



DEPARTMENT OF COMMERCE

International Trade Administration

[A-580-883]

Certain Hot-Rolled Steel Flat Products 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 producers and exporters subject to this administrative review made sales of subject merchandise at less than normal value during the period of review (POR) October 1, 2023, through September 30, 2024.

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

FOR FURTHER INFORMATION CONTACT: Thomas Schauer or Bryan Hansen, AD/CVD Operations, Office I, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-0410 or (202) 482-3683, respectively.

SUPPLEMENTARY INFORMATION:

Background

On January 8, 2026, Commerce published in the *Federal Register* the preliminary results of this administrative review of the antidumping duty order<sup>1</sup> on certain hot-rolled steel flat products (hot-rolled steel) from the Republic of Korea (Korea), rescinded the administrative review of 46 companies and invited comments from interested parties.<sup>2</sup> This review covers two

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<sup>1</sup> See *Certain Hot-Rolled Steel Flat Products from Australia, Brazil, Japan, the Republic of Korea, the Netherlands, the Republic of Turkey, and the United Kingdom: Amended Final Affirmative Antidumping Determinations for Australia, the Republic of Korea, and the Republic of Turkey and Antidumping Duty Orders*, 81 FR 67962 (October 3, 2016) (*Order*).

<sup>2</sup> See *Certain Hot-Rolled Steel Flat Products from the Republic of Korea: Preliminary Results and Rescission, In Part, of Antidumping Duty Administrative Review; 2023–2024*, 91 FR 686 (January 8, 2026) (*Preliminary Results*), and accompanying Preliminary Decision Memorandum (PDM).

producers/exporters of the subject merchandise, Hyundai Steel Company (Hyundai Steel) and POSCO and POSCO International Corporation (PIC) (collectively POSCO/PIC).<sup>3</sup>

A summary of the events that occurred since 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>4</sup> The Issues and Decision Memorandum is a public document and is on file electronically via Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System (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 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

The products covered by the *Order* are hot-rolled steel. A full description of the scope of the *Order* is contained in the Issues and Decision Memorandum.<sup>5</sup>

#### Analysis of Comments Received

All issues raised in the case and rebuttal briefs filed by parties in this administrative review are addressed in the Issues and Decision Memorandum and listed in the appendix to this notice.

#### Changes Since the Preliminary Results

Based on the comments received from interested parties regarding our *Preliminary Results*, and for the reasons explained in the Issues and Decision Memorandum, we made no changes for the final results of review.

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<sup>3</sup> As we did in the previous segments of this proceeding and the *Preliminary Results*, we continue to treat POSCO and PIC as a single entity for the final results of this review. *See, e.g., Certain Hot-Rolled Steel Flat Products from the Republic of Korea: Final Results of Antidumping Duty Administrative Review; 2022-2023*, 90 FR 14434 n.3 (April 2, 2025); *Preliminary Results*, 91 FR at 687 n.11.

<sup>4</sup> *See* Memorandum, "Issues and Decision Memorandum for the Final Results of Antidumping Duty Administrative Review of Certain Hot-Rolled Steel Flat Products from the Republic of Korea; 2023-2024," dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

<sup>5</sup> *Id.*

## Final Results of Review

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

<b>Producer/Exporter</b>	<b>Weighted-Average Dumping Margin (percent)</b>
Hyundai Steel Company	1.49
POSCO; POSCO International Corporation	1.22

## Disclosure

Normally, Commerce discloses the calculations performed in connection with these final results of review to interested parties in an administrative review within five days after public announcement of the final results 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 we have made no changes to the *Preliminary Results*, there are no 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.

Because Hyundai Steel's and POSCO/PIC's weighted-average dumping margins are not zero or *de minimis* (*i.e.*, less than 0.5 percent) in the final results of this review, we calculated an importer-specific assessment rate 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 in accordance with 19 CFR 351.212(b)(1).<sup>6</sup> Where an importer-specific assessment rate is zero or *de minimis* (*i.e.*, less than 0.5 percent), the entries by that importer will be liquidated without regard to antidumping duties.<sup>7</sup> The final results of this administrative review shall be the basis for the

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<sup>6</sup> In these final results, Commerce applied the assessment rate calculation method adopted in *Antidumping Proceedings: Calculation of the Weighted-Average Dumping Margin and Assessment Rate in Certain Antidumping Duty Proceedings; Final Modification*, 77 FR 8101 (February 14, 2012).

<sup>7</sup> See 19 CFR 351.106(c)(1).

assessment of antidumping duties on entries of merchandise covered by the final results of this review and for future deposits of estimated duties, where applicable.<sup>8</sup>

For entries of subject merchandise during the POR produced by either of the individually examined respondents for which it did not know that the merchandise it sold to the intermediary (e.g., a reseller, trading company, or exporter) was destined for the United States, we will instruct CBP to liquidate unreviewed entries at the all-others rate 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 Requirements

Upon publication of this notice in the *Federal Register*, the following cash deposit requirements will be effective for all shipments of hot-rolled steel from Korea entered, or withdrawn from warehouse, for consumption on or after the date of publication as provided by section 751(a)(2) of the Act: (1) the cash deposit rates for the companies subject to this review will be equal to the company-specific weighted-average dumping margins established in the final results of the review; (2) for merchandise exported by companies 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 review, or the 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

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<sup>8</sup> See section 751(a)(2)(C) of the Act.

<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).

producer of the merchandise; (4) the cash deposit rate for all other producers or exporters will continue to be 6.05 percent, the all-others rate established in the investigation.<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 and/or countervailing duties prior to liquidation of the relevant entries during the 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 antidumping duties, and/or an increase in the amount of antidumping duties by the amount of the countervailing duties.

#### Administrative Protective Order

This notice also serves as a final reminder to parties subject to an administrative protective order (APO) of their responsibility concerning the disposition of proprietary information disclosed under the 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 violation which is subject to sanction.

#### Notification to Interested Parties

Commerce is 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: May 8, 2026.

*/S/ Christopher Abbott*

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Christopher Abbott,

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<sup>10</sup> See *Order*, 81 FR at 67963, 67965.

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. Changes Since the *Preliminary Results*
- V. Discussion of the Issues
  - Comment 1: Differential Pricing – Two Percent Threshold
  - Comment 2: Differential Pricing – Ratio Test
  - Comment 3: Differential Pricing – Meaningful Difference Test
- VI. Recommendation

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