Notification to Interested Parties

This notice is issued and published pursuant to section 703(c)(2) of the Act and 19 CFR 351.205(f)(1).

Dated: September 17, 2026.

Scot Fullerton,

Acting Deputy Assistant Secretary for Antidumping and Countervailing Duty Operations.

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DEPARTMENT OF COMMERCE

International Trade Administration

[A–580–880]

Heavy Walled Rectangular Welded Carbon Steel Pipes and Tubes 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 heavy walled rectangular welded carbon steel pipes and tubes from the Republic of Korea (Korea) were not sold at less than normal value during the period of review (POR) September 1, 2023, through August 31, 2024.

DATES: Applicable September 21, 2026.

FOR FURTHER INFORMATION CONTACT: Kayden Jenson, AD/CVD Operations, Office II, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482–0967.

SUPPLEMENTARY INFORMATION:

Background

On March 20, 2026, Commerce published the *Preliminary Results* of this administrative review and invited comments from interested parties.[1] This review covers two companies: HiSteel Co., Ltd. (HiSteel) and Dong-A-Steel Co., Ltd. (DOSCO). On April 10, 2026, we received case briefs from Nucor Tubular Products Inc. (the petitioner).[2] On August 17, 2026, we received case briefs from HiSteel, DOSCO, and Kukje Steel Co., Ltd. (Kukje Steel).[3] On August 24, 2026, we received rebuttal comments from HiSteel, DOSCO, and the petitioner.[4] On July 8, 2026, Commerce extended the deadline of these final results by 53 days, until September 9, 2026.[5] On September 1, 2026, Commerce again extended the deadline of these final results by 7 days, until September 16, 2026.[6]

For a complete description of the events that occurred since the *Preliminary Results, see* the Issues and Decision Memorandum.[7] Commerce conducted this administrative review in accordance with section 751(a)(1)(B) of the Tariff Act of 1930, as amended (the Act).

Scope of the Order

The merchandise subject to the *Order* is certain heavy walled rectangular welded steel pipes and tubes from Korea. For a full description of the scope of the *Order, see* Issues and Decision Memorandum.

Analysis of Comments Received

All issues raised in the case briefs filed by interested parties in this administrative review are addressed in the Issues and Decision Memorandum and are listed in 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, which is available to registered users at *http://access.trade.gov.* In addition, a complete version of the Issues and Decision Memorandum can be accessed directly at *https://access.trade.gov/frnotices.*

Changes Since the Preliminary Results

Based on a review of the record and comments received from interested parties regarding the *Preliminary Results,* and for the reasons explained in the Issues and Decision Memorandum, Commerce changed the rate for Kukje Steel to 0.00 percent, adjusted the window period in SAS for HiSteel, disregarded certain transactions between DOSCO and SeAH and affiliated companies, and corrected the indirect selling expense ratio calculation in regard to SeAH's home market sales.[8]

Rate for Non-Individually Examined Company

The Act and Commerce's regulations do not address the establishment of a weighted-average dumping margin to be applied to companies not selected for individual examination when Commerce limits its examination in an administrative review pursuant to section 777A(c)(2) of the Act. Generally, Commerce looks to section 735(c)(5) of the Act, which provides instructions for calculating the all-others rate in a less-than-fair-value (LTFV) investigation, for guidance when calculating the weighted average dumping margin for companies which were not selected for individual examination in an administrative review.

Under section 735(c)(5)(A) of the Act, the all-others rate is normally ''an amount equal to the weighted-average of the estimated weighted-average dumping margins established for exporters and producers individually investigated, excluding any zero and *de minimis* margins, and any margins determined entirely {on the basis of facts available}.'' Where the dumping margin for individually examined respondents are all zero, *de minimis,* or based entirely on facts available, section 735(c)(5)(B) of the Act provides that Commerce may use ''any reasonable method to establish the estimated weighted average dumping margins determined for the exporters and producers individually investigated.''

In this review, we calculated a dumping margin of zero percent for both mandatory respondents. Following the guidance provided in the SAA[9] using the ''expected method (*i.e.,* to weight average the zero and *de minimis* margins, and margins determined pursuant to facts available),'' the dumping margin calculated for the non-selected company, Kukje Steel, is zero percent.

Final Results of Administrative Review

As a result of this review, we determine that the following estimated weighted-average dumping margins

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[1] *See Heavy Walled Rectangular Welded Carbon Steel Pipes and Tubes From the Republic of Korea: Preliminary Results and Rescission, in Part, of Antidumping Duty Administrative Review; 2023–2024,* 91 FR 13588 (March 20, 2026) (*Preliminary Results*), and accompanying Preliminary Decision Memorandum.

[2] *See* Petitioner's Letter, ''Nucor Tubular's Case Brief,'' dated April 10, 2026.

[3] *See* HiSteel's Letter, ''HiSteel's Case Brief,'' dated August 17, 2026; DOSCO's Letter, ''Case Brief of Dong-A-Steel Co. Ltd.,'' dated August 17, 2026; and Kukje Steel's Letter, ''Kukje Steel's Case Brief,'' dated August 17, 2026.

[4] *See* HiSteel's Letter, ''HiSteel's Rebuttal Brief,'' dated August 24, 2026; *see also* DOSCO's Letter, ''DOSCO's Rebuttal Brief,'' dated August 24, 2026; and Petitioner's Letter, ''Nucor Tubular's Rebuttal Brief,'' dated August 24, 2026.

[5] *See* Memorandum, ''Extension of Deadline for Final Results of Antidumping Duty Administrative Review,'' dated July 8, 2026.

[6] *See* Memorandum, ''Extension of Deadline for Final Results of Antidumping Duty Administrative Review,'' dated September 1, 2026.

[7] *See* Memorandum, ''Issues and Decision Memorandum for the Final Results of the Administrative Review of the Antidumping Duty Order on Heavy Walled Rectangular Welded Carbon Steel Pipes and Tubes from the Republic of Korea; 2023–2024,'' dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

[8] *See* Issues and Decision Memorandum.

[9] *See* Statement of Administrative Action accompanying the Uruguay Round Agreements Act, H.R. Rep. No. 103–316, vol. 1 (1994) (SAA) at 873.

exist for the period September 1, 2023, through August 31, 2024:

Producer/exporter	Weighted-average dumping margin (percent)
Dong-a-Steel Co., Ltd	0.00
HiSteel Co., Ltd	0.00
Kukje Steel Co., Ltd	0.00

Disclosure

Commerce intends to disclose the calculations performed in connection with these final results of review to interested parties within five days after public announcement of the final results 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 has determined, 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.

Pursuant to 19 CFR 351.212(b)(1), because HiSteel and DOSCO reported the entered value of their U.S. sales, we calculated importer-specific *ad valorem* duty assessment rates based on the ratio of the total amount of dumping calculated for each importer's examined sales and the total entered value of those sales. Where either the respondent's weighted-average dumping margin is zero or *de minimis,* within the meaning of 19 CFR 351.106(c)(1), or 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 each individually examined respondent for which the producer did not know that the merchandise was destined for the United States, we will instruct CBP to liquidate unreviewed entries at the all-others rate established in the LTFV investigation (*i.e.,* 3.24 percent) [10] if there is no rate for the intermediate company(ies) involved in the transaction.[11]

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

Upon publication of this notice in the **Federal Register**, 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 date of publication 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 each company listed above will be equal to the weighted-average dumping margin established in the final results of this review; (2) for merchandise exported by producers or exporters not covered in this review but covered in a prior completed segment of the 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 original LTFV investigation, but the producer has been covered in a prior completed segment of this proceeding, then the cash deposit rate will be the rate established in the completed segment for the most recent period for the producer of the merchandise; and (4) the cash deposit rate for all other producers or exporters will continue to be 3.24 percent, the all-others rate established in the LTFV investigation for this proceeding.[12] These cash deposit requirements, when imposed, shall remain in effect until further notice.

Notification to Importers

This notice serves as a 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 disposition 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 return/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.

Notification to Interested Parties

We are issuing and publishing these preliminary results in accordance with sections 751(a)(1) and 777(i) of the Act, and 19 CFR 351.221(b)(5).

Dated: September 16, 2026.

Scot Fullerton,

Acting Deputy Assistant Secretary for Antidumping and Countervailing Duty Operations.

Appendix

List of Topics Discussed in the Issues and Decision Memorandum

I. Summary
II. Background
III. Changes Since the *Preliminary Results*
IV. Scope of the *Order*
V. Discussion of the Issues
  Comment 1: Whether to Modify the Rate Assigned to Kukje Steel
  Comment 2: Whether to Include HiSteel's April and May 2023 Home Market Sales in the Analysis
  Comment 3: Whether to Grant HiSteel a Constructed Export Price Offset
  Comment 4: Commerce's Differential Pricing Analysis
  Comment 5: Whether to Incorporate the Minor Corrections Accepted During Verification
  Comment 6: Whether to Apply the Transactions Disregarded Rule to Purchases from Affiliated Parties
  Comment 7: Whether to Disallow Certain General and Administrative (G&A) Offsets Related to Miscellaneous Income
  Comment 8: Whether to Disallow the Investment-Related Offset to SeAH Steel's G&A Expenses
  Comment 9: Whether to Include SeAH Steel's Headquarter Expense in its Reported G&A Expenses
  Comment 10: Whether to Apply a Single Interest Expense Ratio to the Consolidated Cost Database
  Comment 11: Whether to Deny HiSteel's Claimed Scrap Offsets
VI. Recommendation

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[10] *See Order.*

[11] *See Antidumping and Countervailing Duty Proceedings: Assessment of Antidumping Duties,* 68 FR 23954 (May 6, 2003).

[12] *Id.*