

for consumption on or after the date of publication of the final results, as provided by section 751(a)(2) of the Act: (1) the cash deposit rate for each company listed above will be equal to the dumping margins established in the final results of this review, except if the ultimate rate is *de minimis* within the meaning of 19 CFR 351.106(c)(1), in which case the cash deposit rates will be zero; (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 in which the producer or exporter participated; (3) if the exporter is not a firm covered in this review, a prior review, or the original less-than-fair-value investigation, but the producer is, then the cash deposit rate will be the rate established for the most recently completed segment of the proceeding for the producer of the merchandise; and (4) the cash deposit rate for all other producers or exporters will continue to be 3.91 percent, the all-others rate established in the antidumping duty investigation.<sup>29</sup> These cash deposit requirements, when imposed, shall remain in effect until further notice.

### Final Results of Review

Unless otherwise extended, Commerce intends to issue the final results of this administrative review, including the results of our analysis of issues raised by the parties in any written briefs, within 120 days of publication of these preliminary results in the **Federal Register**, pursuant to section 751(a)(3)(A) of the Act and 19 CFR 351.213(h)(1).

### Notification to Importers

This notice also serves as a preliminary reminder to importers of their responsibility under 19 CFR 351.402(f)(2) to file a certificate regarding the reimbursement of antidumping and/or countervailing 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 and/or countervailing duties occurred and the subsequent assessment of double antidumping duties, and/or an increase in the amount of antidumping duties by the amount of the countervailing duties.

<sup>29</sup> See *Order*, 71 FR at 56952.

### Notification to Interested Parties

We are issuing and publishing these preliminary results in accordance with sections 751(a)(1) and 777(i)(1) of the Act, and 19 CFR 351.213(h)(2) and 19 CFR 351.221(b)(4).

Dated: February 23, 2026.

#### Scot Fullerton,

*Acting Deputy Assistant Secretary for Antidumping and Countervailing Duty Operations.*

### Appendix I

#### List of Topics Discussed in the Preliminary Decision Memorandum

- I. Summary
- II. Background
- III. Scope of the *Order*
- IV. Affiliation and Single Entity Treatment
- V. Rescission of Review, In Part
- VI. Companies Not Selected for Individual Examination
- VII. Discussion of Methodology
- VIII. Currency Conversion
- IX. Recommendation

### Appendix II

#### Companies Rescinded From Administrative Review

1. Dinakar Process Private Limited
2. JC Stationery (P) Ltd
3. M/s. Bhaskar Paper Products
4. SGM Paper Products

### Appendix III

#### Non-Individually Examined Companies Receiving a Review-Specific Rate

1. Cellpage Ventures Private Limited
2. ITC Limited
3. Pioneer Stationery Private Limited
4. PP Bafna Ventures Private Limited

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## DEPARTMENT OF COMMERCE

### International Trade Administration

[A-580-836]

#### Certain Cut-to-Length Carbon-Quality Steel Plate Products From the Republic of Korea: Preliminary Results and Rescission of Antidumping Duty Administrative Review, in Part; 2024-2025

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

**SUMMARY:** The U.S. Department of Commerce (Commerce) is conducting an administrative review of the antidumping duty (AD) order on certain cut-to-length carbon-quality steel plate products (CTL plate) from the Republic of Korea (Korea). The period of review (POR) is February 1, 2024, through January 31, 2025. Commerce

preliminarily finds that the producers/exporters subject to this administrative review made sales of subject merchandise at prices below normal value during the POR. Additionally, Commerce is rescinding this administrative review with respect to two companies. We invite interested parties to comment on the preliminary results of this review.

**DATES:** Applicable February 26, 2026

**FOR FURTHER INFORMATION CONTACT:** Erin Howard, AD/CVD Operations, Office I, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482-3453.

### SUPPLEMENTARY INFORMATION:

#### Background

On February 10, 2000, Commerce published in the **Federal Register** the AD order on CTL plate from Korea.<sup>1</sup> On February 3, 2025, Commerce published in the **Federal Register** a notice of opportunity to request an administrative review of the *Order* for the POR.<sup>2</sup> On March 28, 2025, based on timely requests for an administrative review, Commerce initiated this administrative review of the *Order* with respect to four companies<sup>3</sup> and subsequently selected Dongkuk Steel Mill Co., Ltd., and Hyundai Steel Company as the mandatory respondents.<sup>4</sup>

Due to the lapse in appropriations and Federal Government shutdown, on November 14, 2025, Commerce tolled all deadlines in administrative proceedings by 47 days<sup>5</sup> and, due to a backlog of documents that were electronically filed via Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS) during the Federal Government shutdown, on November 24, 2025, Commerce tolled all deadlines in administrative proceedings by an

<sup>1</sup> See *Notice of Amendment of Final Determinations of Sales at Less Than Fair Value and Antidumping Duty Orders: Certain Cut-To-Length Carbon-Quality Steel Plate Products from France, India, Indonesia, Italy, Japan and the Republic of Korea*, 65 FR 6585 (February 10, 2000) (*Order*).

<sup>2</sup> See *Antidumping or Countervailing Duty Order, Finding, or Suspended Investigation; Opportunity to Request Administrative Review and Join Annual Inquiry Service List*, 90 FR 8785 (February 3, 2025).

<sup>3</sup> See *Initiation of Antidumping and Countervailing Duty Administrative Reviews*, 90 FR 14081 (April 28, 2025) (*Initiation Notice*).

<sup>4</sup> See Memorandum, "Respondent Selection," dated April 22, 2025 (Respondent Selection Memorandum).

<sup>5</sup> See Memorandum, "Deadlines Affected by the Shutdown of the Federal Government," dated November 14, 2025.

additional 21 days.<sup>6</sup> On December 17, 2025, and January 16, 2026, Commerce extended the time limit for these preliminary results, pursuant to section 751(a)(3)(A) of Tariff Act of 1930, as amended (the Act) and 19 CFR 351.213(h)(2).<sup>7</sup> Accordingly, the deadline for these preliminary results is now February 20, 2026.

For a complete description of events that occurred since the *Initiation Notice*, see the Preliminary Determination Memorandum.<sup>8</sup> A list of the topics discussed in the Preliminary Decision Memorandum is attached as an appendix to this notice. The Preliminary Decision Memorandum is a public document and is made available to the public via ACCESS. ACCESS is available to registered users at <https://access.trade.gov>. In addition, a complete version of the Preliminary Decision Memorandum can be accessed directly at <https://access.trade.gov/public/FRNoticesListLayout.aspx>.

### Scope of the Order

The merchandise covered by the Order is CTL plate from Korea. For a full description of the scope of the Order, see the Preliminary Decision Memorandum.

### Rescission of Administrative Review, in Part

Pursuant to 19 CFR 351.213(d)(1), Commerce will rescind an administrative review, in whole or in part, if the parties that requested the review withdraw their review requests within 90 days of the date of publication of the notice of initiation for the requested review.<sup>9</sup> On June 26, 2025, Nucor Corporation, SSAB Enterprises, LLC, and Cleveland-Cliffs Inc. withdrew their request for the review of Daeik Eng Co., Ltd., and MAIKO International within the 90-day deadline.<sup>10</sup> No other parties requested an administrative review of these two companies. Therefore, in accordance with 19 CFR

351.213(d)(1), Commerce is rescinding the administrative review of Daeik Eng Co., Ltd., and MAIKO International.

### Methodology

Commerce is conducting this review in accordance with sections 751(a)(1)(B) and (2) of the Act. We calculated export price and constructed export price in accordance with section 772 of the Act, and we calculated normal value in accordance with section 773 of the Act.

For a full description of the methodology underlying these preliminary results, see the Preliminary Decision Memorandum.

### Preliminary Results of Review

We preliminarily determine that the following estimated weighted-average dumping margins exist for the period February 1, 2024, through January 31, 2025:

Producer and/or exporter	Weighted-average dumping margin (percent)
Dongkuk Steel Mill Co., Ltd .....	1.18
Hyundai Steel Company .....	0.94

### Disclosure

We intend to disclose the calculations and analysis performed to interested parties in the preliminary results of this administrative review within five days of the public announcement or, if there is no public announcement, within five days after publication of this notice.<sup>11</sup>

### Public Comment

Case briefs or other written comments may be submitted to the Assistant Secretary for Enforcement and Compliance. Pursuant to 19 CFR 351.309(c)(1)(ii), we have modified the deadline for interested parties to submit case briefs to Commerce to no later than 21 days after the date of the publication of this notice.<sup>12</sup> Rebuttal briefs, limited to issues raised in the case briefs, may be filed not later than five days after the date for filing case briefs.<sup>13</sup> Interested parties who submit case briefs or rebuttal briefs in this administrative review must submit: (1) a table of contents listing each issue; and (2) a table of authorities.<sup>14</sup>

As provided under 19 CFR 351.309(c)(2)(iii) and (d)(2)(iii), we

<sup>11</sup> See 19 CFR 351.224(b).

<sup>12</sup> See 19 CFR 351.309(c)(1)(ii).

<sup>13</sup> See 19 CFR 351.309(d)(1); see also *Administrative Protective Order, Service, and Other Procedures in Antidumping and Countervailing Duty Proceedings*, 88 FR 67069, 67077 (September 29, 2023) (*APO and Service Final Rule*).

<sup>14</sup> See 19 CFR 351.309(c)(2) and (d)(2).

request that interested parties provide at the beginning of their briefs a public executive summary for each issue raised in their briefs.<sup>15</sup> Further, we request that interested parties limit their public executive summary of each issue to no more than 450 words, not including citations. We intend to use the public executive summaries as the basis of the comment summaries included in the issues and decision memorandum that will accompany the final results of this administrative review. We request that interested parties include footnotes for relevant citations in the public executive summary of each issue. Note that Commerce has amended certain of its requirements pertaining to the service of documents in 19 CFR 351.303(f).<sup>16</sup>

Pursuant to 19 CFR 351.310(c), interested parties who wish to request a hearing, limited to issues raised in the case and rebuttal briefs, must submit a written request to the Assistant Secretary for Enforcement and Compliance, U.S. Department of Commerce via ACCESS by 5:00 p.m. Eastern Time within 30 days after the date of publication of this notice in the **Federal Register**. Hearing requests should contain: (1) the party's name, address, and telephone number; (2) the number of participants and whether any participant is a foreign national; and (3) a list of issues to be discussed. Issues raised in the hearing will be limited to those raised in the respective case briefs. If a request for a hearing is made, parties will be notified of the date, time, and location of the hearing.<sup>17</sup> Parties should confirm the date, time, and location of the hearing two days before the scheduled hearing date.

### Final Results of Review

Unless otherwise extended, Commerce intends to issue the final results of this administrative review, including the results of its analysis of issues raised in written briefs, no later than 120 days after the date of publication of this notice in the **Federal Register**, pursuant to section 751(a)(3)(A) of the Act and 19 CFR 351.213(h)(1).

### Assessment Rates

Upon completion of the final results of this administrative review, pursuant to section 751(a)(2)(A) of the Act, Commerce shall determine, and U.S. Customs and Border Protection (CBP)

<sup>15</sup> We use the term "issue" here to describe an argument that Commerce would normally address in a comment of the Issues and Decision Memorandum.

<sup>16</sup> See *APO and Service Final Rule*.

<sup>17</sup> See 19 CFR 351.310(d).

<sup>6</sup> See Memorandum, "Tolling of all Case Deadlines," dated November 24, 2025.

<sup>7</sup> See Memoranda, "Extension of Deadline for Preliminary Results of Antidumping Duty Administrative Review," dated December 17, 2025, and "Extension of Deadline for Preliminary Results of Antidumping Duty Administrative Review," dated January 26, 2026.

<sup>8</sup> See Memorandum, "Decision Memorandum for Preliminary Results of Antidumping Duty Administrative Review of Certain Cut-to-Length Carbon-Quality Steel Plate Products from the Republic of Korea; 2024–2025," dated concurrently with, and hereby adopted by, this notice (Preliminary Decision Memorandum).

<sup>9</sup> See *Initiation Notice*, 89 FR at 24781.

<sup>10</sup> See Nucor Corporation, SSAB Enterprises, LLC, and Cleveland-Cliffs Inc.'s Letter, "Partial Withdrawal of Request for Administrative Review," dated June 26, 2025.

shall assess, antidumping duties on all appropriate entries of subject merchandise covered by this review.<sup>18</sup> If a respondent's weighted-average dumping margin is not zero or *de minimis* (i.e., less than 0.50 percent) in the final results of this review, we intend to calculate an importer-specific assessment rate based on the ratio of the total amount of dumping calculated for each importer's examined sales and the total entered value of the sales in accordance with 19 CFR 351.212(b)(1).<sup>19</sup> If the respondent's weighted-average dumping margin or an importer-specific assessment rate is zero or *de minimis* in the final results of this review, we intend to instruct CBP to liquidate the appropriate entries without regard to antidumping duties.<sup>20</sup>

For entries of subject merchandise during the POR produced by either of the individually examined respondents for which they did not know that the merchandise was destined to the United States, we will instruct CBP to liquidate these entries at the all-others rate if there is no rate for the intermediate company(ies) involved in the transaction.<sup>21</sup>

For the companies for which this review is rescinded with these preliminary results, we will instruct CBP to assess antidumping duties on all appropriate entries at a rate equal to the cash deposit of antidumping duties required at the time of entry, or withdrawal from warehouse, for consumption, during the POR in accordance with 19 CFR 351.212(c)(1)(i). Commerce intends to issue these rescission instructions to CBP no earlier than 35 days after the date of publication of this notice in the **Federal Register**.

The final results of this administrative review shall be the basis for the assessment of antidumping duties on entries of merchandise covered by the final results of this review and for future deposits of estimated duties, where applicable.<sup>22</sup> We intend to issue assessment instructions regarding the individually examined respondents 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

The following cash deposit requirements will be effective upon publication in the **Federal Register** of the notice of the final results of this administrative review for all shipments of subject merchandise entered, or withdrawn from warehouse, for consumption on or after the date of publication as provided by section 751(a)(2)(C) of the Act: (1) the cash deposit rate for the individually examined respondents listed above will be that established in the final results of this administrative 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) for merchandise exported by companies not covered in this review but covered in a prior segment of this proceeding, the cash deposit rate will continue to be the company-specific rate published in the completed segment for the most recent period; (3) if the exporter is not a firm covered in this review, a prior review, or the investigation but the producer is, then the cash deposit rate will be the rate established in the most recently completed segment for the producer of the merchandise; (4) the cash deposit rate for all other producers or exporters will continue to be 0.98 percent, the all-others rate established in the investigation.<sup>23</sup> These cash deposit requirements, when imposed, shall remain in effect until further notice.

#### Notification to Importers

This notice serves as a preliminary reminder to importers of their responsibility under 19 CFR 351.402(f)(2) to file a certificate regarding the reimbursement of antidumping and/or countervailing duties prior to liquidation of the relevant entries during this POR. Failure to comply with this requirement could result in Commerce's presumption that reimbursement of antidumping and/or countervailing duties occurred and the subsequent assessment of double antidumping duties, and/or an increase in the amount of antidumping duties by the amount of countervailing duties.

#### Notification to Interested Parties

Commerce is issuing and publishing these preliminary results in accordance with sections 751(a)(1) and 777(i)(1) of the Act, 19 CFR 351.213(d)(4) and 19 CFR 351.221(b)(4).

Dated: February 20, 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 Preliminary Decision Memorandum

- I. Summary
- II. Background
- III. Scope of the Order
- IV. Discussion of the Methodology
- V. Currency Conversion
- VI. Recommendation

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## DEPARTMENT OF COMMERCE

### International Trade Administration

[C-560-847]

#### Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled Into Modules From Indonesia: Preliminary Affirmative Countervailing Duty Determination, Preliminary Affirmative Critical Circumstances Determination, in Part, and Alignment of Final Determination With Antidumping Duty Determination

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

**SUMMARY:** The U.S. Department of Commerce (Commerce) preliminarily determines that countervailable subsidies are being provided to producers and exporters of crystalline silicon photovoltaic cells, whether or not assembled into modules (solar cells) from Indonesia. The period of investigation (POI) is January 1, 2024, through December 31, 2024. Interested parties are invited to comment on this preliminary determination.

**DATES:** Applicable February 26, 2026.

**FOR FURTHER INFORMATION CONTACT:** Ted Pearson and Gemma Larsen AD/CVD Operations, Office I, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482-2631 and (202) 482-8125, respectively.

**SUPPLEMENTARY INFORMATION:**

<sup>18</sup> See 19 CFR 351.212(b)(1).

<sup>19</sup> See *Antidumping Proceedings: Calculation of the Weighted-Average Dumping Margin and Assessment Rate in Certain Antidumping Duty Proceedings; Final Modification*, 77 FR 8101, 8103 (February 14, 2012).

<sup>20</sup> *Id.* at 8103; see also 19 CFR 351.106(c)(2).

<sup>21</sup> See *Antidumping and Countervailing Duty Proceedings: Assessment of Antidumping Duties*, 68 FR 23954 (May 6, 2003).

<sup>22</sup> See section 751(a)(2)(C) of the Act.

<sup>23</sup> See, e.g., *Certain Cut-to-Length Carbon-Quality Steel Plate Products from the Republic of Korea: Final Results of Antidumping Duty Administrative Review; 2023-2024*, 90 FR 45373, 45374 (September 22, 2025).