



## DEPARTMENT OF COMMERCE

### International Trade Administration

[C-122-872]

#### **Certain Corrosion-Resistant Steel Products from Canada: Final Affirmative Countervailing Duty Determination**

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

**SUMMARY:** The U.S. Department of Commerce (Commerce) determines that countervailable  
subsidies are being provided to producers and exporters of certain corrosion-resistant steel  
products (CORE) from Canada. The period of investigation is January 1, 2023, through  
December 31, 2023.

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

**FOR FURTHER INFORMATION CONTACT:** Peter Shaw or Colin Thrasher, AD/CVD  
Operations, Office V, Enforcement and Compliance, International Trade Administration, U.S.  
Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone:  
(202) 482-0697 or (202) 482-3004.

#### **SUPPLEMENTARY INFORMATION:**

##### Background

On February 10, 2025, Commerce published in the *Federal Register* the *Preliminary  
Determination* and invited interested parties to comment.<sup>1</sup> On July 16, 2025, Commerce issued a  
post-preliminary analysis.<sup>2</sup>

For a complete description of the events that occurred since Commerce published the  
*Preliminary Determination*, as well as a full discussion of the issues raised by parties for this

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<sup>1</sup> See *Certain Corrosion-Resistant Steel Products from Canada: Preliminary Affirmative Countervailing Duty  
Determination and Alignment of Final Determination With Antidumping Duty Determination*, 90 FR 9231 (February  
10, 2025) (*Preliminary Determination*), and accompanying Preliminary Decision Memorandum.

<sup>2</sup> See Memorandum, “Post-Preliminary Analysis Memorandum,” dated July 16, 2025.

final determination, *see* the Issues and Decision Memorandum.<sup>3</sup> The Issues and Decision Memorandum is a public document and is on file electronically via Enforcement and Compliance’s Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS). ACCESS is available to registered users at <http://access.trade.gov>. In addition, a complete version of the Issues and Decision Memorandum can be accessed directly at <https://access.trade.gov/public/FRNoticesListLayout.aspx>.

### Scope of the Investigation

The product covered by this investigation is CORE from Canada. For a complete description of the scope of this investigation, *see* Appendix I.

### Scope Comments

In the Preliminary Scope Memorandum, we set aside a period of time for parties to raise issues regarding product coverage (*i.e.*, scope) in scope-specific case briefs or other written comments.<sup>4</sup> We received case and rebuttal briefs from multiple interested parties. For a summary of the product coverage comments and rebuttal responses submitted to the record for this final determination, and accompanying discussion and analysis of all comments timely received, *see* the Final Scope Memorandum.<sup>5</sup> In the Final Scope Memorandum, Commerce made no changes to the scope language as it appeared in the *Initiation Notice*.<sup>6</sup> *See* Appendix I.

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<sup>3</sup> *See* Memorandum, “Issues and Decision Memorandum for the Final Affirmative Determination in the Countervailing Duty Investigation of Certain Corrosion-Resistant Steel Products from Canada,” dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

<sup>4</sup> *See* Memorandum, “Less-Than-Fair-Value Investigations of Certain Corrosion-Resistant Steel Products from Australia, Brazil, Canada, Mexico, the Netherlands, South Africa, Taiwan, the Republic of Türkiye, the United Arab Emirates, and the Socialist Republic of Vietnam, and Countervailing Duty Investigations of Certain Corrosion-Resistant Steel Products from Brazil, Canada, Mexico, and the Socialist Republic of Vietnam: Preliminary Scope Decision Memorandum,” dated April 3, 2025 (Preliminary Scope Memorandum).

<sup>5</sup> *See* Memorandum, “Less-Than-Fair-Value Investigations of Certain Corrosion-Resistant Steel Products from Australia, Brazil, Canada, Mexico, the Netherlands, South Africa, Taiwan, the Republic of Türkiye, the United Arab Emirates, and the Socialist Republic of Vietnam, and Countervailing Duty Investigations of Certain Corrosion-Resistant Steel Products from Brazil, Canada, Mexico, and the Socialist Republic of Vietnam: Final Scope Decision Memorandum,” dated concurrently with this notice (Final Scope Memorandum).

<sup>6</sup> *See Certain Corrosion-Resistant Steel Products from Brazil, Canada, Mexico, and the Socialist Republic of Vietnam: Initiation of Countervailing Duty Investigations*, 89 FR 80204 (October 2, 2024) (*Initiation Notice*).

## Verification

Commerce conducted verification of the information relied upon in making its final determination in this investigation, in accordance with section 782(i) of the Tariff Act of 1930, as amended (the Act). Specifically, we conducted on-site verifications of the subsidy information reported by ArcelorMittal Dofasco G.P. (AMD), Stelco, Inc. (Stelco) and the Government of Ontario in May 2025 using standard verification procedures, including an examination of relevant sales and accounting records, and original source documents provided by the company respondents and the Government of Ontario.<sup>7</sup>

## Analysis of Subsidy Programs and Comments Received

The subsidy programs under investigation, and the issues raised in the case and rebuttal briefs that were submitted by parties in this investigation, are discussed in the Issues and Decision Memorandum. For a list of the issues raised by parties, to which we responded in the Issues and Decision Memorandum, *see* Appendix II.

## Changes Since the *Preliminary Determination*

Based on our analysis of the comments received from interested parties and our verification findings, we made certain changes to the countervailable subsidy rate calculations for AMD, Stelco, and for all other producers/exporters. For a discussion of these changes, *see* the Issues and Decision Memorandum.

## Methodology

Commerce conducted this investigation in accordance with section 701 the Act. For each of the subsidy programs found to be countervailable, Commerce determines that there is a subsidy, *i.e.*, a financial contribution by an “authority” that gives rise to a benefit to the recipient,

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<sup>7</sup> *See* Memorandum, “Verification of ArcelorMittal Dofasco G.P. Questionnaire Responses,” dated July 14, 2025; *see also* Memorandum, “Verification of Stelco, Inc. Questionnaire Responses,” dated July 10, 2025; and Memorandum, “Verification of Questionnaire Responses of the Government of Ontario,” dated July 14, 2025.

and that the subsidy is specific.<sup>8</sup> For a full description of the methodology underlying our final determination, *see* the Issues and Decision Memorandum.

In making this final determination, Commerce relied, in part, on facts available, including adverse facts available (AFA), pursuant to sections 776(a) and (b) of the Act. For a full discussion of our application of AFA, *see* the section “Use of Facts Otherwise Available and Application of Adverse Inferences” in the Issues and Decision Memorandum.

#### All-Others Rate

Pursuant to section 705(c)(5)(A)(i) of the Act, Commerce will determine an all-others rate equal to the weighted-average countervailable subsidy rates established for exporters and/or producers individually investigated, excluding any rates that are zero, *de minimis*, or rates based entirely under section 776 of the Act.

For this final determination, Commerce has calculated individual estimated countervailable subsidy rates for AMD and Stelco that are not zero, *de minimis*, or based entirely on facts otherwise available. Therefore, we calculated the all-others rate using a weighted average of the estimated subsidy rates calculated for the individually investigated respondents, AMD and Stelco, using each company’s publicly ranged value for their exports to the United States of subject merchandise, in accordance with section 705(c)(5)(A)(i) of the Act.<sup>9</sup>

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<sup>8</sup> *See* sections 771(5)(B) and (D) of the Act regarding financial contribution; *see also* section 771(5)(E) of the Act regarding benefit; and section 771(5A) of the Act regarding specificity.

<sup>9</sup> With two respondents under examination, Commerce normally calculates: (A) a weighted-average of the estimated subsidy rates calculated for the examined respondents; (B) a simple average of the estimated subsidy rates calculated for the examined respondents; and (C) a weighted-average of the estimated subsidy rates calculated for the examined respondents using each company’s publicly ranged U.S. sale values for the merchandise under consideration. Commerce then compares (B) and (C) to (A) and selects the rate closer to (A) as the most appropriate rate for all other producers and exporters. *See, e.g., Ball Bearings and Parts Thereof from France, Germany, Italy, Japan, and the United Kingdom: Final Results of Antidumping Duty Administrative Reviews, Final Results of Changed-Circumstances Review, and Revocation of an Order in Part*, 75 FR 53661, 53662 (September 1, 2010), and accompanying Issues and Decision Memorandum at Comment 1. As complete publicly ranged sales data were available, Commerce based the all-others rate on the publicly ranged sales data of the mandatory respondents. For a complete analysis of the data, *see* Memorandum, “Calculation of the All-Others Rate for the Final Determination,” dated concurrently with this notice.

## Final Determination

Commerce determines that the following estimated countervailable subsidy rates exist for the period January 1, 2023, through December 31, 2023:

<b>Company</b>	<b>Subsidy Rate (percent <i>ad valorem</i>)</b>
ArcelorMittal Dofasco G.P. <sup>10</sup>	1.14
Stelco, Inc.	1.50
Nova Steel Inc.	34.55*
All Others	1.16

\* Rate based on facts available with adverse inferences

## Disclosure

Commerce intends to disclose its calculations performed to interested parties in this final determination within five days of its public announcement, or if there is no public announcement, within five days of the date of publication of this notice in the *Federal Register*, in accordance with 19 CFR 351.224(b).

## Continuation of Suspension of Liquidation

As a result of our *Preliminary Determination*, and pursuant to sections 703(d)(1)(B) and (d)(2) of the Act, we instructed U.S. Customs and Border Protection (CBP) to collect cash deposits and suspend liquidation of entries of subject merchandise, as described in the scope of the investigation section, that were entered, or withdrawn from warehouse, for consumption on or after February 10, 2025, the date of publication of the *Preliminary Determination* in the *Federal Register*. In accordance with section 703(d) of the Act, we instructed CBP to discontinue the suspension of liquidation of all entries of subject merchandise entered or withdrawn from warehouse, on or after June 10, 2025, the first day provisional measures were no longer in effect, but to continue the suspension of liquidation of all entries of subject merchandise between February 10, 2025, and June 9, 2025.

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<sup>10</sup> Commerce found ArcelorMittal Dofasco G.P., ArcelorMittal Canada Holdings Inc., ArcelorMittal Canada Inc., ArcelorMittal Canada MP Inc., ArcelorMittal Long Products Canada G.P., ArcelorMittal Mining Canada GP, ArcelorMittal Exploitation Miniere Canada s.e.n.c., and ArcelorMittal Coteau-du-Lac Limited Partnership to be cross-owned entities.

If the U.S. International Trade Commission (ITC) issues a final affirmative injury determination, we will issue a countervailing duty (CVD) order, reinstate the suspension of liquidation under section 706(a) of the Act, and require a cash deposit of estimated countervailing duties for such entries of subject merchandise in the amounts indicated above. If the ITC determines that material injury, or threat of material injury, does not exist, this proceeding will be terminated, and all estimated duties deposited or securities posted as a result of the suspension of liquidation will be refunded or canceled.

#### ITC Notification

In accordance with section 705(d) of the Act, Commerce will notify the ITC of its final affirmative determination that countervailable subsidies are being provided to producers and exporters of CORE from Canada. Because the final determination is affirmative, in accordance with section 705(b) of the Act, the ITC will make its final determination as to whether the domestic industry in the United States is materially injured, or threatened with material injury, by reason of imports of CORE from Canada no later than 45 days after this final determination. In addition, we are making available to the ITC all non-privileged and nonproprietary information related to this investigation. We will allow the ITC access to all privileged and business proprietary information in our files, provided the ITC confirms that it will not disclose such information, either publicly or under an administrative protective order (APO), without the written consent of the Assistant Secretary for Enforcement and Compliance. If the ITC determines that material injury or threat of material injury does not exist, this proceeding will be terminated and all cash deposits will be refunded.

If the ITC determines that such injury does exist, Commerce will issue a CVD order directing CBP to assess, upon further instruction by Commerce, countervailing duties on all imports of the subject merchandise that are entered, or withdrawn from warehouse, for consumption on or after the effective date of the suspension of liquidation, as discussed above in the “Continuation of Suspension of Liquidation” section.

### Administrative Protective Order

In the event that the ITC issues a final negative injury determination, this notice will serve as the only reminder to parties subject to an APO of their responsibility concerning the destruction of proprietary information disclosed under APO, in accordance with 19 CFR 351.305(a)(3). Timely written notification of the return/destruction of APO materials or conversion to judicial protective order is hereby requested. Failure to comply with the regulations and terms of an APO is a violation which is subject to sanction.

### Notification to Interested Parties

This determination is issued and published pursuant to sections 705(d) and 777(i) of the Act, and 19 CFR 351.210(c).

Dated: August 25, 2025.

**Abdelali Elouaradia,**  
*Deputy Assistant Secretary  
for Enforcement and Compliance.*

## Appendix I

### Scope of the Investigation

The products covered by this investigation are certain flat-rolled steel products, either clad, plated, or coated with corrosion-resistant metals such as zinc, aluminum, or zinc-, aluminum-, nickel- or iron-based alloys, whether or not corrugated or painted, varnished, laminated, or coated with plastics or other non-metallic substances in addition to the metallic coating. The products covered include coils that have a width of 12.7 mm or greater, regardless of form of coil (*e.g.*, in successively superimposed layers, spirally oscillating, *etc.*). The products covered also include products not in coils (*e.g.*, in straight lengths) of a thickness less than 4.75 mm and a width that is 12.7 mm or greater and that measures at least 10 times the thickness. The products covered also include products not in coils (*e.g.*, in straight lengths) of a thickness of 4.75 mm or more and a width exceeding 150 mm and measuring at least twice the thickness. The products described above may be rectangular, square, circular, or other shape and include products of either rectangular or non-rectangular cross-section where such cross-section is achieved subsequent to the rolling process, *i.e.*, products which have been “worked after rolling” (*e.g.*, products which have been beveled or rounded at the edges).

For purposes of the width and thickness requirements referenced above:

(1) Where the nominal and actual measurements vary, a product is within the scope if application of either the nominal or actual measurement would place it within the scope based on the definitions set forth above, and

(2) where the width and thickness vary for a specific product (*e.g.*, the thickness of certain products with non-rectangular cross-section, the width of certain products with non-rectangular shape, *etc.*), the measurement at its greatest width or thickness applies.

Steel products included in the scope of these investigations are products in which: (1) iron predominates, by weight, over each of the other contained elements; and (2) the carbon content is 2 percent or less, by weight.

Subject merchandise also includes corrosion-resistant steel that has been further processed in a third country, including but not limited to annealing, tempering, painting, varnishing, trimming, cutting, punching and/or slitting or any other processing that would not otherwise remove the merchandise from the scope of the investigations if performed in the country of manufacture of the in-scope corrosion resistant steel.

All products that meet the written physical description are within the scope of these investigations unless specifically excluded. The following products are outside of and/or specifically excluded from the scope of these investigations:

- Flat-rolled steel products either plated or coated with tin, lead, chromium, chromium oxides, both tin and lead (“terne plate”) or both chromium and chromium oxides (“tin free steel”), whether or not painted, varnished or coated with plastics or other non-metallic substances in addition to the metallic coating;
- Clad products in straight lengths of 4.7625 mm or more in composite thickness and of a width which exceeds 150 mm and measures at least twice the thickness;
- Certain clad stainless flat-rolled products, which are three-layered corrosion-resistant carbon steel flat-rolled products less than 4.75 mm in composite thickness that consist of a carbon steel flat-rolled product clad on both sides with stainless steel in a 20%-60%-20% ratio; and

Also excluded from the scope of the antidumping duty investigation on corrosion resistant steel from Taiwan are any products covered by the existing antidumping duty order on corrosion-resistant steel from Taiwan. See *Certain Corrosion-Resistant Steel Products from India, Italy, the People's Republic of China, the Republic of Korea and Taiwan: Amended Final Affirmative Antidumping Determination for India and Taiwan, and Antidumping Duty Orders*, 81 FR 48390 (July 25, 2016); *Corrosion-Resistant Steel Products from Taiwan: Notice of Third Amended Final Determination of Sales at Less Than Fair Value Pursuant to Court Decision and Partial Exclusion from Antidumping Duty Order*, 88 FR 58245 (August 25, 2023).

Also excluded from the scope of the antidumping duty investigation on corrosion-resistant steel from the United Arab Emirates and the antidumping duty and countervailing duty investigations on corrosion-resistant steel from the Socialist Republic of Vietnam are any products covered by the existing antidumping and countervailing duty orders on corrosion-resistant steel from the People's Republic of China and the Republic of Korea and the antidumping duty order on corrosion-resistant steel from Taiwan. See *Certain Corrosion-Resistant Steel Products from India, Italy, the People's Republic of China, the Republic of Korea and Taiwan: Amended Final Affirmative Antidumping Determination for India and Taiwan, and Antidumping Duty Orders*, 81 FR 48390 (July 25, 2016); see also *Certain Corrosion-Resistant Steel Products from India, Italy, Republic of Korea and the People's Republic of China: Countervailing Duty Order*, 81 FR 48387 (July 25, 2016). This exclusion does not apply to imports of corrosion-resistant steel that are entered, or withdrawn from warehouse, for consumption in the United States for which the relevant importer and exporter certifications have been completed and maintained and all other applicable certification requirements have been met such that the entry is entered into the United States as not subject to the antidumping and countervailing duty orders on corrosion-resistant steel from the People's Republic of China, the antidumping and countervailing duty orders on corrosion-resistant steel from the Republic of Korea, or the antidumping duty order on corrosion-resistant steel from Taiwan.

The products subject to this investigation are currently classified in the Harmonized Tariff Schedule of the United States (HTSUS) under item numbers: 7210.30.0030, 7210.30.0060, 7210.41.0000, 7210.49.0030, 7210.49.0040, 7210.49.0045, 7210.49.0091, 7210.49.0095, 7210.61.0000, 7210.69.0000, 7210.70.6030, 7210.70.6060, 7210.70.6090, 7210.90.6000, 7210.90.9000, 7212.20.0000, 7212.30.1030, 7212.30.1090, 7212.30.3000, 7212.30.5000, 7212.40.1000, 7212.40.5000, 7212.50.0000, 7212.60.0000, 7225.91.0000, 7225.92.0000, 7226.99.0110, and 7226.99.0130.

The products subject to this investigation may also enter under the following HTSUS item numbers: 7210.90.1000, 7215.90.1000, 7215.90.3000, 7215.90.5000, 7217.20.1500, 7217.30.1530, 7217.30.1560, 7217.90.1000, 7217.90.5030, 7217.90.5060, 7217.90.5090, 7225.99.0090, 7226.99.0180, 7228.60.6000, 7228.60.8000, and 7229.90.1000.

The HTSUS subheadings above are provided for convenience and customs purposes only. The written description of the scope of the investigation is dispositive.

## Appendix II

### List of Topics Discussed in the Issues and Decision Memorandum

- I. Summary
- II. Background
- III. Changes Since the *Preliminary Determination*
- IV. Calculation of the All-Others Rate
- V. Use of Facts Otherwise Available and Application of Adverse Inferences
- VI. Subsidies Valuation Information
- VII. Interest Rates and Benchmarks
- VIII. Analysis of Programs
- IX. Discussion of the Issues
  - Comment 1: Whether Commerce Improperly Initiated this Investigation
  - Comment 2: Whether to Apply Adverse Facts Available (AFA) to Nova Steel
  - Comment 3: Whether Stelco's Non-Recurring Subsidies Were Extinguished with the Change-In-Ownership (CIO)
  - Comment 4: Whether Stelco's Pension Restructuring is Countervailable
  - Comment 5: Whether the New Subsidy Allegation (NSA) Programs are Countervailable
  - Comment 6: Whether the Ontario Tax Credit for Manufacturing and Processing (OTCMP) Program is Countervailable
  - Comment 7: Whether to Revise the Denominators for Certain Tax Programs Used by AMD
  - Comment 8: Whether the Federal Scientific Research and Experimental Development Tax Program (FSR&ED) is Countervailable
  - Comment 9: Whether the Class 53 Accelerated Capital Cost Allowances (ACCA) Program is Countervailable
  - Comment 10: Whether Commerce Erred in its Benefit Calculations for the Class 53 ACCA Program
  - Comment 11: Whether the Class 1 Assets Program is Countervailable
  - Comment 12: Whether the ACCA for Class 29 Assets Program is Countervailable
  - Comment 13: Whether the ACCA for Class 43.1 and Class 43.2 Assets Program is Countervailable
  - Comment 14: Whether the Québec Additional Depreciation for Class 53 and Class 50 Assets Program is Countervailable
  - Comment 15: Whether the Investment and Innovation Tax Credit is Countervailable
  - Comment 16: Whether the Federal Apprenticeship Job Creation Tax Credit (AJCTC) Program is Countervailable
  - Comment 17: Whether the Strategic Innovation Fund (SIF) Support for the Steel Sector Program is Countervailable
  - Comment 18: Whether the Ontario Energy-Savings Grants (Industrial Accelerator (IAP)) Program is Countervailable
  - Comment 19: Whether the Ontario Independent Electricity System Operator (IESO) Capacity Auction Program is Countervailable
  - Comment 20: Whether the Ontario Achievement Incentive Grant Program is Countervailable
  - Comment 21: Whether the Hydro-Québec Interruptible Electricity Option (IEO) is Countervailable
  - Comment 22: Whether the Electricity Discount Program for Capital Investments (EDL) Program is Countervailable

- Comment 23: Whether the Énergir Feasibility Study and Implementation Program is Countervailable
- Comment 24: Whether the Net-Zero Accelerator Assistance (NZA) to AMD Program is Countervailable
- Comment 25: Whether the Energy Efficiency for Industry (EEI) Grant Program is Countervailable
- Comment 26: Whether the EcoENERGY Retrofit Incentive Program for Industry (EERII) is Countervailable
- Comment 27: Whether the Retrofit Program of Ontario's IESO is Countervailable
- Comment 28: Whether the Clean Growth Program is Countervailable
- Comment 29: Whether the Global Innovation Clusters Advanced Manufacturing Program is Countervailable
- Comment 30: Whether the Duty Drawback on Obsolete or Surplus Goods Program is Countervailable
- Comment 31: Whether the Programs Administered by Export Development Canada (EDC) Are Countervailable

X. Recommendation