



DEPARTMENT OF COMMERCE

International Trade Administration

[C-570-997, C-583-852]

Non-Oriented Electrical Steel from the People's Republic of China and Taiwan: Final Results of the Expedited Second Sunset Reviews of the Countervailing Duty Orders

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

SUMMARY: The U.S. Department of Commerce (Commerce) finds that revocation of the countervailing duty (CVD) orders on non-oriented electrical steel (NOES) from the People's Republic of China (China) and Taiwan would be likely to lead to continuation or recurrence of countervailable subsidies at the levels indicated in the "Final Results of Sunset Reviews" section of this notice.

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

FOR FURTHER INFORMATION CONTACT: David De Falco, Trade Agreements Policy and Negotiations, Enforcement and Compliance, International Trade Administration, U.S.

Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: 202-482-2178.

SUPPLEMENTARY INFORMATION:

Background

On December 3, 2014, the U.S. Department of Commerce (Commerce) published the *Orders* on NOES from China and Taiwan.¹ On December 1, 2025, Commerce published the notice of initiation of the second sunset reviews of the *Orders*, pursuant to section 751(c) of the

¹ See *Non-Oriented Electrical Steel from the People's Republic of China and Taiwan: Countervailing Duty Orders*, 79 FR 71749 (December 3, 2014) (*Orders*).

Tariff Act of 1930, as amended (the Act) and 19 CFR 351.218(c) with an effective initiation date of November 3, 2025.²

On December 9, 2025 and December 16, 2025, Commerce received notice of intent to participate in these reviews from the domestic interested parties,³ within the deadline specified in 19 CFR 351.218(d)(1)(i).⁴ The domestic interested parties claim to have interested party status within the meaning of section 771(9)(C) of the Act and 19 CFR 351.102(b)(29)(v) as a U.S. producer of the domestic like product.⁵

On December 29, 2025 and December 31, 2025, Commerce received adequate substantive responses from the domestic interested parties, within the 30-day deadline specified in 19 CFR 351.218(d)(3)(i).⁶ Commerce did not receive a substantive response from the Government of China, the Taiwan Authority, nor a respondent interested party to these proceedings. On January 23, 2026, Commerce notified the U.S. International Trade Commission (ITC) that it did not receive an adequate substantive response from respondent interested parties.⁷ As a result, Commerce conducted expedited (120-day) sunset reviews of the *Orders*, pursuant to section 751(c)(3)(B) of the Act and 19 CFR 351.218(e)(1)(ii)(B)(2) and (C)(2).

² See *Initiation of Five-Year (Sunset) Reviews*, 90 FR 55086 (December 1, 2025).

³ The domestic interested parties are Cleveland-Cliffs Inc. (Cleveland-Cliffs) and the United States Steel Corporation (U.S. Steel).

⁴ See Cleveland-Cliff's Letter, "Five-Year ("Sunset") Review Of Antidumping & Countervailing Duty Orders On Non-Oriented Electrical Steel from the People's Republic of China, Germany, Japan, Republic of Korea, Sweden, and Taiwan: Notice Of Intent To Participate In Sunset Reviews," dated December 9, 2025; U.S. Steel's Letter, "Second Five-Year ("Sunset") Review of Antidumping and Countervailing Duty Orders on Non-Oriented Electrical Steel from China: Notice of Intent to Participate," dated December 16, 2025; and U.S. Steel's Letter, "Second Five-Year ("Sunset") Review of Antidumping and Countervailing Duty Orders on Non-Oriented Electrical Steel from Taiwan: Notice of Intent to Participate," dated December 16, 2025.

⁵ *Id.*

⁶ See Cleveland-Cliff's Letter, "Five-Year ("Sunset") Review of Countervailing Duty Order on Non-Oriented Electrical Steel from China: Substantive Response," dated December 29, 2025; U.S. Steel's Letter, "Non-Oriented Electrical Steel from China: Substantive Response of United States Steel Corporation to Commerce's Notice of Initiation of Five-Year ("Sunset") Review," dated December 31, 2025; Cleveland-Cliff's Letter, "Five-Year ("Sunset") Review Of Countervailing Duty Order On Non-Oriented Electrical Steel from Taiwan: Substantive Response," dated December 29, 2025; and U.S. Steel's Letter, "Non-Oriented Electrical Steel from Taiwan: Substantive Response of United States Steel Corporation to Commerce's Notice of Initiation of Five-Year ("Sunset") Review," dated December 31, 2025.

⁷ See Commerce's Letter, "Sunset Reviews Initiated December 1, 2025," dated January 23, 2026.

Due to the lapse in appropriations and Federal Government shutdown, on November 14, 2025, Commerce tolled all deadlines in administrative proceedings by 47 days.⁸ 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.⁹ Accordingly, the deadline for these final results is now April 14, 2026.

Scope of the *Orders*

The product covered by these *Orders* is NOES from China and Taiwan. For the full description of the scope of the *Orders*, see the Issues and Decisions Memorandum.¹⁰

Analysis of Comments Received

A complete discussion of all issues raised in these sunset reviews, including the likelihood of continuation or recurrence of subsidization and the countervailable subsidy rates likely to prevail if the *Orders* were to be revoked, is contained in the accompanying Issues and Decision Memorandum.¹¹ A list of the topics discussed in the Issues and Decision Memorandum is attached as an appendix to this notice. The Issues and Decision Memorandum is a public document and is on file electronically via ACCESS, which is available to registered users at <https://access.trade.gov>. In addition, complete versions of the Issues and Decision Memorandum can be accessed directly at <https://access.trade.gov/public/FRNoticesListLayout.aspx>.

Final Results of Sunset Reviews

⁸ See Memorandum, "Deadlines Affected by the Shutdown of the Federal Government," dated November 14, 2025.

⁹ See Memorandum, "Tolling of all Case Deadlines," dated November 24, 2025.

¹⁰ See Memorandum, "Issues and Decision Memorandum for the Final Results of the Expedited Second Sunset Reviews of the Countervailing Duty Orders on Non-Oriented Electrical Steel from the People's Republic of China and Taiwan," dated concurrently with, and hereby adopted by, this notice.

¹¹ *Id.*

Pursuant to sections 751(c) and 752(b) of the Act, Commerce determines that revocation of the *China Order* would be likely to lead to continuation or recurrence of countervailable subsidies at the rates listed below.

Producers/Exporters	Net Countervailable Subsidy Rate (percent <i>ad valorem</i>)
Baoshan Iron & Steel Co., Ltd.	158.88
All Others	158.88

Pursuant to sections 751(c) and 752(b) of the Act, Commerce determines that revocation of the *Taiwan Order* would be likely to lead to continuation or recurrence of countervailable subsidies at the rates listed below.

Producers/Exporters	Net Countervailable Subsidy Rate (percent <i>ad valorem</i>)
Leicong Industrial Company, Ltd.	17.12
All Others	8.61

Notification Regarding Administrative Protective Orders

This notice also serves as the only reminder to parties subject to administrative protective order (APO) of their responsibility concerning the return or destruction of proprietary information disclosed under APO in accordance with 19 CFR 351.305. Timely notification of the return or destruction of APO materials, or conversion to judicial protective, orders is hereby requested. Failure to comply with the regulations and terms of an APO is a violation which is subject to sanction.

Notification to Interested Parties

We are issuing and publishing these final results in accordance with sections 751(c), 752(b), and 777(i)(1) of the Act, and 19 CFR 351.221(c)(5)(ii).

Dated: April 14, 2026.

/s/ Scot Fullerton

Scot Fullerton,
Acting Deputy Assistant Secretary
for Antidumping and Countervailing Duty Operations.

Appendix

List of Topics Discussed in the Issues and Decision Memorandum

- I. Summary
 - II. Background
 - III. Scope of the *Orders*
 - IV. History of the *Orders*
 - V. Legal Framework
 - VI. Discussion of the Issues
 1. Likelihood of Continuation or Recurrence of a Countervailable Subsidy
 2. Net Countervailable Subsidy Rates Likely to Prevail
 3. Nature of the Subsidies
 - VII. Final Results of Sunset Reviews
 - VIII. Recommendation
- [FR Doc. 2026-07463 Filed: 4/15/2026 8:45 am; Publication Date: 4/16/2026]