37. Xuzhou Yihe Wood Co., Ltd.
38. Zaozhuang New Sharp Import & Export Trading Co., Ltd.
39. Zhangzhou OCA Furniture Co., Ltd.
40. Zhoushan For-Strong Wood Co., Ltd.

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DEPARTMENT OF COMMERCE

International Trade Administration

[A–580–908]

Passenger Vehicle and Light Truck Tires From the Republic of Korea: Final Results of the Antidumping Duty Administrative Review; 2023–2024

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

SUMMARY: The U.S. Department of Commerce (Commerce) determines that Hankook Tire & Technology Co. Ltd. (Hankook) and Nexen Tire Corporation (Nexen) made sales of passenger vehicle and light truck tires from the Republic of Korea (Korea) at prices below normal value (NV) during the period of review (POR), July 1, 2023, through June 30, 2024.

DATES: Applicable July 13, 2026.

FOR FURTHER INFORMATION CONTACT: Charles DeFilippo and Jun Jack Zhao, 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 and (202) 482–1396, respectively.

SUPPLEMENTARY INFORMATION:

Background

On January 8, 2026, Commerce published the *Preliminary Results* in the **Federal Register** and invited comments from interested parties.[1] On April 24, 2026, Commerce extended the deadline for issuing the final results.[2] On June 23, 2026, Commerce further extended the deadline for issuing the final results to July 7, 2026.[3]

A summary of the events that occurred since Commerce published the *Preliminary Results,* as well as a full discussion of the issues raised by parties for these final results, are discussed in the Issues and Decision Memorandum.[4] The Issues and Decision Memorandum is a public document and is on file electronically via ACCESS. ACCESS 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.*

Commerce conducted this review in accordance with section 751(a)(1)(B) of the Tariff Act of 1930, as amended (the Act).

Scope of the Order[5]

The merchandise covered by the *Order* is passenger vehicle and light truck tires from Korea. For a complete description of the scope of the *Order, see* the Issues and Decision Memorandum.[6]

Analysis of Comments Received

We addressed all issues raised in the case and rebuttal briefs by interested parties to this administrative review in the Issues and Decision Memorandum. For a list of the issues raised by parties, *see* the appendix to this notice.

Changes Since the Preliminary Results

Based on our review of the record and comments received from interested parties, we made certain changes to the margin calculations for Hankook and Nexen for these final results of review. As a result of these changes, the weighted-average dumping margin changed for the company subject to this review, but not selected for individual examination. For a discussion of these changes, *see* the Issues and Decision Memorandum.

Rate for Non-Examined Companies

The Act does not directly address the establishment of a weighted-average dumping margin to be determined for companies not selected for individual examination when Commerce limits its examination in an administrative review pursuant to section 777A(c)(2) of the Act. However, Commerce's regulation at 19 CFR 351.109(g) states that Commerce will determine the rate for non-selected companies by following the process set forth in 19 CFR 351.109(f)(1)–(2), which generally parallels the process for determining the all-others rate in an investigation under section 735(c)(5) of the Act. Both 19 CFR 351.109(f) and section 735(c)(5)(A) of the Act provide that, in general, Commerce will base the all-others rate on the weighted average of the estimated weighted-average dumping margins calculated for the individually examined respondents, excluding rates that are zero, *de minimis,* or based entirely on facts available. Accordingly, to determine the rate for companies not selected for individual examination, Commerce's practice is to weight average the weighted-average dumping margins for the selected mandatory respondents, excluding rates that are zero, *de minimis,* or based entirely on facts available.

In this review, we calculated weighted-average dumping margins for Hankook and Nexen that are not zero, *de minimis,* or based entirely on facts otherwise available. Therefore, we have assigned to the non-examined company, Kumho Tire Co., Inc., a rate equal to the weighted average of the weighted-average dumping margins calculated for Hankook and Nexen.[7]

Final Results of Review

As a result of this review, Commerce determines that the following estimated weighted-average dumping margins exist for the period July 1, 2023, through June 30, 2024:

Producer or exporter	Weighted-average dumping margin (percent)
Hankook Tire & Technology Co., Ltd., Hankook Tire Mfg Co. Ltd., and Hankook Tire Co., Ltd.[8]	13.03

[1] *See Passenger Vehicle and Light Truck Tires from the Republic of Korea: Preliminary Results of Antidumping Duty Administrative Review; 2023–2024,* 91 FR 694 (January 8, 2026) (*Preliminary Results*), and accompanying Preliminary Decision Memorandum (PDM).

[2] *See* Memorandum, ''Extension of Deadline for Final Results of Antidumping Duty Administrative Review,'' dated April 24, 2026.

[3] *See* Memorandum, ''Second Extension of Deadline for Final Results of Antidumping Duty Administrative Review,'' dated June 23, 2026.

[4] *See* Memorandum, ''Issues and Decision Memorandum for the Final Results of the Antidumping Duty Administrative Review of Passenger Vehicle and Light Truck Tires from the Republic of Korea; 2023–2024,'' dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

[5] *See Passenger Vehicle and Light Truck Tires from the Republic of Korea, Taiwan, and Thailand: Antidumping Duty Orders and Amended Final Affirmative Antidumping Duty Determination for Thailand,* 86 FR 38011 (July 19, 2021) (*Order*).

[6] *See* Issues and Decision Memorandum.

[7] *See* Memorandum, ''Rate for Non-Examined Companies,'' dated concurrently with this notice.

[8] In the LTFV investigation, Commerce determined that Hankook Tire Mfg. Co., Ltd. and Hankook Tire Co., Ltd. are alternative names for Hankook Tire & Technology Co. Ltd. *See Passenger Vehicle and Light Truck Tires from the Republic of Korea: Preliminary Affirmative Determination of Sales at Less than Fair Value, Postponement of Final Determination and Extension of Provisional Measures,* 86 FR 501 (January 6, 2021), and accompanying PDM at 2 (n. 9).

Producer or exporter	Weighted-average dumping margin (percent)
Nexen Tire Corporation	8.02
Kumho Tire Co., Inc	10.53

Disclosure

Commerce intends to disclose its calculations and analysis performed for these final results of review to interested parties within five days of any public announcement or, if there is no public announcement, within five days of the date of publication of this notice in the **Federal Register**, in accordance with 19 CFR 351.224(b).

Assessment Rates

Pursuant to section 751(a)(2)(C) of the Act and 19 CFR 351.212(b)(1), Commerce shall determine, and U.S. Customs and Border Protection (CBP) shall assess, antidumping duties on all appropriate entries of subject merchandise in accordance with the final results of this review.[9]

Because the weighted-average dumping margins for Hankook and Nexen are not zero or *de minimis* (*i.e.,* less than 0.5 percent), we calculated importer-specific *ad valorem* assessment rates based on the ratio of the total amount of dumping calculated for the examined sales for each importer to the total entered value of the same sales. Where an importer-specific rate is zero or *de minimis,* we will instruct CBP to liquidate the appropriate entries without regard to antidumping duties. For entries of subject merchandise during the POR produced by an individually examined respondent for which it did not know its merchandise was destined for the United States, we intend to instruct CBP to liquidate such entries at the all-others rate (*i.e.,* 21.74 percent) [10] if there is no rate for the intermediate company(ies) involved in the transaction.[11]

For Kumho Tire Co., Inc., we intend to instruct CBP to assess antidumping duties at a rate equal to the weighted-average dumping margin assigned to the respondents in these final results of review.

Commerce intends to issue assessment instructions 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 subject merchandise entered, or withdrawn from warehouse, for consumption on or after the date of publication of the final results of this administrative review in the **Federal Register**, as provided for by section 751(a)(2)(C) of the Act: (1) the cash deposit rate for the exporters listed above will be equal to the weighted-average dumping margin established in the final results of this review (except, if the rate is zero or *de minimis,* then no cash deposit will be required); (2) for previously reviewed or investigated exporters not listed above, the cash deposit rate will continue to be the company-specific cash deposit rate published for the most recently completed segment of this proceeding in which the company participated; (3) if the exporter is not a firm covered in this review, a prior review, or the LTFV investigation, but the producer is, the cash deposit rate will be equal to the weighted-average dumping margin established for these final results or the most recently completed segment of this proceeding for the producer of the subject merchandise; and (4) the cash deposit rate for all other producers or exporters will continue to be 21.74 percent, the all-others rate established in the less-than-fair value investigation.[12]

These cash deposit requirements, when imposed, shall remain in effect until further notice.

Notification to Importers

This notice serves as the 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 also serves as a 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 or 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 sanctionable violation.

Notification to Interested Parties

We are issuing and publishing these final 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)(5).

Dated: July 7, 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 Issues and Decision Memorandum

I. Summary
II. Background
III. Scope of the *Order*
IV. Changes Since the *Preliminary Results*
V. Discussion of the Issues
  Comment 1: Revised Differential Pricing Analysis
  Comment 2: Hankook and Nexen's Level of Trade
  Comment 3: Nexen Price Adjustments
VI. Recommendation

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[9] In these final results, Commerce applied the assessment rate calculation method adopted in *Antidumping Proceedings: Calculation of the Weighted-Average Dumping Margin and Assessment Rate in Certain Antidumping Proceedings: Final Modification,* 77 FR 8101 (February 14, 2012).

[10] *See Order,* 86 FR at 38012.

[11] For a full discussion of this practice, *see Antidumping and Countervailing Duty Proceedings: Assessment of Antidumping Duties,* 68 FR 23954 (May 6, 2003).

[12] *See Order,* 86 FR at 38012.