



DEPARTMENT OF COMMERCE

International Trade Administration

[A-580-867]

Large Power Transformers 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 large power transformers from the Republic of Korea (Korea) were sold at less than normal value (NV) 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: Jinny Ahn or Harrison Tanchuck, AD/CVD Operations, Office VI, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, D.C. 20230; telephone: (202) 482-0339 or (202) 482-7421, respectively.

SUPPLEMENTARY INFORMATION:

Background

On February 10, 2026, Commerce published the *Preliminary Results* and invited parties to comment.¹ Between May 28, 2026, and August 3, 2026, Commerce extended the deadline to issue the final results in this administrative review by 60 days.² Accordingly, the deadline for these final results is now August 10, 2026. Commerce conducted this administrative review in accordance with section 751 of the Tariff Act of 1930, as amended (the Act).

¹ See *Large Power Transformers from the Republic of Korea: Preliminary Results and Rescission, in Part, of Antidumping Duty Administrative Review, 2023–2024*, 91 FR 5898 (February 10, 2026) (*Preliminary Results*), and accompanying Preliminary Decision Memorandum.

² See Memoranda, “Extension of Deadline for Final Results of Antidumping Duty Administrative Review,” dated May 28, 2026, July 15, 2026, and August 3, 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, may be found in the Issues and Decision Memorandum.³ 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, which 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 Order⁴

The scope of the *Order* covers large liquid dielectric power transformers having a top power handling capacity greater than or equal to 60,000 kilovolt amperes (60 megavolt amperes), whether assembled or unassembled, complete or incomplete. 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 by parties to this administrative review are addressed in the Issues and Decision Memorandum. For a list of the issues raised by parties, see the appendix to this notice.

Changes Since the Preliminary Results

Based on our review of the record and comments received from interested parties, we made certain changes to the margin calculations for Iljin Electric Co., Ltd. (Iljin) for these final

³ See Memorandum, "Issues and Decision Memorandum for the Final Results of the Administrative Review of the Antidumping Duty Order on Large Power Transformers from the Republic of Korea; 2023-2024," dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

⁴ See *Large Power Transformers from the Republic of Korea: Antidumping Duty Order*, 77 FR 53177 (August 31, 2012) (*Order*).

results of review.⁵ Further, we made certain changes to the dumping margins assigned to the non-examined companies under review.⁶

Rates for Non-Selected Respondents

The statute and Commerce's regulations do not address the establishment of a rate to be applied to companies not selected for individual examination when Commerce limits its examination in an administrative review pursuant to section 777A(c)(2) of the Act. Generally, 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 examination 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 and de minimis margins, and any margins determined entirely {on the basis of facts available}."

In the *Preliminary Results*, as we preliminarily calculated a weighted-average dumping margin of zero percent for both mandatory respondents, HD Hyundai Electric Co., Ltd. (Hyundai) and Iljin, we preliminarily determined to continue to assign the estimated weighted-average dumping margins currently in effect to the non-selected companies subject to review, as "other reasonable means." For these final results, we have determined to assign an estimated weighted-average dumping margin of 4.32 percent to both Hyosung Heavy Industries Corporation and LS Electric Co., Ltd., as "other reasonable means" because we find that it is a margin that reflects the dumping behavior of these companies. For a full discussion of the rates for non-selected companies, *see* Issues and Decision Memorandum.

Final Results of Review

⁵ *See* Issues and Decision Memorandum at Comments 1, 2, 3, 5, and 6; *see also* Memorandum, "Analysis of Data Submitted by ILJIN Electric Co., Ltd. in the Final Results," dated concurrently with this notice. The weighted-average dumping margin calculated for Iljin did not change as a result of these changes.

⁶ *See* Issues and Decision Memorandum at Comment 7.

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

Producer/Exporter	Weighted-Average Dumping Margin (percent)
HD Hyundai Electric Co., Ltd.	0.00
Iljin Electric Co., Ltd.	0.00
LS Electric Co., Ltd.	4.32
Hyosung Heavy Industries Corporation	4.32

Disclosure

We intend to disclose the calculations performed for these final results within five days of any public announcement or, if there is no public announcement, within five days after the date of publication of this notice, in accordance with 19 CFR 351.224(b).

Assessment Rate

Pursuant to section 751(a)(2)(C) of the Act and 19 CFR 351.212(b)(1), Commerce shall determine, 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.⁷ For entries of subject merchandise during the POR produced by Hyundai or Iljin for which it did not know its merchandise was destined for the United States, we will instruct CBP to liquidate unreviewed entries at the all-others rate in the less-than-fair-value investigation if there is no rate for the intermediate company(ies) involved in the transaction.⁸ For the companies that were not selected for individual examination, we will instruct CBP to liquidate entries at the rates established in these final results of review. Commerce intends to issue appropriate 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

⁷ 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 Proceedings: Final Modification*, 77 FR 8101 (February 14, 2012).

⁸ See *Antidumping and Countervailing Duty Proceedings: Assessment of Antidumping Duties*, 68 FR 23954 (May 6, 2003).

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 upon publication of this notice for all shipments of subject merchandise entered, or withdrawn from warehouse, for consumption on or after the publication of these final results, 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 weighted-average dumping margins established in the final results of this administrative review; (2) for merchandise exported by producers or exporters not covered in this administrative review but covered in a prior segment of the proceeding, the cash deposit rate will continue to be the company specific rate published for the most recently completed segment of this proceeding; (3) if the exporter is not a firm covered in this review, a prior review, or the original investigation, but the producer is, the cash deposit rate will be the rate established for the most recently completed segment of this proceeding for the producer of the subject merchandise; and (4) the cash deposit rate for all other producers or exporters will continue to be 22.00 percent, the all-others rate established in the less-than-fair-value investigation.⁹ 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) to file a certificate regarding the reimbursement of antidumping 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 duties did occur and the subsequent assessment of doubled antidumping duties.

Administrative Protective Order

⁹ See *Order*.

This notice also serves as a reminder to parties subject to an administrative protective order (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/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 this notice in accordance with sections 751(a)(1) and 777(i)(1) of the Act, and 19 CFR 351.213(h) and 19 CFR 351.221(b)(5).

Dated: August 10, 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. Changes Since the *Preliminary Results*
- V. Discussion of the Issues
 - Comment 1: Treatment of Certain Components and Accessories as Subject Parts
 - Comment 2: Treatment of Certain Components and Accessories as Non-Subject Parts
 - Comment 3: Calculation of General and Administrative Expense Rate
 - Comment 4: Treatment of Certain Repair and Replacement Costs
 - Comment 5: Capping of Supervision Revenue
 - Comment 6: Ministerial Error Allegations
 - Comment 7: Dumping Margins Assigned to the Non-Selected Companies
- VI. Recommendation

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