



DEPARTMENT OF COMMERCE

International Trade Administration

[C-580-879]

Certain Corrosion-Resistant Steel Products from the Republic of Korea: Final Results of Countervailing Duty Changed Circumstances Review

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

SUMMARY: The U.S. Department of Commerce (Commerce) determines that a producer/exporter subject the countervailing duty (CVD) order on certain corrosion-resistant steel products (CORE) from the Republic of Korea (Korea), Dongkuk Coated Metal Co., Ltd. (Dongkuk CM), is not the Successor-in-Interest (SII) to Dongkuk Steel Mill Co., Ltd. (Old Dongkuk Steel) in the context of the CVD order on CORE from Korea.

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

FOR FURTHER INFORMATION CONTACT: Shane Subler, 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) 482-6241.

SUPPLEMENTARY INFORMATION:

Background

On July 25, 2016, Commerce published the CVD order on CORE from Korea.¹ On August 20, 2025, Commerce published in the *Federal Register* the *Preliminary Results* in this changed circumstances review (CCR), finding that Dongkuk CM is not the SII to Old Dongkuk

¹ See *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) (*Order*).

Steel.² Due to the lapse in appropriations and Federal Government shutdown, on November 14, 2025, Commerce tolled all deadlines in administrative proceedings by 47 days.³ Additionally, 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.⁴ On January 9, 2026, Commerce extended the deadline for the final results of the CCR by 14 days.⁵ On February 4, 2026, Commerce extended the deadline for the final results of the CCR by an additional seven days.⁶ The final results of the CCR are currently due by February 12, 2026.⁷

For a complete discussion of the events that followed the *Preliminary Results*, see the Issues and Decision Memorandum.⁸ The Issues and 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 Issues and Decision Memorandum can be accessed directly at <https://access.trade.gov/public/FRNoticesListLayout.aspx>.

Scope of the Order

The product covered by this *Order* is CORE from Korea. For a complete description of the scope of this *Order*, see the Issues and Decision Memorandum.

Analysis of Comments Received

² See *Certain Corrosion-Resistant Steel Products From the Republic of Korea: Preliminary Results of Changed Circumstances Review*, 90 FR 40563 (August 20, 2025) (*Preliminary Results*), and accompanying Preliminary Decision Memorandum.

³ See Memorandum, "Deadlines Affected by the Shutdown of the Federal Government," dated November 14, 2025.

⁴ See Memorandum, "Tolling of all Case Deadlines," dated November 24, 2025.

⁵ See Memorandum, "5th Extension of Deadline for Final Results of Changed Circumstances Review," dated January 9, 2026.

⁶ See Memorandum, "6th Extension of Deadline for Final Results of Changed Circumstances Review," dated February 4, 2026.

⁷ *Id.*

⁸ See Memorandum, "Issues and Decision Memorandum for the Final Results of the Changed Circumstances Review of the Countervailing Duty Order on Certain Corrosion-Resistant Steel Products from the Republic of Korea," dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

All issues raised in interested parties' case briefs are addressed in the Issues and Decision Memorandum. A list of the issues raised by parties, and to which Commerce responded in the Issues and Decision Memorandum, is provided in the appendix to this notice.

Changes Since the *Preliminary Results*

For the reasons explained in the Issues and Decision Memorandum, we continue to find that Dongkuk CM is not the SII to Old Dongkuk Steel in the context of the CVD order on CORE from Korea. We continue to find that Old Dongkuk Steel's exclusion from the *Order* currently in effect does not apply to Dongkuk CM, and we have not made changes to the *Preliminary Results*. Accordingly, for entries of CORE from Korea produced and/or exported by Dongkuk CM that are entered, or withdrawn from warehouse, for consumption in the United States on or after the date of publication of the *Preliminary Results* (i.e., August 20, 2025), importers must identify the merchandise as subject to CVDs (e.g., type 03) with U.S. Customs and Border Protection. Further, parties may request annual administrative reviews of Dongkuk CM going forward, pursuant to section 751 of the Tariff Act of 1930, as amended (the Act).

As also discussed in the Issues and Decision Memorandum, we are notifying parties that any company that is excluded from a CVD order and restructures, such as Old Dongkuk Steel, must request a CCR for Commerce to determine whether the restructured company is essentially the same entity as the predecessor for cash deposit purposes.⁹ Accordingly, for any company excluded from a CVD order, the burden is on the company to request a CCR pursuant to section 751 of the Act in these circumstances. Additionally, we are providing notice that importers must identify merchandise produced and/or exported by the restructured company as subject to CVDs (e.g., type 03) as of the date on which the changed circumstances subject to the request occurred. For further discussion, see the Issues and Decision Memorandum at Comment 1.

Administrative Protective Order (APO)

⁹ *Id.* at 6-7 (citing *Certain Pasta from Turkey: Preliminary Results of Countervailing Duty Changed Circumstances Review*, 74 FR 47225 (September 15, 2009), unchanged in *Certain Pasta from Turkey: Final Results of Countervailing Duty Changed Circumstances Review*, 74 FR 54022 (October 21, 2009)).

This notice also serves as a final reminder to parties subject to an APO of their responsibility concerning the return or destruction of proprietary information disclosed under APO in accordance with 19 CFR 351.305(a)(3), which continues to govern business proprietary information in this segment of the proceeding. Timely written notification of the return or 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 sanctionable violation.

Notification to Interested Parties

We are issuing and publishing these final results of a CCR and notice in accordance with sections 751(b)(1) and 777(i)(1) and (2) of the Act, and 19 CFR 351.216(e), 351.221(b), and 351.221(c)(3).

Dated: February 12, 2026.

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

List of Topics Discussed in the Issues and Decision Memorandum

- I. Summary
- II. Background
- III. Scope of the *Order*
- IV. Discussion of the Issues
 - Comment 1: Whether Commerce Should Set an Effective Date to Collect Cash Deposits and Assign a Cash Deposit Rate for Subject Merchandise Produced by Dongkuk CM
 - Comment 2: Whether Commerce Articulated a Clear Standard of Analysis for SII Determinations for Companies Previously Excluded from a CVD Order
 - Comment 3: Whether the Preliminary Results Are Supported by Substantial Evidence
 - Comment 4: Whether Commerce Applied the Correct Standard for a CCR
- V. Recommendation

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