

MESSAGE NO: 8108207 MESSAGE DATE: 04/17/2008  
MESSAGE STATUS: Active CATEGORY: Antidumping  
TYPE: LIQ-Liquidation PUBLIC  NON-PUBLIC   
SUB-TYPE:

FR CITE: FR FR CITE DATE:

REFERENCE  
MESSAGE #  
(s):

CASE #(s): A-580-836

EFFECTIVE DATE: COURT CASE #:

PERIOD OF REVIEW: TO

PERIOD COVERED: 02/01/2006 TO 01/31/2007

Notice of Lifting of Suspension Date:

TO: { Directors Of Field Operations, Port Directors }

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

RE: LIQUIDATION INSTRUCTIONS FOR CERTAIN CUT-TO-LENGTH CARBON-QUALITY STEEL PLATE FROM KOREA PRODUCED AND/OR EXPORTED BY TAE CHANG STEEL CO., LTD.,(A-580-836-003)

MESSAGE NO: 8108207

DATE: 04 17 2008

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REFERENCE:

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CASES: A - 580 - 836

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PERIOD COVERED: 02 01 2006 TO 01 31 2007

LIQ SUSPENSION DATE:

TO: DIRECTORS OF FIELD OPERATIONS

PORT DIRECTORS

FROM: DIRECTOR, SPECIAL ENFORCEMENT

RE: LIQUIDATION INSTRUCTIONS FOR CERTAIN CUT-TO-LENGTH CARBON-QUALITY STEEL PLATE FROM KOREA PRODUCED AND/OR EXPORTED BY TAE CHANG STEEL CO., LTD.,(A-580-836-003)

1. FOR ALL SHIPMENTS OF CERTAIN CUT-TO-LENGTH CARBON-QUALITY STEEL PLATE (STEEL PLATE) FROM THE REPUBLIC OF KOREA (KOREA) PRODUCED AND/OR EXPORTED BY TAE CHANG STEEL CO., LTD. (TC STEEL) (A-580-836-003) AND ENTERED, OR WITHDRAWN FROM WAREHOUSE, FOR CONSUMPTION DURING THE PERIOD 02/01/2006 THROUGH 01/31/2007, ASSESS AN ANTIDUMPING LIABILITY OF 32.70 PERCENT OF THE ENTERED VALUE.

2. NOTICE OF THE LIFTING OF SUSPENSION OF LIQUIDATION OF ENTRIES OF SUBJECT MERCHANDISE DURING THE PERIOD 02/01/2006 THROUGH 01/31/2007 OCCURRED WITH THE PUBLICATION OF THE FINAL RESULTS OF ADMINISTRATIVE REVIEW (73 FR 15132 (03/21/2008)). FOR ALL OTHER SHIPMENTS OF STEEL PLATE FROM KOREA YOU SHALL, UNLESS OTHERWISE INSTRUCTED, CONTINUE TO COLLECT CASH DEPOSITS OF ESTIMATED ANTIDUMPING DUTIES FOR THE MERCHANDISE AT THE CURRENT RATES.

3. THE ASSESSMENT OF ANTIDUMPING DUTIES BY U.S. CUSTOMS AND BORDER PROTECTION (CBP) ON ENTRIES OF THIS MERCHANDISE IS SUBJECT TO THE PROVISIONS OF SECTION 778 OF THE TARIFF ACT OF 1930. SECTION 778 REQUIRES THAT CBP PAY INTEREST ON OVERPAYMENTS AND 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 WHICH IS 02/10/2000. 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.

4. UPON ASSESSMENT OF ANTIDUMPING DUTIES, CBP SHOULD REQUIRE THAT THE IMPORTER PROVIDE A REIMBURSEMENT STATEMENT AS DESCRIBED IN SECTION 351.402(f)(2) OF THE COMMERCE DEPARTMENT 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 MANUFACTURER, PRODUCER, SELLER, OR EXPORTER TO BE REIMBURSED ANTIDUMPING DUTIES, CBP SHOULD DOUBLE THE ANTIDUMPING DUTIES IN ACCORDANCE WITH THE ABOVE-REFERENCED REGULATION. ADDITIONALLY, IF THE IMPORTER DOES NOT PROVIDE THE REIMBURSEMENT STATEMENT PRIOR TO LIQUIDATION, CBP SHOULD PRESUME REIMBURSEMENT AND DOUBLE THE ANTIDUMPING DUTIES DUE.

5. IF THERE ARE ANY QUESTIONS REGARDING THIS MATTER BY CBP OFFICERS, THE IMPORTING PUBLIC OR INTERESTED PARTIES, PLEASE CONTACT DAVINA HASHMI OR RON TRENTAM AT OFFICE OF AD/CVD OPERATIONS, IMPORT ADMINISTRATION, INTERNATIONAL TRADE ADMINISTRATION, U.S. DEPARTMENT OF COMMERCE, AT (202) 482-0984 OR (202) 482-3577 RESPECTIVELY (GENERATED BY O5:YJC).

6. THERE ARE NO RESTRICTIONS ON THE RELEASE OF THIS INFORMATION.

DAVID M. GENOVESE

## Company Details

\*Party Indicator Value:

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