

investigation.¹⁰ These cash deposit requirements, when imposed, shall remain in effect until further notice.

Notification to Importers Regarding the Reimbursement of Duties

This notice serves as a 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 final 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 terms of an APO is a violation subject to sanction.

Notification to Interested Parties

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

Dated: May 8, 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 I

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
 - A. Region-Specific Issues
 - Comment 1: Cost Methodology
 - Comment 2: Sales and Service Tax (SST) Rate Applied
 - Comment 3: Scrap Offset
 - B. Madura-Specific Issues
 - Comment 4: Total Adverse Facts Available (AFA)
- VI. Recommendation

¹⁰ See *Certain Steel Nails from Malaysia: Final Determination of Sales at Less Than Fair Value*, 80 FR 28969 (May 20, 2015).

Appendix II

Non-Selected Companies for Individual Review

1. Foison Hardware Inc.
2. Inmax Industries Sdn. Bhd. and Inmax Sdn. Bhd.
3. Kimmu Industries Sdn. Bhd.
4. Tag Fasteners Sdn. Bhd.
5. Tampin Sin Yong Wai Industry Sdn. Bhd.

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DEPARTMENT OF COMMERCE

International Trade Administration

[A-583-867]

Common Alloy Aluminum Sheet From Taiwan: Preliminary Results of Antidumping Duty Administrative Review; 2024-2025

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

SUMMARY: The U.S. Department of Commerce (Commerce) preliminarily determines that C.S. Aluminium Corporation (CSAC) made no shipments during the period of review (POR), April 1, 2024, through March 31, 2025. Interested parties are invited to comment on these preliminary results of review.

DATES: Applicable May 14, 2026.

FOR FURTHER INFORMATION CONTACT: Sarah Keith, 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) 482-0264.

SUPPLEMENTARY INFORMATION:

Background

On April 27, 2021, Commerce published in the **Federal Register** the antidumping duty order on aluminum sheet from Taiwan.¹ On April 1, 2025, Commerce published in the **Federal Register** a notice of opportunity to request an administrative review of the Order.² On May 20, 2025, based on timely requests³ for an administrative

¹ See *Common Alloy Aluminum Sheet from Bahrain, Brazil, Croatia, Egypt, Germany, India, Indonesia, Italy, Oman, Romania, Serbia, Slovenia, South Africa, Spain, Taiwan and the Republic of Turkey: Antidumping Duty Orders*, 86 FR 22139 (April 27, 2021) (Order).

² See *Antidumping or Countervailing Duty Order, Finding, or Suspended Investigation; Opportunity to Request Administrative Review and Join Annual Inquiry Service List*, 90 FR 14363 (April 1, 2025).

³ See Petitioners' Letter, "Petitioners' Request for Administrative Review" (April 29, 2025); see also CSAC's Letter, "Request for Administrative Review" (April 30, 2025). The petitioners are Aluminum Association Common Alloy Aluminum

review, Commerce initiated an antidumping duty administrative review of the Order with respect to CSAC.⁴

Due to the lapse in appropriations and Federal Government shutdown, on November 14, 2025, Commerce tolled all deadlines in administrative proceedings by 47 days,⁵ 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 additional 21 days.⁶ On February 18, 2026, Commerce extended the deadline for these preliminary results by 60 days.⁷ Accordingly the deadline for these preliminary results is now May 8, 2026.

For a full description of the methodology underlying our conclusions, see the Preliminary Decision Memorandum.⁸ A list of topics included in the Preliminary Decision Memorandum is included as an appendix to this notice. The Preliminary Decision Memorandum is on file electronically via ACCESS. ACCESS is available to registered users at <https://access.trade.gov>. The Preliminary Decision Memorandum can be accessed directly at <https://access.trade.gov/frnotices>.

Scope of the Order

The product covered by the Order is aluminum sheets from Taiwan. For a full description of the scope of the Order, see the Preliminary Decision Memorandum.

Sheet Trade Enforcement Working Group and its individual members, Arconic Corporation; Commonwealth Rolled Products Inc.; Constellium Rolled Products Ravenswood, LLC; JW Aluminum Company; Novelis Corporation; and Texarkana Aluminum, Inc.

⁴ See *Initiation of Antidumping and Countervailing Duty Administrative Reviews*, 90 FR 21459 (May 20, 2025) (Initiation Notice).

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

⁶ See Memorandum, "Tolling of all Case Deadlines," dated November 24, 2025.

⁷ See Memorandum, "Extension of Deadline for Preliminary Results of Antidumping Duty Administrative Review," dated February 16, 2026.

⁸ See Memorandum, "Decision Memorandum for the Preliminary Results of the Administrative Review of the Antidumping Duty Order on Common Alloy Aluminum Sheet from Taiwan; 2024-2025," dated concurrently with, and hereby adopted by, this notice (Preliminary Decision Memorandum).

Preliminary Determination of No Shipments

Based on record information, we preliminarily determine that CSAC did not have knowledge that the subject merchandise was destined for the United States, and, thus, CSAC is not considered the exporter of subject merchandise during the POR for the purposes of this review.⁹ Therefore, we preliminarily determine that CSAC made no shipments of subject merchandise during the POR. Consistent with Commerce's practice, we find that it is not appropriate to rescind the review with respect to CSAC, but rather to complete the review and issue appropriate instructions to CBP based on the final results of this review.¹⁰

Methodology

Commerce is conducting this review in accordance with section 751(a) of the Tariff Act of 1930, as amended (the Act). For a full description of the methodology underlying our conclusions, see the Preliminary Decision Memorandum.

Disclosure

Normally, Commerce will disclose to the parties in a proceeding the calculations performed in connection with the preliminary results within five days of any public announcement or, if there is no public announcement, within five days of the date of publication of the notice of the preliminary results in the **Federal Register**, in accordance with 19 CFR 351.224(b). However, because Commerce is preliminarily finding that CSAC made no shipments of subject merchandise during the POR, there are no calculations to disclose.

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 in the **Federal Register**. 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.¹¹ Interested parties who

submit case briefs or rebuttal briefs in this proceeding must submit: (1) a table of contents listing each issue; and (2) a table of authorities.¹² All briefs must be filed electronically using ACCESS. An electronically filed document must be received successfully in its entirety in ACCESS by 5:00 p.m. Eastern Time on the established deadline.

As provided under 19 CFR 351.309(c)(2)(ii) and (d)(2)(iii), we request that interested parties provide at the beginning of their briefs a public, executive summary for each issue raised in their briefs.¹³ Further, we request that interested parties limit their executive summary of each issue to no more than 450 words, not including citations. We intend to use the executive summaries as the basis of the comment summaries included in the issues and decision memorandum that will accompany the final results in this administrative review. We request that interested parties include footnotes for relevant citations in the 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).¹⁴

Pursuant to 19 CFR 351.310(c), interested parties who wish to request a hearing must submit a written request to the Assistant Secretary for Enforcement and Compliance, filed electronically via ACCESS. An electronically filed document must be received successfully in its entirety by ACCESS by 5:00 p.m. Eastern Time within 30 days after the date of publication of this notice. Requests should contain: (1) the party's name, address, and telephone number; (2) the number of participants; 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, Commerce intends to hold the hearing at a date and time to be determined.¹⁵

All submissions, including case and rebuttal briefs, should be filed via ACCESS.¹⁶ An electronically filed document must be received successfully by 5:00 p.m. Eastern Time on the established deadline. Note that Commerce has amended certain of its requirements pertaining to the service of documents in 19 CFR 351.303(f).

Assessment Rates

If the determination of no shipments is maintained at the final results, we will instruct CBP to liquidate suspended entries of subject merchandise during the POR produced by CSAC at the all-others rate if there is no rate for the company involved in the transaction.¹⁷

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.

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 the issues raised in any written briefs, not later than 120 days after the date of publication of this notice, 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) 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.

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(d)(2), 19 CFR 351.213(h)(2) and 19 CFR 351.221(b)(4).

Dated: May 8, 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. Preliminary Determination of No Shipments
- V. Self-Reported Shipments

¹⁷ For a full discussion of this practice, see *Antidumping and Countervailing Duty Proceedings: Assessment of Antidumping Duties*, 68 FR 23954 (May 6, 2003).

⁹ See Preliminary Decision Memorandum at 3–5.

¹⁰ See *Antidumping and Countervailing Duty Proceedings: Assessment of Antidumping Duties*, 68 FR 23954 (May 6, 2003).

¹¹ 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*).

¹² See 19 CFR 351.309(c)(2) and (d)(2).

¹³ We use the term “issue” here to describe an argument that Commerce would normally address in a comment of the Issues and Decision Memorandum.

¹⁴ See *APO and Service Final Rule*.

¹⁵ See 19 CFR 351.310(c).

¹⁶ See 19 CFR 351.303.

VI. Recommendation
 [FR Doc. 2026-09688 Filed 5-13-26; 8:45 am]
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DEPARTMENT OF COMMERCE

International Trade Administration
[A-580-878]

Certain Corrosion-Resistant Steel Products From the Republic of Korea: Final Results and Rescission, in Part, of 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 certain corrosion-resistant steel products (CORE) from the Republic of Korea (Korea) were not sold in the United States at less than normal value (NV) during the July 1, 2023, through June 30, 2024, period of review (POR).

DATES: Applicable May 14, 2026.

FOR FURTHER INFORMATION CONTACT: Jaron Moore or Noah Wetzel, AD/CVD Operations, Office VIII, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482-3640 or (202) 482-7466, respectively.

SUPPLEMENTARY INFORMATION:

Background

On January 8, 2026, Commerce published the *Preliminary Results* and invited parties to comment.¹ No interested party submitted comments on the *Preliminary Results*. Commerce made no changes from the *Preliminary Results*, which are herein adopted as the final results of review. Additionally, because these final results remain unchanged from the *Preliminary Results*, no decision memorandum accompanies this notice. Commerce conducted this review in accordance with section 751 of the Tariff Act of 1930, as amended (the Act).

Scope of the Order²

The merchandise covered by the Order is CORE from Korea. For a

¹ See *Certain Corrosion-Resistant Steel Products from the Republic of Korea: Preliminary Results of Antidumping Duty Administrative Review; 2023-2024*, 91 FR 680 (January 8, 2026) (*Preliminary Results*), and accompanying Preliminary Decision Memorandum (PDM).

² 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*

complete description of the scope of the Order, see the appendix to this notice.

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 party that requested a review withdraws its request within 90 days of the date of publication of the notice of initiation. On October 4, 2024, BlueScope Steel Vietnam Ltd. and BlueScope Steel Americas LLC (BlueScope) timely filed withdrawals of requests for review.³ Because the withdrawals of the review requests were timely filed, and no other party requested a review of these companies, in accordance with 19 CFR 351.213(d)(1), Commerce is rescinding this review of the Order with respect to BlueScope.⁴

Rate for Non-Examined Companies

The statute and Commerce's regulations do not address the establishment of a rate 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 an antidumping duty investigation, for guidance when calculating the rate 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 rates for the individually examined companies are all zero, *de minimis*, or determined entirely using facts available, section

and Taiwan, and Antidumping Duty Orders, 81 FR 48390 (July 25, 2016) (*Order*); and *Certain Corrosion-Resistant Steel Products from India, Italy, the People's Republic of China, the Republic of Korea, and Taiwan: Notice of Correction to the Antidumping Duty Orders*, 81 FR 58475 (August 25, 2016); *Certain Corrosion-Resistant Steel Products from the Republic of Korea: Notice of Court Decision Not in Harmony With Final Determination of Investigation and Notice of Amended Final Results*, 83 FR 39054 (August 8, 2018) (*Investigation Timken*).

³ See BlueScope's Letter, "BlueScope's Withdrawal of Request for AD Administrative Review," dated October 4, 2024.

⁴ See Memorandum, "Notice of Intent to Rescind Review, in Part," dated January 13, 2026.

735(c)(5)(B) of the Act instructs that Commerce "may use any reasonable method to establish the estimated all-others rate for exporters and producers not individually investigated, including averaging the estimated weighted average dumping margins determined for the exporters and producers individually investigated."

In this administrative review, we calculated a weighted-average dumping margin for each of the mandatory respondents, Dongkuk Coated Metal Co., Ltd. (Dongkuk) and Hyundai Steel Company (Hyundai), that is zero percent, and we did not calculate any margins which are not zero, *de minimis*, or determined entirely on the basis of facts available. Thus, in accordance with the expected method, and consistent with the U.S. Court of Appeals for the Federal Circuit's decision in *Albemarle*,⁵ we are assigning a dumping margin of zero percent, consistent with section 735(c)(5)(B) of the Act, to the non-selected companies under review.

Final Results of Review

For these final results, we determine that the following estimated weighted-average dumping margins exist for the period July 1, 2023, through June 30, 2024:

Exporter/producer ⁶	Weighted-average dumping margin (percent)
Dongbu Incheon Steel Co., Ltd ..	0.00
Dongkuk Coated Metal Co., Ltd	0.00
Dongkuk Steel Mill Co., Ltd	0.00
Hyundai Steel Company	0.00
KG Steel Corporation; KG Dongbu Steel Co., Ltd	0.00
POSCO	0.00
POSCO International Corporation	0.00
POSCO STEELEON Co., Ltd	0.00
SeAH Coated Metal Corporation	0.00
SeAH Steel Corporation	0.00

⁵ See *Albemarle Corp. v. United States*, 821 F.3d 1345, 1352 (Fed. Cir. 2016) (*Albemarle*) (holding that Commerce may only use "other reasonable methods" if it reasonably concludes that the expected method is "not feasible" or "would not be reasonably reflective of potential dumping margins").

⁶ We note that, in the *Preliminary Results*, Commerce inadvertently incorrectly assigned cash deposit rates to Dongkuk International, Inc. and POSCO Coated & Color Steel Co., Ltd., companies on which Commerce did not initiate an administrative review. See *Initiation of Antidumping and Countervailing Duty Administrative Reviews*, 89 FR 66035 (August 14, 2024). We are not assigning a cash deposit rate for these companies in this administrative review.