



## DEPARTMENT OF COMMERCE

### International Trade Administration

[A-580-897]

#### **Large Diameter Welded Pipe 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 SeAH Steel Corporation (SeAH), sold large diameter welded pipe (welded pipe) from the Republic of Korea (Korea) in the United States at prices below normal value (NV) during the period of review (POR) May 1, 2023, through April 30, 2024. Commerce also determines that Hyundai Steel Pipe Co., Ltd. (HSP) did not sell welded pipe from Korea at prices below NV during the POR.

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

**FOR FURTHER INFORMATION CONTACT:** Katerina Katsiadas or Brian Smith, 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) 482-4929 or (202) 482-1766, respectively.

#### **SUPPLEMENTARY INFORMATION:**

##### Background

On August 29, 2025, Commerce published the *Preliminary Results* of this administrative review in the *Federal Register*.<sup>1</sup> The administrative review covers 23 producers and/or exporters of the subject merchandise, including HSP<sup>2</sup> and SeAH, which were selected for individual examination as mandatory respondents.

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<sup>1</sup> See *Large Diameter Welded Pipe from the Republic of Korea: Preliminary Results of Antidumping Duty Administrative Review; 2023-2024*, 90 FR 42192 (August 29, 2025) (*Preliminary Results*).

<sup>2</sup> On November 14, 2024, Commerce determined that HSP is the successor-in-interest to Hyundai Steel. See *Circular Welded Non-Alloy Steel Pipe from the Republic of Korea; Certain Oil Country Tubular Goods From the Republic of Korea; Welded Line Pipe from the Republic of Korea; and Large Diameter Welded Pipe From the*

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 February 20, 2026, Commerce extended the deadline for this administrative review by 46 days.<sup>5</sup> On April 13, 2026, Commerce extended the deadline for this administrative review by 7 days.<sup>6</sup> Accordingly, the deadline for these final results is now April 27, 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>7</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/frnotices>.

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

#### Scope of the Order<sup>8</sup>

The merchandise covered by the *Order* is welded pipe from Korea. For a complete description of the scope of the *Order*, see the Issues and Decision Memorandum.

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*Republic of Korea: Notice of Final Results of Antidumping Duty Changed Circumstances Reviews*, 89 FR 89962 (November 14, 2024).

<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 the 2023-2024 Antidumping Duty Administrative Review," dated February 20, 2026.

<sup>6</sup> See Memorandum, "Extension of Deadline for Final Results of the 2023-2024 Antidumping Duty Administrative Review," dated April 13, 2026.

<sup>7</sup> See Memorandum, "Decision Memorandum for the Final Results of the Administrative Review of the Antidumping Duty Order on Large Diameter Welded Pipe from the Republic of Korea; 2023-2024," dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

<sup>8</sup> See *Large Diameter Welded Pipe from the Republic of Korea: Amended Final Affirmative Antidumping Determination and Antidumping Duty Order*, 84 FR 18767 (May 2, 2019) (*Order*).

### Analysis of Comments Received

We addressed all issues raised in the case and rebuttal briefs filed in this administrative review in the Issues and Decision Memorandum. A list of the issues addressed in the Issues and Decision Memorandum is in the Appendix I to this notice.

### Changes Since the *Preliminary Results*

Based on our evaluation of the comments received from interested parties regarding our *Preliminary Results* and our review of the record to address those comments, we made certain changes to the weighted-average dumping margin calculations for HSP and SeAH, as detailed in the Issues and Decision Memorandum.<sup>9</sup>

### All-Others Rate

Section 735(c)(5)(A) of the Act provides that the estimated weighted-average dumping margin for all other producers and exporters not individually examined shall be an amount equal to the weighted average of the estimated weighted-average dumping margins established for exporters and producers individually investigated, excluding any rates that are zero, *de minimis* margins, or determined entirely under section 776 of the Act. For these final results, we calculated a weighted-average dumping margin for HSP of zero and calculated a weighted-average dumping margin for SeAH that is not zero, *de minimis*, or based entirely on facts

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<sup>9</sup> See Issues and Decision Memorandum at Comment at 4.

available. Therefore, consistent with our practice, we have assigned the companies not selected for individual examination the weighted-average dumping margin calculated for SeAH.<sup>10</sup>

### Final Results of Review

We determine that the following estimated weighted-average dumping margins exist for the period May 1, 2023 through April 30, 2024:

<b>Exporter/Producer</b>	<b>Weighted-Average Dumping Margin (percent)</b>
Hyundai Steel Pipe Co., Ltd.	0.00
SeAH Steel Corporation	0.80
Non-Examined Companies Receiving a Review-Specific Rate <sup>11</sup>	0.80

### Disclosure

Commerce intends to disclose its calculations and analysis performed for these final results of review 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

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 section 751(a)(2)(C) of the Act and 19 CFR 351.212(b). 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).<sup>12</sup> Because the final weighted-average dumping margin for HSP in this review is

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<sup>10</sup> See, e.g., *Certain Corrosion-Resistant Steel Products from Taiwan: Final Results of the Antidumping Duty Administrative Review and Final Determination of No Shipments; 2018-1019*, 86 FR 28554, 28555 (May 27, 2021).

<sup>11</sup> See Appendix II for a list of the non-examined companies.

<sup>12</sup> See 19 CFR 351.212(c)(2).

zero, we intend to instruct CBP to liquidate the appropriate entries without regard to antidumping duties with respect to HSP.<sup>13</sup>

Because the final weighted-average dumping margin for SeAH is not zero or *de minimis* (*i.e.*, less than 0.5 percent) in the final results of this review, we intend to calculate an importer-specific *ad valorem* AD assessment rate based on the ratio of the total amount of dumping calculated for each importer's examined sales to the total entered value of those sales, in accordance with 19 CFR 351.212(b)(1).<sup>14</sup> We intend to instruct CBP to assess antidumping duties on all appropriate entries covered by this review when the importer-specific assessment rate calculated in the final results of this review is above *de minimis* (*i.e.*, 0.50 percent).

Consistent with Commerce's clarification of its assessment practice, for entries of subject merchandise during the POR produced by HSP or SeAH where it did not know that the merchandise was destined for the United States, we will instruct CBP to liquidate those entries at the all-others rate established in the original less-than-fair-value (LTFV) investigation of 7.08 percent *ad valorem*,<sup>15</sup> if there is no rate for the intermediate company(ies) involved in the transaction.<sup>16</sup>

#### Cash Deposit Requirements

The following 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 in the *Federal Register*, as provided by section 751(a)(2)(C) of the Act: (1) the cash deposit rates for HSP and SeAH will be equal to the weighted-average dumping margins established in the final results of this administrative review; (2) for merchandise exported by a producer or exporter not covered in this review but covered in a prior segment of the proceeding, the cash deposit rate will continue to be the company-specific

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<sup>13</sup> See 19 CFR 351.106(c)(2).

<sup>14</sup> See *Antidumping Proceedings: Calculation of the Weighted-Average Dumping Margin and Assessment Rate in Certain Antidumping Proceedings; Final Modification*, 77 FR 8101, 8103 (February 14, 2012) (*Final Modification*).

<sup>15</sup> See *Order*.

<sup>16</sup> For a full discussion of this practice, see *Antidumping and Countervailing Duty Proceedings: Assessment of Antidumping Duties*, 68 FR 23954 (May 6, 2003).

rate published for the most recently completed segment of this proceeding in which the producer or exporter participated; (3) if the exporter is not a firm covered in this review, a prior review, or the original LTFV investigation, but the producer is, the cash deposit rate will be the rate established for the most recently completed segment of the proceeding for the producer of the merchandise; and (4) the cash deposit rate for all other producers and exporters will continue to be 7.08 percent *ad valorem*, the all-others rate established in the LTFV investigation.<sup>17</sup> These cash deposit requirements, when imposed, shall remain in effect until further notice.

#### Notification to Importers Regarding the Reimbursement of Duties

This notice also 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 review period. 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 antidumping duties, and/or an increase in the amount of antidumping duties by the amount of the countervailing duties.

#### Notification Regarding Administrative Protective Order

This notice also serves as a reminder to parties subject to administrative protective orders (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 the return or destruction of APO materials, or conversion to judicial protective order, is hereby

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<sup>17</sup> See Order.

requested. Failure to comply with the regulations and the 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)(1) of the Act, and 19 CFR 351.221(b)(5).

Dated: April 27, 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 I

### 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: Whether to Allow Investment-Related Offsets to SeAH's General & Administrative (G&A) Expenses
  - Comment 2: Whether to Adjust SeAH's G&A Expenses for "Provision Transferred"
  - Comment 3: Whether SeAH Inappropriately Excluded from the Reported Costs Customs Duties on Imported Materials
  - Comment 4: Whether State Pipe Omitted Certain Costs from Cost of Further Manufacturing
  - Comment 5: Whether to Calculate State Pipe's G&A Expenses on a Company-Wide Basis
  - Comment 6: Whether to Recalculate Fields FURGNA and FURINT
  - Comment 7: Whether to Allocate State Pipe's G&A Expenses to Both Reselling and Further Manufacturing Activities
  - Comment 8: Whether to Adjust Home Market Price for HSP's Billing Adjustments
  - Comment 9: Whether to Allow an Offset to G&A Expenses
  - Comment 10: Whether to Exclude Investment Related Accounts from the Interest Expense Ratio Calculation
  - Comment 11: Draft Liquidation Instructions
  - Comment 12: Whether to Apply Zeroing
  - Comment 13: Whether the Post-Preliminary "Differential Pricing Analysis" Provides a Sufficient Basis for Departing from the Average-to-Average Comparison Methodology
- VI. Recommendation

## Appendix II

### Companies Not Selected for Individual Examination

1. AJU Besteel Co., Ltd.
2. Chang Won Bending Co., Ltd.
3. Daiduck Piping Co., Ltd.
4. Dong Yang Steel Pipe Co., Ltd.
5. Dongbu Incheon Steel Co., Ltd.
6. EEW KHPC Co., Ltd.
7. EEW Korea Co., Ltd.
8. Geumok Tech. Co. Ltd.
9. Hansol Metal Co. Ltd.
10. HiSteel Co., Ltd.
11. Husteel Co., Ltd.
12. Hyundai RB Co., Ltd.
13. Il Jin Nts Co. Ltd.
14. Kiduck Industries Co., Ltd.
15. Kum Kang Kind. Co., Ltd.
16. Kumsoo Connecting Co., Ltd.
17. Nexteel Co., Ltd.
18. Seonghwa Industrial Co., Ltd.
19. SIN-E B&P Co., Ltd.
20. Steel Flower Co., Ltd.
21. WELTECH Co., Ltd.