

with the cargo space being permanently incorporated in the trailer itself. Refrigerated van trailers are trailers with a wholly enclosed cargo space comprised of fixed sides, nose, floor and roof, with articulated panels (doors) across the rear and occasionally at selected places on the sides, with the cargo space being permanently incorporated in the trailer and being insulated, possessing specific thermal properties intended for use with self-contained refrigeration systems. Flatbed (or platform) trailers consist of load carrying main frames and a solid, flat or stepped loading deck or floor permanently incorporated with and supported by frame rails and cross members.

The scope also excludes fully and permanently assembled trailers that have permanently incorporated floors welded to the frame without a locking mechanism, a gross axle weight ratings of 8,000 lbs or less, and that connect to Federal Highway Administration Class 3 or Class 5 vehicles with a coupler rated for SAE J684 Standard Class 4, whether entered with or without neck, ramp, dove tail, or dump/safety arm components. The scope also excludes fully dressed axle subassemblies with a gross axle weight rating of 8,000 lbs or less, an outer diameter of the axle beam of three inches or less, and eight or fewer lug nuts.

The finished and unfinished chassis subject to this investigation are typically classified in the Harmonized Tariff Schedule of the United States (HTSUS) at subheadings: 8716.39.0090 and 8716.90.5060. Imports of finished and unfinished chassis may also enter under HTSUS subheading 8716.90.5010. While the HTSUS subheadings are provided for convenience and customs purposes, the written description of the merchandise under investigation is dispositive.

Appendix II

List of Topics Discussed in the Issues and Decision Memorandum

- I. Summary
- II. Background
- III. Subsidies Valuation
- IV. Use of Facts Available and Adverse Inferences
- V. Analysis of Programs
- VI. Discussion of the Issues
 - Comment 1:* Whether Commerce Has the Legal Authority to Countervail Transnational Subsidies
 - Comment 2:* Whether to Apply Facts Available to the Government of the People's Republic of China (China) (GOC) for the Provision of Steel Inputs for Less Than Adequate Remuneration (LTAR) and Investments from Belt and Road Initiative (BRI) Investment Funds Programs
 - Comment 3:* Whether Sahaviriya Steel Industries PLC (SSI) is an "Authority" that Provides a Financial Contribution Through the Provision of Hot-Rolled Sheet for LTAR
 - Comment 4:* Whether to Make Certain Changes to Dee Siam's and Panus' Sales Denominators
 - Comment 5:* Whether to Apply Adverse Facts Available (AFA) to Dee Siam's and

Panus' Purchases of Angles, Beams, Channels, and Tubes for LTAR

Comment 6: Whether to Make Certain Changes to the Calculation of Dee Siam's Benefit for the Transnational Provision of Angles, Beams, Channels, and Tubes for LTAR

Comment 7: Whether Dee Siam Was Equityworthy

Comment 8: Whether to Countervail Dee Siam's Purchases of Chassis and Subassemblies

Comment 9: Whether to Apply AFA to Panus for Errors Related to Benefits Received from the Export-Import Bank of Thailand (EXIM Thailand)

Comment 10: Whether to Apply AFA to Panus for Errors in its Reported Hot-Rolled Sheet Purchases

Comment 11: Whether to Apply AFA to Panus for Unreported Free Zone Incentives

Comment 12: Whether Panus' Use of the Program Management Unit for Competitive (PMU-C) Grants Program is Tied to Non-Subject Merchandise

Comment 13: Whether to Apply AFA to Panus for Errors Related to the PMU-C Grants Program

VII. Recommendation

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DEPARTMENT OF COMMERCE

International Trade Administration

[C-580-882]

Certain Cold-Rolled Steel Flat Products From the Republic of Korea: Preliminary Results and Rescission, in Part, of Countervailing Duty Administrative Review; 2023; Correction

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

ACTION: Notice; correction.

SUMMARY: The U.S. Department of Commerce (Commerce) published notice in the **Federal Register** of March 5, 2026, in which Commerce announced the preliminary results of the 2023 administrative review of the countervailing duty (CVD) order on certain cold-rolled steel flat products (CRS) from the Republic of Korea (Korea). This notice corrects the name of one of the companies for which this review was rescinded.

FOR FURTHER INFORMATION CONTACT: Christopher Doyle, AD/CVD Operations, Office IX, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482-5882.

SUPPLEMENTARY INFORMATION:

Background

On March 5, 2026, Commerce published in the **Federal Register** the *Preliminary Results* of the 2023 CVD administrative review of CRS from Korea.¹ In the *Preliminary Results* **Federal Register** notice, we incorrectly listed the name of POSCO C&C Co., Ltd.,² a company for which we rescinded the review, as "POSCO C&C, Ltd."

Correction

In the **Federal Register** of March 5, 2026, in FR Doc 2026-04328, on page 10797, in the second column, correct the name "POSCO C&C, Ltd." to be "POSCO C&C Co., Ltd."

Notification to Interested Parties

This correction of preliminary results is issued and published in accordance with sections 751(a)(1) and 777(i)(1) of the Tariff Act of 1930, as amended, and 19 CFR 351.221(b)(4).

Dated: April 21, 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.

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DEPARTMENT OF COMMERCE

International Trade Administration

[C-201-866]

Certain Chassis and Sub assemblies There of From Mexico: Final Affirmative Countervailing Duty Determination

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

SUMMARY: The U.S. Department of Commerce (Commerce) determines that countervailable subsidies are being provided to producers and exporters of certain chassis and subassemblies thereof (chassis) from Mexico. The period of investigation is January 1, 2024, through December 31, 2024.

DATES: Applicable April 24, 2026.

FOR FURTHER INFORMATION CONTACT: Jose Rivera, AD/CVD Operations, Office VII, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401

¹ See *Certain Cold-Rolled Steel Flat Products From Republic of Korea: Preliminary Results and Rescission, in Part, of Countervailing Duty Administrative Review; 2023*, 91 FR 10795 (March 5, 2026) (*Preliminary Results*).