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DEPARTMENT OF COMMERCE

International Trade Administration

[C-580-837]

Certain Cut-To-Length Carbon-Quality Steel Plate from the Republic of Korea: Final Results of Countervailing Duty Administrative Review; 2024

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

SUMMARY: The U.S. Department of Commerce (Commerce) determines that certain producers and exporters of certain cut-to-length carbon-quality steel plate (CTL plate) from the Republic of Korea (Korea) received countervailable subsidies during the period of review (POR) January 1, 2024, through December 31, 2024.

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

FOR FURTHER INFORMATION CONTACT: Kristen Johnson or Elizabeth Talbot Russ, 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) 482-4793 or (202) 482-5516, respectively.

SUPPLEMENTARY INFORMATION

Background

On May 13, 2026, Commerce published the *Preliminary Results* of this administrative review and invited interested parties to comment.[1] On August 5, 2026, Commerce extended the deadline for issuing the final results by 53 days, until November 2, 2026.[2] For a detailed description of the events that occurred since the *Preliminary Results*, *see* the Issues and Decision

[1] *See Certain Cut-to-Length Carbon-Quality Steel Plate from the Republic of Korea: Preliminary Results and Partial Rescission of Countervailing Duty Administrative Review; 2024*, 91 FR 27012 (May 13, 2026) (*Preliminary Results*), and accompanying Preliminary Decision Memorandum.

[2] *See* Memorandum, "Extension of Deadline for Final Results of Countervailing Duty Administrative Review; 2024," dated August 5, 2026.

Memorandum.[3]

A list of topics discussed in the Issues and Decision Memorandum is provided as an appendix to this notice. 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), 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 *Order*

The product covered by this *Order* is CTL plate from Korea.[4] For a complete description of the scope of this *Order*, *see* the Issues and Decision Memorandum.

Analysis of Comments Received

Commerce addressed all issues raised in interested parties' case and rebuttal briefs in the Issues and Decision Memorandum. A list of issues raised by parties, to which Commerce responded in the Issues and Decision Memorandum, is provided in the appendix to this notice.

Methodology

Commerce conducted this administrative review in accordance with section 751(a)(1)(A) of the Tariff Act of 1930, as amended (the Act). For each of the subsidy programs found to be countervailable, we determine that there is a subsidy, *i.e.*, a government-provided financial contribution that gives rise to a benefit to the recipient, and that the subsidy is specific.[5] For a complete description of the methodology underlying all of Commerce's conclusions, *see* the Issues and Decision Memorandum.

Final Results of Administrative Review

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[3] *See* Memorandum, "Issues and Decision Memorandum for the Final Results of the Administrative Review of the Countervailing Duty Order on Certain Cut-To-Length Carbon-Quality Steel Plate from the Republic of Korea; 2024," dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

[4] *See Notice of Amended Final Determination: Certain Cut-to-Length Carbon-Quality Steel Plate from India and the Republic of Korea; and Notice of Countervailing Duty Orders: Certain Cut-to-Length Carbon-Quality Steel Plate from France, India, Indonesia, Italy, and the Republic of Korea*, 65 FR 6587 (February 10, 2000) (*Order*).

[5] *See* sections 771(5)(B) and (D) of the Act regarding financial contribution; section 771(5)(E) of the Act regarding benefit; and section 771(5A) of the Act regarding specificity.

We determine that the following total net countervailable subsidy rates exist for the period January 1, 2024, through December 31, 2024:

Producer/Exporter	Subsidy Rate (percent *ad valorem*)
Dongkuk Steel Mill Co., Ltd.[6]	1.89
Hyundai Steel Company[7]	1.39

Disclosure

Commerce has not made any changes to the calculations or analysis performed for Dongkuk Steel Mill Co., Ltd. or Hyundai Steel Company in these final results. Therefore, we will not be disclosing final results calculations to interested parties under 19 CFR 351.224(b).

Assessment Rates

Pursuant to section 751(a)(2)(C) of the Act and 19 CFR 351.212(b)(2), Commerce has determined, and U.S. Customs and Border Protection (CBP) shall assess, countervailing duties on all appropriate entries of subject merchandise covered by this review for the above-listed companies at the applicable *ad valorem* assessment rates listed. 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 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

Pursuant to section 751(a)(2)(C) of the Act and 19 CFR 351.107(e), Commerce intends to instruct CBP to collect cash deposits of estimated countervailing duties with regard to shipments of subject merchandise entered, or withdrawn from warehouse, for consumption on or after the date of publication of the final results of this review, as follows: (1) the cash deposit rate for the companies listed above will be equal to the company-specific estimated individual

[6] Commerce finds the following company to be cross-owned with DSM: Dongkuk Holdings Co., Ltd.
[7] Commerce finds the following companies to be cross-owned with Hyundai Steel: Hyundai Green Power Co., Ltd. and Hyundai ITC Co., Ltd.

countervailable subsidy rates determined in the final results of this review, except if the rate is less than 0.50 percent and, therefore, *de minimis* within the meaning of 19 CFR 351.106(c)(1), in which case the cash deposit rate will be zero; (2) if both the producer and exporter of the subject merchandise have company-specific estimated subsidy rates assigned, and their rates differ, then the applicable cash deposit rate will be the higher of these two rates; (3) if either the producer or the exporter, but not both, of the subject merchandise has a company-specific estimated subsidy rate assigned, the applicable cash deposit rate will be that company's company-specific rate; and (4) the cash deposit rate for all other producers and exporters will be continue to be 3.26 percent, the all-others subsidy rate established in the investigation.[8] These cash deposit instructions, when imposed, shall remain in effect until further notice.

Administrative Protective Order (APO)

This notice also serves as a final 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). Timely written notification of the return or 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 violation subject to sanction.

Notice to Interested Parties

These final results are 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: November 2, 2026.

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

[8] *See Order*, 65 FR at 6589.

Appendix

List of Topics Discussed in the Issues and Decision Memorandum

I. Summary
II. Background
III. Scope of the *Order*
IV. Use of Facts Otherwise Available and Adverse Inferences
V. Subsidies Valuation Information
VI. Analysis of Programs
VII. Discussion of the Issues
- Comment 1: Whether the Provision of Electricity Was Consistent with Market Principles During the POR
- Comment 2: Whether to Modify the Benefit Calculation for the Provision of Electricity for Less Than Adequate Renumeration (LTAR) Program
- Comment 3: Whether the Provision of Electricity for LTAR Program Is Specific
- Comment 4: Whether the Provision of Korean Allocation Units (KAUs) Constitutes a Financial Contribution
- Comment 5: Whether the Provision of KAUs Confers a Countervailable Benefit
- Comment 6: Whether the Korea Emissions Trading System (K-ETS) Program Is Specific
- Comment 7: Whether Commerce Should Apply Adverse Facts Available (AFA) to Restriction of Special Taxation Act (RSTA) Article 28-3
- Comment 8: Whether the Carbon-Neutral Facilities Grant Program Is a Countervailable Subsidy
- Comment 9: Whether the Research and Development (R&D) Grants Received Under the Industrial Technology and Innovation Promotion Act (ITIPA) Are Countervailable

VIII. Recommendation

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