

and the Socialist Republic of Vietnam. See *Uncovered Innerspring Units from the People's Republic of China, South Africa, and Socialist Republic of Vietnam: Continuation of Antidumping Duty Orders*, 84 FR 55285 (October 16, 2019).

Also excluded from the scope of this investigation are bassinet pads with a nominal length of less than 39 inches, a nominal width of less than 25 inches, and a nominal depth of less than 2 inches.

Additionally, also excluded from the scope of this investigation are "mattress toppers." A "mattress topper" is a removable bedding accessory that supplements a mattress by providing an additional layer that is placed on top of a mattress. Excluded mattress toppers have a height of four inches or less.

The products subject to this investigation are currently classifiable under Harmonized Tariff Schedule of the United States (HTSUS) subheadings: 9404.21.0010, 9404.21.0013, 9404.21.0095, 9404.29.1005, 9404.29.1013, 9404.29.1095, 9404.29.9085, 9404.29.9087, and 9404.29.9095. Products subject to this investigation may also enter under HTSUS subheadings: 9401.41.0000, 9401.49.0000, and 9401.99.9081. Although the HTSUS subheadings are provided for convenience and customs purposes, the written description of the merchandise subject to this investigation is dispositive.

Appendix II

List of Topics Discussed in the Preliminary Decision Memorandum

- I. Summary
- II. Background
- III. Period of Investigation
- IV. Application of Facts Available With Adverse Inferences
- V. 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: Final Results and Partial Rescission of Countervailing Duty Administrative Review; 2021

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

SUMMARY: The U.S. Department of Commerce (Commerce) determines that Hyundai Steel Co., Ltd. (Hyundai Steel) and POSCO/POSCO International Corporation (collectively POSCO), producers/exporters of certain cold-rolled steel flat products (cold-rolled steel) from the Republic of Korea

(Korea), received countervailable subsidies during the period of review (POR) January 1, 2021, through December 31, 2021.

DATES: Applicable March 1, 2024.

FOR FURTHER INFORMATION CONTACT: Sam Evans or Benito Ballesteros, 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) 482-2420 and (202) 705-7455, respectively.

SUPPLEMENTARY INFORMATION:

Background

On October 5, 2023, Commerce published the *Preliminary Results* of this administrative review in the **Federal Register** and invited interested parties to comment.¹ On January 12, 2024, Commerce extended the deadline for issuing the final results until February 23, 2024.²

For a complete description of the events that occurred since the *Preliminary Results*, see the Issues and Decision Memorandum.³

Scope of the Order⁴

The merchandise covered by this *Order* is cold-rolled steel.⁵

Analysis of Comments Received

All issues raised in interested parties' case briefs are addressed in the Issues and Decision Memorandum. A list of the issues addressed is attached as an appendix to this notice. The Issues and Decision Memorandum is a public document and is on file electronically

¹ See *Certain Cold-Rolled Steel Flat Products from the Republic of Korea: Preliminary Results of Countervailing Duty Administrative Review, Partial Rescission, and Preliminary Intent to Rescind, in Part: 2021*, 88 FR 69136 (October 5, 2023) (*Preliminary Results*), and accompanying Preliminary Decision Memorandum (PDM).

² See Memorandum, "Extension of Deadline for Final Results of 2021 Countervailing Duty Administrative Review," dated January 12, 2024.

³ See Memorandum, "Decision Memorandum for the Final Results and Partial Rescission of the Countervailing Duty Administrative Review; 2021: Certain Cold-Rolled Steel Flat Products from the Republic of Korea," dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

⁴ See *Certain Cold-Rolled Steel Flat Products from Brazil, India, and the Republic of Korea: Amended Final Affirmative Countervailing Duty Determination and Countervailing Duty Order (the Republic of Korea) and Countervailing Duty Orders (Brazil and India)*, 81 FR 64436 (September 20, 2016) (*Order*).

⁵ For a complete description of the scope of the *Order*, see *Preliminary Results* PDM.

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>.

Rescission of Administrative Review, In Part

As noted in the *Preliminary Results*,⁶ based on our analysis of U.S. Customs and Border Protection (CBP) data, we determine that two companies, Hyundai Group and POSCO C&C Co., Ltd. had no reviewable shipments, sales, or entries of subject merchandise during the POR. We received no comments or additional information from any interested parties regarding these two companies. Therefore, absent evidence of shipments on the record, we are rescinding the administrative review of these companies, pursuant to 19 CFR 351.213(d)(3).

Changes Since the Preliminary Results

Based comments received from interested parties, we made certain changes to Hyundai Steel's and POSCO's countervailable subsidy rate calculations from the *Preliminary Results*.⁷

Methodology

Commerce conducted this review in accordance with section 751(a)(1)(A) of the Tariff Act of 1930, as amended (the Act). For each of the subsidy programs found countervailable, we find that there is a subsidy, *i.e.*, a government-provided financial contribution that gives rise to a benefit to the recipient, and that the subsidy is specific.⁸ For a full description of the methodologies underlying all of Commerce's conclusions, see the Issues and Decision Memorandum.

Final Results of Administrative Review

We determine that, for the period January 1, 2021, through December 31, 2021, the following total net countervailable subsidy rates exist:

⁶ *Id.*, 88 FR at 88137.

⁷ For a full description of these revisions, see the Issues and Decision Memorandum.

⁸ See sections 771(5)(B) and (D) of the Act regarding financial contribution; section 771(5)(E) of the Act regarding benefit; and section 771(5A) of the Act regarding specificity.

Producer/exporter	Subsidy rate (percent <i>ad valorem</i>)
Hyundai Steel Company ⁹	0.76
POSCO/POSCO International Corporation ¹⁰	0.86

Disclosure

Commerce intends to disclose the calculations performed for these final results of review 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)(2), Commerce has determined, and CBP shall assess, countervailing duties on all appropriate entries of subject merchandise in accordance with the final results of this review, for the above-listed companies at the applicable *ad valorem* assessment rates listed. 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 Rates

In accordance with section 751(a)(1) of the Act, Commerce intends to instruct CBP to collect cash deposits of estimated countervailing duties in the amounts shown for the companies listed above on 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. For all non-reviewed firms, we will instruct CBP to continue to collect cash deposits of estimated countervailing duties at the all-others rate or most recent company-specific rate applicable to the company, as appropriate. These cash deposits,

when imposed, shall remain in effect until further notice.

Administrative Protective Order

This notice also serves as a final reminder to parties subject to administrative protective order (APO) of their responsibility concerning the return or destruction of proprietary information disclosed under APO in accordance with 19 CFR 351.305(a)(3). Timely written notification of the 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 sanctionable violation.

Notification to Interested Parties

These final results are issued and published in accordance with sections 751(a)(1) and 777(i)(1) of the Act, and 19 CFR 351.221(b)(5).

Dated: February 23, 2024.

Ryan Majerus,

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. Subsidies Valuation
- IV. Analysis of Programs
- V. Discussion of the Issues
 - Comment 1: The Countervailability of the Korea Emissions Trading System (K-ETS) Program
 - Comment 2: Whether to Modify the K-ETS Benchmark and Benefit Calculations
 - Comment 3: Whether the Government of Korea's (GOK's) Provision of Electricity was Consistent with Market Principles During the POR
 - Comment 4: Whether the Electricity for Less-Than-Adequate-Remuneration (LTAR) Program is Specific
 - Comment 5: Whether to Modify the Benefit Calculation for the Electricity for LTAR Program
 - Comment 6: Whether the Benchmark Calculations for Electricity for More Than Adequate Remuneration (MTAR) Should Differentiate for Time-of-Use
 - Comment 7: Whether Certain Industrial Technology Innovation Promotion Act

(ITIPA) Grants Received by POSCO SPS and POSCO Chemical are Tied to Non-Subject Merchandise
 Comment 8: Whether Certain of POSCO Chemical's Local Tax Exemptions under the Restriction of Special Location Taxation Act (RSLTA) Article 78 are Tied to Non-Subject Merchandise
 Comment 9: Whether Certain Quota Tariff Import Duty Exemptions under Article 71 of the Customs Act are Tied to Non-Subject Merchandise for POSCO
 Comment 10: Whether Hyundai Steel is Cross-Owned With Hyundai Green Power (HGP)
 VI. Recommendation
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DEPARTMENT OF COMMERCE

International Trade Administration

Antidumping or Countervailing Duty Order, Finding, or Suspended Investigation; Advance Notification of Sunset Reviews

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

Background

Every five years, pursuant to the Tariff Act of 1930, as amended (the Act), the U.S. Department of Commerce (Commerce) and the International Trade Commission automatically initiate and conduct reviews to determine whether revocation of a countervailing or antidumping duty order or termination of an investigation suspended under section 704 or 734 of the Act would be likely to lead to continuation or recurrence of dumping or a countervailable subsidy (as the case may be) and of material injury.

Upcoming Sunset Reviews for April 2024

Pursuant to section 751(c) of the Act, the following Sunset Reviews are scheduled for initiation in April 2024 and will appear in that months' *Notice of Initiation of Five-Year Sunset Reviews* (Sunset Review).

	Department contact
Antidumping Duty Proceedings	
Cast Iron Soil Pipe from China, A-570-079 (1st Review)	Thomas Martin, (202) 482-3936.
Large Residential Washers from Mexico, A-201-842 (2nd Review)	Mary Kolberg, (202) 482-1785.

⁹ As discussed in the *Preliminary Results* PDM, Commerce has found the following company to be cross-owned with Hyundai Steel Company: Hyundai ITC and Hyundai Green Power Co. Ltd. Hyundai Steel Company is also known as Hyundai Steel Co., Ltd.

¹⁰ As discussed in the *Preliminary Results* PDM, Commerce has found the following companies to be cross-owned with POSCO: Pohang Scrap Recycling Distribution Center Co. Ltd.; POSCO Chemical; POSCO M-Tech; POSCO Nippon Steel RHF Joint Venture Co., Ltd.; POSCO Terminal, and POSCO

Steel Processing and Service. In the *Preliminary Results*, POSCO Steel Processing and Service was omitted from the list of companies that are cross-owned with POSCO.