



DEPARTMENT OF COMMERCE

International Trade Administration

[A-588-869]

Diffusion-Annealed, Nickel-Plated Flat-Rolled Steel Products from Japan: Final Results 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) determines that Toyo Kohan Co., Ltd. (Toyo Kohan), the sole producer/exporter subject to this administrative review, did not make sales of subject merchandise at less than normal value during the period of review (POR) May 1, 2023, through April 30, 2024.

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

FOR FURTHER INFORMATION CONTACT: Lilit Astvatsatrian, 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) 482-6412.

SUPPLEMENTARY INFORMATION:

Background

On July 22, 2025, Commerce published the *Preliminary Results* and invited comments from interested parties.¹ On August 12, 2025, Toyo Kohan submitted its case brief. On August 18, 2025, Thomas Steel Strip Corporation (the petitioner) submitted its rebuttal brief. Due to the lapse in appropriations and Federal Government shutdown, on November 14, 2025, Commerce

¹ See *Diffusion-Annealed, Nickel-Plated Flat-Rolled Steel Products from Japan: Preliminary Results and Partial Rescission of Antidumping Duty Administrative Review; 2023-2024*, 90 FR 34416 (July 22, 2025) (*Preliminary Results*), and accompanying Preliminary Decision Memorandum.

tolled all deadlines in administrative proceedings by 47 days.² 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.³ Finally, on January 22, 2026, we extended the final results of this review by 35 days, until March 2, 2026.⁴

For a complete description of the events that occurred since the *Preliminary Results*, see the Issues and Decision Memorandum.⁵ Commerce conducted this administrative review in accordance with section 751 of the Tariff Act of 1930, as amended (the Act).

Scope of the Order⁶

The products subject to the *Order* are diffusion-annealed, nickel-plated flat-rolled steel products from Japan. For a full description of the scope of the *Order*, see the Issues and Decision Memorandum.

Analysis of Comments Received

All issues raised in the case and rebuttal briefs are listed in the appendix to this notice and addressed in the Issues and Decision Memorandum. 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>.

Changes Since the Preliminary Results

² See Memorandum, “Tolling of Deadlines for Antidumping and Countervailing Duty Proceedings,” dated November 14, 2025.

³ See Memorandum, “Tolling of all Case Deadlines,” dated November 24, 2025.

⁴ See Memorandum, “Extension of the Deadline for Final Results of 2023-2024 Antidumping Duty Administrative Review,” dated January 22, 2026.

⁵ See Memorandum, “Issues and Decision Memorandum for the Final Results of the 2023-2024 Administrative Review of the Antidumping Duty Order on Diffusion-Annealed, Nickel-Plated Flat-Rolled Steel Products from Japan,” dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

⁶ See *Diffusion-Annealed, Nickel-Plated Flat-Rolled Steel Products from Japan: Antidumping Duty Order*, 79 FR 30816 (May 29, 2014) (*Order*).

Based on a review of the record and comments received from interested parties regarding our *Preliminary Results*, we made certain changes to the weighted-average dumping margin calculations for Toyo Kohan.⁷

Final Results of Review

For these final results, we determine the following estimated weighted-average dumping margin exists for the period May 1, 2023, through April 30, 2024:

Producer or Exporter	Weighted-Average Dumping Margin (percent)
Toyo Kohan Co., Ltd.	0.00

Disclosure

Commerce intends to disclose the calculations performed for Toyo Kohan in connection with these final 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 the *Federal Register*, in accordance with 19 CFR 351.224(b).

Assessment Rates

Pursuant to section 751(a)(2)(C) of the Act and 19 CFR 351.212(b)(1), Commerce has determined, and U.S. Customs and Border Protection (CBP) shall assess, antidumping duties on all appropriate entries of subject merchandise in accordance with the final results of this review.

Because the weighted-average dumping margin for Toyo Kohan is zero, we will instruct CBP to liquidate the appropriate entries without regard to antidumping duties. Commerce's "automatic assessment" practice will apply to entries of subject merchandise during the POR produced by Toyo Kohan for which it did not know that the merchandise it sold to an intermediary (*e.g.*, a reseller, trading company, or exporter) was destined for the United States. In such instances, we will instruct CBP to liquidate unreviewed entries at the all-others rate

⁷ For a full description of these changes, *see* Issues and Decision Memorandum.

established in the less-than-fair-value (LTFV) investigation (*i.e.*, 45.42 percent),⁸ if there is no rate for the intermediate company(ies) involved in the transaction.⁹

Commerce intends to issue assessment instructions to CBP no earlier than 35 days after the date of publication of this notice 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 cash deposit requirements will be effective for all shipments of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after the publication date of the final results of this administrative review, as provided by section 751(a)(2)(C) of the Act: (1) the cash deposit rate for Toyo Kohan will be equal to the weighted-average dumping margin that is established in the final results of this review (*i.e.*, zero percent); (2) for previously investigated or reviewed companies not listed above, 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 company participated; (3) if the exporter is not a firm covered in this review, a prior review, or the LTFV investigation, but the producer is, the cash deposit rate will be the cash deposit rate established for the most recently completed segment for the producer of the subject merchandise; and (4) the cash deposit rate for all other producers or exporters will continue to be 45.42 percent, the all-others rate established in the LTFV investigation.¹⁰ These deposit requirements, when imposed, shall remain in effect until further notice.

Administrative Protective Order (APO)

⁸ See *Order*, 79 FR at 30816.

⁹ See *Antidumping and Countervailing Duty Proceedings: Assessment of Antidumping Duties*, 68 FR 23954 (May 6, 2003).

¹⁰ See *Order*, 79 FR at 30816.

This notice serves as the only reminder to parties subject to an APO of their responsibility concerning the disposition 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 return/destruction of APO materials or conversion to judicial protective order is hereby requested. Failure to comply with the regulations and the terms of an APO is a sanctionable violation.

Notification to Importers

This notice serves as a final 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 doubled antidumping duties.

Notification to Interested Parties

This notice is issued and published in accordance with sections 751(a)(1) and 777(i)(1) of the Act.

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.*

Appendix

List of Topics Discussed in the Issues and Decision Memorandum

- I. Summary
 - II. Background
 - III. Scope of the *Order*
 - IV. Changes Since the *Preliminary Results*
 - V. Discussion of the Issues
 - Comment 1: Date of Sale
 - Comment 2: Errors in Toyo Kohan's Margin Calculations
 - VI. Recommendation
- [FR Doc. 2026-04611 Filed: 3/9/2026 8:45 am; Publication Date: 3/10/2026]