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DEPARTMENT OF COMMERCE

International Trade Administration

[A-583-869]

Passenger Vehicle and Light Truck Tires from Taiwan: Notice of Court Decision Not in Harmony with Final Scope Ruling; Notice of Amended Final Scope Ruling Pursuant to Court Decision

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

SUMMARY: On February 20, 2026, the U.S. Court of International Trade (CIT) issued its final judgment in *United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union, AFL-CIO, CLC., v. United States*, Court No. 24-00165, sustaining the U.S. Department of Commerce (Commerce)'s first remand redetermination pertaining to the scope ruling for the antidumping duty order on passenger vehicle and light truck tires (passenger tires) from Taiwan finding temporary-use spare tires (T-type tires) produced by Cheng Shin Rubber Industry Co. Ltd. (Cheng Shin) and imported by Cheng Shin Rubber U.S.A. Inc. (UCS) to be included in the order. Commerce is notifying the public that the CIT's final judgment is not in harmony with Commerce's scope ruling, and that Commerce is amending the scope ruling to find that T-type tires are included in the order.

DATES: Applicable March 2, 2026.

FOR FURTHER INFORMATION CONTACT: Toni Page, AD/CVD Operations, Office VII, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-1398.

SUPPLEMENTARY INFORMATION:

Background

On August 5, 2024, Commerce found T-type tires produced by Cheng Shin and imported from Taiwan by its U.S. affiliate UCS to be excluded from the scope of the order.[1] United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union, AFL-CIO, CLC appealed Commerce's Final Scope Ruling. On June 9, 2025, the CIT remanded the Final Scope Ruling to Commerce, holding that Commerce's Final Scope Ruling was not in accordance with law and not supported by substantial evidence.[2] In its opinion, the Court stated that Commerce failed to explain how evidence supported its determination that Cheng Shin's tires do not fit passenger cars or light trucks.[3]

In its final remand redetermination, issued in June 2025, Commerce determined that Cheng Shin's T-type tires are covered by the plain language of the scope of the *Order* and the tires did not qualify for a temporary tire exclusion because the size designation and load index combination were not listed in the 2019 Tire and Rim Association Year Book.[4] The CIT sustained Commerce's final redetermination.[5]

Timken Notice

In its decision in *Timken*,[6] as clarified by *Diamond Sawblades*,[7] the U.S. Court of Appeals for the Federal Circuit held that, pursuant to section 516A(c) and (e) of the Tariff Act of

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[1] *See* Memorandum, "Final Scope Ruling on Cheng Shin and UCS' Temporary-Use Spare Tires," dated August 5, 2024 (Final Scope Ruling).
[2] *See United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union, AFL-CIO, CLC, v. United States*, Court No. 24-00165, Slip Op. 25-72 (June 9, 2025) (*Remand Order*).
[3] *Id.*
[4] *See Final Results of Redetermination Pursuant to Court Remand, United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union, AFL-CIO, CLC v. United States*, Court No. 24-00165, dated June 9, 2025 (*Final Remand*); *see also Passenger Vehicle and Light Truck Tires from the Republic of Korea, Taiwan, and Thailand: Antidumping Duty Orders and Amended Final Affirmative Antidumping Duty Determination for Thailand*, 86 FR 38011 (July 19, 2021) (*Order*).
[5] *See United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union, AFL-CIO, CLC v. United States*, Slip Op. 26-18, Court No. 24-00165 (CIT February 20, 2026).
[6] *See Timken Co. v. United States*, 893 F.2d 337 (Fed. Cir. 1990) (*Timken*).
[7] *See Diamond Sawblades Manufacturers Coalition v. United States*, 626 F.3d 1374 (Fed. Cir. 2010) (*Diamond Sawblades*).

1930, as amended (the Act), Commerce must publish a notice of court decision that is not "in harmony" with a Commerce determination and must suspend liquidation of entries pending a "conclusive" court decision. The CIT's February 20, 2026, judgment constitutes a final decision of the CIT that is not in harmony with Commerce's Final Scope Ruling. Thus, this notice is published in fulfillment of the publication requirements of *Timken*.

Amended Final Scope Ruling

In accordance with the CIT's February 20, 2026, final judgment, Commerce is amending its Final Scope Ruling and finds that the scope of the *Order* covers the products addressed in the Final Scope Ruling.

Liquidation of Suspended Entries

Commerce will instruct U.S. Customs and Border Protection (CBP) to suspend liquidation of Cheng Shin's T-type tires and to require cash deposits at the appropriate rate.[8] In the event that the CIT's ruling is not appealed or is upheld on appeal, Commerce will instruct CBP to liquidate entries of T-type tires produced by Cheng Shin and imported by UCS appropriately.

Notification to Interested Parties

This notice is issued and published in accordance with sections 516A(c) and (e) and 777(i)(1) of the Act.

Dated: March 9, 2026.

/S/ Christopher Abbott

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

[8] *See Passenger Vehicle and Light Truck Tires from Taiwan: Final Affirmative Determination of Sales at Less Than Fair Value*, 86 FR 28563, 28564 (May 27, 2021).

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