



DEPARTMENT OF COMMERCE

International Trade Administration

[A-580-881]

Certain Cold-Rolled Steel Flat Products from the Republic of Korea: Preliminary Results and Rescission, in Part, of Antidumping 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 cold-rolled steel flat products (cold-rolled steel) from the Republic of Korea (Korea) were not made at less than normal value (NV) during the period of review (POR) September 1, 2023, through August 31, 2024. In addition, Commerce is rescinding the review, in part, with respect to 35 companies. Interested parties are invited to comment on these preliminary results.

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

FOR FURTHER INFORMATION CONTACT: Grant Fuller or Caroline Carroll, AD/CVD Operations, Office IX, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-6228 or (202) 482-4948, respectively.

SUPPLEMENTARY INFORMATION:

Background

On September 20, 2016, Commerce published in the *Federal Register* the antidumping duty (AD) order on cold-rolled steel from Korea.¹ On September 3, 2024, Commerce published in the *Federal Register* a notice of opportunity to request an administrative review of the *Order* for the POR.² On October 17, 2024, based on timely requests for review, in accordance with 19

¹ See *Certain Cold-Rolled Steel Flat Products from Brazil, India, the Republic of Korea, and the United Kingdom: Amended Final Affirmative Antidumping Determinations for Brazil and the United Kingdom and Antidumping Duty Orders*, 81 FR 64432 (September 20, 2016) (*Order*).

² See *Antidumping or Countervailing Duty Order, Finding, or Suspended Investigation; Opportunity to Request Administrative Review and Join Annual Inquiry Service List*, 89 FR 71254 (September 3, 2024).

CFR 351.221(c)(1)(i), we initiated an administrative review of the *Order*.³ On November 22, 2024, Commerce selected Hyundai Steel Company (Hyundai) and POSCO/POSCO International Corporation (collectively, POSCO) as the mandatory respondents in this administrative review.⁴

On December 9, 2024, Commerce tolled certain deadlines in this administrative proceeding by 90 days.⁵ On August 21, 2025, we postponed the preliminary results of this review by 40 days, in accordance with section of 751(a)(3) of the Act, and 19 CFR 351.213(h)(2).⁶ Due to the lapse in appropriations and Federal Government shutdown, on November 14, 2025, Commerce tolled all deadlines in administrative proceedings by 47 days.⁷ 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.⁸ On December 8, 2025, we extended the preliminary results of this review by an additional 50 days.⁹ On January 29, 2026, we extended the preliminary results of this review by an additional 15 days.¹⁰ Finally, on February 18, 2026, we extended the preliminary results of this review by an additional 8 days,

³ See *Initiation of Antidumping and Countervailing Duty Administrative Reviews*, 89 FR 83644 (October 17, 2024).

⁴ See Memorandum, "Respondent Selection," dated November 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 2022-2023 Antidumping Duty Administrative Review," dated August 21, 2025.

⁷ See Memorandum, "Tolling of Deadlines for Antidumping and Countervailing Duty Proceedings," dated November 14, 2025.

⁸ See Memorandum, "Tolling of all Case Deadlines," dated November 24, 2025.

⁹ See Memorandum, "Extension of Deadline for Preliminary Results of 2022-2023 Antidumping Duty Administrative Review," dated December 8, 2025.

¹⁰ See Memorandum, "Extension of Deadline for Preliminary Results of 2023-2024 Antidumping Duty Administrative Review," dated January 28, 2026.

until March 2, 2026.¹¹ For a complete description of the events that followed the initiation of this review, *see* the Preliminary Decision Memorandum.¹²

Scope of the Order

The merchandise subject to the *Order* is cold-rolled steel from Korea. For a complete description of the scope of the *Order*, *see* the Preliminary Decision Memorandum.

Partial Rescission of Administrative Review

Pursuant to 19 CFR 351.213(d)(3), Commerce will rescind an administrative review when there are no reviewable entries of subject merchandise during the POR for which liquidation is suspended.¹³ Normally, upon completion of an administrative review, the suspended entries are liquidated at the AD assessment rate calculated for the review period.¹⁴ Therefore, for an administrative review to be conducted, there must be a suspended entry that Commerce can instruct U.S. Customs and Border Protection (CBP) to liquidate at the AD assessment rate calculated for the POR.¹⁵

On January 17, 2025, pursuant to 19 CFR 351.213(d)(4), we notified interested parties of our intent to rescind this administrative review with respect to the companies listed in Appendix II with no suspended entries during the POR in the CBP data, and we invited interested parties to comment.¹⁶ We received no comments on the Intent to Rescind Memorandum. Accordingly,

¹¹ *See* Memorandum, “Extension of Deadline for Preliminary Results of 2023-2024 Antidumping Duty Administrative Review,” dated February 18, 2026. Commerce’s practice dictates that, where a deadline falls on a weekend or federal holiday, the appropriate deadline is the next business day. *See Notice of Clarification: Application of “Next Business Day” Rule for Administrative Determination Deadlines Pursuant to the Tariff Act of 1930, As Amended*, 70 FR 24533 (May 10, 2005). Therefore, because February 28, 2026, is a Saturday, the deadline becomes March 2, 2026.

¹² *See* Memorandum, “Decision Memorandum for the Preliminary Results of the Administrative Review of the Antidumping Duty Order on Certain Cold-Rolled Steel Flat Products from Korea; 2023-2024,” dated concurrently with, and hereby adopted by, this notice (Preliminary Decision Memorandum).

¹³ *See, e.g., Dioctyl Terephthalate from the Republic of Korea: Rescission of Antidumping Administrative Review; 2021–2022*, 88 FR 24758 (April 24, 2023); *see also Certain Carbon and Alloy Steel Cut- to Length Plate from the Federal Republic of Germany: Rescission of Antidumping Administrative Review; 2020–2021*, 88 FR 4157 (January 24, 2023).

¹⁴ *See* 19 CFR 351.212(b)(1).

¹⁵ *See* 19 CFR 351.213(d)(3).

¹⁶ *See* Memorandum, “Notice of Intent to Rescind Review, In Part,” dated January 17, 2025.

Commerce is rescinding this review with respect to the companies listed in Appendix II, in accordance with 19 CFR 351.213(d)(3).

Methodology

Commerce is conducting this review in accordance with sections 751(a)(1)(B) and (2) of the Act. Export price and constructed export price are calculated in accordance with section 772 of the Act. NV is calculated in accordance with section 773 of the Act. For a full description of the methodology underlying our conclusions, *see* the Preliminary Decision Memorandum. A list of the topics discussed in the Preliminary Decision Memorandum is attached as Appendix I 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 Decision Memorandum can be accessed directly at <https://access.trade.gov/public/FRNoticesListLayout.aspx>.

Rate for Non-Examined Companies

The Act and Commerce's regulations do not address the establishment of a weighted-average dumping margin to be determined for companies 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 a market economy less-than-fair-value (LTFV) investigation, for guidance when determining the weighted-average dumping margin for companies which were not selected for individual examination 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}."

In this review, we preliminarily calculated dumping margins of zero for both Hyundai and POSCO. Therefore, consistent with section 735(c)(5)(A) of the Act, we are preliminarily

assigning the most recent above-*de minimis* rate calculated in this proceeding (*i.e.*, 2.28 percent¹⁷) to the companies not selected for individual examination in this review: Ameri-Source Korea (Ameri-Source); Hanawell Co Ltd (Hanawell); and KG Dongbu Steel Co., Ltd. (KG Dongbu).

Preliminary Results of the Review

As a result of this review, we preliminarily determine the following estimated weighted-average dumping margins for the period of September 1, 2023, through August 31, 2024:

Producer or Exporter	Weighted-Average Dumping Margin (percent)
Hyundai Steel Company	0.00
POSCO; POSCO International Corporation	0.00
Ameri-Source Korea	2.28
Hanawell Co Ltd	2.28
KG Dongbu Steel Co., Ltd.	2.28

Disclosure

Commerce intends to disclose the calculations performed for these preliminary results to interested parties 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

Pursuant to 19 CFR 351.309(c), interested parties may submit case briefs to Commerce no later than 21 days after the date of the publication of this notice. 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.¹⁸ 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.¹⁹ All briefs must

¹⁷ See *Certain Cold-Rolled Steel Flat Products from the Republic of Korea: Final Results of Antidumping Duty Administrative Review; 2021–2022*, 89 FR 13689 (February 23, 2024), as amended by *Certain Cold-Rolled Steel Flat Products from the Republic of Korea: Amended Final Results of Antidumping Duty Administrative Review; 2021-2022*, 89 FR 21490 (March 28, 2024).

¹⁸ 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).

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

be filed electronically using ACCESS. An electronically filed document must be received successfully in its entirety in ACCESS by 5:00 p.m. Eastern Time on the established deadline.

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.²⁰ 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).²¹

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, within 30 days after the date of publication of this notice. Hearing requests should contain 1) the party's name, address, and telephone number; 2) the number of participants and whether any participant is a foreign national; and 3) a list of the issues to be discussed. Oral presentations at the hearing will be limited to issues raised in the briefs. If a request for a hearing is made, Commerce will inform parties of the time and date for the hearing.²² Parties should confirm by telephone the date, time, and location of the hearing two days before the scheduled date.

Assessment Rates

Pursuant to section 751(a)(2)(A) of the Act and 19 CFR 351.212(b)(1), Commerce shall determine, and CBP shall assess, antidumping duties on all appropriate entries of subject

²⁰ We use the term "issue" here to describe an argument that Commerce would normally address in a comment of the Issues and Decision Memorandum.

²¹ See *APO and Service Final Rule*.

²² See 19 CFR 351.310(d).

merchandise covered by this review.²³ If the weighted-average dumping margin for an individually examined respondent is not zero or *de minimis* (*i.e.*, less than 0.50 percent) in the final results of this review, we will calculate importer-specific *ad valorem* assessment rates on the basis of the ratio of the total amount of dumping calculated for each importer's examined sales and the total entered value of such sales in accordance with 19 CFR 351.212(b)(1).²⁴ For any individually examined respondent whose weighted-average dumping margin is zero or *de minimis* in the final results of review, or if an importer-specific assessment rate is zero or *de minimis*, Commerce will instruct CBP to liquidate appropriate entries without regard to antidumping duties.²⁵

Commerce's "automatic assessment" practice will apply to entries of subject merchandise during the POR produced by Hyundai or POSCO for which the reviewed companies did not know that the merchandise they sold to the intermediary (*i.e.*, a reseller, trading company, or exporter) was destined for the United States.²⁶ In such instances, we will instruct CBP to liquidate unreviewed entries at the all-others rate if there is no rate for the intermediate company(ies) involved in the transaction.²⁷

For Ameri-Source, Hanawell, and KG Dongbu, the companies that were not selected for individual examination, we intend to assign an assessment rate based on the review-specific rate determined as noted in the "Rate for Non-Examined Companies" section, above.

For the companies listed in Appendix II for which the review is being rescinded, Commerce will instruct CBP to assess duties on all appropriate entries at a rate equal to the cash deposit of estimated 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

²³ See 19 CFR 351.212(b)(1).

²⁴ See *Antidumping Proceedings: Calculation of the Weighted-Average Dumping Margin and Assessment Rate in Certain Antidumping Proceedings: Final Modification*, 77 FR 8101, 8103 (February 14, 2012).

²⁵ *Id.*, 77 FR at 8102-03; see also 19 CFR 351.106(c)(2).

²⁶ See *Antidumping and Countervailing Duty Proceedings: Assessment of Antidumping Duties*, 68 FR 23954 (May 6, 2003).

²⁷ See *Order*.

appropriate assessment instructions to CBP for the companies listed in Appendix II no earlier than 35 days after the date of publication of this rescission in the *Federal Register*.

For the remaining companies under review, in accordance with section 751(a)(2)(C) of the Act, the final results of this review shall be the basis for the assessment of antidumping duties on entries of merchandise covered by the final results of this review and for future cash deposits of estimated antidumping duties, where applicable. 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).

Cash Deposit Requirements

The following deposit requirements will be effective upon publication in the *Federal Register* of final results of this administrative review for all shipments of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after the date of publication, as provided by section 751(a)(2)(C) of the Act: (1) the cash deposit rate for the companies listed above will be equal to the weighted-average dumping margin established in the final results of this administrative review, except if the rate is less than 0.50 percent and, therefore, *de minimis* within the meaning of 19 CFR 351.106(c)(1), in which case the cash deposit rate will be zero; (2) for previously investigated or reviewed companies not covered in this review, the cash deposit rate will continue to be the company-specific cash deposit rate published for the most recently completed segment of this proceeding in which the company participated; (3) if the exporter is not a firm covered in this review, a prior review, or the LTFV investigation, but the manufacturer is, then the cash deposit rate will be the rate established for the most recent segment for the manufacturer of the merchandise; and (4) the cash deposit rate for all other manufacturers or exporters will continue to be 20.33 percent, the all-others rate established in the LTFV

investigation.²⁸ These deposit requirements, when imposed, shall remain in effect until further notice.

Final Results of Review

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

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 and/or countervailing 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 and/or countervailing duties occurred and the subsequent assessment of double antidumping duties.

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 351.221(b)(4).

Dated: March 2, 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.

²⁸ See Order.

Appendix I

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

Appendix II

Companies for which the Review is Rescinded

1. AJU Steel Co., Ltd.
2. Dai Yang Metal Co., Ltd.
3. DCM Corporation
4. DK GNS Co., Ltd.
5. Dongbu Incheon Steel Co., Ltd
6. Dongbu Steel Co., Ltd.
7. Dongkuk Industries Co., Ltd.
8. Dongkuk Steel Mill Co., Ltd.
9. GS Global Corporation
10. Hankum Co., Ltd.
11. Hwashin Co. Ltd.
12. Hyosung TNC Corporation
13. Hyundai Corporation
14. JMP Co., Ltd.
15. Korinox Co., Ltd.
16. Mikwang Precision Manufacture Co., Ltd.
17. Okaya Korea Co., Ltd.
18. POSCO Coated and Colored Steel Co., Ltd.
19. Samhwan Steel Co., Ltd.
20. Samsung C & T Corporation
21. Samsung Electronics Co., Ltd.
22. Samsung STS Co., Ltd.
23. SeAH Changwon Integrated Special Steel Corporation
24. SeAH Coated Metal Corporation
25. SeAH Steel Corporation
26. Shin Steel Co., Ltd.
27. Shin Young Co., Ltd.
28. Signode Korea Inc.
29. SK Networks Co., Ltd.
30. Soon Hong Trading Co., Ltd.
31. Sungjin Co., Ltd.
32. Taesan Corporation
33. TCC Steel Corporation
34. TI Automotive Ltd.
35. Wolverine Korea Co., Ltd