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3510-DS-P

DEPARTMENT OF COMMERCE

International Trade Administration

[C-580-888]

Certain Carbon and Alloy Steel Cut-to-Length Plate from the Republic of Korea: Notice of Court Decision Not in Harmony with the Results of Countervailing Duty Administrative Review; Notice of Amended Final Results

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

SUMMARY: On October 27, 2026, the U.S. Court of International Trade (CIT) issued its final judgment in *POSCO v. United States* Consol. Court No. 24-00006, Slip Op. 26-131, sustaining the U.S. Department of Commerce (Commerce)'s second remand results pertaining to the administrative review of the countervailing duty (CVD) order on of certain carbon and alloy steel cut-to-length plate (CTL Plate) from the Republic of Korea (Korea) covering the period January 1, 2021, through December 31, 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 countervailable subsidy rate assigned to POSCO Co., Ltd. (POSCO).

DATES: Applicable November 6, 2026.

FOR FURTHER INFORMATION CONTACT: Rachel Accorsi or Joshua Nixon, AD/CVD Operations, Office VIII, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-7472 or (202) 482-8361, respectively.

SUPPLEMENTARY INFORMATION:

Background

On December 13, 2023, Commerce published its *Final Results* in the 2021 CVD administrative review of CTL Plate from Korea.[1] In the *Final Results*, Commerce found that POSCO, the sole mandatory respondent, received countervailable subsidies from the Government of Korea (GOK) during the period of review (POR). Commerce calculated an overall net subsidy rate of 0.87 percent *ad valorem*.[2]

POSCO appealed Commerce's *Final Results*. On August 8, 2025, the CIT remanded the *Final Results* to Commerce, directing Commerce to reconsider the following: (1) Commerce's finding that the provision of electricity for less than adequate renumeration (LTAR) in Korea was *de facto* specific under section 771(5A)(D)(iii)(III) of the Tariff Act of 1930, as amended (the Act); (2) Commerce's finding that the provision of Korean Emission Trading System (K-ETS) permits provided a financial contribution in the form of revenue forgone within the meaning of 771(5)(D) of the Act; and (3) Commerce's finding that the provision of K-ETS permits is specific under section 771(5A)(D)(i) of the Act.[3]

In the *First Final Remand Redetermination*, issued on December 9, 2025, Commerce determined that: (1) there was a lack of evidence on the record to find the provision of electricity for LTAR *de facto* specific under section 771(5A)(D)(iii)(III) of the Act and therefore found the provision of electricity for LTAR not countervailable; (2) the provision of K-ETS permits by the GOK provided a financial contribution in the form of a direct transfer of funds within the meaning of section 771(5)(D)(i) of the Act; and (3) the provision of K-ETS permits is contingent upon export performance in accordance with sections 771(5A)(A) and (B) of the Act.[4]

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[1] *See Carbon and Alloy Steel Cut-to-Length Plate from the Republic of Korea: Final Results of Countervailing Duty Administrative Review; 2021,* 88 FR 86318 (December 13, 2023) (*Final Results*), and accompanying Issues and Decision Memorandum.
[2] *See Final Results,* 88 FR at 86319.
[3] *See POSCO v. United States*, 794 F.Supp.3d 1402 (CIT 2025) (*Remand Order*).
[4] *See Final Results of Redetermination Pursuant to Second Court Remand: POSCO v. United States*, Court No. 24 00006, Slip Op. 25-100, dated December 9, 2025 (*First Final Remand Redetermination*), available at https://access.trade.gov/FinalRemandRedetermination.

On April 17, 2026, the CIT issued its *Second Remand Order*[5] which sustained Commerce on its findings regarding (1) provision of electricity for LTAR and (2) the financial contribution of K-ETS permits. However, the CIT found that Commerce's determination that the provision of K-ETS permits was export contingent was not in accordance with law and remanded the third issue, Commerce's specificity finding for the provision of K-ETS permits, to Commerce for further consideration.[6]

In the *Second Final Remand Redetermination*,[7] issued on July 11, 2026, Commerce determined that the provision of K-ETS permits is *de facto* specific, pursuant to section 771(5A)(D)(iii)(I) of the Act. Based on this analysis, Commerce calculated a revised 0.80 percent total *ad valorem* subsidy rate for POSCO. On October 27, 2026, the CIT sustained Commerce's *Second Final Remand Redetermination*.[8]

Timken Notice

In its decision in *Timken*,[9] as clarified by *Diamond Sawblades*,[10] the U.S. Court of Appeals for the Federal Circuit held that, pursuant to section 516A(c) and (e) of 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 October 27, 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*.

Amended Final Results

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[5] *See POSCO v. United States*, 829 F.Supp.3d 1298 (CIT 2026) (*Second Remand Order*).
[6] *Id.* at 15-17.
[7] *See Final Results of Redetermination Pursuant to Second Court Remand: POSCO v. United States*, Court No. 24 00006, Slip Op. 26-36, dated July 22, 2026 (*Second Final Remand Redetermination*), available at https://access.trade.gov/FinalRemandRedetermination.
[8] *See POSCO v. United States*, Consol. Court No. 24-00006, Slip Op. 26-131 (October 27, 2026).
[9] *See Timken Co. v. United States*, 893 F.2d 337 (Fed. Cir. 1990) (*Timken*).
[10] *See Diamond Sawblades Manufacturers Coalition v. United States*, 626 F.3d 1374 (Fed. Cir. 2010) (*Diamond Sawblades*).

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

Producer/Exporter	Subsidy Rate for January 1, 2021, to December 31, 2021 (percent *ad valorem*)
POSCO Co., Ltd.[11]	0.80

Cash Deposit Requirements

Because POSCO 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 instructions to 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 by POSCO and exported by POSCO International and were entered, or withdrawn from warehouse, for consumption during the period January 1, 2021, through December 31, 2021. 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 countervailing duties on unliquidated entries of subject merchandise produced and/or exported by POSCO in accordance with 19 CFR 351.212(b). We will instruct CBP to assess countervailing duties on all appropriate entries covered by this review when the *ad valorem* rate is not zero or *de minimis*. Where an *ad*

[11] As discussed in *Certain Carbon and Alloy Steel Cut-to-Length Plate from the Republic of Korea: Preliminary Results and Partial Rescission of Countervailing Duty Administrative Review; 2021*, 88 FR 37019 (June 6, 2023), Commerce found the following companies to be cross-owned with POSCO: Pohang Scrap Recycling Distribution Center Co. Ltd.; POSCO Chemical Co., Ltd.; POSCO M-Tech Co., Ltd.; POSCO Nippon Steel RHF Joint Venture Co., Ltd.; POSCO SPS Co., Ltd.; and POSCO Terminal Co., Ltd. The subsidy rate applies to all cross-owned companies. We note that POSCO has an affiliated trading company through which it exported certain subject merchandise during the POR, POSO International (aka POSCO International Corporation). POSCO International was not selected as a mandatory respondent but was examined in the context of POSCO. Therefore, there is not an established countervailing duty rate for POSCO International; POSCO International's subsidies are accounted for in POSCO's total subsidy rate. Instead, entries of subject merchandise exported by POSCO International will receive the rate of the producer listed on the U.S. Customs and Border Protection (CBP) entry form. Thus, the subsidy rate applied to POSCO and POSCO's cross-owned companies is also applied to POSCO International for entries of subject merchandise produced by POSCO.

valorem subsidy rate is zero or *de minimis*,[12] we will instruct CBP to liquidate the appropriate entries without regard to countervailing duties.

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: November 3, 2026.

Scot Fullerton,
Acting Deputy Assistant Secretary
for Antidumping and Countervailing Duty Operations.
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[12] *See* 19 CFR 351.106(c)(2).