



DEPARTMENT OF COMMERCE

International Trade Administration

[C-580-898]

Large Diameter Welded Pipe from the Republic of Korea: Final Results of Countervailing Duty Administrative Review; 2023

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

SUMMARY: The U.S. Department of Commerce (Commerce) determines that producers and/or exporters of large diameter welded pipe (welded pipe) from the Republic of Korea (Korea) received countervailable subsidies during the period of review (POR), January 1, 2023, through December 31, 2023.

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

FOR FURTHER INFORMATION CONTACT: Brandon James, 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) 482-7472.

SUPPLEMENTARY INFORMATION:

Background

On September 11, 2025, Commerce published the *Preliminary Results* of this administrative review in the *Federal Register* and invited interested parties to comment.¹ Due to the lapse in appropriations and Federal Government shutdown, on November 14, 2025, Commerce tolled all deadlines in administrative proceedings by 47 days,² and, due to a backlog of documents that were administratively filed via Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS) during the Federal

¹ See *Large Diameter Welded Pipe from the Republic of Korea: Preliminary Results and Partial Rescission of the Countervailing Duty Administrative Review; 2023*, 90 FR 44017 (September 11, 2025) (*Preliminary Results*) and accompanying Preliminary Decision Memorandum (PDM).

² See Memorandum, "Deadlines Affected by the Shutdown of the Federal Government," dated November 14, 2025.

Government shutdown, on November 24, 2025, Commerce tolled all deadlines in administrative proceedings by an additional 21 days.³ On February 18, 2026, Commerce extended the deadline for the final results an additional 51 days.⁴ Accordingly, the deadline for these final results is now May 8, 2026.⁵ For a complete description of the events that occurred after the *Preliminary Results*, see the Issues and Decision Memorandum.⁶ 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>.

Scope of the Order⁷

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

Analysis of Comments Received

All issues raised in interested parties' briefs are addressed in the Issues and Decision Memorandum. A list of the issues raised by parties in the Issues and Decision Memorandum is provided in the appendix to this notice.

Changes Since the *Preliminary Results*

Based on our analysis of the case and rebuttal briefs and the evidence on the record, we made no changes from the *Preliminary Results*.

Methodology

Commerce conducted this review in accordance with section 751(a)(1)(A) of the Tariff Act of 1930, as amended (the Act). For each of the subsidy programs found to be

³ See Memorandum, "Tolling of all Case Deadlines," dated November 24, 2025.

⁴ See Memorandum "Extension of Deadline for Final Results of Countervailing Duty Administrative Review," dated February 18, 2026.

⁵ *Id.*

⁶ See Memorandum, "Issues and Decision Memorandum for the Final Results of the Countervailing Duty Administrative Review of Large Diameter Welded Pipe from the Republic of Korea; 2023," dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

⁷ See *Large Diameter Welded Pipe from the Republic of Korea: Countervailing Duty Order*, 84 FR 18773 (May 2, 2019) (*Order*).

countervailable, we find that there is a subsidy, *i.e.*, a government-provided financial contribution that gives rise to a benefit to the recipient, and that the subsidy is specific.⁸ For a full description of the methodology underlying Commerce’s conclusions, *see* the Issues and Decision Memorandum.

Rate for Non-Selected Companies

The Act and Commerce’s regulations do not directly address the subsidy rate to be applied to companies not selected for individual examination where Commerce limits its examination in an administrative review pursuant to section 777A(e)(2) of the Act. However, Commerce normally determines the rates for non-selected companies in reviews in a manner that is consistent with section 705(c)(5) of the Act, which provides instructions for calculating the all-others rate in an investigation. Section 777A(e)(2) of the Act provides that “the individual countervailable subsidy rates determined under subparagraph (A) shall be used to determine the all-others rate under section 705(c)(5) {of the Act}.” Section 705(c)(5)(A) of the Act states that for companies not investigated, in general, we will determine an all-others rate by weight averaging the countervailable subsidy rates established for each of the companies individually investigated, excluding zero and *de minimis* rates or any rates based solely on facts otherwise available. There are eight companies for which a review was requested and not rescinded, and which were not selected as mandatory respondents or found to be cross-owned with a mandatory respondent. For these companies, because the rate calculated for mandatory respondent, Hyundai RB, is above *de minimis* and not based entirely on facts available, we are applying a subsidy rate based on net subsidy rate calculated for Hyundai RB to the non-selected companies under review, consistent with our practice pursuant to section 705(c)(5)(A) of the Act.

Final Results of Review

⁸ *See* sections 771(5)(B) and (D) of the Act regarding financial contribution; section 771(5)(E) of the Act regarding benefit; and section 771(5A) of the Act regarding specificity.

In accordance with 19 CFR 351.221(b)(5), we determine the following net countervailable subsidy rates exist for the POR January 1, 2023, through December 31, 2023:

Company	Subsidy Rate (percent <i>ad valorem</i>)
Hyundai RB Co., Ltd. ⁹	0.79
SeAH Steel Corporation ¹⁰	0.41 (<i>de minimis</i>)
Review-Specific Average Rate For Non-Selected Companies¹¹	
AJU Besteel Co., Ltd	0.79
Chang Won Bending Co., Ltd.	0.79
Dong Yang Steel Pipe Co., Ltd.	0.79
EEW Korea Co., Ltd.	0.79
HiSteel Co., Ltd.	0.79
Husteel Co., Ltd. ¹²	0.79
Hyundai Steel Company ¹³	0.79
Nexteel Co., Ltd.	0.79

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 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)(2), Commerce has determined, and U.S. Customs and Border Protection (CBP) shall assess, countervailing duties

⁹ Commerce previously found Shinchang Construction Co., Ltd. to be cross-owned with Hyundai RB. *See Large Diameter Welded Pipe from the Republic of Korea: Preliminary Results and Partial Rescission of the Countervailing Duty Administrative Review; 2021*, 88 FR 37200 (June 7, 2023), and accompanying PDM at 6-7, unchanged in *Large Diameter Welded Pipe from the Republic of Korea: Final Results of Countervailing Duty Administrative Review; 2021*, 88 FR 85236 (December 7, 2023), and accompanying Issues and Decision Memorandum.

¹⁰ Commerce finds SeAH Steel Holdings Corporation to be cross-owned with SeAH Steel. *See Preliminary Results PDM at 7.*

¹¹ This rate is based on the rates for the respondents that were selected for individual review, excluding rates that are zero, *de minimis*, or based entirely on facts available. *See* section 735(c)(5)(A) of the Act.

¹² Subject merchandise both produced and exported by Husteel Co., Ltd. (Husteel) is excluded from the order. *See Order*, 84 FR at 18773. Thus, Husteel's inclusion in this administrative review is limited to entries for which Husteel was not both the producer and exporter of the subject merchandise.

¹³ Subject merchandise both produced and exported by Hyundai Steel Company (Hyundai Steel) and subject merchandise produced by Hyundai Steel and exported by Hyundai Corporation are excluded from the countervailing duty order. *See Order*, 84 FR at 18773. Thus, Hyundai Steel's inclusion in this administrative review is limited to entries for which Hyundai Steel was not the producer and exporter of the subject merchandise and for which Hyundai Steel was not the producer and Hyundai Corporation was not the exporter of subject merchandise.

on all appropriate entries of subject merchandise in accordance with the final results of this review, for the above-listed companies at the applicable *ad valorem* assessment rates for the POR (*i.e.*, January 1, 2023, to December 31, 2023). 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

In accordance with section 751(a)(1) of the Act, Commerce intends to instruct CBP to collect cash deposits of estimated countervailing duties in the amounts shown for each of the companies listed above based on shipments of subject merchandise entered, or withdrawn from warehouse, for consumption on or after the date of publication of the final results of this administrative review.¹⁴ For all non-reviewed firms subject to the *Order*, we will instruct CBP to continue to collect cash deposits of estimated countervailing duties at the most recent company-specific rate or the all-others rate established in the original investigation (*i.e.*, 9.29 percent), as appropriate.¹⁵ These cash deposit requirements, effective upon publication of these final results, shall remain in effect until further notice.

Administrative Protective Order

This notice also serves as a reminder to parties subject to an administrative protective order (APO) of their responsibility concerning the destruction of proprietary information disclosed under APO in accordance with 19 CFR 351.305(a)(3). 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

¹⁴ See, e.g., *Honey from Argentina: Results of Countervailing Duty Administrative Review*, 69 FR 29518 (May 24, 2004), and accompanying Issues and Decision Memorandum at Issue 4.

¹⁵ See *Order*, 84 FR at 18775.

violation.

Notification to Interested Parties

We are issuing and publishing these final results 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

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. Subsidies Valuation Information
- V. Analysis of Programs
- VI. Discussion of the Issues
 - Comment 1: Whether the Provision of Electricity Was Consistent with Market Principles During the POR
 - Comment 2: Whether to Modify the Benefit Calculation for the Provision of Electricity for Less Than Adequate Remuneration (LTAR) Program
 - Comment 3: Whether the Provision of Electricity for LTAR Program Is Specific
 - Comment 4: Whether the Demand Response Resources Program Is Countervailable
 - Comment 5: Whether Tax Exemptions under Restriction of Special Tax Act Article 24 are *De Facto* Specific
 - Comment 6: Whether to Modify the Benefit Calculation for Tax Reductions under Restriction of Special Local Taxation Act Article 78
- VII. Recommendation

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