



DEPARTMENT OF COMMERCE

International Trade Administration

[C-580-888]

Certain Carbon and Alloy Steel Cut-to-Length Plate from the Republic of Korea: Preliminary Results and Partial Rescission of Countervailing Duty Administrative Review; 2023

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

SUMMARY: The U.S. Department of Commerce (Commerce) preliminarily determines that countervailable subsidies are being provided to certain producers and exporters of certain carbon and alloy steel cut-to-length plate (CTL plate) from the Republic of Korea (Korea) during the period of review (POR) January 1, 2023, through December 31, 2023. In addition, Commerce is rescinding this review with respect to 54 companies. Interested parties are invited to comment on these preliminary results of review.

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

FOR FURTHER INFORMATION CONTACT: Rachel Accorsi or Joshua Nixon, AD/CVD Operations, Office VIII, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-3149 or (202) 482-8361, respectively.

SUPPLEMENTARY INFORMATION:

Background

On May 25, 2017, Commerce published a countervailing duty (CVD) order on CTL plate from Korea.¹ On July 5, 2024, Commerce published a notice of initiation of an administrative

¹ See *Certain Carbon and Alloy Steel Cut-to-Length Plate from the Republic of Korea: Countervailing Duty Order*, 82 FR 24103 (May 25, 2017) (*Order*).

review of the *Order*.² We initiated an administrative review of 56 producers/exporters of CTL plate from Korea for the POR. On July 26, 2024, Commerce selected POSCO as the sole mandatory respondent in this administrative review.³

On July 22, 2024, Commerce tolled certain deadlines in this administrative proceeding by seven days.⁴ On December 9, 2024, Commerce tolled the deadline to issue the preliminary results in this administrative review by an additional 90 days.⁵ On April 2, 2025, Commerce extended the deadline for the preliminary results of this review until September 5, 2025.⁶

For a complete description of the events that followed the initiation of this review, *see* the Preliminary Decision Memorandum.⁷ A list of topics discussed in the Preliminary Decision Memorandum is included at Appendix I. The Preliminary Decision Memorandum is a public document and is on file electronically via Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS). ACCESS is available to registered users at <https://access.trade.gov>. In addition, a complete version of the Preliminary Decision Memorandum can be accessed directly at <https://access.trade.gov/public/FRNoticesListLayout.aspx>.

Scope of the *Order*

The merchandise covered by the *Order* is CTL plate. For a complete description of the scope of the *Order*, *see* the Preliminary Decision Memorandum.

² *See Initiation of Antidumping and Countervailing Duty Administrative Reviews*, 89 FR 55567 (July 5, 2024) (*Initiation Notice*).

³ *See* Memorandum, "Respondent Selection," dated July 26, 2024.

⁴ *See* Memorandum, "Tolling of Deadlines for Antidumping and Countervailing Duty Proceedings," dated July 22, 2024.

⁵ *See* Memorandum, "Tolling of Deadlines for Antidumping and Countervailing Duty Proceedings," dated December 9, 2024.

⁶ *See* Memorandum, "Extension of Deadline for Preliminary Results of Countervailing Duty Administrative Review," dated April 2, 2025.

⁷ *See* Memorandum, "Decision Memorandum for the Preliminary Results of the Countervailing Duty Administrative Review of Certain Carbon and Alloy Steel Cut-to-Length Plate from the Republic of Korea; 2023," dated concurrently with, and hereby adopted by, this notice (Preliminary Decision Memorandum).

Rescission of Administrative Review, in Part

It is Commerce's practice to rescind an administrative review of a CVD order, pursuant to 19 CFR 351.213(d)(3), when there are no reviewable entries of subject merchandise during the POR for which liquidation is suspended.⁸ Normally, upon completion of an administrative review, the suspended entries are liquidated at the CVD assessment rate calculated for the review period.⁹ Therefore, for an administrative review of a company to be conducted, there must be a reviewable, suspended entry that Commerce can instruct CBP to liquidate at the CVD assessment rate calculated for the POR.¹⁰ On August 23, 2024, we released a memorandum notifying interested parties that, based on our examination of the results of the CBP data query, we intended to rescind the administrative review for certain companies for which the data show no reviewable entries of subject merchandise during the POR, and requested comments.¹¹ No interested parties provided comments.

According to the CBP import data, 54 companies under review did not have reviewable entries of subject merchandise during the POR for which liquidation is suspended.¹² In the absence of any evidence of shipments placed on the record, pursuant to 19 CFR 351.213(d)(3), we are rescinding the administrative review of these companies.

Methodology

Commerce is conducting this administrative review in accordance with section 751(a)(1)(A) of the Tariff Act of 1930, as amended (the Act). For each of the subsidy programs found countervailable, we preliminarily determine that there is a subsidy, *i.e.*, a financial contribution by an "authority" that confers a benefit to the recipient, and that the subsidy is

⁸ See, e.g., *Lightweight Thermal Paper from the People's Republic of China: Notice of Rescission of Countervailing Duty Administrative Review; 2015*, 82 FR 14349 (March 20, 2017); see also *Circular Welded Carbon Quality Steel Pipe from the People's Republic of China: Rescission of Countervailing Duty Administrative Review; 2017*, 84 FR 14650 (April 11, 2019).

⁹ See 19 CFR 351.212(b)(2).

¹⁰ See 19 CFR 351.213(d)(3).

¹¹ See Memorandum, "Notice of Intent to Rescind Review, in Part," dated August 23, 2024 (Intent to Rescind Memo) at Attachment 1.

¹² See Appendix II.

specific.¹³ For a full description of the methodology underlying our preliminary results, *see* the Preliminary Decision Memorandum.

Preliminary Results of Review

In accordance with 19 CFR 351.221(b)(4)(i), we preliminarily calculated the following net countervailable subsidy rate for the period January 1, 2023, through December 31, 2023:

Company	Subsidy Rate (percent <i>ad valorem</i>)
POSCO Co., Ltd. ¹⁴	4.31

Disclosure

Commerce intends to disclose its calculations and analysis performed to interested parties for these preliminary results within five days of any public announcement or, if there is no public announcement, within five days of the date of publication of this notice in accordance with 19 CFR 351.224(b).

Public Comment

Case briefs or other written comments may be submitted to the Assistant Secretary for Enforcement and Compliance. A timeline for the submission of case briefs and written comments will be provided to interested parties at a later date. Rebuttal briefs, limited to issues raised in the case briefs, may be filed not later than five days after the date for filing case briefs.¹⁵ Interested parties who submit case briefs or rebuttal briefs in this proceeding must submit: (1) a table of contents listing each issue; and (2) a table of authorities.¹⁶

¹³ See sections 771(5)(B) and (D) of the Act regarding financial contribution; section 771(5)(E) of the Act regarding benefit; and section 771(5A) of the Act regarding specificity.

¹⁴ As discussed in the Preliminary Decision Memorandum, Commerce preliminarily finds the following companies to be cross-owned with POSCO Co., Ltd.: POSCO Holdings Inc.; POSCO Future M Co., Ltd.; POSCO Mobility Solution Co., Ltd.; POSCO M-Tech Co., Ltd.; and POSCO Nippon Steel RHF Joint Venture Co., Ltd. The subsidy rate applies to all cross-owned companies. We note that POSCO has an affiliated trading company through which it exported certain subject merchandise during the POR, POSCO International (aka POSCO International Corporation). POSCO International was not selected as a mandatory respondent, but was examined in the context of POSCO. Therefore, there is not an established CVD rate for POSCO International; POSCO International's subsidies are accounted for in POSCO's total subsidy rate. Instead, entries of subject merchandise exported by POSCO International will receive the rate of the producer listed on the U.S. Customs and Border Protection (CBP) entry form. Thus, the subsidy rate applied to POSCO and POSCO's cross-owned affiliates is also applied to POSCO International for entries of subject merchandise produced by POSCO.

¹⁵ See 19 CFR 351.309(d); *see also Administrative Protective Order, Service, and Other Procedures in Antidumping and Countervailing Duty Proceedings*, 88 FR 67069, 67077 (September 29, 2023) (*APO and Service Final Rule*).

¹⁶ See 19 CFR 351.309(c)(2) and (d)(2).

As provided under 19 CFR 351.309(c)(2) and (d)(2), in prior proceedings we have encouraged interested parties to provide an executive summary of their briefs that should be limited to five pages total, including footnotes. In this review, we instead request that interested parties provide at the beginning of their briefs a public, executive summary for each issue raised in their briefs.¹⁷ Further, we request that interested parties limit their executive summary of each issue to no more than 450 words, not including citations. We intend to use the executive summaries as the basis of the comment summaries included in the issues and decision memorandum that will accompany the final results in this administrative review. We request that interested parties include footnotes for relevant citations in the executive summary of each issue. Note that Commerce has amended certain of its requirements pertaining to the service of documents in 19 CFR 351.303(f).¹⁸

Pursuant to 19 CFR 351.310(c), interested parties who wish to request a hearing must submit a written request to the Assistant Secretary for Enforcement and Compliance, filed electronically via ACCESS. Requests should contain: (1) the party's name, address, and telephone number; (2) the number of participants and whether any of the participants are foreign nationals; and (3) a list of issues to be discussed. Issues raised in the hearing will be limited to those raised in the respective case briefs. An electronically filed hearing request must be received successfully in its entirety by Commerce's electronic records system, ACCESS, by 5 p.m. Eastern Time within 30 days after the date of publication of this notice.

Final Results

Unless otherwise extended, we intend to issue the final results of this administrative review, which will include the results of our analysis of the issues raised in the case briefs, within 120 days of publication of these preliminary results in the *Federal Register*, pursuant to section 751(a)(3)(A) of the Act and 19 CFR 351.213(h).

¹⁷ We use the term "issue" here to describe an argument that Commerce would normally address in a comment of the Issues and Decision Memorandum.

¹⁸ See *APO and Service Final Rule*.

Assessment Rates

In accordance with 19 CFR 351.221(b)(4)(i), we preliminarily assigned subsidy rates in the amounts shown above for the producers/exporters shown above. Upon completion of the administrative review, consistent with section 751(a)(1) of the Act and 19 CFR 351.212(b)(2), Commerce shall determine, and CBP shall assess, countervailing duties on all appropriate entries covered by this review, for the above-listed companies.

For the companies for which this review is rescinded, Commerce will instruct CBP to assess countervailing duties on all appropriate entries at a rate equal to the cash deposit of estimated countervailing duties required at the time of entry, or withdrawal from warehouse, for consumption, during the period January 1, 2023, through December 31, 2023, in accordance with 19 CFR 351.212(c)(1)(i). We intend to issue assessment instructions to CBP no earlier than 35 days after the date of publication of this notice in the *Federal Register*.

For the companies remaining in the review, we intend to issue assessment instructions to CBP no earlier than 35 days after the date of publication of the final results of this review in the *Federal Register*. If a timely summons is filed at the U.S. Court of International Trade, the assessment instructions will direct CBP not to liquidate relevant entries until the time for parties to file a request for a statutory injunction has expired (*i.e.*, within 90 days of publication).

Cash Deposit Requirements

In accordance with section 751(a)(2)(C) of the Act, Commerce intends, upon publication of the final results, to instruct CBP to collect cash deposits of estimated countervailing duties in the amounts shown for the companies listed above on shipments of subject merchandise entered, or withdrawn from warehouse, for consumption on or after the date of publication of the final results of this administrative review, except, where the rate calculated in the final results is zero or *de minimis*, no cash deposit will be required. For all non-reviewed firms, we will instruct CBP to continue to collect cash deposits at the most recent company-specific or all-others rate applicable to the company. These cash deposit requirements, when imposed, shall remain in

effect until further notice.

Notification to Interested Parties

These preliminary results of review are issued and published in accordance with sections 751(a)(1) and 777(i)(1) of the Act, and 19 CFR 351.213(d)(4) and 351.221(b)(4).

Dated: September 5, 2025.

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

Appendix I

List of Topics Discussed in the Preliminary Decision Memorandum

- I. Summary
- II. Background
- III. Scope of the *Order*
- IV. Diversification of Korea's Economy
- V. Subsidies Valuation Information
- VI. Benchmarks and Interest Rates
- VII. Analysis of Programs
- VIII. Recommendation

Appendix II

Companies for Which Commerce Is Rescinding the Review

1. Ajin Industrial Co., Ltd.
2. BDP International
3. Blue Track Equipment
4. Boxco
5. Boxco, Inc.
6. Bukook Steel Co., Ltd.
7. Buma CE Co., Ltd.
8. China Chengdu International Techno-Economic Cooperation Co., Ltd.
9. Daehan I.M. Co., Ltd.
10. Daehan Tex Co., Ltd.
11. Daeik Eng Co. Ltd.
12. Daelim Industrial Co., Ltd.
13. Daesam Industrial Co., Ltd.
14. Daesin Lighting Co., Ltd.
15. Daewoo International Corp.
16. Dong Yang Steel Pipe
17. DKC
18. DK Corporation
19. DK Dongshin Co., Ltd.
20. Dongbu Steel Co., Ltd.
21. Dongkuk Industries Co., Ltd.
22. Dongkuk Steel Mill Co., Ltd.
23. EAE Automotive Equipment
24. EEW KHPC Co., Ltd.
25. Eplus Expo Inc.
26. GS Global Corp.
27. Haem Co., Ltd.
28. Han Young Industries
29. Hyeon Dae Jong Hap Gong Gu Co. Ltd.
30. Hyosung Corp.
31. Hyundai Steel Co.
32. Jinmyung Frictech Co., Ltd.
33. Khana Marine Ltd.
34. Kindus Inc.
35. Korean Iron and Steel Co., Ltd.
36. Kyoungil Precision Co., Ltd.
37. LG Electronics Inc.
38. Menics
39. Qian'an Rentai Metal Products Co., Ltd.
40. Samjin Lnd Co., Ltd.
41. Samsun C&T Corp.
42. Samsung
43. Samsung Electronics Co., Ltd
44. Seogio O/A
45. Shinko
46. Shipping Imperial Co., Ltd.
47. Sinchang Eng Co., Ltd.
48. SK Networks Co., Ltd.

49. SNP Ltd.

50. Steel N People Ltd.

51. Summit Industry

52. Sungjin Co., Ltd.

53. Wonbang Tech Co., Ltd.

54. Young Sun Steel

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