3510-DS-P

DEPARTMENT OF COMMERCE

International Trade Administration

[A-520-807]

Circular Welded Carbon-Quality Steel Pipe from the United Arab Emirates: Notice of Court Decision Not in Harmony with the Results of Antidumping Administrative Review; Notice of Amended Final Results

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

SUMMARY: On August 19, 2026, the U.S. Court of International Trade (CIT) issued its final judgment in *Universal Tube & Plastic Indus., Ltd. v. United States*, Court No. 23-00113, sustaining the U.S. Department of Commerce (Commerce)'s second remand results pertaining to the administrative review of the antidumping duty (AD) order on circular welded carbon-quality steel pipe (CWP) from the United Arab Emirates (UAE) covering the period December 1, 2020, through November 30, 2021. Commerce is notifying the public that the CIT's final judgment is not in harmony with Commerce's final results of the administrative review, and that Commerce is amending the final results with respect to the dumping margin assigned to Universal Tube and Plastic Industries, Ltd.; THL Tube and Pipe Industries LLC; and KHK Scaffolding and Formwork LLC (collectively, Universal).

DATES: Applicable August 29, 2026.

FOR FURTHER INFORMATION CONTACT: Rebecca Janz, AD/CVD Operations, Office II, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-2972.

SUPPLEMENTARY INFORMATION:

Background

On May 4, 2023, Commerce published its *Final Results* in the 2020-2021 AD administrative review of CWP from the UAE, in which Commerce calculated a weighted-average dumping margin of 2.63 percent for Universal.[1]

Universal appealed Commerce's *Final Results*. On July 24, 2024, the CIT remanded the *Final Results* for Commerce to reconsider or provide further explanation why it was reasonable to apply an "inter-quarter comparison" for purposes of its differential pricing analysis and a "same-quarter comparison" to calculate Universal's costs of production.[2]

In its first remand redetermination, issued in September 2024, Commerce further explained why it was reasonable to limit comparisons of U.S. price to normal value (NV) within the same quarter to calculate individual dumping margins and compare U.S. prices between quarters as part of the Cohen's *d* test.[3]

On June 17, 2025, the CIT remanded the case to Commerce to reconsider its differential pricing analysis in conformity with the U.S. Court of Appeals for the Federal Circuit's (Federal Circuit's) opinion in *Marmen*.[4]

In its final remand redetermination, issued in January 2026, Commerce applied a revised differential pricing analysis and again explained why it was reasonable to limit comparisons of U.S. price to NV within the same quarter to calculate individual dumping margins while

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[1] *See Circular Welded Carbon-Quality Steel Pipe from the United Arab Emirates: Final Results of Antidumping Duty Administrative Review; 2020-2021*, 88 FR 28483 (May 4, 2023) (*Final Results*); *see also Circular Welded Carbon-Quality Steel Pipe from the United Arab Emirates: Final Results of Antidumping Duty Administrative Review, 2020-2021; Correction*, 88 FR 30726 (May 12, 2023) (acknowledging the inadvertent duplicate publication of the *Final Results* in the *Federal Register*).
[2] *See Universal Tube & Plastic Indus., Ltd. v. United States*, 717 F. Supp. 3d 1332 (CIT 2024).
[3] *See* Final Results of Redetermination Pursuant to Court Remand, *Universal Tube & Plastic Indus., Ltd. v. United States*, Ct. No. 23-0011, Slip Op. 24-85, dated September 23, 2024, available at https://access.trade.gov/FinalRemandRedetermination.
[4] *See Universal Tube & Plastic Indus., Ltd. v. United States*, Court No. 23-00113, Order (June 17, 2025) (citing *Marmen Inc. v. United States*, 134 F.4th 1334 (Fed. Cir. 2025) (*Marmen*)).

comparing U.S. prices between quarters for the differential pricing analysis.[5] The CIT sustained Commerce's Final Remand Redetermination.[6]

<u>Timken Notice</u>

In its decision in *Timken*,[7] as clarified by *Diamond Sawblades*,[8] the Federal Circuit held that, pursuant to sections 516A(c) and (e) of the Tariff Act of 1930, as amended (the Act), Commerce must publish a notice of court decision that is not "in harmony" with a Commerce determination and must suspend liquidation of entries pending a "conclusive" court decision. The CIT's August 19, 2026 judgment constitutes a final decision of the CIT that is not in harmony with Commerce's *Final Results*. Thus, this notice is published in fulfillment of the publication requirements of *Timken*.

<u>Amended Final Results</u>

Because there is now a final court judgment, Commerce is amending its *Final Results* with respect to Universal as follows:

Producer or Exporter	***Final Results*** **Weighted-Average Dumping Margin (percent)**	***Amended Final Results*** **Weighted-Average Dumping Margin (percent)**
Universal Tube and Plastic Industries, Ltd.; THL Tube and Pipe Industries LLC; and KHK Scaffolding and Formwork LLC	2.63	3.64

<u>Cash Deposit Requirements</u>

Because Universal has a superseding cash deposit rate, *i.e.*, there have been final results published in a subsequent administrative review, we will not issue revised cash deposit

[5] *See* Final Results of Redetermination Pursuant to Court Remand, *Universal Tube & Plastic Indus., Ltd. v. United States*, Ct. No. 23-0011, CIT June 17, 2025, dated January 16, 2026 (Final Remand Redetermination), available at https://access.trade.gov/FinalRemandRedetermination.
[6] *See Universal Tube & Plastic Indus., Ltd. v. United States*, Court No. 23-00113, Slip Op. 26-00098 (CIT August 19, 2026).
[7] *See Timken Co. v. United States*, 893 F.2d 337 (Fed. Cir. 1990) (*Timken*).
[8] *See Diamond Sawblades Mfrs. Coal. v. United States*, 626 F.3d 1374 (Fed. Cir. 2010) (*Diamond Sawblades*).

instructions to U.S. Customs and Border Protection (CBP). This notice will not affect the current cash deposit rate.

Liquidation of Suspended Entries

At this time, Commerce remains enjoined by CIT order from liquidating entries that: were produced or exported by Universal, and were entered, or withdrawn from warehouse, for consumption during the period December 1, 2020, through November 30, 2020. These entries will remain enjoined pursuant to the terms of the injunction during the pendency of any appeals process.

In the event the CIT's ruling is not appealed, or, if appealed, upheld by a final and conclusive court decision, Commerce intends to instruct CBP to assess antidumping duties on unliquidated entries of subject merchandise produced or exported by Universal in accordance with 19 CFR 351.212(b). We will instruct CBP to assess antidumping duties on all appropriate entries covered by this review when the importer-specific *ad valorem* assessment rate is not zero or *de minimis*. Where an import-specific *ad valorem* assessment rate is zero or *de minimis*, we will instruct CBP to liquidate the appropriate entries without regard to antidumping duties.[9]

Notification to Interested Parties

This notice is issued and published in accordance with sections 516A(c) and (e) and 777(i)(1) of the Act.

Dated: August 26, 2026.

Scot Fullerton,
Acting Deputy Assistant Secretary
for Antidumping and Countervailing Duty Operations.

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[9] *See* 19 CFR 351.106(c)(2).