



DEPARTMENT OF COMMERCE

International Trade Administration

[A-583-856]

Certain Corrosion-Resistant Steel Products from Taiwan: Final Results of the 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 certain corrosion-resistant steel products (CORE) from Taiwan are being sold in the United States at less than normal value during the period of review (POR), July 1, 2023, through June 30, 2024.

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

FOR FURTHER INFORMATION CONTACT: Deborah Cohen or Anjali Mehindiratta, AD/CVD Operations, Office III, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-4521 or (202) 482-9127, respectively.

SUPPLEMENTARY INFORMATION:

Background

On January 8, 2026, Commerce published the *Preliminary Results* in the *Federal Register* and invited interested parties to comment.¹ On January 29, 2026, we received case briefs regarding the *Preliminary Results* from mandatory respondent, Prosperity Tieh Enterprise Co., Ltd. (Prosperity),² and Steel Dynamics, Inc (SDI).³

For a summary of the events that occurred since the *Preliminary Results*, see the Issues

¹ See *Certain Corrosion Resistant Steel Products from Taiwan: Preliminary Results and Recission, In Part, of Antidumping Duty Administrative Review; 2023-2024*, 91 FR 691 (January 8, 2026) (*Preliminary Results*), and accompanying Preliminary Decision Memo (PDM).

² See Prosperity's Letter, "Prosperity Tieh's Case Brief," dated January 29, 2026.

³ See SDI's Letter, "Case Brief," dated January 29, 2026.

and Decision Memorandum.⁴ 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 directly at <https://access.trade.gov/frnotices>.

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

Scope of the Order⁵

The merchandise subject to the *Order* is CORE from Taiwan. For a complete description of the scope, *see* the Issues and Decision Memorandum.

Analysis of Comments Received

The issues raised in the case briefs are addressed in the Issues and Decision Memorandum. A list of topics and the issues that parties raised are attached as an appendix to this notice.

Changes Since the Preliminary Results

Based on a review of the record and comments received from interested parties regarding the *Preliminary Results*, we have corrected the spelling of Prosperity's full company name in order to correct for an inadvertent spelling error in the *Preliminary Results*. However, there are no other changes to the *Preliminary Results*.

Rate for Non-Examined Company

The Act and Commerce's regulations do not directly address the establishment of a rate to be applied to individual companies not selected for examination when Commerce limits its examination in an administrative review pursuant to section 777A(c)(2) of the Act. Generally,

⁴ See Memorandum, "Issues and Decision Memorandum for the Final Results of the Antidumping Duty Administrative Review of Certain Corrosion-Resistant Steel Products from Taiwan; 2023-2024," dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

⁵ See *Certain Corrosion-Resistant Steel Products from India, Italy, the People's Republic of China, the Republic of Korea and Taiwan: Amended Final Affirmative Antidumping Determination for India and Taiwan, and Antidumping Duty Orders*, 81 FR 48390 (July 25, 2016) (*Order*).

Commerce looks to section 735(c)(5) of the Act, which provides instructions for calculating the all-others rate in a market economy investigation, for guidance when calculating the rate for companies which were not selected for individual review in an administrative review. Under section 735(c)(5)(A) of the Act, the all-others rate is normally “an amount equal to the weighted average of the estimated weighted-average dumping margins established for exporters and producers individually investigated, excluding any zero or *de minimis* margins, and any margins determined entirely {on the basis of facts available}.”

Where the weighted-average dumping margins for individually examined respondents are zero, *de minimis*, or determined based entirely on facts available, section 735(c)(5)(B) of the Act provides that Commerce may use “any reasonable method to establish the estimated all-others rate for exporters and producers not individually investigated . . .” The SAA states that the expected method in such cases will be to weight average the zero and *de minimis* margins, and margins determined pursuant to facts available, provided that volume data is available.⁶ The SAA continues that “if this method is not feasible, or it results in an average that would not be reasonably reflective of potential dumping margins for non-investigated exporters or producers, Commerce may use other reasonable means.”⁷ The U.S. Court of Appeals for the Federal Circuit (Federal Circuit) and the U.S. Court of International Trade (CIT) have further explained that “the expected method is the default method,” and any party seeking to depart from the expected method must demonstrate that there is a reasonable basis for doing so.⁸

In this administrative review, we calculated dumping margins of zero percent for both mandatory respondents: SYSCO and Prosperity. Accordingly, in line with the guidance provided in the SAA, we have preliminarily determined, as a reasonable method, to assign the most recently calculated non-*de minimis* estimated weighted-average dumping margin to the

⁶ See Statement of Administrative Action, H.R. Rep. No. 103-316, vol. 1 (1994) (SAA) at 873.

⁷ *Id.*

⁸ See *PrimeSource Building Prods. v. United States*, 581 F.Supp.3d 1331, 1338 (CIT 2022); see also *Albemarle Corp. v. United States*, 821 F.3d 1345, 1353 (Fed. Cir. 2016).

non-selected company, Great Grandeul Steel Company Limited (Samoa) (Great Grandeul), subject to this review.

Final Results of Review

Commerce determines that the following estimated weighted-average dumping margins exist for the period July 1, 2023, through June 30, 2024:

Exporter/Producer	Weighted-Average Dumping Margin (percent)
Sheng Yu Steel Co., Ltd.	0.00
Prosperity Tieh Enterprise Co., Ltd.	0.00
Great Grandeul Steel Company Limited (Samoa)	0.99

Disclosure

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

Consistent with section 751(a)(2)(C) of the Act and 19 CFR 351.212(b), upon completion of the administrative review, Commerce shall determine, and U.S. Customs and Border Protection (CBP) shall assess, antidumping duties on all appropriate entries of subject merchandise covered this review. 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 CIT, 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).

Because the respondents' weighted-average dumping margins or importer-specific assessment rates are zero or *de minimis* in the final results of review, we intend to instruct CBP

to liquidate entries without regard to antidumping duties.⁹ The final results of this administrative review shall be the basis for the 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.¹⁰

In accordance with Commerce's "automatic assessment" practice, for entries of subject merchandise during the POR produced by the respondents for which they did not know that the merchandise was destined for the United States, we will instruct CBP to liquidate such entries at the all-others rate of 11.04 percent¹¹ if there is no rate for the intermediate company(ies) involved in the transaction.¹²

For the company which was not selected for individual review (Great Grandeur), we will instruct CBP to assess antidumping duties at an *ad valorem* assessment rate equal to the company-specific weighted-average dumping margin determined in these final results.

Cash Deposit Requirements

The following cash deposit requirements will be effective upon publication of the final results of administrative review for all shipments of subject merchandise entered, or withdrawn from warehouse, for consumption on, or after, the publication date of the final results of review, as provided for by section 751(a)(2)(C) of the Act: (1) the cash deposit rates for the companies identified above in the "Final Results of Review" section will be equal to the company-specific weighted-average dumping margin established in the final results of this administrative 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

⁹ See *Antidumping Proceedings: Calculation of the Weighted-Average Dumping Margin and Assessment Rate in Certain Antidumping Proceedings; Final Modification*, 77 FR 8101, 8102-03 (February 14, 2012); see also 19 CFR 351.106(c)(2).

¹⁰ See section 751(a)(2)(C) of the Act.

¹¹ See *Corrosion-Resistant Steel Products from Taiwan: Notice of Third Amended Final Determination of Sales at Less Than Fair Value Pursuant to Court Decision and Partial Exclusion from Antidumping Duty Order*, 88 FR 58245 (August 25, 2023) (*Third Amended Final Determination*).

¹² See *Antidumping and Countervailing Duty Proceedings: Assessment of Antidumping Duties*, 68 FR 23954 (May 6, 2003).

company-specific rate published for the most recent period; (3) if the exporter is not a firm covered in this review, a prior review, or the original investigation, but the producer has been covered in a prior complete segment of this proceeding, then the cash deposit rate will be the rate established for the most recent period for the producer of the merchandise; (4) the cash deposit rate for all other manufacturers or exporters will continue to be 11.04 percent,¹³ the all-others rate from the *Third Amended Final Determination*. These cash deposit requirements, when imposed, shall remain in effect until further notice.

Notification to Importers

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 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 duties occurred and the subsequent assessment of double antidumping duties.

Administrative Protective Order

This notice also serves as the final reminder to parties subject to an administrative protective order (APO) of their responsibility concerning the disposition of proprietary information disclosed under APO in accordance with 19 CFR 351.305(a)(3). Timely written notification of return/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)(1) of the Act, and 19 CFR 351.221(b)(5).

Dated: May 8, 2026.

Christopher Abbott,
Deputy Assistant Secretary

¹³ See *Third Amended Final Determination*.

*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: Whether to Apply Partial AFA to SYSCO's Dumping Margin
 - Comment 2: Correction of Prosperity's Name in *Federal Register* Notice
- VI. Recommendation

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