



## DEPARTMENT OF COMMERCE

### International Trade Administration

[A-580-902]

#### Utility Scale Wind Towers 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 utility scale wind towers (wind towers) from the Republic of Korea (Korea) were made 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:** Anne Entz, AD/CVD Operations, Office IX, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-3845.

#### SUPPLEMENTARY INFORMATION:

##### Background

This review covers one producer/exporter of the subject merchandise, Dongkuk S&C Co., Ltd. (Dongkuk). On January 23, 2026, Commerce published the *Preliminary Results* and invited interested parties to comment.<sup>1</sup>

For a complete description of the events that occurred since the *Preliminary Results*, see the Issues and Decision Memorandum.<sup>2</sup> The Issues and Decision Memorandum is a public document and is on file electronically via Enforcement and Compliance's Antidumping and

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<sup>1</sup> See *Utility Scale Wind Towers from the Republic of Korea: Preliminary Results and Rescission, in Part, of Antidumping Duty Administrative Review; 2023–2024*, 91 FR 2907 (January 23, 2026) (*Preliminary Results*), and accompanying Preliminary Decision Memorandum.

<sup>2</sup> See Memorandum, “Issues and Decision Memorandum for the Final Results of the 2023-2024 Administrative Review of the Antidumping Duty Order on Utility Scale Wind Towers from the Republic of Korea,” dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

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) of the Tariff Act of 1930, as amended (the Act).

### Scope of the Order<sup>3</sup>

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

### Analysis of Comments Received

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

### Changes Since the Preliminary Results

Based on a review of the record and comments received from interested parties regarding our *Preliminary Results*, we made no changes to the margin calculations for Dongkuk. For further discussion, see the Issues and Decision Memorandum.

### Final Results of Review

We determine that the following weighted-average dumping margin exists for the period August 1, 2023, through July 31, 2024:

<b>Producer/Exporter</b>	<b>Weighted-Average Dumping Margin (percent)</b>
Dongkuk S&C Co., Ltd.	4.99

### Disclosure

Normally, Commerce will disclose 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

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<sup>3</sup> See *Initiation of Antidumping and Countervailing Duty Administrative Reviews*, 86 FR 55811 (October 7, 2021); see also *Utility Scale Wind Towers from Canada, Indonesia, the Republic of Korea, and the Socialist Republic of Vietnam: Antidumping Duty Orders*, 85 FR 52546, 52547 (August 26, 2020) (*Order*).

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 made no changes to the *Preliminary Results* calculations, 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)(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.

Pursuant to 19 CFR 351.212(b)(1), because Dongkuk reported the entered value of its U.S. sales, we calculated importer-specific *ad valorem* duty assessment rates based on the ratio of the total amount of dumping calculated for the examined sales to the total entered value of the sales for which entered value was reported. Where an importer-specific assessment rate is zero or *de minimis*, we will instruct CBP to liquidate the appropriate entries without regard to antidumping duties.

Commerce's "automatic assessment" practice will apply to entries of subject merchandise during the POR produced by Dongkuk for which the company 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. In such instances, we will instruct CBP to liquidate unreviewed entries at the all-others rate (*i.e.*, 5.41 percent),<sup>4</sup> if there is no rate for the intermediate company(ies) involved in the transaction.<sup>5</sup>

Commerce intends to issue liquidation 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

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<sup>4</sup> See *Order*, 85 FR at 52547; see also *Utility Scale Wind Towers from Canada, Indonesia, the Republic of Korea, and the Socialist Republic of Vietnam: Notice of Correction to the Antidumping Duty Orders*, 85 FR 56213 (September 11, 2020) (correcting the date that the provisional measures period expired).

<sup>5</sup> For a full discussion of the "automatic assessment" practice, see *Antidumping and Countervailing Duty Proceedings: Assessment of Antidumping Duties*, 68 FR 23954 (May 6, 2003).

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

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 publication date of the final results of this administrative review, as provided by section 751(a)(2)(C) of the Act: (1) the cash deposit rate for Dongkuk will be equal to the weighted-average dumping margin established in the final results of this review; (2) for previously investigated or reviewed companies not listed above, the cash deposit rate will continue to be the company-specific cash deposit rate published for the most recently completed segment of this proceeding in which the company participated; (3) if the exporter is not a firm covered in this review, or the less-than-fair-value (LTFV) investigation, but the producer is, then the cash deposit rate will be the cash deposit rate established for the most recently completed segment for the producer of the merchandise; and (4) the cash deposit rate for all other producers or exporters will continue to be 5.41 percent, the all-others rate established in the LTFV investigation.<sup>6</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 double antidumping duties.

#### Administrative Protective Order (APO)

This notice serves as the only reminder to parties subject to an APO of their responsibility concerning the disposition of proprietary information disclosed under APO in

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<sup>6</sup> See *Order*, 85 FR at 52547.

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/destruction of APO materials or conversion to judicial protective order is hereby 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 these results in accordance with sections 751(a)(1) and 777(i)(1) of the Act.

Dated: May 26, 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

### List of Topics Discussed in the Issues and Decision Memorandum

- I. Summary
- II. Background
- III. Scope of the *Order*
- IV. Discussion of the Issues
  - Comment 1: Dongkuk's General and Administrative (G&A) Expense Ratio Calculation
  - Comment 2: Whether to Reconsider the Sources for Constructed Value (CV) Profit and Selling Expenses
  - Comment 3: Whether to Reallocate Dongkuk's "Construction Team" Expenses as G&A Expenses
- V. Recommendation

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