



DEPARTMENT OF COMMERCE

International Trade Administration

[A-580-887]

Carbon and Alloy Steel Cut-to-Length Plate from the Republic of Korea: Final Results of Antidumping Duty Administrative Review; 2023-2024

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

SUMMARY: The U.S. Department of Commerce (Commerce) determines that POSCO, POSCO International Corporation, POSCO Mobility Solution, Taechang Steel Co., Ltd. and Winsteel Co., Ltd. (collectively, the POSCO single entity), the sole exporter subject to this administrative review, did not make sales of certain carbon and alloy steel cut-to-length plate (CTL plate) from the Republic of Korea (Korea) 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: Jaron Moore, 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) 482-3640.

SUPPLEMENTARY INFORMATION:

Background

On September 11, 2025, Commerce published the preliminary results in this administrative review in the *Federal Register*.<sup>1</sup> We provided interested parties with an

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<sup>1</sup> See *Carbon and Alloy Steel Cut-to-Length Plate from the Republic of Korea: Preliminary Results of Antidumping Duty Administrative Review; 2023–2024*, 90 FR 44008 (September 11, 2025) (*Preliminary Results*), and accompanying Preliminary Decision Memorandum (PDM).

opportunity to comment on the *Preliminary Results*, and only the mandatory respondent, the POSCO single entity,<sup>2</sup> submitted comments.

Due to the lapse in appropriations and Federal Government shutdown, on November 14, 2025, Commerce tolled all deadlines in administrative proceedings by 47 days.<sup>3</sup> 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.<sup>4</sup> On March 18, 2026, Commerce extended the deadline for the final results by 30 days.<sup>5</sup> Accordingly, the deadline for this final determination is now April 17, 2026.

A summary of the events that occurred since Commerce published the *Preliminary Results*, as well as a full discussion of the issues raised by parties for these final results, are discussed in the Issues and Decision Memorandum.<sup>6</sup> 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>.

Commerce conducted this review in accordance with section 751(a)(1)(B) of the Tariff Act of 1930, as amended (the Act).

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<sup>2</sup> In a prior segment of this proceeding, Commerce found that POSCO, POSCO International Corporation, POSCO Mobility Solution ((POSCO MS), formerly known as POSCO SPS), and certain distributors and service centers (Taechang Steel Co., Ltd. and Winsteel Co., Ltd.) are affiliated pursuant to section 771(33)(E) of the Act, and further that these companies should be treated as a single entity (collectively, the POSCO single entity) pursuant to 19 CFR 351.401(f). *See Carbon and Alloy Steel Cut-To-Length Plate from the Republic of Korea: Final Results of Antidumping Duty Administrative Review; 2019–2020*, 87 FR 6483 (February 4, 2022). No changes to the relationship among these entities was reported for this POR; therefore, no change to our affiliation/collapsing finding is warranted.

<sup>3</sup> *See* Memorandum, “Deadlines Affected by the Shutdown of the Federal Government,” dated November 14, 2025.

<sup>4</sup> *See* Memorandum, “Tolling of all Case Deadlines,” dated November 24, 2025.

<sup>5</sup> *See* Memorandum, “Extension of Deadline for Final Results of Antidumping Duty Administrative Review,” dated March 18, 2026.

<sup>6</sup> *See* Memorandum, “Issues and Decision Memorandum for the Final Results in the Antidumping Duty Administrative Review of Carbon and Alloy Steel Cut-to-Length Plate from the Republic of Korea; 2023-2024,” dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

### Scope of the Order<sup>7</sup>

The product covered by the *Order* is CTL plate from Korea. For a complete description of the scope of the *Order*, see the Issues and Decision Memorandum.<sup>8</sup>

### Analysis of Comments Received

All issues raised in the case brief filed by the POSCO single entity are listed in the appendix to this notice and addressed in the Issues and Decision Memorandum.

### Changes Since the Preliminary Results

Commerce examined the record and analyzed the comments in the POSCO single entity's case brief, and made no changes to the weighted-average dumping margin calculations for the POSCO single entity in the *Preliminary Results*. We made certain changes to the assessment instructions we will issue to CBP. For a detailed discussion of the issues raised by the POSCO single entity and changes from the *Preliminary Results*, see the Issues and Decision Memorandum.

### Final Results of Review

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

<b>Producer and/or Exporter</b>	<b>Weighted-Average Dumping Margin (percent)</b>
POSCO, POSCO International Corporation; POSCO Mobility Solution; Taechang Steel Co., Ltd.; and Winsteel Co., Ltd.	0.00

### Disclosure

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<sup>7</sup> See *Certain Carbon and Alloy Steel Cut-to-Length Plate from Austria, Belgium, France, the Federal Republic of Germany, Italy, Japan, the Republic of Korea, and Taiwan: Amended Final Affirmative Antidumping Determinations for France, the Federal Republic of Germany, the Republic of Korea and Taiwan, and Antidumping Duty Orders*, 82 FR 24096 (May 25, 2017) (*Order*).

<sup>8</sup> See Issues and Decision Memorandum at 2.

Normally, Commerce will disclose to the parties in a proceeding the calculations performed in connection with the final results 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). However, because Commerce made no changes to the *Preliminary Results* calculations, there are no new calculations to disclose.

#### 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. If a respondent's weighted-average dumping margin is either zero or *de minimis* within the meaning of 19 CFR 351.106(c)(1), we will instruct CBP to liquidate the appropriate entries without regard to antidumping duties.<sup>9</sup> Accordingly, because the final weighted-average dumping margin for the POSCO single entity in this review is zero percent, we will instruct CBP to liquidate the appropriate entries without regard to antidumping duties.

Commerce's "automatic assessment" will apply to entries of subject merchandise during the POR produced by the POSCO single entity for which the company 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 such entries at the all-others rate determined in the less-than-fair-value (LTFV) investigation (*i.e.*, 7.10 percent)<sup>10</sup> if there is no rate for the intermediate company(ies) involved in the transaction.<sup>11</sup>

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

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<sup>9</sup> See *Order*.

<sup>10</sup> *Id.*, 82 FR at 24098.

<sup>11</sup> See *Antidumping and Countervailing Duty Proceedings: Assessment of Antidumping Duties*, 68 FR 23954 (May 6, 2023).

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 upon publication in the *Federal Register* of these final results of administrative review for all shipments of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after the publication date, as provided by section 751(a)(2)(C) of the Act: (1) the cash deposit rate for the POSCO single entity will be equal to the weighted-average dumping margin established in these final results of this administrative review; (2) for merchandise exported by companies not covered in this review but covered in a prior completed segment of this proceeding, the cash deposit rate will continue to be the company-specific rate published in the completed segment for the most recent period; (3) if the exporter is not a firm covered in this review, or the LTFV investigation, but the producer is, then 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 and exporters will continue to be the all-others rate (*i.e.*, 7.10 percent).<sup>12</sup> These cash deposit requirements, when imposed, shall remain in effect until further notice.

#### 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 and/or countervailing duties prior to liquidation of the relevant entries during this POR. 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

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<sup>12</sup> See Order.

antidumping duties, and/or an increase in the amount of antidumping duties by the amount of the countervailing duties.

Administrative Protective Order (APO)

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 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

This notice is being issued and published in accordance with sections 751(a)(1) and 777(i)(1) of the Act, and 19 CFR 351.221(b)(5).

Dated: April 13, 2026.

*/S/ Christopher Abbott*

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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. The POSCO Single Entity
- V. Changes Since the *Preliminary Results*
- VI. Discussion of the Issues
  - Comment 1: Whether to Grant a CEP Offset to the POSCO Single Entity
  - Comment 2: Whether POSCO International America Should Be the Sole Importer of Record in POSCO's Liquidation Instructions
- VII. Recommendation

[FR Doc. 2026-07467 Filed: 4/15/2026 8:45 am; Publication Date: 4/16/2026]