

Comment 7: Whether Commerce Should Apply AFA to Sheng Yu Steel Co. Ltd.

Comment 8: Cash Deposit Instructions
V. Recommendation

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DEPARTMENT OF COMMERCE

International Trade Administration

[A–421–818]

Certain Corrosion-Resistant Steel Products From the Netherlands: Final Affirmative Determination of Sales at Less Than Fair Value

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

SUMMARY: The U.S. Department of Commerce (Commerce) determines that imports of certain corrosion-resistant steel products (CORE) from the Netherlands are being, or are likely to be, sold in the United States at less than fair value (LTFV). The period of investigation (POI) is July 1, 2023, through June 30, 2024.

DATES: Applicable August 29, 2025.

FOR FURTHER INFORMATION CONTACT: Rachel Jennings or Miranda Bourdeau, AD/CVD Operations, Office V, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482–1110 or (202) 482–2021, respectively.

SUPPLEMENTARY INFORMATION:

Background

On April 10, 2025, Commerce published in the **Federal Register** its preliminary affirmative determination in the LTFV investigation of CORE from the Netherlands, in which Commerce also postponed the final determination until August 25, 2025.¹ On July 17, 2025, Commerce issued a post-preliminary analysis memorandum in which it made certain changes to the differential pricing analysis.² Commerce invited interested parties to comment on

the *Preliminary Determination* and the *Post-Preliminary Analysis*.³

A summary of the events that occurred since Commerce published the *Preliminary Determination*, as well as a full discussion of the issues raised by parties for this final determination, may be found in the Issues and Decision Memorandum.⁴ 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). 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/public/FRNoticesListLayout.aspx>.

Scope of the Investigation

The product covered by this investigation is CORE from the Netherlands. For a complete description of the scope of this investigation, see Appendix I.

Scope Comments

In the Preliminary Scope Memorandum, we set aside a period of time for parties to raise issues regarding product coverage (*i.e.*, scope) in scope-specific case briefs or other written comments.⁵ We received scope case and rebuttal briefs from multiple interested parties. For a summary of the product coverage comments and rebuttal responses submitted to the record for this final determination, and accompanying discussion and analysis of all comments timely received, see the Final Scope Memorandum.⁶ In the Final

³ See *Preliminary Determination*, 90 FR 15354; see also Memoranda, “Establishment of Briefing Schedule,” dated July 22 and July 25, 2025.

⁴ See Memorandum, “Issues and Decision Memorandum for the Final Affirmative Determination of Sales at Less Than Fair Value of Certain Corrosion-Resistant Steel Products from the Netherlands,” dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

⁵ See Memorandum, “Less-Than-Fair-Value Investigations of Certain Corrosion-Resistant Steel Products from Australia, Brazil, Canada, Mexico, the Netherlands, South Africa, Taiwan, the Republic of Türkiye, the United Arab Emirates, and the Socialist Republic of Vietnam, and Countervailing Duty Investigations of Certain Corrosion-Resistant Steel Products from Brazil, Canada, Mexico, and the Socialist Republic of Vietnam: Preliminary Scope Decision Memorandum,” dated April 3, 2025 (Preliminary Scope Memorandum).

⁶ See Memorandum, “Less-Than-Fair-Value Investigations of Certain Corrosion-Resistant Steel Products from Australia, Brazil, Canada, Mexico, the Netherlands, South Africa, Taiwan, the Republic of Türkiye, the United Arab Emirates, and the Socialist Republic of Vietnam, and Countervailing Duty Investigations of Certain Corrosion-Resistant Steel Products from Brazil,

Scope Memorandum, Commerce made no changes to the scope language as it appeared in the *Initiation Notice*.⁷ See Appendix I.

Verification

Commerce conducted verification of the information relied upon in making its final determination in this investigation, in accordance with section 782(i) of the Tariff Act of 1930, as amended (the Act). Specifically, we conducted on-site verifications of the sales and cost information submitted by Tata-Wuppermann⁸ for use in our final determination.⁹ We used standard verification procedures, including an examination of relevant sales and accounting records, and original source documents provided by Tata-Wuppermann.

Analysis of Comments Received

All issues raised in the case and rebuttal briefs submitted by interested parties in this investigation are addressed in the Issues and Decision

Canada, Mexico, and the Socialist Republic of Vietnam: Final Scope Decision Memorandum,” dated concurrently with this notice (Final Scope Memorandum).

⁷ See *Certain Corrosion-Resistant Steel Products from Brazil, Canada, Mexico, and the Socialist Republic of Vietnam: Initiation of Countervailing Duty Investigations*, 89 FR 80204 (October 2, 2024) (*Initiation Notice*).

⁸ In the *Preliminary Determination*, we found that Tata Steel IJmuiden BV (Tata) and Wuppermann Staal Nederland BV (Wuppermann) are affiliated within the meaning of section 771(33) of the Act and that it is appropriate to collapse the three companies, pursuant to 19 CFR 351.401(f)(1). Additionally, we found that Tata and Service Center Maastricht BV (Multisteel) are affiliated within the meaning of section 771(33) of the Act and that it is appropriate to collapse the two companies, pursuant to 19 CFR 351.401(f)(1). We refer to the collapsed entity of Multisteel, Tata, and Wuppermann as Tata-Wuppermann. See *Preliminary Determination* PDM at 4–5. We received several comments regarding this determination but have made no changes to for the final determination. See the Issues and Decision Memorandum at Comments 2 and 3.

⁹ See Memoranda “Verification of the Questionnaire Responses of Wuppermann Staal Nederland BV in the Less-Than-Fair-Value Investigation of Certain Corrosion-Resistant Steel Products from the Netherlands,” dated July 14, 2024; “Verification of the Cost Response of Tata IJmuiden B.V. in the Less-Than-Fair-Value Investigation of Certain Corrosion-Resistant Steel Products from The Netherlands,” dated July 16, 2025; “Verification of the Questionnaire Responses of Tata Steel IJmuiden BV in the Less-Than-Fair-Value Investigation of Certain Corrosion-Resistant Steel Products from the Netherlands,” dated July 21, 2025; “Verification of the Questionnaire Responses of Service Centre Maastricht BV in the Less-Than-Fair-Value Investigation of Certain Corrosion-Resistant Steel Products from the Netherlands,” dated July 22, 2025; and “Verification of the Cost Response of Wuppermann Staal Nederland B.V. in the Antidumping Duty Investigation of Certain Corrosion Resistant Steel Products from The Netherlands,” dated July 24, 2025.

¹ See *Certain Corrosion-Resistant Steel Products from the Netherlands: Preliminary Affirmative Determination of Sales at Less Than Fair Value, Postponement of Final Determination, and Extension of Provisional Measures*, 90 FR 15352 (April 10, 2025) (*Preliminary Determination*), and accompanying Preliminary Decision Memorandum (PDM).

² See Memorandum, “Less-Than-Fair-Value Investigation of Certain Corrosion-Resistant Steel Products from the Netherlands: Post-Preliminary Analysis,” dated July 17, 2025 (Post-Preliminary Analysis).

Memorandum. A list of the issues addressed in the Issues and Decision Memorandum is attached to this notice as Appendix II.

Changes Since the Preliminary Determination

We made certain changes to the margin calculation for Tata-Wuppermann since the *Preliminary Determination*. For a discussion of these changes, see the Issues and Decision Memorandum.

All-Others Rate

Section 735(c)(5)(A) of the Act provides that Commerce shall determine

an estimated weighted-average dumping margin, *i.e.*, the all-others rate, for all exporters and producers not individually examined. This rate shall be 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 under section 776 of the Act.

In this investigation, Commerce calculated an estimated weighted-average dumping margin for Tata-Wuppermann, the only individually examined producer in this investigation,

that is not zero, *de minimis*, or based entirely on facts otherwise available. Therefore, because the only individually calculated dumping margin is not zero, *de minimis*, or based entirely on facts otherwise available, the estimated weighted-average dumping margin calculated for Tata-Wuppermann is the estimated weighted-average dumping margin assigned to all other producers and exporters, pursuant to section 735(c)(5)(A) of the Act.

Final Determination

Commerce determines that the following estimated weighted-average dumping margins exist:

Exporter or producer	Estimated weighted-average dumping margin (percent)
Tata Steel IJmuiden BV/Wuppermann Staal Nederland BV/Service Center Maastricht BV	22.64
All Others	22.64

Disclosure

Commerce intends to disclose its calculations and analysis performed in connection with this final determination 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).

Continuation of Suspension of Liquidation

In accordance with section 735(c)(1)(B) of the Act, Commerce will instruct U.S. Customs and Border Protection (CBP) to continue to suspend liquidation of all entries of CORE, as described in Appendix I of this notice, which were entered, or withdrawn from warehouse, for consumption on or after April 10, 2025, the date of publication of the *Preliminary Determination* in the **Federal Register**.

Pursuant to section 735(c)(1)(B)(ii) of the Act and 735(c)(5)(A) of the Act, and 19 CFR 351.210(d), upon the publication of this notice, we will instruct CBP to require a cash deposit for estimated antidumping duties as follows: (1) the cash deposit rate for entries of subject merchandise exported by one of the companies listed in the table above will be equal to the company-specific estimated weighted-average dumping margins determined in this final determination; (2) if the exporter is not a company identified in the table above, but the producer is, then the cash deposit rate will be equal

to the company-specific estimated weighted-average dumping margin established for that producer; and (3) the cash deposit rate for all other producers and exporters will be equal to the estimated weighted-average dumping margin for all other producers and exporters listed in the table above.

These suspension of liquidation instructions and cash deposit requirements will remain in effect until further notice.

U.S. International Trade Commission (ITC) Notification

Because the final determination is affirmative, in accordance with section 735(b)(2) of the Act, the ITC will make its final determination as to whether the domestic industry in the United States is materially injured, or threatened with material injury, by reason of imports or sales (or the likelihood of sales) for importation of CORE from the Netherlands no later than 45 days after this final determination. If the ITC determines that such injury does not exist, this proceeding will be terminated, all cash deposits posted will be refunded, and suspension of liquidation will be lifted. If the ITC determines that such injury does exist, Commerce will issue an antidumping duty order directing CBP to assess, upon further instruction by Commerce, antidumping duties on all imports of CORE from the Netherlands entered, or withdrawn from warehouse, for consumption on or after the effective date of the suspension of liquidation, as discussed in the “Continuation of

Suspension of Liquidation” section above.

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). 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 sanctionable violation.

Notification to Interested Parties

This final determination and notice are issued and published in accordance with sections 735(d) and 777(i) of the Act, and 19 CFR 351.210(c).

Dated: August 25, 2025.
Abdelali Elouaradia,
Deputy Assistant Secretary for Enforcement and Compliance.

Appendix I
Scope of the Investigation

The products covered by this investigation are certain flat-rolled steel products, either clad, plated, or coated with corrosion-resistant metals such as zinc, aluminum, or zinc-, aluminum-, nickel- or iron-based alloys, whether or not corrugated or painted, varnished, laminated, or coated with plastics or other non-metallic substances in addition to the metallic coating. The products covered include coils that have a width of 12.7 mm or greater, regardless of form of coil (*e.g.*, in successively superimposed layers, spirally oscillating, *etc.*). The products covered also

include products not in coils (*e.g.*, in straight lengths) of a thickness less than 4.75 mm and a width that is 12.7 mm or greater and that measures at least 10 times the thickness. The products covered also include products not in coils (*e.g.*, in straight lengths) of a thickness of 4.75 mm or more and a width exceeding 150 mm and measuring at least twice the thickness. The products described above may be rectangular, square, circular, or other shape and include products of either rectangular or non-rectangular cross-section where such cross-section is achieved subsequent to the rolling process, *i.e.*, products which have been “worked after rolling” (*e.g.*, products which have been beveled or rounded at the edges).

For purposes of the width and thickness requirements referenced above:

(1) Where the nominal and actual measurements vary, a product is within the scope if application of either the nominal or actual measurement would place it within the scope based on the definitions set forth above, and

(2) where the width and thickness vary for a specific product (*e.g.*, the thickness of certain products with non-rectangular cross-section, the width of certain products with non-rectangular shape, *etc.*), the measurement at its greatest width or thickness applies.

Steel products included in the scope of these investigations are products in which: (1) iron predominates, by weight, over each of the other contained elements; and (2) the carbon content is 2 percent or less, by weight.

Subject merchandise also includes corrosion-resistant steel that has been further processed in a third country, including but not limited to annealing, tempering, painting, varnishing, trimming, cutting, punching and/or slitting or any other processing that would not otherwise remove the merchandise from the scope of the investigation if performed in the country of manufacture of the in-scope corrosion resistant steel.

All products that meet the written physical description are within the scope of the investigation unless specifically excluded. The following products are outside of and/or specifically excluded from the scope of this investigation:

- Flat-rolled steel products either plated or coated with tin, lead, chromium, chromium oxides, both tin and lead (“terne plate”) or both chromium and chromium oxides (“tin free steel”), whether or not painted, varnished or coated with plastics or other non-metallic substances in addition to the metallic coating;

- Clad products in straight lengths of 4.7625 mm or more in composite thickness and of a width which exceeds 150 mm and measures at least twice the thickness;

- Certain clad stainless flat-rolled products, which are three-layered corrosion-resistant carbon steel flat-rolled products less than 4.75 mm in composite thickness that consist of a carbon steel flat-rolled product clad on both sides with stainless steel in a 20%- 60%- 20% ratio; and

Also excluded from the scope of the antidumping duty investigation on corrosion resistant steel from Taiwan are any products covered by the existing antidumping duty order on corrosion-resistant steel from Taiwan. *See Certain Corrosion-Resistant Steel Products from India, Italy, the People's Republic of China, the Republic of Korea and Taiwan: Amended Final Affirmative Antidumping Determination for India and Taiwan, and Antidumping Duty Orders*, 81 FR 48390 (July 25, 2016); *Corrosion-Resistant Steel Products from Taiwan: Notice of Third Amended Final Determination of Sales at Less Than Fair Value Pursuant to Court Decision and Partial Exclusion from Antidumping Duty Order*, 88 FR 58245 (August 25, 2023).

Also excluded from the scope of the antidumping duty investigation on corrosion-resistant steel from the United Arab Emirates and the antidumping duty and countervailing duty investigations on corrosion-resistant steel from the Socialist Republic of Vietnam are any products covered by the existing antidumping and countervailing duty orders on corrosion-resistant steel from the People's Republic of China and the Republic of Korea and the antidumping duty order on corrosion-resistant steel from Taiwan. *See Certain Corrosion-Resistant Steel Products from India, Italy, the People's Republic of China, the Republic of Korea and Taiwan: Amended Final Affirmative Antidumping Determination for India and Taiwan, and Antidumping Duty Orders*, 81 FR 48390 (July 25, 2016); *see also Certain Corrosion-Resistant Steel Products from India, Italy, Republic of Korea and the People's Republic of China: Countervailing Duty Order*, 81 FR 48387 (July 25, 2016). This exclusion does not apply to imports of corrosion-resistant steel that are entered, or withdrawn from warehouse, for consumption in the United States for which the relevant importer and exporter certifications have been completed and maintained and all other applicable certification requirements have been met such that the entry is entered into the United States as not subject to the antidumping and countervailing duty orders on corrosion-resistant steel from the People's Republic of China, the antidumping and countervailing duty orders on corrosion-resistant steel from the Republic of Korea, or the antidumping duty order on corrosion-resistant steel from Taiwan.

The products subject to the investigation are currently classified in the Harmonized Tariff Schedule of the United States (HTSUS) under item numbers: 7210.30.0030, 7210.30.0060, 7210.41.0000, 7210.49.0030, 7210.49.0040, 7210.49.0045, 7210.49.0091, 7210.49.0095, 7210.61.0000, 7210.69.0000, 7210.70.6030, 7210.70.6060, 7210.70.6090, 7210.90.6000, 7210.90.9000, 7212.20.0000, 7212.30.1030, 7212.30.1090, 7212.30.3000, 7212.30.5000, 7212.40.1000, 7212.40.5000, 7212.50.0000, 7212.60.0000, 7225.91.0000, 7225.92.0000, 7226.99.0110, and 7226.99.0130.

The products subject to the investigation may also enter under the following HTSUS item numbers: 7210.90.1000, 7215.90.1000, 7215.90.3000, 7215.90.5000, 7217.20.1500, 7217.30.1530, 7217.30.1560, 7217.90.1000, 7217.90.5030, 7217.90.5060, 7217.90.5090, 7225.99.0090, 7226.99.0180, 7228.60.6000, 7228.60.8000, and 7229.90.1000.

The HTSUS subheadings above are provided for convenience and customs purposes only. The written description of the scope of the investigation is dispositive.

Appendix II

List of Topics Discussed in the Issues and Decision Memorandum

- I. Summary
- II. Background
- III. Changes from the *Preliminary Determination*
- IV. Application of Facts Available and Use of Adverse Inference
- V. Discussion of the Issues
 - Comment 1: Whether Commerce Should Apply Zeroing
 - Comment 2: Whether Tata and Wuppermann Are Affiliated Pursuant to Section 771(33) of the Act
 - Comment 3: Whether Commerce Should Continue To Collapse Tata and Wuppermann
 - Comment 4: Whether Commerce Should Add CO₂ Surcharges to Tata's Home Market (HM) Price
 - Comment 5: Whether Commerce Should Accept All of Multisteel's Minor Corrections
 - Comment 6: Whether Commerce Should Apply Partial Adverse Facts Available (AFA) to Certain of Tata and Multisteel's Expenses
 - a. Tata's U.S. Inventory Carrying Expenses
 - b. Tata's U.S. Inland Freight From Warehouse to Customer Expense
 - c. Multisteel's HM Inland Freight From Warehouse to Customer Expense
 - d. Multisteel's HM Warranty Expense
 - e. Multisteel's HM Inland Freight and Repacking Expenses
 - Comment 7: Whether Commerce Should Correct Wuppermann's HM Indirect Selling Expense (ISE) Ratio
 - Comment 8: Whether To Modify the Adjustment of Work-In-Process Inventories (WIP)
 - Comment 9: Whether Commerce Should Continue To Apply AFA to Multisteel's Input Coil
 - Comment 10: Whether Commerce Should Continue To Apply AFA to Unexplained Changes in Cost Reporting
 - Comment 11: Whether To Adjust the Purchases From Affiliated Parties
 - Comment 12: Whether Commerce Should Continue To Apply AFA to Tata's Affiliated Purchases of Zinc
- VI. Recommendation

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