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Administrative Review
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October 2, 2020

MEMORANDUM TO: Jeffrey I. Kessler
Assistant Secretary
for Enforcement and Compliance

FROM: James Maeder
Deputy Assistant Secretary
for Antidumping and Countervailing Duty Operations

SUBJECT: Issues and Decision Memorandum for the Final Results of the
2017-2018 Administrative Review of the Antidumping Duty Order
on Steel Concrete Reinforcing Bar from Taiwan

I. SUMMARY

The Department of Commerce (Commerce) analyzed the comments submitted by interested parties in this administrative review of the antidumping duty order on steel concrete reinforcing bar (rebar) from Taiwan. Based on the analysis of the comments received, we have made no changes to the *Preliminary Results*.¹ We recommend that you approve the positions described in the “Discussion of the Issues” section of this memorandum. Below is a list of the issues in this administrative review for which we received comments from interested parties:

- Comment 1: Whether a Particular Market Situation (PMS) Exists With Respect to the Taiwanese Billet Market.
- Comment 2: Whether Section 232 Duties Constitute Normal Duties Within Section 772(c)(2)(A) of the Tariff Act of 1930, As Amended (the Act).
- Comment 3: Whether Certain Section 232 Duties Should be Deducted From Power Steel’s U.S. Export Price (EP).
- Comment 4: Whether Commerce Should Grant the Scrap Offset Reported by Power Steel.

¹ See *Steel Concrete Reinforcing Bar from Taiwan: Preliminary Results and Partial Rescission of Antidumping Duty Administrative Review; 2017-2018*, 84 FR 68884 (December 17, 2019) (*Preliminary Results*), and accompanying Preliminary Decision Memorandum (PDM).



II. BACKGROUND

On December 17, 2019, we published the *Preliminary Results* of this administrative review.² On December 20, 2019, Commerce issued a supplemental questionnaire to the sole company subject to this review, Power Steel Co., Ltd. (Power Steel), to which it timely responded on January 9, 2020.³

On January 24 and 31, 2020, the petitioner and Power Steel each submitted case⁴ and rebuttal briefs.⁵ On January 16, 2020, the petitioner requested that Commerce conduct a hearing in this proceeding.⁶ We scheduled a hearing for February 27, 2020; however, in the absence of the requesting party, we did not conduct the hearing.

On March 13, 2020, the petitioner submitted a fraud allegation which relied upon double-bracketed information.⁷ On March 18, 2020, Power Steel submitted a response to the petitioner's allegation.⁸ On March 24, 2020, the petitioner responded to Power Steel's comments.⁹ On March 27, 2020, Commerce issued a letter requesting that the petitioner provide a full explanation as to why there is a clear and compelling need to withhold the information in the fraud allegation from disclosure under the administrative protective order (APO).¹⁰ In its letter, Commerce noted that it cannot base its final results on double-bracketed information. On April 2, 2020, the petitioner submitted additional explanation for its request to

² *Id.*

³ See Commerce's Letter, "Antidumping Duty Administrative Review of Steel Concrete Reinforcing Bar from Taiwan: Third Supplemental Questionnaire," dated December 20, 2019; and Power Steel's Letter, "Steel Concrete Reinforcing Bar from Taiwan: 4th Supplemental Questionnaire Response," dated January 9, 2020 (Power Steel's January 9, 2020 SQR).

⁴ The petitioner is the Rebar Trade Action Coalition and its individual members: Nucor Corporation, Gerdau Ameristeel U.S. Inc., Commercial Metals Company, Byer Steel Group, Inc, and Steel Dynamics. See Petitioner's Letter, "Steel Concrete Reinforcing Bar from Taiwan: Petitioner's Case Brief," dated January 24, 2020 (Petitioner's Case Brief); and Power Steel's Letter, "Steel Concrete Reinforcing Bar," dated January 24, 2020 (Power Steel's Case Brief).

⁵ See Petitioner's Letter, "Steel Concrete Reinforcing Bar from Taiwan: Petitioner's Rebuttal Brief," dated January 31, 2020 (Petitioner's Rebuttal Brief); and Power Steel's Letter, "Steel Concrete Reinforcing Bar," dated January 31, 2020 (Power Steel's Rebuttal Brief).

⁶ See Petitioner's Letter, "Steel Concrete Reinforcing Bar from Taiwan: Hearing Request," dated January 16, 2020.

⁷ See Petitioner's Letter, "Steel Concrete Reinforcing Bar from Taiwan: Fraud Allegation in the First Administrative Review and Request to Extend or Defer the Final Results, Conduct Verification, and Reopen the Factual Record," dated March 13, 2020 (Petitioner's March 13 Submission). Double-bracketed business proprietary information is information that the submitter does not agree to release under administrative protective order because the submitter claims there is a clear and compelling need to withhold the information. See 19 CFR 351.303(b)(4)(ii); 19 CFR 351.304(a)(1)(ii); and 19 CFR 351.304(b)(2)(i).

⁸ See Power Steel's Letter, "Steel Concrete Reinforcing Bar from Taiwan: Response to Petitioner's Fraud Allegation," dated March 18, 2020.

⁹ See Petitioner's Letter, "Steel Concrete Reinforcing Bar from Taiwan: Response to Power Steel's March 18, 2020 Comments," dated March 24, 2020.

¹⁰ See Commerce's Letter, "Administrative Review of Steel Concrete Reinforcing Bar from Taiwan: Petitioner's Double Bracketed Information," dated March 27, 2020.

withhold certain information from the APO.¹¹ On April 29, 2020, Commerce issued a memorandum accepting the petitioner's March 13, 2020 new factual information.¹²

On July 13, 2020 and August 25, 2020, representatives from Commerce spoke via teleconference with counsel for the petitioner, to discuss the petitioner's March 13, 2020 allegation.¹³ On September 10, 2020, the petitioner submitted additional information in regard to the source of the fraud allegation.¹⁴ On September 15, 2020, Power Steel submitted a response.¹⁵ On September 17, 2020, Commerce issued a memorandum accepting the petitioner's September 10, 2020, new factual information.¹⁶ No interested parties submitted rebuttal comments.

On April 8, 2020, Commerce extended the deadline for these final results.¹⁷ On April 24 and July 21, 2020, Commerce tolled the deadline for the final results of this review.¹⁸ On September 30, 2020, Commerce extended the deadline for these final results by two days until October 2, 2020.¹⁹ Accordingly, the deadline for these final results is October 2, 2020.

III. SCOPE OF THE *ORDER*²⁰

The product covered by the *Order* is rebar from Taiwan. For a full description of the scope, see Appendix I of the accompanying *Federal Register* notice.²¹

¹¹ See Petitioner's Letter, "Steel Concrete Reinforcing Bar from Taiwan: Explanation of Double Bracketed Information," dated April 2, 2020.

¹² See Memorandum, "Administrative Review of the Antidumping Duty Order on Steel Concrete Reinforcing Bar from Taiwan: Holding of Deadlines," dated April 29, 2020.

¹³ See Memorandum, "Ex Parte Telephone Call: Petitioner's Allegation," dated July 13, 2020 (Commerce's July 13 Ex-Parte Memorandum); and Memorandum, "Ex Parte Telephone Call: Petitioner's Submission," dated August 25, 2020.

¹⁴ See Petitioner's Letter, "Steel Concrete Reinforcing Bar from Taiwan: Market Research Findings Regarding the Source of Fraud Allegations," dated September 10, 2020 (Petitioner's September 10 Submission).

¹⁵ See Power Steel's Letter, "Steel Concrete Reinforcing Bar from Taiwan: Response to Petitioner's Market Research Findings Regarding the Source of Fraud Allegation," dated September 15, 2020.

¹⁶ See Memorandum, "Administrative Review of the Antidumping Duty Order on Steel Concrete Reinforcing Bar from Taiwan: Acceptance of Petitioner's NFI," dated September 17, 2020.

¹⁷ See Memorandum, "Steel Concrete Reinforcing Bar from Taiwan: Extension of Deadline for Final Results of Antidumping Duty Administrative Review," dated April 8, 2020.

¹⁸ See Commerce's Letter, "Tolling of Deadlines for Antidumping and Countervailing Duty Administrative Reviews in Response to Operational Adjustments Due to COVID-19," dated April 24, 2020; and Commerce's Letter, "Tolling of Deadlines for Antidumping and Countervailing Duty Administrative Reviews," dated July 21, 2020.

¹⁹ See Memorandum, "Steel Concrete Reinforcing Bar from Taiwan: Extension of Deadline for Final Results of Antidumping Duty Administrative Review," dated September 30, 2020.

²⁰ See *Steel Concrete Reinforcing Bar from Taiwan: Antidumping Duty Order*, 82 FR 45809 (October 2, 2017) (*Order*).

²¹ See *Steel Concrete Reinforcing Bar from Taiwan: Final Results of Antidumping Duty Administrative Review; 2017-2018*, dated concurrently with this memorandum (*Final Results*).

IV. CHANGES SINCE THE PRELIMINARY RESULTS

Based on our analysis of the supplemental questionnaire response, as well as comments received from interested parties, we have used the U.S. sales database submitted in Power Steel's January 9, 2020 SQR for these final results.²²

V. FRAUD ALLEGATION

As noted above, the petitioner submitted third-party allegations that the respondent's submissions may be tainted by fraud, and requested that Commerce postpone issuance of the final results past the statutory deadline until Commerce is able to conduct an on-site verification.²³ Commerce takes all allegations of fraud very seriously. However, after carefully examining the allegations in this case, Commerce had concerns about their credibility. Commerce sought to substantiate the allegations directly, but the third-party who was the source of the allegation was unresponsive to Commerce's request to discuss it.²⁴ Furthermore, Commerce was unable to probe the issue with the respondent, because the petitioner double-bracketed the substance of the allegations.²⁵ As such, the petitioner has not granted Commerce permission to share it with other parties to the proceeding.

Commerce previously verified the respondent in the original investigation, and did not uncover any indication of fraud. Commerce is concerned that any potential exercise in verification, or in lieu of verification, that goes beyond the verification previously performed, and is designed to address the fraud allegations in this case, could result in the inadvertent disclosure of double-bracketed information to the respondent.

Commerce is not able to rely on double bracketed information in conducting antidumping and countervailing duty investigations and/or reviews.²⁶ Accordingly, Commerce is timely issuing the final results, and has not relied upon the double-bracketed information for these final results.

VI. DISCUSSION OF THE ISSUES

Comment 1: Whether a PMS Exists With Respect to the Taiwanese Billet Market.

Petitioner's Case Brief:

²² See Memorandum, "Final Results of the 2017-2018 Administrative Review of the Antidumping Duty Order on Steel Concrete Reinforcing Bar from Taiwan: Power Steel Final Analysis," dated October 2, 2020 (Power Steel's Final Analysis Memorandum); and Power Steel's January 9, 2020 SQR.

²³ See Petitioner's March 13 Submission at 8.

²⁴ See Commerce's July 13 Ex-Parte Memorandum; and Memorandum, "Fraud Allegation with Respect to Power Steel Co., Ltd.," dated October 2, 2020.

²⁵ See Petitioner's March 13 Submission; and Petitioner's September 10 Submission.

²⁶ See, e.g., *Stainless Steel Bar from India: Final Results of Antidumping Duty Administrative Review*, 74 FR 47198 (September 15, 2009), and accompanying IDM at Comment 9 (*Stainless Steel Bar from India*); see also *Certain Oil Country Tubular Goods from the People's Republic of China: Final Affirmative Countervailing Duty Determination, Final Negative Critical Circumstances Determination*, 74 FR 64045 (December 7, 2009), and accompanying IDM at Comment 7 (*OCTG from China*) ("It is also {Commerce's} practice not to base its decisions (including decisions on allegations) on double-bracketed information because of due process concerns.").

- Commerce should find that a PMS exists with respect to the Taiwanese billet market and adjust Power Steel's cost of production for subject rebar accordingly.²⁷
- Commerce's preliminary analysis fails to acknowledge key elements of the relationship between China Steel Corporation (CSC) leadership and the government: (1) the Ministry of Economic Affairs holds the largest stake in CSC; (2) CSC's chairman is appointed by the Executive Yuan; (3) the government holds three of eleven of CSC's board positions; and (4) CSC was formerly a state-owned enterprise that began the shift toward privatization in 1995.²⁸
- The record clearly demonstrates that CSC incurred substantial loans from the national Bank of Taiwan (BOT).²⁹ Given the dominant market share of CSC, it is extremely unlikely that CSC and its subsidiaries are not one of the two "groups" listed as BOT's top five borrowers.³⁰
- Although the complete details of the arrangement are unclear, the record evidence points to the government's influence over CSC's production operations and management decisions: (1) CSC's biannual presentation lists among the company's cost savings measures "expense saving from nationalization of equipment and spare parts";³¹ (2) "strong operational and strategic linkages" between CSC and the government;³² (3) the Executive Yuan sought to ensure the newly-appointed CSC's chairman's alignment with the government's regional policy initiatives;³³ and (4) CSC is expected to maintain stability of domestic supply amidst potential shocks to the global market.³⁴
- CSC sold approximately 70 percent of its steel input domestically during Q3 2018 in order to comply expressly with the government policy of maintaining adequate domestic supplies of lower priced steel inputs. Billet/slab accounted for 13.5 percent and bar/rod accounted for 20.7 percent of CSC's Q1-Q3 2018 total sales revenue.³⁵
- As the only firm that is legally permitted to operate steel blast furnaces, it is privileged as a "state-backed monopoly" that helps to ensure Taiwan's self-reliance on steel and a competitive downstream industry.³⁶
- CSC also benefits from government spending initiatives, as its demand is bolstered by Taiwan's considerable infrastructure expenditures,³⁷ which in turn also depends upon a stable and affordable supply of steel inputs. It is also telling that CSC is the 22nd largest steel producer in the world,³⁸ given that it must import 100 percent of its iron ore,³⁹ necessitating significant transport and logistics costs.

²⁷ See Petitioner's Case Brief at 2-7.

²⁸ *Id.* at 3-4 (citing Petitioner's Letter, "Steel Concrete Reinforcing Bar from Taiwan: Particular Market Situation," dated April 8, 2019 (Petitioner's PMS Allegation) at Exhibits 7-13).

²⁹ *Id.* at 5 (citing Petitioner's PMS Allegation at Exhibit 7).

³⁰ *Id.* (citing Petitioner's PMS Allegation at Exhibits 7, 11, 6, and 21).

³¹ *Id.* at 5 (citing Petitioner's PMS Allegation at Exhibit 14).

³² *Id.* at 5 (citing Petitioner's PMS Allegation at Exhibit 11).

³³ *Id.* at 5 (citing Petitioner's PMS Allegation at Exhibits 10-13).

³⁴ *Id.* at 5 (citing Petitioner's PMS Allegation at Exhibit 12).

³⁵ *Id.* (citing Petitioner's PMS Allegation at Exhibit 14).

³⁶ *Id.* (citing Petitioner's PMS Allegation at Exhibit 11).

³⁷ *Id.* (citing Petitioner's PMS Allegation at Exhibits 7 and 17).

³⁸ *Id.* (citing Petitioner's PMS Allegation at Exhibit 19).

³⁹ *Id.* at 7 (citing Petitioner's PMS Allegation at Exhibit 20).

- In addition, fully 70 percent of its sales are domestic,⁴⁰ when higher international prices and global demand would predict otherwise. One would also expect its prices to rise along with the world price and rising global demand. Yet, in 2008, the company kept its pricing low despite surging international prices in the steel market, at the urging of the Ministry of Finance.⁴¹ As recently as 2018, it also cut its prices on many products amidst high global demand.⁴²

Power Steel's Rebuttal Brief:

- Commerce examined the totality of record evidence presented by the petitioner and reasonably explained why the evidence was insufficient to support a finding of the existence of a PMS in the Taiwan billet market.⁴³
- For example, with regard to government control, Commerce specifically rebutted each part of the petitioner's allegation that the government somehow controlled CSC through a minority shareholding, the existence of loans from the Bank of Taiwan, or the large volume of domestic sales.⁴⁴
- Similarly, Commerce reasonably found that news articles and other publications submitted by the petitioner were insufficient to establish that CSC benefitted from market-distorting government assistance.⁴⁵
- Commerce also reasonably noted that the petitioner focused on problems caused by global overcapacity in steel markets generally, but also reasonably concluded that these global excess capacity concerns could be specifically tied to other circumstances.⁴⁶
- The petitioner's case brief provided nothing that would justify Commerce changing its preliminary PMS analysis, and thus, Commerce should continue to find a PMS does not exist with regard to Taiwanese billets and that no adjustments to Power Steel's costs are warranted.⁴⁷

Commerce's Position:

Contrary to the petitioner's arguments, Commerce considered the record evidence in its entirety regarding the petitioner's PMS allegation and properly found that the record evidence does not support a finding that a PMS exists with respect to the Taiwan billet market.⁴⁸ For each prong, Commerce considered the evidence and explained the shortcomings of that evidence.⁴⁹

⁴⁰ *Id.* (citing Petitioner's PMS Allegation at Exhibit 14).

⁴¹ *Id.* (citing Petitioner's PMS Allegation at Exhibit 15).

⁴² *Id.* (citing Petitioner's PMS Allegation at Exhibit 17).

⁴³ See Power Steel's Rebuttal Brief at 2-4 (citing Memorandum, "2017-2018 Administrative Review of the Antidumping Duty Order on Steel Concrete Reinforcing Bar from Taiwan: Decisions on Particular Market Situation Allegation," dated December 10, 2019 (PMS Decision Memorandum)).

⁴⁴ *Id.* at 3.

⁴⁵ *Id.* at 3.

⁴⁶ *Id.* at 3.

⁴⁷ *Id.* at 3-4.

⁴⁸ See Memorandum, "2017-2018 Administrative Review of the Antidumping Duty Order on Steel Concrete Reinforcing Bar from Taiwan: Decisions on Particular Market Situation Allegation," dated December 10, 2020 (Preliminary PMS Memorandum)

⁴⁹ *Id.*

The petitioner continues to argue that the Government of Taiwan substantially controls CSC and its wholly-owned subsidiary, Dragon Steel Corp (DSC). In the *Preliminary Results*, Commerce stated that “the allegations do not provide sufficient evidence supporting the petitioner’s claim of government control, nor reason to doubt the assertion that CSC’s directors and management set prices for any reason other than the best interests of all of their shareholders.”⁵⁰

Regarding links with the national Bank of Taiwan, Commerce stated in the *Preliminary Results* that “the petitioner provides no specific evidence to support this claim; as such, the assertion remains speculative, and the petitioner is unable to identify specific financial ties between Taiwan and CSC to establish government control.”⁵¹

In regard to government assistance, as stated in the *Preliminary Results*, we did not find that “the particular news articles and publications constitute sufficient evidence to suggest that CSC benefits from market-distorting government assistance.”⁵²

The petitioner continues to argue that CSC sells 70 percent of its steel output domestically in order to comply with the government policy of maintaining an adequate domestic supply of lower priced steel inputs.⁵³ In the *Preliminary Results*, Commerce stated:

“the approximate 70 percent of output that CSC sells domestically is a Q3 2018 figure that does not differentiate between different types of steel products, including HRS, CRS, coated products, plate, bar/rod, and billet/slab.⁵⁴ Because the petitioner only identifies billet as the major input in the production of rebar, data concerning the output of *all* steel products that CSC sells domestically do not substantiate a government policy of maintaining lower priced steel inputs.⁵⁵ Moreover, this contention relies on only a quantitative assessment of CSC’s domestic sales volume in comparison against export sales volume, but lacks any evidence of a substantive link tying CSC’s domestic sales output to any such government mandate. The record simply does not contain sufficient evidence to demonstrate the reason, motivations, management decisions, or market conditions for why CSC sells approximately 70 percent of its output domestically. Further, the approximate 70 percent figure is a measure for a scope of products that entails more than the billet at issue in this PMS allegation.”⁵⁶

The petitioner notes that: (1) Q3 2018 is part of the POR; and (2) record evidence breaks down CSC’s Q1-Q3 2018 sales revenue into billet/slab, bar/rod, and bar/rebar.⁵⁷ However, the sales volume breakdown of CSC’s Q1-Q3 does not differentiate between domestic and export sales. Furthermore, as stated in the *Preliminary Results*, the approximate 70 percent of output that CSC

⁵⁰ *Id.* at 5

⁵¹ See Preliminary PMS Memorandum at 6.

⁵² *Id.* (citing Memorandum, “Allegation of a Particular Market Situation in the 2017-18 Antidumping Duty Administrative Review of Steel Concrete Reinforcing Bar from Taiwan,” dated August 6, 2019.

⁵³ See Petitioner’s Case Brief at 6-7.

⁵⁴ See *Preliminary Results* PDM at 6 (citing Petitioner’s PMS Allegation at 11 and Exhibit 14).

⁵⁵ *Id.* at 6 (citing Petitioner’s PMS Allegation at 12).

⁵⁶ *Id.* at 6.

⁵⁷ See Petitioner’s Case Brief at 6 (citing Petitioner’s PMS Allegation at Exhibit 14).

sells domestically does not differentiate between different types of steel products, including HRS, CRS, coated products, plate, bar/rod, and billet/slab.⁵⁸

As stated in the *Preliminary Results*, the Act expresses a preference for using a company's own books and records to determine costs for purposes of sections 773(b) and (e) of the Act.⁵⁹ This preference is long-established in Commerce's practice.⁶⁰ The PMS provision is an exception to that rule. To justify a departure from our standard practice, record evidence must substantiate and demonstrate that a PMS exists.

Here, the petitioner has not demonstrated that there is sufficient evidence to substantiate a departure from our practice. Further, the petitioner has not raised any additional arguments that were not addressed in the preliminary PMS memorandum. Therefore, consistent with the *Preliminary Results*, we continue to find that a PMS did not exist in Taiwan during the period of review.

Comment 2: Whether Section 232 Duties Constitute Normal Duties Within Section 772(c)(2)(A) of the Act.

Petitioner's Case Brief:

- In accordance with its practice,⁶¹ Commerce should continue to treat Power Steel's section 232 duties as U.S. import duties for the purpose of section 772(c)(2)(A) of the Act, and thereby as U.S. customs duties, which are deducted from U.S. price.⁶²

Power Steel's Case Brief:

- For the final results, Commerce should treat any section 232 duties as "special duties," not normal U.S. customs duties, because section 232 duties are: (1) remedial in nature; (2) temporary in nature; and (3) special measures delegated to the executive branch by Congress.⁶³
- Section 232 duties are akin to section 201 and antidumping duties because, as indicated in Commerce's Bureau of Industry and Security (BIS) notice and Proclamation 9705, they are remedial in nature.⁶⁴ Commerce is incorrect in asserting that addressing national

⁵⁸ *Id.* (citing Petitioner's PMS Allegation at 11 and Exhibit 14).

⁵⁹ See Preliminary PMS Memorandum (citing *Certain Steel Concrete Reinforcing Bars from Turkey; Final Results of Antidumping Duty Administrative Review*, 66 FR 56274 (November 7, 2001) (noting that "{Commerce}'s long-standing practice, codified at section 773(f)(1)(A) of the Act, is to rely on data from a respondent's normal books and records where those records are prepared in accordance with home country accounting principles and reasonably reflect the costs of producing the merchandise").

⁶⁰ *Id.*

⁶¹ See Petitioner's Case Brief at 7-8 (citing *Circular Welded Carbon Steel Standard Pipe and Tube Products from Turkey: Final Results of Antidumping Duty Administrative Review and Final Determination of No Shipments*, 85 FR 3616 (January 22, 2020) (*Welded Pipe and Tube from Turkey*), and accompanying IDM at 38).

⁶² *Id.* at 7 (citing *Preliminary Results PDM* at 10).

⁶³ See Power Steel's Case Brief at 3-9.

⁶⁴ *Id.* at 4-5 (citing *Requirements for Submissions Requesting Exclusions from the Remedies Instituted in Presidential Proclamations Adjusting Imports of Aluminum into the United States and Filing of Objections to Submitted Exclusion Requests for Steel and Aluminum*, 83 FR 12106 (March 19, 2018); and *Proclamation 9705 of March 8, 2018*, 83 FR 11627 (March 8, 2018) (Proclamation 9705)).

security interests necessarily precludes the section 232 duties from being remedial in nature.⁶⁵

- Section 232 duties are “special duties” because they were intended only as a temporary measure to address the current circumstances which resulted in the perceived threat to national security.⁶⁶
- Because Congress has the sole authority to impose and collect taxes, tariffs, and duties to regulate interstate commerce, and Congress has delegated authority to the Executive branch to apply special duties in specific and limited circumstances including antidumping and countervailing duties, section 301 and section 232 duties, the section 232 duties constitute “special” duties.⁶⁷
- By contrast, Congress had to enact specific legislation in order to give the Executive Branch the authority to conduct investigations and impose these duties.⁶⁸

Petitioner’s Rebuttal Brief

- Commerce has not ignored the remedial nature of the section 232 duties, as Power Steel suggests, but has chosen to treat two distinct statutory regimes differently based on their intended purposes.⁶⁹ Section 232 duties, in contrast to section 201 duties, are not “special duties,” because they are not designed to remedy injury to a specific domestic industry, but were implemented “pursuant to a concern for safety and security for the entire United States.”⁷⁰
- Section 232 duties are normal duties because there is no termination provision and they may be extended indefinitely based on the discretion of the President.⁷¹ As the Court recognized in *Wheatland*, normal U.S. customs duties “have no termination provision,” while “special dumping duties . . . provide only temporary relief from the injurious effects of imports.”⁷²
- Commerce recognized that Chapter 99 of the Harmonized Tariff Schedule was reserved for special or temporary duties in *SSWR from Korea*, however, in *CWP from Turkey*, Commerce noted that *SSWR from Korea* was not decided solely on this basis, and that numerous other factors demonstrate that section 232 duties are intended to be treated as

⁶⁵ *Id.* at 4-5.

⁶⁶ *Id.* at 6 (citing Proclamation 9705, 83 FR at 11625; HTSUS Chapter 99: *Temporary Legislation; Temporary Modifications Established Pursuant to Trade Legislation; Additional Import Restrictions Established Pursuant to Section 22 of the Agricultural Adjustment Act, as Amended; Conversion of the Tariff Schedules of the United States Annotated into the Nomenclature Structure of the Harmonized System*, Inv. No. 332-131, USITC Pub. No. 1400 (1983) at 16; and *Stainless Steel Wire Rod from the Republic of Korea: Final Results of Antidumping Duty Administrative Review*, 69 FR 19153 (April 12, 2004) (*SSWR from Korea*).)

⁶⁷ *Id.* at 8-9 (citing *Yoshida Int’l, Inc.*, 526 F.2d 560, 571 (CCPA 1975): “The people of the new United States, in adopting the Constitution, granted the power to ‘lay and collect duties’ and to ‘regulate commerce’ to the Congress, not to the Executive.”).

⁶⁸ *Id.* at 9 (citing 19 USC 1862(c)(1)(A)(ii) and (b)(3)(A)).

⁶⁹ See Petitioner’s Rebuttal Brief at 4.

⁷⁰ *Id.* at 4 (citing Petitioner’s Letter, “Steel Concrete Reinforcing Bar from Taiwan: Comments on Section B-D of Power Steel’s Initial Questionnaire Response,” dated April 12, 2019 (Petitioner’s April 12, 2019 Comments); 19 USC 1862(b)(3)(A); and *Welded Pipe and Tube from Turkey* IDM at 32).

⁷¹ *Id.* at 4-5 (citing Petitioner’s April 12, 2019 Comments; 19 USC 2253(e)(1), (3), and (5); and 19 USC 1862(c)(1)(A)(ii)).

⁷² *Id.* at 4 (citing *Wheatland Tube Co. v. United States*, 495 F.3d 1355, 1362-63 (Fed. Cir. 2007) (*Wheatland*)).

ordinary import duties (*i.e.*, lack of a termination provision, lack of overlap with antidumping duties).⁷³

- The Presidential Proclamation on section 232 duties states that HTSUS subheading 9903.80.01 sets forth “ordinary customs duty treatment applicable to all entries of iron or steel. . .”⁷⁴
- Power Steel’s argument that section 232 duties are temporary because Congress has delegated limited authority to the President to impose these duties does not have any statutory authority or precedent.⁷⁵ Simply because Congress has defined when a President may impose section 232 duties does not mean it prescribes whether these duties should be treated as special duties or ordinary import duties.⁷⁶
- Indeed, in *Wheatland*, the Court recognized that Commerce reasonably determined that section 201 duties were not U.S. import duties under step two of its *Chevron* analysis and gave Commerce’s “interpretation of antidumping laws significant deference because of its special expertise in administering antidumping duty law.”⁷⁷
- Here, Commerce has reasonably determined that section 232 duties are U.S. import duties and, as such, Congressional delegation of authority under section 232 does not restrict Commerce from determining that section 232 duties are ordinary import duties.⁷⁸

Power Steel’s Rebuttal Brief:

- Commerce’s “practice,” as reflected by any recent decision to deduct section 232 duties in any review or investigation, including the current review, is legally incorrect.⁷⁹
- Section 232 duties are “special duties,” because they are remedial, temporary in nature, and because the President’s authority to order the imposition of the section 232 duties, like section 301 duties, comes from specific Congressional delegation of authority.⁸⁰

Commerce’s Position:

We disagree with Power Steel’s argument that section 232 duties are special duties similar to section 201 safeguard or antidumping duties and continue to find in these final results that section 232 duties are analogous to U.S. import duties that are properly deducted from EP and CEP pursuant to the statute.⁸¹ As noted in the *Preliminary Results*, the section 232 duties covering steel products at issue in this case were implemented to address national security concerns.⁸² According to Proclamation 9705, the particular national security risk is that the “industry will continue to decline, leaving the United States at risk of becoming reliant on foreign producers of steel to meet our national security needs—a situation that is fundamentally inconsistent with the safety and security of the American people.”⁸³

⁷³ *Id.* at 5 (citing Power Steel’s Case Brief at 8; and *CWP from Turkey* IDM at 33).

⁷⁴ *Id.* at 5 (citing Proclamation 9705).

⁷⁵ *Id.* at 5.

⁷⁶ *Id.* at 5-6.

⁷⁷ *Id.* at 5 (citing *Wheatland*, 495 F.3d at 1361).

⁷⁸ *Id.* at 6.

⁷⁹ See Power Steel’s Rebuttal Brief at 4.

⁸⁰ *Id.* at 4-5.

⁸¹ See section 772(c)(2)(A) of the Act (directing Commerce to adjust EP and CEP “for the amount, if any, included in such price, attributable to any additional costs, charges, or expenses, and United States import duties ...”).

⁸² See *Preliminary Results* PDM at 8-10.

⁸³ See Proclamation 9705, 83 FR at 11627.

In *Wheatland*, the United States Court of Appeals for the Federal Circuit (CAFC) sustained Commerce’s determination in *SSWR from Korea* not to adjust U.S. price in antidumping proceedings for section 201 duties under the statutory provision.⁸⁴ Having acknowledged Commerce’s analysis of the legislative history to the Antidumping Act of 1921, which “referred to ‘United States import duties’ as normal customs duties and referred to antidumping duties as ‘special dumping duties’ and that ‘special dumping duties’ were distinguished and treated differently from normal customs duties,” the CAFC in *Wheatland* agreed that “Congress did not intend all duties to be considered ‘United States import duties.’”⁸⁵ The CAFC then found reasonable Commerce’s analysis that section 201 duties were more akin to antidumping duties than “ordinary customs duties.”⁸⁶

In comparing section 201 duties with antidumping duties, the CAFC found that: (1) “[l]ike antidumping duties, {section} 201 duties are remedial duties that provide relief from the adverse effects of imports;” (2) “[n]ormal customs duties, in contrast, have no remedial purpose;” (3) “antidumping and {section} 201 duties, unlike normal customs duties, are imposed based upon almost identical findings that the domestic industry is being injured or threatened with injury due to the imported merchandise;” and (4) “[s]ection 201 duties are like antidumping duties ... because they provide only temporary relief from the injurious effects of imports,” whereas normal customs duties “have no termination provision, and are permanent unless modified by Congress.”⁸⁷ In sustaining Commerce’s decision regarding section 201 duties in *Wheatland*, the CAFC also held that “[t]o assess both a safeguard duty and an antidumping duty on the same imports without regard to the safeguard duty, would be to remedy substantially overlapping injuries twice.”⁸⁸

Here, however, we find that section 232 duties are not akin to antidumping or section 201 duties. In particular, we find that section 232 duties are not focused on remedying injury to a domestic industry. Underpinning section 201 and antidumping duties is that antidumping duties “remedy sales by a foreign exporter in the U.S. market at less than fair value” and section 201 duties “remedy the injurious effect on the U.S. industry of significant surge in imports.”⁸⁹ Furthermore, “[c]ountervailing duties remedy unfair competitive advantages that foreign exporters have over domestic producers as a result of foreign countervailable subsidies.”⁹⁰ Thus, these types of duties “are all directed at the same overarching purposes – protecting the bottom line of domestic producers.”⁹¹ By contrast, we find that section 232 duties are not focused on remedying injury to a domestic industry. As Commerce noted in the *Preliminary Results*, the text of the President’s various proclamations is telling. Proclamation 9705, for example, states that it “is necessary and appropriate to adjust imports of steel articles so that such imports will not threaten to impair the

⁸⁴ See Power Steel’s Final Analysis Memorandum; and *Wheatland*, 495 F. 3d at 1363.

⁸⁵ *Id.* at 1361.

⁸⁶ *Id.* at 1362.

⁸⁷ *Id.* at 1362-63.

⁸⁸ *Id.* at 1365.

⁸⁹ *Id.* at 1362; section 201 of the Trade Act of 1974; section 731(1) of the Act; and Power Steel’s Final Analysis Memorandum.

⁹⁰ See *Wheatland*, 495 F. 3d at 1363.

⁹¹ *Id.* at 1364.

national security. . .”⁹² Commerce noted that the text of section 232 of the Trade Expansion Act of 1962 also clearly concerns itself with “the effects on the national security of imports of the article.”⁹³

Power Steel cites to the Secretary’s report and the President’s comments, arguing that the primary purpose of section 232 duties, similar to section 201 duties, is to remedy alleged dumping of steel products from around the globe and to bolster the domestic steel industry.⁹⁴ However, this is not our understanding of the law or the purpose behind the section 232 duties. The President’s powers regarding section 232 duties arise from a statute, and that statute authorizes preventative, national security powers.⁹⁵ For example, the statute allows the President to impose section 232 duties if the President concurs with the Secretary that an article is being imported under circumstances “as to threaten to impair the national security.”⁹⁶ The Bureau of Industry and Security (BIS), in doing its overall analysis, referenced the existence of dumping and the existence of subsidization in the steel global market. That fact, however, does not suggest that the section 232 duties were implemented in response to the existence of dumping or subsidization. Further, unlike antidumping or countervailing duty measures, the section 232 duties were implemented pursuant to a concern of safety and security for the entire United States, and not to protect a single industry. Accordingly, we find that the national security purpose of Section 232 duties is vastly different than the purpose of antidumping duties or section 201 safeguard measures.⁹⁷

Power Steel argues that many public statements by the President and the Secretary of Commerce regarding section 232 demonstrate that the purpose of section 232 was to stop unfair trade practices, including dumping, via the use of a measure that is akin to a global safeguard under section 201.⁹⁸ However, as explained in the *Preliminary Results*, we find that the function of antidumping duties and section 232 duties are separate and distinct, such that there would be no overlap between the two in providing the remedies sought by each.⁹⁹ Reducing U.S. EP and CEP by section 232 duties in the context of this administrative review is consistent with section 772(c)(2)(A) of the Act, because it directs Commerce to adjust EP and CEP for “the

⁹² See Proclamation 9705, 83 FR at 11627 (emphasis added); *Proclamation 9711 of March 22, 2018*, 83 FR 13361, 13363 (March 28, 2018) (Proclamation 9711) (“In proclaiming this tariff, I recognized that our Nation has important security relationships with some countries whose exports of steel articles to the United States weaken our national economy and thereby threaten to impair the national security”); *Proclamation 9740 of April 30, 2018*, 83 FR 20683 (May 7, 2018) (Proclamation 9740) (similar); *Proclamation 9759 of May 31, 2018*, 83 FR 25857 (June 5, 2018) (Proclamation 9759) (similar); *Proclamation 9772 of August 10, 2018*, 83 FR 40429 (August 15, 2018) (Proclamation 9772) (similar); and *Proclamation 9777 of August 29, 2018*, 83 FR 45025 (September 4, 2018) (Proclamation 9777) (similar).

⁹³ See section 232(b)(1)(A) of the Trade Expansion Act of 1962 (emphasis added); and section 232(a) of the Trade Expansion Act of 1962 (explaining that “[n]o action shall be taken ... to decrease or eliminate the duty or other import restrictions on any article if the President determines that such reduction or elimination would threaten to impair the national security”).

⁹⁴ See Power Steel’s Case Brief at 4-6.

⁹⁵ See section 232 of the Trade Expansion Act of 1962.

⁹⁶ *Id.*

⁹⁷ See *Preliminary Results* PDM at 10.

⁹⁸ See Power Steel’s Case Brief at 3-4.

⁹⁹ See *Preliminary Results* PDM at 9.

amount, if any, included in such price, attributable to any additional costs, charges, or expenses, and United States import duties.”¹⁰⁰

The Presidential Proclamation is critical to this point in that it states that section 232 duties are to be imposed in addition to other duties unless expressly provided for in the proclamation.¹⁰¹ The Annex to Proclamation 9740 refers to section 232 duties as “ordinary” customs duties, and it also states that “{a}ll anti-dumping or countervailing duties, or other duties and charges applicable to such goods shall continue to be imposed, except as may be expressly provided herein.” Notably, there is no express exception in the HTSUS revision in the Annex. In other words, section 232 duties are treated as any other duties. No express reduction to antidumping duties by the amount of the section 232 duties is contained in the Presidential Proclamation. Had the President intended that antidumping duties be reduced by the amount of section 232 duties imposed, the Presidential Proclamation would have expressed that intent.

Power Steel argues that section 232 duties are imposed pursuant to a specific congressional delegation of tariff making authority to the executive branch and that such duties were placed in Chapter 99 of the HTSUS, the designated location for the reporting of special duties, such as section 201 duties, pursuant to delegated Congressional authority.¹⁰² However, we do not agree that section 232 duties are analogous to section 201 or antidumping duties, for the reasons discussed above (*i.e.*, section 232 duties were implemented to address national security concerns; they are not focused on remedying injury to a domestic industry; they do not overlap with antidumping duties; and they have no termination provision). Regardless, although we made this point in *SSWR from Korea* regarding section 201 duties being included in Chapter 99 of the HTSUS, this was not the sole basis upon which Commerce declined to adjust U.S. price for section 201 duties.¹⁰³ For example, Commerce also explained in *SSWR from Korea* that “{t}o some extent, section 201 duties are interchangeable with special {antidumping} duties,” such that section “201 duties are more appropriately regarded as a type of special remedial duty, rather than ordinary customs duties.”¹⁰⁴

Therefore, for the final results, consistent with the *Preliminary Results* and the reasons noted above, we have determined that section 232 duties are U.S. import duties, which are deductible from Power Steel’s U.S. price pursuant to section 772(c)(2)(A) of the Act.

Comment 3: Whether Certain Section 232 Duties Should be Deducted From all of Power Steel’s U.S. EP Sales.

¹⁰⁰ See section 772(c)(2)(A) of the Act.

¹⁰¹ See Proclamations 9705, 83 FR at 11627; Proclamation 9711, 83 FR at 13363; Proclamation 9740, 83 FR at 20685-87 (“All anti-dumping or countervailing duties, or other duties and charges applicable to such goods shall continue to be imposed, except as may be expressly provided herein.”); Proclamation 9759, 83 FR at 25857; Proclamation 9772, 83 FR at 40430-31; and Proclamation 9777, 83 FR at 45025. The proclamations do not expressly provide that section 232 duties receive different treatment.

¹⁰² See Power Steel’s Case Brief at 7-8.

¹⁰³ See *SSWR from Korea*, 69 FR at 19160.

¹⁰⁴ *Id.*

Power Steel's Case Brief:

- Consistent with section 772(c)(2)(A) of the Act, and recent determinations where Commerce did not deduct section 232 duties for certain U.S. sales, Commerce should not deduct movement expenses from U.S. prices if they were not incurred by the respondent.¹⁰⁵
- It is Commerce's practice to deduct movement expenses from U.S. prices only if the expenses were incurred by the respondent.¹⁰⁶
- In recent steel cases, Commerce has not deducted section 232 duties from U.S. price, presumably because the exporter in those cases was not incurring those section 232 duties. In the same manner, Commerce should not deduct those section 232 duties for certain U.S. sales, because Power Steel did not incur those expenses.¹⁰⁷

Petitioner's Case Brief:

- Prior to the *Preliminary Results* and Power Steel's post-prelim supplemental questionnaire response, Power Steel consistently reported that it paid section 232 duties.¹⁰⁸
- Because Power Steel was in control of all relevant information regarding these transactions, did not disclose these payments until its fourth supplemental questionnaire response and four days prior to when the briefing schedule was set, and failed to provide sufficient evidence to establish that Commerce should not deduct section 232 duties it paid from U.S. price, as adverse facts available (AFA), Commerce should deduct section 232 duties from U.S. price for all subject merchandise entered after March 23, 2018.¹⁰⁹
- Power Steel's reported customer payment of section 232 duties for certain sales is an illegitimate post-sale adjustment in U.S. price because Power Steel's delay in reporting, contradictory reporting, and failure to include proof of payment for the alleged reimbursements.¹¹⁰
- Further, because Power Steel's contract for these two entries stated that Power Steel was responsible for the section 232 duties, it appears that Power Steel's customer was unaware at the time of the sale that it would be responsible for section 232 duties.¹¹¹
- Moreover, the fact that Power Steel's customer paid section 232 duties for only two of the twelve applicable invoices and Power Steel previously had reported paying section 232 duties indicates that it was uncommon for Power Steel's clients to pay section 232 duties, and thus, Power Steel's claimed post-sale adjustment should be denied.¹¹²

Power Steel's Rebuttal Brief:

- Power Steel followed Commerce's standard verification procedures to show how the section 232 duties could be reconciled to the transaction-specific data provided in its U.S.

¹⁰⁵ See Power Steel's Final Analysis Memorandum at 4.

¹⁰⁶ *Id.* at 5.

¹⁰⁷ *Id.*

¹⁰⁸ See Power Steel's Final Analysis Memorandum at 2.

¹⁰⁹ *Id.*

¹¹⁰ *Id.* at 3.

¹¹¹ *Id.*

¹¹² *Id.*

database, to the underlying documents, to its accounting records, and to its audited financial statement.¹¹³

- Power Steel provided narrative responses and supporting documents that fully addressed each of Commerce’s questions, which was more than enough evidence to show that Power Steel did not pay the section 232 duties for certain U.S. transactions.¹¹⁴
- Commerce did not ask Power Steel any questions about the section 232 duties until it issued its fourth, post-preliminary supplemental questionnaire, and in its response, Power Steel provided more than sufficient evidence to demonstrate that it paid section 232 duties on certain invoices that entered after the March 23, 2018 effective date.¹¹⁵
- The petitioner’s request that Commerce apply AFA to Power Steel with regard to its section 232 duties ignores the legal standards that must be met in order to apply neutral facts available, let alone, AFA.¹¹⁶

Petitioner’s Rebuttal Brief:

- Commerce should not accept Power Steel’s eleventh-hour claim that it did not pay duties for certain entries because Power Steel does not provide adequate evidence to support its claim.¹¹⁷
- Power Steel’s letter to the ultimate consignee transmitting the section 232 invoices only relates to the amounts incurred for section 232 duties, which suggests that Power Steel is selectively applying the alleged revision. This handwritten, undated, uninitialed, legally unenforceable, and partially applied revision to the sales agreement is even more dubious given that Power Steel reported throughout this review that it paid section 232 duties and submitted sworn certifications to the accuracy of its reporting.¹¹⁸

Commerce’s Position:

We have continued to deduct section 232 duties from all of Power Steel’s U.S. sales which entered on or after March 23, 2018. The record of this review shows that Power Steel was the importer of record for all of its U.S. sales, and Power Steel’s initial questionnaire responses indicated that it paid section 232 duties of 25 percent for rebar sales entered on or after March 23, 2018:

- During the POR, {Power Steel} acted as importer of record and paid normal U.S. Customs duties, as well as . . . special Section 232 duties (for applicable sales);”¹¹⁹
- “For certain {Power Steel} U.S. sales that were entered on or after March 23, 2018, the U.S. sales price includes the 25 percent tariff imposed on certain steel products, including rebar, pursuant to Section 232 of the Trade Expansion Act of 1962;”¹²⁰

¹¹³ *Id.* at 5.

¹¹⁴ *Id.*

¹¹⁵ *Id.* at 6.

¹¹⁶ *Id.*

¹¹⁷ *Id.* at 3.

¹¹⁸ *Id.* at 7.

¹¹⁹ *Id.* at X.

¹²⁰ *Id.* at 7.

- “Based on its long-term relationships with its export market customs, {Power Steel} normally negotiates delivery terms based on each customer’s particular requirements. . . Where, DDP = Antidumping Duty + Section 232 Tariff + normal customs duties.”¹²¹

Because Commerce’s initial questionnaire did not include the section 232 duty appendix when we issued our initial questionnaires, and because we did not explicitly request that Power Steel report a field for the amount of section 232 duty paid for each transaction, for the *Preliminary Results*, we deducted 25 percent from Power Steel’s reported entered value. Following the *Preliminary Results*, we issued a supplemental questionnaire including the section 232 duty appendix questions.

For the first time in the proceeding, Power Steel claimed that, although it was importer of record and responsible for the section 232 duty payment, it did not pay for certain section 232 duties for certain U.S. sales for which section 232 duties were owed. Power Steel submitted email documentation to support its claim that U.S. parties actually paid the duties.¹²² Our analysis of information on the record (*i.e.*, the “revised contract” and email correspondence) submitted as part of its supplemental questionnaire do not demonstrate that Power Steel did not pay for the section 232 duties in question.¹²³ Thus, we have continued to deduct section 232 duties from all of Power Steel’s U.S. sales which entered on or after March 23, 2018.

Comment 4: Whether Commerce Should Grant Power Steel’s Reported Scrap Offset.

Power Steel’s Case Brief:

- Commerce should grant Power Steel’s revised scrap offset which no longer includes scrap generated from the non-subject tolled merchandise.¹²⁴
In the normal course of business Power Steel’s scrap could not be differentiated to identify scrap that was generated from subject merchandise and scrap generated from tolled merchandise (*i.e.*, non-subject merchandise).¹²⁵
- Power Steel provided a revised cost database that excluded the scrap generated from the non-subject tolled merchandise.¹²⁶

Petitioner’s Rebuttal Brief:

- Power Steel has not demonstrated that it accurately reports the amount of scrap generated in its production process.¹²⁷
- According to Commerce’s practice, scrap offset is based on the quantity of scrap generated when producing subject merchandise and is valued at the average sales price of scrap during the POR.¹²⁸

¹²¹ *Id.*

¹²² *Id.*

¹²³ *Id.*

¹²⁴ See Power Steel’s Case Brief at 12 (citing Power Steel’s January 9, 2020 SQR at 5).

¹²⁵ *Id.* at 4-6.

¹²⁶ *Id.* at 5 and Exhibit 4SQR 9-1.

¹²⁷ See Petitioner’s Rebuttal Brief at 13.

¹²⁸ See Petitioner’s Rebuttal Brief at 13 (citing *Steel Concrete Reinforcing Bar from Turkey: Final Negative Determination of Sales at Less Than Fair Value and Final Determination of Critical Circumstances*, 79 FR 54965

- Power Steel has repeatedly reported that it is unable to report scrap generated as a result of the production of subject merchandise during the POR.¹²⁹
- Power Steel's reported scrap offset is based on an approximated range applied to the difference between the total input quantity of billets and production quantity of rebar.¹³⁰
- Because Power Steel has not explained how this reporting captures the amount of scrap generated during the actual production, it is irrelevant whether Power Steel has deducted scrap generated in non-subject merchandise.
- Commerce should deny Power Steel's claimed scrap offset.¹³¹

Commerce's Position:

We have continued to deny Power Steel's claimed scrap offset because Power Steel has not demonstrated that its reported scrap quantities and values accurately reflect scrap generated during production.

In the investigation, Commerce determined that the scrap offset should be calculated to "ensure that it was limited to scrap generated as a result of the production of subject merchandise during the POI."¹³² Power Steel repeatedly reported that it is unable to provide this information to Commerce.¹³³

In the *Preliminary Results*, Commerce did not grant Power Steel a scrap offset because Power Steel's "reported scrap does not differentiate between scrap generated in the production of merchandise under consideration and merchandise produced as a result of tolling services."¹³⁴ In its revised database, Power Steel claims the reported amount of scrap sold by Power Steel necessarily had to come from its production of subject rebar because it did not collect any scrap for tolled merchandise "as {Power Steel} agreed with its local tolling customers to provide the same weight as the billets provided by its customers, with {Power Steel} absorbing in yield loss from the tolled production process." Power Steel does not explain why this assignment accurately captures the amount of scrap generated during the actual production. Therefore, consistent with the underlying investigation, we have not granted a scrap offset to Power Steel for these final results.

(September 15, 2014)); and *Steel Concrete Reinforcing Bar from Taiwan: Final Determination of Less Than Fair Value*, 82 FR 34925 (July 27, 2017)).

¹²⁹ See Petitioner's Rebuttal Brief (citing Power Steel's March 19, 2019 Section D Questionnaire Response (Power Steel's March 19, 2019 DQR) at 25-26; and Power Steel's September 10, 2019 Supplemental Questionnaire (Power Steel's September 10, 2019 SQR) at 16).

¹³⁰ See Petitioner's Rebuttal Brief (citing Power Steel's September 10, 2019 SQR at 16-17; and Power Steel's March 19, 2019 DQR at 24-25).

¹³¹ See Petitioner's Case Brief at 13-14.

¹³² See *Steel Concrete Reinforcing Bar From Taiwan: Final Determination of Sales at Less Than Fair Value*, 82 FR 34925 (July 27, 2017); and accompanying IDM at 3.

¹³³ See Power Steel's March 19, 2019 DQR at 25-26; and Power Steel's September 10, 2019 SQR at 16.

¹³⁴ See *Preliminary Results*; and Power Steel's Case Brief at 12.

VI. RECOMMENDATION

Based on our analysis of the comments received, we recommend adopting all of the above positions. If this recommendation is accepted, we will publish the final results of this administrative review in the *Federal Register*.



Agree

Disagree

10/2/2020

X



Signed by: JEFFREY KESSLER

Jeffrey I. Kessler
Assistant Secretary
for Enforcement and Compliance