



## DEPARTMENT OF COMMERCE

### International Trade Administration

[A-580-895]

### Low Melt Polyester Staple Fiber from the Republic of Korea: 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 Toray Advanced Materials Korea, Inc. (TAK) made sales of subject merchandise at less than normal value during the period of review (POR), August 1, 2023, through July 31, 2024.

**DATES:** Applicable [Insert Date of Publication in the *Federal Register*].

**FOR FURTHER INFORMATION CONTACT:** Nathan Araya, AD/CVD Operations, Office II, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-3401.

### SUPPLEMENTARY INFORMATION:

#### Background

On February 10, 2026, Commerce published the *Preliminary Results* and invited interested parties to comment.<sup>1</sup> On March 3, 2026, TAK submitted a timely-filed case brief.<sup>2</sup> No other interested party filed a case or rebuttal brief.

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,

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<sup>1</sup> See *Low Melt Polyester Staple Fiber from the Republic of Korea: Preliminary Results of Antidumping Duty Administrative Review; 2023-2024*, 91 FR 5892 (February 10, 2026) (*Preliminary Results*), and accompanying Preliminary Decision Memorandum (PDM).

<sup>2</sup> See TAK's Letter, "Case Brief," dated March 3, 2026.

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

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> Accordingly, the deadline for these final results is now June 10, 2026.

For a complete description of the events that occurred since the *Preliminary Results*, see the Issues and Decision Memorandum.<sup>5</sup> The Issues and Decision Memorandum is a public document and on file electronically via Enforcement and Compliance's ACCESS System. 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>.

#### Scope of the Order<sup>6</sup>

The merchandise covered by the *Order* is synthetic staple fibers, not carded or combed, specifically bi-component polyester fibers having a polyester fiber component that melts at a lower temperature than the other polyester fiber component (low melt PSF). For a full description of the scope of the *Order*, see the Issues and Decision Memorandum.

#### Analysis of Comments Received

The issue raised in TAK's case brief is addressed in the Issues and Decision Memorandum. A list of topics discussed in the Issues and Decision Memorandum is attached as an appendix to this notice.

#### Changes Since the *Preliminary Results*

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<sup>4</sup> See Memorandum, "Tolling of All Case Deadlines," dated November 24, 2025.

<sup>5</sup> See Memorandum, "Issues and Decision Memorandum for the Final Results of Antidumping Duty Administrative Review of Low Melt Polyester Staple Fiber from the Republic of Korea; 2023-2024," dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

<sup>6</sup> See *Low Melt Polyester Staple Fiber from the Republic of Korea and Taiwan: Antidumping Duty Orders*, 83 FR 40752 (August 16, 2018) (*Order*).

Based on a review of the record and comment received from TAK regarding the *Preliminary Results*, we made no changes to the margin calculations for TAK.<sup>7</sup>

#### Final Results of the Administrative Review

As a result of this review, we determine that the following estimated weighted-average dumping margin exists for the period August 1, 2023, through July 31, 2024.

| <b>Producer/Exporter</b>             | <b>Weighted-Average Dumping Margin<br/>(percent)</b> |
|--------------------------------------|--|
| Toray Advanced Materials Korea, Inc. | 3.02   |

#### Disclosure

Normally, Commerce discloses to interested parties the calculations of the final results of an administrative review within five days of a public announcement or, if there is no public announcement, within five days of the date of publication of the notice of the final results in the *Federal Register*, in accordance with 19 CFR 351.224(b). However, because we have made no changes to the *Preliminary Results*, 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), Commerce shall determine, and U.S. Customs and Border Protection (CBP) shall assess, antidumping duties on all appropriate entries of subject merchandise covered by this review.

Pursuant to 19 CFR 351.212(b)(1), where the respondent reported the entered value of its U.S. sales, we calculated importer-specific assessment rates based on the ratio of the total amount of dumping calculated for each importer's examined sales and the total entered value of those same sales. Where the respondent did not report entered value, we calculated a per-unit assessment rate for each importer by dividing the total amount of dumping calculated for the examined sales made to that importer by the total quantity associated with those sales. To determine whether an importer-specific, per-unit assessment rate is *de minimis* (*i.e.*, less than 0.5 percent), in accordance with 19 CFR 351.106(c)(2), we also calculated an importer-specific ad

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<sup>7</sup> See Issues and Decision Memorandum.

valorem rate based on estimated entered values. Where either the respondent's weighted-average dumping margin is zero or *de minimis*, within the meaning of 19 CFR 351.106(c)(1), or an importer-specific rate is zero or *de minimis*, we will instruct CBP to liquidate the appropriate entries without regard to antidumping duties.

In accordance with Commerce's "automatic assessment" practice, for entries of subject merchandise during the POR produced by TAK for which it did not know that its merchandise was destined for the United States, we will instruct CBP to liquidate those entries at the all-others rate established in the less-than-fair-value (LTFV) investigation (*i.e.*, 16.27 percent)<sup>8</sup> if there is no rate for the intermediate company(ies) involved in the transaction.<sup>9</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 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 Instructions

Upon publication of this notice in the *Federal Register*, 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 date of publication, as provided by section 751(a)(2)(C) of the Act: (1) the cash deposit rate for the company subject to this review will be equal to the company-specific weighted-average dumping margin established in the final results of the review; (2) for merchandise exported by producers or exporters not covered in this review but covered in a prior completed segment of the 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, a prior

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<sup>8</sup> See *Order*, 83 FR at 40753.

<sup>9</sup> For a full discussion of this practice, see *Antidumping and Countervailing Duty Proceedings: Assessment of Antidumping Duties*, 68 FR 23954 (May 6, 2003).

review, or the original LTFV investigation, but the producer has been covered in a prior completed segment of this proceeding, then the cash deposit rate will be the rate established in the completed segment for the most recent period for the producer of the merchandise; and (4) the cash deposit rate for all other producers or exporters will continue to be 16.27 percent, the all-others rate established in the LTFV investigation for this proceeding.<sup>10</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 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.

#### Administrative Protective Order (APO)

This notice also serves as a final reminder to parties subject to an APO of their responsibility concerning the return or destruction 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 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

We are issuing and publishing this notice in accordance with sections 751(a)(1) and 777(i) of the Act and 19 CFR 351.221(b)(5).

Dated: April 13, 2026.

**Christopher Abbott,**  
*Deputy Assistant Secretary*

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<sup>10</sup> See *Order*, 83 FR at 40753.

*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 Issue  
Comment: Whether to Correct the Importer/Customer Name in the Liquidation Instructions
  - VI. Recommendation
- [FR Doc. 2026-07505 Filed: 4/16/2026 8:45 am; Publication Date: 4/17/2026]