



DEPARTMENT OF COMMERCE

International Trade Administration

[A-580-914]

Certain Superabsorbent Polymers from the Republic of Korea: Final Results of Antidumping Duty Administrative Review; 2023-2024

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

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

SUMMARY: The U.S. Department of Commerce (Commerce) determines that certain superabsorbent polymers (SAP) from the Republic of Korea (Korea) were not sold in the United States at less than normal value (NV) during the period of review (POR), December 1, 2023, through November 30, 2024.

FOR FURTHER INFORMATION CONTACT: Charles DeFilippo, AD/CVD Operations, Office VII, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-3797.

SUPPLEMENTARY INFORMATION:

Background

On May 22, 2026, Commerce published in the *Federal Register* the *Preliminary Results* of the 2023-2024 administrative review of the antidumping duty order on SAP from Korea and invited interested parties to comment.¹ We received no comments from interested parties on the *Preliminary Results*. Accordingly, we made no changes to the *Preliminary Results*, and thus, no decision memorandum accompanies this notice. Commerce conducted this administrative review in accordance with section 751(a) of the Tariff Act of 1930, as amended (the Act).

¹See *Certain Superabsorbent Polymers from the Republic of Korea: Preliminary Results of Antidumping Duty Administrative Review; 2023–2024*, 91 FR 30278 (May 22, 2026) (*Preliminary Results*), and accompanying Preliminary Decision Memorandum (PDM).

Scope of the Order²

The merchandise subject to the *Order* is SAP. For a full description of the scope, *see* the *Preliminary Results* PDM.

Final Results of Review

In the *Preliminary Results*, we determined that LG Chem, Ltd. (LGC) did not make sales of subject merchandise at less than NV during the POR. As noted above, Commerce received no comments concerning the *Preliminary Results*. Therefore, for these final results, we continue to determine the below final weighted-average dumping margin exists for the period December 1, 2023, through November 30, 2024:

Producer/Exporter	Weighted-Average Dumping Margin (percent)
LG Chem, Ltd.	0.00

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 final results in the *Federal Register*, in accordance with 19 CFR 351.224(b). However, because we have made no changes from the *Preliminary Results*, there are no 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 CBP shall assess, antidumping duties on all appropriate entries of subject merchandise in accordance with the final results of this review. Because we calculated a zero percent margin in the final results of this review for LGC, in accordance with 19 CFR 351.212, we will instruct CBP to liquidate the appropriate entries without regard to antidumping duties.

² *See Certain Superabsorbent Polymers from the Republic of Korea: Notice of Court Decision Not in Harmony With the Final Determination of Antidumping Duty Investigation; Notice of Amended Final Determination; Notice of Amended Antidumping Duty Order*, 90 FR 302 (January 3, 2025) (*Order*).

For entries of subject merchandise during the POR produced by LGC, for which it did not know that its merchandise was destined for the United States, we will instruct CBP to liquidate unreviewed entries at the all-others rate if there is no rate for the intermediate company(ies) involved in the transaction.

Commerce intends to issue appropriate assessment instructions directly to CBP no earlier than 35 days after the date of publication of the final results of this administrative 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 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 LGC will be zero, the rate established in the final results of this review; (2) for previously reviewed or investigated companies not covered in this review, the cash deposit rate will continue to be the company-specific rate published for the most recent period; (3) if the exporter is not a firm covered in this review or in the original less-than-fair-value (LTFV) investigation but the producer is, the cash deposit rate will be the rate established for the most recent period for the producer of the merchandise; and (4) if neither the exporter nor the producer is a firm covered in this review or the LTFV investigation, the cash deposit rate will continue to be 26.05 percent, which is the all-others rate established by Commerce in the LTFV investigation.³ These cash deposit requirements, when imposed, shall remain in effect until further notice.

Notification to Importers

³ See *Order*.

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 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 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 violation which subject to sanction.

Notification to Interested Parties

These final results are being issued and published in accordance with sections 751(a)(1) and 777(i)(1) of the Act, and 19 CFR 351.221(b)(5).

Dated: September 21, 2026.

Scot Fullerton,

Acting Deputy Assistant Secretary

for Antidumping and Countervailing Duty Operations.

[FR Doc. 2026-19625 Filed: 9/24/2026 8:45 am; Publication Date: 9/25/2026]