



## DEPARTMENT OF COMMERCE

### International Trade Administration

[A-583-856]

Certain Corrosion-Resistant Steel Products from Taiwan: Preliminary Results and Rescission, In Part, of Antidumping Duty Administrative Review; 2023-2024

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

SUMMARY: The U.S. Department of Commerce (Commerce) preliminarily determines that certain corrosion-resistant steel products (CORE) from Taiwan are not being sold in the United States at below normal value during the period of review (POR), July 1, 2023, through June 30, 2024. We invite interested parties to comment on these preliminary results.

DATES: Applicable [Insert date of publication in the *Federal Register*].

FOR FURTHER INFORMATION CONTACT: Deborah Cohen or Anjali Mehindiratta, AD/CVD Operations, Office III, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-4521 or (202) 482-9127, respectively.

#### SUPPLEMENTARY INFORMATION:

##### Background

On July 1, 2024, Commerce published in the *Federal Register* a notice of opportunity to request an administrative review of the AD order<sup>1</sup> on CORE from Taiwan.<sup>2</sup> In July 2024, Commerce received timely requests to conduct an administrative review of entries of CORE from Taiwan during the POR from Prosperity Tieh Enterprise, Co., Ltd. (Prosperity),<sup>3</sup> and the

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<sup>1</sup> 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) (*Order*).

<sup>2</sup> See *Antidumping or Countervailing Duty Order, Finding, or Suspended Investigation; Opportunity To Request Administrative Review and Join Annual Inquiry Service List*, 89 FR 54437 (July 1, 2024).

<sup>3</sup> See Prosperity's Letter, "Request for Administrative Review," dated July 31, 2024.

petitioners.<sup>4</sup> On August 14, 2024, we published a notice initiating an AD administrative review of CORE from Taiwan with respect to nine companies.<sup>5</sup>

On December 9, 2024, Commerce tolled certain deadlines in this administrative proceeding by 90 days.<sup>6</sup> On June 2, 2024, Commerce extended the deadline for these preliminary results until August 29, 2025.<sup>7</sup> Additionally, due to the lapse in appropriations and Federal Government shutdown, Commerce tolled all deadlines in administrative proceedings by 47 days.<sup>8</sup> Further, due to a backlog of documents that were electronically filed via Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS) during the Federal Government shutdown, on November 24, 2025, Commerce tolled all deadlines in administrative proceedings by an additional 21 days.<sup>9</sup> Accordingly, the deadline for these preliminary results is now January 5, 2026.

For a complete description of the events that followed the initiation of this review, *see* the Preliminary Decision Memorandum.<sup>10</sup> A list of topics discussed in the Preliminary Decision Memorandum is attached as an appendix to this notice. The Preliminary Decision Memorandum is a public document and is on file electronically via ACCESS. ACCESS is available to registered users at <https://access.trade.gov>. In addition, a complete version of the Preliminary

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<sup>4</sup> The petitioners are Cleveland-Cliffs Inc., Steel Dynamics Inc. (SDI), Nucor Corporation, and United States Steel Corporation, manufacturers of the domestic like product in the United States and are therefore interested parties within the meaning of section 771(9)(C) of the Tariff Act of 1930, as amended (the Act). *See* Petitioners' Letter, "Request for Administrative Review," dated July 31, 2024 (Petitioners' Review Request).

<sup>5</sup> These companies are: 1) China Steel Corporation; 2) Chung Hung Steel Corporation; 3) Great Fortune Steel Co., Ltd.; 4) Great Grandeul Steel Co., Ltd.; 5) Great Grandeul Steel Company Limited (Samoa) (Great Grandeul Samoa); 6) Great Grandeul Steel Corporation; 7) Prosperity; 8) Sheng Yu Steel Co., Ltd. (SYSCO); and 9) Xxentria Technology Materials Company Ltd. *See Initiation of Antidumping and Countervailing Duty Administrative Reviews*, 89 FR 66035, 66042 (August 14, 2024) (*Initiation Notice*).

<sup>6</sup> *See* Memorandum, "Tolling of Deadlines for Antidumping and Countervailing Duty Proceedings," dated December 9, 2024.

<sup>7</sup> *See* Memorandum, "Extension of Deadline for Preliminary Results of Antidumping Duty Administrative Review," dated June 2, 2025.

<sup>8</sup> *See* Memorandum, "Deadlines Affected by the Shutdown of the Federal Government," dated November 14, 2025.

<sup>9</sup> *See* Memorandum, "Tolling of all Case Deadlines," dated November 24, 2025.

<sup>10</sup> *See* Memorandum, "Decision Memorandum for the Preliminary Results of the Administrative Review of the Antidumping Duty Order for Corrosion-Resistant Steel Products from Taiwan; 2023-2024," dated concurrently with, and hereby adopted by, this notice (Preliminary Decision Memorandum).

Decision Memorandum can be accessed directly at  
<https://access.trade.gov/public/FRNoticesListLayout.aspx>.

### Scope of the Order

The products covered by this *Order* 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. A full description of the scope of the *Order* is contained in the Preliminary Decision Memorandum.

### Rescission of Review, In Part

As noted above, we initiated this review with respect to nine companies.<sup>11</sup> During the course of the review, we selected two mandatory respondents: Prosperity and SYSCO.<sup>12</sup> As a consequence, there are seven companies upon which a review was requested and which were not selected for individual examination.

Pursuant to 19 CFR 351.213(d)(3), Commerce will rescind an administrative review when there are no reviewable suspended entries. Based on our analysis of U.S. Customs and Border Protection (CBP) entry data, six of the companies identified in the *Initiation Notice* had no entries of subject merchandise during the POR.<sup>13</sup> On September 18, 2024, Commerce released CBP data for U.S. imports of subject merchandise from Taiwan from the firms identified in the *Initiation Notice* during the POR, and provided notice to interested parties of Commerce's intent to rescind this instant review with respect to companies with no entries listed in the CBP data.<sup>14</sup> Commerce received no comments on its intent to rescind this review with

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<sup>11</sup> See *Initiation Notice*, 89 FR at 66042.

<sup>12</sup> See Memorandum, "Respondent Selection," dated October 9, 2024.

<sup>13</sup> These companies are: 1) China Steel Corporation; 2) Chung Hung Steel Corporation; 3) Great Fortune Steel Co., Ltd.; 4) Great Grandeul Steel Co., Ltd.; 5) Great Grandeul Steel Corporation; and 6) Xxentria Technology Materials Company Ltd. See Memorandum, "Release of Customs Data from U.S. Customs and Border Protection & Notice of Intent to Rescind Review, In Part," dated September 18, 2024 (CBP Data Release Memorandum) at 1 and Attachment 2.

<sup>14</sup> *Id.*

respect to these six companies. As a result, we are rescinding this review, in part, with respect to the six companies which had no entries during the POR.

### Methodology

Commerce is conducting this review in accordance with section 751(a)(1)(B) of the Act. Export price was calculated in accordance with section 772 of the Act. Normal value was calculated in accordance with section 773 of the Act. For a full description of the methodology underlying our conclusions, *see* the Preliminary Decision Memorandum.

### Rate for Non-Examined Company

The Act and Commerce's regulations do not directly address the establishment of a rate to be applied to individual companies not selected for 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 a less-than-fair-value (LFTV) investigation, for guidance when calculating the rate for companies which were not selected for individual review in an administrative review. Under section 735(c)(5)(A) of the Act, the all-others rate is normally "an amount equal to the weighted average of the estimated weighted-average dumping margins established for exporters and producers individually investigated, excluding any zero or *de minimis* margins, and any margins determined entirely {on the basis of facts available}."

Where the dumping margin for individually examined respondents are all zero, *de minimis*, or based entirely on facts available, section 735(c)(5)(B) of the Act provides that Commerce may use "any reasonable method to establish the estimated all-others rate for exporters and producers not individually investigated, including averaging the estimated weighted average dumping margins determined for the exporters and producers individually investigated."

In this administrative review, we preliminarily calculated a dumping margin of zero percent for both Prosperity and SYSCO. Thus, in accordance with the expected method, and

consistent with the U.S. Court of Appeals for the Federal Circuit’s decision in *Albemarle*,<sup>15</sup> and Commerce’s practice,<sup>16</sup> we preliminarily assigned to the non-selected company, Great Grandeu Samoa, a zero percent rate, based on the rates calculated for the two mandatory respondents.

### Preliminary Results of Review

As a result of this review, we preliminarily determine the following estimated weighted-average dumping margins exist for the period July 1, 2023, through June 30, 2024:

<b>Producer/Exporter</b>	<b>Weighted-Average Dumping Margin (percent)</b>
Prosperity Tieh Enterprises Co., Ltd.	0.00
Sheng Yu Steel Co.	0.00
Great Grandeu Steel Company Limited (Samoa)	0.00

### Disclosure

Commerce intends to disclose the calculations performed in connection with these preliminary results to interested parties within five days after the date of publication of this notice in accordance with 19 CFR 351.224(b).<sup>17</sup>

### Public Comment

Pursuant to 19 CFR 351.309(c)(1)(ii), we have modified the deadline for interested parties to submit case briefs to Commerce to no later than 21 days after the date of the publication of this notice.<sup>18</sup> Rebuttal briefs, limited to issues raised in the case briefs, may be filed no later than five days after the date for filing case briefs.<sup>19</sup> Interested parties who submit

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<sup>15</sup> See *Albemarle Corp. v. United States*, 821 F.3d 1345, 1352 (Fed. Cir. 2016) (*Albemarle*) (holding that Commerce may only use “other reasonable methods” if it reasonably concludes that the expected method is “not feasible” or “would not be reasonably reflective of potential dumping margins”).

<sup>16</sup> See, e.g., *Certain Cold-Rolled Steel Flat Products from the Republic of Korea: Preliminary Results of Antidumping Duty Administrative Review; 2020-2021*, 87 FR 60989 (October 7, 2022), unchanged in *Certain Cold-Rolled Steel Flat Products from the Republic of Korea: Final Results of Antidumping Duty Administrative Review; 2020-2021*, 88 FR 20218 (April 5, 2023).

<sup>17</sup> See 19 CFR 351.224(b).

<sup>18</sup> Commerce is exercising its discretion under 19 CFR 351.309(c)(1)(ii) to alter the time limit for the filing of case briefs. See 19 CFR 351.309(c)(1)(ii).

<sup>19</sup> 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 Procedures*).

case briefs or rebuttal briefs in this proceeding must submit: (1) a table of contents listing each issue; and (2) a table of authorities.<sup>20</sup>

As provided under 19 CFR 351.309(c)(2)(iii) and (d)(2)(iii), we request that interested parties provide at the beginning of their briefs a public, executive summary for each issue raised in their briefs.<sup>21</sup> Further, we request that interested parties limit their public executive summary of each issue to no more than 450 words, not including citations. We intend to use the public 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 public 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).<sup>22</sup>

Interested parties who wish to request a hearing must submit a written request to the Assistant Secretary for Enforcement and Compliance, U.S. Department of Commerce, filed electronically via ACCESS by 5:00 p.m. Eastern Time within 30 days after the date of publication of this notice.<sup>23</sup> Requests should contain the party's name, address, and telephone number, the number of participants, and a list of the issues to be discussed. Issues raised in the hearing will be limited to those raised in the case and rebuttal briefs. If a request for a hearing is made, we will inform parties of the scheduled date for the hearing at a time and location to be determined.<sup>24</sup> Parties should confirm by telephone the date, time, and location of the hearing no fewer than two days before the scheduled date.

### Final Results of Review

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<sup>20</sup> See 19 CFR 351.309(c)(2) and (d)(2).

<sup>21</sup> We use the term "issue" here to describe an argument that Commerce would normally address in a comment of the Issues and Decision Memorandum.

<sup>22</sup> See *APO and Service Procedures*.

<sup>23</sup> See 19 CFR 351.310(c).

<sup>24</sup> See 19 CFR 351.310.

Unless otherwise extended, Commerce intends to issue the final results of this administrative review, including the results of its analysis of issues raised in written briefs, no later than 120 days after the date of publication of this notice in the *Federal Register*, pursuant to 751(a)(3)(A) of the Act and 19 CFR 351.213(h)(1).

#### Assessment Rates

Upon issuance of the final results, Commerce shall determine, and U.S. Customs and Border Protection (CBP) shall assess, antidumping duties on all appropriate entries covered by this review. The final results of this review shall be the basis for the assessment of antidumping duties on entries of merchandise covered by this review and for future deposits of estimated duties, where applicable.<sup>25</sup> Commerce intends 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).

If the respective weighted-average dumping margins are above *de minimis* (*i.e.*, 0.50 percent) in the final results of this review, we will calculate importer-specific *ad valorem* antidumping duty assessment rates based on the ratio of the total amount of dumping calculated for the importer's examined sales to the total entered value of those same sales in accordance with 19 CFR 351.212(b)(1).<sup>26</sup> If the respondent has not reported entered values, we will calculate a per-unit assessment rate for each importer by dividing the total amount of dumping calculated for the examined sales made to that importer by the total quantity associated with those sales. We will instruct CBP to assess antidumping duties on all appropriate entries covered by this review when the importer-specific assessment rate calculated in the final results of this

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<sup>25</sup> See section 751(a)(2)(C) of the Act.

<sup>26</sup> In these preliminary results, Commerce applied the assessment rate calculation method adopted in *Antidumping Proceedings: Calculation of the Weighted-Average Dumping Margin and Assessment Rate in Certain Antidumping Proceedings; Final Modification*, 77 FR 8101 (February 14, 2012).

review is above *de minimis* (i.e., 0.50 percent). Where either the respondent's weighted-average dumping margin is zero or *de minimis*, or an importer-specific assessment rate is zero or *de minimis*, we will instruct CBP to liquidate the appropriate entries without regard to antidumping duties.

In accordance with Commerce's "automatic assessment" practice, for entries of subject merchandise during the POR produced by the respondents for which they did not know that the merchandise was destined for the United States, we will instruct CBP to liquidate entries not reviewed at the all-others rate if there is no rate for the intermediate company(ies) involved in the transaction.

For the company which was not selected for individual examination, we will instruct CBP to assess antidumping duties at an *ad valorem* assessment rate equal to the company-specific weighted-average dumping margin determined in the final results.

For the six companies rescinded from review, antidumping duties shall be assessed at a rate equal to the cash deposit of estimated antidumping duties required at the time of entry, or withdrawal from warehouse, for consumption, in accordance with 19 CFR 351.212(c)(1)(i). Commerce intends to issue rescission instructions to CBP no earlier than 35 days after the publication of these preliminary results in the *Federal Register*.

#### Cash Deposit Requirements

The following cash deposit requirements will be effective upon publication of the notice of the final results of the administrative review for all shipments of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after the date of publication of the final results, as provided by section 751(a)(2) of the Act: (1) the cash deposit rate for each company listed above will be equal to the dumping margins established in the final results of this review, except if the ultimate rate is *de minimis* within the meaning of 19 CFR 351.106(c)(1), in which case the cash deposit rates will be zero; (2) for merchandise exported by producers or exporters not covered in this administrative review but covered in a prior segment of the

proceeding, the cash deposit rate will continue to be the company-specific rate published for the most recently completed segment of this proceeding in which the producer or exporter participated; (3) if the exporter is not a firm covered in this review, a prior review, or the original LTFV investigation but the producer is, then the cash deposit rate will be the rate established for the most recently completed segment of the proceeding for the producer of the merchandise; and (4) the cash deposit rate for all other producers or exporters will continue to be 11.04 percent, the all-others rate established in the *Third Amended Final Determination*.<sup>27</sup> These cash deposit requirements, when imposed, shall remain in effect until further notice.

#### Notification to Importers

This notice also serves as a preliminary reminder to importers of their responsibility under 19 CFR 351.402(f)(2) to file a certificate regarding the reimbursement of antidumping duties prior to liquidation of the relevant entries during this review period. Failure to comply with this requirement could result in Commerce's presumption that reimbursement of antidumping duties occurred and the subsequent assessment of double antidumping duties.

#### Notification to Interested Parties

We are issuing and publishing these results in accordance with sections 751(a)(1) and 777(i)(1) of the Act, 19 CFR 351.213(h)(2), and 19 CFR 351.221(b)(4).

Dated: January 5, 2026.

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

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<sup>27</sup> See *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, 58247 (August 25, 2023).

## Appendix

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

- I. Summary
- II. Background
- III. Scope of the *Order*
- IV. Discussion of the Methodology
- V. Currency Conversion
- VI. Recommendation

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