

MESSAGE NO: 4064305 MESSAGE DATE: 03/05/2014
MESSAGE STATUS: Active CATEGORY: Antidumping
TYPE: LIQ-Liquidation PUBLIC NON-PUBLIC
SUB-TYPE: CTDIS-Court ORD Dissolved

FR CITE: 68 FR 23954 FR CITE DATE: 05/06/2003

REFERENCE MESSAGE # (s): 2087304, 2166301, 3050306

CASE #(s): A-580-816

EFFECTIVE DATE: 02/25/2014 COURT CASE #: 12-71

PERIOD OF REVIEW: 08/01/2009 TO 07/31/2010

PERIOD COVERED: TO

Notice of Lifting of Suspension Date: 03/05/2014

TO: { Directors Of Field Operations, Port Directors }

FROM: { Director AD/CVD & Revenue Policy & Programs }

RE: Liquidation instructions for Corrosion-Resistant Carbon Steel Flat Products from Korea manufactured and/or exported by POSCO for the period 08/01/2009 through 07/31/2010 (A-580-816)

1. On 12/27/2013, the U.S. Court of International Trade issued a final decision in the case of U.S. Steel Corporation et al. v. United States (Consol. Ct. No. 12-71). As a result of this decision, the injunction to which message 2087304, dated 03/27/2012, and message 2166301, dated 06/14/2012, refer enjoining liquidation of entries which are subject to the antidumping duty order on corrosion-resistant carbon steel flat products (CORE) from Korea for the period 08/01/2009 through 07/31/2010 manufactured and/or exported by Pohang Iron & Steel Company, Ltd., (POSCO)(A-580-816-001) or Pohang Coated Steel Co., Ltd. (POCOS)(A-580-816-007)(collectively, POSCO) dissolved on 2/25/2014.

2. For all shipments of CORE from Korea manufactured and/or exported by POSCO (A-580-816-006, and A-580-816-007), imported by or sold to (as indicated on the commercial invoice or Customs documentation) the firms listed below, and entered, or withdrawn from warehouse, for consumption during the period 08/01/2009 through 07/31/2010, assess an antidumping liability equal to the percentages listed below of the entered value:

Importer or customer: POSCO America Corporation (POSAM).

Final rate: 0.00%

3. As a result of Commerce's clarification of its assessment regulation on 05/06/2003 (68 FR 23954), for all shipments of CORE from Korea manufactured and/or exported by POSCO, entered, or withdrawn from warehouse, for consumption during the period 08/01/2009 through 07/31/2010, entered under case number A-580-816-006, and not covered by paragraph 2, assess antidumping duties at the all-others rate in effect on the date of entry. The all-others rate for CORE from Korea is 17.70 percent.

4. These instructions constitute notice of the lifting of suspension of liquidation of entries of subject merchandise covered by paragraphs 2 and 3. Accordingly, notice of the lifting of suspension occurred on the message date of these instructions. The antidumping duty order on

CORE from Korea with respect to POSCO was revoked effective 08/01/2010 (see message number 3050306, dated 02/19/2013).

5. There are no injunctions applicable to the entries covered by this instruction.

6. The assessment of antidumping duties by CBP on shipments or entries of this merchandise is subject to the provisions of section 778 of the Tariff Act of 1930, as amended. Section 778 requires that CBP pay interest on overpayments or assess interest on underpayments of the required amounts deposited as estimated antidumping duties. The interest provisions are not applicable to cash or bonds posted as estimated antidumping duties before the date of publication of the antidumping duty order. Interest shall be calculated from the date payment of estimated antidumping duties is required through the date of liquidation. The rate at which such interest is payable is the rate in effect under section 6621 of the Internal Revenue Code of 1954 for such period.

7. Upon assessment of antidumping duties, CBP shall require that the importer provide a reimbursement statement, as described in section 351.402(f)(2) of Commerce's regulations. The importer should provide the reimbursement statement prior to liquidation of the entry. If the importer certifies that it has an agreement with the producer, seller, or exporter, to be reimbursed antidumping and/or countervailing duties, CBP shall double the antidumping duty and/or increase the antidumping duty by the amount of the countervailing duties in accordance with the above-referenced regulation. Additionally, if the importer does not provide the reimbursement statement prior to liquidation, reimbursement shall be presumed and CBP shall double the antidumping duties due. If an importer timely files a protest challenging the presumption of reimbursement and doubling of duties, consistent with CBP's protest process, CBP may accept the reimbursement statement filed with the protest to rebut the presumption of reimbursement.

8. If there are any questions by the importing public regarding this message, please contact the Call Center for the Office of AD/CVD Operations, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce at (202) 482-0984. CBP ports should submit their inquiries through authorized CBP channels only. (This message was generated by OIII:CH.)

9. There are no restrictions on the release of this information.

Michael B. Walsh

Company Details

*Party Indicator Value:

I = Importer, M = Manufacturer, E = Exporter, S = Sold To Party