32 and Exhibit D-17.

¹⁶¹ See Fimex Group SDQR at SD-42 to SD-43 and Exhibit SD-30.

¹⁶² See STAPIMEX’s SDQR at page SSD-47; see also STAPIMEX’s DQR at page D-34

¹⁶³ *Id.*

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.

¹⁶⁵ See Fimex Group SV Submission at Exhibit SV-10.

¹⁶⁶ *Id.* at Exhibit SV-11.

¹⁶⁷ *Id.* at 4 and Exhibit SV-12.

¹⁶⁸ *Id.* at Exhibit SV-2.

e. Movement Expense

As appropriate, we added freight costs to SVs. Specifically, we added surrogate inland freight costs to import values used as SVs. We calculated freight SVs using the shorter of the reported distance from the domestic supplier to the factory that produced the subject merchandise or the distance from the nearest seaport to the factory that produced the subject merchandise, where appropriate.¹⁶⁹

We preliminarily valued truck freight using data from Klik Logistics submitted by the Fimex Group.¹⁷⁰ The rates are contemporaneous with the POR and the only SV on the record.¹⁷¹ We preliminarily valued brokerage and handling in Vietnam using data from Kamaraya Logistik Indonesia, averaging the value of export brokerage from Jakarta and Surabaya.¹⁷²

We preliminarily valued ocean freight using data from Descartes submitted by the Fimex Group.¹⁷³ The rates are contemporaneous with the POR and the only SV on the record.

We preliminarily valued marine insurance using data from RJG Insurance.¹⁷⁴ The Fimex Group did not provide the underlying source documentation for marine insurance in its submission, but referenced it in its summary sheet.¹⁷⁵ Therefore, Commerce has placed the supporting documentation on the record of this proceeding.¹⁷⁶ Pursuant to our practice,¹⁷⁷ we have not inflated marine insurance.

f. Financial Ratios

Section 351.408(c)(4) of Commerce's regulations directs Commerce to value overhead expenses, selling, general and administrative (SG&A) expenses, and profit using public information gathered from producers of merchandise that is identical or comparable to the merchandise under consideration in the surrogate country.¹⁷⁸ Commerce's preference is to derive surrogate overhead expenses, SG&A expenses, and profit using financial statements that: (1) cover a period contemporaneous with the POI; (2) show a profit; (3) are from companies with a production experience similar to that of the mandatory respondent; and (4) are not distorted or otherwise unreliable, such as financial statements that indicate the company received subsidies.¹⁷⁹

To value factory overhead expenses, SG&A expenses, and profit, we preliminarily used the audited financial statements of two Indonesian producers of comparable merchandise (*i.e.*, frozen shrimp products): PT Indo American Seafoods and Morenzo Abadi Perkasa, for the year ending

¹⁶⁹ See *Sigma Corp. v. United States*, 117 F.3d 1401, 1407-08 (Fed. Cir. 1997).

¹⁷⁰ See Fimex Group SV Submission at Exhibit SV-14.

¹⁷¹ See Preliminary SV Memorandum.

¹⁷² See Fimex Group SV Submission at Exhibit SV-13.

¹⁷³ *Id.* at Exhibit SV-15.

¹⁷⁴ See Preliminary SV Memorandum at Attachment 2.

¹⁷⁵ See Fimex Group SV Submission at Exhibit SV-1.

¹⁷⁶ See Preliminary SV Memorandum at Attachment 2.

¹⁷⁷ See *TMFP from China* IDM at Comment 2.

¹⁷⁸ See 19 CFR 351.408(c)(4).

¹⁷⁹ See *Hand Trucks and Certain Parts Thereof from the People's Republic of China: Final Results of Antidumping Duty Administrative Review; 2010-2011*, 78 FR 28801 (May 16, 2013), and accompanying IDM at Comment 2; and *Certain Kitchen Appliance Shelving and Racks from the People's Republic of China; 2010-2011; Final Results of Antidumping Duty Administrative Review*, 78 FR 5414 (January 25, 2013), and accompanying IDM at Comment 1.

December 31, 2024.¹⁸⁰ For further analysis of the financial ratio SVs, *see* Preliminary SV Memorandum.

I. Currency Conversion

Where necessary, we made currency conversions into U.S. dollars, in accordance with section 773A(a) of the Act, based on the exchange rates in effect on the dates of the U.S. sales, as certified by the Federal Reserve Bank, available at <https://www.trade.gov/foreign-currency-exchange-rates>.

VII. ADJUSTMENT UNDER SECTION 777(A)(f) OF THE ACT

Section 777(A)(f) of the Act provides that Commerce will reduce the antidumping duties determined in NME cases where domestic subsidies have been provided if certain criteria are met. Therefore, we examined whether those criteria have been met in this administrative review. Specifically, in applying section 777A(f) of the Act in this administrative review, we examined: (1) whether a countervailable subsidy (other than an export subsidy) has been provided with respect to a class or kind of merchandise; (2) whether such countervailable subsidy has been demonstrated to have reduced the average price of imports of the class or kind of merchandise during the relevant period; and (3) whether Commerce can reasonably estimate the extent to which that countervailable subsidy, in combination with the use of NV determined pursuant to section 773(c) of the Act, has increased the weighted-average dumping margin for the class or kind of merchandise.¹⁸¹ For a subsidy meeting these criteria, the statute requires Commerce to reduce the antidumping duty by the estimated amount of the increase in the weighted-average dumping margin due to a countervailable subsidy, subject to a specified cap.¹⁸²

In conducting this analysis, Commerce has not concluded that concurrent application of NME dumping duties and countervailing duties necessarily and automatically results in overlapping remedies. Rather, a finding that there is an overlap in remedies, and any resulting adjustment, is based on a case-by-case analysis of the totality of facts on the administrative record for that segment of the proceeding as required by the statute.¹⁸³

For purposes of our analysis under sections 777A(f)(1)(A) and (f)(1)(C) of the Act, Commerce requested certain relevant firm-specific information from STAPIMEX and the Fimex Group.¹⁸⁴ Specifically, Commerce requested information from STAPIMEX and the Fimex Group regarding whether it received countervailed subsidies during the relevant period, information on its costs, and information regarding its pricing policies and practices. Additionally, we required STAPIMEX and the Fimex Group to provide documentary support for the information that each provided. The Fimex Group responded to the Double Remedy Questionnaire stating that it does not intend to seek an adjustment for domestic subsidies under section 777A(f) of the Act.¹⁸⁵ In

¹⁸⁰ *See* Fimex Group SV Submission at Exhibits SV-18 and SV-19.

¹⁸¹ *See* sections 777A(f)(1)(A)-(C) of the Act.

¹⁸² *See* sections 777A(f)(1)-(2) of the Act.

¹⁸³ *See Cast Iron Soil Pipe Fittings from the People's Republic of China: Final Affirmative Determination of Sales at Less Than Fair Value and Final Determination of Critical Circumstances, in Part*, 83 FR 33205 (July 17, 2018), and accompanying IDM at Comment 15.

¹⁸⁴ *See* Commerce's Letters to STAPIMEX and Fimex Group, "Request for Double Remedy Information," dated April 8, 2026 (Double Remedy Questionnaire).

¹⁸⁵ *See* Fimex Group's Letter, "Notice of Intent to Not Seek "Double Remedy" Adjustment Under Section 777A(f)

STAPIMEX's response to the Double Remedy Questionnaire, it stated that only one of the subsidy programs under review in the concurrent CVD proceeding may have a direct impact on STAPIMEX's cost of manufacturing (COM), and three other programs are not included in the manufacturing costs.¹⁸⁶ For the one program that may impact COM (Accelerated Depreciation and Increase of Deductible Expense), STAPIMEX states that, "such {COM} impact is contingent and does not necessarily result in a direct change to manufacturing costs recorded in the Company's books and records," and that, "any reduction in tax payable in the current period does not represent a real benefit, as it may result in higher tax liabilities in subsequent periods."¹⁸⁷

To determine whether to grant a domestic pass-through adjustment, Commerce relies on the experience of the mandatory respondents examined, subject to section 777A(f)(2) of the Act. In doing so, Commerce examines whether the respondents demonstrated: (1) a subsidies-to-cost link, e.g., subsidy impact on COM; and (2) a cost-to-price link, e.g., respondent's prices changed due to changes in the COM.¹⁸⁸ As noted above, in this administrative review, neither respondent reported any programs that satisfy these criteria. Thus, for these preliminary results, Commerce is not making any such adjustment to the margin calculated for STAPIMEX or the Fimex Group. However, as noted in the "U.S. Price" section above, we are increasing STAPIMEX's and the Fimex Group's U.S. net price by an amount based on the export subsidy rate calculated in the most recently completed segment of the companion CVD proceeding, in accordance with section 772(c)(1)(C) of the Act.

of the Tariff Act," dated April 15, 2026.

¹⁸⁶ See STAPIMEX's Letter, "STAPIMEX Response to Double Remedies Questionnaire," dated April 22, 2026 (STAPIMEX's DRQR), at 6-13.

¹⁸⁷ See STAPIMEX's DRQR at 14, 12.

¹⁸⁸ See, e.g., *Certain Iron Mechanical Transfer Drive Components from the People's Republic of China: Preliminary Determination of Sales at Less Than Fair Value and Postponement of Final Determination*, 81 FR 36876 (June 8, 2016), and accompanying PDM at 36, unchanged in *Certain Iron Mechanical Transfer Drive Components from the People's Republic of China: Final Affirmative Determination of Sales at Less Than Fair Value*, 81 FR 75032 (October 28, 2016); and *Certain Corrosion-Resistant Steel Products from the People's Republic of China: Affirmative Preliminary Determination of Sales at Less Than Fair Value and Postponement of Final Determination*, 81 FR 75 (January 4, 2016), and accompanying PDM at 25-26, unchanged in *Certain Corrosion-Resistant Steel Products from the People's Republic of China: Final Determination of Sales at Less Than Fair Value, and Final Affirmative Critical Circumstances Determination, in Part*, 81 FR 35316 (June 2, 2016).

VIII. RECOMMENDATION

We recommend applying the above methodology for these preliminary results. If this recommendation is accepted, we will publish the preliminary results of this administrative review in the *Federal Register*.

Agree

Disagree

X 

Signed by: CHRISTOPHER ABBOTT

Christopher Abbott
Deputy Assistant Secretary
for Policy and Negotiations,
performing the non-exclusive functions and duties
of the Assistant Secretary for Enforcement and Compliance